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POLISH AND UKRAINIAN LOCAL SELF-GOVERNMENT REFORMS (1998 – 2020): HISTORICAL AND COMPARATIVE ANALYSIS

Abstact. The purpose of the article is a comparative analysis of the Polish and Ukrainian reforms of local self-government and sinlingling out the most significant European practices useful for Ukraine. The research methodology is based on the principles of systematicity, dialectics, reliability, a concrete and historical approach, logic. General scientific methods of analysis and synthesis, comparative, structural and functional, generalization, special methods of interview and content analysis have been used. The scientific novelty consists in the analysis of development peculiarities of local self-government bodies of the Republic of Poland in comparison with the Ukrainian realities, and the most relevant European practices for modern Ukraine have been suggested, which must be taken into account when establishing self-governing institutions under the conditions of power decentralization. **The Conclusion**. The structure and conceptual approaches in the organization of local self-government of the Republic of Poland have been studied, and information on self-government various branches operating in this country has been collected by means of interview and observation methods; it has been clarified how self-government branches became the most important provider of public services for their citizens, an important partner of international investments. It has been confirmed that the Polish commune truly became a school of democratic governance and contributed to development of civil society structures. The foundations of a close cooperation between the soltys administration of Grobniki village, Glubszyce gmina and Nekhvoroshchanska community of Poltava region of Ukraine have been laid.

The achievements and problems accompanying the reboot of local government in Ukraine during decentralization have been outlined. Chief focus is on the possibility of introducing certain elements of the Polish experience into a domestic practice of self-governing institutions in order to increase efficiency of their functioning. In particular, it is about ensuring a full autonomous control by self-governing bodies over the sources of their own revenues and having the right to make decisions regarding their distribution, application of equalization principle of local budgets, creation of joint firms, associations with entities that carry out their activities within the framework of self-governing territories, involvement of population in local affairs management, election of officials at all levels of local self-government and, first of all, in the Ukrainian starosty districts, that are part of territorial communities, establishment of mutually beneficial partnership cooperation with international and domestic investors.

The European choice of Ukraine, which has gone through certain historical stages of democratization and formation of a civil society, contributes to realization of such tasks. It is the European choice that provides various opportunities for improving activities of local self-government bodies, their interaction with power structures at all levels of management and population, establishing constructive cooperation and dialogue with all interested institutions. That is why, the Polish model of a local government organization, which is built on the principles of subsidiarity, deconcentration, consensus, combining efforts of the state and self-governing units, effective legislative and legal regulation, deserves analysis and study. After all, a positive balance of transformations and changes that took place in this country really deserves not only a chief focus, but also implementation expediency in the Ukrainian practice, which gives reason to look at a further development and improvement of national self-government with optimism.

Key words: Ukraine, the Republic of Poland, soltys administration, gmina, county, voivodship, decentralization, local self-government, subsidiarity, the Polish model, European integration.

ПОЛЬСЬКА Й УКРАЇНСЬКА РЕФОРМИ МІСЦЕВОГО САМОВРЯДУВАННЯ (1998 – 2020): ІСТОРИКО-ПОРІВНЯЛЬНИЙ АНАЛІЗ

Анотація. Метою дослідження є порівняльний аналіз польської й української реформ місцевого самоврядування та виокремлення найвагоміших, корисних для України, європейських практик. Методологія дослідження грунтується на принципах системності, діалектики, достовірності, конкретно-історичного підходу, логічності. Використано загальнонаукові методи аналізу і синтезу, порівняльний, структурно-функціональний, узагальнення, а також спеціальні – метод інтерв'ю і контент-аналізу. Наукова новизна полягає в аналізі особливостей розвитку органів місцевого самоврядування Республіки Польща у порівнянні з українськими реаліями та запропоновано найактуальніші для сучасної України європейські практики, які треба неодмінно врахувати, вибудовуючи самоврядні інституції в умовах децентралізації влади. **Висновки.** Досліджено структуру й концептуальні підходи в організації місцевого самоврядування Республіки Польща і методами інтерв'ю та спостереження зібрано інформацію про функціонування різних ланок самоврядування в цій країні; з'ясовано, як вони стали найважливішим постачальником публічних послуг для своїх громадян, важливим партнером міжнародних інвестицій. Підтверджено, що польська гміна по-справжньому стала школою демократичного управління та сприяла розвитку структур громадянського суспільства. Закладено підвалини тісної співпраці між солтиством с. Гробнікі, гміною м. Глубчіце і Нехворощанською громадою Полтавської області України.

Окреслено здобутки і проблеми, що супроводжували перезавантаження місцевої влади в Україні у ході децентралізації. Акцентується увага на можливості впровадження окремих елементів польського досвіду у вітчизняну практику самоврядних інституцій з метою підвищення ефективності їхнього функціонування. Зокрема, йдеться про забезпечення повного автономного контролю з боку органів самоврядування над джерелами власних надходжень та володіння правом ухвалювати рішення щодо їхнього розподілу, застосування принципу вирівнювання місцевих бюджетів, створення спільних фірм, об'єднань із суб'єктами, що здійснюють свою діяльність у рамках самоврядних територій, залучення населення до управління місцевими справами, виборність посадових осіб на всіх рівнях місцевого самоврядування і насамперед в українських старостинських округах, що входять до територіальних громад, налагодження взаємовигідного партнерського співробітництва з міжнародними і вітчизняними інвесторами.

Реалізації таких завдань сприяє європейський вибір нашої країни, яка пройшла певні історичні етапи демократизації і формування громадянського суспільства. Саме європейський вибір надає ишрокі можливості для поліпшення діяльності органів місцевого самоврядування, їхньої взаємодії із владними структурами на всіх рівнях управління і населенням, налагодження конструктивного співробітництва та діалогу із усіма зацікавленими інституціями. Саме тому заслуговує уваги польська модель організації місцевої влади, вибудована на засадах субсидіарності, деконцентрації, консенсусу, об'єднанні зусиль держави і самоврядних одиниць, ефективному законодавчо-правовому регулюванні. Адже позитивний баланс перетворень і змін, що створився у цій країні дійсно заслуговує не тільки особливої уваги, але й доцільності впровадження в українську практику, що дає підстави з оптимізмом дивитися на подальший розвиток та вдосконалення вітчизняного самоврядування.

Ключові слова: Україна, Республіка Польща, солтиство, гміна, повіт, воєводство, децентралізація, місцеве самоврядування, субсидіарність, польська модель, європейська інтеграція.

The Problem Statement. Decentralization of power in Ukraine with an emphasis on a greater subsidiarity and the idea of "a state for citizens" have become the most visible of all reforms, which directs the domestic management system to European standards and values. At a local level a key innovation of changes was the creation of a basic link of an administrative and territorial system – a territorial community, which received important political and legal levers for solving local issues, opportunity to improve the standard of living of residents in each village, settlement, district, region, strengthened its position in the general system of the country's management. In their reports scholars of the Club of Rome, domestic and other foreign researchers drew attention to the need for institutional changes in Ukraine based on decentralization and local electability (Horbatenko, 2012).

The Analysis of Research and Publications. The issues of a local self-government system functioning in Poland and Ukraine are the subject of a thorough research by the Polish and Ukrainian scholars. In particular, these issues are reflected in the works of such Polish researchers as M. Vuichik and M. Hrabets (Vuichik & Hrabets, 2000), Ja. Hontiazh (Hontsiazh, 2001), L. Koliarska-Bobynska (Koliarska-Bobynska, 2000). The authors essentially analyzed the main directions of the Polish model of a local self-government formation.

In their research, the Ukrainian scholars analyzed the principles of organization and functioning of local self-government institutions in the countries of the world in the context of their implementation in Ukraine. In particular, there should be mentioned the publications of I. Lopushynskyi, (Lopushynskyi, 2019), V. Malynovskyi (Malynovskyi, 2016), A. Matviyenko (Matviyenko, 2015), L. Olenkovska (Olenkovska, 2015). In particular, the scholars analyze the processes of a local self-government formation in the context of decentralization policy. In the articles of L. Doskich (Doskich, 2022), I. Monolatiy and S. Derevianko (Monolatiy & Derevianko, 2022) a comparative analysis of certain aspects of local self-government development in Poland and Ukraine was done.

The issues of a local self-government system development in the context of general processes of the political system democratization in Ukraine are analyzed in the publications of S. Kropp and O. Osland (Kropp & Osland, 2022), J. Holm-Hansen and S. Kropp (Holm-Hansen & Kropp, 2022), P. Fedorchenko-Kutuyev, I. Pyholenko, and A. Khomiak (Fedorchenko-Kutuyev, Pyholenko & Khomiak, 2023).

The Results of the Research. From the very beginning of Ukraine's independence declaration, the task of forming an effective and efficient system of local government arose quite objectively. Its solution was significantly influenced by a regional diversity, which "was a predominant feature of the Ukrainian state and national construction, which had serious consequences for national unity and political stability. Ukraine was called "the state of regions" because of differences among its territorial structures" (Kropp & Osland, 2022, p. 3). In order to coordinate interregional relations, the issue of applying a federal territorial system was even considered for some time. But it was quite logical to conclude that "federalization can lead to dismemberment of Ukraine or at least to undue influence by neighbouring states" (Holm-Hansen & Kropp, 2022, p. 34). Therefore, the policy in this area was aimed at granting the largest possible powers to local self-government bodies, but within the framework of a unitary state.

At the current stage of our country development, we strongly believe that one of the successful Ukrainian reforms can be considered the power decentralization reform, which actually began in Ukraine in 2015 and significantly changed the relations between the centre and the regions, of course, except for depriving heads of starosty districts to be elected, who are appointed by mayors of cities and towns (TH), since these districts replenish urban territorial communities. Depriving them of their eligibility destroyed local initiatives, heads are not responsible for the standard of living in their starosty districts and do not affect improvement of the standard of living significantly. They cease to be initiators of changes, because they are no longer accountable to their residents.

Despite this significant shortcoming of the Ukrainian reform, it was based on *the conceptual* principles of the European Charter of Local Self-Government, in particular, the principle of subsidiarity, the essence of which is that decisions should be made at the level as close as possible to a community, and the principle of a territorial equality, which ensures justice for citizens, regardless of their location residence (European Charter of Local Self-Government). It was these principles and the idea of "a state for citizens" that became the leitmotif of a domestic local government reboot, which directed management system towards European standards and values.

In Ukraine local self-government reforms were primarily "aimed at weakening regional influence by transferring more powers to a local level of government". First of all, they "were focused on stimulating a voluntary merger of small and rural local communities into stronger "united territorial communities" (OTH). In order to establish itself as a basic unit of territorial self-government, the OTH has direct budgetary relations with a central government, bypassing all administrative levels of a region (oblast) and district". "In addition, the reforms are aimed at subordinating administrative apparatus to elected bodies at the local and regional levels" (Holm-Hansen & Kropp, 2022, p. 36).

It should be noted that the phenomenon of local self-government is that it is one of the social institutions that is at the closest level to people, and which, with a proper organization, is able to adequately satisfy the needs and interests of various sections of local population.

In Ukraine reforming the entire structure of local government also involves democratization of the state power organization and political system in general. Such a task is actualized in the light

of the post-war transformation of Ukraine. They are, in particular, related to the strengthening of "the state capacity with a simultaneous development of democratic institutions and practices" (Fedorchenko-Kutuyev, Pyholenko & Khomiak, 2023, p. 157) and development of "a strong and effective state capable of initiating a project of systematic modernization of the Ukrainian society" (Fedorchenko-Kutuyev, Pyholenko & Khomiak, 2023, p. 159). An important aspect of such a policy is to ensure "participatory democracy, strong democracy, practices of direct democracy. Moreover, starting not from top to bottom – from the national level and further down, but on the contrary starting from the bottom, for example from local referenda. In this context, it is appropriate to mention the decentralization reform, which is an example of transition to such democratic local practices" (Fedorchenko-Kutuyev, Pyholenko & Khomiak, 2023, p. 159). Implementation of direct democracy and participatory democracy mechanisms is an essential prerequisite for building a truly democratic system of a local self-government.

Realization of such a goal is aimed at solving another important task of the political development of Ukraine, which is related to its regional differences. For a long time, the Ukrainian society was dominated by local identities. Instead, the national identity principles were not formed. Moreover, such a state carried with it rather threatening trends "In recent decades, in Ukraine, local identities rather have not found a place in the national narrative, causing suspicion as an option for finding opportunities to push various kinds of separatist sentiments into a public space" (Dovhopolova, 2022, p. 30). Therefore, defining the national identity principles is an important task. "Further civilizational development of Ukraine requires not only protection of national independence and state sovereignty and restoration of state territorial integrity, but also realization of national interests and achievement of a political stability and national unity on the basis of a positive collective identity of Ukraine's citizens" (Averianova & Voropaieva, 2020, p. 46). Under the conditions of granting and guaranteeing broad self-governing rights to territories and territorial communities by the state, citizens feel a stronger sense of their belonging to a single national community.

At the same time, new challenges of wartime objectively motivate the need to create a self-government model for a more constructive interaction of local self-government units with all levels of government in the state. It is this factor that motivates the need to study management at the local level in the countries of the European Union in order to adapt its individual elements to domestic practice. In particular, organization and study of a local administration in the Republic of Poland, which has proven its effectiveness in practice and can be useful for modern Ukraine in many ways, deserves attention.

It should be noted that at the end of the 1980s and the beginning of the 1990s, significant events took place in the Republic of Poland, which covered all levels of an economic and social life. First of all, the citizens of Poland felt a real political freedom and opportunity for the development of a political activity. This was manifested owing to the elections to the Sejm and the Senate on July 4, 1989. **For the first time** in practice, this country was able to form a new government and start implementing the programme of transformation to a market economy. In the economy, the process of "shock therapy" took place, which was accompanied by a strict regulation of all types of economic activity and introduction into practice of strict rules of discipline regarding the use of public funds in the system of public finances. The Polish economy managed to stabilize and, since 1992, the economy has been on the path of a steady growth. At the same time, the issues of providing targeted social assistance, diversification of forms of a social care and assistance, health care and pension system were put on the agenda (Hontsiazh, 2001, pp. 7–14, 12).

Such a difficult situation motivated the Polish government officials to the need to reform public administration in general, so that powerful state institutions become more democratic, more public and closer to the needs of the population. In addition, new economic, political and social structures objectively demanded a different from previous system of state administration, new sources of legitimation and new approaches to management. In general, this required a change in the entire bureaucratic political structure. In this process not the least role was played by a public opinion, which stimulated rather radical changes in the state apparatus and increased prestige and image of executive authorities. It is significant that all transformations and modernizations in this country took place in accordance with the key guidelines of the European Charter of Local Self-Government (Yevropeiska khartiia mistsevoho samovriaduvannia).

In fact, the current administrative and territorial division of Poland has not changed since 1999 after the administrative reform, when a three-level system of territorial division was established: gmina (commune) – county – voivodeship.

In Poland the first step on the way to democracy was creation of an independent basic level of territorial organization of the country – gmina – the lowest link in the country's self-government system. Giving it a real power was the main strategic result of the public administration reform in Poland. Let's pay tribute to the Polish state, which not only supported this idea at the legislative level, but also demonstrated the ability to self-restraint (Shapoval, 2018, pp. 57–59). As evidenced by more than 30 years of practice, this level of management became a fairly successful provider of public services to the population and the main partner in solving all current affairs of local residents. In fact, gmina became a kind of school of democratic governance, an effective institution of a civil society, which was endowed with sufficient power attributes to provide population with all the necessary needs and satisfy their vital interests. By the way, according to the UPLAN network and the publication "European Dialogue" in 2023, 2,477 gminas were functioning in Poland: 1,498 rural, 677 urban-rural, 302 urban, with a total number of 979 cities (Orhanizatsiia mistsevoho samovriaduvannia respubliky Polshcha).

It should be noted that gmina, as the smallest (basic) unit, can be rural, urban rural (may include 1 city and several villages) or urban, but regardless of status, it unites at least 5,000 residents. The auxiliary unit of gminas in rural areas is soltys administrations (soltys is a head of a village).

On October 1, 2022, Poltava State Agrarian University started implementing the project of the European Union – the Erasmus+ Programme of Jean Monet "Participation of Citizens and Social Dialogue as Key Factors in Development of Sustainable Territorial Communities: EU Best Practices for Ukraine" by representatives of the Department of Humanitarian and Social Disciplines, Professors A. Nekriach and T. Sharavara. Using the interview method, it was possible to study in detail the principles of the work of soltys administrations and compare them with functioning of starosta districts in Ukraine. In particular, it was possible to work with Mr. Pavel Buček, the soltys of Grobniki village (Grobniki – the Polish the name originates from the 15th century, the settlement was founded by the Maltese Knights of the Holy Sepulchre, Hlubčice Commune, Opole Voivodeship), and it contributed to the conclusion of an agreement on cooperation between this soltys administration and Nekhvoroshchanska Community of Poltava Region (Nekhvoroshchanska terytorialna hromada, 2023). There was the meeting with the mayor of the town of Głubszyce, Mr. Adam Krupa, who also shared his experience in solving local self-government issues and noted that citizens had access to him and the town hall throughout the working day without any obstacles, even despite the state of the coronavirus pandemic. Unlike the town halls of our Ukrainian cities, where access to a mayor and city council is not widely available until now. Although as of today it is possible to complain about the need to maintain a certain level of security in connection with the martial law, the situation is fundamentally the same.

Therefore, Mr. Pavel Buček noted that decisions were made in Polish villages by village assemblies, and the representative of the executive power is a soltys, a head of a village community. This position is elective, unlike in Ukraine, because our leaders of starosty districts are appointed, and this in no way contributes to their activity in the interests of solving problems at the local level. A soltys is assisted by the council, which is also elected by villagers. There are no elected bodies at the level of starosty districts in Ukraine. Comparing the level of organization of a local life in Ukraine and Poland, we came to the conclusion that the majority of problems are absolutely similar at the local level. Softys also lacks funds for maintenance of understaffed schools, kindergartens, repair of local roads, arrangement of recreation areas and observance of barrier-free access for citizens with special needs, etc. However, they actively attract EU grant funds to solve these issues and receive a significant support and assistance by the saltys council (an analogue of the former Ukrainian village council), whose members work tirelessly to obtain grant investments. And this assistance, in turn, gives not only a qualitatively higher standard of living of a rural population, but also a higher level of capitalization of lands on which villages are located, leads to an increase in the value of real estate, makes the territory attractive for economic investments.

It should be noted that, in addition to the Constitution, the work of gmina is also affected by the Law "On Commune Self-Government", adopted in March of 1990 (Zakon Polshchi "Pro hminne samovriaduvannia"). The key principle is subsidiarity, according to which all functions and objectives of local importance are assigned to the sphere of authority of gmina and its bodies. Gmina performs public tasks on its own behalf and under its own responsibility (Zakon Polshchi "Pro hminne samovriaduvannia", stattia 2). We also note that "satisfaction of the common needs of the public is assigned to gmina's own tasks" (Zakon Polshchi "Pro hminne samovriaduvannia", stattia 7). The fulfillment of tasks by gmina is based on the principle of independence, which is provided by the revenues that it can dispose of to cover its expenses. According to the legislation provisions on financing of gmina, revenues are divided into mandatory and non-mandatory. The analysis of local budgets of individual gminas and structure of incomes proves that independence is one of their features, especially considering that in Poland the main principle of local self-government bodies organization is separation of local self-government from the state - independent individual self-government budgets function alongside the state budget. Based on this fact, it is possible to formulate such conclusions that financial resources greatly influence the implementation of tasks and provision of high-quality services. Thus, the more residents, the potentially richer gmina is, the more real estate in the hands of individuals and legal entities - the greater gmina's income, the more profitable companies are located on its territory, the greater gmina's potential income, the more active small trade and services for the population, the better income for the benefit of gmina. Therefore, the heads of gminas encourage legal entities and individuals to invest in gmina in every possible way. Therefore, investment attractiveness is given a key importance and it is no accident that gminas invest in road infrastructure, water pipes, sewage networks, telecommunication networks, sewage treatment, etc. In the context of the above mentioned, it is noteworthy that the level of investment in infrastructure is the basis for determining the best and most attractive gminas in Poland.

It is important to emphasize that every citizen of gmina becomes its member, regardless of whether he takes an active part in development of gminas, and as a result, a situation arises when an individual cannot refuse to be a member of a self-governing community, and on the other hand, a community is not entitled exclude it from its composition. The analysis of gmina powers gives grounds for asserting that they cover the totality of all public affairs of local importance, which, according to the legislation, are not assigned to the competence of other bodies. According to the Law on Municipal Self-Government, powers are divided into own and delegated. Let's outline some of them, which are attributed to their own powers. In particular, this is maintenance of order in a relevant territory, functioning of local economy, environmental protection, functioning of municipal roads, communal services, trade, organization of public order, health protection, social assistance to residents, housing construction, organization of work of preschool and secondary education institutions, institutions culture, public order, establishment of guarantees of social, medical and legal security.

As for the delegated powers, they are transferred to gminas from government administration competence with a simultaneous delegation of financial funds in the amount necessary to fulfill the tasks assigned to gminas. The bodies entrusted with powers include: a gmina council and a board, as an executive body. The latter performs its functions with the help of a gmina institution. A head is a viyt, if gmina is rural, or a burgomaster, if it is an urban gmina, who is a head of a gmina institution employees and heads of organizational units. It should be noted that a head of the executive body of an auxiliary unit (soltys administration) can participate in the work of gmina without the right to participate in voting. Control implementation over gmina activities is performed by the Prime Minister and the Voivode, and budget issues are handled by the regional accounting chamber. By the way, if the control concerns gmina's own powers, then the scope of supervision is limited to checking whether the decision of gmina bodies is consistent with the current legislation (a criterion of legality), as for delegated powers, the fundamental criterion is expediency, thoroughness and economy. In case of significant violations of the law, the decisions of the gmina council body may be declared invalid. In case of repeated recorded violations, the Sejm, in accordance with Article 96 of the Law on Gmina, upon the submission of the Prime Minister, may decide to dissolve gmina council (Zakon Polshchi "Pro hminne samovriaduvannia").

The board of gmina is also subject to specific sanctions for improper performance of its functions. Thus, *in accordance with Article 97, Law on Gmina,* at the voivode's suggestion to the Prime Minister, this body can be dissolved and a board of commissioners founded established (Zakon Polshchi "Pro hminne samovriaduvannia").

As for performing powers, gmina organizes them in different ways. The main principle is that these services should be provided by individual entities that specialize in one or another field. Gminas have the right to establish target unions to jointly solve problems of providing public services, retaining control over firms. At the gmina commune level, there is also a system of providing subsidies for the utilities for the category of population that needs them the most.

With the aim of a more effective activity of gmina, providing residents with high-quality and affordable services, the council of gmina promotes and supports the development of small and medium-sized businesses. In this situation, gmina acts as an employer, a customer, a client and an investor, thereby creating a favourable business climate on the territory of gmina and dividing these tools into revenue and expenditure. The creation of a whole range of institutions with the help of which this activity is carried out is worth mentioning: local and regional development agencies, business support centres, business incubators, credit funds. There should be singled out the forms through which residents participate in the activities of gmina and how open is the activity of a gmina representative body. By electing their representatives, citizens can directly influence the policy formation by the gmina council, as well as participate in the work of gmina commission (this right is granted to them by Article of the Law "On Gmina Self-Government"). Regarding participation of ordinary citizens in a self-governing process, during the study of this issue on the territory of the Opole Voivodeship, it can be stated that inhabitants of gmina have broad rights of access to public information, government documents, and minutes of collegial bodies meetings. This is defined in the Law "On Access to Public Information" (Art.) and the Law "On Gmina Self-Government" (Articles 21; 23; 28a; 88; 90.). Referenda are one of the important forms of citizen participation. In particular, in Paragraph 2. Art. 12 of the Law "On Gmina Self-Government" runs that a referendum can be held on any issue that is important for gmina (Zakon Polshchi "Pro hminne samovriaduvannia").

A referendum is considered to have taken place if at least 30% of gmina's residents, who have the right to vote, participated in it. The procedure for conducting referenda and the list of issues that should be submitted to a local referendum are defined by the Law "On Local Referendum" of 2000 (Zakon "Pro mistsevi referendumy").

In our opinion, analysis of issues submitted to local referenda and their number in gminas gives grounds for asserting that this form of direct people's power is quite effective and deeply rooted in Poland.

Consequently, in Poland gmina became the most important provider of public services for its citizens and concentrated in its hands the majority of local affairs that concern both citizens and subjects of an economic activity. It was at this level of governance that citizens felt that they were able to really influence the course of events, improve situation in their town or village, and also received the right to control local authorities and directly participate in the management of local affairs. This ability to influence the course of events, to control local authorities, in turn, improved efficiency of using public funds, their economy, rationality and expediency. Gmina fully complies with all-European standards, global development trends in the field of public administration, which generally contributes to the cooperation of this country in the European and international community.

At the end of the 1990s, there began the creation of new self-governing unit – powiat in Poland. The normative base determined that no more than 10 gminas could be united in this self-governing unit. In fact, nowadays there are 314 rural powiats and 66 urban powiats in Poland (individual cities are powiats). Only a city with a population of at least 100,000 people, as well as a city that has lost its status as a centre of a voivodship since December 31, 1998, can be considered a powiat. (Orhanizatsiia mistsevoho samovriaduvannia respubliky Polshcha)

An administrative and territorial unit, a powiat, is the second level in the hierarchy of self-government bodies. A powiat was introduced by the Law "On Powiat Self-Government" in 1998 (Zakon Polshchi "Pro povitove samovriaduvannia"). This level acts independently and is a higher level of self-government (voivodeship) and central state administration bodies. Endowed with a legal personality, a powiat performs public tasks on its own behalf and under its own responsibility. According to the principle of subsidiarity, a powiat performs those tasks and satisfies those needs that exceed capabilities of gmina. However, the tasks of a powiat are local and are carried out to ensure a proper standard of living of people. According to the Polish scholars, as a result of the reform, 308 powiats and 65 cities having powiat status were created. Powiats unite at least 5 gminas, on average – 8 gminas. In terms

of population, the largest is Warsaw powiat (with a population of over 1.5 million people), and the smallest is Sejneński powiat (Podlaskie Voivodeship) with a population of just over 20,000. In general, more than 120,000 people are employed in powiat services across the country, of which the largest number are law enforcement agencies and fire services (Vuichik & Hrabets, 2000).

The main criteria that were used as a basis for the creation of powiats are as follows: how close geographically are districts that formed a powiat, how related are their economic and economic activities, available resources, which have a historical commonality; the number of population, development of transport network and presence of a city with a capable infrastructure capable of fulfilling the mission of an administrative and territorial centre of a powiat. At the same time, the approach to efficiency remained key - a powiat should be convenient enough from the point of view of providing services and not too small so that powiat services are capable of performing tasks. Similar to gminas, powiats have their own and delegated tasks. Own powers are performed at the expense of own funds, and delegated or entrusted powers must be financed by the body that delegated or entrusted a powiat with performance of certain tasks. As for the latter, two types are distinguished: state services and supervisory and administrative services. The main bodies performing the tasks are the council, the board and the unified district administration, the powers of which are determined by a relevant legislation. An important area of activity of the council and the board is development and approval of a powiat development strategy. Similar development strategies are currently being developed by territorial communities in Ukraine, however, given the legal weakness of starosty districts, local population is not able to influence the discussion or changes to such strategies fully. In Poland, the public is involved in this process. The head of a powiat council, commissions of a powiat council direct their efforts to a proper provision of services to the population, which are defined in the law "On Powiat Self-Government". The executive bodies of a powiat are the board, which includes starosty, their deputies, and other members. The quantitative composition of the board is determined by the charter.

It is worth mentioning the institution of starosta, functions and powers, because in accordance with the reform of decentralization of power in Ukraine, this institution was also introduced, but a starosta in Ukraine is a person with a purely nominal influence on the situation. In the Polish powiat starosta is the head of the board and the head of the unified powiat administration. He is elected by a secret ballot (in Ukraine, he is appointed, often based on loyalty to a mayor of a particular city, town) by an absolute majority of votes, and he organizes the work of the board, and he is the head of the district administration starostvo; he appoints and dismisses heads of organizational departments of a powiat county administration. He is also the head of a number of district services, inspections, and he is also responsible for the performance of his duties and all subordinate institutions. It should be noted that the responsibility of starosta is a political responsibility. In addition, at its own discretion each powiat has the right to initiate or create new structures for better performance of tasks. As for the powiat starostvo, it functions on the basis of regulations, which are approved by the council at the request of the board. The conducted analysis proved that the activity of starosta does not differ particularly in different powiats. A starosta, members of the board, as well as a treasurer and secretary are responsible for a separate direction of starostvo's work and functioning (Zakon Polshchi "Pro povitove samovriaduvannia", statti 32; 33; 34; 37). As for the unified powiat administration, it performs several functions: organizational, financial, personal responsibility. About 20 different organizational institutions operate

in an average powiat, including educational, health care, social assistance, institutions, etc. Thus, the largest number of educational institutions operating at the powiat level are comprehensive lyceums, vocational and technical colleges (schools). It should be noted that the majority of educational institutions function at the gmina level. As it was mentioned above, the formation of a powiat self-government, its development and strengthening are closely related to a powiat development strategy. For this purpose, powiat councils have commissions on issues of a powiat promotion and attracting investors. Web pages and information portals that provide information for investors are used for this. By the way, each powiat in its own way formulates the advantages of investment attractiveness, including the availability of sources of energy, gas, water, telecommunications network, infrastructure, environment (environment), resources, production sphere, availability of recreational and park areas, tourist attraction, etc.

An important link of a powiat activity is its financial component, for which the board is solely responsible. Transparency and openness in the use of budget funds is another positive aspect of a powiat board work. The budget and its revenue and expenditure parts, as well as investment programmes, are posted on websites and are available to all interested parties. The structure of budget consists of own revenues and transfers from the state budget, which are divided into general subvention and targeted subsidies. In addition, for financing special programmes (projects), a powiat can receive financing from special funds. All finances are used to carry out delegated and assigned tasks. Annual ratings of powiats are based on the coefficient of development potential and provide an opportunity to determine the most successful powiats and in which area the most comfortable conditions for residents are provided. Although, for the sake of justice, it should be noted that each powiat and its institutions strive to ensure a high standard of living for every citizen of this country.

In 1998, according to the government reform, there took place reorganization of voivodships. Their number decreased from 49 to 16 voivodeships (Statystychnyi dovidnyk, 2001). Actually, this self-governing structure became key at the regional level (Zakon Polshchi "Pro samovriaduvannia voievodstv"). As a result, a fairly effective system of selfgovernment was formed in Poland, in which authorities received direct democratic mandates, clearly defined powers and competences at each level of management. Voivodeships that operate within a dual structure of state administration - government and self-government. A voivodeship is a unit of a territorial division of the state, which was created to carry out public administration and at the same time it is a regional self-governing community (Zakon Polshchi "Pro samovriaduvannia voievodstv", stattia 1). The organization of a voivodeship is determined by the Statute, and the legislative basis for its activity is the Law "On Self-Government of Voivodeships". In voivodeship the government administration is represented by a voivode, who is appointed by the Prime Minister. A voivode has a number of powers: control and supervision, as well as he ensures cooperation of all units of government administration and self-government bodies, he performs and coordinates tasks in the field of defense and security, he promotes development of science, national culture and microinfrastructure. He heads department, internal organization of which is determined by law. Another component is the elected government of a voivodeship, headed by a voivodeship marshal, who is responsible for the entire range of services related to enforcement of legislation and public safety, in return closely cooperating with powiat administrations and not violating their independence. It should be noted that the sphere of activity of voivodeship administration does not violate independence of a powiat and gmina. Voivodeship administration bodies are not bodies of supervision or control over a powiat and gmina and are not bodies of the highest level in state administration (Zakon Polshchi "Pro samovriaduvannia voievodstv", stattia 4). Voivodship administration, on the basis of powers granted to it, adopts local legal acts on the territory of a voivodship. There should be mentioned the fact that in accordance with Article 86 of the Law "On Gmina Self-Government", the Prime Minister and the Voivode are supervisory bodies for gmina activities, which are carried out on the basis of the criteria defined in the legislation, which are the criteria of expediency, thoroughness and economy, and budgetary issues – such supervision is carried out by the regional accounting chamber (Zakon Polshchi "Pro hminne samovriaduvannia", stattia 85).

Local self-government bodies of a voivodeship are responsible for a regional policy and perform tasks in the field of education, health care, culture, environmental protection, combating unemployment and activating a local labour market. All these powers do not belong to the direct competence of government administration bodies. They carry out tasks of voivodeship importance, defined by law, in particular, in such areas as education, health care, social assistance, family development, modernization of rural areas, environmental protection, public roads and transport, culture and tourism, public safety, combating unemployment and the others. The structure of local self-government bodies includes: the sejm as a law-making body, a board elected by the sejm and headed by a marshal appointed by the sejm. The voivodship sejm approves directions of a regional policy, development programmes, improvement plans and voivodship budget. The voivodship sejm also takes measures that ensure the functioning and development of a region and satisfaction of the needs of its population (Hontsiazh, 2001, pp. 131–134).

Deputies of the sejm elect a chairman by a secret ballot, vice-chairmen of the sejm. A voivodeship board is an executive body of a voivodeship. A voivodeship board includes a marshal, as its chairman, vice-chairman and other members. A marshal of a voivodeship organizes work of a voivodeship board and administration, manages affairs of a voivodeship, and also represents a voivodeship outside its borders. As a head of administration of self-governing bodies, marshals are guided in their actions by the principles of legality and loyalty to a local community of residents of a local self-government unit. A marshal signs the so-called contract between the central government and local self-government bodies. An important element of any voivodship is its budget, which includes own revenues, general subventions, and targeted grants from the state budget. As for an expenditure part of the budget, difference in expenditure structures of counties and voivodships is that local self-government bodies of voivodship are able to invest in various projects and programmes, although their expenses as a whole make up a small share of total expenses of a voivodeship.

The policy of providing subsidies, which is carried out by local self-government bodies, deserves special attention. The main act that regulates the system of local self-government is the statute, which is adopted by the sejms. As for supervisory functions over the activities of a voivodship, they are performed by the Prime Minister and the voivode, and in financial matters – by regional accounting chambers (Zakon Polshchi "Pro samovriaduvannia voievodstv", statti 78–79). In cases where a quick correction is not foreseen and an inefficient use of public tasks by the administrative bodies of voivodship continues, the Prime Minister can terminate activities of administrative bodies of a voivodship and establish a commissar board for a period of up to two years (Zakon Polshchi "Pro samovriaduvannia voievodstv", statti 85). Instead, residents, and this is important to note, are not deprived of the right to defend their violated rights in court.

Therefore, at the voivodeship level, there is a combination of local and national interests, and the process of decentralization continues and improves in this country. As for the system of public administration itself, despite some unresolved issues and weaknesses, in general, it can be said that it laid the foundation for a positive balance of transformations in this country.

The study of local self-government organization experience in the Republic of Poland proved that their activities are generally based on the following approaches:

- local authorities have the full right to exercise their powers independently under their own responsibility;

- delegated state tasks are performed by those authorities that are the closest to people;

– local bodies have a full autonomous control over the sources of their own revenues and have the right to make decisions on their distribution, in accordance with selfgoverning functions, which allows not to duplicate the powers and functions of different levels of management, not to interfere in their competence, but to implement public tasks independently;

- for a successful implementation of public tasks, the principle of equalization of local budgets is applied, cooperation is established with all subjects that carry out their activities on the territory of self-governing units through the creation of joint firms, associations, etc.;

 a self-government unit is interested to a large extent in having an attractive investment climate, its own development plan, a strategy for seeing its prospects;

- there is observed an active participation of citizens in management of local affairs, which is implemented through local referenda, surveys of residents, discussion of issues before their preliminary consideration;

- election of officials creates favourable conditions for development and strengthening of local democracy;

- citizens have free access to sources of information;

– control over activities of self-governing bodies is carried out in the format of certain decisions compliance with current legislation. Regarding expediency, economy, rationality, the use of certain forms of implementation of public tasks, in this case a community is independent and self-sufficient. Taking into consideration that key in the work of selfgovernment bodies is provision of various administrative and communal services, control function for their quality and timeliness belongs to self-government bodies, which is carried out by monitoring services;

- cooperation between various self-governing units, implementation of international programmes, grant projects is successful and effective in this country.

The Conclusion. In Ukraine decentralization that started at the beginning of the 1990s established a democratic management model, objective and impartial control over the implementation of decisions at each level of management, targeted and appropriate use of public finances. For 30 years, all self-governing institutions have proven the right to life and the fact that the self-government phenomenon is capable of a truly turning an average citizen into a master of his own destiny.

It is also important, according to the authors, that many useful things from Poland's experience could be borrowed and adapted to our domestic practice. In particular, the experience of this country has shown that:

- the institution of a local self-government is a product of the centuries-old experience of every people, including Polish and Ukrainian, whose main form of life is gmina, in one form or another, and which must be protected and developed;

- the institution of local self-government needs a constant improvement and increase in efficiency and direct participation of population in this process, and a preliminary discussion of draft decisions with population should become a common practice for local self-government bodies, and therefore the election of heads of starosty districts in Ukraine must be revived;

- administrative and territorial reform should be accompanied by not quantitative, but qualitative changes at all levels of management;

- openness, transparency and awareness are also elements of successful Polish practice, which does not require large financial costs, but benefits of which are obvious, as it increases trust and legitimacy of decisions made by local self-government bodies;

- personnel hunger, which is observed real in local self-government bodies of Ukraine nowadays, must be overcome through cooperation with higher education institutions;

- observance of the code of integrity by officials, as the Polish experience proves, also does not require large costs, apart from a political will;

– balancing budgets, introducing innovative approaches, rating the best community – these are real elements that should be applied in domestic practice more actively. A vivid example of success is Nekhvoroshchanska united community, the experience of which can be used by other Ukrainian communities (Нехворощанська територіальна громада);

- considering that the course of district councils reform turned out to be the weakest link, it is necessary either to adopt a separate law on them or to transform their current powers so that they are not an extra link in the system of a local self-government;

– it is worth talking about a new self-governing institution that was introduced during the reform – the institution of starosta. In the Republic of Poland, this institution performs quite important functions related to organization of a local life without duplicating or interfering with powers of other bodies. On the other hand, in the Ukrainian realities, this institution is recepted ambiguously. In our opinion, this is due to a mental component and is connected with the historical past of our country, when the position of starosta was recepted in a negative way by the population. Therefore, it is no accident that in some communities, instead of starosta, deputy heads of territorial communities are introduced, which is actually not prohibited by the Ukrainian legislation. Under such conditions, the very approach to these positions should be changed and instead of being appointed administratively, they should be elected by a community during local elections. This will make it possible to get to know a person applying for this position better, his professional level, outlook and ability to organize work of a self-governing unit for the benefit of a community;

– partnership interaction of state authorities and local self-government bodies is one of the ways not only to understanding, but also to great responsibility towards one's own people. This should become the highest value. Because it gives a sense of belonging and makes local communities the place where people want to live and work both today and in the future;

- regarding the role and mission of the state in these processes, it is reduced to interference only in cases when it is most necessary. The study of local self-government practice in this country proved that local authorities are delegated by the central government sufficient powers, functions and resources, which are necessary to ensure the life of the population at an appropriate level. In Ukraine, we can partly observe a struggle for influence between local self-government bodies and executive authorities – regional military (state) administrations.

Despite the large-scale Russian-Ukrainian war, which made significant adjustments to the system of Ukrainian governance (for example, the emergence of military administrations at the level of regions with broad powers), the reform of decentralization of power contributed to the

creation of full-fledged self-governing institutions that proved to be able to work even under such conditions, to interact with citizens, to minimize the consequences of the war for the civilian population, taking measures to preserve the real governance of territories and communities.

The experience gained during the years of reform proves correctness and expediency of the state vector aimed at supporting local self-government, as it opens wide opportunities for self-governing institutions, bringing them closer in content to European values and standards.

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