

Andrii Uhryn

postgraduate student of the National University «Lviv Polytechnic»

Lviv, Ukraine

e-mail: andrii.p.uhryn@lpnu.ua

ORCID: <https://orcid.org/0009-0000-5822-5112>

STRATEGIC MODEL OF FINANCIAL SUPPORT FOR SUSTAINABLE DEVELOPMENT OF TERRITORIAL COMMUNITIES IN THE CONDITIONS OF POST-WAR TRANSFORMATION

Abstract. This article examines the theoretical, methodological, and practical aspects of developing a strategic model for financing the sustainable development of territorial communities in the context of Ukraine's post-war transformation. The relevance of the study is driven by the need to restore the socio-economic potential of war-affected areas, as well as to ensure the financial stability of local governments under significant structural economic changes, demographic losses, migration processes, and limited budget resources. It is substantiated that effective financial support is a key prerequisite for implementing post-war recovery policies, improving the quality of life, and achieving long-term sustainable development goals in territorial communities. The study analyzes the current state and specific features of financial support for community development and identifies key challenges in forming their financial base during post-war transformation. It explores the role of local budget revenues, intergovernmental transfers, international financial assistance, grant programs, investment resources, public-private partnerships, and innovative financial tools in supporting territorial recovery and development. Special attention is paid to improving the system of fiscal equalization, introducing targeted development grants, and compensatory mechanisms for communities that have suffered the greatest destruction, host large numbers of internally displaced persons, or have low fiscal capacity. A strategic model of financial support for sustainable community development is proposed, based on the integration of three interconnected components: sources of financing, tools of strategic financial management, and development outcomes. The effectiveness of this model depends on the quality of financial planning, institutional capacity of local authorities, diversification of financial resources, and the use of modern financial risk mana-

gement tools. The study identifies key directions for strengthening the financial capacity of territorial communities in the post-war period, including local economic development, revenue base expansion, investment activation, attracting international resources, and digitalization of financial management.

Keywords: territorial communities, financial support, local budgets, sustainable development, strategic planning, local self-government.

JEL classification: E60, E62, F36, H21, H73, R12

Introduction

The full-scale war has significantly altered the operating conditions of territorial communities in Ukraine and has posed new challenges for local governments in ensuring the functioning of society, maintaining critical infrastructure, restoring damaged facilities, and creating conditions for long-term territorial development. Military actions have resulted in substantial losses of economic potential, destruction of production capacity, reduction of the tax base, increased social expenditures, and growing dependence of local budgets on intergovernmental transfers and international assistance.

In the post-war period, the issue of developing an effective system of financial support for territorial communities becomes particularly important. Such a system must ensure not only the reconstruction of destroyed infrastructure but also the creation of conditions for sustainable socio-economic development.

The modern model of financial support should account for the need to diversify funding sources, improve the efficiency of budget resource use, attract investment, and implement innovative financial mechanisms.

Financial support for sustainable development should be understood as a comprehensive system for the formation, distribution, and use of financial resources aimed at achieving strategic development goals, improving quality of life, strengthening the economic base of communities, and ensuring long-term financial stability.

The issue of financial support for the development of territorial communities has been the subject of research by numerous Ukrainian and foreign scholars. The theoretical foundations of fiscal decentralization, budget regulation, and the financial capacity of local self-government have been explored in the works of R. Musgrave (1959), C. Tiebout (1956), L. K. Kettering (2008), Ndikumana (2020) and F. Leiva (2020) who laid the groundwork for the theory of fiscal federalism and intergovernmental relations.

Among Ukrainian researchers, significant contributions to the study of local finances and financial support for territorial development have been made by V. Oparin (2025), I. Lunina (2023), O. Kyrylenko (2025), A. Krysovatyi (2025), A. Pelekhatyi (2024; 2025), T. Boholib (2016), S. Yurii (2010), and others. Their studies address issues related to the formation of the revenue base of local budgets, fiscal decentralization, budget equalization, and the financial sustainability of territorial communities.

A separate strand of contemporary research focuses on financing post-war recovery, attracting international technical assistance, utilizing public-private partnership mechanisms, and introducing innovative financial tools into the practice of local self-government. At the same time, the issue of developing a comprehensive strategic model for financial support of sustainable development in territorial communities remains insufficiently explored. Such a model should take into account the specifics of Ukraine's post-war economic transformation and integrate budgetary, investment, grant-based, and innovative financing mechanisms.

The purpose of this article is to substantiate a strategic model for the financial support of sustainable development of territorial communities under conditions of post-war transformation, as well as to identify key directions for enhancing their financial capacity through the integration of budgetary, investment, international, and innovative financial tools.

Presentation of the main material of the research

The current stage of development of territorial communities in Ukraine is characterized by unprecedented challenges associated with the consequences of military aggression, significant destruction of infrastructure, declining economic activity, migration processes, deteriorating demographic conditions, and increasing pressure on local budgets. Under such circumstances, the issue of forming an effective system of financial support for the sustainable development of territorial communities in the post-war period becomes particularly relevant. The ability of communities to accumulate, efficiently allocate, and utilize financial resources will largely determine the quality of territorial recovery, the provision of an adequate standard of living, and the creation of preconditions for long-term economic growth. Therefore, financial support should be considered not merely as a tool for covering current expenditures of local budgets, but as a strategic mechanism for implementing policies of recovery and territorial development.

Sustainable development of territorial communities in the post-war period implies achieving a balance between economic, social, and environmental components of territorial development. Unlike traditional approaches to managing local finances, the modern concept of sustainable development involves the formation of a comprehensive system of financial support that integrates budgetary resources, investment capital, international technical assistance, grant funding, public-private partnership mechanisms, and innovative financial tools. In this respect, a strategic approach to shaping the financial policy of territorial communities becomes particularly important, focusing on ensuring long-term financial sustainability, enhancing investment attractiveness, and creating conditions for restoring the economic potential of communities.

The post-war transformation of the system of local self-government requires a revision of traditional models of financial support for territorial development. A significant number of communities have faced a reduction in their own revenue base due to the loss of enterprises, job cuts,

and decreased revenues from local taxes and charges. At the same time, the need for financing social support, restoration of housing and communal services, transport infrastructure, educational institutions, healthcare facilities, and social protection have increased substantially. Under such conditions, ensuring the sustainable development of territorial communities is possible only through diversification of financial resources and active use of intergovernmental regulation mechanisms, international financial assistance, and investment resources.

An important role in forming the financial foundation for sustainable community development is played by the own revenues of local budgets. These revenues ensure the financial autonomy of territorial communities and create prerequisites for independently defining development priorities. The main sources of own revenues include personal income tax, the single tax, property tax, land fees, excise tax, and other local taxes and charges. At the same time, in the post-war period, particular importance is attached to stimulating entrepreneurship, supporting small and medium-sized enterprises, attracting investment, and creating new jobs, which will contribute to expanding the tax base and increasing local budget revenues. The restoration of economic activity within the community is one of the key factors in ensuring its financial self-sufficiency.

An equally important source of financial support for the development of territorial communities in the post-war period is intergovernmental transfers, which ensure the redistribution of financial resources between different levels of the budgetary system and contribute to equalizing the financial capacity of territories. In the context of significant differentiation in the economic potential of communities, uneven distribution of production resources, differences in tax bases, and varying levels of destruction caused by military actions, the system of intergovernmental transfers becomes one of the key tools for ensuring the financial stability of local self-government. This issue becomes especially relevant in the context of Ukraine's post-war transformation, when many territorial communities have lost a substantial share of their own revenues, while

the need for financing social services, infrastructure recovery, and population support has increased significantly.

Currently, the main tools of intergovernmental regulation include the basic grant, reverse grant, educational subvention, healthcare subvention, and other targeted subventions from the state budget. The basic grant is intended to ensure horizontal equalization of tax capacity by supporting communities with lower income levels compared to the national average. At the same time, the reverse grant performs the function of redistributing part of financial resources from more financially capable communities to less prosperous ones. While this mechanism generally corresponds to the principles of fiscal equity, in the context of post-war recovery its capacity is insufficient to address the accumulated challenges of territorial development.

The full-scale war has significantly reshaped Ukraine's financial landscape. Some communities have suffered large-scale destruction of residential, transport, social, and municipal infrastructure. Many territorial communities have hosted a significant number of internally displaced people, which has substantially increased the burden on local budgets. At the same time, there are communities that have historically been characterized by low economic activity, a limited tax base, and a high dependence on transfers. Under such conditions, relying solely on traditional intergovernmental equalization tools does not fully account for the specific features of post-war territorial development.

In this context, it is advisable to introduce a special targeted grant for the recovery of territorial communities. The main objective of such a grant should be to finance the reconstruction of critical infrastructure, social facilities, and housing stock in territories that have experienced the greatest destruction. The sources of funding for this grant may include the state budget of Ukraine, international financial assistance, resources from the Fund for the Elimination of the Consequences of Armed Aggression, as well as targeted funds from international financial institutions and donor programs. The allocation of funds should be carried out using a formula-based approach based on an integrated index of

community destruction. This index may include indicators such as the area of damaged facilities, the estimated cost of losses, the number of destroyed residential buildings, the share of damaged engineering infrastructure, and the population affected by hostilities. The higher the value of the integrated index, the greater the amount of funding allocated to a given community.

The second tool proposed is the introduction of a subvention to support communities with a high level of internally displaced population. The need for such a transfer is explained by the fact that a significant number of territorial communities have accommodated a large number of internally displaced people, providing them with housing, medical services, education, social protection, and administrative services. At the same time, the current system of interbudgetary relations only partially compensates the corresponding expenses of local budgets. The sources of financing for such a grant can be funds from the state budget, humanitarian funds of international organizations, as well as support programs of the European Union and international donors. It is advisable to distribute the funds based on the number of registered internally displaced people, the duration of their stay in the community, and the actual expenditures of the local budget on providing the relevant services. Such a mechanism will allow reducing the financial burden on the host communities and ensure a more equitable distribution of resources between territories.

A third tool may be the grant for stimulating the economic recovery of territorial communities. Unlike traditional transfers, which are mainly aimed at covering current expenditures, this mechanism should have an investment-oriented nature. The funds should be directed toward the creation of industrial parks, the development of small and medium-sized enterprises, modernization of production infrastructure, development of innovation clusters, and support for local investment projects. Financing may be provided through the State budget, international financial organizations, as well as a special State Fund for Economic Recovery of Communities. Recipients should be communities that have developed

and approved economic development strategies, possess investment passports, and ensure co-financing of projects from their own resources.

Of particular importance in the conditions of post-war transformation is the introduction of a compensatory subvention for local budget revenue losses. This subvention should be provided to communities that, because of military actions, have lost a significant portion of their tax revenues due to destruction of enterprises, reduced economic activity, or population loss. The amount of the subvention may be determined based on a comparison of average annual revenues from personal income tax, the single tax, and land fees in the pre-war and current periods. If the decline in revenues exceeds a threshold defined by the state, the community automatically becomes eligible for compensatory support. The source of financing for such a mechanism may include the state budget and international programs aimed at supporting Ukraine's budgetary stability.

It is also advisable to establish a Solidarity Fund of Territorial Communities of Ukraine. Its formation may be ensured through a share of reverse grants from financially capable communities, state resources, and international assistance. The funds of this mechanism should be directed toward financing development projects in territories with the lowest fiscal capacity or those that have suffered the greatest destruction. An important feature of such a fund should be a competitive project selection system, which will stimulate communities to prepare high-quality project proposals and improve the efficiency of budget resource utilization.

The implementation of the above-mentioned mechanisms of intergovernmental regulation will make it possible to form a multi-level system of financial support for territorial communities in the post-war period. Unlike the existing model of horizontal equalization, the proposed system will take into account not only the fiscal capacity of territories, but also the scale of destruction, demographic losses, the burden of internal displacement, and the needs of economic recovery. This will create preconditions for a more equitable distribution of financial resources, stren-

ngthening the financial capacity of territorial communities, and ensuring their sustainable development under conditions of Ukraine's post-war transformation.

The following provides an expanded justification of the proposed directions for financial support of sustainable development of territorial communities in the context of post-war transformation.

One of the most promising directions for financial support of sustainable development of territorial communities in the post-war period is the intensification of investment activity and the creation of a favorable investment environment. In the context of significant destruction of industrial, transport, housing, and social infrastructure, the need for additional financial resources increases substantially. Own revenues of local budgets and intergovernmental transfers are often insufficient for implementing large-scale recovery projects; therefore, investments should become one of the key sources of financing for territorial development.

Investment resources not only contribute to the reconstruction of damaged facilities but also create preconditions for structural modernization of the local economy. Attracting investors makes it possible to introduce modern technologies, establish new enterprises, develop industrial clusters, and ensure diversification of the local economy. This is especially important for communities whose economic base has been largely destroyed because of hostilities or economic crises.

To enhance the investment attractiveness of territorial communities, it is advisable to implement a set of organizational and institutional measures. First of all, it is necessary to develop and regularly update investment passports of communities, which should contain information on available land resources, industrial sites, communal property, transport accessibility, labor resources, and promising investment areas. The availability of a high-quality investment passport significantly simplifies the process of attracting potential investors and increases the transparency of the community.

An important direction is also the creation of industrial parks, business incubators, entrepreneurship support centers, and innovation hubs.

Such institutions can become centers of economic development, ensuring the concentration of investment, job creation, and the development of small and medium-sized businesses. Particular attention should be paid to the formation of specialized industrial parks focused on manufacturing, agro-industrial sectors, renewable energy, logistics, and the production of construction materials for reconstruction.

A separate direction of investment policy should be the stimulation of renewable energy development. Under modern conditions, issues of energy security acquire strategic importance. Investments in solar power plants, biogas complexes, wind energy, and energy-efficient technologies enable communities to reduce dependence on external energy sources, decrease local budget expenditures, and ensure environmentally sustainable development.

An important factor in attracting investment is the digitalization of management processes. The introduction of e-services, digital platforms for working with investors, electronic land auctions, and open registers of communal property increases the transparency of local government activities and enhances business trust. As a result, communities gain additional opportunities to attract both domestic and foreign investment resources.

In the context of post-war recovery, one of the most accessible and effective sources of financial resources for territorial communities is international technical assistance and grant programs. Today, Ukraine's international partners direct significant financial resources toward supporting reconstruction, developing local self-government, modernizing infrastructure, and strengthening community resilience.

Grant financing has several advantages compared to traditional sources of funding. First, it does not require repayment, which allows the implementation of socially significant projects without increasing debt burdens on local budgets. In addition, grant programs are often accompanied by expert and advisory support, which improves the quality of management decisions and the effectiveness of project implementation.

The most promising areas for using grant resources include modernization of communal infrastructure, development of water supply and wastewater systems, energy-efficient modernization of educational and healthcare institutions, implementation of digital technologies, development of local entrepreneurship, and support for social initiatives. Significant opportunities also exist for environmental projects related to waste management, green energy development, and adaptation of climate change.

At the same time, effective use of international assistance requires a high level of institutional capacity within communities. Therefore, it is advisable to establish specialized units or project offices within local self-government bodies responsible for preparing grant applications, identifying international programs, and supporting project implementation. Such structures should monitor grant opportunities, develop a portfolio of project ideas, and coordinate cooperation with external partners.

An important tool for increasing grant activity is the training of professional project managers. Providing local government employees with training in modern project management methodologies, financial planning, and grant application preparation will contribute to increasing the number of successfully implemented projects and the volume of attracted financial resources.

A promising direction is also the development of inter-municipal cooperation in attracting grant funding. The cooperation of several communities in implementing joint projects allows the creation of larger-scale initiatives that have a higher likelihood of receiving support from international donors and financial organizations.

Significant opportunities for ensuring the sustainable development of territorial communities are provided by public-private partnership mechanisms. In conditions of limited budget resources and a significant need for infrastructure reconstruction, the involvement of the private sector becomes one of the key tools for financing territorial development.

Public-private partnership implies long-term cooperation between local governments and businesses in implementing socially significant projects. The main advantage of this mechanism is the ability to combine financial resources, managerial expertise, and innovative potential of the private sector with the strategic interests of the community.

The most promising areas for applying to public-private partnerships include housing and communal services, transport infrastructure, energy, healthcare, education, and waste management. In particular, such mechanisms can be used to modernize water supply systems, construct treatment facilities, reconstruct roads, develop logistics centers, and implement alternative energy projects.

For effective development of public-private partnerships, it is necessary to improve the local regulatory framework, ensure transparency of tender procedures, and create favorable conditions for business. It is also important to form a portfolio of investment projects that can be offered to potential partners.

One of the promising mechanisms is concession agreements, which allow private investors to carry out the construction or modernization of infrastructure facilities with subsequent operation over a specified period. This approach makes it possible to significantly reduce the burden on local budgets and ensure the implementation of modern technologies for infrastructure management.

In the post-war period, the use of public-private partnership mechanisms becomes particularly relevant for implementing projects related to housing reconstruction, the creation of industrial parks, the development of energy infrastructure, and the modernization of social facilities. This enables territorial communities to significantly accelerate recovery processes, improve the quality of public services, and foster new sources of economic growth.

Thus, the combination of investment resources, international technical assistance, and public-private partnership mechanisms forms a comprehensive system of financial support for the sustainable development of territorial communities, enabling them to effectively address post-war

recovery challenges, strengthen the financial capacity of local self-government, and create the conditions for long-term socio-economic development.

The strategic model of financial support for the sustainable development of territorial communities in the context of post-war transformation represents a comprehensive system for the formation, distribution, and use of financial resources aimed at ensuring long-term socio-economic development, restoration of damaged infrastructure, improvement of living standards, and strengthening the financial capacity of local authorities. A distinctive feature of the proposed model is the integration of three interrelated components: sources of financial support, instruments of strategic financial management, and strategic development outcomes of communities.

The first block of the model - “Sources of Financial Support” - forms the resource basis for sustainable development of territorial communities. A central role in this block is played by the own revenues of local budgets, which serve as the primary source of financial autonomy for communities. These include personal income tax, the single tax, property tax, land tax, excise tax, administrative fees, and charges for administrative services. In the post-war period, particular importance is attached to expanding the revenue base through the stimulation of entrepreneurship, attraction of investment, reduction of the shadow economy, and creation of new jobs.

The second element of the resource block is represented by intergovernmental transfers, which ensure the equalization of the financial capacity of territorial communities. It is proposed to improve the system of intergovernmental regulation through the introduction of a special grant for the post-war recovery of communities. Such a grant should be allocated based on an integrated index of financial support needs, taking into account the level of infrastructure destruction, the number of internally displaced people, the unemployment rate, revenue losses, and indicators of budgetary provision. The sources of financing may include the

state budget, international financial assistance, and the Ukraine Recovery Fund.

The third component of the block consists of investment resources. In the context of post-war recovery, investments should primarily be directed toward the modernization of communal infrastructure, development of the production sector, establishment of industrial parks, logistics centers, and innovation clusters. To enhance investment attractiveness, it is advisable to develop investment passports, electronic catalogs of investment projects, and digital platforms for interaction with investors.

The fourth element includes international technical assistance and grant funding. Under post-war reconstruction conditions, grant resources can ensure the implementation of projects in education, healthcare, digitalization, energy efficiency, social protection, and entrepreneurship development. For effective engagement, local authorities should establish project offices and international cooperation units.

The fifth component involves public-private partnership mechanisms, which facilitate the attraction of private capital for infrastructure, energy, transport, and social projects. The use of concession agreements, joint activity contracts, and other partnership forms significantly reduces pressure on local budgets and accelerates territorial recovery processes.

The second block of the model - “Instruments of Strategic Financial Management” - ensures the effective use of attracted financial resources. It is based on strategic budgeting, which involves the development of medium- and long-term financial plans covering a period of 3-7 years. These resources should be directed in line with the priorities set in community development strategies.

An important element of this block is the investment management system, which includes project selection, efficiency assessment, identification of financing sources, and monitoring of implementation outcomes. It is advisable to use socio-economic impact evaluation methods, considering job creation, growth of tax revenues, and improvement of public service quality.

Another key instrument is financial controlling, which ensures continuous monitoring of budget execution, analysis of deviations from planned indicators, and evaluation of program effectiveness. In the context of post-war recovery, controlling should focus on ensuring maximum transparency in the use of financial resources.

Particular importance is attached to financial risk management. A multi-level risk management system should be developed, including risk identification, impact assessment, creation of reserve funds, and crisis response mechanisms. Key risks for communities in the post-war period include revenue decline, inflation, demographic losses, migration, and instability of external funding.

An integral component of the model is the digitalization of financial management, which involves the use of digital budget management platforms, automated monitoring systems, e-procurement, and analytical dashboards. This enhances transparency, efficiency, and responsiveness in financial decision-making.

An essential element of the second block is the system of monitoring and evaluation of performance, based on quantitative and qualitative indicators that reflect financial capacity, revenue dynamics, investment inflows, employment levels, public service quality, and infrastructure conditions.

The third block of the model - “Strategic Outcomes of Sustainable Community Development” –reflects the ultimate goal of the entire financial support system. The first outcome is economic growth, expressed through increased production, entrepreneurship development, investment expansion, and job creation.

The second outcome is the improvement of living standards, characterized by better access to and quality of healthcare, education, cultural and social services, development of housing and communal services, and increased household incomes.

The third outcome is the modernization and development of community infrastructure, including the restoration of roads, water supply and

sanitation systems, educational and healthcare institutions, as well as digital and energy infrastructure.

The fourth outcome is strengthening social cohesion and the integration of internally displaced people into the socio-economic life of communities, contributing to the creation of a safe and socially inclusive environment.

The fifth outcome is ensuring environmental sustainability through the implementation of energy-efficient technologies, development of renewable energy, modernization of waste management systems, and conservation of natural resources.

Thus, the proposed strategic model provides a logical interconnection between financial resources, management mechanisms, and development outcomes of territorial communities. Its implementation will enable the creation of an effective system of financial support for post-war recovery and provide the conditions for long-term sustainable development, increased financial self-sufficiency of communities, and strengthening of local self-government.

Thus, in the context of post-war transformation, financial support for sustainable development of territorial communities should be based on the principles of diversification of financial resources, strategic management, financial sustainability, investment orientation, and social responsibility. The implementation of the proposed model will ensure the restoration of economic potential, improvement of living standards, strengthening of financial independence, and formation of a modern system of local development capable of functioning effectively in the context of Ukraine's post-war recovery.

Conclusion

As a result of the study, it has been established that financial support for sustainable development in the post-war period should be based on a comprehensive combination of budgetary, investment, grant, and innovative sources of financing. The feasibility of developing a strategic model

that integrates financial resources, management instruments, and development outcomes has been substantiated. The proposed model enhances financial capacity, ensures efficient resource use, accelerates recovery processes, and creates conditions for long-term sustainable development. Further research should focus on developing methodologies for evaluating the effectiveness of implementing this strategic model in the context of Ukraine's post-war reconstruction.

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