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ORGANIZATIONAL AND APPLIED PRINCIPLES OF FINANCIAL SECURITY FOR THE RESTORATION OF TERRITORIAL COMMUNITIES IN THE CONDITIONS OF GEOPOLITICAL CHALLENGES

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ОРГАНІЗАЦІЙНО-ПРИКЛАДНІ ЗАСАДИ ФІНАНСОВОГО ЗАБЕЗПЕЧЕННЯ ВІДНОВЛЕННЯ ТЕРИТОРІАЛЬНИХ ГРОМАД В УМОВАХ ГЕОПОЛІТИЧНИХ ВИКЛИКІВ

The article updates the need for rebuilding the economy and restoration of territorial communities, which will require appropriate financial support. It was determined that the systematic financing of the restoration and sustainable development of the infrastructure of territorial communities should guarantee not only a decent standard of living, but also make it possible to better prepare citizens to overcome the consequences of military aggression, to solve technological and structural economic problems.

The necessity of defining the concept of institutional financing of territorial communities in the process of their functioning and development as a form of local government organization has been proved. The development of territorial communities requires further theoretical generalization within the framework of institutional, investment, and functional approaches to financial support for the restoration and sustainable development of the infrastructure of territorial communities.

Information support through the DREAM reconstruction digital management system has been updated, which should guarantee timeliness, transparency, and accountability of their implementation both for international partners and the public. For better coordination of the restoration of territorial communities, which were most affected by armed aggression, it is advisable to introduce relevant positions at the level of state administration bodies. The author's vision of the socio-economic basis of financial support for the restoration of infrastructure and the livelihood of communities is outlined.

The development of the market of restoration projects determines that the selection of projects is carried out taking into account feasibility, efficiency, and priority to ensure the basic needs of the community population; priority in the distribution of the European Investment Bank subvention is given to those areas most affected by a full-scale invasion. It was determined that the system-structural approach makes it possible to choose an effective toolkit for evaluating funding, taking into account the decentralization trends and the priorities of the responsible policy of territorial communities.

The restoration of the national economy and territorial communities requires further scientific research on the development of scientific methods of the algorithm for the distribution of general funding between the state sector and territorial communities.

У статті актуалізовано необхідність відбудови економіки і реконструктивного відновлення територіальних громад, що потребуватиме відповідного фінансового забезпечення. Визначено, що системне фінансування відновлення та сталого розвитку інфраструктури територіальних громад має гарантувати не тільки достойний рівень життя, а й дає змогу краще підготувати громадян до подолання наслідків військової агресії, вирішення технологічних і структурних економічних проблем. Доведено необхідність визначення концепту інституційного забезпечення фінансування територіальних громад у процесі їхнього функціонування та розвитку як форми організації місцевої влади. Розвиток територіальних громад потребує подальшого теоретичного узагальнення в межах інституційного, інвестиційного і функціонального підходів фінансового забезпечення відновлення та сталого розвитку інфраструктури територіальних громад.

Актуалізовано інформаційне забезпечення через систему цифрового управління відбудовою DREAM, що має гарантувати своєчасність, прозорість та підзвітність їх реалізації як для міжнародних партнерів, так і для громадськості. Для кращої координації відновлення територіальних громад, які найбільше постраждали від збройної агресії, доцільно ввести відповідні посади на рівні органів державного управління. Викладено авторське бачення соціально-економічного базису фінансового забезпечення відновлення інфраструктури і життєзабезпечення громад.

Розвиток ринку проєктів відновлення визначає, що відбір проєктів здійснюється з урахуванням доцільності, ефективності та пріоритетності для забезпечення базових потреб населення громад; пріоритет при розподілі субвенції Європейського інвестиційного банку надається тим областям, які найбільше постраждали внаслідок повномасштабного вторгнення. Визначено, що системно-структурний підхід дає змогу вибрати дієвий інструментарій оцінювання фінансування з урахуванням трендів децентралізації і пріоритетів відповідальної політики територіальних громад. Відновлення національної економіки та територіальних громад потребують подальших наукових досліджень щодо розробки наукових методик алгоритму розподілу загального фінансування між державним сектором та територіальними громадами.

Ключові слова: фінансове забезпечення, територіальні громади, сталий розвиток, реконструктивне відновлення, інфраструктура, фінансова безпека.

Key words: financial security, territorial communities, sustainable development, recovery, infrastructure, financial security.

STATEMENT OF THE PROBLEM IN A GENERAL FORM AND ITS CONNECTION WITH IMPORTANT SCIENTIFIC OR PRACTICAL TASKS

The restoration of the economy and markets will activate the processes of restoration of territorial communities, which will require appropriate financial

support. Systemic financial support for the restoration and sustainable development of the infrastructure of territorial communities should not only guarantee a decent standard of living, but also make it possible to better prepare citizens to overcome the consequences of military aggression, to solve technological and structural economic problems.

The restoration of the economy and markets will require the formation of a national paradigm for combating military (hybrid) threats and an effective state-regional policy aimed at strategic planning and financial support for the sustainable restoration of territorial communities. We adhere to the postulate that security will determine certain compliance with the specified parameters of the system's functioning and be evaluated as an integral state of the system after the action of all foreseen threats, provided that resistance to these threats is ensured [1, p. 10].

In financial science, two main approaches to understanding the essence of financial provision can be distinguished: the process of capital management; and the process of managing financial resources. It is advisable to study the formation of a system of financial support for the restoration of territorial communities from the standpoint of optimizing the external and internal financial resources necessary to ensure this process and achieve a stable financial potential of territorial communities.

ANALYSIS OF RECENT RESEARCH AND PUBLICATIONS

Scientists consider the problems of development of territorial communities in different aspects, in particular, when studying recovery in the conditions of geopolitical challenges O. Nestor admits that today for the rapid reconstruction of Ukraine it is worth using the principle of regionalization of markets through coordinated multinational efforts [2, p. 94]. V. Potapenko, V. Barannyk, and N. Bahur investigate local self-government as a factor in the stability of the rear in the conditions of military aggression [3].

The theoretical, applied, and legal foundations of methodological approaches to the study of financial support in the conditions of the formation of a service economy are considered in the scientific works of L. Alekseyenko, O. Tsyzhmy [4, pp. 76-90]. R. Shchura [5, pp. 162—165]. T. Yefimenko admits that in the future, to eliminate the consequences of war devastation, a significant increase in the amount of current and investment financing will be required in extremely difficult conditions, connected with the need to combine measures to stimulate economic growth and a corresponding increase in state and local budget revenues with measures to support macroeconomic stability and debt sustainability of state finances at least at a marginally acceptable level [6, p. 9].

T. Burlai, D. Dmytruk, V. Kostytsia, and R. Levin believe that after the end of the war, long-term guaranteeing of not only military but also social and demographic security, as well as ensuring the social quality of life of Ukrainian citizens, will be relevant [7, p. 27]. This will require an update of the National Human Development Strategy, the development and implementation of a long-term post-war Strategy for overcoming poverty and the consequences of humanitarian shocks, and post-war adaptation of the Decent Work Program for Ukraine. Therefore, consideration of issues regarding the organizational and practical principles of financial support of territorial communities in the conditions of geopolitical challenges is particularly relevant today, as both administrative units are being reformed and the territorial

communities most affected by armed aggression are being restored.

FORMULATION OF THE PURPOSE OF THE RESEARCH

The purpose of the study is to reveal the content of the theory and practice of economic recovery taking into account national studies and to substantiate the priorities of financial support of territorial communities for the localization of geopolitical challenges.

PRESENTATION OF THE MAIN RESEARCH MATERIAL

In the conditions of military aggression, increasing responsibility and trust between the state, territorial communities, and citizens is an important resource for the development of the financial security of the state. Specialists of the National Institute of Strategic Studies (2023) recognize that Ukrainian communities not only pass their crash test in absolutely harsh and dangerous conditions but also implement in practice the principles and standards of the main international documents in the field of local self-government, which are especially important during the war [3, p. 4].

The large-scale plan for the recovery of Ukraine for the next 10 years envisages attracting more than 750 billion dollars [8]. Note that in the case of the Marshall Plan, the initial request of the recipient countries was 29 billion dollars, and in the end, it was reduced to 13.2 billion dollars [2, p. 95]. The economic recovery plan of Ukraine defines three main stages:

1. Sustainability (until the end of 2022): implementation of measures to restore the most important objects of critical infrastructure (repairs of electrical networks, boiler houses, housing; support of small and medium-sized businesses).

2. Reconstruction (2023—2025): preparation and implementation of reconstruction projects (industrial and social facilities, affordable housing).

3. Modernization (2026—2032): provides measures for Ukraine's accession to the European Union.

Theoretical explorations in any field should be started by clarifying the scientific opinion of leading economists regarding the priorities of the recovery of the economy and territorial communities. M. Zveryakov (2023) recognizes that when developing modern catch-up strategies, it is expedient to learn how to construct an efficient and at the same time socially restored economic system [9, p. 4]. This will be facilitated by the use of the postulates of the theory of competitive order, as well as the basic principles of the theory of the social market economy when working out the strategy of rebuilding the post-war economy in Ukraine.

V. Geets states that in the conditions of military aggression, social interactions changed their character from a peaceful way of life to a way in an environment where the problems of economic and physical security became paramount [10, p. 4]. Therefore, the use of Social Quality Theory (SQT) and Social Quality Approaches (SQA) as an applied toolkit of their application in public administration will contribute to socioeconomic and socio-humanitarian recovery.

Table 1. The main innovations in the financial legislation of decentralization in 2023

N	Orders	Changes have been made
1.	Amendments to Order No. 938, made by orders of the Ministry of Finance of Ukraine dated 30.12.2022 No. 477 "On approval of Amendments to the Procedure for treasury service of local budgets" and dated 23.01.2023 No. 35 "On amendments to the order of the Ministry of Finance of Ukraine dated December 30, 2022 No. 477"	Order No. 938 was supplemented by a new rule, according to which administrators (recipients) of budget funds submit payment and other documents to the Treasury authorities in paper form together with an electronic information medium on which draft files of these documents are recorded established requirements for the use of payment instructions when making non-cash payments instead of payment orders the deadlines for submission by financial authorities to the Treasury authorities of certificates of receipts to local budgets in foreign currency and separate rules for drawing up these certificates are defined from now on, the Treasury will daily provide the Ministry of Finance with information from a single database of the network of managers and recipients of local budget funds in accordance with the format and regulations for the exchange of information between these institutions amended provisions of Chapter 14 "Interbudgetary transfers" of Order No. 938 in terms of the mechanism for crediting interbudgetary transfers to the general and special funds of local budgets and their direction to the corresponding local budgets it has been clarified that in the case of granting loans at the expense of local budgets, creditors submit to the Treasury authorities a letter with information on the amounts that affected the debt owed on loans (granting benefits to borrowers, write-off of the borrower's debt, etc.), indicating the relevant regulatory act and software classification codes expenditure and crediting of the budget
2.	The Order of the Ministry of Finance of Ukraine dated 07/27/2023 No. 409 amended the Procedure for Treasury Service of Local Budgets, approved by the MFU Order No. 938 of 08/23/2012	it was established that amendments to the decision of the relevant council on the local budget are carried out based on the decision of the relevant council. A decision to amend the decision of the relevant council on the local budget is possible in the cases and procedures established by the Budget Code of Ukraine, as well as in the case of amendments to the Law on the State Budget of Ukraine it has been clarified that in the case of using the Treasury system, documents are exchanged in electronic form, including electronic documents, between Treasury bodies and local financial bodies, managers of budget funds (recipients of budget funds) it is determined that the local budget is implemented according to the schedule, which is approved by the head of the local financial body no later than 30 days after the approval of the local budget the registration of changes that arise in the process of implementing local budgets and the implementation of operations related to their accounting has been clarified - local financial bodies draw up and submit to the Treasury authorities certificates on changes to the annual list of local budgets, revenues of the general fund of local budgets, financing of the general fund of local budgets by type of debt obligations, appropriations of the general fund of local budgets, of the special fund of local budgets, returning loans to the general fund of local budgets and providing loans from the general fund of local budgets, drawn up according to the appropriate forms

Organized based on current legislation [15].

A. Hrytsenko investigates the logical and historical conditioning and content of the national rooting of economic development as a local response to global economic shifts [11, 38]. Tracking glocalization, as one of the forms of resolving contradictions between globalization and localization, makes it possible to determine geo-economic shifts in the development of society. The author recognized that today's society has reached the information-digital level of development, when information-analog and industrial-marketing subsystems actively interact [11, p. 41].

The processes of formation, development, and operation of the local self-government system, as well as various administrative and economic institutions, should be studied in the context of the diversification of the processes of economic integration and decentralization. F. A. Margarida, N. Rosha, and M. Ruta (2021) state that in the world economy, regional economic alliances pay special attention to issues of foreign and national investments, financial innovations, technological innovations, migration, labor, trade (regional trade alliances), and ecology [12]. M. Ruta (2023) admits that the factors of global tensions weaken the trade system, in particular, the strengthening of protectionism and nationalism pushes the governments of countries to conclude new and legally strengthen existing regional agreements [13].

In the spatial aspect, in the process of economic integration, regulators regulate the following strategic directions: first, the integration of the markets of goods, services, and factors of production, as well as rules governing such areas as investments, services, tariffs, and intellectual property rights. Second, agreeing on restrictions (sanctions) for the governments of countries on actions that can nullify economic integration, in particular in terms of regulatory barriers, subsidies, sanitary measures and rules regulating competition. Third, the protection of rights that may be affected by the integration of markets in the event of non-compliance with regulations governing areas such as labor or environmental regulations.

In accordance with the Concept of Reforming Local Self-Government and Territorial Organization of Power, a decentralization reform was initiated in Ukraine. The main direction of decentralization is determined by law — the formation and development of territorial communities [14].

In the process of implementation of sustainable development priorities by the newly formed territorial communities, many problems arose related to the formation of financial resources and coordination of legislative acts (Table 1).

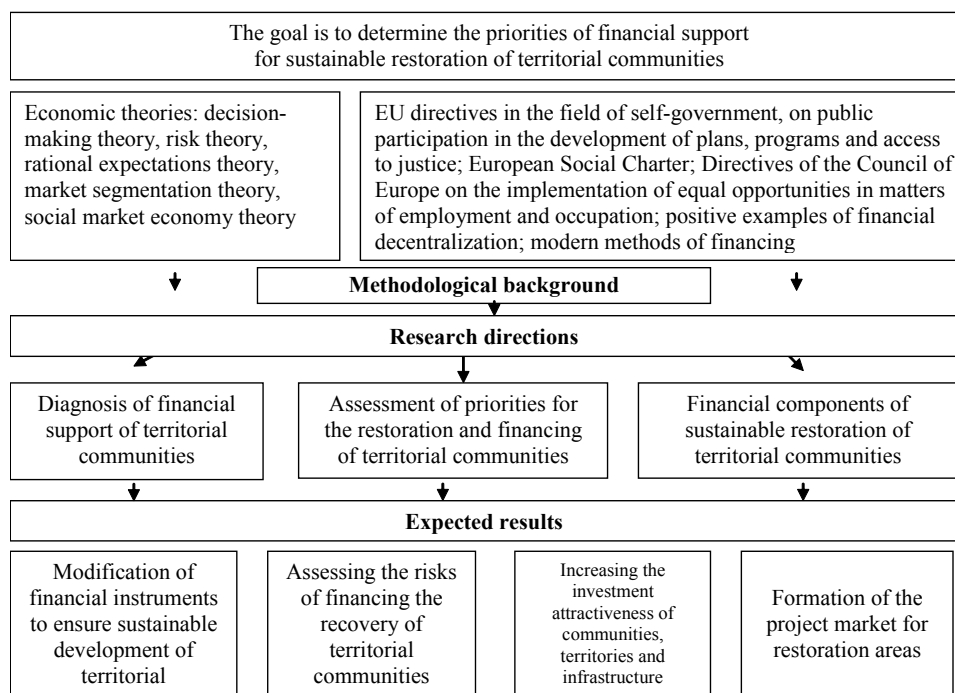


Fig. 1. Structuring of the conceptual foundations of financial support for sustainable restoration of territorial communities

Our vision of structuring the conceptual foundations of financial support for the sustainable restoration of territorial communities is depicted in Fig. 1.

Therefore, the development of territorial communities requires further theoretical generalization within the framework of institutional, investment and functional approaches to financial support for the restoration and sustainable development of the infrastructure of territorial communities. Financial support for the restoration and sustainable development of the infrastructure of territorial communities requires a study of the formation, functioning and development of territorial communities as a form of local government organization; a definition of the concept of institutional financing of territorial communities; to analyze the socio-economic basis of financial support for the restoration of infrastructure and livelihoods of communities.

The development of territorial communities takes place within the limits of a specific socio-political system, therefore, a systemic-structural approach to research from the point of view of scientific methodology makes it possible to choose effective evaluation tools taking into account decentralization trends when choosing priorities for a responsible policy of financial support for communities. We share the point of view that the effectiveness of the process of attracting financial resources depends on the reality of determining the amount of financial support, the degree of availability (cost) of financial resources and the risk associated with specific sources and forms of financing [4, pp. 76—90]. R. Shchur singles out the following characteristic features of a territorial community as an institutional subject of financial relations: financial separation, financial personification, and financial legal personality, which includes financial legal capacity and legal capacity [5, p. 164].

In the conditions of a full-scale war, the financial assistance of the European Union for Ukraine is unprecedented, timely and systematic, which allows maintaining macro-financial stability. Funds are provided by the European Union on preferential terms for Ukraine and are directed to the financing of priority expenditures of the state budget. In addition, the European Commission proposed to create a special financing instrument in the amount of about 50 billion euros, which will ensure consistent, predictable support for Ukraine for the period 2024—2027 [16].

The issue of full-fledged institutional and financial support for the restoration and sustainable development of the infrastructure of territorial communities is debatable. In 2023, the Government approved the Procedure and conditions for the distribution of almost UAH 4.48 billion in subventions to local budgets for the restoration and development of infrastructure, including hospitals, housing, schools, communal facilities, etc. [17]. The source of this subvention is the funds of the European Investment Bank. Infrastructure reconstruction and development projects are managed using the DREAM Reconstruction Digital Management System, which should guarantee timeliness, transparency and accountability of their implementation both for international partners and the public.

The distribution of subventions for the restoration and development of infrastructure occurs in stages: 1) communities submit lists of projects for consideration by regional military administrations; 2) based on community proposals, regional military administrations form a list of projects and submit it to the Ministry of Community Development, Territories and Infrastructure for approval; 3) after approval by this Ministry of the final list of projects and regional military administrations approve the final list of projects. All approved projects are sent to the European Investment Bank.

We note that, firstly, the selection of projects is carried out taking into account feasibility, efficiency and

priority to ensure the basic needs of the community population. Second, priority in the allocation of subventions is given to those areas most affected by a full-scale invasion. The plan for the recovery and development of regions and communities defines a comprehensive approach to the recovery of critical and social infrastructure objects, and housing, and will also ensure the return of internally displaced persons. The positions of recovery and development include: first, the introduction of a three-level strategic planning system: state strategy — regional strategies — community strategies. Secondly, the definition of four functional types of territories for restoration and stimulation of the development of regions: restoration territories; poles of economic growth; territories with special conditions for development; and areas of sustainable development.

Both military aggression and disproportions in the country's pre-war socio-economic development affect the financial condition of territorial communities. According to the Law of Ukraine "On Amendments to Certain Legislative Acts of Ukraine Regarding the Basics of State Regional Policy and the Policy of Restoration of Regions and Territories" of July 9, 2022 No. 2389-IX, the objects of state regional policy are: regions, macro-regions, micro-regions; groups of regions (or their parts), territorial communities defined according to legally regulated criteria [18]. Therefore, the focus on guaranteeing the financial security of the development of territorial communities, and accordingly, the social security of these communities, requires the improvement of the system of relevant institutes and organizational and management structures that should deal with restoration.

Better coordination is needed to restore territorial communities that have suffered the most from armed aggression. Therefore, the introduction of relevant positions on restoration issues at the level of ministries and regional administrations makes it possible to better coordinate efforts at the level of central and regional authorities. The positions of deputy heads of regional state administrations, whose competence includes issues of restoration, are introduced in Donetsk, Dnipropetrovsk, Zhytomyr, Zaporizhzhya, Kyiv, Luhansk, Mykolaiv, Odesa, Sumy, Kharkiv, Kherson and Chernihiv regional state administrations.

CONCLUSIONS AND PROSPECTS OF FURTHER INVESTIGATIONS IN THIS DIRECTION

The results of the conducted research indicate that the organizational and applied substantive components of financial support for the sustainable restoration of territorial communities have gained further development.

First, financial policy in the context of sustainable reconstruction should shape the choice of sources of financial resources, as well as their composition, structure, availability and reliability. The State Regional Development Fund should become a financial instrument for the implementation of state regional policy. For this, the Regional Development Agencies should receive the status of full participants in the formation and implementation of state regional policy, it is expedient to expand the list of their co-founders, as well as give the right to agencies to provide paid services.

Secondly, the application of the structural-functional method of revealing the essence of financial support of territorial communities makes it possible to determine the structure, hierarchy and duration of funding sources. This will be facilitated by the creation of a unified geo-information system for monitoring and assessing the recovery and development of each community and region.

Thirdly, the systematic implementation of institutional links and the financial potential of territorial communities will contribute to increasing the investment attractiveness of the economy, attracting investments in the reconstruction of communities, and improving and maintaining the investment image of Ukraine. The restoration of the national economy and territorial communities requires further scientific research on the development of scientific methods of the algorithm for the distribution of general funding between the state sector and territorial communities.

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