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RESEARCH OF THEORETICAL AND PRACTICAL ASPECTS OF DECENTRALIZATION AS A NEW MANAGEMENT SYSTEM IN UKRAINE

Об'єктом дослідження є теоретико-практичні аспекти децентралізації в рамках проведення трансформаційних змін системи місцевого самоврядування в Україні. Одним з найбільш проблемних місць є наявність досить багатьох різноманітних підходів, методів і способів щодо реформування країни, що потребує суттєвих змін, які повинні бути спрямовані на створення відкритої політичної системи. А також розвиток громадянського суспільства і зростання рівня благополуччя кожного окремого громадянина.

Проведено аналіз сучасного стану системи місцевого самоврядування у контексті результатів успішної реалізації реформи децентралізації. Визначено основні покрокові напрями впровадження реформи децентралізації до моменту її завершення. Фактичне втілення всіх запланованих заходів із окресленими напрямками ускладнено подальшим вдосконаленням міжбюджетних відносин та є складною і тривалою процедурою.

У процесі дослідження використано загальнонаукові та спеціальні методи дослідження. Зокрема, діалектичний метод пізнання дав змогу дослідити теорію децентралізації як нової системи управління. Методи наукового дослідження та визначення принципу комплексності методологічної бази дозволили забезпечити об'єктивність і достовірність основних положень висновків.

В ході дослідження проведено ретроспективний аналіз та дано оцінку показників місцевих бюджетів, що дало змогу виявити можливості для поліпшення життя у кожному населеному пункті та у країні в цілому. Визначено напрями ефективного використання фінансових ресурсів територіальних громад, що передбачають:

- спрямування коштів на розвиток внутрішнього ринку, створення інвестиційних платформ і проведення навчання місцевих фермерів з метою об'єднання в кооперативи;
- раціоналізацію витрат на соціальну сферу (перегляд пільг, поширення платних послуг, перегляд рівня мінімальної заробітної плати та прожиткового мінімуму);
- проведення навчання керівного складу територіальної громади щодо використання публічних коштів.

В результаті децентралізації їх реалізація забезпечить можливість одержати повноваження та ресурси, які надають органам місцевого самоврядування більше можливостей для розвитку територій, створення сучасної освітньої, медичної, транспортної, житлово-комунальної інфраструктури. У порівнянні з аналогічними методами реалізації децентралізації запропоновані напрями дозволять ефективно розподілити фінансові ресурси із врахуванням існуючих тенденцій розвитку, що, в свою чергу, посилить роль місцевого самоврядування.

Ключові слова: трансформаційні зміни системи місцевого самоврядування, децентралізаційні процеси, фінансові ресурси місцевого самоврядування.

1. Introduction

In today's conditions, Ukraine is in a difficult economic and political situation due to the ineffectiveness of the current administrative system of public administration, as well as the administrative-territorial system. With such functioning, the actions of Ukrainian politicians are directed unpredictably and versatily, but the most important tangible dispersion of the authorities is the development of local self-government.

It is rapidly gaining momentum with the start of 2018, although it has been running for several years (from 2014).

Thus, decentralization has become the main reform of the new governance system, ensuring political stability and the gradual economic development of regions and the state as a whole [1].

The situation is caused by the fact that the country's reform requires significant changes that should be aimed

at creating an open political system, as well as the development of civil society and the growth of the each individual citizen well-being.

Therefore, research of the decentralization theoretical and practical aspects in the context of any of its types is an urgent problem, as a result needs further resolution.

2. The object of research and its technological audit

The object of research is theoretical and practical aspects of decentralization in the framework of transformational changes in the Ukrainian local self-government system.

Since the independence of Ukraine, the issue of decentralization of power has been steadily discussed, but there was not enough political will until 2014. It should be noted that such definition as «decentralization» is not a new term for Ukraine, although its practical application

has been reflected recently. In Ukraine decentralization for the first time was mentioned in the Constitution of the Ukrainian People's Republic (UPR) April 29, 1918, which stated that «without violating its unified power, the UPR grants its lands and communities the right to a broad-based self-government, adhering to the principle of decentralization» [2].

The modern process of decentralization is complicated by a set of elements that are associated with the phased implementation of variables that have a direct impact on the results of decentralization reform. Positive results and the level and quality of life of the population depend on the efficient allocation of financial resources. The problem of decentralization with a focus on detailing the practical aspects is not sufficiently explored, since it has become promising since 2014. In today's conditions, it is gaining momentum, which provides a wide field of activity for its further study with the use of foreign experience.

3. The aim and objectives of research

The aim of research is the study of theoretical and practical issues concerning the aspects of the implementation of the decentralization reform in Ukraine.

To achieve the aim of research, the following scientific objectives are identified:

1. Conduct an analysis of the current state of the system of local self-government.
2. Identify the problems of inefficient use of financial resources at the local level and find ways to eliminate them.

4. Research of existing solutions of the problem

The need to implement an active process of decentralization in the world of space is proved in the works of many scholars. In particular, among the main directions of solving this problem, discovered in the resources of world scientific periodicals, can be highlighted [3, 4]. In the context of strategic guidelines, they are invited to develop progressive measures that will consistently support decentralization. However, no significant goals have been considered that influence the ability to implement a decentralization policy, especially at the local level.

The work [5] demonstrates the decentralization of local self-government, where the main emphasis is on the close relationship between the welfare of the state and the intergovernmental structure. At the same time, it was not emphasized on the importance of local self-government bodies' empowerment and controlling their activities by the state.

The research [6] states that, on the one hand, decentralization has certain advantages, but on the other hand, it is not fully implemented to offer and increase state accountability.

The described advantages and disadvantages do not take into account possible factors of influence on the final financial results in the process of decentralization itself.

The author of the paper [7] considers decentralization as the right of independent decision-making by decentralized units, and in [8] it is presented as subject control, competition of government and local coordination. However, these works do not fully disclose the management of the decentralization process, but only a possible factor of competition between centralized and decentralized power.

In research paper [9], decentralization is defined as the transfer of significant powers and budgets from state bodies to local governments, in order to have as much powers as possible for those authorities that are closer to people, where such resources can be realized most successfully. But the issue remains open as to the mechanism for the distribution of such powers.

In this context, it is quite difficult to ensure the financial self-sufficiency of certain areas of local self-government, as the author drew attention to this [10]. However, there were no ways to provide it and possible risks with insufficient amount of financial resources.

Decentralization does not always have to be related to the transfer of certain public services to a lower territorial level directly to local self-government bodies. The author of work [11] notes that in developed countries the main form of decentralization is Alternative Services Delivery (ASD) – the use of market (economic) type of decentralization. Experience in introducing alternative services renders a re-thinking of the role of the state in their direct provision. However, this statement can only be considered in the process of only market type decentralization.

The author of the paper [12] draws attention to the fact that decentralization does not always lead to the socio-economic growth of the territories and the state as a whole, with which one should agree. However, the author does not point out the factors that should be avoided so that decentralization has a positive tandem.

An alternative solution to the problem is set out in [13], which is to combine discretion and decentralization. But such an option is impossible in Ukrainian realities, since the interpretation of courage will have negative consequences, including opening up the possibility of conspiracy, non-poetry and the emergence of criminalization policy procedures.

The authors of [14, 15] argue that decentralization should be used as an instrument of reform in various areas of state activity, but does not indicate with which mechanisms they can be applied.

Thus, the results of the analysis allow to conclude that the theoretical and practical aspects of decentralization require further research. As indicated above shows that the treatments of scientists this definition are different, and therefore can't be reduced to a single universally accepted view that due to the authors use different approaches to the study of the nature and forms. This requires systematizing the concept, analyzing the existing stages of decentralization reform implementation in order to identify problems and find solutions to their further implementation.

5. Methods of research

During the execution of the work, general scientific and special research methods were applied:

- dialectical method of cognition – to study the theory of decentralization as a new management system;
- retrospective analysis – to identify the dynamics of key indicators of local budgets;
- abstract-logical method – for the formation of conclusions and generalizations;
- methods of scientific research and determination and comprehensiveness principles of the methodological basis – to ensure the objectivity and reliability of the main conclusion provisions.

6. Research results

Since many authors argue that there is no unity in defining the definition of «decentralization», since there are many approaches to understand the essence, let's consider it appropriate to give an author's definition. It enables differences in the views of scholars and will allow them to adapt to the present conditions. So, decentralization is the dispersion of functional powers from state authorities to local self-government bodies.

Conducted studies indicate that decentralization needs to be considered using systemic and functional approaches.

In line with the first approach, decentralization is a managerial political system that is designed to make powerfully meaningful practical decisions that are geographically or organizationally outside the direct influence of central government [16].

In accordance with the functional approach, decentralization is defined as the process of expanding and strengthening the rights and powers of administrative-territorial units or lower bodies and organizations. However, its implementation in practice is possible at the same time narrowing the rights and powers of the appropriate center. Such a combination is due to the optimization and increase of management of socially important cases, the most complete realization of regional and local interests [17].

Also, the main types of decentralization are distinguished by subjects and spheres of influence [18]:

- territorial decentralization means the establishment of public administration bodies, which will carry out the government in the administrative-territorial units independently from the state authorities, being outside their hierarchical system and subordination, that is, local and regional self-government bodies;
- functional decentralization – recognition of separate and independent specialized organizations (unions, unions) by the authorities of power, delegating them the right to carry out a certain amount of tasks of a public nature. In particular, regarding governance and the fulfillment of relevant functions in the areas of public life determined by the law and in accordance with the established procedure;
- subjective decentralization – professional self-government as a system of managerial relations between all representatives of a particular profession, implemented by a statutory representative organization under the supervision of public authorities. Decentralization involves the delineation of competence and the specification of powers not only vertically, but horizontally;
- vertical decentralization means a clear definition of the decision-making process by governing bodies of different levels. The principal issues of vertical decentralization are:
 - a) depth of hierarchical decentralization;
 - b) amount and area of authority of lower power branches (all subjects having the right to exercise functions of public importance);
 - c) organization of a system of supervision and control over the activities of these bodies. At the same time, it is important to understand that it is not just about the bodies of public administration, but also about other subjects (professional associations, entrepreneurial structures, etc.);

– horizontal decentralization – means the distribution and definition of the functions and competencies of all other elements of the structure of the public administration bodies, in addition to the governing body.

The author of [19], analyzing territorial decentralization, distinguishes three of its system-making components:

1. *Political decentralization (appropriate structure)*. The public-law status of local self-government bodies comes from the specific method of formation of these bodies and their representative character. The relevant constitutional guarantees of the formation of a system of local self-government bodies, its content and organization certify the independence of such bodies from the state.

2. *Administrative decentralization* lies in the fact that the task of local self-government bodies and, therefore, functions and powers to satisfy public interest within the respective territory.

3. *Financial decentralization* provides for the availability of own financial and material resources, and means the exercise of the rights to own, use and dispose of financial resources owned by communities.

It is possible to agree with the opinion of the author of work [20], which reduces to the fact that each centralization involves the concentration of tasks and competences at the central level. In view of this, decentralization involves deconcentration, that is, the definition, specification and delineation of tasks and powers at both the central and local levels of public administration.

The author of [21] proposes to consider decentralization, depending on the position of degree of its implementation, namely:

- devotion – the most powerful level of decentralization, when all decisions on financial, administrative and regulatory powers are taken at the local level;
- delegated powers – moderate degree of decentralization, when local authorities are empowered to make decisions that are to some extent controlled from the center;
- deconcentration – the weakest degree of decentralization, when local authorities only fulfill certain tasks (mainly administrative) that are set before it by the central authorities.

However, the author of [22] proposes to consider these types of decentralization as forms of administrative decentralization and adds another divination – the transfer of planning and administrative functions to volunteer private or public organizations. Although budget decentralization is being implemented today, local authorities still depend on the state budget.

Therefore, it is possible to share the opinion of the author of [23] that this phenomenon is preceded by objective and subjective factors. Objective factors include: decline in economic development, drop in production rates, war, political instability, inflation; subjective: crisis of governance of the Cabinet of Ministers of Ukraine, imperfect legislative and regulatory framework, shadow economy, unregulated financial mechanism, crisis of the banking system, etc. For example, all this affects the fact that local authorities do not have the opportunity to increase the value of the services it provides, and therefore has a diversified and elevated character.

Thus, the basis of the practical decentralization platform that started in 2014 was the transformation of legislative regulation, in particular. Concept of the reform of local

self-government and territorial organization of power [24]. Its purpose is to determine the directions, mechanisms and timing of the formation of effective local self-government and territorial organization of power for creation and maintenance of a healthy living environment for citizens. Importance should be given to the Law «On Cooperation of Territorial Communities» adopted in the same year [25], as well as in 2015 – the Law «On Voluntary Association of Territorial Communities» [26]. It regulates the relations that arise in the process of voluntary association of the territorial communities of villages, settlements, cities, as well as voluntary adherence to the united territorial communities.

Although the legal framework for the decentralization process is an important basis for improving socio-economic development factors, however, at this stage, the system of local self-government can't fully satisfy the needs of the population. The reason for this phenomenon is that the process of budgetary decentralization launched in Ukraine covers issues of financial support of local self-government bodies. It is precisely on them that they are responsible for creating the appropriate conditions for the development of economic, social and cultural activities, raising the living standards of territorial communities and effectively managing them.

It is the financial component at the local level that forms the basis for the exercise of the powers of local authorities and local self-government in order to ensure regional socio-economic development. In the conditions of decentralization of local self-government, local finances become the basis of the life of the administrative-territorial units, ensure the successful development of territories, contribute to the formation of budgets for development. Confirmation of the main directions of local self-government improvement is also «Strategy of sustainable development «Ukraine-2020» [27, 28]. It shows that the goal of policy in the area of decentralization is:

- departure from the centralized model of governance in the state;
- provision of the capacity of local self-government;
- construction of an effective system of territorial organization of power in Ukraine;
- full implementation of the provisions of the European Charter of Local Self-Government [29];
- implementation of the principles of subsidiary, universality and financial self-sufficiency of local self-government through the creation of a system of united territorial communities;
- given the beginning of the decentralization reform and its completion, the process itself involves a step-by-step implementation of such a reform implementation schedule [9]. Decentralization in general will be 7 years of active action and gradually implemented tasks to improve the living standards of the population:
 - 2015 (October): regular local elections, voluntary association of territorial communities;
 - 2016: elections in voluntary associations of territorial communities;
 - 2017: a voluntary association of local communities, creation of administrative districts (October), the organization of individual areas (October), the reorganization of some state administrations (October);
 - 2018:
 - a) voluntary association of territorial communities (until August), formation of administrative districts (until August);

- b) organization of individual districts, the reorganization of individual some state administrations, the formation of capable communities (since October), the functioning of the territorial subsystems of central executive authorities within the administrative districts (since October);

- 2019:

- a) formation of capable communities, functioning of territorial sub-systems of central executive authorities within the administrative districts (since October);

- b) organization of individual districts (until March), reorganization of individual state administrations, formation of districts;

- 2020:

- a) formation of capable communities (by May), functioning of territorial subsystems of central executive authorities within the administrative districts (until May), reorganization of individual state administrations (until May), formation of districts (until May);

- b) formation of district state administrations – regular local elections (June-August);

- c) formation of local self-government bodies (since October);

- 2021: formation of local self-government bodies.

The foregoing indicates that the final date is 2021. Looking at electoral law, then the regular elections in October 2020 should become a kind of completion of community unification. The «last» united communities will start functioning in 2021. This scheme seems to be the most probable today. Individual communities may not get scheduled, but this will not change the overall situation. The factor that will affect community unification will be the presidential and parliamentary elections of 2019. The balance of forces and positions will depend on the existence of a «trust credit» and the ability to act rigidly at the regional level.

From the moment of the start of local self-government reform to the present time, financial decentralization has constantly transformed independent local budgets from the state budget and created opportunities for planning of territories development, the possibility of implementing real projects. Let's share the opinion of the author of [30] that the processes of transformation and decentralization are interdependent, since the introduction of decentralization of public administration is conditioned by the urgent need for the transformation of public administration. This situation is characterized by:

- strict centralization of powers and resources;
- inability to effectively solve the problems of the territorial communities development and their associations (within districts and regions);
- presence of non-transparent decision-making mechanisms;
- significant corruption.

The voluntary nature of the legislation contributed to the fact that in 2015, 794 village, town and city councils were united in the first 159 united territorial communities (UTC). But already in 2016, they switched to direct intergovernmental relations with the state and received the authority and appropriate financial resources for their implementation. The data shown in Fig. 1 confirm the positive dynamics of the number of UTCs in Ukraine, in particular, during the years 2015–2017 their number increased by 4.2 times (from 159 UTC in 2015 to 665 UTC in 2017).

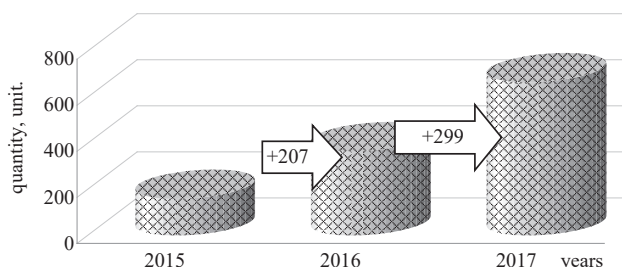


Fig. 1. Dynamics of the number of united territorial communities in Ukraine for 2015–2017, units (developed on the basis of data [9])

The process of fiscal decentralization shows that the problems of territorial communities can only be effectively addressed at the local level, and strong local self-government should be based on a developed civil society and democracy. After all, local authorities will be able to independently decide on what needs to spend budget funds, which is especially important for the development of united territorial communities.

Hence, the success of fiscal decentralization is as follows:

1. Economic criteria should be the basis of political decisions. To do this, it is necessary to carry out a functional division of powers of state authorities and local self-government.

2. It is necessary to streamline the communal property, clearly identify the objects, the management system and redistribution between the authorities regarding the provision of public goods and services.

3. It is necessary to complete the transfer of the social sphere and enterprises to the local authorities along with the sources and amounts of financing.

4. In the revenue part of local budgets it is necessary to reduce the share of transfer payments to amend the Tax Code, which would establish fair rules for their distribution [31].

Starting in 2014 (Fig. 2), a gradual increase in the share of local budgets in the consolidated budget is observed (from 37.5 % in 2014 to 49.3 % in 2017). This directly indicates the strengthening of the financial base of local self-government bodies and is a direct consequence of the implementation of the Concept for Local Self-Government Reform and the territorial organization of power in Ukraine, approved on April 1, 2014.

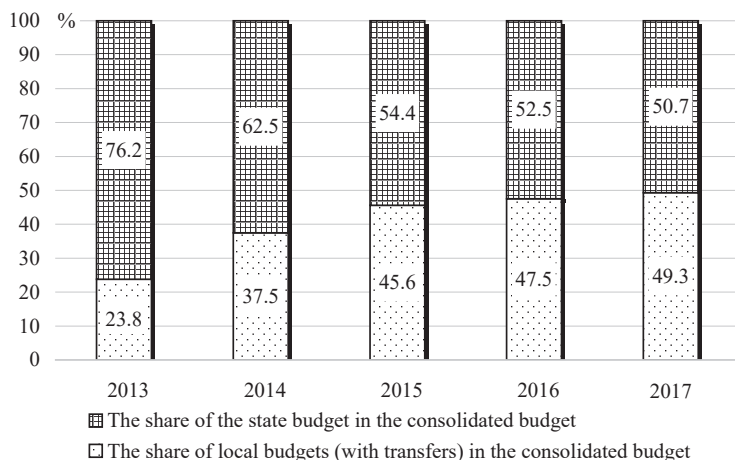


Fig. 2. Dynamics of the local budgets share (with transfers) in the consolidated budget of Ukraine for 2013–2017 (developed on the basis of data [9, 24, 32])

The study of actual revenues of the general fund of local budgets of Ukraine during 2013–2017 showed a significant increase in the total volume of their income. Analysis of local budget revenues only after a year of decentralization has given % grounds for recognizing the latter as a breakthrough in local self-government. As local budgets have increased the revenue base, they optimized the expenditure part, which created the conditions for obtaining full financial autonomy by local governments and the development of each territorial community and city community in particular [33].

In this case, by 2014, the increase was an average of 4 %. With the beginning of the reform, the situation changed dramatically: the amount of revenues to local budgets in 2016 amounted to 241.3 billion USD, which is 24.5 % more than in 2015 and 49.3 % below the 2017 indicator.

In addition, if the bulk of the revenues of the general fund of local budgets during the years 2013–2015 took hold of transfers, then from 2016 the share of transfers was just over 30 %. And the main weight in budget revenues began to occupy its own resources (more than 60 %), the volume of which has increased almost 2.5 times since the implementation of the reform (from 68.6 billion in 2010 to 192 billion in 2010) in 2017). In the future, it is planned to increase its own resources of local budgets in 2018 to 230 billion USD and in 2019 to 280 billion USD.

However, decentralization reform requires further improvement of intergovernmental fiscal relations, as in today's interbudgetary financing the country has a number of problems [23]:

- budget decentralization involves a wider range of powers for local authorities than it is now at the central authorities of Ukraine;
- inconsistency between expenditures and their sources and amounts of funding;
- the local authorities have no levers and incentives to increase revenues to the budgets, nor have they the right to independently, transparently, fully manage their own resources;
- for a long time the system of intergovernmental financing has developed unpredictably. It did not have scientific and methodical approaches to their calculations, which influenced the management of budgets in the direction of planning and forecasting;
- the imperfect institutional and legal framework of intergovernmental financing does not give impetus to the development of regional infrastructure and does not contribute to the provision of public goods.

The reform gave rise to the full development of the communities the opportunity to improve their lives in every village and in the country as a whole and enables all citizens – to manage where they live. Therefore, for the effective use of financial resources of territorial communities, you can:

1. To direct funds for the development of the domestic market, to create investment platforms and to train local farmers to unite into cooperatives.

2. To rationalize expenditures on the social sphere (review of benefits, distribution of paid services, revision of the minimum wage and living wage).

3. To train the leadership of the territorial community on the use of public funds.

Powers and resources obtained as a result of decentralization will provide local governments with more opportunities for the development of territories, the creation of a modern educational, medical, transport, housing and communal infrastructure. Also, it is possible to agree that now local authorities are interested in developing the investment attractiveness of their territories for the benefit of the community, since paid local taxes will go to improve the quality of life of the inhabitants of the localized territory. Various permits and registration documents for doing business will be available locally, communities will be able to attract investments on their own, contributing to socio-economic development.

7. SWOT analysis of research results

Strengths. The strong point in the research is the systematization of the notion of decentralization. This enabled not only to study the peculiarities of approaches to understanding the essence, but also to propose an author's definition. It consists in dispersing the functional powers from state authorities to local self-government bodies. Unlike the existing interpretation, this made possible differences in the views of scholars and made it possible to adapt it to the present conditions. The proposed directions of territorial communities financial resources effective use are also the strong point, which, unlike the existing ones, will give more opportunities for the development of territories, creation of modern educational, medical, transport, housing and communal infrastructure.

Weaknesses. The weak point is that the proposed directions for the practical realization of decentralization are rather complex and time-consuming, since all changing factors need to be taken into account in today's conditions.

Opportunities. Opportunities for further research are the search for new directions for the practical implementation of the decentralization reform with the determination of the deviations of the actual results from the projections, which are usually based on the mathematical apparatus. Such a mathematical support can be realized with the help of various methods of forecasting.

Threats. The threats to the results of carried out research are the possibility of changes in the legislative framework, deviation from the planned schedule of implementation of the decentralization reform, which may lead to a change in the capacity of local self-government.

8. Conclusions

1. An analysis of the current state of the system of local self-government is conducted. The dynamics of the number of united territorial communities in Ukraine is determined. The actual receipts of the general fund of local budgets of Ukraine during 2013–2017 years have been investigated, which showed a significant increase in the total volume of their income. The analysis makes it possible to state that local self-government bodies acquired complete financial autonomy and gradual development.

2. The problems of inefficient use of financial resources at the local level and directions for their elimination are identified. Existing problems are caused by:

- a wider range of powers of local authorities than it is now at the central authorities of Ukraine;
- inconsistency between expenditures and their sources and funding amounts;

- inability of local authorities to fully manage their own resources;
- imperfection of the institutional and legal framework for intergovernmental financing.

Among the directions it is proposed:

- to direct funds for the development of the domestic market, to create investment platforms and train local farmers to unite in cooperatives;
- to rationalize expenditures on the social sphere;
- to train the management of the territorial community on the use of public funds.

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