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ADMINISTRATIVE AND FINANCIAL DECENTRALIZATION CONCEPT AND FORMATION OF FINANCIAL SUPPORT COMMUNITY DEVELOPMENT IN UKRAINE

АДМІНІСТРАТИВНО-ФІНАНСОВА ДЕЦЕНТРАЛІЗАЦІЯ ТА ФОРМУВАННЯ КОНЦЕПЦІЇ ФІНАНСОВОГО ЗАБЕЗПЕЧЕННЯ РОЗВИТКУ ТЕРИТОРІАЛЬНИХ ГРОМАД В УКРАЇНІ

Urgency of the research. The desire of Ukraine to enter the Europe is driven by goals and objectives, the implementation of which is of ligatory in close time perspective. One of these tasks is to conduct administrative and territorial reform and local government reform towards administrative and financial decentralization.

Target setting. Exploring the essence of decentralization, it should be emphasized, that this subject is reflected in all major government policy documents, including - Sustainable Development Strategy "Ukraine 2020" and the Coalition Agreement; State Regional Development Strategy up to 2020.

Actual scientific researches and issues analysis. The study of the problems of decentralization engaged scholars, namely R. Musgrave, W. Oates. Among Ukrainian scientists in the Ukrainian economics issues of fiscal decentralization were considered by N. Bykadorova, B. Danylyshyn, A. Vasiliko, Z. Varnaliy M. Kozoriz, M. Kyzyrna, V. Kravchenko, E. Libnova and other well-known experts.

Uninvestigated parts of general matters defining. Research work above does not allow scientists to conclude completeness assess their administrative - fiscal decentralization in the development of local communities.

The research objective. The article is to study the administrative and financial decentralization, defining features of formation of the concept of financial security of local communities.

The statement of basic materials. The article presents the main approaches to defining the essence of administrative and financial decentralization concept and features of formation of financial security of local communities in Ukraine. The study of this legal institution is reflected in all major government policy documents. The analysis of the regions of Ukraine have conducted Territorial Communities.

Conclusions. The association of local communities is the prospect of local government transition to a new level. Future research directions may be regulatory mechanisms to study the strategic planning, benchmarking, project management in a unified community and approaches to the management of community property rights.

Keywords: decentralization; local community; financial support; the financial system of state budget regulation.

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Актуальність теми дослідження. Прагнення України до європейського простору обумовлюється цілями та завданнями, реалізація яких в найближчий час є обов'язковою. Одним із таких завдань є проведення реформи місцевого самоврядування в напрямку адміністративно-фінансової децентралізації.

Постановка проблеми. Досліджуючи сутність децентралізації, слід наголосити на тому, що дана проблематика відображена в усіх основних державних програмних документах, зокрема – Стратегії сталого розвитку «Україна 2020» і Коаліційній угоді; Державній стратегії регіонального розвитку до 2020 р.

Аналіз останніх досліджень та публікацій. Дослідженням проблематики децентралізація займалися вчені науковці заходу, а саме: Р. Масгрейв, В. Оутс. Серед український науковців у сфері української економічної науки проблематику фінансової децентралізації розглядали Н. Бикадорова, Б. Данилишин, О. Василик, З. Варналій, М. Козоріз, М. Кизима, В. Кравченко, Е. Лібнова, та інші відомі фахівці.

Виділення недосліджених частин загальної проблеми. Дослідження робіт наведених вище науковців не дозволяє робити висновок про повноту оцінки ними адміністративно-фінансової децентралізації в процесі розвитку територіальних громад.

Постановка завдання. Стаття покликана провести дослідження адміністративно-фінансової децентралізації, визначення особливостей формування концепції фінансового забезпечення розвитку територіальних громад.

Виклад основного матеріалу. У статті наведено основні підходи до визначення сутності адміністративно-фінансової децентралізації та особливості формування концепції фінансового забезпечення розвитку територіальних громад в Україні. В процесі дослідження встановлено, що даний правовий інститут знайшов своє відображення в усіх основних державних програмних документах. Проведено аналіз областей України у яких проведено об'єднання територіальних громад.

Висновки. Об'єднання територіальних громад є перспективою переходу місцевого самоврядування на якісно новий рівень. Напрямами подальших досліджень можуть стати нормативно-правове обґрунтування механізмів реалізації стратегічного планування, бенчмаркінгу, проєктного менеджменту в об'єднаній громаді.

Ключові слова: децентралізація; територіальна громада; фінансове забезпечення; фінансова система; державний бюджет; правове регулювання.

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Urgency of the research. The desire of Ukraine to enter the Europe is driven by goals and objectives, the implementation of which is of ligatory in close time perspective. One of these tasks is to conduct administrative and territorial reform and local government reform towards administrative and financial decentralization and the formation of the concept of financial security of local communities in Ukraine.

Exploring the essence of decentralization, it should be emphasized, that this subject is reflected in all major government policy documents, including - Sustainable Development Strategy "Ukraine 2020" [1] and the Coalition Agreement [2]; State Regional Development Strategy up to 2020 [3]; Program of the Cabinet of Minister (new policy governance) [4].

The stages of decentralization of local government in the enlargement process should include local communities, creating conditions to encourage and promote communities that will undertape the process of unification. Implementation of this process should be the basis for the creation of wealthy local communities. Under the apportunitees of local communities one should understand the territorial communities of villages, towns that as a result of voluntary association, capable of independentl provesson or through the appropriate local authorities of the appropriate level of service, particularly in the field of social security, housing and utilities, education, culture, health care. However, in course of the provision of the specified services, human resources, infrastructure administrative unit and its financial support are to be taken into account.

Target setting. The article is to study the administrative and financial decentralization, defining features of formation of the concept of financial security of local communities in Ukraine.

Actual scientific researches and issues analysis. The study of the problems of decentralization engaged scholars, namely R. Musgrave, W. Oates. Studying their scientific achievements one should pay special attention to such major works as Robert Musgrave - "Financing state governments and local bodies" V. Outsa - "Essays on fiscal federalism", "fiscal federalism" and "political economy of fiscal federalism." Among Ukrainian scientists in the Ukrainian economics issues of fiscal decentralization were considered by Bykadorova N., B. Danylyshyn, A. Vasiliko, Z. Varnaliy M. Kozoriz, M. Kyzyma, Vladimir Kravchenko, E. Libnova A. Mokiy, IA Lunin V. Oparin, Romanyuk, A. Tkachuk, L. Tychkovskiy, St. George and other well-known experts. It should be emphasized that, given the large number of scholars in the field of fiscal decentralization, the issue of its development is always relevant.

Research objectives. Decentralization of power - is the real way to improve the quality of daily life of local communities, it is self-sufficient communities, basic in concept "decentralization" should be considered as a change of management system that will ensure the transfer of a significant part of the central government to local government and self-initiative of citizens.

Renowned American scholar M. Bell interprets the concept of decentralization as a way of measuring the size of the national economy transition from an administrative-command to market [5].

An important contribution of R.Masgrave to the development of the theory of financial decentralization was the formulation of principles based on which it should be carried out.

The principles include:

- the principle of conformity, the essence of which is the production of public goods, which must rely on the citizens living on the territory, which provides the relevant services and funding of their production through tax payments;

- the principle of national wealth, the essence of which is to provide benefits that are import out position of national interests or to support the production of which is characterized by spatial externalities can be stimulated by the central government through the provision of targeted transfers of production;

- the principle of centralized redistribution, ie the distribution should be carried out by the central authorities, as they have the necessary tools for this purpose;

- the principle of financial equalization, is the ensuring of budgetary alignment between better and worse secured administrative-territorial units shall be conducted at the national level [6].

Tody, there are no checks on the correctness of the reform towards decentralization. Building self-sufficient local communities, which will be characterized by sufficient powers of local governments, power budgets, high levels of financial independence is a central core in reforming of territorial admin-

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istrative and fiscal systems to the Ukraine. The transfer of administrative and financial resources in place provides the basis for reforms conceived.

In implementing fiscal decentralization basis for its implementation should be prerequisites such as:

- the administrative and financial capacity of local authorities to carry out their responsibilities;
- an effective system of incentives and accountability of local governments for performing their duties;
- strong delineation of spending powers between the central and local levels in accordance with the economic and social feasibility;
- a high level of autonomy of local governments.

It should be taken into account that the changes that have occurred in legislation and which were scheduled to take place. In particular, this drafting and adoption of several laws in the field of the process of decentralization, among which are the Laws of Ukraine "On Amendments to the Budget Code of Ukraine on the reform of intergovernmental relations" [7], "On Amendments to the Tax Code of Ukraine and some other legislative acts of Ukraine on tax reform" [8], the draft law of Ukraine "on amendments to some legislative acts of Ukraine concerning the characteristics of a voluntary association of local communities located in territories adjacent areas", "On amendments to some legislative acts of Ukraine (concerning the status of old age village, town)", "On Amendments to the Budget Code of Ukraine (concerning the voluntary joining of local communities)" and a number of other acts.

Regulatory developments determine the basic processes of voluntary association of local communities, as well as revealing the roles and responsibilities that will come incorporated municipalities in the process of decentralization of finance to be provided for their implementation after completion of the merger. The main purpose, for which merged municipalities are getting autonomy in economic and fiscal development, in the implementation powers combined that will give local communities a status closer to the status of regional significance.

Since 2015, the development of laws and other legal acts of central executive bodies started practical stage capable of forming communities. Analyzing statistics, as of June 2016 established the 172 incorporated municipalities in which elected local governments - including 159 combined local communities where local elections took place on 25 October 2015, received new powers and resources, from 1 January 2016 went on direct budget payments to the administrative State Treasury Service of Ukraine. Exploring the decentralization process in units of Ukraine, the largest integrated local communities established in Lviv, Ternopil, Rivne, Khmelnytsky, Dnipropetrovsk, Poltava, Chernivtsi, and at the end of 2016 these regions joined Transcarpathia.

The introduction of new norms have strengthened the financial basis of local government, introduced mechanisms to encourage local communities to voluntary associations. The results achieved in 2015 revenues to the general fund of local budgets 99.8 billion. UAH., Which is 116.0% of the annual appropriations approved by local councils. Increase in revenues to the general fund of local budgets in 2015 compared to 2014 year amounted to 29,6 billion. UAH. Or 42.1%. Significantly increased the share of expenditures for self-governing authority introduced a new mechanism for budget management [10].

At the same time, it is necessary to emphasize that only 17.8% of the created combined communities of the planned 967. The four regions created only one united community. Ternopil region leads in creating a capable community project 100% implemented. This process clearly requires communities despite substantial number of small local communities which are highly subsidized (dotatsiynist 5419 local budgets of more than 70%, 483 municipalities 90% financed from the state budget), to talk about effective to meet the needs of residents of communities impossible. It should be noted that this association should lead to significant improvements in the development of local communities and create conditions for the transfer of the relevant powers in such communities [10].

Creating a financially independent local communities should start from the fact that local authorities which are unable to provide own powers but are willing to work together by combining the benefit of their own locality. The determination of local communities should manifest itself in readiness to take responsibility for their own and delegated powers of the state. This interaction should manifest between the community and local authorities and the result should lead to the development of communities and general development of the region.

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Speaking of financial autonomy in the context of decentralization, it can be treated as a basic condition for the viability of the territorial community. That is, the municipality that can independently generate the financial resources to carry out their own powers aimed at providing social services to the population at an appropriate level. However, this level should not be below the established state standards. The result - income ought to be directed to the development budget, funds are quantity of used for the implementation of programs of economic and social development of the area. The availability of financial resources makes it possible to maintain the territorial community need kilkosti communal properties that make the material basis of local government. In this case, the financial and economic capacity of local government is the main criterion for the effectiveness of its management activities.

In reforming financial relationships it is necessary to form regions that would have sufficient capacity for extended play and were economically self-sufficient. Creating a financially independent administrative units will lead to changes not only in the size of local communities, but also in the budget and tax legislation. As a result of the changes should be established in compliance of the regional economy revenue. However, during the reform of territorial organization should take into account the potential of the community to carry out self-financing. Given the need for the transition to decentralized financial system should be defined tasks that rely on administrative units. At the same time we need to assess their ability to finance these tasks. Since the economic efficiency out of the market economy, decentralization will allow small communities to provide public goods according to differences in geographically disparate society and the individual will be able to leave or move to another community that provides the best package of public services. Therefore, the formation of administrative units should be created in relatively equal starting conditions for self-financing of local government [11].

Carrying out the administrative and financial decentralization and the formation of the concept of financial security of local communities in Ukraine the following tasks are important:

- updating and improving regulations in the field of decentralization and local communities;
- improve the tax base, which would allow local communities to enforce their authority on the basis of objective criteria state subsidies granted powers;
- bringing to the economically justified norms rent payments;
- organization incentives for using natural wealth of local communities;
- improvement of the judiciary local communities to ensure sustainable development of local communities.

Thus, since the beginning of 2015 in Ukraine actually there was introduced a new budget model that aims at provision of financial decentralization, namely increased financial resources available to local governments, forming financially sound communities.

A significant part of local budgets will generate revenue from tax collection mechanisms are not adequately fulfilled. This applies primarily to tax on immovable property other than land, excise tax implementation entities retailers of excisable goods, environmental tax. Accordingly, village, town council can not fully rely on existing revenue sources as order administration of appropriate forms of taxation are not properly defined and fiscal capacity estimate is difficult.

The level of local tax administration is low, due to the lack of interest of fiscal services in their proper charging (unlike taxes for the state budget) and the complicated mechanism of administration (lack of proper information registers necessitate tax for the organization process). To implement the requirements of environmental policy it is important to ensure appropriate environmental tax accumulation funds of combined local communities, to enable effective use of them for the intended purpose. The levers to encourage the establishment of joint environmental programs in the framework of cooperation projects of local communities and united communities are alsopromising.

Among the proposed fees and various payments to local budgets it is advisable to specify the positions of components of the state fee, rent for water bodies and their parts. It is not clear what is meant and what will be the division like between rational budgets.

In addition, there is a very low percentage (1.5%) of funds that should be allocated to community budgets in case of oil and gas extraction in their territory. There are types of payments and fees, which

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should be left fully incorporated in the budgets of local communities based on their local content, including:

- fee for administrative services, administrative fines and penalties;
- fee for parking vehicles;
- tourist tax;
- income from rent for use of property and others;
- property that is in co-ownership *munalniy* [12].

Conclusions. Upon learning and review of the issues of the administrative and financial decentralization concept and features of formation of financial security of local communities in Ukraine it was, found that the following result of effective reforms should be expected:

- to obtain economic, financially and infrastructure capable of communities;
- new elite in the field;
- to improve public services;
- comprehensive management capabilities and resource base;
- horizontal relations between public authorities, local governments, the private sector;
- tools to create an investment environment.

New ideological, cultural and educational approaches for designing regional characteristics that will fill the context.

Thus, the association of local communities is the prospect of local government transition to a new level.

Future research directions may be regulatory mechanisms to study the strategic planning, benchmarking, project management in a unified community and approaches to the management of community property rights, expanding funding sources and adoption of local development and so on.

For the effective functioning of local governments on the basis of fiscal decentralization and the implementation of its autonomy on spending, local authorities should have a budget and tax autonomy based on the use of these attributes - especially important is a sufficient level of autonomy of local governments to use revenues - local authorities should be able, if necessary, to supplement the amount of income they receive from their own sources of income.

Yes, there are four dimensions of such autonomy - is the ability to change tax rates, the determination of the tax base, the ability to decide on the introduction of specific tax and the possibility of collecting taxes imposed locally.

These include the ability to change the tax rate, which is not the most important feature of the tax autonomy because in the absence of powers of local authorities to introduce, if necessary, additional taxes are very limited.

This is a very important rule of fiscal decentralization, because if payments are made to ensure the appropriate level of life of residents of the territory, partly paid by residents, local authorities will become less accountable to local residents on the structure of their costs. Thus, income tax and excise duties may not be candidates for local tax burden as they are exported to non-residents; financial resources received from higher authorities must not conflict with the priorities of local authorities in the conduct of its own expenditure policies.

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