

ppi 201502ZU4645

Publicación científica en formato digital

ISSN-Versión Impresa 0798-1406 / ISSN-Versión on line 2542-3185

Depósito legal pp 197402ZU34



# CUESTIONES POLÍTICAS

Instituto de Estudios Políticos y Derecho Público "Dr. Humberto J. La Roche"  
de la Facultad de Ciencias Jurídicas y Políticas de la Universidad del Zulia  
Maracaibo, Venezuela



Vol.40

Nº 75

2022

# The role of budgets in strengthening the financial base of local self-governments

DOI: <https://doi.org/10.46398/cuestpol.4075.11>

*Veronika Khudolei* \*

*Oksana Karpenko* \*\*

*Iryna Tarnovska* \*\*\*

*Iegor Biriukov* \*\*\*\*

*Ivan Smyrnov* \*\*\*\*\*

## Abstract

The purpose of this study was to justify the role of local budgets in strengthening the financial base of local self-government in modern conditions of social development, oriented to the processes of democratization and decentralization of political power. The research methodology used was an integral approach, which allowed investigating the role of local budgets in strengthening the financial base of local self-government from an economic, organizational and legal point of view. A comprehensive approach allows to systematically address the definition of the role of local budgets and to highlight their specific characteristics. It is concluded that, scientifically identifying the various aspects of the functioning of local budgets allowed to distinguish their essence from the point of view of combining organizational, economic and legal approaches to, at the same time, consider them as a multifunctional system of financial, economic, legal and social relations, which provides for the possibility of redistribution of income due to the creation and use of monetary funds of the authorities of local authorities, to meet the public needs of the population and sustainable development of the territories.

---

\* Doctor of Economic Sciences, Professor, Rector, IHE "Academician Yuriy Bugay International Scientific and Technical University", Kyiv, 3 lane Magnitogorsky, 02000, Ukraine. ORCID ID: <https://orcid.org/0000-0002-6658-7065>.

\*\* Doctor of Economic Sciences, Professor, Department of Management, Marketing and Public Administration, IHE "Academician Yuriy Bugay International Scientific and Technical University", Kyiv, 3 lane Magnitogorsky, 02000, Ukraine. ORCID ID: <https://orcid.org/0000-0003-2943-1982>.

\*\*\* Pfd in Economics, Associate Professor, Department of Management, Marketing and Public Administration, State University of Infrastructure and Technologies, Kyiv, 9 Kyrlyvska Str., 04071, Ukraine. ORCID ID: <https://orcid.org/0000-0003-2027-946X>

\*\*\*\* PhD in Economics, Associate Professor, Department of Management, Marketing and Public Administration, IHE "Academician Yuriy Bugay International Scientific and Technical University", 3 Magnitogorsky Lane, Kyiv, 02000, Ukraine. ORCID ID: <https://orcid.org/0000-0001-5333-8839>

\*\*\*\*\* PhD Student, Department of Management and Civil Service, Chernihiv Polytechnic National University, 95 Shevchenka Str., Chernihiv, 14035, Ukraine. ORCID ID: <https://orcid.org/0000-0003-4935-4777>.

**Keywords:** local budget; public finance; local self-government; territorial community; fiscal policies.

## El papel de los presupuestos en el fortalecimiento de la base financiera de los gobiernos autónomos locales

### Resumen

El propósito de este estudio fue justificar el papel de los presupuestos locales en el fortalecimiento de la base financiera del autogobierno local en las condiciones modernas de desarrollo social, orientadas a los procesos de democratización y descentralización del poder político. La metodología de investigación empelada fue un enfoque integral, que permitió investigar el papel de los presupuestos locales en el fortalecimiento de la base financiera del autogobierno local desde un punto de vista económico, organizativo y legal. Un enfoque integral permite abordar sistemáticamente la definición del papel de los presupuestos locales y resaltar sus características específicas. Se concluye que, identificar científicamente los diversos aspectos del funcionamiento de los presupuestos locales permitió distinguir su esencia desde el punto de vista de la combinación enfoques organizativos, económicos y jurídicos para, al mismo tiempo, considerarlos como un sistema multifuncional de relaciones financieras, económicas, jurídicas y sociales, que prevé la posibilidad de redistribución de ingresos debido a la creación y uso de fondos monetarios de las autoridades de los entes locales, para satisfacer las necesidades públicas de la población y el desarrollo sostenible de los territorios.

**Palabras clave:** presupuesto local; finanzas públicas; autogobierno local; comunidad territorial; políticas fiscales.

### Introduction

The trends of global development demonstrate the actualization of directing the efforts of states to the development of regions. This is confirmed by the processes of decentralization in European and other countries of the world. It is the principles of democracy and decentralization of power that are relevant issues for social development.

In turn, aspects of decentralization and democratization determine theoretical and methodological research and their practical implementation in the area of the role of local budgets in the development of territorial

communities and their importance in strengthening the financial base of local self-government. Strengthening the financial base of local self-government depends on many factors, first of all, on inter-budgetary relations established at the country level and the degree of decentralization.

Another important aspect is the creation of conditions and motivational foundations for the most effective use of all potential opportunities for socio-economic development of territorial communities and regions in the direction of ensuring their self-sufficiency and increasing competitiveness. The above and other actualize research in the direction of substantiating the role of local modern conditions of democratization and decentralization of power.

The purpose of this study is to justify the role of local budgets in strengthening the financial base of local self-government in modern conditions of social development aimed at the processes of democratization and decentralization of power.

## **1. Literature Review**

Scientists from different countries of the world devoted their research to issues of local budgets. These issues become especially relevant in the context of strengthening the financial base of local self-government. Scientists (Bronić *et al.*, 2022) have set themselves the goal of finding out whether budget transparency allows better control of public finances, especially in the pre-election period.

The article (Čjková *et al.*, 2022) proposes the concept of performance-oriented budgeting at the level of local self-government with an emphasis on its importance for strategic management at the level of local self-government. Based on the results of the research, the authors explored the advantages of implementing this concept, the relevant paths and obstacles, as well as important recommendations for improving its use.

Within the framework of the research (Derhaliuk *et al.*, 2021; Popelo *et al.*, 2022; Grosu *et al.*, 2021), the state policy of transformation of the potential-generating space in the context of intensification of regional development was investigated, the possibilities of transformation of regional models of financial behavior of households were analyzed, and the conceptualization of the model of financial management in Romanian agriculture was presented.

The authors of the article (Aisyiyah *et al.*, 2022) conducted a qualitative and secondary analysis of data on the local budget and fiscal capacity at the subnational level in Indonesia.

According to the scientists, this will make it possible to understand the consequences and the response of the provincial government in the conditions of a decentralized economy during the pandemic. Within the framework of the study (Oprea *et al.*, 2022), the authors indicated the role played by local finances in regional development, taking Romania as an example. The recommendations of scientists are aimed at local fiscal policy in order to optimize the structure of local budget indicators.

Of practical importance is the paper (Park and Park, 2022) of determining the influence of citizens in the budget on the difference between the original and final versions of local government budgets. The authors concluded that citizens are reluctant to change their income due to the lack of flexibility in the distribution of the tax burden.

Researchers Stryzhak *et al.*, (2022) analyze the role of local budgets in financing health care in communities and introduce a discussion on the possibility of expanding the powers of local self-government bodies in the field of health care. The authors of articles (Dubyna *et al.*, 2021; Arefieva *et al.*, 2021; Garafonova *et al.*, 2021) study the global experience of introducing modern innovative and information technologies in the functioning of financial institutions, the peculiarities of the functioning of the economic security system in the conditions of transformation of power, and also analyze the functions of state management of regional development in the conditions of digital transformation of the economy.

Scientists (Dai *et al.*, 2022) have analyzed optimal interregional redistribution and local budget rules. The article examines whether a contributing redistributive region should face fewer borrowing constraints than a recipient region. The authors of the article (McQuestin *et al.*, 2022) are convinced that budgeting is a valuable anticipatory tool capable of supporting technically efficient production, managing financial vulnerability and increasing financial stability. As a conclusion, the sources of budget inaccuracy and the implications for technical efficiency are explored using a six-year cohort of Australian local government data.

The author of the research paper (Helge, 2021) is convinced that fiscal decentralization requires an increase in local revenues and responsibility for costs in order to improve the efficiency of public service provision. As a result of the research, it was concluded that caution should be exercised when initiating decentralization reforms in the context of local capture. Of practical importance are studies (Zhavoronok *et al.*, 2022; Nikiforov *et al.*, 2022; Abramova *et al.*, 2021; Grigoraș-Ichim *et al.*, 2018), which are devoted to the regulatory policy of the conceptual foundations of the development of public-private partnership, the functioning of the VAT administration ecosystem in electronic commerce, and the formation of the perception and vision of business entities from the border zone Romania - Ukraine - Moldova regarding interim financial reporting.

The study (Lysiak *et al.*, 2021) proved that a systematic assessment of the financial sustainability of local budgets is important for the timely identification of budget imbalances and the identification of their causes. According to the authors, this will contribute to the adoption of reasonable management decisions of a current and strategic nature regarding the development of territories, the provision of high-quality local communal services and an increase in the level of well-being of the population. It has been established that the main component of the budgetary capacity is the tax component, it is the basis of the formation of local budgets of the territorial community.

The article (Tulchynska *et al.*, 2021) examines the fiscal stimulation of spatial development, namely the case studies of EU conflicts. The authors (Patytska *et al.*, 2021) proposed a methodology for diagnosing the budgetary capacity of territorial communities based on income, aimed at a comprehensive quantitative and qualitative assessment of the state, strengths and weaknesses of the economy of the administrative-territorial unit and determining the place and role in it.

Despite existing publications, the study of the role of local budgets in strengthening the financial base of local self-government is an extremely relevant and important issue that requires further study and analysis.

## 2. Results

World practice proves the ever-increasing role of local budgets, this is due to the fact that at the level of regions and territorial communities, the city government is more aware of the needs of public services of the local population, local self-government bodies can more quickly and effectively solve urgent needs. This reduces the burden on state authorities, and reduces the costs of maintaining the public sector.

However, in order to solve issues related to socio-economic and ecological development, local self-governments need the powers and financial resources assigned to them. Decentralization of power contributes to the improvement of the efficiency of local finances. Simultaneously with the growing importance of local self-government, the role of local budgets is growing.

Local budgets can be considered from an economic, legal and organizational point of view, but they are all interconnected and do not contradict each other. From the point of view of the economic approach, the local budget is a system of economic relations.

The approach of organizations allows the local budget to be considered as a certain fund, a toolkit for the formation, distribution and use of financial

resources, which makes it possible to perform the functional duties of local self-government bodies. The legal approach of the local budget considers a certain legal act, a financial plan, and a breakdown of local finances.

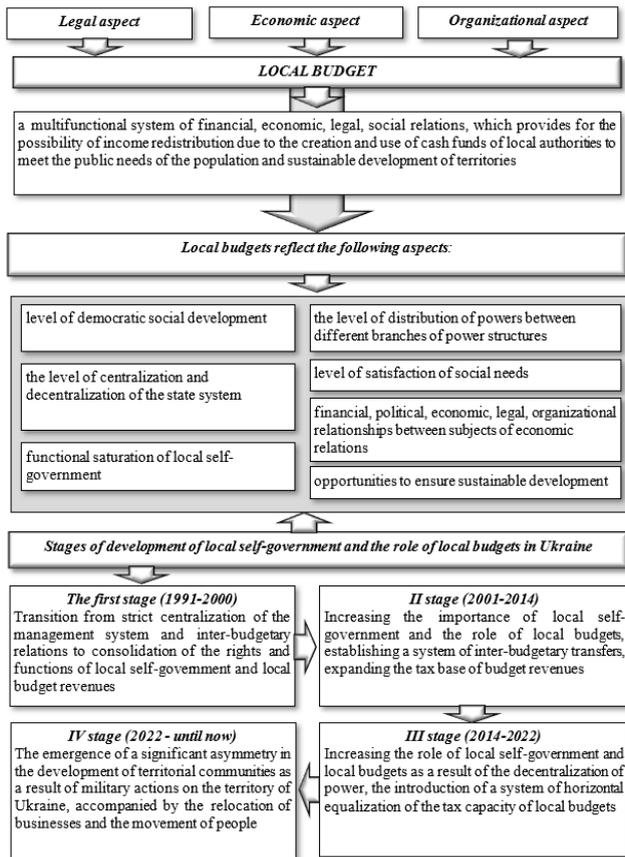
The duality of the concept of the local budget makes it possible to distinguish its essence from the point of view of combining organizational, economic and legal approaches and to consider it as a multifunctional system of financial, economic, legal, social relations, which provides for the possibility of income redistribution thanks to the creation and use of monetary funds of local authorities to meet the public needs of the population and sustainable development of territories.

The local budget reflects a large number of aspects, such as:

- the level of democracy and the level of centralization and decentralization of the state system;
- the functional saturation of local self-government and the level of distribution of powers between different branches of power structures;
- financial, political, economic, legal, organizational relationships between subjects of economic relations;
- level of satisfaction of social needs;
- opportunities to ensure sustainable development, etc.

The local budget plays an important role in the development of local self-government, the population of territorial communities, the socio-economic and ecological development of certain territories, regions and the state as a whole, as it includes an economic, organizational and legal entity. Local budgets carry a functional load, while the local budget has a certain material meaning, as it is characterized by a set of financial resources that are formed, distributed and used in the process of social relations arising in relation to local finances.

Also, local budgets are endowed with a legal status, since there is a legally established procedure for their establishment, discussion, and approval, which serves as a basis for determining them in the financial plan of a specific territory.



**Figure No. 01. The essence of local budgets and their relationship with the development of self-government**

Source: systematized by the authors.

During the military conflict in Ukraine, the role of local budgets in local self-government and economic development of territorial communities and regions is growing. In general, changes in the role of local self-government in the short term also changed the role of local budgets. Thus, with the acquisition of independence in Ukraine, the importance of local self-government and the role of local budgets changed. Several stages of this process can be distinguished:

Firstly, from independence in 1991 to 2000, there was an initial transition from a rigid centralized management system and inter-budgetary relations

to consolidation of the rights and functions of local self-government with a variable fiscal and financial system in the direction of consolidation of the rights of local self-government bodies to part of fiscal revenues to local budgets, rules for the formation of financial relationships between budgets of different levels. In this period, the main attention was not paid to local budgets as such, but to the construction of new financial and fiscal relations in an independent country;

Secondly, from 2001 to 2014, the next stage can be singled out, which was aimed at increasing the importance of local self-government and the role of local budgets. The most significant in this period was the consolidation and establishment of a system of inter-budgetary transfers, planning and forecasting of budgets for the medium-term perspective, expansion of the tax base of budget revenues at all levels, including local budgets, which was enshrined in the unified Budget Code, and the transfer of budgets to treasury services, which became the basis for the beginning of the next stage;

Thirdly, the period from 2014 to 2022 became the most significant stage in the development of local self-government and increasing the role of local budgets. In connection with the adopted course for European integration as a result of administrative and territorial reformation in the direction of decentralization of power and transfer of some functions to the local level. The decentralization of power and their delegation to the local level was accompanied by financial decentralization with the expansion of the financial capabilities of local self-government and the strengthening of its self-sufficiency.

The main aspect in this direction was the introduction of a new system of horizontal equalization of the fiscal capacity of inter-budgetary relations, which was enshrined in the budget resolution and contributed to increasing the motivation of local self-government regarding the receipt of tax revenues to local budgets at the expense of the economic development of economic entities of these territories.

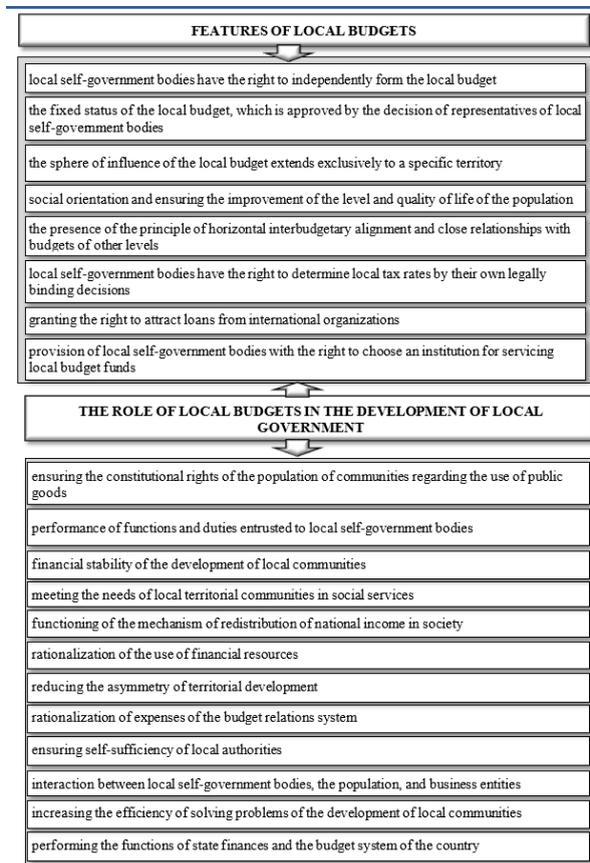
Fourthly, from 2022 to this time, in connection with the beginning of aggression on the territory of Ukraine by the Russian Federation, there was an urgent need to review the role of local self-government in connection with the inability of certain territories to support themselves financially as a result of military actions on their territories, which led to the relocation from their territory of businesses that were the main donors of tax revenues to local budgets and the displacement of a significant number of people from their territories, as well as significant losses of infrastructural, social, industrial and other facilities on the territory of such communities and regions.

This development of local self-government and the growth of its importance in the socio-economic development of the country lead to an

increase in the role of local budgets, taking into account the European integration vector of Ukraine's development and compliance with the principles of democracy and decentralization of the country's management mechanism as a whole. A significant push for institutional changes in the direction of decentralization of power was caused by changes in state finances in the direction of increasing the financial self-sufficiency of local budgets.

Among the main features of local budgets in relation to others, the following should be highlighted (Figure. No. 02):

- the fixed status of the local budget, which is approved by the decision of representatives of local self-government bodies for the relevant financial period, that is, the local budget does not acquire the force of law from a legal point of view;
- the sphere of influence of the local budget extends exclusively to a specific territory in relation to individuals and legal entities located and legally registered on it, outside of which this act has no legal force;
- according to the functional direction, the local budget has a social focus and ensures the improvement of the level and quality of life of the population;
- local self-government bodies have the right to independently form the local budget, which depends only on the terms of approval of the consolidated budget of the country, as well as to independently establish sources of income in accordance with the legally established limits and established spending powers;
- local self-government bodies have the right to determine the rates of local taxes, fees and payments in the specified territory by their own legally established decisions;
- the existence of the principle of horizontal inter-budgetary alignment and close relations with the budgets of other levels, which makes it possible, in case of the inability of the local budget to cover the expenses of performing the assigned functions, to achieve balancing thanks to subsidies and subventions from the consolidated state budget;
- for the local budgets of the city of Kyiv and cities of regional importance, granting the right to attract loans from international organizations, which is especially relevant during the period of military conflict on the territory of Ukraine, subject to the provision of local guarantees;
- giving local self-government bodies the right to choose an institution for servicing local budget funds.



**Figure No. 02. Peculiarities of local budgets and their role in ensuring local self-government. Source: systematized by the authors**

Local budgets play a unique, specific role as the financial base of local self-government, as they provide:

- constitutional rights of the population of communities regarding the use of public goods and provision of social development;
- performance of functions and duties entrusted to local self-government bodies in accordance with the principles of decentralization of power and democratic social development;

- financial stability of the development of local communities due to the process of redistribution of financial resources among members of society;
- meeting the needs of local territorial communities in social services in the field of education, health care, sports, culture, security and social protection;
- activation of socio-economic and ecological development of territories in accordance with strategic plans for their development;
- functioning of the national income redistribution mechanism in society;
- reducing the asymmetry of territorial development due to the possibility of local solutions to economic development problems and stimulation of business entities, which makes it possible to ensure the revenue part of local budgets and increase the social orientation of expenditures;
- self-sufficiency of local authorities due to the creation of a financial base and the ability to regulate local taxes and fees;
- rationalization of expenses of the system of budgetary relations and redistribution of financial funds, including thanks to horizontal equalization;
- activation of stimulation of provision of strategic development of territories;
- rationalization of the use of financial resources in the direction of increasing the efficiency of the use of financial resources;
- the most effective solution to the problems of the development of local communities with the optimal response time to the problems that arise;
- a determining role in the social, economic, cultural, ecological development of local communities;
- interaction between local self-government bodies, population, business entities in the process of formation and use of local finances;
- performing the functions of state finances and the budget system of the country as a whole as their subsystem.
- At the same time, there are limiting factors regarding the determining role of local budgets in the development of local self-government, such factors should include the following:

- asymmetry of socio-economic and ecological development of territorial communities and regions, which is provoked by various factors such as natural and geographical location, availability of natural resources, development of productive forces, branching of industrial and social infrastructure, etc.;
- differentiation in local budget revenues, which is associated with the asymmetry of the economic development of territories, which, in turn, leads to significant differences in expenditures and requires horizontal equalization of the solvency of local budgets;
- unsatisfactory level of medium-term planning and forecasting of local budgets in terms of expenditures and means of covering them, which leads to the threat of underfunding of local projects;
- imperfection of the decentralization mechanism and insufficient provision of functional obligations of local authorities, which leads to a shortage of financial resources and failure to fulfill delegated powers at the local level;
- the imperfection of inter-budgetary relations, which leads to a decrease in the motivation of local self-government regarding the development and provision of self-sufficiency of local budgets;
- inefficiency in the use and utilization of the existing potential of the territories and the identification of latent opportunities, which leads to a lack of receipt of revenues to local budgets;
- imperfection in ensuring the financial independence of local budgets, which leads to a decrease in the motivation of local self-government to increase financial self-sufficiency;
- the absence of an effective mechanism for the protection of local budgets from crises and risks of economic development, which reduces the investment capacity of local budgets, generates inefficiency of spending and reduces the self-sufficiency and efficiency of the development of territories.

In general, an important determinant of determining the role of local budgets is the system of social relations existing in the country, the institutional foundations of the functioning of the financial system, political orientation, the development of public institutions, the degree of decentralization of governmental powers, the democracy of society, etc.

## Conclusion

Thus, it can be noted that local budgets ensure the democratic development of public relations as a result of decentralization processes and contribute to the satisfaction of public requests. Expenditures of local budgets ensure the performance of the functions and powers entrusted to local self-government bodies and are aimed at the socio-economic and ecological development of the territories.

The scientific novelty of the study is the determination of the role of local budgets in strengthening the financial base of local self-government in modern conditions of social development aimed at the processes of democratization and decentralization of power, which is justified by: firstly, a comprehensive approach to the essence of local budgets, combining their economic, organizational and legal direction; secondly, by changing the importance of local self-government and the development of inter-budgetary relations, taking into account the implemented reforms; thirdly, by implementing the principles of decentralization of power relations and their democratization.

Issues related to increasing the self-sufficiency of local budgets and ensuring the functional powers of local self-government in modern conditions of macroeconomic instability, including those caused by military actions on the territory of Ukraine by the Russian Federation, require further scientific research.

## Bibliographic References

- ABRAMOVA, Alla; SHAPOSHNYKOV, Kostiantyn; ZHAVORONOK, Artur; LIUTIKOV, Pavlo; SKVIRSKYI, Illia; LUKASHEV, Oleksandr. 2021. "Ecosystem of VAT Administration in E-Commerce: Case of the Eastern Europe Countries" In: *Estudios de economía aplicada*. Vol. 39, No. 5.
- AISYIYAH, Nauli Desdiani; SYAHDA, Sabrina; HUSNA, Meila; BUDIMAN, Amalia Cesarina; FACHRY, Abdul Razak Afifi; HALIMATUSSADIAH, Alin. 2022. "Local Budget Resilience in Times of COVID-19 Crisis: Evidence from Indonesia" In: *Economies*. Vol. 10, No. 5, p. 108.
- AREFIEVA, Olena; TULCHYNSKA, Svitlana; POPELO, Olha; AREFIEV, Serhii; TKACHENKO, Tetiana. 2021. "The Economic Security System in the Conditions of the Powers Transformation" In: *IJCSNS International Journal of Computer Science and Network Security*. Vol. 21, No. 7, pp. 35-42.

- BRONIĆ, Mihaela; STANIĆ, Branko; PRIJAKOVIĆ, Simona. 2022. "The Effects of Budget Transparency on the Budget Balances and Expenditures of Croatian Local Governments" In: *South East European Journal of Economics and Business*. Vol. 17, No. 1, pp. 111-124.
- ČJKOVÁ, Andrea; ŠINDLERYOVÁ, Ivana Butoracová. 2022. "Usability of Municipal Performance-based Budgets within Strategic Planning in Slovakia: Perception of Elected Local Representatives" In: *NISPAcee Journal of Public Administration and Policy*. Vol. 15, No. 1, pp. 17-37.
- DAI, Darong; LIU, Liqun; TIAN, Guoqiang. 2022. "Optimal interregional redistribution and local borrowing rules under migration and asymmetric information" In: *Review of Economic Design*.
- DERHALIUK, Marta; POPELO, Olha; TULCHYNSKA, Svitlana; MASHNENKOV, Kostyantyn; BEREZOVSKYI, Danylo. 2021. "State policy of the potential-forming space transformation in the context of the regional development intensification" In: *CUESTIONES POLÍTICAS*. Vol. 39, No. 70, pp. 80-93.
- DUBYNA, Maksym; POPELO, Olha; KHOLIIVKO, Nataliia. 2021. "World Experience In The Introduction Of Modern Innovation And Information Technologies In The Functioning Of Financial Institutions" In: *Baltic Journal of Economic Studies*. Vol. 7, No. 2, pp. 188-199.
- GARAFONOVA, Olga; POPELO, Olha; TULCHYNSKA, Svitlana; DERHALIUK, Marta; BEREZOVSKYI, Danylo. 2021. "Functions of public management of the regional development in the conditions of digital transformation of economy" In: *Amazonia Investiga*. Vol. 10, No. 43, pp. 49-58.
- GRIGORAŞ-ICHIM, Claudia Elena; COSMULESE, Cristina Gabriela; SAVCHUK, Dmytro; ZHAVORONOK, Artur. 2018. "Shaping the perception and vision of economic operators from the Romania – Ukraine – Moldova border area on interim financial reporting" In: *Economic Annals-XXI*. Vol. 173, No. 9-10, pp. 60-67.
- GROU, Veronica; KHOLIIVKO, Nataliia; ZHAVORONOK, Artur; ZLATI, Monica Laura; COSMULESE, Cristina Gabriela. 2021. "Conceptualization of model of financial management in Romanian agriculture" In: *Economic Annals-XXI*. Vol. 191, No. 7-8(1), pp. 54-66.
- HELGE, Arends. 2021. "The decentralisation of death? Local budgets and organised crime violence" In: *Journal of Public Policy*. Vol. 41, No. 4, pp. 706-730.
- LYSIAK, Liubov; KACHULA, Svitlana; KUSHNIR, Anna; DATSENKO, Viktoriia; TERESHCHENKO, Tetiana. 2021. "Assessment of Financial

Sustainability of Local Budgets in the Budget Management System Using Kohonen Maps” In: *Universal Journal of Accounting and Finance*. Vol. 9, No. 6, pp. 1558-1570.

MCQUESTIN, Dana; NOGUCHI, Masayoshi; DREW, Joseph. 2022. “The association between budget inaccuracy and technical efficiency in Australian local government” In: *Public Money & Management*. Vol. 42, No. 4, pp. 251-261.

NIKIFOROV, Petro; ZHAVORONOK, Artur; MARYCH, Maksym; BAK, Nataliia; MARUSIAK, Nataliia. 2022. “State policy regulation conceptual principles of public-private partnership development” In: *Cuestiones Políticas*. Vol. 40, No. 73, pp. 417-434.

OPREA, Florin; ONOFREI, Mihaela; PARASCHIV, Gigel; COJOCARIU, Lenuta. 2022. “Do Local Budgets Influence Regional Development? Empirical evidence from Romania” In: *Lex localis*. Vol. 20, No. 1, pp. 77-99.

PARK, Hyung Gun; PARK, JI Hyung. 2022. “Citizen Participation and Budget Variance: How Does Local Government Make Better Fiscal Accountability?” In: *Lex localis*. Vol. 20, No. 2, pp. 369-392.

PATYTSKA, Khrystyna; PANUKHNYK, Olena; POPADYNETS, Nazariy; KRAMARENKO, Irina. 2021. “Forming the Territorial Communities’ Local Budgets in Ukraine Under Decentralization: Current Condition and Management Tasks” In: *Journal of Optimization in Industrial Engineering*. Vol. 14, No. 2, pp. 23-30.

POPELO, Olha; DUBYNA, Maksym; KHOLIIVKO, Nataliia; PANCHENKO, Olena; TARASENKO, Artem. 2022. “Features of the Transformation of the Regional Models of the Households’ Financial Behavior” In: *Management Theory and Studies for Rural Business and Infrastructure Development*. Vol. 44, No. 1, pp. 117-124.

STRYZHAK, Yevhenii; SARASKINA, Tetiana; MINCHENKO, Andrii; STRYZHAK, Iia. 2022. “Financing health care from local budgets of Ukraine and the republic of Poland” In: *Wiad Lek*. Vol. 75, No. 3, pp. 721-726.

TULCHYNSKA, Svitlana; KHUDOLEI, Veronika; BESPALOV, Maksym, TULCHINSKY, Rostyslav; KHOLIIVKO, Nataliia. 2021. “Fiscal stimulation of spatial development: the eu countries’ cases” In: *Financial and credit activities: problems of theory and practice*. Vol. 1, No. 36, pp. 124-132.

ZHAVORONOK, Artur; CHUB, Anton; YAKUSHKO, Inna; KOTELEVETS, Dmytro; LOZYCHENKO, Oleksandr; KUPCHYSHYNA, Olga. 2022. "Regulatory Policy: Bibliometric Analysis Using the VOSviewer Program" In: International Journal of Computer Science and Network Security. Vol. 22, No. 1, pp. 39-48.



UNIVERSIDAD  
DEL ZULIA

---

# CUESTIONES POLÍTICAS

Vol.40 N° 75

*Esta revista fue editada en formato digital y publicada en diciembre de 2022, por el **Fondo Editorial Serbiluz**, Universidad del Zulia. Maracaibo-Venezuela*

[www.luz.edu.ve](http://www.luz.edu.ve)  
[www.serbi.luz.edu.ve](http://www.serbi.luz.edu.ve)  
[www.produccioncientificaluz.org](http://www.produccioncientificaluz.org)