

Transparency of Territorial Community Governance As a Basis for Quality Financial Support of Their Activities

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Abstract— decentralization has led to the possibility of creating and forming independent economic units - territorial communities. Along with the expansion of rights, such associations received additional responsibility for their own support. Most territorial communities of Ukraine do not have enough financially viable economic entities on their territory, most of the taxes from economic activity of which could be directed to their development. This highlights the need to attract foreign investment. It is established that an important prerequisite for attracting investment by the territorial community is the transparency of decisions made by its governing bodies. It is determined that the factors that allow to assess the transparency of investment activities of local authorities include: openness of public events for discussion, openness of draft regulatory acts of the executive committee within the statutory period, openness of current regulations of the city council and its executive bodies, the possibility of forming communications with domestic and foreign investors (online and offline), openness of information about investment objects / projects, openness of contact details of members of the executive committee, access to the official platform that helps people start their own business, openness of information about local government cooperation with projects international technical assistance and international organizations, openness of information on the credit rating of the local community, the availability and level of implementation of the program of support and development of entrepreneurship, openness of decisions on the introduction of electronic auctions for the sale of seasonal trade rights.

Index Terms— territorial communities, decentralization, financial resources, investment attractiveness, transparency of governance.

I. INTRODUCTION

The government's decisions in 2014, which determined the mechanism of decentralization, had a balanced and politically sound motive. The next steps were to develop and deepen these

important processes. In his Decree of December 6, 2018, President Poroshenko referred to them as «improvement of the legislation on local elections in connection with the formation of united territorial communities, implementation of reforms in the field of education, sectoral reforms». However, it is impossible to implement any necessary changes without proper financial support, because «the availability of economically active businesses, sufficient skilled labor, developed industrial and social infrastructure - all this and much more is the basis for successful community development» (Official Ukrainian state website «Decentralization of Power»). Accordingly, the study of issues that reveal the mechanism of formation of financially viable territorial communities (TC) is quite relevant.

The study of problems associated with the formation of financially viable TC, engaged in such domestic scientists as S. Polyakova (2017), S. Shchelyuk (2019), A. Pavlyuk (2016), N. Matsedons'ka and L. Klividenko (2017). However, given the complexity and ambiguity of some methodological aspects of the problem, this problem needs further study. In the vast majority of publications, decentralization is seen solely as a positive phenomenon that contributes to improving the socio-economic situation in the country. At the same time, attention is rarely paid to some contradictory points and problem areas that accompany the economic processes of TC development, especially their resource provision.

II. MATERIALS AND METHODS

When assessing the provision of TC with financial resources, the concepts of «financial potential», «financial capacity», «financial sufficiency», «financial stability», «financial independence», «financial capacity» are most often used. They are connected by semantic fragments, but they also have some differences.

The starting point that determines the financial capacity of the TC is its financial potential, which is considered as «a set of financial resources available to a particular area, the opportunities that determine its financial capacity, ie funds that can be attracted to the budget, as well as those that can be invested in the economic development of the region» (Orlatyy et. el. 2014). The components of such potential scientists include: tax, investment, credit, budget potential. Close to the concept of «financial potential» is the concept of «financial adequacy», which determines whether sufficient to ensure the viability of TC is the available amount of financial resources, ie in fact the term does not require their use, but focuses on the availability of such resources and their potential use.

In contrast to the above terms, «financial stability» and «financial capacity» form a real-time assessment of TC and determine in the first case - the stability of financial support of socio-economic development of TC, and in the other – the effectiveness of its financial policy. Close in meaning to the previous two is the term «financial independence», which provides sufficient own financial resources to meet the socio-economic needs of TC. The financial independence of the TC became especially important after the introduction of the administrative-territorial reform, which provided, inter alia, for the possibility of using most of the income provided by the TC by the TC itself for purposes that it identifies as a priority. Thus, the financial capacity of the TC will be determined in advance by its financial potential and financial adequacy, in the future – will depend on its financial stability, financial independence and financial capacity.

According to the information presented on the Ukrainian state website «Decentralization of Power», which is the official online source, which covers all issues related to decentralization in Ukraine, a community in which financial, infrastructural and human resources are considered capable resources are sufficient for its local self-government bodies to resolve issues of local significance provided by law in the interests of the community (Official Ukrainian State Website «Decentralization of Power»). Resolution of the Cabinet of Ministers of Ukraine dated 08.04.2015 № 214 «On approval of the Methodology for the formation of able-bodied territorial communities» somewhat expands the content of this definition and states that these are territorial communities of villages (settlements, cities), which as a result of voluntary association through the relevant local governments to ensure the appropriate level of service provision, in particular in the field of education, culture, health care, social protection, housing and communal services, taking into account human resources, financial support and infrastructure development of the relevant administrative unit.

In 2017, the State Audit Office of Ukraine began conducting a financial audit of the united territorial communities. As of October 1, 2019, the audit reports on the state financial audit in forty-two merged territorial communities have been made public on its official website. On average, one oblast covers from one to five territorial communities, of which the largest number of communities were inspected in Chernivtsi and Zhytomyr oblasts (Official Ukrainian State Website «Decentralization of Power»).

Experts compared the financial performance of TC in each region. Indicators within each region were systematized into four groups:

- per capita income (the ratio of the income of the general fund without transfers to the number of inhabitants of the respective TC);
- the level of budget subsidies (the ratio of the amount of basic or reverse subsidy to the amount of income of the general fund of the TC without taking into account subventions from the state budget);
- the share of expenditures for the maintenance of the management staff in the financial resources of the TC (percentage of expenditures for the maintenance of the management staff of local governments in the amount of revenues of the general fund excluding transfers from the state budget);
- the share of wages in general fund expenditures (percentage of wage expenditures made from the general fund of the budget with accruals to the volume of general fund expenditures excluding transfers transferred from the budget of the TC to other budgets) (Official Ukrainian state website «Decentralization of Power»).

Experts grouped 806 pooled TC according to population criteria. In addition, for a more accurate comparison, all cities of regional significance, which were united or joined according to the Law of Ukraine «On Voluntary Association of Territorial Communities», were allocated to a separate group. Thus, five groups of united TC with a population were formed: more than 15 thousand inhabitants; from 10 to 15 thousand inhabitants; from 5 to 10 thousand inhabitants; less than 5 thousand inhabitants; cities of regional significance (Official Ukrainian state website «Decentralization of Power»).

The latter group is clearly the largest of the previous four and, given the most advantageous location in terms of use of all resources of the region, is potentially the most capable. The main indicators that characterize the activities of the territorial communities of Ukraine in 2019 are presented in table 1.

TABLE 1.
INDICATORS OF THE UNITED TERRITORIAL COMMUNITIES OF UKRAINE

Groups	The number of TC	% to the total amount of TC	Total population in the TC group, thousand people	% of the total population of the studied TC	Excess of income per 1 inhabitant from the average income for all TC, pcs. ¹	Average income per 1 TC, UAH million
Group 1	96	11,9	2 031,0	24,4	27	62,1
Group 2	124	15,4	1 519,2	18,3	33	38,2
Group 3	267	33,1	1 881,7	22,6	78	22,0

Group 4	292	36,3	1 000,5	12,0	104	11,3
Group 5	27	3,3	1 882,8	22,7	14	305,4
Total	806	100	8 315,2	100	-	

¹per capita for all TC the average income is 3381,4 UAH / person

Source: compiled by the authors on the basis of Official Ukrainian state website «Decentralization of Power»

Thus, the largest number of united territorial communities in 2019 was represented by group 4, namely «population up to 5 thousand people» – 292 territorial communities, in second place is group 3 «population from 5 to 10 thousand people» – 267 territorial communities. Group 4 also showed one of the best income levels per capita: in 104 communities out of 292 (35,6%) the income per capita exceeds the average income level of all TC. Group 5 ranks first in this indicator: in 14 out of 27 united territorial communities (51,6%) the income per capita exceeds the average income level of all TC.

Thus, there are far fewer TC with a larger number of people, which may indicate that there is no need to unite already financially viable communities and with someone else. For example, group 1 is represented by only 96 TC, but is the largest in terms of population of all surveyed communities (24,4%).

To reduce the number of insolvent communities, experts suggest joining them «to other territorial communities and creating a larger area and number of TC.

They believe that «even if such a TC does not currently have economic prospects for development, such an association will provide an opportunity to optimize the territorial structure of local councils, increase the efficiency of territorial management, improve investment attractiveness (due to more territory and more workers. resources) and increase the level of feasibility of investing in the community» (Official Ukrainian state website «Decentralization of Power»). This is a very logical conclusion and a rational recommendation, but experts do not consider a system of incentives that would contribute to the fact that financially prosperous and well-off communities with a high level of development will take on their balance the incompetent and underdeveloped. At the same time, the situation of uniting several insolvent communities is unlikely. That is why the recommendation on «their territorial expansion and the corresponding increase in the population of such communities» (Official Ukrainian state website «Decentralization of Power»), in our opinion, is hopeless.

TABLE 2.

EXECUTION OF LOCAL BUDGETS OF TC OF RIVNE REGION

Name TC	General characteristics		Indicator 1		Indicator 2		Indicator 3		Indicator 4		Overall rating
	Population, thousand people	Area of TC, sq. km.	Income of the general fund ¹ per 1 inhabitant, UAH	Rating	Level of budget rotation (share of basic / reverse)	Rating	The share of expenditures for the maintenance of the	Rating	The share of wages with accruals in general fund	Rating	
Group 1. TC with a population of more than 15 thousand people											
Radyvylivs'ka	16,0	143,5	2667,0	59	5,9	40	24,1	73	84,1	88	76
Mlynivs'ka	18,6	345,7	2 166,8	82	11,7	60	24,5	76	83,1	85	84
Group 2. TC with a population of 10 to 15 thousand people											
Klevans'ka	11,6	63,6	4 956,1	14	-10,2	4	15,0	14	67,6	31	9
Klesivs'ka	10,5	337,7	3007,1	56	0,0	21	22,8	59	72,1	50	45
Shpanivs'ka	10,4	80,5	2915,8	63	19,9	73	21,0	52	54,1	5	47
Demydivs'ka	11,3	278,4	2108,2	85	14,2	64	31,4	92	86,7	118	99
Nemovyts'ka	11,2	278,1	1410,3	102	35,0	88	40,6	111	80,3	92	108
Group 3. TC with a population of 5 to 10 thousand people											
Smyz'ka	7,7	192,3	2 931,5	101	0,4	49	22,2	72	83,6	213	107
Malolyubashans'ka	5,8	414,4	2 941,9	100	16,2	143	32,3	174	70,7	74	124
Krupets'ka	5,7	180,1	3382,7	78	-4,1	31	32,0	173	86,8	240	133
Ostrozhets'ka	5,9	139,1	1570,8	212	21,6	171	34,1	184	75,2	114	188
Derazhnens'ka	6,4	226,1	1462,6	226	34,5	210	24,1	95	79,2	161	191
Dyad'kovyts'ka	5,7	157,0	2104,7	180	13,1	120	30,7	161	88,8	257	197
Kornyns'ka	7,3	66,1	1772,6	202	29,5	196	43,4	229	74,2	103	201
Oleksandriys'ka	7,6	171,1	2447,4	142	16,0	142	39,0	215	87,8	250	206
Bokiyivs'ka	5,6	193,4	1479,8	223	26,8	187	44,2	237	83,0	211	230
Myrohoshchans'ka	7,0	114,6	1226,3	238	35,7	215	40,0	217	85,8	234	238
Kozyns'ka	7,5	181,4	1606,4	211	27,3	188	49,4	251	89,7	263	243
Mylyats'ka	6,3	426,4	1189,2	239	36,1	218	40,5	220	88,9	258	245
Loknyts'ka	5,1	264,3	935,7	250	47,6	235	37,8	208	87,7	249	248

Starosil's'ka	6,8	272,0	550,0	267	65,9	249	76,5	264	88,6	254	263
Group 4. TC with a population of up to 5 thousand people.											
Pryvil'nens'ka	3,0	68,0	4 699,8	46	11,4	140	27,7	73	69,2	57	66
Pidloztsivs'ka	1,9	63,4	3298,3	112	7,2	106	33,3	146	79,0	154	132
Yaroslavvyts'ka	2,8	106,4	2584,3	173	2,9	73	40,9	209	81,1	185	169
Tarakanivs'ka	3,4	77,9	2601,2	171	14,7	157	46,8	249	77,7	129	196
Babyns'ka	3,3	54,7	2011,3	215	27,4	219	43,4	230	79,0	153	230
Piskivs'ka	2,7	113,5	1207,4	277	41,5	251	40,4	203	74,1	96	234
Buhryns'ka	4,3	90,2	1161,6	281	40,1	248	42,8	225	78,7	148	247
Boremel's'ka	3,3	103,0	1598,8	254	29,6	227	47,1	251	84,3	238	267
Vysots'ka	4,5	240,5	1338,4	272	33,3	237	43,7	232	90,1	286	279
Povchans'ka	1,9	63,6	1433,9	269	35,1	241	47,6	254	90,3	287	283
Group 5. TC - cities of regional importance											
Varas'ka	43,5	33,5	7339,3	1	-13,2	1	13,6	7	50,5	17	5

¹ without transfers

Source: compiled by the authors on the basis of the official Ukrainian state website «Decentralization of Power»

Consolidation problems can also be related to socio-economic, legal and even psychological factors. This thesis is developed by S. Shchelyuk in studies of the prospects of joining the rural areas adjacent to the regional centers. In particular, he states that there is «a high level of distrust of the rural population and local governments in the idea of unification with a large city; unformed benefits and risks for each party to the association; a small share of the subvention for the formation of infrastructure for TC-cities of regional importance due to the disproportionate increase in the number of TC and its size, as well as the imperfection of the criteria for calculating this type of financial assistance TC-cities of regional importance by the state; non-transparent distribution for TC-cities of regional significance of the subvention for socio-economic development and its significant differentiation between territorial communities; the emergence of spatially non-compact urban TC, with a shifted center due to the proximity of the city of regional importance with rural TC and the reluctance of individual communities to join; low level of application of inter-municipal cooperation and public-private partnership» (Shchelyuk, 2019, 47 pages).

Non-transparency in the distribution of funds can be one of the factors hindering the unification of communities. Monitoring can be used to assess the transparency of the use of public funds. For example, to make a rating in the field of transparency of utilities analyze: the publicity of their financial statements; information and contact details about such enterprises; the fact of registration of the enterprise on the Unified web portal of use of public funds; the level of availability of biographies of utility managers; availability of established supervisory boards with the participation of deputies and members of the public; the level of disclosure of details on the remuneration of business leaders; publication of annual reports of managers and supervisory boards; the fact of conducting an external independent audit of their activities; availability of information on the size and procedure for setting tariffs.

Transparency is often understood as a state in which «citizens have the right and real ability to access information, their understanding of the decision-making process through involvement in policy making and implementation, and the authorities, recognizing the importance of information

disclosure and public involvement, take a proactive stance process» (Transparency International Ukraine, 2019).

The Transparent cities program, established in 2017 by the Ukrainian office of the global Transparency International movement, can be used to assess the transparency of cities. Its goal is to combat corruption in local governments through the application of best practices in transparency and accountability. The transparency rating includes a number of indicators comparing the city of Ukraine of both regional and district subordination: openness of information on the work of local governments, public access and participation in decision-making, transparency of the investment sphere, budget process, housing policy, etc. This rating shows the extent to which the city discloses information about its activities to citizens and provides them with tools for influence and participation: investment and economic development, education, communal property, utilities, land management and construction policy, professional ethics and conflict of interest, information about the body local government, access and participation, procurement, housing policy, budget process, financial and material assistance, grants, social services, personnel issues (Transparency International Ukraine, 2019).

Local administrations are reluctant to disclose contacts of members of the executive committee, current regulations and are in no hurry to disclose information about the city's credit rating. Instead, most city councils promptly publish draft regulations, adopt and fund business support programs.

It is proposed to improve the methodological approach to assessing the transparency of investment activities of TC authorities, which is adapted to the level of their functioning. This allowed for a comparative evaluation of the activities of TC management bodies regardless of their groups and, accordingly, to unify the structure of TC evaluation criteria, which, in turn, can be a basis for attracting higher level budget funds (Figure 1).

In addition, on the websites of city councils you can usually find out about cooperation with international technical assistance projects and international organizations (Transparency International Ukraine, 2019). The same shortcomings are characteristic of ensuring the transparency of TC activities, in addition, information on the activities of TC,

formed not at the expense of cities of regional importance, is even more episodic and incomplete (Table 3).

FIGURE 1.
EVALUATION OF TRANSPARENCY OF INVESTMENT ACTIVITY OF TC AUTHORITIES

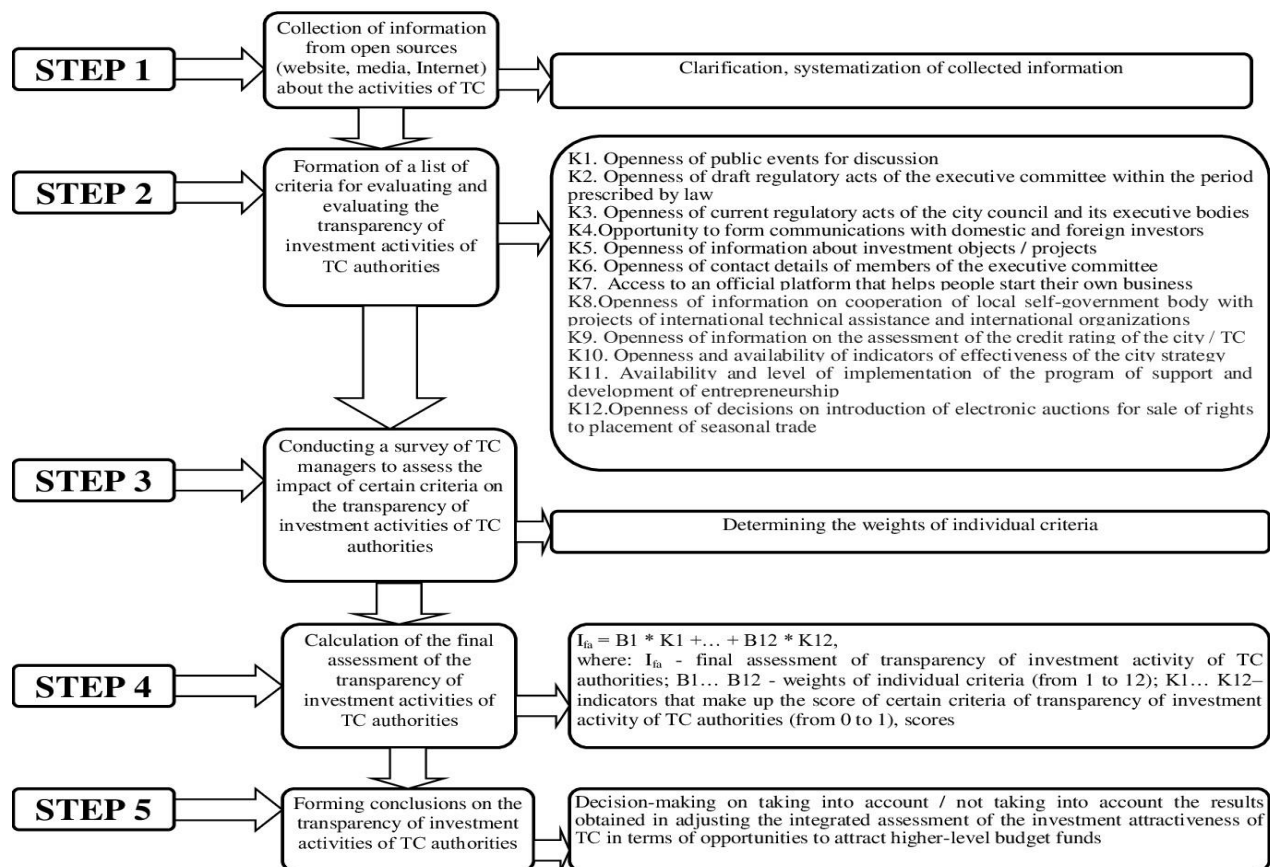


TABLE 3
EVALUATION OF TRANSPARENCY OF INVESTMENT ACTIVITY OF TC AUTHORITIES

Criterion	Weight	TC of Rivne		Klevans'ka TC	
		score ¹	weighted score	score ¹	weighted score
1. Openness of public events for discussion	5	0,0	0,0	0,0	0,0
2. Openness of draft regulatory acts of the executive committee within the period prescribed by law	4	1,0	4,0	1,0	4,0
3. Openness of current regulatory acts of the city council and its executive bodies	3	1,0	3,0	1,0	3,0
4. Opportunity to form communications with domestic and foreign investors (online and offline)	7	1,0	7,0	0,5	3,5
5. Openness of information about investment objects / projects	8	1,0	8,0	0,0	0,0
6. Openness of contact details of members of the executive committee (contact phone, e-mail, etc.)	2	0,5	1,0	0,5	1,0
7. Access to an official platform that helps people start their own business	12	0,0	0,0	0,0	0,0
8. Openness of information on cooperation of local self-government body with projects of international technical assistance and international organizations	9	1,0	9,0	0,0	0,0
9. Openness of information on the assessment of the credit rating of the city / TC	11	0,0	0,0	0,0	0,0

10. Openness and availability of indicators of the effectiveness of the city strategy	1	1,0	1,0	0,5	0,5
11. Availability and level of implementation of the program of support and development of entrepreneurship	10	1,0	10,0	0,5	5,0
12. Openness of decisions on introduction of electronic auctions for sale of rights to place seasonal trade	6	0,0	0,0	0,0	0,0
Total	-	-	43,0	-	17,0

⁴assessment was carried out on the basis of secondary (official documents, as well as information published on the sites) and primary (results of surveys of council staff) information on a scale of «0» - not conducted / absent; «0,5» - is held sporadically; «1» – clearly set up / works systematically

Source: compiled by the author on the basis of the Methodology of urban transparency rating Transparency International Ukraine

III. RESULTS AND DISCUSSION

Thus, as can be seen from the results of the study, the level of transparency of the territorial community of regional significance is higher than that of the territorial community with a population of 10 to 15 thousand people. However, some of the items evaluated are not implemented or are not fully implemented for communities of both levels, in particular the components «openness of public discussions», «access to a formal platform to help people start their own business», «openness of evaluation information credit rating of the city / TC», «openness of decisions on the introduction of electronic auctions for the sale of rights to place seasonal trade».

In addition to the lack of desire to unite, the growth of the financial capacity of territorial communities is hindered by unfavorable macroeconomic factors. This is confirmed in Matsedons'ka N. and Klividenko L. (Matsedons'ka N. and Klividenko L., 2017, 613-618 pages) «local authorities are still dependent on the state budget» due to «objective and subjective factors».

Objective factors include: declining economic development, falling production rates, war, political instability, inflation; to the subjective: the crisis of the Cabinet of Ministers of Ukraine, the imperfect regulatory framework, the shadow economy, the unregulated financial mechanism, the crisis of the banking system, etc. Another source states that «there are currently problems related to the strengthening of local budgets, their material and financial support, with the ability to fully perform their functions (economic, social, managerial). This is closely linked to the political and economic crisis in the country. It is important that the state carry out political and economic reforms, increase social factors of development. The population of the country must be aware of the essence and significance of their activities, see the end result of their work, understand that their work depends on their well-being and the well-being of each citizen, as well as stable economic development of territorial units, their financial support, socio-economic program. development» (Institute of Legislation of the Verkhovna Rada of Ukraine, 2015).

The performance of territorial communities of Rivne region in most cases is worse than the average in Ukraine (Figure 2). In particular, the average income of the general fund per 1 inhabitant of TC in Rivne region in 2019 amounted to UAH 2316,2, which is UAH 1065 less than the average in Ukraine. Varas'ka TC had the best indicator - UAH 7339,3. per 1

inhabitant, and the worst - Starosil's'ka TC (550 UAH).

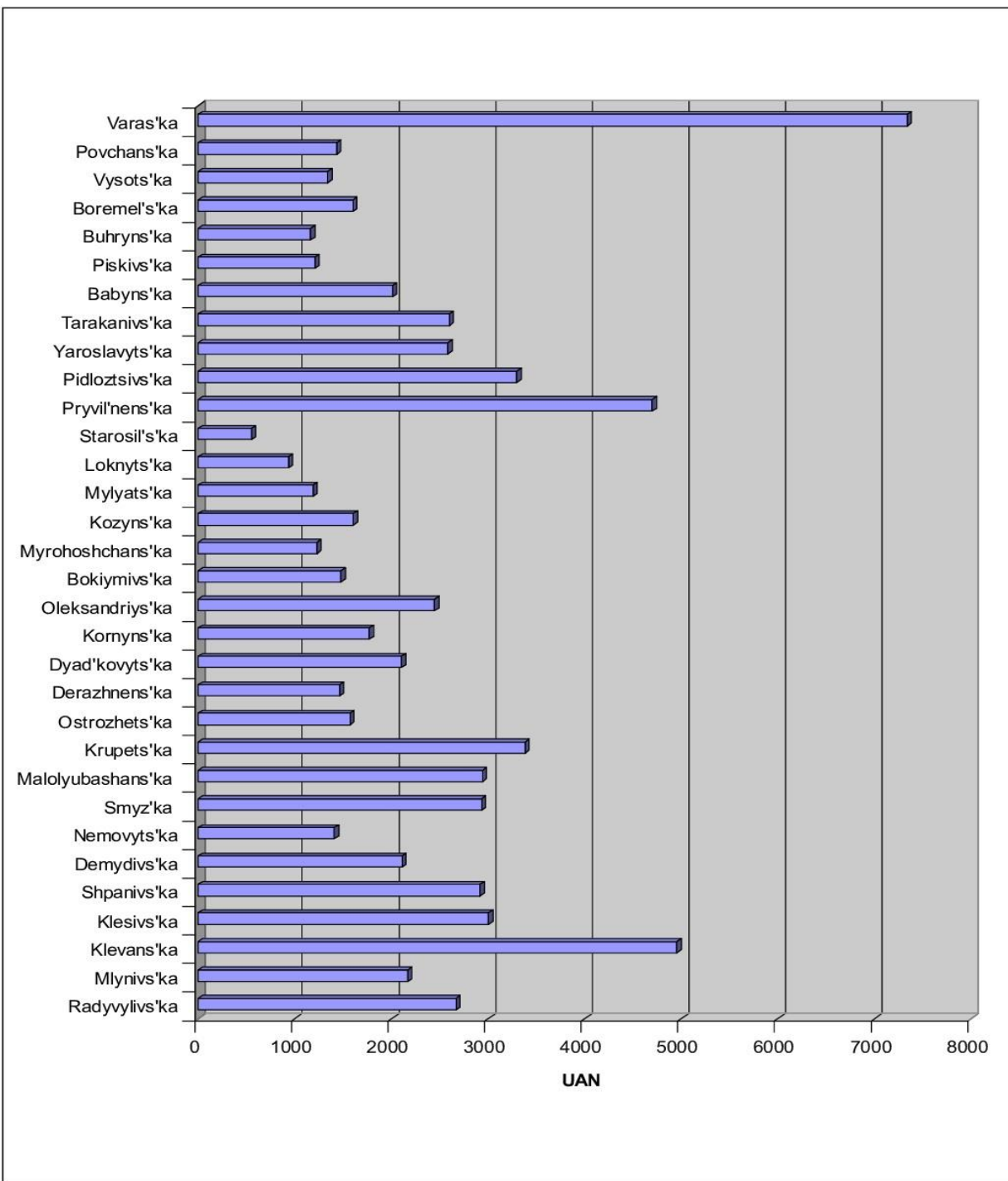
It should be noted that the best economic indicators were shown by those territorial communities that have highly liquid facilities (Varash - nuclear power plant), are in significant proximity to the regional center (Klevans'ka TC - 20 km from the regional center), have advantageous territorial and geographical location with significant transit potential (Pryvil'nens'ka TC - two highways of European importance E-40 Drezden-Kyyiv and (E-85) Domanove-Terebleche run through the territory of the community).

Experts of the Financial Monitoring Group of the Central Office of Reforms under the Ministry of Regional Development developed a Methodology for assessing the financial capacity of promising united territorial communities (2019), which is based on a detailed calculation of all revenues and expenditures in the planning period. The analysis of the methodology allowed to establish that the financially viable united territorial community will be the one with the higher parameters of a larger number of such characteristics: large area; high population density; availability of hospitals, schools, cultural and art institutions, transport infrastructure; the extraction of valuable minerals is officially carried out; there is a large number of commercial enterprises engaged in production and trade activities; developed tourist infrastructure; border area; significant natural resources (water, land, minerals, etc.).

A decrease in the number of characteristics will automatically indicate a decrease in the financial capacity of the community. Accordingly, areas that are currently economically developed have every chance to become even more financially successful by merging with other, equally successful areas, and those that are depressed due to the absence of any of the above components, and, most often, their totals, with the same policy, risk disappearing from the map of Ukraine altogether.

A similar approach is observed at all levels of government. The principle «we will not give money to everyone, because there is not enough for everyone, it is better to give stronger» works to clean certain areas from the working population, which will gradually move from insolvent to affluent territorial communities, increase competition in the labor market, the emergence of social tensions («ran»), and on the other - the erasure of cultural differences inherent in certain areas. Thus, along with the advantages, decentralization and, in particular, the financial mechanisms that accompany it, do not allow to draw unambiguous positive conclusions.

FIGURE 2
INCOME OF THE GENERAL FUND PER 1 INHABITANT OF TC IN RIVNE REGION FOR 2019, UAH



Source: by the authors on the basis of the Official Ukrainian state website «Decentralization of Power»

IV. CONCLUSIONS

Thus, the ongoing decentralization process in our country is politically and economically justified. It promotes the formation of viable territorial units capable of independently, independently of the central government, taking responsibility for important aspects of community activities. However, this

process, for all its advantages, cannot be unambiguously applied to all, without exception, territorial communities. In some cases, especially in the event of financial insolvency of the community, low social activity of its members, low level of their literacy, etc., more intensive preventive measures should be taken to ensure a positive result. Depending on the situation, it can be high-quality information support, consulting, and more powerful financial support.

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