

DOI: <https://doi.org/10.32782/2524-0072/2025-82-161>

UDC 336.14:352(477)

INSTITUTIONAL AND FINANCIAL TOOLS FOR SUSTAINABLE COMMUNITY DEVELOPMENT: APPROACHES TO TRANSFORMING THE LOCAL GOVERNMENT FINANCING SYSTEM

ІНСТИТУЦІЙНІ ТА ФІНАНСОВІ ІНСТРУМЕНТИ СТАЛОГО РОЗВИТКУ ГРОМАД: ПІДХОДИ ДО ТРАНСФОРМАЦІЇ СИСТЕМИ ФІНАНСУВАННЯ МІСЦЕВОГО САМОВРЯДУВАННЯ

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The article examines institutional mechanisms and financial instruments for ensuring the sustainable development of local communities in Ukraine amid the transformation of the local self-government financing system. It is argued that the decentralisation reform has significantly strengthened the financial autonomy of communities, expanded their powers in the provision of public services, and created the conditions for more effective management of local development. The article systematises the key institutional mechanisms for community development, including the regulatory framework, decentralisation of powers, strategic planning, strengthening the institutional capacity of local self-government bodies, and mechanisms for inter-municipal cooperation. It substantiates promising directions for improving the financial sustainability of communities in the context of post-war recovery, in particular the diversification of the revenue base, the introduction of innovative financial mechanisms, and the development of partnerships with business and the public.

Keywords: territorial communities, sustainable development, financial capacity of communities, fiscal decentralization, local budgets, effects of decentralization, institutions of decentralization, institutional mechanisms of local self-government, financial instruments of local development, transformation of the local self-government financing system.

У статті досліджено інституційні механізми та фінансові інструменти забезпечення сталого розвитку територіальних громад України в умовах трансформації системи фінансування місцевого самоврядування. Обґрунтовано, що реформа децентралізації суттєво посилити фінансову автономію громад, розширила їх повноваження у сфері надання публічних послуг та створила передумови для більш ефективного управління місцевим розвитком. Водночас сучасні трансформаційні виклики, зокрема соціально-економічна нестабільність, нерівномірність ресурсного забезпечення територій, демографічні диспропорції, а також наслідки воєнних руйнувань, актуалізують необхідність удосконалення підходів до фінансового забезпечення місцевого самоврядування. У роботі систематизовано ключові інституційні механізми розвитку громад, серед яких виокремлено нормативно-правову базу, децентралізацію повноважень, стратегічне планування, підвищення інституційної спроможності органів місцевого самоврядування та механізми міжмуниципального співробітництва. Особливу увагу приділено аналізу фінансових інструментів стимулювання місцевого розвитку, зокрема

державним субвенціям, міжбюджетним трансфертам вирівнювання, місцевим податкам і зборам, грантовим ресурсам міжнародної технічної допомоги, а також інструментам участі громадян у бюджетному процесі. На основі узагальнення вітчизняного та зарубіжного досвіду визначено основні тенденції трансформації системи фінансування громад, серед яких посилення фінансової автономії, зростання ролі місцевих інвестицій, цифровізація бюджетного управління та активізація міжнародної підтримки. Обґрунтовано перспективні напрями підвищення фінансової стійкості громад у контексті післявоєнного відновлення, зокрема диверсифікацію дохідної бази, впровадження інноваційних фінансових механізмів і розвиток партнерства з бізнесом та громадськістю. Успішна реалізація наступних кроків реформи забезпечить українським громадам необхідні інструменти для відновлення, зростання і процвітання в довгостроковій перспективі, наближаючи Україну до найкращих світових стандартів місцевого розвитку.

Ключові слова: територіальні громади, сталий розвиток, фінансова спроможність громад, фіскальна децентралізація, місцеві бюджети, ефекти децентралізації, інститути децентралізації, інституційні механізми місцевого самоврядування, фінансові інструменти місцевого розвитку, трансформація системи фінансування місцевого самоврядування.

Statement of the problem. The current conditions of transformation are characterised by profound changes in the local government financing system in Ukraine. The decentralisation that has taken place has significantly expanded the financial capabilities of communities, bringing them closer to European standards. At the same time, sustainable community development requires effective institutional mechanisms and financial instruments that will ensure balanced socio-economic development at the local level. This article analyses institutional mechanisms for supporting sustainable community development and financial instruments for stimulating local development. It considers current trends, challenges and prospects for transforming the community financing system through the introduction of modern institutional and financial instruments in the context of ensuring sustainable development.

Analysis of recent research and publications. N. Kosarevich examines the institutional foundations of local community financial management and explores the imperatives of state policy in the field of local financial management, proposing conceptual guidelines for institutional reform in terms of strengthening the fiscal autonomy of communities, introducing medium-term budget planning taking into account local development strategies, increasing the transparency and accountability of local self-government bodies, and strengthening the role of public participation in financial decision-making [1]. A number of authors, including T. Belyalov, T. Kolesnik, T. Matsievich, and A. Kozenko, examine the mechanism of financial management of territorial communities in the context of security challenges, such as military aggression, terrorist acts, cyber attacks, and other threats, which place significant pressure on the financial resources of territorial

communities [2]. O. Kyrylenko, B. Malyniak, V. Pysmennyi, and V. Gorin, in their work "Financial Management of Territorial Communities: Theory and Practice," highlight theoretical and applied issues of managing the financial resources of territorial communities in the context of budget decentralisation, revealing the practical aspects of forming local government budgets, problems of local taxation, and the peculiarities of local self-government bodies receiving interbudgetary transfers [3]. R. Shchur, I. Plets, and M. Urbanovich systematised approaches to the rational use of available financial development instruments for their effective implementation in the activities of territorial communities (TC) in the context of decentralisation, identified a set of sources of attracted and available resources of territorial communities, and the instruments and levers of financial support for territorial communities [4]. T. Gogol and L. Melnychuk argue that transformational changes in the local self-government system are accompanied by a number of risks of decentralisation and administrative-territorial reform, which are associated with the existence and accumulation of institutional, resource and socio-demographic barriers and which must be taken into account when developing and implementing specific mechanisms for territorial development [5]. Researchers O. Desyatnyuk and O. Ptaschenko argue that the transformation of financial support for sustainable development of rural territorial communities is one of the important areas of contemporary state policy in Ukraine. The authors note that in the context of decentralisation and local self-government reform, there is a need to improve financial mechanisms that will contribute to the development of territories, improve the quality of life of their inhabitants and ensure sustainable economic growth [6]. Krysovaty, A. I., Sokhatska, O. M. [7], Michael

Sony [8], Rubmann, M. [9] draw attention to the importance of introducing modern high technologies into the general social process in order to optimise economic and other social processes. A. Munko proves in his research that financial activity is a necessary component of the community development management mechanism, ensuring the formation of centralised and special funds of monetary resources and the use of financial resources in relevant sectors [10]. V. Merezhko examines the peculiarities of implementing a territorial approach to the realisation of Sustainable Development Goals in the context of decentralisation, digitalisation and ecological transformation. The importance of multi-level governance and cross-sectoral partnerships as key factors in effective territorial management is revealed [11].

Highlighting previously unresolved parts of the overall problem. Despite the significant results of the decentralisation reform and the expansion of the financial base of territorial communities, there remain a number of unresolved issues in the system of financial support for local self-government that hinder the achievement of sustainable development goals. In particular, a pressing problem is the preservation of significant differentiation between communities in terms of financial capacity, which is due to the uneven economic base of territories, demographic trends and the depopulation of certain regions. At the same time, the excessive dependence of local budgets on personal income tax and the limited tools for diversifying their own revenues increase the vulnerability of communities to economic fluctuations and crises. An additional challenge is the insufficient institutional capacity of some local authorities to effectively manage finances, strategic planning and resources, which can lead to the irrational use of budget funds and a decline in public confidence. Of particular importance is the problem of adapting the community financing system to the conditions of war damage and post-war recovery, which requires the development of new mechanisms for compensating for income losses, supporting infrastructure recovery and attracting external resources. Therefore, further research is needed on the transformation of financial instruments and institutional mechanisms to ensure sustainable, balanced and inclusive development of local communities in Ukraine.

Formation of the objectives of the article (task statement). The purpose of the article is to study the institutional mechanisms and financial

instruments for ensuring the sustainable development of territorial communities in Ukraine in the context of the transformation of the local self-government financing system, as well as to identify key trends, problems and prospects for its further improvement.

Summary of the main research material. Effective local self-government is a prerequisite for the sustainable development of territorial communities. The institutional mechanisms introduced in Ukraine over the last decade have created the basis for expanding the powers and responsibilities of local authorities. With the adoption of the decentralisation reform concept (2014) [12] and amendments to the Budget and Tax Codes (2015) [13; 14], the principles of subsidiarity and redistribution of powers in favour of the basic level of self-government were laid down. As a result, a new three-tier system of administrative-territorial structure has been formed in Ukraine: communities (basic level), districts and regions, with communities receiving significantly greater powers and resources.

Key institutional mechanisms that ensure the development of territorial communities should be viewed as an interconnected system of regulatory control, redistribution of powers, management practices and cooperative instruments. Firstly, its foundation is the legal framework for local self-government, formed through the adoption of legislative acts on the voluntary association of territorial communities, community cooperation, the principles of state regional policy, etc. These norms have defined the rules for creating capable communities and established a framework for the implementation of joint development projects. Secondly, an important mechanism is the decentralisation of powers, which involves the transfer of a number of functions from the state to the local level, particularly in education, health care, social protection and administrative services. As a result, local authorities have become responsible for providing most basic public services, which objectively increases the requirements for the quality of management, planning and control of results at the local level. Thirdly, strategic development planning institutionally anchors the long-term orientation of local authorities, as communities are required to develop development strategies and socio-economic development plans that are aligned with the UN Sustainable Development Goals and national regional strategies. Thus, the logic of sustainability is embedded in the local governance system, integrating the economic, social and environmental priorities of the community.

Fourthly, institutional capacity and human resource development is implemented through programmes to improve the competencies of local self-government bodies (in particular with the support of the Council of Europe, U-LEAD with Europe, UNDP). These programmes include training for officials, exchanges of experience with European municipalities, and audits of management processes. This approach forms the institutional foundation without which even significant financial resources cannot ensure the expected development effect. Fifth, inter-municipal cooperation is enshrined through a mechanism of agreements between communities, which makes it possible to jointly implement infrastructure and social projects. Such cooperation increases the efficiency of resource use and serves as a tool for ensuring sustainable development at the sub-regional level. Together, these mechanisms form a model of governance in which communities have broad autonomy in decision-making, but at the same time are responsible for the results of their own development. This creates the conditions for sustainability, as local authorities are generally more familiar with the needs of the territory and are able to respond more quickly to challenges. Similar approaches can be seen in other countries that have implemented decentralisation reforms, particularly in Poland and Sweden, where the principle of subsidiarity is enshrined in constitutional or basic legislative acts.

Financial support for sustainable community development is no less important, as the implementation of powers and strategic goals requires sufficient resources and flexible tools for their mobilisation. In recent years, Ukraine has developed a set of financial mechanisms, ranging from inter-budgetary transfers and local taxes to donor funding and tools for citizen engagement.

State subsidies, which are targeted and aimed at supporting key sectors, occupy a leading place among the sources of funding for local projects. In particular, the education subsidy covers the salaries of teaching staff and equalises access to educational services through a formulaic distribution of funds. Until 2020, the medical subsidy covered delegated health care expenditures, while since 2020, medical services have been financed through the National Health Service, with local budgets remaining responsible for infrastructure support. Of particular importance was the subsidy for the development of infrastructure in amalgamated

communities (2016–2020), which facilitated the implementation of priority infrastructure projects on the condition of co-financing and linkage to development plans [15]. Alongside this, a subsidy for the socio-economic development of individual territories is used to finance local initiatives, although its distribution is often considered to be politicised. At the same time, a more institutionally “neutral” mechanism is the State Fund for Regional Development (SFRD), which provides competitive funding for investment projects based on selection criteria and encourages communities to engage in high-quality project planning.

An important component of the financial system is inter-budgetary equalisation, which combines horizontal and vertical mechanisms, taking into account the tax capacity of territories. Wealthier communities make reverse deductions, while less capable ones receive a basic subsidy that maintains a minimum level of budgetary security per capita. This approach reduces territorial imbalances while maintaining incentives to increase own revenues.

The financial self-sufficiency of communities is largely determined by their own revenues, primarily local taxes and fees. The 2015 budget reform expanded the revenue base, and personal income tax (PIT), a portion of which is credited to local budgets, became the leading source of revenue for many communities [15]. On the one hand, this revenue structure motivates communities to support business development and legal employment, but on the other hand, it increases the vulnerability of areas with a weak economic base. Local property taxes (real estate tax and land tax) play an additional role, but according to the estimates provided in the text, their potential is not fully realised due to low rates and exemptions. Excise tax on retail sales of excisable goods was a significant source of revenue until 2020, but the further centralisation of excise tax on fuel has reduced the resource base of communities [17]. Another significant element is the single tax for small businesses, the proceeds from which encourage local authorities to develop entrepreneurship, while at the same time increasing dependence on the structure of small businesses in the area.

It should be emphasised that the tax autonomy of communities in Ukraine remains partially limited: key personal income tax and excise duty rates are set at the central level, while local authorities have influence mainly over property tax, land tax, the single tax (within permitted ranges) and certain local fees (e.g. tourist tax,

parking fees). In comparative terms, this means that there is scope for further expansion of communities' tax powers [16].

International technical assistance and donor programmes occupy a separate niche in development financing, having gained critical importance in the context of the 2022–2023 war (UNDP, USAID, EU projects, support for reconstruction, energy efficiency, IDPs, etc.). At the same time, mechanisms for coordinating such assistance are being developed, in particular through specialised information platforms. An important addition to the resource base is the participation of citizens in the budget process through the community budget (participatory budget), which directs part of the funds to residents' initiatives and increases the transparency and accountability of the authorities.

A synthesis of national and international experience allows us to identify trends in the financing of sustainable community development as a combination of three interrelated processes. The first process is the strengthening of financial autonomy, which manifests itself in the desire to give local authorities greater opportunities to generate revenue and more flexibility in adjusting tax instruments. The second process is related to the growing role of local investment, as communities are increasingly directing resources towards infrastructure, urban and 'green' projects, and financial instruments are being adapted to these needs (including the potential of 'green' bonds and local development funds). The third process is the digitalisation and increased transparency of budget management through electronic solutions, open data and online reporting, which promotes trust and citizen participation. In addition, international integration of financing is intensifying: the role of EU programmes, international bank loans and bilateral aid is growing, and thus the requirements for financial management, reporting and project capacity of communities are increasing.

Along with these trends, there are systemic challenges that highlight the need to transform the financial model of local self-government. These include territorial inequality and depopulation, which lead to a narrowing of the tax base in some communities and the threat of deepening imbalances in access to services; in response, enhanced equalisation mechanisms or special support funds may be needed. Equally significant is economic instability, which reduces revenues and increases expenditure pressure during crises, making reserve funds and

emergency support mechanisms at the national level relevant. A challenge specific to Ukraine is war damage, which requires compensation for lost income, targeted subsidies for reconstruction and the development of guarantee mechanisms for investment. Finally, the institutional weakness of some communities in the area of financial management requires strengthening training, introducing internal audit standards, transparent procurement procedures, and early response systems to financial risks.

In the immediate future of post-war recovery, recommendations for sustainable community development should be formulated as a package of complementary decisions. First and foremost, it is important to deepen decentralisation and strengthen revenues, in particular by considering the transfer of new sources of revenue to communities (e.g. a share of environmental taxes or rent payments) and gradually increasing the role of property tax by revising rates, reducing privileges and updating property assessments, while introducing targeted compensation for vulnerable groups. The second line of action should be the introduction of innovative financial instruments, which involves more active use of preferential lending, the development of municipal borrowing and the creation of institutions to support joint access to capital markets by communities, as well as the formation of local development funds that protect capital expenditures from cyclical crises. The third direction concerns public-private partnerships and business involvement: communities should prepare high-quality investment proposals and use standard project solutions that are suitable for scaling (in particular for groups of communities). The fourth direction is the social orientation and inclusiveness of budget policy through the application of a gender-oriented approach, analysing the impact of expenditures on different population groups, and supporting resident participation in setting priorities (participatory budgeting, consultations), which strengthens the legitimacy of decisions and trust, on which the long-term stability of local finances depends.

Conclusions. The transformation of the local government financing system in Ukraine over the last decade has created new opportunities for sustainable community development. Decentralisation has brought communities unprecedented financial resources – the share of local budgets in the economy has grown significantly, and their structure has become more similar to European models. Institutional mechanisms – new communities, strategic

planning, cooperation – combined with financial instruments – subsidies, own taxes, borrowings – have laid the foundation for independent and responsible management of local development. An analysis of other countries' experiences shows that Ukraine is moving in line with global decentralisation trends, while retaining its own characteristics. For further progress, it is essential to strengthen the financial capacity of all communities, not just economic centres. It is necessary to fine-tune equalisation mechanisms, support depressed and affected areas, and stimulate local business activity. Another task is to develop new instruments, such as public-private partnerships and municipal investments, to mobilise additional resources for development. Particular attention should be paid to strengthening the institutional capacity of local

self-government bodies, from the professionalism of financiers to the digitalisation of processes and the involvement of the community in decision-making. Thus, the transformation of the local government financing system is an ongoing dynamic process. Its ultimate goal is the financial self-sufficiency and sustainability of communities, enabling them to plan and implement sustainable development strategies. The achievements of recent years demonstrate that the chosen path is the right one, and comparisons with other countries provide useful benchmarks. The successful implementation of the next steps of the reform will provide Ukrainian communities with the necessary tools for recovery, growth and prosperity in the long term, bringing Ukraine closer to the best global standards of local development.

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Дата надходження статті: 02.12.2025

Дата прийняття статті: 12.12.2025

Дата публікації статті: 29.12.2025