

## РЕГІОНАЛЬНА ЕКОНОМІКА

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**LOCAL ECONOMIC DEVELOPMENT IN MOLDOVA: CURRENT STATUS AND PERSPECTIVES FOR FURTHER MUNICIPAL CONSOLIDATION**

**МІСЦЕВИЙ ЕКОНОМІЧНИЙ РОЗВИТОК В МОЛДОВІ: СУЧАСНИЙ СТАН ТА ПЕРСПЕКТИВИ ДЛЯ ПОДАЛЬШОЇ МУНІЦИПАЛЬНОЇ КОНСОЛІДАЦІЇ**

**Urgency of the research.** The importance of studying the different aspects of local economic development (LED) is explained by the fact that LED is defined as a key element for ensuring further municipal consolidation. The experience of the Republic of Moldova could be also used in Ukraine, in particular in the framework of the local self-government reform implementation.

**Target setting.** It is reasonable to study the different aspects of local economic development (LED) in Republic of Moldova, to highlight its current status and perspectives for its further evolution in order to give reasons for the possibilities of its implementation in Ukraine and ensuring municipal consolidation.

**Actual scientific researches and issues analysis.** The scientific works of such Ukrainian and foreign researchers and scientists as R. Herzog, G. Marcou, N. Mikula, O. Morozov, M. Pukhtynskiy, O. Povajniy, O. Romanuk and others deal with the different aspects of local economic development in different European countries, in particular in the Republic of Moldova.

**Uninvestigated parts of general matters defining.** The experience of the Republic of Moldova in the field of local economic development (LED) is not yet sufficiently highlighted in Ukraine. In this regard, the scientists have to develop the argumentation of more active using of the different forms of LED for ensuring further municipal consolidation and local self-government reform implementation.

**The research objective.** The article aims to highlight the current status and the perspectives of local economic development in the Republic of Moldova, in particular in the framework of local self-government reform implementation.

**The statement of basic materials.** The article proves the expediency of using the different forms of local economic development (LED) for ensuring municipal consolidation and successful realisation of local self-government reform. The special attention is paid to the analysis of the new legislation of the Republic of Moldova in the field of decentralisation and LED, fulfilment by the National Government of its commitments as well as the international organisations' recommendations on local self-government development and fiscal decentralisation. The author also prepared the detailed recommendations on further realisation of the decentralisation policy and local economic development in this country.

**Conclusions.** Local economic development represents an integrative part of the local self-government reform in all European countries, including Moldova. Taking into account the successful realization of the decentralization policy in the Republic of Moldova, the experience of this neighbor country will be useful for ensuring municipal consolidation and local self-government reform implementation in Ukraine.

**Актуальність теми дослідження.** Важливість вивчення різних аспектів місцевого економічного розвитку (МЕР) пояснюється тим фактом, що МЕР визначено як один із ключових елементів для забезпечення подальшої муніципальної консолідації. Досвід Республіки Молдова може також бути використаний в Україні, зокрема в рамках впровадження реформи місцевого самоврядування.

**Постановка проблеми.** Доцільним є вивчення різних аспектів розвитку місцевого економічного розвитку (МЕР) в Республіці Молдова, висвітлення його сучасного стану та перспектив подальшої еволюції з метою аргументації можливостей його впровадження в Україні та забезпечення муніципальної консолідації.

**Аналіз останніх досліджень і публікацій.** Наукові праці таких українських та зарубіжних дослідників і вчених, як Р. Герцог, Ж. Марку, Н. Мікула, Н. Нижник, О. Морозов, О. Поважний, М. Пухтинський, О. Романук та ін. мали справу з різними аспектами місцевого економічного розвитку в різних європейських країнах, зокрема в Республіці Молдова.

**Виділення недосліджених частин загальної проблеми.** Досвід Республіки Молдова в галузі місцевого економічного розвитку (МЕР) є поки що недостатньо висвітленим в Україні. У зв'язку з цим, науковцями мають бути опрацьовані питання аргументації більш активного використання різних форм МЕР для подальшого забезпечення муніципальної консолідації та впровадження реформи місцевого самоврядування.

**Постановка завдання.** Стаття покликана висвітлити сучасний стан та перспективи місцевого економічного розвитку в Республіці Молдова, зокрема в контексті реалізації реформи місцевого самоврядування.

**Виклад основного матеріалу.** У статті обґрунтовується доцільність використання різних форм місцевого економічного розвитку (МЕР) для забезпечення муніципальної консолідації та успішної реалізації реформи місцевого самоврядування. Спеціальна увага приділяється аналізу нового законодавства Республіки Молдова в галузі децентралізації та місцевого економічного розвитку (МЕР), виконання національним урядом своїх зобов'язань та рекомендацій міжнародних організацій з питань розвитку місцевого самоврядування та фіскальної децентралізації. Автором підготовлено детальні рекомендації щодо подальшої реалізації політики децентралізації та місцевого економічного розвитку в цій країні.

**Висновки.** Місцевий економічний розвиток є складовою частиною реформи місцевого самоврядування в усіх європейських країнах, включаючи й Молдову. Приймаючи до уваги успішну реалізацію політики децентралізації в Республіці Молдова, досвід цієї сусідньої країни буде ко-

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**Keywords:** local economic development; Moldova; municipal consolidation; local self-government; reform; territorial community.

рисним для забезпечення муніципальної консолідації та успішного впровадження реформи місцевого самоврядування в Україні.

**Ключові слова:** місцевий економічний розвиток; Молдова; муніципальна консолідація; місцеве самоврядування; реформа; територіальна громада.

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**Urgency of the research.** Moldova proclaimed its independence from the USSR on 27 August 1991. According to the Constitution of 29 July 1994, the Republic of Moldova is a sovereign, independent, unitary and indivisible State. The Government of Moldova explicitly acknowledges that decentralisation represents an essential item on the State reform agenda. The goal is to provide quality services to women and men equitably – including the rights of persons from vulnerable groups – through building autonomous and democratic local governments, able to manage efficiently their responsibilities. The importance of studying the different aspects of local economic development (LED) is explained by the fact that LED is defined as a key element for ensuring further municipal consolidation. The experience of the Republic of Moldova could be also used in Ukraine, in particular in the framework of the on-going local self-government reform.

**Actual scientific researches and issues analysis.** After dissolution of USSR, the issue of local economic development (LED) represents the particular interest for all new independent States, including Ukraine and Moldova. At the same time, in many European countries LED is considered as a key element for ensuring municipal consolidation, economic growth and sustainable development of the territorial communities. Thus, we could point out many Ukrainian and foreign researchers and scientists who analyzed the different aspects of local economic development, i.e.: R. Herzog, G. Marcou, N. Mikula, O. Morozov, M. Pukhtynskiy, O. Povajniy, O. Romanuk and others. At the same time, the Ukrainian audience is not yet well informed about the positive experience of the Republic of Moldova on local economic development issues. This fact explains the necessity of further researches in this field.

**Uninvestigated parts of general matters defining.** In order to build up an effective and democratic local self-government, the integrated local economic development (LED) policy should be elaborated and implemented in all former USSR countries, including Ukraine and Moldova. At the same time, the experience of the Republic of Moldova in the field of local economic development (LED) is not yet sufficiently highlighted in Ukraine. In this regard, the scientists have to develop the argumentation of more active using of the different forms of LED for an effective realisation of the decentralisation reform. LED should be also used as an important tool for ensuring further municipal consolidation, local sustainable development and economic growth. LED could also contribute to strengthening the financial and economic basis of local authorities, ensuring good democratic governance on local level.

**The research objective.** The main objective of this article is to present the current status of the local economic development (LED) in Moldova and to highlight its possible evolution, in particular in the framework of the on-going decentralization reform.

The logic of this research is the following. Ukraine and Moldova have many similar trends/ tendencies in local economic development. In this regard, the experience of the Republic of Moldova will be useful for the realization of local self-government reform in Ukraine and ensuring local economic development.

At the beginning we consider the general principles of the organization of local self-government system in the Republic of Moldova, its compliance with the principles and provisions of the European Charter of Local Self-Government, recommendations of the European institutions and organizations (in particular, Council of Europe and its Congress of Local and Regional Authorities, European Commission, Eastern Partnership Civil Society Forum etc.). Next, we analyze the current status of local economic development (LED) and fiscal decentralization, in particular in the framework of the on-going local self-government reform. Finally, the article presents the practical recommendations concerning further local economic development in this country.

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**The statement of basic materials.** Moldova is one of the most progressive East European countries from the point of view of legal and institutional base for local democracy. Nowadays, based on the recent amendments to the Law № 764 of 27 February 2001 "On the Organisation of Local Government in the Republic of Moldova (which were introduced in the period of 2012-2013), Moldova is divided into:

- 873 first-tier administrative units: 823 communes (1384 villages in the frame of the communes); 50 towns (32 district residence towns and 18 towns);
- 35 second-tier administrative units: 2 Municipalities (Chisinau and Bălți); 32 Rayons and Districts; 1 Autonomous Territorial Unit (Gagauzia).

The article 4 of the mentioned Law has changed the status of Chisinau and Bălți municipalities. It stipulates that "Administrative-territorial organisation of the Republic of Moldova is done on two levels: villages (communes), sectors and cities (municipalities) constitute the first level; districts (rayons), Chisinau and Bălți municipality constitute the second level". The legal framework of the Autonomous Territorial Unit of Gagauzia (ATU of Gagauzia) is governed by Article 111 of the Constitution and by Law No. 344-XIII of 23 December 1994 on the special legal status of Gagauzia (Gagauz-Yeri) and other statutory instruments of the People's Assembly of Gagauzia (Halc Topluşu), which must not be incompatible with the Constitution and the laws of the Republic of Moldova [7].

It has to be noted that the procedure of organisation and functioning of governments in territorial and administrative units is established and regulated by the Law № 436 of 28 December 2006 on Local Public Administration [8]. Thus, the mentioned Law № 436 stipulates the following:

- 1) Local public authorities through which is performed local autonomy in villages (communes), towns (municipalities) are local councils, as deliberative authorities, and mayors as executive authorities;
- 2) Local public authorities through whom local autonomy in districts (rayons) is realised are the district councils, as deliberative authorities, and district chairmen as executive authorities;
- 3) The local councils of first and second levels and mayors are elected under the Electoral Code (Article 5).

The main issue for the country is further progress of fiscal decentralisation and removing overlaps of powers and responsibilities between different levels of self-governments, but also between central government and local authorities.

The Article 2 of the European Charter of Local Self-Government (ECLSG) stipulates that the principle of local self-government shall be recognised in the domestic legislation, and where practicable in the constitution [4].

In this regard, the ECLSG creates itself an excellent benchmark for measuring the level and the scope of the decentralisation in the countries that have already signed and ratified this main European legal instrument in the field of LSG [9].

Moldova signed the European Charter of Local Self-Government on 2 May 1996 and ratified it on 2 October 1997 (without any reservations or declarations). The Charter came into force in the territory of the Republic of Moldova on 1st February 1998. On the other hand, Moldova did not yet sign the Additional Protocol to the European Charter of Local Self-Government on the right to participate in the affairs of a local authority [2].

In Moldova the recent governments explicitly acknowledged that decentralisation represents a key topic for the country reform agenda. The Prime Minister leads the reform through the "Parity Commission on Decentralisation" and its working groups. A Special Parliamentary Commission on Decentralisation has also been created.

In the period of 2012-2016, the local public authorities of the second level received the additional competence on the maintenance of primary schools and primary-kindergartens schools, gymnasiums and high schools, institutions of secondary vocational education, boarding schools and boarding school with special regime, other institutions in the field of education which serve the people of the district.

On 5 April 2012, after an extensive consultation progress, the Parliament adopted the Law № 68 on the National Decentralisation Strategy for 2012-2015. This Strategy is the main policy document in

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the field of local public administration reform, which determines the national mechanisms in the field of decentralisation and assurance of an authentic local autonomy for the local public administration authorities. The Strategy establishes concrete objectives and tasks connected with further improvement of local democracy in the country to be achieved by different bodies (no major legislative changes are necessary). Following the adoption of the Strategy, working groups for decentralisation were established in all ministries in order to manage different issues connected with the intended reform [7].

The National Decentralisation Strategy also provides for three main building blocks of financial decentralisation, i.e.: strengthening of the revenues of local authorities; reforming the system of transfers and shared taxes; and strengthening the autonomy and financial management at local level [10].

By consequence, the Law № 267 of 1 November 2013 introduced the amendments in the Law № 397-XV of 16 October 2003 «On Local Public Finances» and the Tax Code dated from 24 April 1997. It should be noted that fiscal decentralisation is often quoted as one of the main problems hampering not only economic and democratic development at local and regional level, but also the economic development of entire countries [5].

In particular, the Initiative on Fiscal Decentralisation was formulated in 2012 by the Sub-group for Local Government and Public Administration Reform of the Civil Society Forum which stated: «Fiscal decentralisation remains a difficult political issue, which might be perceived as a long-term objective». It was accompanied by a short assessment of fiscal decentralisation efforts in all Eastern Partnership countries (including Republic of Moldova) and a set of policy recommendations [6].

The assessment of these recommendations shows that Republic of Moldova responded to these recommendations by the concrete actions, i.e.:

- Amendments to the Tax Code (Law № 47 from 27. 03. 2014) which granted to local authorities the right to independently establish the administration mechanisms to manage the following local taxes: spatial planning tax (for farmers), tax on dog owners, tax for parking;
- Amendments to the Fiscal Code (Law № 71 of 04.12.2015) extended the taxable base of tax for publicity devices with panels for advertising or publicity used by entrepreneurs for their own purposes;
- Amendments to the Law on Public Finances and Fiscal Responsibility (Law № 181 of 25 July 2015) further increased the freedom of self-governments to manage their own finance and provided specific motivation for extra local revenues.

All these actions had positive impact on further local economic development and fiscal decentralisation in this country [3]. It is also important to highlight other positive changes in the field of local self-government development. Thus, from 1<sup>st</sup> January 2015, the new system of the administrative and territorial units (ATU) budgets formation is fully implemented throughout the country (896 ATU of first tier and 35 ATU of second tier), and the local authorities have full freedom to dispose of the financial resources (own income, transfers with general destination and shares from personal income tax) according to percentage shares established by the Law regarding local public finances. Direct relations between the state budget and ATU budgets of the first tier are fully ensured along with implementation of the new system of formation of ATU budgets in all ATU.

According to the new system of ATU budgets formation transfers of general destination are allocated directly, based on a formula distinctive for ATU of first and the second tier. The system of allocation is based on a set of basic indicators which approximates both local fiscal capacity and the needs of local public services: fiscal capacity per capita (CFL), population and surface of ATU. These indicators reflect both the ability to generate financial resources, and the need for public services of local public administration. Standards for breakdown of the duties and state taxes are established by law for different types of budgets of administrative-territorial units.

The new system aims at stimulating local governments' own revenue collection through two mechanisms. Firstly the local authorities' expenditures are limited only by the level of income obtained and not by a value estimated at the central level as in the old system. So, if more revenue is collected there are more possibilities to address existing problems at local level, a stimulus that did not work in the old system. Secondly, in calculation of fiscal capacity per capita indicator only revenue from the income tax of individuals (IVPF) is used, apart from the own revenues of an ATU. In this way the better

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collection of own revenues do not influence the equalisation amounts received by the ATU, which is another important stimulus.

It should be noted that the new budgeting system has a number of advantages and opportunities, such as: predictability for strategic planning, stability, transparency; political exclusion and the human factor in calculating transfers; increased interest of local authorities to develop their local fiscal base and improve the collection of local taxes and duties; the possibility of allocating costs in line with local priorities.

It has to be noted that the new legislative acts were approved after 2012 in order to improve the budget system and the budget process in the Republic of Moldova, i.e.:

1. Law № 181 of 25 July 2014 “on Public Finance and Fiscal Responsibility;
2. Law of 2 December 2014 amending the Law № 847-XIII of 24 May 1996 on Budgetary System and Budgetary Process and the Law № 397-XV of 16 October 2003 on Local Public Finances;
3. Law of 12 February 2014 amending the Law № 489-XIV of 08 July 1999 on State System of Social Insurance and the Law № 1585-XIII of 27 February 1998 on Payment of the Compulsory Health Insurance;
4. Law № 267 of 1 November 2013 amending the Law № 397-XV of 16 October 2003 on Local Public Finances and the Fiscal Code № 1163-XIII of 24 April 1997. This law introduced a new system of drafting the local budgets, applicable in all administrative-territorial units since 1 January 2015;
5. Law № 47 of 27 March 2014 amending the Tax Code № 1163-XIII of 24 April 1997 in order to grant to local authorities the right to independently establish mechanisms to administer some local taxes, in particular spatial planning tax (for farmers), tax on dog owners, parking tax etc.;
6. Law № 71 of 04 December 2015 amending the Fiscal Code in order to extend the taxable base of some taxes, including the tax on publicity and publicity devices;
7. Amendments in the Law № 419-XVI of 22 December 2006 concerning public sector debts and introducing State guarantees as of 1 April 2015 in order to ensure better coordination of the LGs activities with the Ministry of Finance with regard to foreign credits from international financial institutions;
8. Law on Public Finances and Fiscal Responsibility № 181 of 25 July 2015, which determines the legal framework of public finances (fiscal principles and rules; the budget calendar; budgeting process; rights and responsibilities in public financing etc.).

According to the mentioned legislative act, the local executive authorities of all levels have to prepare appropriate drafts of their respective local budgets including indicators achieved in the last two budget years, expected results for the current budget year, a budget proposal for the next fiscal year and estimations for the following two years. In order to implement this law the new rules have also been legislated, i.e.: methodological norms of the cash execution of the budgets of the national public budget through the treasury system of the Ministry of Finance (Order of the Minister of Finance № 65 of 15 May 2015); plan of accounts in the budgetary system and Methodological norms on accounting and financial reporting in the budgetary system (Order of the Minister of Finance № 66 of 15 May 2015).

Enforcement of the above mentioned legislation was reinforced by the creation of a new Financial Management Information System at the Ministry of Finance (FMISMF). It integrates a set of financial management tools in order to enhance efficiency and transparency of financial management process and public expenditure control as well as to streamline the budget planning processes at all budget levels.

As it has been already underlined, the new system of the ATU budgets formation which was introduced in Moldova since 1 January 2015. Moldova created 896 ATU of the first tier and 35 ATU of the second tier. By consequence, the local authorities have full freedom to administer their financial resources (own income, transfers with general destination and breakdowns from individual's income tax) according to the percentage shares established by the Law “on Local Public Finances” [8].

The new system is aimed at stimulating local governments' own revenue collection through two mechanisms. Firstly, the local authorities' expenditures are limited only by the level of income actually obtained and not that estimated at the central level (as it was the case in the past). Thus, the more revenue local authorities collect the more additional possibilities to spend for local development they

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have. Secondly, fiscal capacity per capita indicator is only calculated based on the revenue from individual income tax. Therefore, improved collection of own revenues does not influence the equalisation amounts received by the ATU, which creates an additional reason for local authorities to use the new formula. However, the experts observed several important gaps remaining after the introduction of the new system and in particular the lack of financial support for covering the needs in the social and cultural fields [8].

Now, the Government and the Ministry of Finance support the organisation of extensive training for public authorities at central and local levels on the application of the new FMIS budget planning for the 2016 – 2018 period. A new training methodology focuses on the provision of additional skills necessary the ATUs of the second level to develop and to approve their budgets on the basis of financial management tools and performance indicators in 2015; and for the ATUs of the first level – in 2016.

**Conclusions.** The local self-government reform is recognised by the Government of the Republic of Moldova as a key priority for further modernisation and the development of this country. At the same time, the issue of local economic development represents the particular interest for ensuring municipal consolidation, sustainable development and economic growth of the territorial communities. Moldova ratified the European Charter of Local Self-Government and received a number of important recommendations from the European institutions in the field of local (economic) development.

In this regard, Moldova reports some progress on all recommendations addressed to this country to develop local democracy, fiscal decentralisation and promoting local economic development. As it has been already indicated in this article, the changes implemented in 2014-2016 represent a major step forward. According our analysis, the most important steps forward are the following:

- reconsidering the concept of local budgeting which should transform them into independent budgets of local authorities at all levels;
- realising a gradual transition to direct and stable inter-budgetary relations between state budget and LSG budgets at level I;
- implementing modern budgeting methods and technologies, including programme-based budgeting and performance-based budgeting.

It is important to underline other important actions which had the positive impact on local economic development, i.e.: introduction of multi-annual budgeting; attribution on a permanent basis of the corresponding sources of revenues to each level of the budgetary system; promotion of efficient administration of local taxation; improvement of the fiscal incentives system combined with elaboration and implementation of concrete mechanisms stimulate economic agents' to pay local taxes timely; improvement of the normative framework for local borrowing; elaboration of a methodology for impartial evaluation of ATU fiscal base and optimisation of tax rates and taxes collected by LPA in order to increase public revenues in local budgets; extension of a local fiscal base; evaluation of fiscal capacities of particular territories (administrative-territorial units – ATU) through evaluation of their economic potential based on realistic fiscal forecasts and identification of the amount of the transfers for budgetary levelling and introduction of a practice of elaboration of Medium-Term Economic Frame at least to the level of ATU at rayon centres.

It is important to stress that experience of the Republic of Moldova in the realisation of the sectoral decentralisation reforms, ensuring local economic development and municipal consolidation is very useful for successful implementation of local self-government reform in Ukraine.

At the same time, due to the last parliamentary and local elections in the Republic of Moldova, decentralisation process in this country was slowed after 2014. In this context the following recommended could be presented:

1. The existing discrepancy between the “general” legislation in the field of LSG and the sector-specific legislation should be streamlined by means of harmonisation of the latter with the new Law on Local Public Administration and with other legislative acts enhancing decentralisation;
2. Institutional and financial capacities of the ATU (excepting the municipalities of Bălți and Chişinău) of the second tier should be consolidated in particular by means of identification of new sources of RGs own revenues and elaboration of new mechanisms for improvement of local taxes and revenues collection;

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3. Institutional capacities of public authorities at all levels to implement the National Decentralisation Strategy should be strengthened, in particular through: strengthening the capacities of sector ministries and motivating their staff to initiate and to promote further decentralisation reforms in all sectors; promoting Intermunicipal Cooperation (IMC) to reduce problems created by the existing territorial fragmentation; reinforcing the interagency coordination, including all ministries, government agencies, local authorities and their associations which are involved in the implementation of the decentralisation reform process.

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