

# FINANCIAL AND CREDIT ACTIVITY:

*problems of theory and practice*

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

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ЗБІРНИК НАУКОВИХ ПРАЦЬ

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

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# EFFICIENCY IN THE CONTEXT OF ENSURING SUSTAINABLE TERRITORIAL DEVELOPMENT

## ABSTRACT

Today, there are problems of increasing economic, social, and financial stability and environmental protection (security) in Ukraine, and they are extremely relevant and important. They necessitate the solution of complex tasks aimed at ensuring the sustainable development of communities by means of effective state policy. The article summarizes and develops an approach to the realization of the national interests of Ukraine in the context of the continuous development of communities. It has received international recognition and is thus a system of views on the movement of economies and communities as their consistent interaction with each other and with nature. Today, it is recognized as a valuable model of the future world civilization, which marks the latest state of social development and is recognized as post-industrial. The theory and practice of sustainable development is a reflection of the objective need for economic reorientation and all social development with urgent consideration of the preservation of natural and human opportunities for current and future generations. For Ukraine, especially in view of its integration policy, the introduction of the concept of sustainable development acquires not only scientific but also political relevance and is one of the significant aspects of improving the efficiency of municipal self-government and achieving the best results. Thus, among the criteria of sustainable development of regions, it is expedient to include the criteria of municipal self-government activities, which would contribute to the dynamic and sustainable development of municipal entities, but the basic and optimal level of implementation of ideas and national interests of sustainable development is the municipal level. Therefore, local authorities should ensure the sustainable development of communities, taking into account the principles of local self-government and creating conditions for the transfer of a minimum economic, ecological and social debt to future generations.

**Keywords:** sustainable development, territorial community, development strategy, principles of sustainable development, public authority, local self-government

**JEL Classification:** O18, R10

## INTRODUCTION

In the conditions of transformational changes that Ukrainian society is undergoing, the modernization of the public administration system and ensuring the sustainable development of society are gaining relevance. Sustainable development is managed development. The basis of its manageability is a systematic approach and modern information technologies that allow fast simulate different options for development directions, predict their results with high accuracy and choose the most optimal one. However, ensuring the true stability of positive social trends, and sustainability of economic growth and development is impossible without reaching a social consensus around the fundamental components of the organizational-economic mechanism, which will ensure the legitimacy and effectiveness of state policy. Such a consensus can be formed only in case of practical capacity building, primarily economic, at the level of territorial communities, the formation of the latter as capable subjects implementation of socio-economic development policy, tools the most effective use of the potential of the territories, of which, in fact, the national development potential is formed.

The transition to sustainable development is a global process in which each country should coordinate the measures taken with the entire world community in the direction of realizing the goals and principles of the new civilizational model.

Ukraine has undertaken to introduce it into the system by managing the principles of sustainable development. In the long term, the successful solution to the task of sustainable development will depend on new approaches that will lead to a change in the usual practice at all levels such as the official and private life of society.

## LITERATURE REVIEW

Sustainability is now a decision-making paradigm for all sectors of society based on a better understanding of the complex relationship between economic and social aspects and the environment, as well as the impact of decisions that are accepted today, for future generations. Sustainable development has been started and is maintained at the level of the territorial community, and accordingly ensuring sustainable development should be carried out from the bottom up, i.e. from a specific community to the national and global levels. For the same, to bring the region to the path of sustainable development should not only be determined resource security of the territory, and balance the economic, social and ecological interests of local development policy subjects but also in detail analyze the situation in the leading sectors of the economy a certain territory.

It is worth noting that the development of the territorial community as a subject of local self-government with a certain level of independence inherent in it and independence from the central government in Ukraine has a rather long history. This is pointed out by Professor P. Gural. Applying to the interpretation of the community's historical and legal approach, he defines it as an environment in which Ukrainian conditions of centuries-old statelessness and territorial division, denationalization of Ukrainians were able to preserve public, state and legal tradition [1].

K. Jonassen defines the sustainable development of the territorial community as a complete system, the components of which are: population, territory, common culture and social belonging, the interdependence of community members, understanding by everyone a member of the community of his belonging to it, the ability to act on a corporate level based on [2]. J. Hillery emphasizes only three main components of territorial community development: social interaction, territory and relationships [3].

The research group led by O. Bobrovska applied a comprehensive approach to determining the sustainable development of the territorial community, considering it from the following positions: as a community formed historically with its inherent cultural and customary features; as systems of permanent dynamic relationships (family, social, etc.) within the group, living in a common area); as a collective consumer; as an economic subject and in the context of civil development society; as a subject of territory management and a representative of the population in political dimension [4].

However, there are contradictions in the context of defining the sustainable development of the territorial community in relation to the issue of those persons who are members of the community. Such scientists as M. Baimuratov, V. Beschastny, V. Campo, V. Kravchenko [5; 6; 7; 8] sub a territorial community is seen as a set of residents of a certain territory, instead, M. Orzih and O. Batanov [9; 10] expand this concept because are included in the composition of the community and persons living in the corresponding community territory, and those who work or own real estate in this territory.

P. Gural emphasizes on the importance of common interests in the community and the stability of ties. He notes that community members, living together, have common educational, cultural and residential interests, which contributes to the formation of strong relationships in the community and creates the conditions for opportunity for effective management of the association [11]. The same opinion is supported by M. Baimuratov, emphasizing that it is the result of the unification of residents' territorial community with joint activities, interests, daily life and goals is its acquisition of stability and integrity, which is manifested in the formed system of communications [12; 13]. Today this issue is debatable.

Trace notes that at the same time no generally accepted definition has been developed for such a complex scientific category as "sustainable development" lacks scientific developments regarding the definition of the essence and specifics of regional and local sustainable development, which indicates the absence of methodological and methodological tools for research.

The issue of mechanism synthesis remains insufficiently researched in sustainable development with mechanisms of local self-government and self-organization, with possibilities of practical use of the latter during planning development prospects of territories. It seems that this connection is a critical factor in the scientifically based choice of sustainable strategy development of the region. If this is not taken into account, the goals of the strategy are conditioned that their content may be recognized as inadequate to internal sources and objective mechanisms of the region's development, and therefore



will not be implemented. Therefore, it remains relevant to study the system-organizational ones problems of ensuring the sustainable development of territories, the concept of their socio-economic and spatial development

## AIMS AND OBJECTIVES

The task of this publication is a justification of approaches and principles for determining the main components ensuring the realization of national interests in the context of providing sustainable development of territorial communities and delineation of further directions in scientific research, which determined the logic of research construction.

## METHODS

The following methods were used to determine the foundations of sustainable territorial development: the cognitive method (for the formation of theoretical foundations for determining the essence of a territorial community, development strategy, and sustainable development); comparative analysis (in order to compare the effectiveness of sustainable territorial development); abstract-logical (for the formation of theoretical generalizations and the formulation of research conclusions); graphic visualization (for the purpose of visualization of results and analysis).

## RESULTS

Through the efforts of scientists of many generations based on this principle, the concept of sustainable development was prepared and created (development), which received international recognition and is essentially a system that views the movement of economic systems and the community as consistent with their interaction with each other and with nature. It is recognized as the most valuable today a model of the future world civilization, in which a qualitatively new one is marked by the state of development of society recognized as post-industrial. Theory and the practice of sustainable development of society both globally and on national, regional or local levels is a reflection of the objective need for reorientation of the economic, all social development taking into account the urgent requirement of preserving the natural and human potential for current and future generations.

From the standpoint of building the theory of sustainable development, it can be stated that the realization of this objective need, its completeness and depth to a large extent depends on subjective factors. It's not just about understanding the specified need, but also about the relationship to it, mastering the ways of implementation, and willingness of people to actively support the corresponding strategy, and personally participate in its implementation.

Sustainable development, according to the formulation of the UN, is the development of society, which allows meeting the needs of the current generation without causing harms to the opportunities of future generations. The idea of sustainable development is the basis of the global action program "Agenda for the 21st century", adopted by 179 countries of the world [14-15]. Ukraine was also among them that declared its desire to move to sustainable development, however, unfortunately, has not yet adopted its own Sustainable Development Strategy. In our opinion, it is neglecting the legal provision of sustainable development of the state is unacceptable.

The term sustainable development, which is the official Ukrainian translation of the English-language combination sustainable development, includes in its content such semantic interpretations as "viable", "comprehensively balanced", and "sufficient" [16]. At the same time, it should be noted that the concept of "constant development" has become widely used in the world as a whole, but still not its generally accepted definition. It is believed that today there are more than fifty interpretations of sustainable development discussed among domestic and foreign scientists and practitioners: is this an economic category, social, environmental, societal or a combination of all aspects.

According to the international standard ISO 26000:2010, sustainable development is one that meets the needs of the modern age without jeopardizing the ability of future generations to meet their needs [17]. Constant development involves the integration of goals of high quality of life, health and welfare with social justice, ensuring the ability of the planet to support life in all its diversity. These social, economic and environmental goals are interdependent and mutually supportive [17].

The implementation of the principles of sustainable development in the world historically coincided with the formation of Ukraine as an independent European state. In recent years, society and the state have gone through a difficult path of political and socio-economic transformations. Difficulty prevailed for a long time in the process of formation of state institutions, formation of new socio-political relations, and socio-economic reformation.

Implementation of the principles of sustainable development in Ukraine at the current stage of state formation is an important component of state policy in the 21st century and is determined by international prerequisites and agreements; internal socio-economic and ecological prerequisites; a change in the development paradigm of Ukrainian society, oriented towards integration of three components of sustainable development - economic growth, social development and environmental protection.

Today, various approaches to local reform are proposed by municipalities. In particular, these are the ways and means that provide formation of optimal resource capabilities of local bodies self-government, in particular through the voluntary association of territorial communities; regulatory settlement of the issue of powers between the executive authorities, local self-government for effective provision of the population high-quality administrative and social services; the maximum involvement of residents of territorial communities in the adoption of management plans solutions, promoting the further development of modern forms of direct democracy on the ground [18-20].

A more extensive list of tasks regarding the implementation is also proposed for reforms of local self-government. Along with the listed those aimed at the need to stimulate the process are also singled out as a formation of a territorial community as a whole (integrated) solidarity social community, the members of which are aware of their interests and are capable of them to decide in cooperation with local self-government bodies, as well as stimulating the development of forms of direct democracy, creating conditions for direct participation of residents in solving issues of local importance, in particular through bodies of self-organization of the population, public organizations, others association of citizens [21-23].

The principles of organization and activity are fixed by legislation, and legal the status of local self-government bodies, which are a component of the local system of self-government, which generally includes the territorial community; rural, settlement, city council; village, settlement, city head; executive bodies of the village council, city council; district and regional councils that represent common interests of territorial communities of villages, towns, cities; bodies of self-organization of the population. At the same time, the primary subject of local self-government, the main bearer of its functions and powers a territorial community that is independently or under responsibility is recognized bodies and officials of local self-government are called to decide issues of local importance.

It should be emphasized that for domestic local self-government, which still lacks focus on meeting the needs of citizens, extremely important is a set of issues related to goal setting and assessment of the quality of management in view of the achievement of the final result.

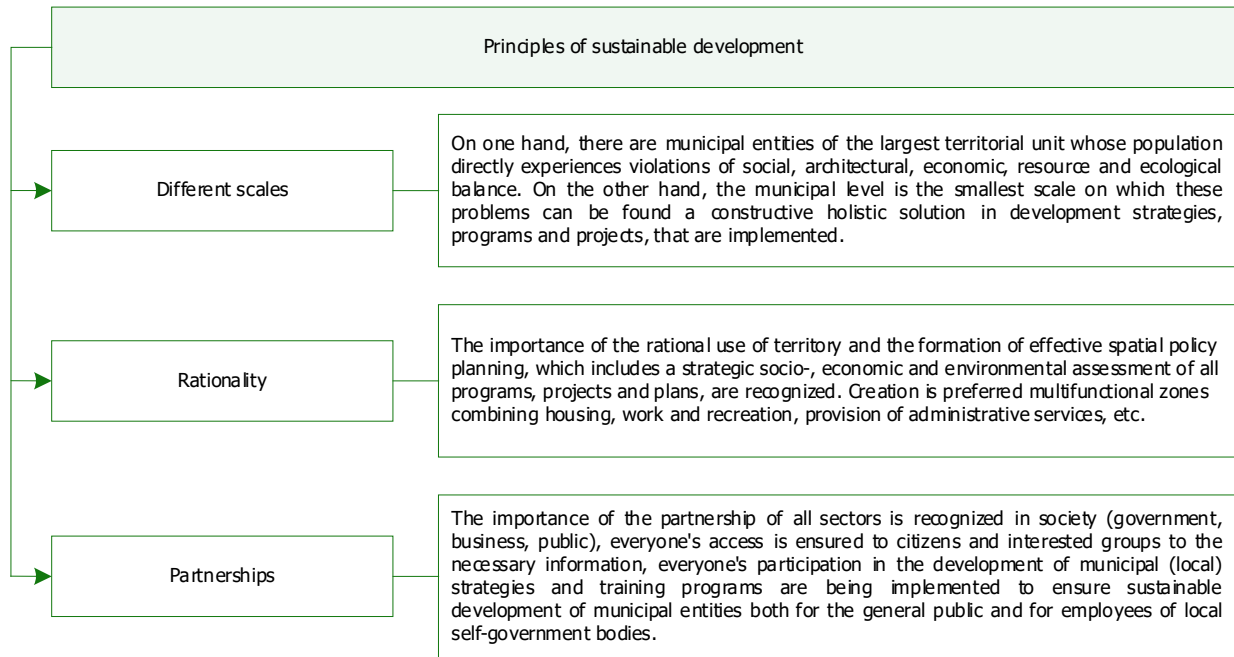
Therefore, it is precisely on the concept of sustainable development, which in particular comes from the fact that economic profit is not a comprehensive indicator of human life and does not cover all its diversity, a result-oriented management system for the development of a municipal entity should be built [24].

Goal setting based on the concept of sustainable development should be done the way that it provides for the needs of the current generation and at the same time does not deprive future generations of the opportunity to satisfy their own life needs necessary needs (this is about the need to harmonize socio-economic development with the surrounding natural environment, i.e. a combination of the three its aspects - economic, ecological and social).

In our opinion, the most optimal basic level of implementation concepts of sustainable development are municipal entities, as bodies their management through their powers in the field of strategic planning, budgeting, decision-making, their adjustment and implementation control are the bodies closest to citizens, i.e. those that can to respond directly to the expectations and interests of their constituents [25-27]. Process sustainable development of municipal entities will ensure the city's feedback to the authorities with the community, showing what types of activities are being conducted to balanced municipal development, and which, on the contrary, hinder this.

Sustainability is a complex concept that can be considered as a principle, process and result of community development. The sustainable development of municipal formations is based on the following basic principles (Fig. 1) [28].

In Ukrainian local self-government, which is intensively developing, the application of management approaches forms one of the leading areas of scientific and practical activity. The task of reformation of Ukrainian local self-government is being forced to transform managerial psychology in local self-government, which assumes that no citizens exist for the government, and local government is meant to serve the territorial community.



**Figure 1. Dynamics and structure of state financial support for the development of OTG in Ukraine in 2019–2021 (billion UAH).**

Therefore, the basic principles of sustainable development are defined above in each specific municipal territory provides for the observance of certain sequences:

- assessment of compliance of the state of the territory with the principles of balanced development;
- determination of priorities and indicators of sustainable development;
- development of the concept of sustainable development of the territory, which outlines strategic development goals and indicators to be achieved;
- discussion of the concept with the public, consideration of its proposals when finalizing the document;
- approval of the concept by decision of authorities;
- development based on the concept and defined priorities strategies (programs) for the sustainable development of the territory. The program should include activities that terms of their implementation, expected results and those responsible for implementation;
- monitoring of indicators of sustainable development of the territory; if necessary - their clarification and adjustment [29-33].

Sustainable development of territories as a process of structural adaptation, permanent search for a local community organization according to one's own needs and challenges the environment should be primarily provided with management mechanisms, based on the principles of self-organization.

Effective socio-economic administrative and territorial development of units is objectively limited by the level providing them with financial resources, the basis of which is local income budgets. In this context, the process of financial decentralization becomes special significance, as reforms in the budget sphere are designed to create economic incentives for local self-government bodies regarding the development of its territories, expansion of its own tax base and effective use of budget funds.

According to the Sustainable Development Strategy "Ukraine-2030", the main priorities are decentralization and reform of public administration, oriented to moving away from the centralized model of state management, building an effective system of territorial organization of power, implementation of the principles of subsidiarity, ubiquity and financial self-sufficiency of local self-government.

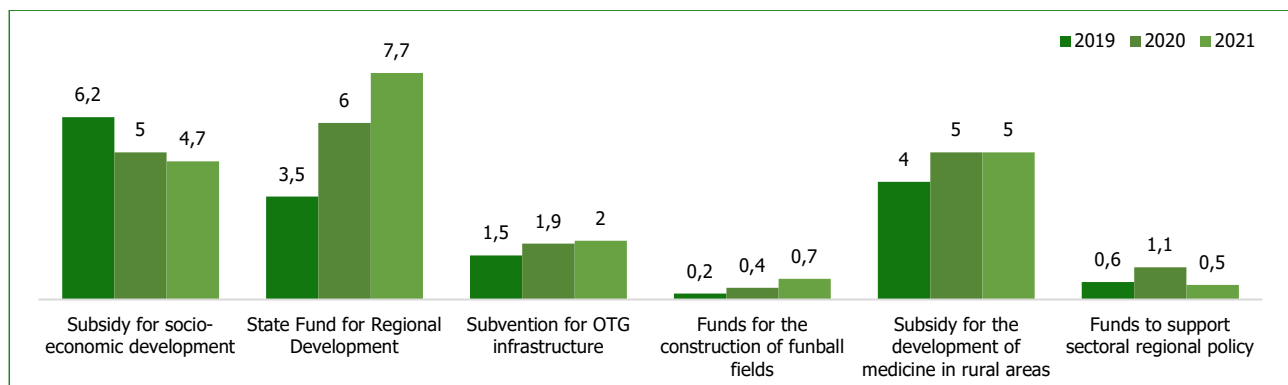
Successful implementation of decentralization and its positive impact on the development of regions is possible with proper economic justification when implementing optimal order of formation of local budgets and adoption of the necessary regulations. These tasks can be solved only if the model of connection of decentralization and economic growth is implemented based on calculations using actual data to confirm the relevance of reforms at the state level [33-39].

One of the stages of reforming the administrative and territorial system is the formation of united territorial communities within the decentralization process.

From 2015 to 2020, 1 070 united territorial communities were formed in Ukraine through voluntary unification of previously existing communities.

On June 12, 2020, in accordance with Law No. 562-IX, the government determined the administrative centres and territories of territorial communities on the basis of previously united communities and previously approved prospective plans. A total of 1 470 communities were approved, which fully covered the territories of 24 regions (with the exception of the Chernobyl exclusion zone).

State financial support for community development and infrastructure development, in particular, is increasing every year in 2019, it amounted to UAH 16,1 billion, 2020 – 19,37 billion UAH, and in 2021 – UAH 20,75 billion (Fig. 2).



**Figure 2. Dynamics and structure of state financial support for the development of OTG in Ukraine in 2019–2021 (billion UAH).**

The main indicators of the definition of the financial capacity of united territorial communities are indicators of income per person, indicators of subsidization budgets, indicators of the share of development expenditures in own territorial resources communities and indicators of the volume of subventions from the state budget [40-46]. However, the most representative indicator of financial capacity is the subsidization of the budgets of the newly created OTG. It shows the real volume of filling the budgets of local communities.

The analysis of indicators of the financial capacity of OTG made it possible to identify gaps that characterise most of the united territorial communities [47-51]. All communities need to improve planning and strategic documents, and local programs, although it is worth noting that most already have developed strategic documents. However, there is often a weak correlation between the goals set in them and the directions of local budget expenditures.

Strategic orientations of development OTG should become: increasing the efficiency of administrative management; increasing government transparency and strengthening participation of the population in community management; improvement of financial management and increasing financial capacity; tax and non-tax administration receipts; optimization of budget expenditures; regulation of purchasing activity; deepening work on asset management community, in particular, regarding the inventory of land resources and communal property, updating the regulatory monetary assessment, etc [52-55].

## CONCLUSIONS

As a generalization of the conducted research, according to the statements of scientists, it should be emphasized that the goal of the activities of local self-government bodies is to achieve, together with the territorial community, sustainable social and ecological development with an effective economic mechanism for meeting human needs and preserving the natural environment.

Prospects for further scientific research in the indicated direction are scientific support for the implementation of mechanisms for ensuring the sustainable development of territorial communities; definition and implementation of national systems of sustainable development indicators; scientifically-based determination of national interests in the triad "economy - ecology - society", etc.

So, there is a concept of sustainable development as an important mechanism for strengthening the national potential with the aim of effective management and production of adequate current and future problems of economic, social and environmental state policy, which is based on a systems approach.

For Ukraine, especially considering its European integration course, the introduction of the concept of sustainable development acquires not only a scientific but also political relevance, and is one of the significant aspects of promotion efficiency of municipal administration and achievement of the best results

In Ukraine, changes are gradually taking place in the field of institutional-legal and institutional-organizational support of the integrated system measures aimed at achieving sustainable territorial development communities.

At the same time, the main problem of Ukrainian communities should be noted in ways of ensuring their stability: in most cases, both the authorities and community members are not ready for active cooperation in order to solve local problems. One of the reasons is the lack of knowledge and skills; on the other hand, there is no motivation to search for opportunities for joint development of the community efforts. Accordingly, the first priority is to build a stable community with the development of human and social capital, which in turn will contribute to the active involvement of the public in decision-making and policy development at the local level.

That's why providing an irreversible transition to sustainable development should be ensured as coordination of government actions at the state, regional and local levels, as well as the active participation of scientific, educational, industrial, financial, political and other public structures. The state must, first of all, regulate this transition with relevant legal acts. Pay attention to the urgent need to create appropriate committees for the sustainable development of regions with the participation of representatives of all territorial communities of the region, to work with which it is also appropriate to invite representatives of executive authorities, science, and enterprise experts. Committees should base their work on the basis of the study of public opinion developed by national, regional and local indicators of sustainable development, implementation of research by professional sociologists to ensure representative data, and active involvement of mass media for informing residents of the obtained results and conducted research. In our opinion, what is important in the proposed scheme is:

- raising issues of sustainable development of the state/region/community to a higher executive level;
- compliance with the components of sustainable development;
- legislative regulation of ideas and principles of sustainable development;
- formation of optimal mechanisms for causing the deterioration of the development indicators of each component, as well as preventing the development of one component of sustainable development at the expense of another;
- the possibility of creating a compromise vertical (centre-region-community) for each of the components, unification of territory management on these issues.

We believe that the implementation of the proposed scheme will contribute to the implementation of ideas and principles of sustainable development of territories, increase the level of livelihood of territorial communities and the efficiency of their management, as well as strengthen the political responsibility of local officials of the municipality.

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## ЕФЕКТИВНІСТЬ У КОНТЕКСТІ ЗАБЕЗПЕЧЕННЯ СТАЛОГО ТЕРИТОРІАЛЬНОГО РОЗВИТКУ

На сьогодні існують проблеми нарощення економічної, соціальної, фінансової стабільності та екологічного забезпечення (безпеки) в Україні, вони є надзвичайно актуальні та важливі. Ці проблеми обумовлюють необхідність вирішення комплексних завдань, що спрямовують на забезпечення сталого розвитку громад засобами ефективної державної політики. У статті узагальнено та розроблено підхід щодо реалізації національних інтересів України в контексті постійного розвитку громад. Зусиллями багатьох поколінь учених підготовлена й створена концепція сталого розвитку. Вона одержала міжнародне визнання й таким чином є системою поглядів на рух економік та спільнот як їхню послідовну взаємодію одне з одним і з природою. Вона сьогодні визнана цінною моделлю майбутньої світової цивілізації, де новітній стан розвитку суспільства позначено та визнано постіндустріальним. Теорія та практика сталого розвитку суспільства є відображенням об'єктивної потреби економічної переорієнтації та всього суспільного розвитку з невідкладним урахуванням збереження природних і людських можливостей для нинішніх і майбутніх поколінь. Для України, особливо з огляду на її інтеграційну політику, запровадження концепції сталого розвитку набуває не лише наукової, а й політичної актуальності та є одним зі значних аспектів підвищення ефективності муніципального самоврядування та досягнення найкращих результатів. Таким чином, до критеріїв сталого розвитку регіонів доцільно віднести критерії діяльності муніципального самоврядування, яка сприяла б динамічному та сталому розвитку муніципальних утворень, але базовому та оптимальному рівню реалізації ідей і національних інтересів. Тому місцева влада має забезпечити сталий розвиток громад, узявши за увагу принципи місцевого самоврядування та створюючи умови для передачі майбутнім поколінням мінімального економічного, екологічного та соціального боргу.

**Ключові слова:** сталий розвиток, територіальна громада, стратегія розвитку, принципи сталого розвитку, державна влада, місцеве самоврядування

**JEL Класифікація:** O18, R10