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**DEVELOPMENT OF UNITED TERRITORIAL COMMUNITIES
IN THE EAST OF UKRAINE****Cieriebriak K.I., Hrechana S.I., Zablodska D.V.****РОЗВИТОК ОБ'ЄДНАНИХ ТЕРИТОРІАЛЬНИХ ГРОМАД
НА СХОДІ УКРАЇНИ****Сєрєбряк К.І., Гречана С.І., Заблодська Д.В.**

The paper presents the results of fiscal decentralization analysis of practice implementation of reforms in united local communities of Donetsk and Luhansk regions in Ukraine in the context of impact on the further development of these territories. The advantages and disadvantages of fiscal decentralization that can come into being in united communities during the implementation of fiscal decentralization reforms are defined. It was proved the reform of fiscal decentralization provides the basis for ensuring the European standards of administrative and financial independence of local authorities. The main goals are to increase the participation of community in development, to improve the quality of delivering public services and to bring them to the people, as well as to save the financial resources by reducing the cost of the control apparatus. It is established the extension of financial rights of local authority during the reforming of decentralization has allowed local governments to choose the facility where they will serve their own revenues. It has been proved due to the reform of decentralization, including fiscal reform united communities have received the additional private financial resources, earmarked funds from the State Budget and the State Fund of Regional Development for implementation of projects on development of UTC infrastructure. Thus the process of fiscal decentralization gradually reduces dependence on earmarked transfers from the state budget and increases the revenues to the budgets of basic level.

Keywords: united territorial community, fiscal decentralization, financial viability, taxes, budget revenues

Ukraine as a European state has chosen the course of reforming administrative - territorial structure and decentralization of power. It should lead to increasing of local community role in the social and economic regional development and the country as a whole. Such community unification intended to concentrate the human, infrastructural and land resources in order people of united territorial communities (UTC) could obtain more comfortable accommodation, quality education and health services, access to the administrative and consumer services, usage of modern transportation and etc. The main source of socio-economic development of urban and rural settlements is the local budgets. The lo-

cal governments have played a minor role before the reforming in the process of filling because of the significant centralization of tax sources and a substantial volume of intergovernmental transfers. The share of local budgets revenues of GDP in Ukraine amount to 7.18% in 2010, to 6.91% in 2012, to 6.45% in 2014, to 6.06% in 2015. That is more taxes at the central level that were given to the local authorities have remained in 3-4 times which led to the shortage of already scarce local budgets. Generally, the development in the conditions of limited financial resources focused on a community is very important. It is not only just reducing the capacity on the government agencies by optimizing the use of local finance but it also leads to improvement of communities living standards (Nnanta&Innocent, 2013, p. 3). In the framework of this approach and in order to implement the European integration course of local and regional democracy development in Ukraine in 2015 the implementation of fiscal decentralization has started [1].

The main goals are to increase the participation of community in development, to improve the quality of delivering public services and to bring them to the people, as well as to save the financial resources by reducing the cost of the control apparatus. For achieving them it was provided the legislation confirming of significant powers and budgets transfer from the government authorities to the local governments, including the decentralization of revenues and expenditures, as well as the organization of effective self-management at the level of territorial communities (Yatsenyuk, 2016). Though the reforming is aimed at the fundamental changes in all spheres of daily life of united community's inhabitants, also the questions have been arising concerning the advisability of initiating these processes and strict evaluation of their flow.

Therefore, the propose of this paper is an analysis of current practice implementation of fiscal decentralization reforms in united territorial communities of Donetsk and Luhansk regions in Ukraine in the context of impact on the further development of these territories.

It was necessary to identify and describe the potential benefits and problems that may arise in the united communities during the implementation of fiscal decentralization reforms. To designate the first results of reform implementation on the example of five newly created united communities of Donetsk and Luhansk regions in the budget figures and give them a critical evaluation. To assess the fiscal capacity of these local communities and to explore the near futures of their development in the conditions of fiscal decentralization.

Writing the paper, were used the structured evaluation of legal framework of fiscal decentralization implementation in Ukraine, official reports as to the progress of reform processes and empirical evidence of unified territorial community's development in 2016. Systematization of scientific researches and professional articles in the periodicals or official sites was provided an opportunity to characterize the key points of fiscal decentralization reform. Statistical data processing by using the statistical and analytical methods allowed to analyze the dynamics of revenues and expenditures of local budgets. The comparative analysis allowed to evaluate the first results of unified territorial community's development of Eastern Ukraine and to answer the question of initial stage of reform success [2].

Fiscal decentralization in Ukraine has started by the changes adopted in 2015 for the Budget and Tax Codes of Ukraine and to a number of important laws regarding the transfer to local governments the additional budgetary powers and stable sources of revenues for their implementation. Joining the action, they have expanded the financial opportunities of local self-government and allowed the local governments to approve the independently local budgets of law adoption for the State Budget [3 -5].

In the framework of revenues base existing of extending local budgets UTC have received an additional tax sources, namely: transferring from the State Budget a large part of payment for the provision of administrative services and registration fee, increasing the percentage of environmental tax admission and tax on incomes of physical persons, introduction of retail sale price of excisable goods, expansion of property tax base. The sectoral decentralization in the socio-cultural sphere was held in the sphere of expenditure powers, competencies are clearly defined based on the principle of subsidiarity. Changes have concerned the sphere of intergovernmental relations through the introduction of new types of transfers and the principles of their calculation.

These legislative changes are provided an opportunity for the local authorities to develop and adopt in the regions the long-term plans of capable local communities forming and submit them for approval by the Government. That is the introduction of fiscal decentralization policy has laid the groundwork for enhancing the financial autonomy of territorial communities, enhanc-

ing the self-sufficiency of local budgets in primary care and a number of benefits that each community can use with their own benefits. Systematization of scientific works (Berezinskiy, 2016; Kostina, 2016; Petlenko&Mulovanova, 2017; Suhorukova, 2016) has allowed to determine the list of main (table. 1).

Table. 1

The advantages and disadvantages of fiscal decentralization [6]

<i>Advantages</i>	<i>Disadvantages</i>
Financial independence for territorial communities in providing their citizens public goods.	Adopted legislation complex is insufficient for the successful implementation of reform which requires the constant changes and additions.
Independent formation of local budgets	Presence of regional fiscal differences.
Improving transparency of financial flows and interest of local authorities in realization of the UTC tax potential.	Complication of redistribution process of financial resources through the budget and managing the budget process overall.
Formation of effective system alignment with the purpose of territories development stimulation.	Difficulty of reconciling local needs for local communities and macroeconomic needs for country.
More dynamic of local authorities, the ability to experiment and innovate.	Reduction of central budget control and alignment restrictions of income and expense budgets.
Increasing of competence and training of local authorities employees.	The lack of financial base to provide the guarantees of performance by the local authorities of powers.
Balance of powers at various levels of management.	Discrepancy between calculated and actual transfers for community needs which increases dependence on the state
Strengthening of civic engagement and social accountability.	Frequent interruption in the activities of local authorities.

Therefore, realization of measures for the implementation of decentralization reform should improve the level of socio-economic development of territories and united territorial community which successful implementation of reform must become more competitive. However, the effectiveness of fiscal policy still remains very low (the share of local budgets revenues in Ukraine's GDP increased in 2016 just to 7.16%), requiring further efforts to overcome the existing problems and shortcomings. However, the reform of fiscal decentralization provides the basis for ensuring the European Standards of administrative and financial independence of local authorities. It is very important to introduce the mechanisms for monitoring activities and measuring the accomplishments in this way [7 -9].

Table 2

Dynamics of united territorial communities budget indicators of Donetsk and Luhansk region for 2015-2016 years (thousands UAH)

	<i>Donetsk region</i>						<i>Luhansk region</i>			
	Lymanska UTC		Shahivska UTC		Cherkaska UTC		Belokurakinska UTC		Novopskovska UTC	
	2015 y.	2016 y.	2015 y.	2016 y.	2015 y.	2016 y.	2015 y.	2016 y.	2015 y.	2016 y.
Own resources	71681,7	189854	13100,9	27589	7575,6	13162,6	8491,8	33367,2	7223,7	25986,6
including personal income tax	43190,1	144429,4	0	5983,5	0	4854,5	0	20725,9	0	17883,4
excise tax	4004,6	5908,7	39,5	75,9	117,3	241,1	632,8	1118,9	1850,3	2548,2
land charges	15264,8	21289,1	10560	17957,2	5852,9	5270	2490,3	3791,1	1522	1890,6
single tax	6124,6	10459,4	1526,4	3339,2	1219,3	1947,5	4155,7	6941,5	1971,1	3206,4
other taxes and fees	3097,6	7767,1	975	233,2	386,1	849,5	1213	789,8	1880,3	458
own revenues per person	0,645	4,300	4,361	9,184	0,804	1,397	0,642	2,523	0,588	2,155
balances in Treasurers accounts	12130	97006	4015	8848	5398	26523	2201	8833	2002	11604

The territorial communities of the Eastern regions in Ukraine were the first to join the decentralization reform. Novopskovska UTC of Luhansk region is the first integrated united community that was created in Ukraine and Lymanska UTC of Donetsk region is the largest community by population and area. On 01.05.2017 there are seven UTC in Donetsk region (Lymanska, Shahivska, Cherkaska from 2015 year, Ilinivska, Mykolaivska, Soledarska from 2016, Siverska from 2017 year) and three in Luhansk region (Belokurakinska and Novopskovska from 2015 year, and Chmyrivska from 2016). Only just five communities from ten have started its operations in 2015 year and will analyze the results of their operations for 2016 year.

Table 2 presents the comparative data on the main items of general fund revenues of united territorial communities of Donetsk and Luhansk regions [10].

The actual revenue in 2016 from the general fund of local budgets in the regions was UAH 372 mln. (including UAH 141 mln. of intergovernmental transfers) and UAH 112 mln. (including UAH 53 mln. of intergovernmental transfers), respectively in 2 and 7 times more in comparison with the revenues in 2015. In 2016 the community's budgets have received the educational subventions in the amount of 82 mln. UAH. (excluding Novopskovska UTC, there were no subventions according to the latest report), the medical subventions in the amount of 53 mln. UAH. and the subventions for infrastructure formation in the amount of 55 mln. UAH.

All local governments have exceeded the plan targets, namely Lymanska UTC in 56%, Cherkaska in 47%, Shahivska in 58%, Belokurakinska 37% and Novopskovska UTC in 32% (Financial analysis material,

2017, p. 202). Unification of communities has allowed to increase their own revenues per person on average more than 3.5 times, exceeding the Ukrainian average indicator in three communities. By the way before Lymanska and Belokurakinska UTC have united they had the indicators below the average for Ukraine (700 UAH) but in 2016 own revenues per person exceeded this level.

Extension of financial rights of local authority during the reforming of decentralization has allowed local governments to choose the facility where they will serve their own revenues (in terms of budget development and own revenues). It has added incentive for local communities to optimize the costs, to reduce their dependence on Treasury, providing also the opportunity to earn interest on the deposits. The studied communities did not place available funds on the deposits in banking systems even though they had such an opportunity. The balance of Donetsk UTC local budgets for 2016 have grown in 111 mln. (6 times), and in Luhansk in 16 mln. UAH. (5 times) [10].

All of these testifies to achievement of financial viability of newly established communities which are considered as "territorial communities of villages (towns, cities) which as a result of voluntary association are independently capable or through the relevant local authorities to ensure the appropriate level of service provision, particularly in education, culture, health, social protection, housing and communal services taking into account the staffing resources, financial support and infrastructure development of respective administrative-territorial units". In 2016 united territorial communities of Donetsk and Luhansk regions have made the current

expenses in amount of 299 mln. UAH, the main items of which were education (46% of total costs in Donetsk region and 9% in Luhansk region), secondary education (29% in Luhansk region) and healthcare (respectively 17% and 21%). The costs for local governments providing have almost the same share in both areas 10-11%. However, obtained financial resources in 2016 have allowed UTC to exercise not only the ordinary current expenses but also the cost of development (capital costs) for road repairs, construction, landscaping and housing and utilities, repair and reconstruction of institutions of socio-cultural sphere.

Providing of population by the basic educational and medical services, as well as the infrastructure development costs are supporting the financial viability of united communities which illustrates the table 3 [10].

Table 3

Financial viability of united territorial communities of Donetsk and Luhansk regions for 2016

The name of united community	Population on 01.01.16, thousand people	Real revenues		The subsidized budget, %	Development costs (capital expenditures), thousand UAH	Development costs per person, UAH.
		own revenues per person, UAH	basic / reverse subsidy, thousand UAH			
Donetsk region						
Lymanska	3,0	4 300	-829	0	56 398	1 277
Cherkaska	44,2	1 397	3 482	21	30 612	3 249
Shahivska	9,4	9 184	-822	0	9 701	3 229
Total for region	56,6	4 960	1 831	7	96 711	2 585
Luhansk region						
Belokurakivska	13,2	2 523	246	1	19 542	1 478
Novopiskovska	12,3	2 115	0	0	10 021	816
Total for region	25,5	2 319	246	0	29 563	1 147

Due to the reform of decentralization, including fiscal reform, united communities have received the additional private financial resources, earmarked funds from the State Budget and the State Fund of Regional Development for implementation of projects on development of UTC infrastructure. In 2016 159 united communities of Ukraine have implemented 1383 infrastructure projects with a total amount of 7.3 billion UAH, 111,6mln. UAH were spent by the newly formed united communities of Donetsk and Luhansk regions. Among the most successful communities the following can be marked:

In Lymanska UTC (29,5mln. UAH): updated Center of Providing Administrative Services will be opened; 10 schools, 4 nursery schools, 2 outpatient clinics and 1 FAP are rebuilt; repair of roads is done: the capital repair is 12 175 m² and the current repair is 7 459,38 m²; capital repair of outdoor lighting on 65 streets in 8 vil-

lages and towns is doing. Also 8 playgrounds on the territory of villages and towns were fixed, improvement of cities was conducted. Capital repair of water supply in 4 villages with the installation of 6 water towers is performing. School bus was purchased. The procedure for the purchase of specialized equipment for the utility is conducting: 5 cars, 3 tractors and 2 trailers.

In Shahivska UTC (10.1 mln. UAH): the actions on the thermal modernization of buildings of Shahivskaschool and kindergarten «Topolka» are conducting; in Shahove, the Security Center for citizens with the purchase of machinery and equipment is building; a tender for the purchase of fire engine was carried out.

In Cherkaska UTC (24,4mln. UAH): basic school was defined; it is Oleksandrivska school I –III which implements the project “Thermal modernization of buildings with equipment for Oleksandrivska school I - III”. It was created and registered the multi-municipal enterprise “Community”, acquired the utility equipment, namely, garbage truck, tractor attachments and etc. For quality people services there were purchased 2 dental units for two clinics. It was purchased 8 children's play areas and installed 200 streetlights with LED lamps and photocell, street signs were updated in the settlements of community (Pryvillya, Maydan, Prelesne, Cherkaske, Oleksandrovka, Troitske, Novoselovka, Novomykolaivka, Shnurky, Ivanivka, Mayachka villages). Repair of roads settlements was carried out (Maydan, Prelesne, Pryvillya, Troitske villages).

In Belokurakivska UTC (43,2mln. UAH): capital repair of pavements on Historical, Central, Parkova streets, repair of water supply system in Alexandropil, Kuriachivka villages were done, reconstruction of street lighting in Nescheretove, Pankivka, Tsilyukove, Popivka, Shaparivka villages was made. Capital repair of roofs at nine objects is carrying out. The following equipment was purchased: dump truck, vacuum machine, tractor, trailer, excavator, dump truck, motor grader. Capital repair of roads on Slovianska and Rudyashka streets was done.

In Novopiskovska UTC (4,5mln. UAH): reconstruction of street lighting was made, construction of playgrounds and other landscaping actions were done; repair of roads in Osinove and Novopiskov was done; the pavements in Novopiskov were constructed; four children's playgrounds in the settlements of community were set; complete reconstruction of roof of municipal institution building “Rural House of Culture in Novopiskov” was done. The facades of four kindergartens with the use of energy saving technologies were insulated, new roof was replaced. The lighting project in Osinove village was implemented. Reconstructed the street lighting for innovative technologies in Makartetyne village.

Conduct analysis during the first year results of decentralization reform implementation have indicated some shifts in the processes of socio-economic development in united communities in the East of Ukraine. It is clear that in such a short time the situation will not drastically change. The communities have united and received additional financial resources and powers,

however, have outdated infrastructure, objects of communal property, passive population and etc. As it can be seen from the priority of implemented projects, "patching old holes" and establishment of basic amenities were defined as the main directions of development. Most of them have very distant or tangential relationship of socio-economic development strategies adopted in all study communities. It is clear that having no experience of independent formation of budgets and the possibility of its use in the past. It is difficult for local governments to make decisions from a distant perspective. Moreover, the community during discussion of projects operating its current desires.

It is important to continue the process of fiscal decentralization, gradually reducing the dependence on earmarked transfers from the state budget and increasing the tax revenues at the basic level. The initiative of population and the responsibility of local authorities are very important for it. The reform without these factors will have only mechanical character, without any qualitative changes that would threaten the successful implementation of fiscal decentralization. It is necessary to carry out explanatory work among the population as for united communities and for them who just planning to start the reform, to create the training courses, training programs and to introduce modern educational technologies for training of specialized skilled professionals.

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Серебряк К.І., Гречана С.І., Заблодська Д.В. Розвиток об'єднаних територіальних громад на сході України

У статті представлені результати аналізу фінансової децентралізації та практики впровадження реформ у об'єднаних територіальних громадах Донецької та Луганської областей України в контексті впливу на подальший розвиток цих територій. Визначено переваги та недоліки фіскальної децентралізації, які можуть виникнути в об'єднаних територіальних громадах під час проведення реформ фіскальної децентралізації. Доведено, що реформа фіскальної децентралізації формує основу для забезпечення європейських стандартів адміністративної та фінансової незалежності місцевої влади. Основними завданнями є збільшення участі громади в розвитку, підвищення якості надання адміністративних послуг людям, а також економія фінансових ресурсів за рахунок зниження вартості утримання управлінського апарату. Встановлено, що розширення фінансових прав місцевої влади під час децентралізації дозволить органам місцевого самоврядування визначати об'єкти, де будуть отримуватися власні доходи. Доведено, що реформа децентралізації, включаючи фіскальну реформу, об'єднаних територіальних громад дозволить отримувати додаткові фінансові ресурси, виділені кошти з Державного бюджету та Державного фонду регіонального розвитку для реалізації проектів з розвитку інфраструктури. Таким чином, процес фіскальної децентралізації поступово зменшує залежність об'єднаних територіальних громад від цільових трансфертів з державного бюджету і збільшує надходження до бюджетів базового рівня.

Ключові слова: об'єднана територіальна громада, фіскальна децентралізація, фінансова життєздатність, податки, доходи бюджету.

Серебряк К. И., Гречаная С.И., Заблодская Д.В., Развитие объединенных территориальных общин на востоке Украины

В статье представлены результаты анализа финансовой децентрализации и практики внедрения реформ в объединенных территориальных громадах Донецкой и Луганской областей Украины в контексте влияния на дальнейшее развитие этих территорий. Определены преимущества и недостатки фискальной децентрализации, которые могут возникнуть в объединенных территори-

альных общинах во время проведения реформ фискальной децентрализации. Доказано, что реформа фискальной децентрализации формирует основу для обеспечения европейских стандартов административной и финансовой независимости местной власти. Основными задачами являются увеличение участия общины в развитии, повышение качества предоставления административных услуг людям, а также экономия финансовых ресурсов за счет снижения стоимости содержания управленческого аппарата. Установлено, что расширение финансовых прав местной власти при децентрализации позволит органам местного самоуправления определять объекты, которые будут получать собственные доходы. Доказано, что реформа децентрализации, включая фискальную реформу, объединенных территориальных общин способствует получению дополнительных финансовых ресурсов, выделению средств из Государственного бюджета и Государственного фонда регионального развития для реализации проектов по развитию инфраструктуры. Таким образом, процесс фискальной децентрализации постепенно уменьшает зависимость объединенных территориальных общин от целевых трансфертов из государственного бюджета и увеличивает поступления в бюджеты базового уровня.

Ключевые слова: объединенная территориальная община, фискальная децентрализация, финансовая жизнеспособность, налоги, доходы бюджета.

Серебряк К.І. – д.е.н., доцент, професор кафедри економіки і підприємництва Східноукраїнського національного університету ім. В. Даля, e-mail eseniya.999@ukr.net
Гречана С.І. – к.е.н., доцент, с.н.с. відділу проблем міжрегіонального співробітництва Інституту економіко-правових досліджень НАН України, e-mail svi-grech@gmail.com
Заблодська Д.В. – провідний економіст відділу проблем міжрегіонального співробітництва Інституту економіко-правових досліджень НАН України, e-mail zablodin@ukr.net

Рецензент: д.е.н., проф. **Заблодська І.В.**

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