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Інтернет-конференції студентів та магістрантів
за підсумками наукових досліджень 2018 року
«ПЕРШІ КРОКИ ДО НАУКИ»*

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РЕДАКЦІЙНА КОЛЕГІЯ:

1. Ломейко Олександр Петрович – проректор з науково-педагогічної роботи, к.т.н., доцент
2. Сосницька Наталя Леонідівна – завідувач кафедри вищої математики і фізики, д.п.н., професор
4. Максимець Оксана Миколаївна – завідувач кафедри суспільно гуманітарних наук, к.філол.н., доцент
5. Симоненко Світлана Вікторівна – в.о. завідувача кафедри іноземних мов, старший викладач
6. Рогач Юрій Петрович – завідувач кафедри охорони праці та безпеки життєдіяльності, к.т.н., професор, заслужений працівник освіти України, академік міжнародної академії безпеки життєдіяльності
7. Білоус Наталія Володимирівна - старший викладач кафедри іноземних мов
8. Виноградова Маргарита Сергіївна - старший викладач кафедри іноземних мов
9. Іванова Віта Анатоліївна - старший викладач кафедри іноземних мов
10. Кашкар'юв Антон Олександрович – к.т.н., доцент кафедри електроенергетики і автоматизації
11. Щербина Валентина Вікторівна – к.б.н., старший викладач кафедри екології

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Адреса редакції:

ТДАТУ, Рада молодих учених та студентів

Просп. Б. Хмельницького 18,
м. Мелітополь, Запорізька обл.,
72312 Україна

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ADMINISTRATIVE-TERRITORIAL REFORM AS A BASIS FOR FISCAL DECENTRALIZATION

Zakharchuk I., 21 ФБ

e-mail: igor.zaharchuk.ua@gmail.com

Lemeshchenko-Lagoda V.V., language advisor

e-mail: viktoriiia.lemeshchenko-

lagoda@tsatu.edu.ua

Dmytro Motornyi Tavria State Agrotechnological University

The main peculiarities, features and benefits of the fiscal decentralization for local authorities are considered in the article.

Problem setting. As a result of the escalation of the political situation and strengthening of the economic crisis in Ukraine, the problem of formation of legal state with socially oriented market economy extremely arises. A key focus, according to the complex of reforms started in Ukraine, on decentralization of public power was defined, because the realization of the policy of decentralization of state power gives the opportunity to build a more efficient system of public administration, to update content of both the executive authorities and local governments.

Today the main feature of the implementation of the policy of fiscal decentralization in Ukraine is that the reform of local government, administrative-territorial structure and state regional policy occur at the same time. It should be noted that a crucial role in fiscal decentralization strengthening in Ukraine plays a territorial reform as this reform is intended to ensure the formation of financially sound communities that can meet not only the minimum social needs of the population, but also to provide a comprehensive and systematic development of areas to strengthen level of financial autonomy of local authorities in order to provide their own powers, to facilitate the balancing of national interests, the interests of local communities, stimulating business, etc.

Accordingly, the essence of administrative-territorial reform is to improve the institutional and functional construction of public authorities, local governments, optimizing the structure and activities of government, separation of powers, the gradual transition from the use of administrative and regulatory functions to coordinating and regulatory functions in relations with economic entities, the use of predominantly economic instruments or social guidelines, and the providing of a rational administrative system.

Analysis of recent research. In modern economic literature problems of the implementation of the fiscal decentralization and ensuring the financial capacity of local governments were highlighted in the works of such leading scientists as Bondaruk T., Wozniak G., Hanaschuka Yu.,

Kirilenko A., Lysyak L., Rusina V. and others. However, the scientific achievements of local scientists, along with the fact that the administrative and territorial reform considered crucial in ensuring the financial viability of local communities and strengthening of the decentralization of power, problems of its implementation have not found the proper lighting.

The purpose of the article is to study the features of administrative-territorial reform in Ukraine as a basis for the formation financially sound communities.

Basic material research. Framework document relative to the implementation of promising model for reforming the system of public administration at the local level was the concept of local government reform and territorial organization of administrative power in Ukraine, developed under the European Charter of Local Self-Government based on proposals of national and international experts, in consultation with representatives of associations of local municipality.

This concept defined objectives of the reform, namely to ensure the availability and quality of public services; achieve optimal allocation of state powers between local governments and authorities; reasonable definition of the territorial basis for the activities of local authorities and executive bodies, able to ensure the availability and quality of public services; creation of independent physical, financial and organizational conditions for implementation by local authorities and their delegated powers [6].

The first step in implementation of the tasks that is outlined in the Concept of the adoption of the Law of Ukraine “On Amendments to the Budget Code of Ukraine to reform intergovernmental relations” and the Law of Ukraine “On Amendments to the Tax Code of Ukraine and some other legislative acts of Ukraine on tax reform.” According to the provisions of the previously mentioned legislative acts, the system of financial security of local governments and the approach to their organization were fundamentally changed, reformed system of intergovernmental relations, and the conditions for the implementation of tax reform aimed at strengthening the financial autonomy of local governments were provided [4].

The next step in the reforms implementation was the reform of the Law of Ukraine “On a voluntary association of local communities” and methods capable of forming local communities that provided voluntary association of the local communities, towns and villages. Therefore, principles and procedures of the uniting forms and state support for voluntary associations were described, and most importantly, the specific mechanism of voluntary association of local communities, which previously did not exist, was outlined. In other words, de jure the legal basis for the association of local communities to strengthen their financial capacity was established, but de facto it contributed to the emergence of a new structural component of the basic units of local government.

Taking into account a positive tendency in the formation of united local communities, it should be noted that their creation does not occur evenly by region, as well as a significant number of new

communities are small, because their population is less than five thousands of people. In addition, the criteria that form the basis of the united local community is unified and certain regional, financial, economic, social, geographical, cultural, ethnic and other features of the area are not taken into account [7].

In other words, this analysis makes it possible to highlight the advantages and disadvantages encountered by local authorities as the result of administrative-territorial reform in Ukraine. Thus, the advantages and positive results that community received as a part of the administrative-territorial reform include:

- residents of cities, towns and villages have the opportunity to voluntarily unite in communities without waiting for amendments to the Constitution within the definition of a new model of administrative-territorial structure thereby implement the right of communities in the management of the development of the areas under their control;

- conditions for providing “flexibility” of the administrative-territorial structure of the state were created;

- united local communities have the ability to obtain additional financial resources from both the state in the form of grants and new sources of local revenues;

- financial support from the state for the development of infrastructure of local governments 3, p. 324].

The disadvantages of administrative-territorial reform encountered by the local communities include:

- the formation of long-term plans for the union local communities is managed under administrative pressure. Due to the fact that at the level of the village, town and city councils the consultations are held, the protocols are made, but the Long-Term Plan itself is adopted at the session of the regional council with the concerns of the central authorities and approved by the Cabinet of Ministers of Ukraine;

- the implementation of the reform is planned in a short period of time (3 years) with a low level of training, discussion on the territorial level and in fact without community involvement;

- a unified approach to the formation of capable local communities is used. The parameters underlying the definition of a potential administrative center of the unified local community are quite limited, standardized, that doesn't give the opportunity to determine the actual level of financial potential and the socio-economic development of the areas [5];

- there is some opposition among mayors of the communities, as well as legal uncertainty related to the reforms at the certain areas and regions;

- lack of the incentives in relatively financially sound communities to unite with incapable and financially depressed communities;

– the distance of services for residents from the settlements that form a united local community, but are located far from the center of the community, and the increase of their value, can lead to the general inaccessibility because of poor infrastructure;

– lack of the political will within the amendments to the Constitution of Ukraine and adoption of several laws relative to the further implementation of the administrative-territorial reform.

Overcoming these deficiencies is the primary step in ensuring effective implementation of administrative and territorial reform and building a financially sound local communities in Ukraine [2].

The key principles of administrative-territorial reform should be the principle of creating a financially sound local communities, the principle of decentralization of power and redistribution of budgetary resources to these communities. Therefore, only under the condition of keeping to these principles it will be possible to achieve the goal to strengthen the local government system and to overcome the shortcomings encountered by the already established unions of local communities and of those communities whose unification process is still ongoing.

Conclusion. Summarizing it should be mentioned that the administrative-territorial reform is wide-ranging and multileveled process, which provides an efficient development of all systems and structural components of social development. Accordingly, the implementation of administrative-territorial reform should be synchronized with a transformation in the areas of social delivering goods and services and in the public system.

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