

DOI: <https://doi.org/10.32782/2524-0072/2021-33-49>

UDC 352.001:658

MANAGING THE DEVELOPMENT OF TERRITORIAL COMMUNITIES IN THE CONTEXT OF CURRENT CHALLENGES

УПРАВЛІННЯ РОЗВИТКОМ ТЕРИТОРІАЛЬНИХ ГРОМАД У КОНТЕКСТІ СУЧАСНИХ ВИКЛИКІВ

Kraynyk Olha

Doctor of Economic Sciences, Professor,
Academic and Research Institute for Public Administration
Lviv Polytechnic National University
ORCID: <https://orcid.org/0000-0001-6295-3999>

Крайник Ольга Петрівна

доктор економічних наук, професор,
Навчально-науковий інститут державного управління
Національного університету «Львівська політехніка»

The article considers the changing role of the state and local governments in the development of local economies in modern conditions. Decentralization caused the decreased role of the state in ensuring the development of local economies. At the same time, the significance of territorial management bodies aimed at improving the level and quality of life in their communities increased. Today, local authorities can render quality services to residents of the territorial community employing innovative approaches to management, planning, and technological support for the development. The financial support for the development of territorial communities takes a special place in the implementation of these ambitious plans. Therefore, a special task for the newly created governing bodies is to increase the level of financial security and well-being of the residents of the territorial community.

Keywords: decentralization, territorial community, local budgets, transfers, strategic management, strategic vision of the development of the community.

В статті розглянуто зміну ролі держави та місцевих органів управління у розвитку місцевих економік в умовах децентралізації. В процесі децентралізації зменшилась роль держави у забезпеченні розвитку місцевих економік на противагу збільшенню ролі органів територіального управління, метою яких є поліпшення рівня і якості життя у своїх громадах. В умовах сьогодення органи місцевої влади тільки використовуючи сучасні підходи до управління, планування та технологічного забезпечення процесу розвитку здатні забезпечити мешканцям територіальної громади надання якісних послуг. Особливе місце у реалізації цих планів займає фінансова підтримка розвитку територіальних громад. Тому особливим завданням для новостворених органів управління є підвищення рівня фінансової спроможності та підвищення рівня добробуту жителів територіальної громади. Важливе значення має використання переваг стратегічного управління територіальною громадою. Формування стратегічного плану та його реалізація протягом тривалого періоду забезпечить прогрес у економічному розвитку території, дозволить уникнути хаотичності в виконанні конкретних програм та проектів. Крім того дозволить підвищити ефективність використання фінансових ресурсів, які будуть використовуватись у відповідності до сформованих перспективних планів. Сучасні органи управління територіальною громадою повинні володіти ще одним вагомим елементом стратегічного управління – вміння сформувати стратегічне бачення розвитку територіальної громади, тобто сформувати бачення своєї громади в майбутньому. У статті запропоновано класифікацію основних елементів, необхідних для формування стратегічного бачення розвитку громади. Таким чином основною функцією управління територіальним розвитком в сучасних умовах є підвищення рівня фінансової спроможності територіальних громад, покращення соціально-економічного стану території і на цій основі підвищення рівня добробуту та якості проживання у містах і селах країни. Для досягнення процесу у економічному розвитку території основним завданням є формування ефективних управлінських структур, які забезпечать використання сучасних підходів до управління.

Ключові слова: децентралізація, територіальна громада, місцеві бюджети, трансферти, стратегічне управління, стратегічне бачення розвитку громади.

В статье рассмотрены изменения роли государства и местных органов управления в развитии местных экономик в условиях децентрализации. В условиях современности уменьшилась роль государства в обеспечении развития местных экономик в противоположность увеличению роли органов территориального управления, целью которых является улучшение уровня и качества жизни в своих общинах. В современных условиях органы местной власти только используя современные подходы к управлению, планированию и технологическому обеспечению процесса развития способны обеспечить жителям территориальной общины предоставление качественных услуг. Особое место в реализации этих амбициозных планов занимает финансовая поддержка развития территориальных общин. Поэтому особой задачей для созданных органов управления является повышение уровня финансовой обеспеченности и благосостояния жителей территориальной общины.

Ключевые слова: децентрализация, территориальная община, местные бюджеты, трансферты, стратегическое управление, стратегическое видение развития общества.

The problem formulation. To provide high-quality services to residents of the territorial community, local administrations need to improve the quality of management. A high level of management with the effective use of local resources will enable the implementation of infrastructure projects, provide financial resources for the social sphere, and thus contribute to the development of its territorial community, improvement of the quality, and increase of the standard of living of community residents. The implementation of approaches of decentralized management shifts the responsibility for the processes of territorial development into the local level. At the same time, a significant part of territorial communities does not meet the criteria of capacity, has insufficient financial resources, which significantly complicates the economic development of the territory. Analyzing the financial condition of territorial communities, one can see a significant difference in the revenues of the general fund of the budget per resident within each group of communities unified by the number of residents. The analysis of subsidies of territorial community budgets by regions (oblasts) also showed significant differentiation in dependency on transfers from the state budget. Low financial capacity is a significant challenge for many local communities.

Thus, the examination of approaches to improving local management is urgent.

Analysis of recent research and publications. Theoretical and applied bases of managing the development of territorial communities were the subject of research by many Ukrainian scholars-economists. In particular, Yu. Norchuk, N. Briushkova, O. Purtskhvanidze, N. Pirozhenko, K. Kolesnikova elaborated a methodic approach to identifying main factors of influence on the system of public administration in the economic development sphere. The authors note that in the public administration system, as a component of state apparatus, there are factors that form both a positive and negative impact on the development of the economy.

I. Storonianska and L. Benovska considered financial and investment determinants of regional development in the conditions of economic instability. The authors analyzed the impact of restrictive and stimulating public policy instruments at the national and regional levels on the current state of regional economic systems, in particular in the context of components such as price stability, investment attraction, improvement of the business climate, crediting, capital raising, transparency of budget-forming tax administration and steadiness of public finances. All these factors influenced the formation of the economic development policy, especially during the period of financial and economic instability in 2020 due to the pandemic.

D. Faivishenko, Yu. Shpak, O. Melnichenko, L. Samoilenko, M. Psiuk defined the role of financial instruments in the state strategic development of regions and towns of Ukraine. The authors formed the regional public policy role in supporting and stimulating initiatives on the effective use of the internal potential of regions; concluded that budget financing is the most spread economic regional development tool.

The group of the authors of the Institute for Regional Studies, headed by V. Kravtsiv, considered the issue of financial decentralization from two points: as the transfer of the public sector powers and financial resources to the local level; the share of finances delegated to lower administrative levels.

V. Kozak notes that decentralization of public power creates new opportunities for local government, and as such, necessitates the execution of new tasks in amalgamated territorial community management.

Yu. Ivanova and O. Ivanova considered the problems of the low financial capacity of amalgamated communities and proposed their solution by improving tax and budgetary relations between the levels of government.

V. Palchuk emphasized the role of strategic management of the development of territories

and their popularization, promotion of investment attraction, support for local business, and development of industries.

Selection of previously unsolved parts of the overall problem. The administrative-territorial reform and financial decentralization in Ukraine envisage the transfer of a significant amount of functions, powers, and financial resources to the level of territorial communities. The redistribution of the responsibility of the state, regions, and territorial communities for local economic development, led to the decreased role of the state in ensuring the development of local economies. At the same time, the significance of territorial management bodies aimed at improving the level and quality of life in their communities grew. In the current environment, local authorities should clearly define the ways to achieve success based on the use of modern approaches to management, planning, and technological support for development. There is a need for using an integrated approach in the management of territorial community development. It means the use of own possibilities in combination with the resources provided by the state for territory support, with the active cooperation of local authorities with state structures responsible for the territorial development.

In the article the author stress the importance of using the strategic management process by the authorities in cooperation with local communities. The use of strategic management approaches in managing the local development may ensure the progress in the implementation of plans and projects subordinated to the strategy, help to prevent the chaotic, point-by-point economic development making a synergetic effect for the residents of the territorial community. A significant element of the strategic plan for the development of the territorial community is the need to describe the desired future effect of the plan implementation, that is, to form a vision of its community in the future. The paper offers the classification of the main elements required for forming a strategic vision for the development of the community. In conclusion, the function of managing territorial development is to improve the socio-economic state of the territory, expand the reproduction of its economy, ensure an increase in tax revenues to local budgets, use the real advantages of forming a strategic vision for territorial development.

The aim of the article. The purpose of the article is to find approaches to making effective management decisions in the context of current trends in the economic development of territories.

Results. Economic development as the significant means of solving most of the problems of a specific territory, and the basis for ensuring both the well-being of the community as a whole and an individual resident, plays a dominant role in managing territorial development.

This approach fully complies with the adopted State Strategy for Regional Development for 2021–2027. The Strategy states that “a comprehensive territorial approach, which provides that the object within the framework of regional policy is the territory characterized by a specific set of social, spatial, environmental, and economic peculiarities, will lay the basis for the implementation of the regional public policy for the period up to 2027” [1].

At present, there exist characteristic trends for the development of the economic system in the context of territorial development management. Today, there is full awareness of the role of local authorities in intensifying the development of territories, changing the level of responsibility for the local situation in all spheres of life of the population of the territorial community. Scholars-economists "consider the administrative and financial decentralization from two positions: as a process of transferring (reforming) public sector powers and financial resources from the national to the subnational and local levels; as a result of decentralization reforms, estimated by the amount of the powers and finances delegated to lower administrative levels relative to their total amount in the public sector" [2].

I. Storonianska and L. Benovska analyzed the impact of restrictive and stimulating public policy tools at the national and regional levels on the current state of regional economic systems, in the context of components such as price stability, investment attraction, improvement of the business climate, crediting, capital raising, transparency of budget-forming tax administration and steadiness of public finances. All these factors influenced the formation of the economic development policy, especially during the period of financial and economic instability in 2020 due to the pandemic, where the level of the influence of negative factors in various communities differ [3].

The analysis of the activities of amalgamated in 2015–2019 territorial communities enabled an assessment of specific indicators of the financial (budgetary) provision in 2020. The analysis results are shown in Table 1.

The entire population of the country, united into territorial communities, is divided into five groups, depending on the number of residents living in the community. The analysis showed a

significant difference in the revenues of the general fund of the budget per resident within each group. The most striking difference between the highest and lowest incomes of the general fund of the local budget per 1 inhabitant is in territorial communities with a population of 5-10 thousand and less than 5 thousand persons.

Such a difference in the incomes of local budgets puts special requirements for management in territorial communities with low financial capacity. Therefore, V. Kozak notes that the decentralization of public power, creating new opportunities for local government, has brought new tasks for amalgamated communities related to spatial planning, the formation of new points of economic growth, ensuring social standards of residents, infrastructure development, the provision of administrative services, etc. New challenges require significant financial resources [4]. The analysis of the dynamics of local budget revenues based on the data of the Ministry of Finance of Ukraine [5] shows their growth from 2016 (342,6 billion hryvnias) to 2019 (520,4 billion hryvnias), and decline in 2020 (451,0 billion hryvnias) caused by the restrictions in work of business due to pandemic, which was a significant negative impact on the development of the economy of separate territories, and the country as a whole.

Yu. Norchuk, N. Briushkova, O. Purtskhanidze, N. Pirozhenko, K. Kolesnikova developed a methodic approach to determining economic development factors influencing the system of public administration. The authors note that in the public administration system, as a component of state apparatus, there are factors that make both positive and negative impacts [6]. The identification of negative ones and the ability of their minimization is a specific task for management structures at both national and local levels.

Scholars-economists D. Faivishenko, Yu. Shpak, O. Melnichenko, L. Samoilenko, M. Psiuk defined the regional public policy role in supporting and stimulating initiatives on the effective use of the internal potential of regions; found budget financing to be the most widely spread economic regional development tool [7]. According to this approach, the most significant task of managing the development of territorial communities is to ensure their financial capacity, the ability to exercise powers to the full extent with sufficient financial resources. The analysis of subsidies of territorial community budgets by regions (oblasts) (Table 2) showed a significant difference in providing territorial communities with financial resources and dependency on transfers from the state budget [8].

As seen from the table, more than 50% of communities in 20 and over 80% in 9 regions receive a basic subsidy. Such data indicate the significant participation of public financial resources in territorial community functioning.

In case of the lack of financial resources by local authorities for own or delegated powers, the state compensates the deficit by providing transfers from the public budget. According the data of the Ministry of Finance of Ukraine The dynamics of receiving transfers by local government bodies is: from 196 billion hryvnias in 2016 to 285,5 billion hryvnias in 2018 and 161,0 billion hryvnias in 2020. The global SARS COVID-2019 pandemic led to the decrease in the size of transfers in 2020, connected with a reduction in budget revenues in general.

We suppose that the major causes of the low financial capacity of territorial communities are the low level of efficiency of management structures. This situation may be associated with low qualifications of management personnel, which leads to the inefficient use of even those

Table 1

Revenues of the general fund of the local budget per 1 inhabitant in 2020

Groups	Grouping criteria	Number of unified territorial communities in a group	Difference between the highest and the lowest incomes
Group 1	Population over 15,000 persons	110	22,3 times
Group 2	Population from 10,000 to 15,000 persons	134	17,2 times
Group 3	Population from 5,000 to 10,000 persons	277	41,1 times
Group 4	Population up to 5,000 persons	308	40,1 times
Group 5	Unified territorial communities – cities of regional (oblast) significance	43	3,9 times

Source: composed according to the website data: decentralization.gov.ua

(Ventsel V., Herasymchuk I., Onyshchuk I. What financial indicators had amalgamated communities at the end of 2020 – rating. Decentralization. URL: <https://decentralization.gov.ua/news/13333>)

Table 2

The level of subsidizing budgets in 2020

Region (oblast)	Number of territorial communities	Number of basic subsidies		Number of reverse subsidies		Number of communities with zero subsidy	
		units	% to the total number	units	% to the total number	units	% to the total number
Lviv	40	35	87,5	3	7,5	2	5,0
Vinnitsia	42	26	62,0	11	26,2	5	11,8
Dnipropetrovsk	62	44	71,0	10	16,1	8	12,9
Volynsk	51	40	78,4	8	15,7	3	5,9
Zaporizhzhia	48	40	83,3	3	6,2	5	10,5
Khmelnitskyi	47	39	83,0	6	12,8	2	4,2
Zakarpattia	7	3	42,9	1	14,2	3	42,9
Chernihiv	44	26	59,0	9	20,5	9	20,5
Kherson	31	26	83,9	2	6,4	3	9,7
Odessa	31	24	77,4	3	9,7	4	12,9
Kyiv	18	9	50,0	6	33,3	3	16,7
Poltava	47	20	42,6	18	38,3	9	19,1
Rivne	35	30	85,7	3	8,6	2	5,7
Luhansk	17	14	82,4	0	0	3	17,6
Kharkiv	18	12	66,6	3	16,7	3	16,7
Cherkassy	55	33	60,0	11	20,0	11	20,0
Kirovohrad	21	6	28,6	10	47,6	5	23,8
Zhytomyr	53	36	67,9	8	15,1	9	17,0
Donetsk	12	5	41,7	5	41,7	2	16,6
Mykolaiv	41	32	78,0	6	14,6	3	7,4
Ivano-Frankivsk	33	27	81,9	4	12,1	2	6,0
Sumsk	37	19	51,4	10	27,0	8	21,6
Ternopil	49	44	89,8	3	6,1	2	4,1
Chernivtsi	33	32	97,0	0	0	1	3,0

Source: calculated according to the data <https://decentralization.gov.ua/news/13358>

resources that the community possesses. In particular, the experts of the “U-LEAD with Europe”: Programme for Ukraine on Empowerment, Accountability, and Development, analyzed the effectiveness of the use of inter-budgetary transfers. In total, they checked 602 objects, prepared 77 reports, inspected 763.2 billion hryvnias of public funds, and identified violations and shortcomings amounting to 50 billion hryvnias. The results of the analysis enabled the formation of the structure of violations and shortcomings revealed in 2019, namely: violations and shortcomings in the administration of the revenue part of the state budget – 3 billion hryvnias; violation of budget legislation – 32 billion hryvnias; inefficient management of funds and their inefficient use – almost 15 billion hryvnias [9].

In addition, another reason for the low financial capacity of communities is that such requirements did not exist at the initial stage of amalga-

mation in 2015. As a result, these communities are small in the number of residents. They are financially incapable till now. In this case, we suggest the possible change of the structure of communities within the region, joining to stronger communities or using other approaches according to the current legislative field.

At the same time, the public influence on the processes of territory development is changing by improving the regulatory policy, amending the established normative and legal framework in this area. In September 2021, the Verkhovna Rada Committee approved drafts on the regional public policy and peculiarities of stimulating regional development [10]. The draft law No. 5323 “On Amendments to the Law “On Fundamentals of Regional Public Policy” [11] involves a comprehensive improvement of mechanisms for the regional public policy implementation. The Draft Law No. 5649 “On Peculiarities of Stimu-

lating Regional Development" [12] defines a set of measures for state and regional stimulation of the development of territories with limited capacities, in particular: the target allocation of public capital investments in infrastructure development, support for entrepreneurship, as well as the implementation of integrated development projects aimed at achieving economic growth of the regions.

Therefore, the improvement of the financial support of territorial communities, in addition to state assistance, is possible by granting the right to local authorities and local government bodies to carry out normative and legal regulation of the development process within the powers granted. In addition, the current peculiarity is the growth of the role of management bodies of amalgamated territorial communities in the use of local benefits factors by establishing industrial parks, using the advantages of public-private partnerships, cluster formation, etc., which can bring the financial capacity of communities to a new level.

According to Yu. Ivanov and O. Ivanova, "it is necessary to solve the problems of the low level of financial capacity of amalgamated communities by the redistribution of all necessary powers, and responsibility within the framework of decentralization; transfer of resources on the territory of the community to their property; formation of strong tax bases for self-financing of the development of amalgamated communities; improvement of tax and budgetary relations between the levels of government" [13].

Thus, we should consider modern territorial communities as points of economic growth, which use innovative approaches to management and have resources to realize growth potential. Community management structures are interested in filling local budgets and implementing infrastructure projects. This statement corresponds to the opinion of V. Palchuk, who noted that "we increase today the level of the financial capacity of the community by developing the economy in its territories, ensuring strategic management of territorial development, popularizing territories, promoting investment attraction, supporting local business, developing industries. Each community defines priority branches in its territories. Rural areas prefer the development of branches of the agro-industrial complex, promote farming for the cultivation of crops characteristic of a specific territory. Communities revive the flax processing and the growth of sorghum. They need to create thermal and solar power stations, open cheese breweries, etc." [14].

The wide use by authorities in cooperation with local communities of the strategic planning process in managing the development of territorial communities is of particular importance. The use of strategic management approaches may ensure the progress in the implementation of plans and projects subordinated to the strategy, help to avoid the chaotic, point-by-point economic development making a synergetic effect for the residents of the territorial community.

The formation of strategic plans of territorial communities grounds on the consistency of the positions of all its participants. The initial stage of the strategic planning process involves carrying out socio-economic analysis of the territory by modern methods to identify strengths, problems, as well as opportunities and risks of implementing the projects laid down in the plans, determine the potential for the development of territories.

The analysis enables to reveal evident, hidden, and undervalued assets that may be drivers of the territory development; makes it possible to determine competitive advantages, form a vision and goal tree for the development of the administrative-territorial unit. In conditions of limited financial resources, the formation of a strategic plan and a set of projects for its implementation become significant development tools, as they help to direct resources to the activity that may ensure high competitiveness of a particular territory.

A significant element of the strategic plan for the territorial community development is the need to describe the desired future result. The task of management structures in close cooperation with the population of the territorial community is to answer the question: "How do we see our territorial community in the future, what do we want to achieve, and what are we going to do for this?" The answers to this question constitute a strategic vision of the territory development. According to the Guidelines for Strategic Planning in Communities, the strategic vision is a common, consensus-based understanding of community residents about how the community should look like in the future. Defining the vision is about choosing under uncertainty and risk the desired state of the community and the "scenario" of development ("trajectory") of events [15].

Table 3 contains the main elements of the formation of the strategic vision of community development.

The formation of a strategic vision should give a clear idea of the future state of the territorial

Table 3

Main elements of the formation of the strategic vision of community development

Time constraints for plans and projects implementation	Implementation of projects according to the set schedule
Resource support for plans and projects	The biggest challenge in organizing all the necessary resources for the successful implementation of the vision
Forming plans and projects of development at each stage	The operational implementation plan is a set of understandable and accurate actions towards achieving the goal
Forming stages for strategic vision implementation	Compliance and purposefulness of each stage to the strategic vision
Forming a team for strategic vision implementation	Selecting a talented, competitive, and creative team
Main elements	Conditions of successful implementation

Source: formed by author

community, convince residents of the realism of the proposed approaches, and show what benefits they will receive in the future as a result of the proposed changes. Communities that will unite around such a strategy, awaken the ability to create new solutions, creativity, and initiative in the implementation of projects, will be able to reach a new level of competitiveness and take leading positions in the region, as well as in the country.

Conclusions. The current state of economic relations characterizes by a decreasing role of the state in ensuring the development of local economies. At the same time, the significance of territorial management bodies aimed at improving the level and quality of life in their communities increases. Thus, above all, the function of managing territorial development in the conditions of decentralization is economic growth, which ensures improvement of the socio-economic state of the territory, expanded reproduction of the territory's economy, and an increase in tax revenues to local budgets as a result of the development of the territorial community. In current conditions, local authorities can render quality services to residents of the territorial community employing innovative approaches to management, planning, and technological support for the development. The financial support for the development of territorial communities takes a dominant place in the implementation of these approaches. The analysis of the financial state of territorial communities demonstrated a significant difference in local budget revenues, which requires the active participation of the state in ensuring the functioning of communities and the ability of local authorities to perform their own and delegated powers. In this context, the level of territory management and the search for opportunities to increase financial resources to ensure the development of communities play a significant role.

In addition, the author see the importance of managing the development of territorial communities in the use of the strategic management process by the authorities in cooperation with local communities, a significant element of which is the need to describe the desired future result, that is, to form a future vision of the community. The use of modern approaches to management is the key to improving the socio-economic state of the territory, expanding the reproduction of the territory's economy, ensuring better living conditions for the population of the territorial community.

REFERENCES:

1. Pro zatverdzhennia Derzhavnoi stratehii rehionalnoho rozvytku na 2021–2027 roky: Postanova Kabinetu Ministriv Ukrainy № 695 vid 05.08.2020 // Ofitsiinyi visnyk Ukrainy № 67 vid 28.08.2020. 2020. St. 2155. Retrieved from: <https://zakon.rada.gov.ua/laws/show/695-2020-%D0%BF#Text2>
2. Terytorialni hromady v umovakh detsentralizatsii: ryzyky ta mekhanizmy rozvytku: monohrafiia (2020) / za red. Kravtsiva V.S., Storonianskoi I.Z. Lviv: DU «Instytut rehionalnykh doslidzhen imeni M.I. Dolishnoho NAN Ukrainy, 531 p.
3. Storonianska I.Z., Benovska L.Ya. (2021) Finansovi ta investytsiini determinanty rehionalnoho rozvytku v umovakh ekonomichnoi nestabilnosti. *Finansovo-kredytna diialnist: problemy teorii i praktyky*, no. 4(39), pp. 521–532.
4. Kozak V. (2018) Fandraizynh yak instrument rozvytku terytorialnykh hromad v umovakh detsentralizatsii. Retrieved from: [http://www.dridu.dp.ua/vidavnictvo/2018_03\(38\)/18.pdf](http://www.dridu.dp.ua/vidavnictvo/2018_03(38)/18.pdf)
5. Dovidka shchodo stanu vykonannia mistsevykh biudzhativ. Ministerstvo finansiv Ukrainy. Retrieved from: <https://mof.gov.ua/uk/vykonannia-dokhodiv-mistsevykh-biudzhativ>
6. Metodychnyi pidkhid do vyznachennia osnovnykh chynnykiv vplyvu na systemu publichnoho upravlinnia rozvytku ekonomiky. *Finansovo-kredytna diialnist: problemy teorii i praktyky*, 2021, no. 4(39), pp. 186–192.
7. Faivishenko D.S., Shpak Yu.V., Melnichenko O.I., Samoilenko L.Ya., Psiuk M.O. (2021) Finansovi instrumenty u derzhavnomu stratehichnomu rozvytku rehioniv i mist Ukrainy. *Finansovo-kredytna diialnist: problemy teorii i praktyky*, no. 3(38), pp. 86–94.
8. Ventsel V., Herasymchuk I., Onyshchuk I. Z yakymy finansovymy pokaznykamy zakinchyly 2020 rik ob'iednani hromady – reitynh. Detsentralizatsiia. Retrieved from: <https://decentralization.gov.ua/news/13333>
9. Dovidka shchodo stanu vykonannia mistsevykh biudzhativ. Ministerstvo finansiv Ukrainy. Retrieved from: <https://mof.gov.ua/uk/vykonannia-dokhodiv-mistsevykh-biudzhativ>
10. Efektyvnist vykorystannia mizhbiudzhethnykh transfertiv: osnovni porushennia. Retrieved from: https://decentralization.gov.ua/uploads/library/file/727/U-LEAD_budget.pdf
11. Komitet VR pidtrymav zakonoproekty pro derzhavnu rehionalnu polityku ta osoblyvosti stymuliuvannia rehionalnoho rozvytku. Retrieved from: <https://www.kmu.gov.ua/news/komitet-vr-pidtrimav-zakonoproekti-pro-derzhavnu-regionalnu-politiku-ta-osoblivosti-stimulyuvannya-regionalnogo-rozvytku>
12. Pro vnesennia zmin do Zakonu «Pro zasady derzhavnoi rehionalnoi polityky № 5323. Retrieved from: <https://www.rada.gov.ua/news/Povidomlennya/209286.html>
13. Proekt zakonu «Pro osoblyvosti stymuliuvannia rehionalnoho rozvytku» № 5649. Retrieved from: http://w1.c1.rada.gov.ua/pls/zweb2/webproc4_1?pf3511=72199
14. Ivanov Yu.B., Ivanova O.Yu. (2020) Koronavirus proty detsentralizatsii: ryzyky ta vyklyky rozvytku ob'iednanykh terytorialnykh hromad v umovakh pandemii. *Problemy ekonomiky*, no. 2(44), pp. 209–215.
15. Palchuk V. (2018) Rozvytok ekonomichnoho potentsialu hromad u ramkakh reformy z detsentralizatsii. *Ukraina: podii, fakty, komentari*, no. 11, pp. 38–50. Retrieved from: <http://nbuviap.gov.ua/images/ukraine/2018/ukr11.pdf>