

## РОЗДІЛ 1

### Економіка природокористування і еколого-економічні проблеми

#### Sustainable Development of Basic Territorial Self-sufficient Entities of Ukraine and Poland

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The paper aimed on the basis of analysis of Basic territorial self-sufficient entities (BSTEE) in Ukraine and Poland and their budget constraints to confirm the hypothesis about mismatch between the needs and opportunities for attracting budget funds (on the example of the environmental tax in Ukraine and decreasing of the environmental tax rate in Ukraine over the last 5 years) and systemizing the opportunities experience in this field of communes in Poland. It has been proved that increasing the efficiency of collecting and using financial resources for rising effectiveness of territorial development on a basic level are: simplifying tax administration; providing institutional capacity and permits for its accumulation, storage in banking institutions, for the purpose of pooling environmental tax funds with other communities to form joint financial associations; clarification of the articles that can be spent on environmental tax, the inclusion of these articles in the direction of expenditure aimed at integrated design of sustainable development territories. The authors focused on the hypothesis that for the basic territorial entities the efforts should be concentrated on the identifying the perspective economic vectors of development and forming the bases for implementation all previous formulated issues within the framework of designing, programming and policy making. It is emphasized that the perspective direction of BSTEE development may not coincide with the traditional economy, but rely on the available and perspective natural, human and infrastructural resources. It is proved that the economic profile of BSTEE should include variability of development taking into account the tendencies of nature management, demand and perspective of certain types of resources. The article concluded that it is substantiated that for the BSTEE at the time of determining the perspective economic orientation of development as a sphere of application of efforts within the framework of designing, programming and policy making. This allows the industry that forms the economic “profile” of BSTEE to become the basis. That is, one that has prospects for development for 10–15 years.

*Keywords:* basic territorial entities, environmental tax, budget, territorial development, economic focus of the local economy, environmental management, sustainable development planning.

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**1) Introduction to basic territorial self-sufficient entities' issue.** Basic territorial self-sufficient entities (BTSSSEs) are the main local territorial units of the administrative system, in Ukraine it is the united territorial communities (UTC), in Poland it is the powiats and gminas.

We are identifying basic territorial entities for three main reasons:

- 1) Managerial needs,
- 2) Effective economic and social development;
- 3) Efficient use of territory resources.

Let's consider these reasons more detailed. From the theoretical perspective, we should underline that the essence of mentioned territorial allocation is related to the search for the most effective mechanisms of territorial governance. We define BSTEE as the basic local territorial administrative unit which has functions of self-government and financial self-sufficiency, which can implement these functions to achieve sustainable territorial development. BSTEE allocation is motivated by two factors.

First of all, the aim of forming BSTEE is identifying the specific of these entities, their functions, and the possibility to implement effective local policies on a sustainable development basis. Localization of sustainable development policy is a general practice in EU member states; the communities of the Netherlands, Germany, Sweden, and Poland have an interesting and useful experience. The specificity of the whole system of local self-government in Poland is based on the principle of supplementation rather than absorption. That means that each successive level of self-government performs only those functions that are not capable of performing lower ones. They are also based on clear and understandable criteria for the allocation of territories, functions, and responsibilities [2].

Secondly, the aim of forming BSTEE is emphasizing on the most effective and strategically expedient directions of implementation of sustainable development policy at the local level and, therefore, to submit proposals on improvement of governance, the attraction of resources, solving of urgent socio-economic and environmental problems. Among such problems in Ukraine are: identification and implementation of areas of effective economic development of the territory, overcoming social problems, in particular, aging of population, access to education (including preschool and professional), environmental problems, e.g. waste management, rational management of natural resources, creation recreational and recreational sites, especially near water bodies, pollution of farmland and groundwater [3, 6].

**2. Problems and approaches. Budget, finance and taxation.** The accumulation of funds for BTSEE (practically, at the level of UTC) in Ukraine is carried out through taxation of economic activity, land usage, and targeted transfers.

During 2018, the local budgets of UTC have spent UAH 570.6 billion (about EUR 19.3 billion). The main categories of expenses were: secondary schools (16.3 % of all local budget expenditures), housing subsidies (11.6 %), health and hospitals (7.6 %), assistance to low-income families (7.4 %), repair and construction of roads (5.8 %), kindergartens (5.6 %), housing and communal services (5.3 %) and maintenance of local authorities and local self-government (4.8 %) [8].

The revenues of local budgets are formed by:

- tax revenues (providing over 88 % of the total amount of own local budget revenues) and includes part of the national taxes and fees (personal income tax, income tax, rent (for mineral resources, mining, etc.); excise tax on fuel, etc.), local taxes and fees (property tax, single tax, tourist tax, etc.);

- non-tax revenues (just over 10 % of the total amount of own revenues of local budgets) includes fees for licensing and permits, rent, state duties, fines;
- other revenues include fixed capital, trust funds, donations from the EU and international organizations, etc.

In Poland, the situation is similar.

Gminas' own revenues are derived from local tax revenues; local taxes, property taxes, agricultural tax, transportation tax, personal income tax under the simplified taxation system, inheritance and gift tax, civil law tax. In practice, gminas have tax preferences, such as tax exemptions, tax benefits, tax deferrals, or tax arrears [1, 9, 10].

Thus, the Polish commune's self-sufficiency is now higher than the Ukrainian one. That is why we are talking about BTSEE in Ukraine and Poland, where self-sufficiency is the optimal form of the functioning of administrative formation on the principles of sustainable development and financial capacity.

One more particular problem in Ukraine is environmental taxation, accumulation, and distribution. Although local budgets have increased revenues in recent years, the maximum was observed in 2016 (UAH 3.3 billion). Furthermore, the situation worsened due to complications in the administration of the environmental tax and the redistribution of funds between central and local authorities.

According to the Budget Code and the Law of Ukraine "About the State Budget of Ukraine", it is distributed between the state and local budgets in the following proportion [7]:

- 1) State budget:
  - a) General fund: 45 % environmental tax (except for the radioactive waste tax); 50 % environmental tax on radioactive waste;
  - b) special fund: 50 % of an environmental tax on radioactive waste.
- 2) Local budgets (special fund): 55 % of the budgets of Kyiv and Sevastopol; 30 % – regional budgets and budgets of the Autonomous Republic of Crimea; 25 % – rural, settlement, city budgets, UTC budgets.

Achieving of synergistic effect by the implementation of environmental policy at the local level is possible under the conditions of such dynamics of the receipt of the environmental tax in the budget, which will coincide with the corresponding dynamics in the expenditures for environmental measures.

Currently, local budgets in Ukraine are increasing environmental tax revenue, see table 1.

*Table 1*

Dynamics of rate changes in environmental tax and population on the level of local entities  
[authors systematization of State Treasury of Ukraine]

Years	The rate of increase in pollution charges environment (state budget), %	Growth rate of environmental tax (local budget), %
2013	39.67	98.85
2014	36.72	79.27
2015	140.22	130.35
2016	137.44	212.42
2017	16.26	88.40
2018	52.40	71.93

However, the effectiveness of these funds remains low.

Does the question arise how to evaluate and systematize these environmental measures, prioritize them if the UTCs do not have the appropriate specialists within the administrative unit, and have no positive experience in involving third-party experts to accomplish such tasks (except for a few international aid projects through grant support)? How can environmental issues be addressed in the single process of planning and strategic planning for the sustainable development of the territory, so that solving the urgent environmental issues does not prevent it from effectively addressing the challenges of economic growth and social responsibility? We propose mechanisms for the development of BTSEE, which do not require additional external financing but are based on local activity and institutional capacity.

Currently, the mechanism of accumulating funds for BTSEE in Ukraine needs improvement. It could include:

- 1) simplification of tax administration;
- 2) permission for its accumulation, storage in banking institutions, pooling of environmental tax funds with other communities to form joint financial associations;
- 3) clarification of articles for which it is possible to spend environmental tax funds, including in these articles the directions of expenditures aimed at the integrated design of sustainable development of territories.

We are sure that this mechanism in Ukraine need improvement and concentrated further on how it can be achieved. We have investigated that the financing of environmental activities in the UTC is increasing at its own expense, and simultaneously the effectiveness of environmental policy is decreasing. In the nutshell, the reason for this is the inability to accumulate costs and the complexity of their targeted use (application of tender procedures, lack of plans and programs at the local level, focusing on social or infrastructural issues).

On the way to sustainable development, we have to streamline waste management, ensure effective local government and self-government initiatives, and address public utilities and infrastructure.

**3. Green-startups and their role in BTSEE development.** One of the possible solutions for increasing the effectiveness of local sustainable development policy (BTSEE) is to stimulate and implement green start-ups and projects to meet the challenges of economic development and the sustainable use of natural resources.

The Ukraine 2020 Sustainable Development Strategy – the framework document for the development of sustainable development initiatives – was developed in particular on the basis of the Association Agreement between Ukraine, on the one hand, and the European Union, the European Atomic Energy Community, and their Member States. The analysis of the main issues mentioned in this document, as well as the analysis of the experience of decentralization processes in the country allowed to identify priority directions for the development of BTSEE at the level of community and business (Fig. 1).

Moreover, when developing the concept, we tried to make it universal, design it as the framework for different territories and communities, with the possibility of further adaptation to the requirements and specifics of precise BTSEE. It also means that the model can be used not only for Ukraine.

In the framework of the analysis of the experience of decentralization in Ukraine, data of the Organization for Economic Cooperation and Development on the development of the Województwa małopolskiego, we identified possible directions for improving the effectiveness of local sustainable development policy (BTSEE):



Figure 1. The concept of interaction between business and communities on the basis of sustainable development [built by the authors on the basis of Danko Y. [4]]

- Organization of communication with local entrepreneurs and collaboration with large companies operating in the territory based on the use of a cluster approach (or creating a cluster as a geographical concentration of similar, related or additional enterprises with active channels for business transactions, communications and dialogue sharing specialized infrastructure, labor markets and services, and share opportunities or threats);
- Stimulation of participation in various events (programs, fairs, meetings) for the development of territories of common interest, initiated by the association, by the state, the EU, etc. Such communications at high-level meetings are needed to agree on goals and goals

for business development, identify key actors to support the goals set, share experience and experience;

- Inspiration civic activism, education and outreach activities, fostering a culture of sustainability and society's demand for transparency, a clean environment, and social responsibility. Also, close cooperation in the form of dialogue with residents and entrepreneurs and managers of territorial associations will adequately assess the current skills needs for the development of small and medium-sized businesses, as well as cooperation with large (regional or national) employers and the Universities and will give impetus to the development of institutions. professional education;

- Stimulating the development of start-ups, including training, the creation of incubators, etc. It is important for Poland and Ukraine to increase their English language skills for free access to best practices and opportunities for equal participation in international experience and discussion.

Undoubtedly, the issue of the most effective financial support for regional (communities) development remains open to both Poland and Ukraine, as discussed in numerous documents and studies on territorial development, especially in the area of regional support that is not currently attractive for investment.

A detailed analysis of sustainable development opportunities at the level of local communities brings to the fore the issues of education and raising awareness. In this context, the use of startup culture (especially green startups, such as energy, mobility, clientele, cybersecurity or Smart City) can help both entrepreneurship and investment, as well as promoting the principles of sustainable development and popularization of BTSEE and raising awareness of investors and stakeholder about the territory. Taking into consideration all mentioned above, this will create a favorable climate in the community and encourage residents to stay and take advantage of local opportunities rather than seek a better life elsewhere.

The development of startup-industry is a global trend, according to Paymentsens (Interactive Map, 2019) study of European startup industry tends to grow steadily from 2013 to 2017, with the UK, France, Spain, Italy, Germany, and Poland leading the way. According to another study, startups were able to create 781,000 jobs, attract € 4.9 billion in investments and generate revenue of € 62 billion. Here should be noted that many successful startups are then bought out by big business and they stop their existence as a startup not as a result of bankruptcy but as a result of successful development.

It should be noted that in Ukraine there is also the culture of startups that are based on valid or eco-friendly ideas are quickly developing, and including elements of educational activity, and built on the cost-effective use of resources, the processing or the search for new, safer and more sustainable ways of economic development. Therefore, participating in numerous startup competitions as an opportunity to learn and receive financial support can now be the first step in sustainable territorial development.

**5. Conclusions.** Summarizing, let's say that in an optimistic scenario, the development of startup culture can initiate and develop such things are:

- raise the standards of living in the community and increase the level of employment,
- create a platform for dialogue and involvement of the population in discussing problems (forming a public inquiry) and finding solutions,
- attracting investment in BTSEE and creating new businesses,

– creation of a positive image of the territory in the country on the international market, which can give impetus for economic development.

BTSEE could be interpreted as the basis of local self-government and the designing of an effective system of financial capacity at different levels, since the national economy is formed also at the basic territorial level.

Therefore, forming an effective model for the development of BTSEE required taking into account the specifics of interactions of the local economy and urgent national (regional) economic processes. Undoubtedly, one of the urgent processes is the choice of specialization, the other – the design a territorial brand based on the use of territorial advantages and resources. Resources are an integral value and a unique component that combines natural, human, infrastructural and more.

The use of natural resources has certain limitations and ambiguous advantages in long term and partially in medium term period. Hence, according to studies on the dynamics of arable land use and crop structure, the increase in land use in the direction of least value added is associated with high returns, but only in the short term. In particular, sunflower and rapeseed crops have increased by 5 % over the last 4 years. However, the profitability of such activities has a declining trend. According to the researches of G. Studinska, it is there that creates the least added value. If we evaluate the rating of Ukraine by the level of brands, we can say that the absence of brands or the isolation of brands in the domestic market could be interpreted as a sign of low level of economic development. Traditionally, branding is the result of commercial initiatives and public concern (such as stimulation, encouragement, education). Brands should be a source of economic activity and capitalization. Therefore, it is advisable to clarify and actively promote brands in both domestic and foreign markets.

The development of BTSEE foresees an increase in the effectiveness and efficiency of environmental policy, especially in areas sensitive to the state of environment. The determining the economic levers to increase the level of greening the economy become more and more relevant at the local level. In particular, by encouraging expert research to institutionalize initiatives and create the preconditions for a positive stakeholder image.

The big role in the development of BTSEE is to determine the perspective signposts for economic development as a sphere of efforts in the framework of designing, programming and policy making. This allows the industry that forms the economic “profile” of BTSEE to become the basis. That is, one that has prospects for development for 10–15 years. Hence, the tourism could be interpreted as an industry which characterized by high return on capital, rapid turnover of capital, but more or less continuous profitability require several years of operating, while agricultural enterprises will make a profit for the next year. Consequently, the combination of short-term areas of profitability and strategic prospects is the clue to sustainable development of BTSEE.

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**Устойчивое развитие базовых самодостаточных  
территориальных образований Украины и Польши**

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В статье проанализированы состояние формирования бюджетов базовых территориальных образований (БТУ) в Украине и Польше. В результате проведенного анализа был сделан вывод о несоответствии потребностей и возможностей привлечения бюджетных средств на примере экологического налога в Украине. В тоже время, существуют возможности к привлечению положительного опыта формирования бюджетов гмин в Польше. В статье акцентируется внимание на снижении темпов роста экологического налога в Украине за последние 5 лет. Доказано, что повышение эффективности налогообложения и использования финансовых ресурсов для совершенствования территориального развития на базовом уровне, связано с: упрощением администрирования экологических налогов; предоставлением институциональной возможности и разрешительной практики его накопления, в том числе, депозитное сбережение в банковских учреждениях для объединения финансовых ресурсов, полученных от экологического налогообложения, с другими базовыми территориальными образованиями для формирования общих финансовых ресурсов; уточнения статей, по которым можно расходовать средства экологического налога, включение в этих статей расходов, которые могут быть направлены на комплексное проектирование устойчивую территорий. Обосновано, что для базовых территориальных образований актуально определение перспективной экономической ориентации



розвитку як сфери прикладання зусиль в рамках проектування, програмування, вироботки локальних політик. Акцентовано, що перспективне напрямлення розвитку БТУ може не співпадати з традиційним веденням господарства, а спиратися на існуючі та перспективні природні, людські та інфраструктурні ресурси. Доведено, що економічний профіль БТУ повинен включати варіативність розвитку з урахуванням тенденцій природопольовання, востребованості та перспективності окремих видів ресурсів. Це дозволяє окреслити, формує економічний «профіль» БТУ, стати основою. Це є, маючої перспективи для розвитку на 10–15 років.

*Ключові слова:* базові територіальні образуння, екологічний налог, бюджетні, територіальне розвиток, економічна орієнтація, локальна економіка, природопольовання, проектування стійкого розвитку.

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**Сталій розвиток базових самодостатніх територіальних утворень  
України та Польщі**

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В статті проаналізовано стан формування бюджетів базових територіальних утворень в Україні та Польщі. Зроблено висновок про невідповідність потреб та можливостей залучення бюджетних коштів на прикладі екологічного податку в Україні, та про можливість залучити позитивний досвід формування бюджетів гмін у Польщі. Показано зниження темпів зростання екологічного податку в Україні за останні 5 років. Доведено, що посилення ефективності збирання та використання фінансових ресурсів для вдосконалення територіального розвитку на базовому рівні є: спрощення адміністрування податку; надання інституційної можливості та дозволів на його акумуляцію, зберігання в банківських установах, задля об'єднання коштів екологічного податку з іншими громадами для формування спільних фінансових об'єднань; уточнення статей, за якими можна витратити кошти екологічного податку, включення до цих статей напрямів витрат, спрямованих на комплексне проектування сталого розвитку територій. Обґрунтовано, що для базових територіальних утворень на часі визначення перспективної економічної орієнтації розвитку як сфери докладання зусиль в межах проектування, програмування, вироблення політик. Акцентовано, що перспективний напрям розвитку БТУ може не співпадати з традиційним господарюванням, а спиратися на наявні та перспективні природні, людські та інфраструктурні ресурси. Доведено, що економічний профіль БТУ має включати варіативність розвитку з урахуванням тенденцій природокористування, затребуваності та

перспективності окремих видів ресурсів. Це дозволяє галузі, яка формує економічний «профіль» БТУ, стати основою. Тобто, такою, що має перспективи для розвитку на 10–15 років.

*Ключові слова:* базові територіальні утворення, екологічний податок, бюджети, територіальний розвиток, економічна орієнтація локальної економіки, природокористування, проектування сталого розвитку.

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