

# FINANCIAL AND CREDIT ACTIVITY:

*problems of theory and practice*

**№ 2 (43), 2022**

ISSN: 2306-4994 (PRINT)



ISSN: 2310-8770 (ONLINE)

ТОВАРИСТВО З ОБМЕЖЕНОЮ ВІДПОВІДАЛЬНІСТЮ  
«ФІНТЕХАЛЬЯНС»

**ФІНАНСОВО-КРЕДИТНА ДІЯЛЬНІСТЬ:  
ПРОБЛЕМИ ТЕОРІЇ ТА ПРАКТИКИ**

ЗБІРНИК НАУКОВИХ ПРАЦЬ

**FINANCIAL AND CREDIT ACTIVITY:  
PROBLEMS OF THEORY AND PRACTICE**

PUBLICATION OF SCIENTIFIC PAPERS

№ 2(43), 2022

КИЇВ 2022

## ЗМІСТ

### СУЧАСНЕ БАНКІВНИЦТВО – ПРОБЛЕМИ ТА ПЕРСПЕКТИВИ РОЗВИТКУ

#### THE MODERN BANKING – THE PROBLEMS AND PROSPECTS OF DEVELOPMENT

*Melnychuk Yu., Shkolenko O., Kharchuk T., Melnik V.*

ATTRACTING DEPOSIT FLOWS AS THE MAIN RESOURCE OF INVESTMENTS IN THE COUNTRY'S ECONOMY DURING THE COVID-19 PANDEMIC

8

*Shuliuk B., Horyn V.*

BANKING PROJECT FINANCING OF PUBLIC-PRIVATE PARTNERSHIP AND ITS ROLE IN ENSURING PUBLIC WELFARE

17

### АКТУАЛЬНІ ПИТАННЯ РОЗВИТКУ ФІНАНСІВ, ОБЛІКУ І АУДИТУ

#### THE TOPICAL QUESTIONS ABOUT THE DEVELOPMENT OF FINANCE, ACCOUNT AND AUDIT

*Кущик П. О., Бачинський В. І., Кузьмінська К. І., Чабанюк О. М.*

ОСОБЛИВОСТІ ЗАСТОСУВАННЯ МЕТОДУ ЦІЛЬОВОГО КАЛЬКУЛЮВАННЯ СОБІВАРТОСТІ ПРОДУКЦІЇ У ПРОЦЕСНООРІЄНТОВАНОМУ ВИРОБНИЦТВІ

25

*Radionova N., Skrupnyk M., Matiukha M., Sayun A., Bunda O.*

THE SYSTEMATIZATION OF METHODOLOGICAL TOOLS OF THE COST MANAGEMENT SYSTEM OF THE ENTERPRISE

33

*Ліпич Л. Г., Мельник К. П., Бортнік С. М., Візньак Ю. Я., Козоріз М. А.*

АУДИТОРСЬКА ПОЛІТИКА СУБ'ЄКТІВ АУДИТОРСЬКОЇ ДІЯЛЬНОСТІ В УМОВАХ СТАЛОГО РОЗВИТКУ

39

*Telnova H., Petchenko M., Tkachenko S., Hurzhyi T., Pyrohov S.*

FACTORS OF VENTURE CAPITAL INVESTMENT ACTIVATION

46

*Nazarova K., Nezhyya M., Moyseyenko O., Mysiuk V., Levkov K., Kucher A.*

TOURISM RISK AUDIT UNDER THE COVID-19 IMPACT

53

*Krysovatykh A., Desyatnyuk O., Tkachyk F.*

THEORETICAL LOGOS OF FISCAL DECENTRALIZATION IN THE CONDITIONS OF PERMANENT TRANSFORMATION OF INTERBUDGETARY RELATIONS

63

*Perevozova I., Mykhailyshyn L., Morozova O., Gordeyeva Ye., Liubar R., Shapoval O.*

FINANCIAL AND ECONOMIC SUPPORT OF THE FUNCTIONING OF ENTERPRISES OF THE MATERIAL SPHERE OF PRODUCTION: A PRACTICAL DIMENSION

71

*Kuzyk O.*

STRATEGIC DIRECTIONS OF MARKETING COMMUNICATIONS OF AGRO-INDUSTRIAL ENTERPRISES IN UKRAINE

78

<i>Melnyk V., Sidelnykova L., Sosnovska O., Zhytar M., Navolokina A.</i> SYNERGY IN THE REGULATION OF STOCK, CREDIT, CURRENCY AND INSURANCE SEGMENTS OF THE FINANCIAL ARCHITECTURE OF NATIONAL ECONOMY	85
<i>Kostyrko L., Sieriebriak K., Sereda O., Zaitseva L.</i> INVESTMENT ATTRACTIVENESS OF UKRAINE AS A DOMINANT ATTRACTION OF FOREIGN DIRECT INVESTMENT FROM THE EUROPEAN SPACE: ANALYSIS, EVALUATION	95
<i>Gavkalova N., Akimova L., Zlinska A., Lukashev S., Avedyan L., Akimov O.</i> FUNCTIONING OF UNITED TERRITORIAL COMMUNITIES AND IDENTIFICATION OF MAIN PROBLEMS OF ORGANIZATIONAL SUPPORT OF LOCAL BUDGET MANAGEMENT	107
<i>Крайник О., Федорчук О.</i> ФІНАНСУВАННЯ РОЗВИТКУ ТЕРИТОРІАЛЬНИХ ГРОМАД В УМОВАХ ДЕЦЕНТРАЛІЗАЦІЇ	118
<i>Моргачов І., Хандій О., Ключ Ю., Бурко Я.</i> МІНІМАЛЬНО ДОПУСТИМИЙ РІВЕНЬ ІНВЕСТИЦІЙНОЇ ЕФЕКТИВНОСТІ УКРАЇНСЬКОГО БІЗНЕСУ: АСПЕКТИ ОРГАНІЗАЦІЇ ДІЯЛЬНОСТІ ІНВЕСТИЦІЙНИХ КОМПАНІЙ	126

### **МОДЕЛІ ТА ТЕХНОЛОГІЇ ОБРОБКИ ФІНАНСОВОЇ ІНФОРМАЦІЇ**

#### **THE MODELS AND PROCESS TECHNOLOGY OF THE FINANCIAL INFORMATION**

<i>Мажара Г. А., Капустян В. О.</i> МОДЕЛЮВАННЯ ДИНАМІЧНОЇ ПОВЕДІНКИ СПОЖИВАЧІВ НА ТОВАРНОМУ РИНКУ	137
<i>Bezpartochnyi M., Britchenko I., Loşonci P.</i> ENSURING ECONOMIC SECURITY OF TRADE ENTERPRISES IN THE FORMATION OF PRICING POLICY	146
<i>Vasechko L., Hlushak O., Semenyaka S., Ramnyi A., Nesterova O.</i> DIAGNOSIS PROFITABLE PART OF THE PENSION FUND OF UKRAINE BY METHOD OF MATHEMATICAL MODELING	157
<i>Kloba L., Kloba S.</i> USE OF MODERN INFORMATION TECHNOLOGIES TO ENSURE THE COMPETITIVENESS OF REGIONS IN THE CONTEXT OF DECENTRALIZATION OF POWER	165
<i>Кишакевич Б. Ю., Вовк Ю. Я., Ворончак І. О., Мігулка О. О.</i> ОЦІНЮВАННЯ ЕФЕКТИВНОСТІ ФУНКЦІОНУВАННЯ ЛІЗИНГОВИХ КОМПАНІЙ УКРАЇНИ З ДОПОМОГОЮ DEA МОДЕЛЕЙ	175
<i>Lokhman K., Beridze T., Baranik Z., Cherep A., Dashko I., Hamova O.</i> ECONOMIC AND MATHEMATICAL MODELING OF THE FUNCTIONING OF AN INDUSTRIAL ENTERPRISE	182

### **ЕКОНОМІКО-ТЕОРЕТИЧНІ АСПЕКТИ РОЗВИТКУ ФІНАНСОВО-КРЕДИТНИХ СИСТЕМ**

#### **ECONOMIC-THEORETICAL ASPECT OF FINANCIAL CREDIT SYSTEM'S DEVELOPMENT**

<i>Мамонов К., Єсіна В., Матвєєва Н., Славута О., Троян В.</i> ФОРМУВАННЯ ІНТЕЛЕКТУАЛЬНИХ СИСТЕМ ІНВЕСТИЦІЙНОЇ ПРИВАБЛИВОСТІ БУДІВЕЛЬНИХ ПІДПРИЄМСТВ ТА ВИЗНАЧЕННЯ ВПЛИВУ НА НИХ СТЕЙКХОЛДЕРІВ	193
---	-----

<i>Kucher L., Voytsekhovska Yu., Morozova H. S.</i> MANAGEMENT OF PRODUCTION POTENTIAL CONSIDERING FACTORS OF FIXED ASSETS RENEWAL ON THE BASIS OF MODELING	202
<i>Шкурят М. Є., Кукель Г. С., Штефан Л. Б., Мазур В. Г.</i> РОЗВИТОК ІНДУСТРІЇ 4.0 В ЄС: ОСОБЛИВОСТІ ТА ФІНАНСОВЕ ЗАБЕЗПЕЧЕННЯ В УМОВАХ ПОСТПАНДЕМІЙНОГО ВІДНОВЛЕННЯ	213
<i>Kovalenko L., Spasiv N., Zaporozhets H., Segeda I., Alkhatib Faisal</i> FINANCIAL SUPPORT OF THE ADAPTIVE MANAGEMENT SYSTEM OF CONSTRUCTION ENTERPRISES	221
<i>Polishchuk I., Dovhan Yu., Hromova O., Dovhan L., Hnydiuk I.</i> TOOLS FOR MARKETING MANAGEMENT OF THE INNOVATION AND INVESTMENT ACTIVITY	228
<i>Soloviova O., Herasymenko I., Pron S., Kravchenko T., Vysotska I.</i> DIRECTIONS OF COMMUNICATION RELATIONS DEVELOPMENT IN THE AGRICULTURAL AVIATION WORKS MARKET	238
<i>Andrusiv U., Zelinska H., Galtsova O., Seleznova O., Bahorka M., Yurchenko N.</i> SOCIO-ECONOMIC DEVELOPMENT IN THE CONTEXT OF USING REASONABLE SPECIALIZATION IN THE ECONOMY OF UKRAINE	248
<i>Pimonenko T., Lyulyov O., Samusevych Ya., Us Ya.</i> NATIONAL ENERGY SECURITY: FINANCIAL DETERMINANTS	259
<i>Dubinina M., Syrtseva S., Cheban Yu., Dubinin V., Khomiak N., Luhova O.</i> ORGANIZATION OF ACCOUNTING IN THE COUNTRIES OF THE EUROPEAN UNION: CURRENT PROBLEMS AND PROSPECTS OF IMPROVEMENT	271

## **СОЦІАЛЬНО-ГУМАНІТАРНИЙ КОНТЕКСТ ТРАНСФОРМАЦІЙНИХ ФІНАНСОВО-ЕКОНОМІЧНИХ ПРОЦЕСІВ**

### **THE SOCIAL-HUMANITARIAN CONTEXT OF TRANSFORMATIONAL FINANCE-ECONOMICAL PROCESSES**

<i>Kichurchak M.</i> FACTORS OF BUDGETARY FUNDING FOR HIGHER EDUCATION IN THE EUROPEAN COUNTRIES IN THE CONTEXT OF SUSTAINABLE AND HUMAN DEVELOPMENT: EXPERIENCE FOR UKRAINE	279
<i>Krykavsky E., Likholat S., Bolibrukh L., Sapinsky O., Nich-Woitan S.</i> THE STATE FINANCIAL SUPPORT FOR THE UKRAINIAN LOGISTICS SYSTEM MODERNIZATION	288
<i>Mazur Yu., Bratus H., Karbovska L., Paliy S.</i> STRATEGIC MAPS AS A FORM OF FUNCTIONAL STRATEGIES OF MOTOR TRANSPORT ENTERPRISES IN UKRAINE IMPLEMENTATION	296
<i>Borysova T., Monastyrskiy G., Khrupovych S., Chaikivska V.</i> MARKETING COMMUNICATION POLICY OF LOCAL AUTHORITIES AS A TOOL FOR FORMING THE IMAGE OF MUNICIPAL SERVICE PROVIDERS	306
<i>Stepanenko V., Lokhman N.</i> ASSESSMENT OF THE COMPETITIVENESS OF THE MARITIME TRANSPORT INFRASTRUCTURE OF UKRAINE AND EUROPEAN COUNTRIES	316

<i>Tymoshenko O., Dykhnych L., Yashchenko I., Kalantaievska O., Zabora V.</i> PECULIARITIES OF USING MARKETING TOOLS IN FASHION INDUSTRY ENTERPRISES IN THE DIGITAL ECONOMY	328
<i>Kosovych V., Kosovych B., Rym O.</i> SOCIALIZATION OF THE ECONOMY AS A COMPONENT OF THE ANTHROPOCENE AGE: ECONOMIC AND LEGAL DIMENSION	336
<i>Разумова К. М., Кириленко О. М., Новак В. О., Гуріна Г. С., Зарубінська І. Б.</i> ЗАБЕЗПЕЧЕННЯ КОРПОРАТИВНОЇ СОЦІАЛЬНОЇ ВІДПОВІДАЛЬНОСТІ У ТРАНСПОРТНИХ СИСТЕМАХ	342
<i>Hirna O., Haivoronska I., Vlasenko D., Brodiuk Y., Verbitska A.</i> TO THE ISSUE OF THE IMPROVEMENT OF UKRAINIAN ENTREPRENEURIAL STRATEGIES: DIGITALMARKETING AS A MODERN TOOL FOR PROMOTION OF GOODS AND SERVANTS IN SOCIAL MEDIA	349
<i>Blikhar M., Melnychenko B., Pylupshyn P., Ryzhkova A., Ruvyn S.</i> ECONOMIC AND LEGAL JUSTIFICATION OF THE METHODOLOGICAL APPROACH TO THE ASSESSMENT OF THE STATE OF BUDGET AND TAX SECURITY OF UKRAINE	357
<i>Blikhar V., Syrovackyi V., Vinichuk M., Kashchuk M.</i> INSTITUTIONAL AND LEGAL BASIS OF COUNTERACTING CORRUPTION: EXPERIENCE OF THE EUROPEAN UNION AND UKRAINE	365
<i>Garazha O., Shyjan D., Cherniha I., Petrenko O.</i> ENTREPRENEURSHIP DEVELOPMENT IN COMPLETION OF ADMINISTRATIVE-TERRITORIAL AND LAND REFORMS: SUSTAINABILITY OF RURAL AREAS AND INVESTMENT COMPETITIVENESS	373
<i>Azmuk N., Grishnova O., Kuklin O.</i> DIGITAL EMPLOYMENT: UKRAINE'S RANKING IN THE GLOBAL DIVISION OF DIGITAL LABOUR	380
<i>Proskurina M., Khlystun O., Hryhorchuk T., Krupa O., Karimov V.</i> PLANNING THE ACTIVITY OF A CREATIVE INDUSTRIES SUBJECT IN A TURBULENT ENVIRONMENT	392
<i>Paruzkyi I., Ivanchov P., Chynchuk A., Klym N., Tomchuk - Ponomarenko N., Ivanova V.</i> NATIONAL ECONOMY'S DEVELOPMENT IN THE COORDINATES OF SUSTAINABLE DEVELOPMENT: ON THE ISSUE OF STRATEGIC STATE REGULATION UNDER RUSSIAN ARMED AGGRESSION	406

DOI: [10.55643/fcaptop.2.43.2022.3708](https://doi.org/10.55643/fcaptop.2.43.2022.3708)

**Gavkalova N.**

Doctor of Public Administration,  
Professor, Simon Kuznets Kharkiv  
National University of Economics,  
Ukraine;  
e-mail: [ngavl@ukr.net](mailto:ngavl@ukr.net);  
ORCID: [0000-0003-1208-9607](https://orcid.org/0000-0003-1208-9607)  
(Corresponding author)

**Akimova L.**

Doctor of Public Administration,  
Professor, National University of Water  
and Environmental Engineering, Rivne,  
Ukraine;  
ORCID ID: [0000-0002-2747-2775](https://orcid.org/0000-0002-2747-2775)

**Zilinska A.**

Ph. D. in Economics, Lecturer, Simon  
Kuznets Kharkiv National University of  
Economics, Ukraine;  
ORCID: [0000-0002-6591-0051](https://orcid.org/0000-0002-6591-0051)

**Lukashev S.**

Ph. D. in Economics, Professor, Simon  
Kuznets Kharkiv National University of  
Economics, Ukraine;  
ORCID: [0000-0004-6381-0132](https://orcid.org/0000-0004-6381-0132)

**Avedyan L.**

Ph. D. in Economics, Associate  
Professor, Simon Kuznets Kharkiv  
National University of  
Economics, Ukraine;  
ORCID: [0000-0002-4636-6898](https://orcid.org/0000-0002-4636-6898)

**Akimov O.**

Doctor of Public Administration,  
Associate Professor, Professor of Public  
Administration Department,  
Interregional Academy of Personnel  
Management, Kyiv, Ukraine;  
ORCID: [0000-0002-9557-2276](https://orcid.org/0000-0002-9557-2276)

Received: 03/02/2022

Accepted: 13/03/2022

Published: 29/04/2022

© Copyright  
2022 by the author(s)



This is an Open Access article  
distributed under the terms of the  
[Creative Commons CC-BY 4.0](https://creativecommons.org/licenses/by/4.0/)

## FUNCTIONING OF UNITED TERRITORIAL COMMUNITIES AND IDENTIFICATION OF MAIN PROBLEMS OF ORGANIZATIONAL SUPPORT OF LOCAL BUDGET MANAGEMENT

### ABSTRACT

The importance of the study of the united territorial communities functioning and the identification of the main problems of organizational support of local budget management are substantiated. It has been studied that the issues related to the development of organizational support of local budget management are insufficiently researched in the domestic scientific literature. The paper clarifies that the decentralization of government should ensure the democratization of society, combine administrative, political, fiscal decentralization and involves the transformation of the interaction between governmental agencies and citizens, NGOs and businesses. The regulatory framework for the reform process is provided. Problems of united territorial communities' development are identified. One of the first of them is the problem of proper implementation of the territorial community functions, which is intertwined with the filling of the UTC budget, the formation of financial resources sufficient to adequately finance the urgent social needs of communities based on the principle of subsidiarity, implementation of their economic and technological development. Conditions for the formation of able-bodied territorial communities are provided. The own and delegated powers of the united territorial communities in Ukraine are studied. The factors and subjects of ensuring the financial capacity of territorial communities are singled out and generalized. As a result, the well-established interaction of the subjects of financial relations under the influence of both external and internal factors will help meet the legitimate needs and interests of local communities. The basic legislative bases of the mechanism of voluntary association of territorial communities are generalized. It is determined that the current state of local budgets does not seem to be the best, which hinders the complex tasks assigned to local authorities: scarcity of their own sources of income, almost complete dependence on the state budget, lack of transparency of budgetary relations in providing financial assistance from the center, additional assistance revenues and economic expenditure of budget funds. According to the analysis conducted by the authors, a set of problems of organizational support of local budgets is proposed.

**Keywords:** local budgets, decentralization, organizational support, management, united territorial community

**JEL Classification:** G38

### INTRODUCTION

In connection with the implementation of the reform of decentralization of public administration, including budget decentralization, much of the powers and responsibilities in the financial and budgetary sphere are transferred «to the places», in particular in the newly created united territorial communities (here in after UTC) and many complex and painful problems in their functioning, the solution of which depends on the overall socio-economic development of our state. The modern concept of public administration is firmly established as a standard form of processes organization and technological support of public administration in Ukraine.

## LITERATURE REVIEW AND PROBLEM STATEMENT

Problems of local self-government reform and territorial organization of power in Ukraine and theoretical and methodological aspects of the development of affluent territorial communities as one of the most important areas of decentralization reform in the world are devoted to research of such scientists: V. Andrushchenko, V. Bazylevych, S. Bukovynsky, A. Buryachenko, O. Vasylyk, O. Kyrylenko, O. Kovalyuk, V. Kravchenko, M. Kulchytsky, I. Lunina, S. Mykhaylenko, V. Oparin, A. Bashtannyk, Y. Pasichnyk, O. Pidkhomny, D. Polozenko, I. Shpektoreno, N. Gavkalova and others were considered. The following scientists studied the problems of organizational support for the development of administrative-territorial units in the conditions of financial decentralization: I. Vakhovych, L. Akimova, G. Wozniak, B. Danylyshyn, V. Demyanyshyn, M. Karlin, K. Pavliuk, V. Pylypiv, I. Storonyanska, T. Kravchenko, and others.

N. Gavkalova argues that ensuring the effectiveness of administrative-territorial reform as one of the areas of decentralization in society, perhaps a means of creating conditions for the effective functioning of OTG led by public leaders — carriers and disseminators of social archetypes [1].

It should be noted that the territorial community as the main subject of local self-government in Ukraine has been the subject of consideration by many domestic scholars, including T. Kravchenko [22].

L. Akimova considers the territorial community as a group of persons who permanently reside in the territory and are connected by territorial-personal ties of a systemic nature, which fully characterizes this definition in modern realities [23].

Accordingly, I. Shpektoreno in his works singled out the territorial community from three positions: as a social community, as a basic link of the administrative-territorial system, as a subject of local self-government [24].

A. Bashtannyk considers qualitative, ecological, ethnographic, sociological, economic approaches and provides its own definition of the territorial community, which differs from other approaches by emphasis the need to ensure the interests of each resident member of the community, territory and directly territorial communities [36].

At the same time, issues related to the development of organizational support for local budget management are insufficiently researched in domestic scientific literature. The issues of development of the united territorial communities (UTC) budgets need the systematic research. Current challenges related to decentralization processes and transformation of financial system at all levels necessitate the definition of local budgets role in the implementation of strategic reform goals. The purpose of the article is to determine the functioning of the united territorial communities and to determine the main problems of organizational support of local budget management.

## METHODOLOGY AND RESEARCH METHODS

The following modern scientific methods to develop the principles of organizational support of local budget management as dialectical method of cognition (for the formation of theoretical principles of determining the essence of local budgets, organizational support, territorial community); comparative analysis (in order to compare the effectiveness of the formation and implementation of budgets of territorial communities); abstract-logical (for the formation of theoretical generalizations and formulation of research conclusions); graphical visualization (in order to visualize the results of calculations and analysis) were used in the work.

## RESULTS

The use of a unified model of decentralization of public administration within local self-government will provide the necessary level of transparency in solving many common problems of regional development in the context of economic liberalization [1].

It was confirmed that the decentralization of government should ensure the democratization of society, combine administrative, political, fiscal decentralization and provide for the transformation of the interaction between government agencies and citizens, NGOs and business [2].

In the current conditions of world globalization, due to the achievements of scientific and technological progress, socio-economic development of territories determines the increase of their competitiveness at both international and national levels ensuring the social well-being of population.



As already mentioned, the practical implementation of decentralization reform began in Ukraine in 2014. The legal framework of the reform process is represented by the following acts (*Table 1*).

**Table 1.** Regulatory framework of the reform process

№	The name of the document	Characteristic
1	Sustainable development strategy «Ukraine — 2030» [3]	The aim of decentralization policy is to move away from the centralized model of governance in the country, ensure the capacity of local self-government and build an effective system of territorial organization of power in Ukraine, fully implement the European Charter of Local Self-Government, the principles of subsidiarity, universality and financial self-sufficiency
2	Agreement on a coalition of European Ukraine parliamentary fractions [4]	The main tasks of decentralization and reform of local self-government are: adequate resource provision of local self-government, expansion and consolidation of stable sources of local budgets, granting the right of local self-government bodies to serve local budgets (special fund) in banking institutions, introduction of horizontal system of equalization of local budgets, simplification of local self-government access to credit resources); formation of self-sufficient communities (determination of criteria for the formation of administrative-territorial units of the basic level, introduction of changes in the boundaries of territorial communities)
3	State strategy regional development for 2021—2027 [5]	Effective public administration in the field of regional development is defined as one of the three integrated goals, for which the following tasks are envisaged: introduction of a three-tier system of administrative-territorial organization
4	The Concept of Reforming Local Self-Government and Territorial Organization of Power in Ukraine and the Action Plan for the Implementation of the Concept [6]	The criterion for forming the basic level of administrative-territorial organization is the level of accessibility of basic public services provided in the community. The main tasks of local government reform are: ensuring the availability and quality of services; formation of a three-level administrative-territorial structure (community — district — region); optimal distribution of powers; creating conditions for local governments to exercise their own and delegated powers
5	Law of Ukraine «On Cooperation of Territorial Communities» [7]	The law defines the mechanism for combining material and financial resources of territorial communities. The main forms of cooperation are: delegation of tasks and resources, joint financing, formation of joint utilities, joint management bodies, implementation of joint projects
6	Law of Ukraine «On Voluntary Association of Territorial Communities» [8]	The law regulates relations in the process of voluntary association of territorial communities. The procedure and conditions for voluntary association of communities and joining united territorial communities have been formed. The order of state support of voluntary association of communities is determined
7	Methods of forming competent territorial communities [9]	The mechanism and conditions of formation of capable territorial communities, the order and approval of the perspective plan of formation of territories of communities of areas are defined. The concept of «capable territorial community» is defined
8	Amendments to the Budget Code of Ukraine and the Tax Code of Ukraine [10]	The adoption of laws is aimed at increasing the financial base of local self-government and expanding its powers

UTC is an administrative-territorial unit in Ukraine, established in accordance with the Law of Ukraine «On Voluntary Association of Territorial Communities» [8]. United communities are formed as a result of voluntary association of adjacent territorial communities of villages, settlements, towns and cities. A united territorial community, the administrative center of which is a city, is an urban territorial community, those the center of which is defined as an urban-type settlement – are settlement territorial communities, and ones the center of which is a village – are considered as rural.

One of the first is the problem of proper implementation by the territorial community of its functions, which is intertwined with the filling of the UTC budget, the formation of financial resources sufficient to adequately finance the urgent social needs of communities based on the principle of subsidiarity, their economic, technological and other development. Therefore, UTCs need, firstly, to have real opportunities to form a certain amount of financial resources to be financially viable, and secondly, to have adequate legislative powers as a subject of power, which is the priority of Ukrainian reforms. Local government reform should ensure the ability of local governments to address all local issues independently through their own resources.

It should be noted that, according to experts, the introduction of budget decentralization in terms of expenditures was the most problematic and controversial, because their financing requires an adequate amount of financial resources. The Law of Ukraine «On Local Self-Government in Ukraine» provides for the division of powers of local self-government bodies into their own and delegated ones. Following the separation of functions under the current reform, the following functions are included in the own and delegated powers of local governments, in particular in united territorial communities (UTCs), as presented in *Table 2*.

**Table 2.** Own and delegated powers of united territorial communities in Ukraine

Own powers	Delegated powers
<p>Implementation is related to the need to address issues of local importance, the provision of public services to the population:</p> <ul style="list-style-type: none"> <li>▪ community development planning and budgeting;</li> <li>▪ ensuring economic development, including investment attraction and enterprise development;</li> <li>▪ land resources management, provision of permitting and operational services for construction;</li> <li>▪ development of local infrastructure and landscaping;</li> <li>▪ provision of housing and public Utilities;</li> <li>▪ maintenance of streets and roads in the community;</li> <li>▪ organization of passenger transportation on the territory of the community;</li> <li>▪ public safety by municipal police;</li> <li>▪ fire protection</li> </ul>	<p>Implementation is associated with the need for effective performance of local government functions, i.e. the implementation of the principle of subsidiary:</p> <ul style="list-style-type: none"> <li>▪ social assistance through territorial centers;</li> <li>▪ administrative services through service centers (in communities);</li> <li>▪ management of schools and kindergartens;</li> <li>▪ primary care;</li> <li>▪ maintenance and organization of cultural centers, clubs, libraries, stadiums, sports grounds</li> </ul>

Source. [11]

According to the Law of Ukraine «On Voluntary Association of Territorial Communities» [8] and the Methodology for the Formation of Competent Territorial Communities [9], the formation of able-bodied territorial communities must be carried out in accordance with the following conditions:

- the territory of the community is inseparable, its boundaries are determined by the external boundaries of the united territorial communities;
- within the united territorial community there can be no other territorial community that has its own representative body;
- the formed community should be located within one region;
- the condition of the association should be to ensure the provision of public services of quality not lower than before the association was formed;
- the administrative center of the united territorial community must be the settlement located closest to the geographical center of the UTC, and meet the requirements for the appropriate level of infrastructure development;
- the accessibility zone of the administrative center of the united community can be at a distance of 20–25 km for the fastest possible provision of public services.

At first glance, local governments, primarily UTCs, have received a list of powers delegated to them. However, ensuring the compliance of the financial resource with the real needs of local budgets in the implementation of expenditures on the entire range of powers delegated by the state required additional transfer funds from the state budget [16–20]. Therefore, in order to eliminate such challenges, a new transfer policy was proposed for the provision of new types of transfers to local budgets: basic subsidy; educational subvention; subventions for the training of workers; medical subvention; subventions for the provision of medical measures of certain state programs and complex measures of a programmatic nature, which in addition to a number of advantages also has negative aspects that also need to be addressed.

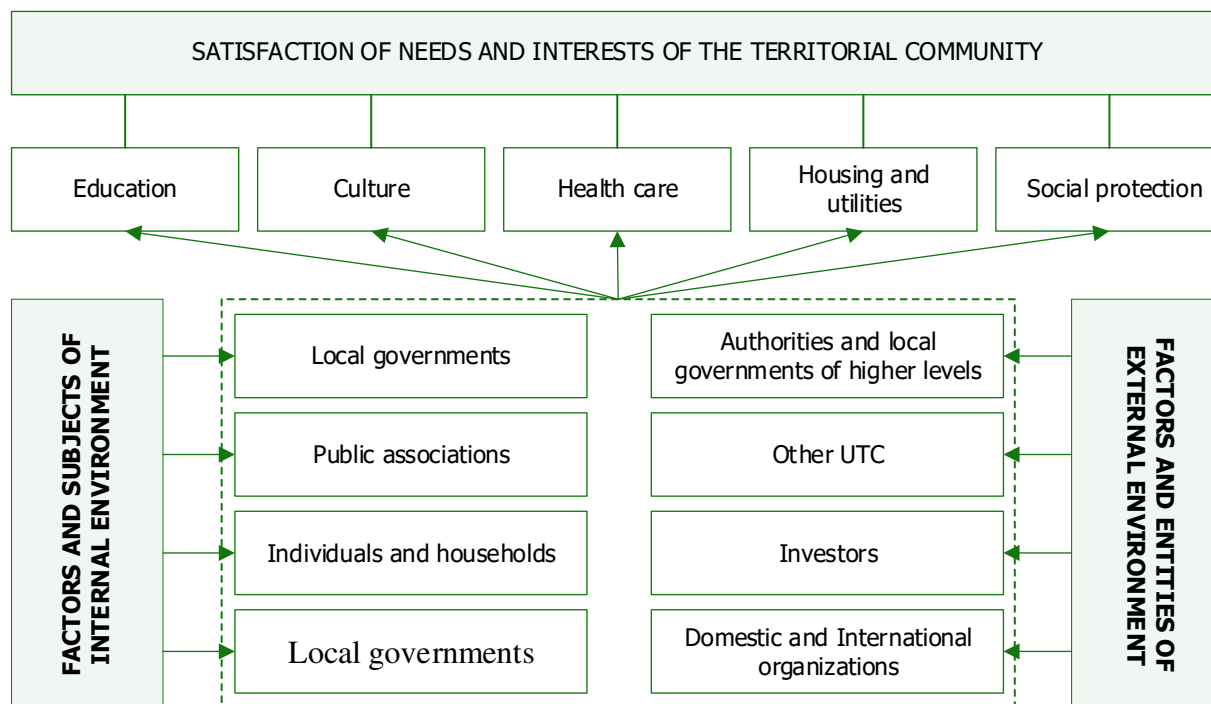
There are also problems with the issue of realization of the property right of territorial communities to communal property. First, the mechanism of consolidation of communal property rights has been violated, which does not allow territorial communities to capitalize on resource potential. Secondly, in Ukraine there are no public registers of communal property owned by communities, which is and may be the result of its irrational use, and sometimes illegal alienation.

According to the author, the most positive economic effect for the community should be achieved through the integrated use of certain measures.

Thus, given that the development of the local community depends on the quality and most efficient use of the assets of its own, problems with determining the mechanisms for exercising the powers granted to communities need to be addressed because they directly affect the financial and economic capacity of local communities therefore, have a direct impact on the quality of decentralization.

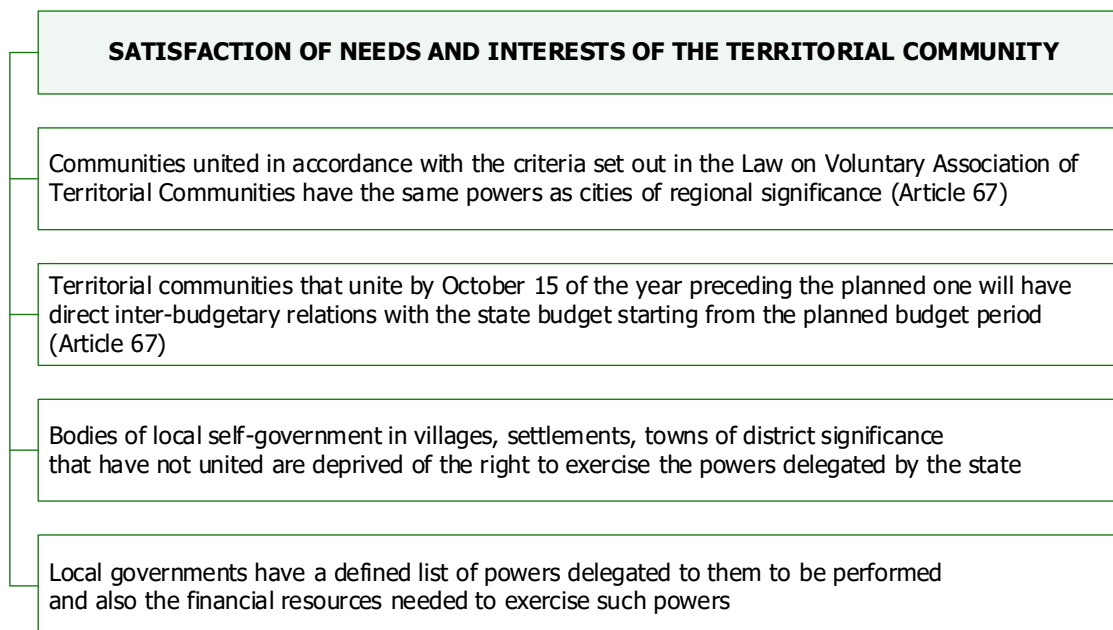
Given the above, we can consider the financial capacity of local communities as their ability to attract, accumulate and effectively use financial resources from various sources to address pressing issues of local importance [21–25]. Ideally, any community should be financially viable, both united and not yet united, which is able to properly ensure the viability

of all actors in financial relations, and their interaction, in order to achieve and support balanced development in all areas in the relevant territory (*Figure 1*).



**Figure 1.** Factors and subjects of ensuring the financial capacity of territorial communities

As you can see, *Figure 2* presents the main factors and subjects of meeting the legitimate needs and interests of a territorial community. As a result, the well-established interaction of the subjects of financial relations under the influence of both external and internal factors will help meet the legitimate needs and interests of the local community.



**Figure 2.** Basic legislative principles of the mechanism of voluntary association of territorial communities (*Source: generalized by the author based on [8]*)

According to the Law of Ukraine «On Voluntary Association of Territorial Communities» [8], a specific mechanism of voluntary association of territorial communities, which did not exist before, and which allows to obtain a revenue base and

expenditure powers in accordance with the long-term plan of the community, as in cities of regional importance was established (see *Figure 2*).

The current reform of budget decentralization in Ukraine, taking into account the European experience of such reforms, can be effective in the formation of effective local self-government, especially at its lowest level, i.e. at the level of UTC.

Thus, the scientific novelty of the results of the study is to develop theoretical and practical approaches to the development of local budget management of UTC, which are as follows:

- to approve (improve) the Community Development Strategy and determine the priority areas of development;
- to form an information database of the community and ensure its effective management;
- to improve budget planning (determination of real budget indicators; taking into account the priorities set by the community development strategy);
- to determine the optimal number of UTC governing bodies (approval of executive committees taking into account the powers and functional workload);
- to complete the process of voluntary association and make it binding;
- to legislate and differentiate the powers of district bodies and communities (clear and understandable division of powers is needed, as well as the right of state administrations to monitor the implementation of powers, otherwise UTC representatives will feel impunity).

These proposals will improve the procedure for effective management and implementation of the UTC budget.

In conclusion, it should be noted that the reform of decentralization and the formation of united territorial communities is characterized by the introduction of comprehensive changes in the organization and functioning of local budgets. The main areas of reform are:

- achieving autonomy of local budgets through independent formation of budgets at the local level, simplification of the procedure of borrowing from international financial organizations, obtaining the right to independently choose institutions for servicing local budget development funds and own revenues of budgetary institutions, etc.;
- ensuring the financial independence of local budgets through the establishment of uniform standards for deductions for each component of the budget, expanding sources of revenue of local budgets, the introduction of a horizontal system of equalization of tax capacity of territories, etc.;
- expanding the tax base of local budgets through the redistribution of national taxes and fees, the introduction of excise tax on sales of excisable products, the transfer of special fund revenues to the revenues of the general fund of the single tax and property tax, revision of tax base and tax rates;
- stimulating territorial communities to unite through fixing 60% of personal income tax on the budgets of the united territorial communities, introduction of direct inter-budgetary relations of local UTC budgets with the State budget, etc.;
- transferring of authority to the field, namely: expenditures on medical activities, expenditures on specialized schools and out-of-school educational institutions, maintenance of libraries, museums, theaters, sports associations, expenditures on social protection of Chernobyl victims and social rehabilitation of the disabled, etc.;
- changes in the system of intergovernmental transfers due to the introduction of new types of transfers and changes in the rules for their provision;
- change of administrative-territorial structure and formation of united territorial communities, which will allow: first, not to scatter budget funds, but to accumulate them to ensure the development of territorial communities that are part of UTC, for their even distribution among settlements; secondly, to reduce the staff of the administrative apparatus; thirdly, to obtain additional financial resources and powers through the budget system functioning at the level of cities of regional significance.

Therefore, having analyzed the organizational support of local budget management, it is necessary to find out what the problems of organizational support are for their further elimination.

Ukraine is trying to plan the main directions of the budget with the help of the Budget Resolution. The approved budget resolution is a strategic document that defines the direction of public finances on priority reforms. And this will lay the plan for the development of the country's economy for the future and create a basis for deep systemic reforms [26–30]. The new budget resolution calls for a stronger top-down approach to budget planning. That is, the assessment of total resources and the distribution of priority policy areas, taking into account the necessary changes.

Thus, we have the next problem of the budget process in Ukraine - the lack of a strategic component in the budget process - the budget is planned for a year, while the strategic development of the state and its components requires long-term financial plans [31–33] As a result, the financial, budgetary and socio-economic strategies of the state are developed in parallel, instead of the necessary coexistence. In fact, the state does not have the capacity to conduct anti-cyclical policies, i.e. balancing deficit and surplus budgets depending on the phase of economic cycle.

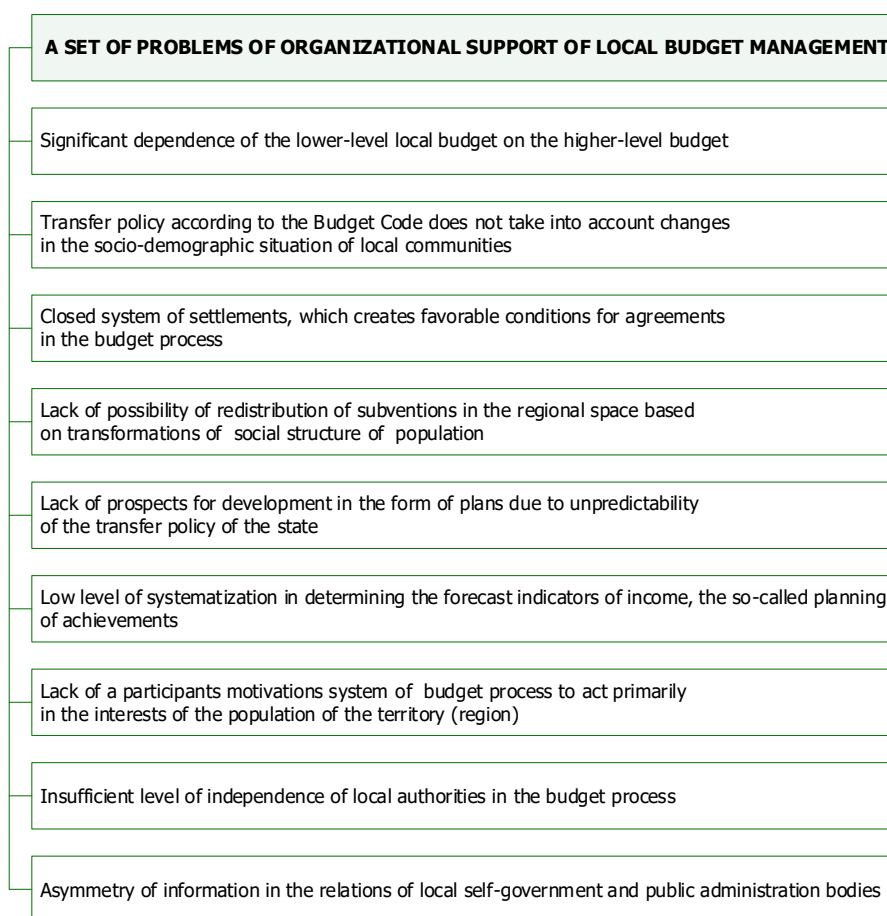
Shortcomings in planning lead to a logical result – the actual imbalance of revenues and expenditures, which in Ukraine takes the form of a budget deficit.

The problem is a logical continuation of the theme of organizational support of local budgets which is the ratio of budget and tax legislation.

According to Yu. Hanushchak and E. Zhovtyak [12], the practice of budget formation in Ukraine confirms that tax legislation does not fit well to the budget. Although it is written in the Code that all the laws affecting the revenue or expenditure part must be adopted by mid-August, neither the government nor the deputies are psychologically ready for such rules of the game [12].

One of the main problems of organizational support of local budgets in Ukraine is the imbalance of inter-budgetary relations «state-regions», i.e. the problem of local budgets, their independence and funding.

Unfortunately, the current state of local budgets does not seem to be the best, which hinders the implementation of complex tasks assigned to local authorities: scarcity of their own sources of income, almost complete dependence on the state budget, lack of transparency of budgetary relations in financial assistance from the center, additional assistance revenues and economic expenditure of budget funds [13]. According to the analysis conducted by the authors, the following can be attributed to the complex of problems of organizational support of local budgets (*Figure 3*).



**Figure 3.** Basic legislative principles of the mechanism of voluntary association of territorial communities (*Source: generalized by the author based on [8]*)

Gender equality, or rather inequality, is a specific problem for local budgets. Analysts at the Kharkiv City Women’s Fund

(KHMФ) note that there is a number of disparities in the financing of local budgets on the basis of a gender. In particular, boys spend more on education than girls, but at the same time, women receive 40% more than men in the distribution of social assistance [14].

An important problem in the implementation of social programs in the budget process of Ukraine is the inefficiency of the use of funds. S. Pantsir notes that the actual share of expenditures on the administration of social programs is up to 90%, i.e. social policy continues to work for the administrative apparatus but not for those who need a protection.

The problem of inefficient use of funds is largely caused by their misuse. The analysis conducted led to the conclusion that the volume of budget violations and inefficient use of budget funds is growing over time and over the past 10 years has grown almost 8 times [34-36]. The most typical violations in the formation of state budget revenues are non-receipt of taxes and fees due to the narrowing of the tax base (55%) and inadequate control of tax and customs authorities (31%).

According to P. Kachur, one of the main problems of organizational support is the lack of responsibility for the outcome of funding. He notes that today it is not the result that is funded, but the function itself.

Another problem with the implementation of the budget process in Ukraine is non-repayment of loans obtained under the guarantees of the Cabinet of Ministers by enterprises. The amount of non-refundable funds has reached several billion hryvnias and has a steady upward trend. This is due to the ineffectiveness of the mechanism of state guarantees.

An important problem of organization and implementation is the control over budget execution. In Ukraine it is carried out by the Accounting Chamber. However, the current legislation does not fully and clearly prescribe the functions and powers of the Accounting Chamber. In particular, the control function has no effective influence. The Accounting Chamber has no right to impose financial sanctions, administrative penalties on violators of budget legislation. The Accounting Chamber is limited to the obligation to inform the authorities and provide advice. In addition, the control powers of this body do not extend to the level of local budgets, which does not correspond to the status of the Accounting Chamber, which is written in the Law of Ukraine «On the Accounting Chamber» [15].

Analysis of the works of Ukrainian and foreign scholars allowed the author to suggest the following areas of efficiency of the budget process at the local level: to find out if the information is complete for decision making; to ensure the availability of complete information for decision-making; to make a choice of the optimal decision on the inclusion of budget requests in the draft decision on the local budget.

## CONCLUSIONS

Thus, the study allowed to determine the range of still unresolved issues in the organization and implementation of the budget process in Ukraine. Problems exist at every stage of the budget process and require immediate solution, which will improve and optimize the use of financial resources of the state.

According to the point of view of the authors, the most positive economic effect for the united territorial community should be achieved through the integrated use of certain measures that were mentioned in the article. It should be noted that the development of the united territorial community depends on the quality and most efficient use of the assets it owns direct impact on the quality of decentralization. For further research on this issue it is necessary to analyze the current state of local budgets.

## REFERENCES / ЛІТЕРАТУРА

1. Makhova, Yu. L., Dragan, I. O., Kozyreva, O. V., Gavkalova, N. L., & Dubovik, A. V. (2021). Finansuvannya protsesiv nadannya derzhavnykh posluh u publichnomu sektori Ukrayiny v umavakh informatyzatsiyi [Financing the processes of providing public services in the public sector of Ukraine in terms of informatization]. *Finansovo-kredytna diyalnist: problemy teorii ta praktyky - Financial and credit activities: problems of theory and practice*, 4 (39), 77-86. <https://doi.org/10.18371/FCAPTP.V4I39.241293> [in Ukrainian].
2. Idris, I. O., Mensah, E. A., & Gavkalova, N. (2021). The evidence of politics in trans-fatty acid regulation in Mexico. *Salud Publica de Mexico*. <https://doi.org/10.21149/11186>.
3. Proekt Stratehii staloho rozvytku «Ukraina - 2030» [Draft Sustainable Development Strategy «Ukraine - 2030»]. 2017. Retrieved from [https://zakon.rada.gov.ua/Strategy\\_v06-optimized.pdf](https://zakon.rada.gov.ua/Strategy_v06-optimized.pdf) [in Ukrainian].
4. Verkhovna Rada Ukrainy. (2014). Uhoda pro stvorennia koalitsii deputatskykh fraktsii «Yevropeiska Ukraina» vid 27.11.2014. [Agreement

- on the establishment of a coalition of parliamentary factions «European Ukraine» dated 27.11.2014]. Zakonodavstvo Ukrainy - Legislation of Ukraine. Retrieved from <https://zakon.rada.gov.ua/laws/show/n0001001-15#Text> [in Ukrainian].
5. Kabinet Ministriv Ukrainy. (2020). Derzhavna stratehiia rehionalnoho rozvytku na 2021-2027 roky: Postanova vid 5 serpnia 2020 roku № 695 [State Strategy for Regional Development for 2021-2027: Resolution dated August 5, 2020 № 695]. Retrieved from <https://zakon.rada.gov.ua/laws/show/695-2020-n#Text> [in Ukrainian].
  6. Kabinet Ministriv Ukrainy. (2019). Kontseptsiiia reformuvannya mistsevoho samovriaduvannya ta terytorialnoi orhanizatsii vlady v Ukraini ta Plan zakhodiv shchodo realizatsii Kontseptsii vid 23 sichnia 2019 roku № 77-r [The concept of reforming local self-government and territorial organization of power in Ukraine and the Action Plan for the implementation of the Concept of January 23, 2019 № 77-r]. Retrieved from <https://www.kmu.gov.ua/npas/pro-zatverdzhennya-planu-zahodiv-z-realizaciyi-novogo-etapu-reformuvannya-miscevogo-samovriaduvannya-ta-teritorialnoyi-organizaciyi-vlady-v-ukrayini-na-20192021-roki> [in Ukrainian].
  7. Verkhovna Rada Ukrainy. (2014). Zakon Ukrainy «Pro spivpratsiu terytorialnykh hromad» vid 17.06.2014 [Law of Ukraine «On Cooperation of Territorial Communities» dated June 17, 2014]. Vidomosti Verkhovnoi Rady Ukrainy - Bulletin of the Verkhovna Rada of Ukraine, 34. Retrieved from <https://zakon.rada.gov.ua/laws/show/1508-18> [in Ukrainian].
  8. Verkhovna Rada Ukrainy. (2015). Zakon Ukrainy «Pro dobroviline obiednannia terytorialnykh hromad» vid 5 liutoho 2015 r. № 1508-VII [Law of Ukraine «On Voluntary Association of Territorial Communities» dated February 5, 2015 № 1508-VII]. Vidomosti Verkhovnoi Rady - Bulletin of the Verkhovna Rada of Ukraine, 13. Retrieved from <https://zakon.rada.gov.ua/laws/show/1508-1> [in Ukrainian].
  9. Verkhovna Rada Ukrainy. (2020). Metodyka formuvannya zamozhnykh terytorialnykh hromad vid 08.04.2015 № 34-2020-p [Methods of formation of wealthy territorial communities from 08.04.2015 № 34-2020-n]. Zakonodavstvo Ukrainy - Legislation of Ukraine. Retrieved from <https://zakon.rada.gov.ua/laws/show/34-2020-p#Text> [in Ukrainian].
  10. Verkhovna Rada Ukrainy. (2009). Vnesennia zmin do Biudzhethnoho kodeksu Ukrainy ta Podatkovoho kodeksu Ukrainy [Amendments to the Budget Code of Ukraine and the Tax Code of Ukraine]. Retrieved from <https://www.rada.gov.ua/news/Novyny/200921.htm> [in Ukrainian].
  11. Kabinet Ministriv Ukrainy. (2015). Pro zatverdzhennia Metodyky formuvannya spromozhnykh terytorialnykh hromad: postanova Kabinetu Ministriv Ukrainy vid 08.04.2015 № 214 [On approval of the Methodology for the formation of affluent territorial communities: Resolution dated 08.04.2015 № 214]. Retrieved from <https://zakon.rada.gov.ua/laws/show/214-2015-%D0%BF#Text> [in Ukrainian].
  12. Gavkalova, N., Lola, Yu., Dzenis, V., & Dzenis, O. (2020). Measuring the Consumers Information Skills in a Digital Supply Chain 2020 in Estudios de Economía Aplicada. <https://doi.org/10.25115/EEA.V38I3>.
  13. Gavkalova, N. L., Kolupaieva, I. V., & Barka, Zine M. (2017). Analysis of the efficiency of levers in the context of implementation of the state regulatory policy. (2017, October). Economic Annals-XXI. <https://doi.org/10.21003/EA.V165-09>.
  14. Gavkalova, N., & Zilinska, A. (2020). Practice and prospects of local economic development. International Scientific Conference on Service sector INSCOSES. XV International Scientific Conference on Service sector INSCOSES 2020, Ohrid 11-12 September 2020. Ohrid: Faculty of tourism and hospitality.
  15. Verkhovna Rada Ukrainy. (2015). Zakon Ukrainy «Pro Rakhunkovu palatu», iz zminamy vid 21.01.2018 [Law of Ukraine «On the Accounting Chamber», as amended on January 21, 2018]. Vidomosti Verkhovnoi Rady Ukrainy - Bulletin of the Verkhovna Rada of Ukraine, 36. Retrieved from <https://zakon.help/law/576-VIII> [in Ukrainian].
  16. Yakymchuk, A. Yu., Akimova, L. M., & Simchuk, T. O. (2017). Prykladnyi proektnyi pidkhid u natsionalnii ekonomitsi: praktychni aspekty [Applied design approach in the national economy: practical aspects]. Naukovyi visnyk Polissia - Scientific Bulletin of Polissya, 2 (10), 170-177 [in Ukrainian].
  17. Yakymchuk, A. Yu., Valiukh, A. M., & Akimova, L. M. (2017). Rehionalna innovatsiina ekonomika: aspekty ekonomichnoho rozvytku. [Regional innovation economy: aspects of economic development]. Naukovyi visnyk Polissia - Scientific Bulletin of Polissya, 3 (11), 1, 170-177 [in Ukrainian].
  18. Akymchuk, A. Yu., Akimov, O. O., & Semenova, Yu. M. (2017). Doslidzhennia osnovnykh tendentsii zaluchennia vodnykh resursiv u hospodarskyi oborot [Research of the main tendencies of attraction of water resources in economic turnover]. Naukovyi visnyk Polissia - Scientific Bulletin of Polissya, 1 (9), 2, 70-75. [https://doi.org/10.25140/2410-9576-2017-2-1\(9\)-70-75](https://doi.org/10.25140/2410-9576-2017-2-1(9)-70-75) [in Ukrainian].
  19. Akimova, L. M., Osadcha, O. O., & Akimov, O. O. (2018). Udoskonalennia orhanizatsii obliku za dopomohoiu tekhnolohii benchmarkinhu [Improving the organization of accounting through benchmarking technology]. Finansovo-kredytna diialnist: problemy teorii ta praktyky - Financial and credit activities: problems of theory and practice, Vol.

- 1, 24, 64-70.  
<https://doi.org/10.18371/FCAPTP.V1I24.128340>.
20. Reinska, V. B., Akimov, O. O., & Karpa, M. I. (2018). Podatkovi pilhy ta yikh vplyv na investytsii v Ukraini [Tax benefits and their impact on investment in Ukraine]. *Finansovo-kredytna diialnist: problemy teorii ta praktyky - Financial and credit activities: problems of theory and practice*, Vol. 3, 26, 91-101 [in Ukrainian].
  21. Karpa, M., Akimova, L., Akimov, O., Serohina, N., Oleshko, O., & Lipovska, N. (2021). Public administration as a systemic phenomenon in society. *Journal of interdisciplinary research*, Vol. XV, 11 (1), 56-62.
  22. Mordvinov, O., Kravchenko, T., Vahonova, O., Bolduiev, M., Romaniuk, N., & Akimov, O. (2021). Innovative tools for public management of the development of territorial communities. *Journal of interdisciplinary research*, Vol. XVII, 11 (1), 33-37.
  23. Bashtannyk, A., Akimova, L., Kveliashvili, I., Yevdokymov, V., Kotviakovskiy, Y., & Akimov, O. (2021). Legal bases and features of public administration in the budget sphere in Ukraine and foreign countries. *Journal of interdisciplinary research*, Vol. XVIII, 11 (1), 63-68.
  24. Shpektorenko, I., Vasylevska, T., Bashtannyk, A., Piatkivskiy, R., Palamarchuk, T., & Akimov, O. (2021). Legal bases of public administration in the context of European integration of Ukraine: questions of formation of a personnel reserve. *Journal of interdisciplinary research*, Vol. XVIII, 11 (1), 76-81.
  25. Lyulyov, O., Pimonenko, T., Kwilinski, A., Us, Y., Arefieva, O., Akimov, O., & Pudryk, D. (2020). Government Policy on Macroeconomic Stability: Case for Low-and Middle-Income Economies. *Proceedings of the 36th International Business Information Management Association*. Dated on November 4-5, 2020. Granada, Spain.
  26. Smyrnova, I., Akimov, O., Krasivskyy, O., Shykerynets, V., Kurovska, I., Hrusheva, A., & Babych, A. (2021, March). Analysis of The Application of Information and Innovation Experience in The Training of Public Administration Specialists. *International Journal of Computer Science and Network Security*, Vol. 21, 3, 120-126.
  27. Denysov, O., Litvin, N., Lotariiev, A., Yegorova-Gudkova, T., Akimova, L., & Akimov, O. (2021). Management of state financial policy in the context of the Covid-19 pandemic. *Journal of interdisciplinary research*, Vol. XX, 11 (2), 52-57.
  28. Karpa, M., Akimova, L., Akimov, O., Serohina, N., Oleshko, O., & Lipovska, N. (2021). Public administration as a systemic phenomenon in society. *Journal of interdisciplinary research*, Vol. XV, 11 (1), 56-62.
  29. Marchenko, A., Akimova, L., & Akimov, O. (2021). The current state of ensuring the effectiveness of coordination of anticorruption reform. *Journal of interdisciplinary research*, Vol. XV, 11 (2), 78-83.
  30. Sysoieva, I., Poznyakovska, N., Balaziuk, O., Miklukha, O., Akimova, L., & Pohrishchuk, B. (2021). Social innovations in the educational space as a driver of economic development of modern society. *Financial and Credit Activity: Problems of Theory and Practice*, 3 (38), 538-548.  
<https://doi.org/10.18371/fcaptop.v3i38.237486>.
  31. Mihus, I., Laptev, S., Zakharov, O., & Gaman, N. (2022). Influence of corporate governance ratings on assessment of non-financial threats to economic security of joint stock COMPANIES. *Financial and Credit Activity: Problems of Theory and Practice*, 6 (41), 223-237.  
<https://doi.org/10.18371/fcaptop.v6i41.251442>.
  32. Rumyk, I., Laptiev, S., Sehedra, S., Akimova, L., Akimov, O., & Karpa, M. (2021). Finansova pidtrymka ta prohnozuvannya prodovolchoho vyrobnytstva za dopomohoiu metodiv ekonomichnoho opysovoho modeliuвання [Financial support and forecasting of food production using methods of economic descriptive modeling]. *Finansovo-kredytna diialnist: problemy teorii ta praktyky - Financial and Credit Activity: Problems of Theory and Practice*, 5 (40), 248-262.  
<https://doi.org/10.18371/fcaptop.v4i35.245098> [in Ukrainian].
  33. Zapara, S., Pronina, O., Lohvinenko, M., Akimova, L., & Akimov, O. (2021). Legal regulation of the land market: European experience and Ukrainian realities. *Journal of interdisciplinary research*, Vol. XXI, 11 (2), 18-24.
  34. Venediktov, V., Boiko, V., Kravchenko, I., Tyshchenko, O., Akimova, L., & Akimov, O. (2021). European standards of mediation in civil disputes and their implementation in Ukraine: theory and practice. *Journal of interdisciplinary research*, Vol. XXI, 11 (2), 25-29.
  35. Kryvtsova, O., Karpa, M., Shvets, K., Lopatin, S., Yepryntsev, P., & Kryvtsova, V. (2021). Universally recognized and national principles of competence of civil servants as a basis for legal provision of information security: the experience of the European Union. *Journal of interdisciplinary research*, Vol. XXI, 11 (2), 48-53.
  36. Bashtannyk, A., Lozytska, I., Torchyniuk, V., Iukhno, I., Shvets, K., & Karpa, M. (2021). Peculiarities of regulating the activity of public authorities in the conditions of constitutional changes: on the example of the system of judicial authorities. *Journal of interdisciplinary research*, Vol. XXI, 11 (2), 60-66.



*Гавкалова Н. Л., Акімова Л.М., Зілінська А. С., Лукашев С. В., Аведян Л. Й., Акімов О. О.*

## **ФУНКЦІОНУВАННЯ ОБ'ЄДНАНИХ ТЕРИТОРІАЛЬНИХ ГРОМАД І ВИЗНАЧЕННЯ ОСНОВНИХ ПРОБЛЕМ ОРГАНІЗАЦІЙНОГО ЗАБЕЗПЕЧЕННЯ УПРАВЛІННЯ МІСЦЕВИМИ БЮДЖЕТАМИ**

Обґрунтовано важливість дослідження функціонування об'єднаних територіальних громад і визначення основних проблем організаційного забезпечення управління місцевими бюджетами. Досліджено, що у вітчизняній науковій літературі недостатньо дослідженими є питання, пов'язані з розвитком організаційного забезпечення управління місцевими бюджетами. З'ясовано, що децентралізація органів влади має забезпечувати демократизацію суспільства, поєднувати адміністративну, політичну, фіскальну децентралізацію і передбачає трансформацію взаємодії між державними структурами і громадянами, неурядовими організаціями і бізнесом. Надано нормативно-правову базу процесу реформування. Визначено проблеми розвитку об'єднаних територіальних громад. Однією з перших виступає проблема належного виконання територіальною громадою своїх функцій, яка переплітається з питаннями наповнення бюджету ОТГ, формуванням фінансових ресурсів, достатніх для належного фінансування нагальних соціальних потреб громад на основі принципу субсидіарності, реалізації програми їхнього економічного, технологічного розвитку. Надано умови щодо здійснення формування спроможних територіальних громад. Досліджено власні та делеговані повноваження об'єднаних територіальних громад в Україні. Виокремлено і узагальнено чинники та суб'єкти забезпечення фінансової спроможності територіальних громад. Як наслідок, налагоджена взаємодія суб'єктів фінансових відносин під впливом зовнішніх і внутрішніх чинників сприятиме задоволенню законних потреб та інтересів територіальної громади. Узагальнено основні законодавчі засади механізму добровільного об'єднання територіальних громад. Визначено, що сучасний стан місцевих бюджетів видається не найкращим, що заважає виконувати складні завдання, покладені на місцеві органи влади: мізерність власних джерел доходів, майже повна залежність від державного бюджету, недостатня прозорість бюджетні відносини при наданні фінансової допомоги з боку центру, брак стимулів для додаткової допомоги. доходи та економічне витрачання бюджетних коштів. Згідно з проведеним аналізом запропоновано комплекс проблем організаційного забезпечення місцевих бюджетів.

**Ключові слова:** місцеві бюджети, децентралізація, організаційне забезпечення, управління, об'єднана територіальна громада

**JEL Класифікація:** G38