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JUSTIFICATION OF POINTS AND SCENARIOS FOR THE DEVELOPMENT OF RURAL AND SETTLEMENT COMMUNITIES IN UKRAINE (ON THE EXAMPLE OF LUHANSK REGION)

Purpose. *The aim of the article is to determine, using the example of the Luhansk region, modern trends in the life of rural and settlement communities in Ukraine and to substantiate the starting points and scenarios for their socio-economic development.*

Methodology / approach. *The methodology of cognition and presentation of material consists in modern dialectics using a set of specific methods. In particular, the method of systemic-structural analysis is used to reveal the systemic content of the reform of local self-government and determine its role in ensuring sustainable development of Ukraine. The factor analysis method was used to identify the factors of community development. Economic-and-mathematical methods are applied in the systematization of the empirical material collected by the authors of the modern development of communities in Ukraine and the Luhansk region.*

Results. *On the example of the Luhansk region, the content of the determining factors in the development of rural and settlement communities of the country has been identified and disclosed. The priority scientific and practical tasks of identifying points and justifying scenarios for sustainable socio-economic development of rural and settlement communities in Ukraine have been established.*

Originality / scientific novelty. *For the first time, the multidirectional factors of the modern development of rural and settlement communities in Ukraine, in particular the Luhansk region, have been systematized; general trends in the development of the country's communities have been identified, highlighting both their positive and negative manifestations.*

Practical value / implications. *The practical value lies in the substantiation of the initial applied base for the development of long-term plans for the development of rural and settlement communities. The materials of the article will be used in the context of providing consulting assistance to the heads of local self-government bodies and activists of the united territorial communities of the Luhansk region in order to develop an effective and transparent management system, its orientation towards achieving the goals of sustainable socio-economic development of rural areas.*

Key words: *rural and settlement territorial societies, points of community development, scenarios of socio-economic development of communities, program-targeted development method.*

Introduction and review of literature. *The administrative-territorial reform in Ukraine is designed to optimize the system of territorial administration, streamline the relationship between authorities of different hierarchical levels and, ultimately, help improve the standard of living of every citizen in every locality. To achieve this goal, the reform involves the creation of united territorial communities (UTC), which, through the relevant local governments, are able to provide their residents with an*

adequate level of education, culture, health care and social protection.

In connection with the completion of the administrative-territorial reform in Ukraine in 2020, 1469 territorial communities (TCs) were created, of which 1438 (with the exception of TCs within the territory not controlled by Ukraine) began their activities in 2021 on the basis of direct relations with the country's budget. However, the analysis of the activities of the TC, which have already worked on the terms of direct relations with the state budget from 1 to 3 years, indicates that there are very different levels of financial indicators and, in general, the TC ability. As the effectiveness of the TC activities on the terms of direct relations with the central budget is realized, there are more and more reasons to note that the potential opportunities for decentralization have not yet been fully used. Evaluation of the TC effectiveness is a complex task, the solution of which is extremely important, since it could become an auxiliary tool for planning the development of new TC.

Naturally, under the new conditions, the budget remains the main planning and administrative document for the activities of communities. Given that the budgets, according to their functional purpose, do not share the costs of current and development-financing TCs, the urgent task is to study trends in planned and reporting indicators in order to find growth points for clusters of communities with similar operating conditions. The article is devoted to the presentation of individual results of the analysis of solving such a problem for a cluster of rural and settlement territorial communities of the Luhansk region, which has a nationwide content.

Awareness of the content of the problem of ensuring the creation of wealthy territorial communities on the eve of the completion of the process of decentralization led to the adoption by the Cabinet of Ministers of Ukraine of a new "Methodology for the formation of wealthy territorial communities" [1]. It, in a certain way, tightened the requirements for the creation of new communities. But even they turned out to be an insufficient filter, excluding the process of creating communities with low efficiency.

An analysis of a fairly long process of reforming local self-government in Ukraine provides grounds for such a preliminary conclusion. The developers of the reform and the authorities in the process of its preparation and implementation did not fully take into account the relevant European (including the current Eastern European) experience, did not fully realize the systemic and multidimensional nature and purpose of the processes of decentralization and administrative-territorial reform as such [2–5]; in particular, its determinism by the regional policy of the state as a whole [6–8].

By the way, domestic scientists have already thoroughly worked out the world experience of effective implementation of local self-government reforms [9–14]. In principle, the methodological aspects of ensuring this reform have already been developed to a sufficient extent [15–18]. It is extremely positive to introduce the consideration of spatial disproportions into the circle of research questions [19; 20], promoting the development of the competitiveness of communities [21–23], enhancing investment activity [24] and introducing program-targeted development in

the agri-food sector using world experience [13]. Consideration of aspects of the positive impact of reforming local self-government on the optimization of interbudgetary relations, the assessment of resources and the expansion of the resource base of territorial communities are devoted to such works of foreign and domestic scientists [25–28]. The issues of improving the social situation of the territories due to the implementation of these reforms were not left without attention [29; 30].

At the same time, various aspects of the analysis of the economic development of the TC have indeed not yet been systematically developed. The consideration of issues of assessing the effectiveness of the activities of the TC in terms of their own income per one resident of the TC, which varies in a very wide range: from 2 to 20 thousand UAH, is just beginning [31]. At the same time, it was found that the funds of the community budgets are almost completely spent on the remuneration of employees of the TC executive bodies. Researchers have identified the following trend: in communities with a population of less than 5 thousand people, per capita income from a single tax on individuals increases to 16.1 % compared to other communities [32]. Also, a trend of growth in specific incomes was established depending on the growth of the total area of the TC [33].

In general, the analysis of the available empirical material shows that the results of the TC activity demonstrate a different direction of the variability of indicators. In modern conditions, this objectively makes it impossible to choose from among them those that could be defined as unambiguous guidelines for the growth of communities. Thus, the question of determining the main factors of the economic development of TC [34] arises to an even greater extent. The solution of these issues is facilitated by the fact that materials for calculating individual relative indicators of TC activity are beginning to appear [35].

Therefore, the study of theoretical, methodological and scientific and practical aspects of the implementation of the reform of local self-government in Ukraine gives grounds to note that the trends in the changeability of TC indicators, which could serve as guidelines for the development of communities and determine the points of their development, require in-depth research. As world practice shows, this is a real basis for the development and effective implementation of the program-targeted development of territorial units of different levels of aggregation.

The purpose of the article. The aim of the article is to determine, on the example of the Luhansk region, modern trends in the life of rural and settlement communities in Ukraine and substantiate the starting points and scenarios for their socio-economic development.

Results and discussion. Processing of the scientific and practical aspects of the problem under study, including the analysis of data on the results of the activities of the created TCs based on the results of 2016–2020, as well as their planned tasks for 2021, shows that the search for points of TC development and the identification of trends in their performance indicators are the most productive will be based on the use of certain indicators. The main (defining) indicators of the economic activity of

territorial communities are presented in Fig. 1.

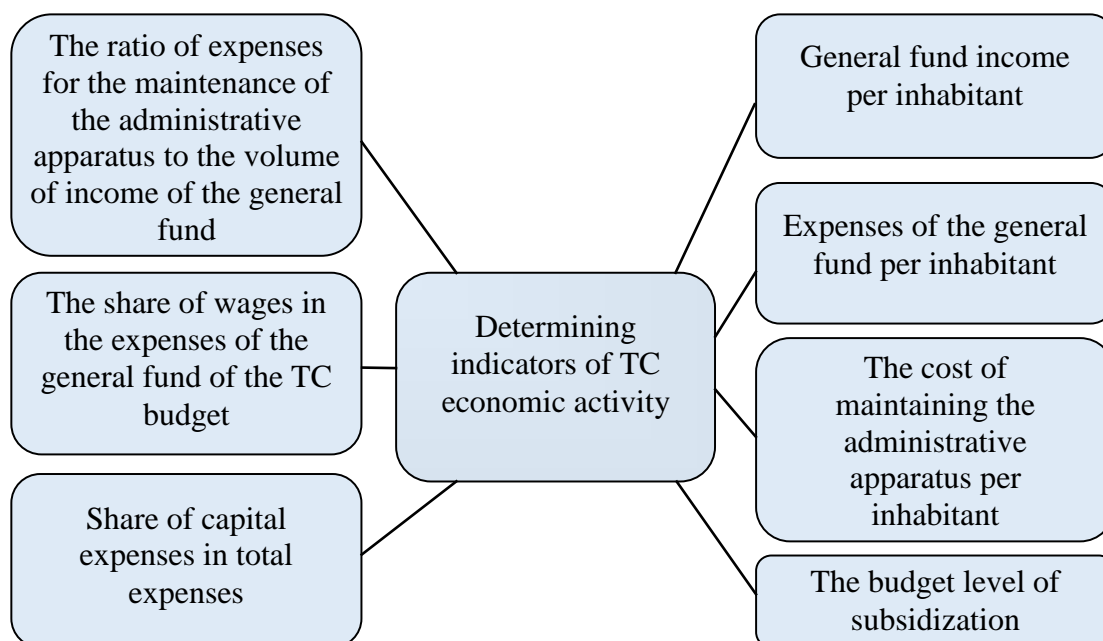


Fig. 1. Defining indicators of the economic activity of territorial communities

Source: compiled by the authors based on [36].

Shown in Fig. 1 indicators are generalizing information that reflects the essential characteristics of the TC functioning, reflects the most significant areas of their economic activity and allows for a comparative analysis of certain parameters. The main ones are: community incomes; community expenses, community capital costs, community area.

Community income. This indicator characterizes the financial potential of the TC and the ability to ensure its activities at the expense of resources generated on its territory.

At first glance, it seems obvious to consider the income indicators of TCs as the most important benchmarks for the effectiveness of their functioning per one inhabitant of the community. According to the reporting data on the activities of 17 rural and settlement TCs in the Luhansk region for 2020 [37; 38], presented in Table 1, the amount of the general income fund of communities with transfers per inhabitant ranges from 6265 to 12700 UAH, which is shown in column 2 of Table 1. It is known that a significant part of the income of rural and settlement TCs are transfers; in particular, an educational and medical subvention, the amount of which depends entirely on the availability and condition of educational and medical institutions at the time of the TC creation. Therefore, it is appropriate to consider the amount of own income to the budgets of communities, which more fully reflect the results of their activities (they are given in column 3 of Table 1).

Based on the above, for the TC, the priority tasks are to increase the income of the general fund of the budget; for example, for outsiders – to the average indicators of the TC of this cluster, for the middle peasants – to high indicators (however, in reality, this indicator has objective limitations). So, diagram shown in Fig. 2 indicates

the current trend of the influence of the TC size in terms of population on the size of the specific income of the general fund.

Table 1

Income indicators and general characteristics of the Luhansk region TC

Territorial communities: rural (r), settlement (s)	General fund income with transfers per inhabitant, UAH	Own income of the general fund per 1 inhabitant, UAH	Share of own income in the general fund of the budget, %	Number of inhabitants, thousand people	TC area, km ²
1. Kolomyichykha (r)	10553.5	6093.1	61.7	1.02	140
2. Kalmykivka* (r)	9105.4	5889.3	66.2	1.36	169
3. Troitske (s)	9310.0	5444.7	67.3	14.43	951
4. Pryvillia* (r)	9653.0	5252.2	64.7	1.45	222
5. Vesela* (s)	8370.6	4115.8	55.9	2.38	234
6. Nyzhnia Duvanka (s)	8247.1	3903.0	52.5	3.10	227
7. Lozno-Oleksandrivka (s)	10130.3	3656.6	36.2	2.64	256
8. Novopskov (s)	8011.1	3608.3	62.5	13.3	271
9. Bilokurakyne (s)	9289.6	3587.3	60.1	13.4	893
10. Shulhynka (r)	7452.3	2988.5	45.3	4.42	336
11. Velyka Chernihivka* (r)	6703.2	2943.6	47.9	2.00	158
12. Krasna Talivka* (r)	6264.8	2724.1	43.5	1.95	176
13. Krasnorichenske (s)	5691.1	2164.3	41.8	6.78	245
14. Pidhorivka* (r)	6927.2	2014.9	34.7	3.47	114
15. Markivka (s)	11594.9	1771.3	31.4	11.07	729
16. Bilovodsk (s)	12700.3	1765.6	34.5	23.10	1597
17. Chmyrivka (r)	7719.3	1735.4	31.4	6.47	206

Note. *The TC was liquidated in accordance with the long-term plan for the formation of territorial communities of the Luhansk region approved by the Cabinet of Ministers of Ukraine on April 29, 2020.

Source: calculated by the authors based on [37].

It turns out that with an increase in the number of communities, the value of the income of the general fund per inhabitant inevitably decreases. This is explained by a certain correlation between the center and the periphery of communities, since the largest production capacities in settlement and rural communities are still concentrated in their center. With a certain exception in Fig. 2 looks like the Troitske settlement community: its special position is influenced by the presence of a processing enterprise of the oil and fat industry in the village of Lantratovka, which has been cooperating with foreign investors for quite a long time.

It should be borne in mind that the indicator of the community's own income reflects only the income aspect without any relationship with the directions of spending their own funds – for accumulation and development, or “for consumption”. According to the data of 2020, especially during the preparation of the planned budgets of the TC for 2021, it turned out that the own funds of the communities are mainly spent on the current needs of management activities – the salaries of the executive committees of the communities and current utility costs, which cannot be

“credited” in favor of development TC as such. Therefore, community research and spending is relevant.

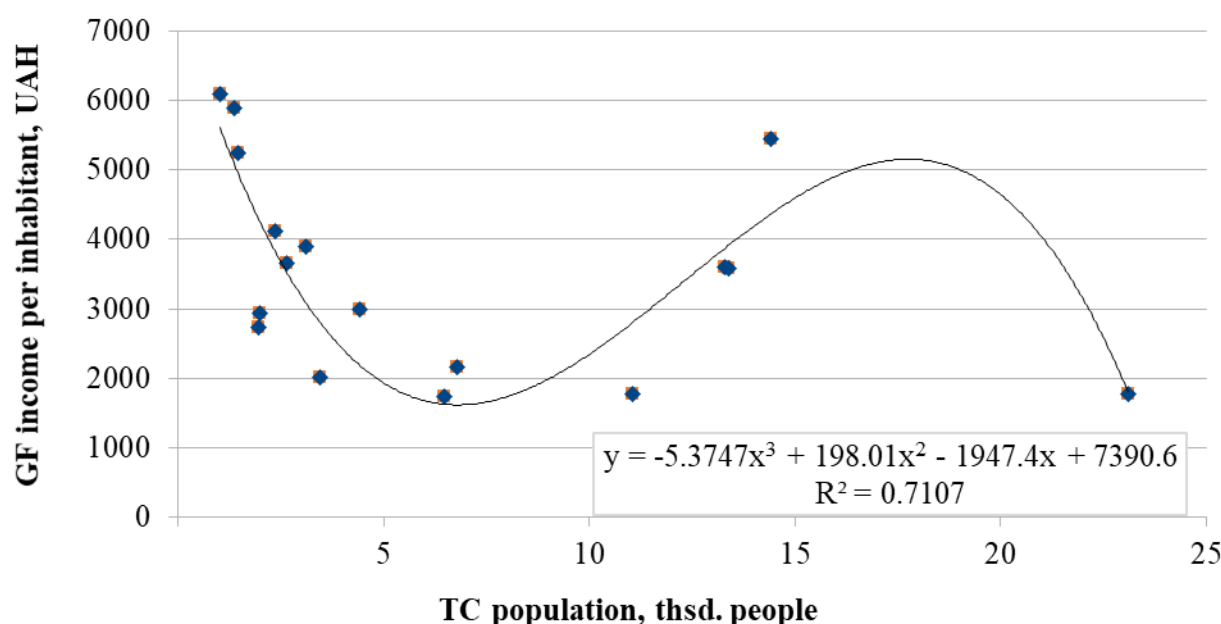


Fig. 2. The trend towards a decrease in the specific income of the general fund (GF) of TC budget depending on the number of their inhabitants

Source: calculated by the authors based on [37].

Community expenses. According to the reporting data of 17 TCs in the Luhansk region, which operated in 2020 on the basis of direct relations with the central budget [37], the annual costs of maintaining the TC administrative apparatus per resident of the TC range from 568.3 to 2636.5 UAH per year, as shown in column 2 of Table 2.

In general, the costs of maintaining the administrative apparatus of communities range from 19.9 % to 51.2 % in the amount of their own income, which is shown in column 3 of Table 2. On the whole, salary expenses range from 71.0 % to 88.2 % of the total expenses of the general fund (shown in column 4 of Table 2).

Taking into account the absence of powerful communal enterprises in the agricultural communities of the Luhansk region, this percentage practically reflects the costs of paying the labor of the TC administrative apparatus as part of the budget.

The lack of correlation between the values of similar characteristics presented in columns 2, 3 and 4 confirms their failure to unambiguously reflect the financial and economic state of the TC. The existing trend of decreasing the value of this indicator per inhabitant depending on the size of the community, which is shown in the diagram in Fig. 3, can serve as a confirmation of the unreasonableness of the costs of managing the TC.

The diagram in Fig. 3 reflects a significant degree of selfishness of the employees of the TC administrative apparatus, who do not disdain even common sense when establishing the staff and the level of their payment.

Plans and current actual expenses confirm the upward trend in the salaries of the management personnel of many TCs, which is already causing justified indignation

among the residents of the communities.

Table 2

**Expenses for the maintenance of the administrative apparatus (AA)
of territorial communities**

Territorial communities: settlement (s), rural (r)	Annual expenses for the maintenance of AA per 1 inhabitant, UAH	The ratio of expenses for the maintenance of AA with the amount of own income, %	The share of the amount of wages in the expenses of the general fund, %
Markivka (s)	568.3	32.1	76.0
Bilovodsk (s)	705.9	40.0	71.0
Novopskov (s)	793.2	22.0	78.5
Chmyrivka (r)	888.1	51.2	78.2
Bilokurakyne (s)	893.4	24.9	79.4
Krasnorichenske (s)	908.6	42.0	75.1
Pidhorivka* (r)	982.7	48.8	82.7
Krasna Talivka* (r)	1004.0	36.9	72.6
Troitske (s)	1084.1	19.9	79.8
Vesela** (r)	1190.7	28.9	83.9
Shulhynka (r)	1215.5	40.7	85.3
Velyka Chernihivka* (r)	1280.4	43.5	80.6
Nyzhnia Duvanka (s)	1425.1	36.5	75.7
Lozno-Oleksandrivka (s)	1703.4	46.6	82.1
Pryvillia* (r)	2537.5	48.3	84.7
Kolomyichykha (r)	2582.5	42.4	75.1
Kalmykivka* (r)	2636.5	44.8	88.2

Note. **The TC was liquidated in accordance with the long-term plan for the formation of territorial communities of the Luhansk region approved by the Cabinet of Ministers of Ukraine on April 29, 2020.

Source: calculated by the authors based on [37].

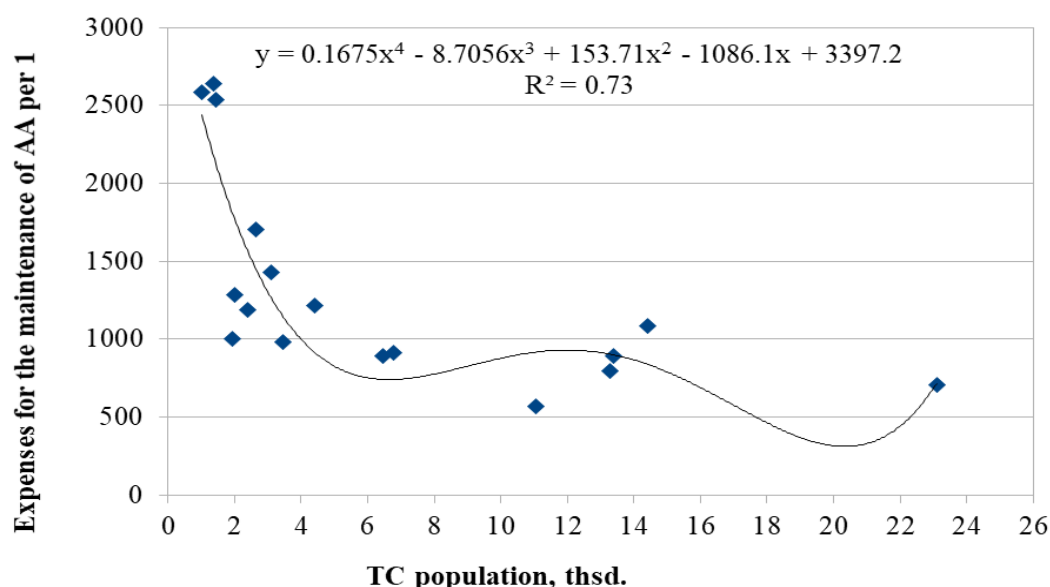


Fig. 3. Tendency to reduce unit costs for the maintenance of the administrative apparatus (AA) of communities, depending on the number of their inhabitants

Source: calculated by the authors based on [37].

For example, this happens in the Shchastia TC of the Luhansk region. Public activists received an official response to the payment of wages to the leaders of the Civil Military Administration (CMA) of the Shchastia community. It has been established that such payments are many times higher than not only the wages of ordinary workers, but also the average wage in Ukraine (this is demonstrated by the data in Table 3, built on the basis of the official response of the CMA of the Shchastia city TC to requests from activists [38]).

Table 3

**Expenses for maintenance of the administrative apparatus of the Shchastia city
TC of the Luhansk region**

Position	Pay in 2021, UAH		
	January	February	March
1. CMA Chairman	45036	45036	–
2. Vice Chairman	49850	55883	36683
3. Deputy Chairman for Public Relations	47740	54414	35696
4. Chief accountant	26371	29240	–
5. Head of the general department	28088	30446	21667
6. Head of CAS department	23674	25520	18815
7. Head of the legal department	27048	32215	22821

Source: based on [38].

Disproportionately high payments for the remuneration of the administrative apparatus include bonuses and allowances of up to 20 thousand UAH to the monthly salaries of employees, which, according to the staffing table, amount to about 9 thousand UAH. The total monthly payment fund for management personnel numbering 113 people, according to regular salaries, is 1 million 10 thousand UAH. [38], which is about 1500 UAH per one inhabitant of the community in year. This corresponds to the average parameters presented in column 2 of Table 2.

Already at the time of planning the budgets of certain communities for 2021, a trend was revealed towards a significant increase in the level of remuneration of the leadership of the communities, which significantly reduces the amount of funds that can be directly directed to the development of communities and improving the standard of living of ordinary residents.

At the same time, the expenses of the general fund of the budgets of the communities (given in column 4 of Table 2) increase with the increase in the area of their territory, as shown by the diagram in Fig. 4.

This trend is explained by the fact that the maintenance of land requires certain costs, which, as a rule, are the greater, the larger the area of the community.

Community capital expenses. It seems that the indicators of capital expenses of communities most fully reflect the state of their socio-economic development. According to the reported data, the amount of capital expenses per inhabitant of the communities fluctuates within quite significant limits: from 22 to 5600 UAH per year, which has its own explanation.

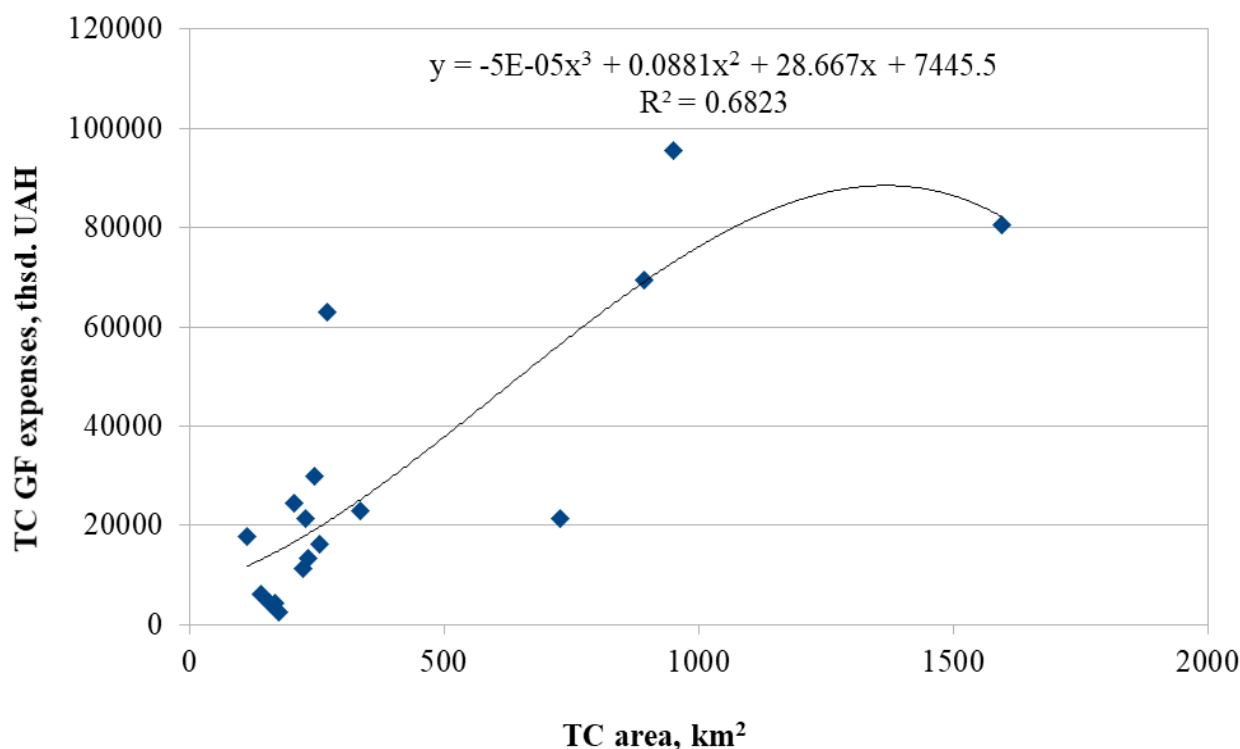


Fig. 4. Growth trend in expenses of the general fund of the community budget, thousand UAH from the area of its territory, km²

Source: calculated by the authors based on [37].

It is to be expected that capital expenses cannot be evenly distributed throughout the communes. The diagram in Fig. 5 shows that specific capital costs per inhabitant tend to decrease as the TC territory increases, also per capita (data are given in column 5 of Table 4). From this it follows, firstly, that the tasks of increasing capital costs should be planned taking into account this limitation. And secondly, when increasing capital expenses, it is necessary to plan an increase in the economic activity of the population, which can be assessed by a number of indicators – revenues to the community budget from land payments, a single tax, personal income tax, etc.

Table 4

Capital expenses and receipt of payment for land and single tax to the budgets of the territorial communities of the Luhansk region

Territorial community (rural, settlement)	Capital expenses per 1 inhabitant, UAH	Land payment receipt:		Single tax receipt:		Community area per 1 inhabitant, ha
		General, thousand UAH	Per inhabitant, UAH	General, thousand UAH	Per inhabitant, UAH	
1	2	3	4	5	6	7
Lozno-Oleksandrivka	5652.4	1688	639	3192	1200	9.70
Novopskov	2924.6	2012	151	7745	582	2.04
Bilovodsk	2593.9	8104	350	21214	918	6.91
Chmyrivka	1272.6	714	110	4985	770	3.18

Continuation of Table 4

1	2	3	4	5	6	7
Troitske	896.5	5256	364	18295	1268	6.59
Nyzhnia Duvanka	740.3	830	267	3924	1265	7.32
Krasnorichenske	619.5	395	58	3955	583	3.61
Vesela	575.0	2546	190	15360	1146	6.66
Markivka	487.8	392	165	3160	1327	9.83
Pryvillia	444.0	1574	142	10691	965	6.58
Kalmykivka	346.1	657	453	3457	2384	15.31
Shulhynka	330.7	251	185	2286	1680	12.45
Kolomyichykha	154.1	1580	357	4402	995	7.60
Pidhorivka	70.9	410	402	2284	2239	13.72
Velyka	52.3	185	55	2331	685	3.35
Chernihivka	22.5	274	137	2124	1062	7.90

Source: calculated by the authors based on [37].

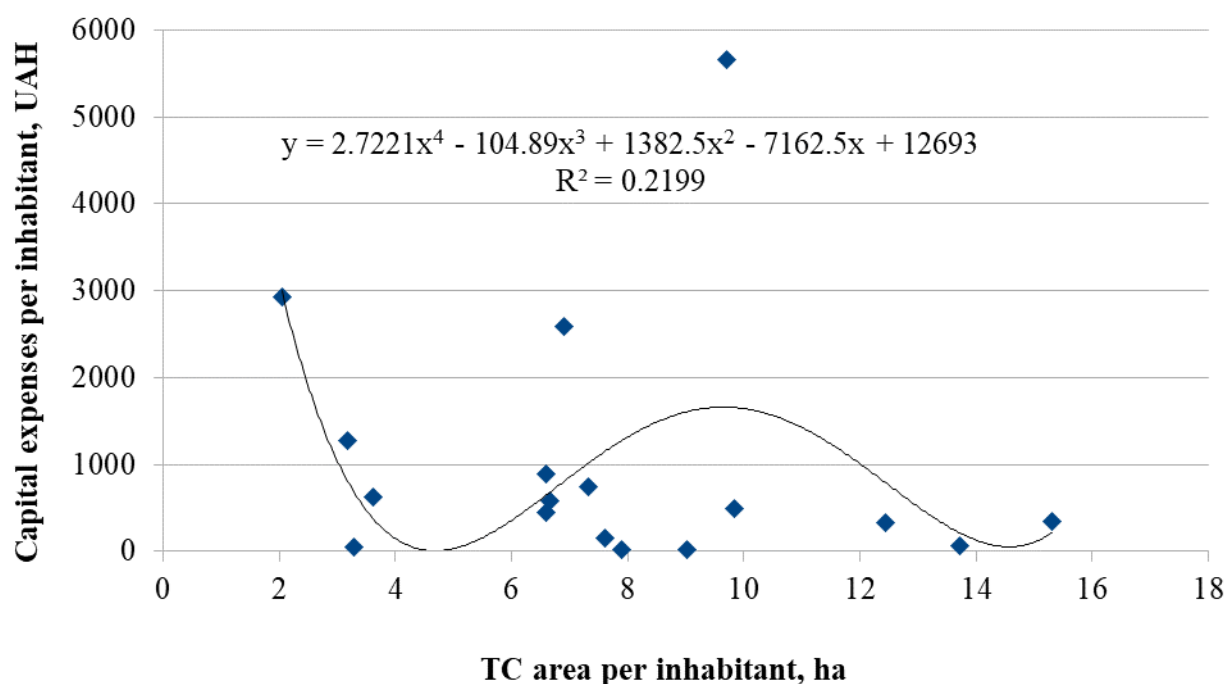


Fig. 5. The trend of decreasing specific capital costs, UAH per year per inhabitant with an increase in the area of the community, ha

Source: calculated by the authors based on [37].

The area of the community. For rural and settlement TCs of the agricultural direction of activity, a positive effect of the area of the territory per one inhabitant of the community should be expected. Shown in Fig. 6 diagram of the growth of single tax revenues per inhabitant of the TC (from column 6 of Table 4) depending on the area of the territory of the community per 1 inhabitant clearly demonstrates that the area of land is owned by the community, being a factor influencing the decrease in expense indicators (shown in Fig. 3 and Fig. 4), at the same time is a factor in the growth of the economic activity of society, which must be taken into account when determining the points and scenarios for its development.

It is obvious that the indicators of similar communities of agricultural activity in other regions can serve as benchmarks for the development of territorial communities of a cluster of rural and settlement territorial communities. For comparison, let's present in Table 5 the data relative to the level of individual indicators of territorial communities in the country as a whole [35] in comparison with the corresponding results of the considered cluster of communities in the Luhansk region.

A generalization of the analysis of the set of institutional, economic and natural-climatic issues of the local self-government reform allow to single out their specific blocks, confirming the systemic nature of this reform (but they, as a rule, are ignored by the authorities).

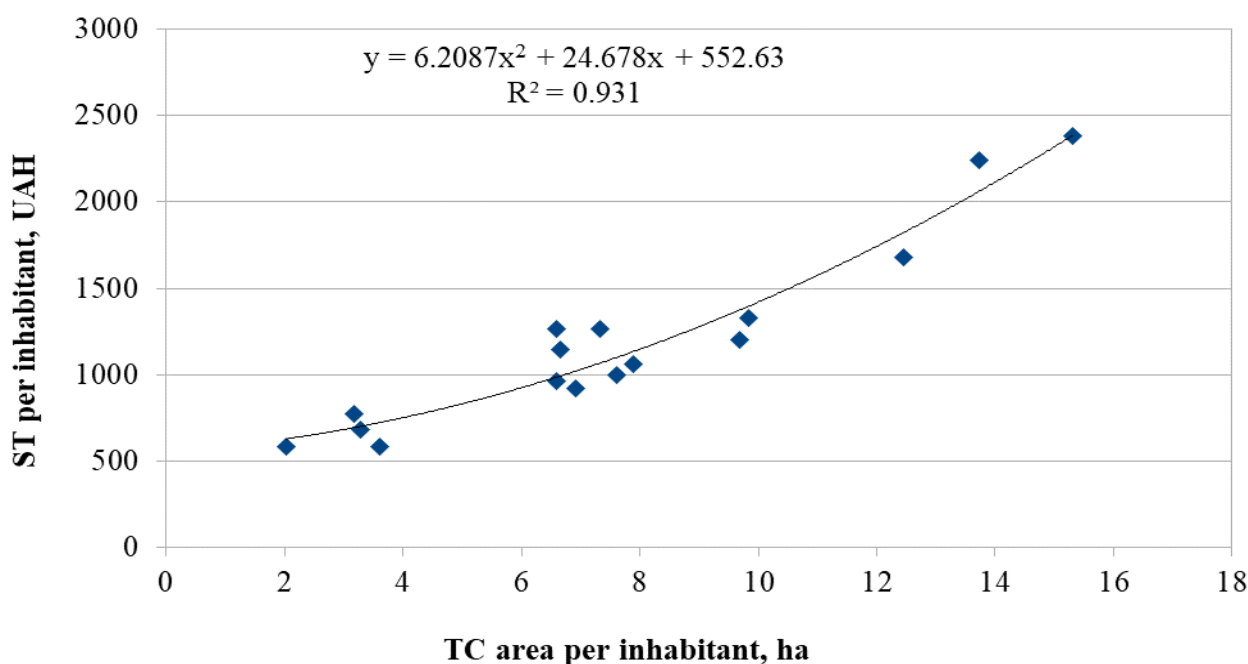


Fig. 6. Tendency to increase the deduction of the single tax (ST) to the budgets of communities, UAH per 1 TC inhabitant with an increase in the area of the community per 1 inhabitant, ha

Source: calculated by the authors based on [37].

Firstly. The relevance of the problem of land quality is ignored, which will act as a limiting factor in the development of entrepreneurship in the countryside, hence ensuring the competitiveness of the UTC (it is necessary to use the achievements of scientists from the Kharkiv agrarian school in the field of protection and evaluation of agricultural land [39; 40]).

Secondly. The influence of agricultural holdings on the life of the modern village and on the TC functioning is underestimated. The reservation of scientists that agricultural holdings have both positive and negative features is confirmed [41; 13]. In order to minimize the negative features, it is necessary to introduce the practice of public-private cooperation of agricultural holdings with the active involvement of UTCs in it.

Thirdly. Against the background of a certain aggravation of interethnic problems in certain regions (Zakarpattia and Odesa region), it is necessary to take into account

the peculiarities of national business cultures and religious confessions of national minorities in a number of regions. Therefore, at the national and regional levels (including in the Luhansk region), it is advisable to use the relevant developments in this area as well [42; 43].

Fourth. It makes sense to work out measures to ensure the activities of the UTCs of the Luhansk and Donetsk regions, taking into account the prospect of creating a free economic zone in the territories of these regions [44; 45] and developing scenarios for the reintegration of temporarily uncontrolled territories into the legal and economic field of Ukraine.

Table 5

Indicators of activity of territorial communities of Luhansk region compared to community data in Ukraine

Indicator	Value	Ukraine		Luhansk region TC		
		TC number	%	TC number	%	Evaluation
1. General fund of budget revenues, mln UAH	Less than 20	74	5.1	5	29	Significantly less than the national average
	20–50	451	31.4	7	41	
	50–100	401	27.9	1	6	
	100–200	314	21.8	3	18	
	More 200	198	13.8	1	6	
	Average – 186.5	–	–	61.4	–	
2. Share of own income from receipts to the general fund), %	Less than 10	57	4.0	–	–	Significantly above the national average
	10–20	705	49.0	–	–	
	20–40	547	38.0	5	29	
	More 40	129	9.0	12	71	
	Average – 20.5	–	–	50	–	
3. Receipt of a single tax per capita (for 2020), UAH	Less than 200	46	3.2	–	–	Significantly above the national average
	200–500	351	24.4	–	–	
	500–1000	759	52.8	7	41	
	More 1000	282	19.6	10	59	
	Average – 738.3	–	–	1121	–	
4. Receipt of payments for land per inhabitant (for 2020), UAH	Less than 200	113	7.9	8	50	Significantly less than the national average
	200–500	453	31.5	7	44	
	500–1000	531	36.9	1	6	
	More 1000	341	23.7	–	–	
	Average – 835.8	–	–	251	–	
5. The share of expenses on remuneration of AA from the revenue side of the budget of the general fund, %	Less than 10	67	4.7	–	–	Significantly above the national average
	10–20	419	29.1	–	–	
	20–30	797	55.4	4	24	
	More 30	155	10.8	13	76	
	Average – 26	–	–	38.1	–	

Source: calculated by the authors based on [37].

Conclusions based on the results of the study.

1. In the resource provision of the communities of the Luhansk region, which is typical for Ukraine as a whole, there is a significant differentiation. The search for points and scenarios for the TC development is becoming increasingly important. The

rationale for the development directions of each TC should take into account the characteristics of a particular cluster of communities with similar socio-economic and climatic conditions.

2. When determining planned indicators for each TC, it is necessary to take into account objective trends in variability and limitations on the level of indicators depending on the characteristics of the community (primarily, its size and area).

3. In view of the impossibility of determining the results of the company's activities by a single integral indicator, conclusions regarding the level of economic efficiency of its functioning and development should be based on several indicators that are relevant for the communities of this cluster. First of all, these are: the amount of income and expenses of the general fund of community budgets, own incomes, the structure of community expenses in the areas of financing current activities and development, capital expenses of communities (preferring specific indicators of income and expense per inhabitant).

The presented results of the study of the performance indicators of rural and settlement communities of the Luhansk region allow to formulate the following points of their development, relevant for most rural and settlement communities of the eastern regions of Ukraine with similar climatic conditions:

1) the maximum involvement of available land resources in production processes, as a guaranteed source of increasing revenues to local budgets of a single tax (according to Fig. 6), taking into account, in particular, the lag in terms of payment for land of the communities of the Luhansk region from the national average (according to paragraph 4 Table 5);

2) achieving an outpacing of the rates of receipts of payments and taxes from the use of land resources of the growth rates of expenses of the general fund of the community budget per unit of its area according to Fig. 4, which would form the financial resources for investing in the development of the community;

3) diversifying the development of entrepreneurship with the spread of "alternative non-agricultural" types of entrepreneurship in rural areas as a source of additional own revenues to the community budget, using the advantage of the Luhansk region TC in this indicator over the average data for the country (according to paragraph 2 of Table 5);

4) ensuring the growth of the benefits of the volume of revenues for the above paragraphs 1), 2), 3) over the costs of maintaining the administrative apparatus of the TC (which in the Luhansk region TC are higher than the average for the country according to paragraph 5 of Table 5), as a source of increasing investment in development communities.

The prospects for further study of the problem are:

- in improving the economic and mathematical tools for analyzing the available empirical material with the determination of the correlation between the identified factors and indicators of the socio-economic development of communities;

- in the development of practices for the practical implementation of the program-target method for the development of rural and settlement communities.

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