

DOI: <https://doi.org/10.34069/AI/2023.62.02.26>

How to Cite:

Chernadchuk, T., Kozachok, I., Maletov, D., Pankratova, V., & Steblianko, A. (2023). Organizational and legal provision of the control function of the local self-government body in conditions of sustainable development. *Amazonia Investiga*, 12(62), 258-272. <https://doi.org/10.34069/AI/2023.62.02.26>

Organizational and legal provision of the control function of the local self-government body in conditions of sustainable development

Організаційно-правове забезпечення контрольної функції органу місцевого самоврядування в умовах сталого розвитку

Received: February 5, 2023

Accepted: March 20, 2023

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Abstract

The article discusses the issue of organizational and legal support of the control function of the local self-government body in the conditions of sustainable development in Ukraine. The functions of local self-government in Ukraine were outlined. The essence of the control function of local self-government bodies has been studied. The authors performed an analysis of the legislation defining the control powers of local self-government bodies and carried out its relationship with the goals of sustainable development. The purpose of this article is to define and characterize the control function of the local self-government body and its relationship with the goals of sustainable development. Various methods were used in the article, namely: historical method, method of documentary analysis, formal-legal, system-structural. Thus, with the help of the system-structural method, information on the relationship between the legally defined functions of local self-government bodies and the goals of sustainable development was systematized, which contributed to increasing the complexity, systematicity and completeness of

Анотація

В статті розкривається питання організаційно-правового забезпечення контрольної функції органу місцевого самоврядування в умовах сталого розвитку в Україні. Були окреслені функції місцевого самоврядування в Україні. Досліджено сутність контрольної функції органів місцевого самоврядування. Авторами був здійснений аналіз законодавства що визначає контрольні повноваження органів місцевого самоврядування, та проведений його взаємозв'язок з цілями сталого розвитку. Метою даної статті є визначення та характеристика контрольної функції органу місцевого самоврядування та її взаємозв'язок з цілями сталого розвитку. У статті використано різні методи, а саме: історичний метод, метод документального аналізу, формально-юридичний та системно-структурний методи. Так, за допомогою системно-структурного методу систематизовано інформацію про взаємозв'язок законодавчо визначених функцій органів місцевого самоврядування з цілями сталого розвитку, що сприяло підвищенню комплексності, системності та повноти дослідження. Завдяки цьому, було можливим

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the research. Thanks to this, it was possible to conclude that after the reform of the local self-government institute, which consisted in decentralization, the local self-government bodies gained additional control powers, which, as a result, strengthened sustainable development in the localities.

Keywords: local self-government bodies, sustainable development, functions of the local self-government body, financial control.

Introduction

Local self-government is the basis of modern democracy, the initial link of self-organization of the population, on which the power of the rule of law rests. Any modern democratic, legal state has a well-developed institution of local self-government, from which people's rule begins.

Local self-government always was one of the main institutions of civil society. Most of the democratic states of the world have a developed system of local self-government, which is delegated a number of state functions (Perezhniak et al., 2021).

The right of local self-government is an integral component of the legal systems of many states of the world. The term "self-government" is of English origin and has been in use since the end of the 18th century. It is used in English constitutional law to denote the organization of the English social order, when the people exercise their right to self-government through their elected parliament and local representative bodies of self-government, whose activities are devoid of any external administrative assessment (Utvenko, 2017).

In Ukraine, local self-government is called the right of a territorial community - residents of a village or a voluntary association of residents of several villages, towns and cities into a rural community - to independently resolve issues of local importance within the limits of the Constitution and laws of Ukraine.

Local self-government is carried out by the territorial community in accordance with the procedure established by law, both directly and through local self-government bodies: village, settlement, city councils and their executive bodies. (International Center for Advanced Studies, 2015).

Article 140 of the Constitution provides: "Local self-government is the right of a territorial

community - residents of a village or a voluntary association of residents of several villages, towns and cities into a rural community - to independently resolve issues of local importance within the limits of the Constitution and laws of Ukraine." (Law of Ukraine 254k/96-VR, 1996).

Ключові слова: органи місцевого самоврядування, сталий розвиток, функції органу місцевого самоврядування, фінансовий контроль.

In addition, the same article defines the form of exercising such a right to power: "Local self-government is carried out by a territorial community in the manner established by law, both directly and through local self-government bodies: village, settlement, city councils and their executive bodies." (Law of Ukraine 254k/96-VR, 1996).

The purpose of this article is to define and characterize the control function of the local self-government body and its relationship with the goals of sustainable development.

The object of the study is social relations in the sphere of ensuring the control function of the local self-government body.

The subject of the study is the organizational and legal provision of the control function of the local self-government body in the conditions of sustainable development in Ukraine.

Ukraine, as a civilized, legal state with European integration aspirations, and as a UN member country, participates in the global process of ensuring sustainable development. Sustainable development should permeate the entire administrative hierarchy and start at the local level. In Ukraine, as a modern democracy, the system of local self-government has been reorganized through the decentralization reform. Thanks to this, significant progress has been achieved, but the organizational and legal support of local self-government still needs improvement, especially in the aspect of developing the control function of the local self-

government body in the conditions of sustainable development.

Theoretical framework

In order to reveal the topic and the main idea of the article, the historical retrospective of the formation of the local self-government institute on the territory of Ukraine was first investigated.

The historical background of the establishment of the local self-government institute was studied by Klimova. Thanks to her, we know that the first mentions of self-organizing bodies of people's government were in Ukraine even before our era.

In addition, Zablotskyi, studying the historical formation of the local self-government system of Ukraine, came to the conclusion that the original representative of this institution was the people's body "viche", even during the times of Kyivan Rus. Establishing this fact gives the reader an idea of the historical background and development of the research topic.

In turn, Zhalilo, Shevchenko, and Romanova studied the issue of decentralization in their writings, and concluded that the redistribution of power by central bodies and local authorities makes it possible to update the entire hierarchy of administrative relations between branches of government by improving the level of checks and balances. The analysis of the above-mentioned literature formed an idea of the evolution and reform background of the institution of local self-government in Ukraine.

The next stage of the research was an analysis of scientific literature on the functions of local self-government and the impact of decentralization on them. Thus, the financial aspect of the consequences of decentralization, on the evolution of the state economy through the improvement of its efficiency and accountability, were studied by such Natskovians as Gryshchenko, Bondar, Serohina, Bodrova, Stokhova. They agreed that the proposed decentralization policy should provide an impetus to unlock new opportunities on the ground.

Marysyuk, Komnatny, Grigor' Eva, Prystay, Mital have a similar opinion, namely, in the context of the fact that decentralization, due to the improvement of public-private partnership at the local level, is positively correlated with key areas of social relations. Based on this, at the end of the study, conclusions are made about the positive impact of the decentralization reform on

the development of the local self-government institute in Ukraine.

Since this article reveals the control function of local self-government, it was expedient to analyze the categorical and conceptual apparatus of defining the "function of local self-government". Regarding the issue of the functions of local self-government bodies, it should be noted that a number of scientists have studied them. For example, Harmatyuk and Filyk drew a parallel between the functions of local self-government and the implementation of democratic rights of the territorial community.

Hlyvka highlights the main powers of the territorial community as a subject of administrative relations, and also notes the presence of cultural and social content in the functions of local self-government bodies, and their exceptional influence on the development of a democratic system in society (Hlyvka, 2016).

Ros, in turn, defines the function as a direction that is determined by the social goal of local self-government bodies to implement the tasks defined and assigned to them by the legislation of Ukraine.

V. Chushenko and V. Kuybida studied the functions of local self-government bodies and made their own classification. (Kuybida & Chushenko, 1998).

The analysis of N. Skrypchenko and Bosov singles out the specific functions of local self-government bodies, the main part of which is the control function (Skrypchenko, Bosov, 2009).

V. Bordenyuk also dealt with the issue of classification of local self-government functions in Ukraine, emphasizing their uniqueness and specificity. (Bordenyuk, 1998).

A full understanding of the research topic could not take place without revealing the concept of "sustainable development" and its concept. Therefore, it is important to note that the concept of "sustainable development" was first proposed in the monograph "Beyond Growth: The Economics of Sustainable Development", authored by Herman Daly (Daly, 1996).

It is necessary to note the following authors who studied issues related to the problems of sustainable development. Klarin studied the concept of sustainable development and its

integration in various spheres of human activity (Klarin, 2018).

The essence of the theory of sustainable development was defined by Kravchenko and Antoshchenko (Kravchenko & Antoshchenkova, 2019).

Lazorenko characterized the category of "sustainable development" and highlighted its main features (Lazorenko, 2021).

Ruggerio K. studied the criteria that the concept of sustainable development must meet (Ruggerio, 2021).

The very essence of the researched topic, namely, the correlation of the control function of local self-government bodies with the goals of sustainable development is revealed through the publications of the following authors.

Kaminska investigated control measures of local self-government bodies through the implementation of plans and reporting (Kaminska, 2010).

Redkin also separately distinguished between control and self-governing powers of local self-government bodies delegated control authority (Redkin, 2014).

In turn, Fugelo studied the implementation of the control function of local finances (Fugelo, 2015).

With the help of a comprehensive analysis of the mentioned literature, it became possible to reach the conclusions presented in this article.

Methodology

To achieve the goal of the article, a set of research methods was used. Using the historical method, the authors investigated the history of the establishment of the local self-government institute in Ukraine, namely its formation and development. Using the method of documentary analysis, the article identifies the main provisions of normative legal acts of Ukraine (the Constitution and the Law of Ukraine "On Local Self-Government Bodies"), which establish the main control functions of local self-government bodies. Using the formal-legal method, the legal principles of ensuring the control function of local self-government bodies were outlined and the articles of the current legislation regulating their application were highlighted. Thanks to the system-structural method, information on the relationship between the legally defined functions of local self-government bodies

and the goals of sustainable development were systematized and presented in the form of a table. Other general scientific and unique legal methods were used in the research, which contributed to increasing the complexity, systematicity and completeness of the research.

The article contains references to 36 sources, including articles indexed on the scientometric basis of Web of Science, including seven normative sources.

Results and discussion

Local self-government in Ukraine: history and reform of decentralization

The history of the development of local self-government in Ukraine dates back many centuries. and quite strong traditions. The first state entities built on the principles of self-government were founded by the Greeks on the territory of modern Ukraine (in the Northern Black Sea region) in the 7th - 6th centuries B.C. (Klimova, 2004).

Speaking of the historical retrospective of the development of local self-government in the Ukrainian statehood itself, it begins with a representative body called "Viche". During the times of Kyivan Rus, the subjects of self-government were, on the one hand, urban communities that enjoyed administrative, economic, and judicial autonomy, and on the other hand, rural (neighboring) communities-vervi. The viche had significantly wider (compared to European analogues of self-government systems) own powers, because the viche had the competence not only to hire a prince (in the modern sense: a manager-manager), but also to demand a report from him, expel and even execute him, announce a military campaign, establish international relations, etc. At the same time, institutionally, the century was inferior to European practices, since it did not have any permanent institutions of its own in the "interval" period, but relied on the princely administration (Zablotskyi, 2013).

Despite such a rich history, the institution of self-government is undergoing reformation and further development even today. It is important to note that in modern Ukraine, the institution of local self-government experienced a significant decentralization reform in 2014. To understand the content of this reform, first of all, it is necessary to define the conceptual and categorical apparatus, namely from the concept of "decentralization".

Decentralization is the process of transferring powers and budget revenues from state bodies to local self-government bodies. The primary goal of local self-government reform is to ensure its ability to independently, at the expense of its own resources, solve issues of local importance. For this, territorial communities are given greater resources and their own internal reserves are mobilized (International Center for Advanced Studies, 2015).

Decentralization of power as a component of the state policy of regional development is one of the defining reforms on the agenda in Ukraine. It created the basis for rooting radical institutional transformations, improving the quality of life of citizens and is of great importance for the continuation of sectoral reforms. Thanks to the creation of a new system of distribution of power between central and local authorities in Ukraine today, a new system of relations between different branches of government and a new balance of checks and balances is actually being formed. Moreover, strengthening the ability of the community to effectively influence the essential characteristics of the quality of its life is the basis of the sustainable development of the community on the basis of inclusiveness (Zhalilo, Shevchenko & Romanova, 2019).

This policy is based on the provisions of the European Charter of Local Self-Government (Ministry of Education and Science of Ukraine, 2002) and the best global standards of public relations in this area.

As of now, the decentralization of power in Ukraine can be divided into two stages:

The first stage - 2014-2019:

For this, the main package of updated legislation was formed and implemented:

- Laws on amendments to the Budget (Law of Ukraine № 79-VIII, 2015) and the Tax (Law of Ukraine № 71-VIII, 2015) codes of Ukraine. Thanks to these changes, financial decentralization took place (local budgets increased by UAH 206.4 billion : from UAH 68.6 billion in 2014 to UAH 275 billion in 2019).
- Law "On Voluntary Association of Territorial Communities" (Law of Ukraine № 562-IX, 2015). Made it possible to start forming a capable basic level of local self-government. In 2015-2019, 982 United Territorial Communities were voluntarily created in Ukraine. About 4,500 former local

councils (out of almost 12,000) were included in these united territorial communities. Such rates of intermunicipal consolidation have been called very high by international experts.

The law also introduced the institute of elders in the united territorial communities, which represent the interests of the villagers in the community council.

In 2018, the united communities received communal ownership of almost 1.5 million hectares of agricultural lands outside settlements.

- Law "On Cooperation of Territorial Communities" (Law of Ukraine № 1508-VII, 2014). Created a mechanism for solving common community problems: waste disposal and processing, development of common infrastructure, etc. Hundreds of communities have already used this mechanism.
- Law "On the principles of state regional policy" (Law of Ukraine № 156-VIII, 2015). During the reform, state support for regional development and community infrastructure development increased 41.5 times: from UAH 0.5 billion in 2014 to UAH 20.75 billion in 2019. Thanks to this support, more than 12,000 projects were implemented in the regions and communities in 2015-2019.
- Legislation was passed to increase the authority of local self-government bodies and streamline the delivery of administrative services. This allowed for the delegation of appropriate levels of authority to these bodies, enabling them to provide essential administrative services such as registering residences, issuing passport documents, registering legal entities and individuals, resolving civil status and property rights issues, addressing land disputes, and more.

The second stage of decentralization in Ukraine - 2020-2021:

2020 became a key year in the issue of the formation of the basic level of local self-government: on June 12, 2020, the Government approved a new administrative-territorial system of the basic level. According to the orders of the Cabinet of Ministers, 1,469 territorial communities have been formed in Ukraine, which will cover the entire territory of the country (Decentralization, 2023).

As we can see from the results of the reform, decentralization is a common element of public

finance development and reform strategies through efficiency, better governance and accountability. By using the given powers, such a policy can help to develop local potential and reveal it to its fullest extent (Gryshchenko et al., 2022).

In addition, the public-private partnership, which has grown at the local levels after the decentralization mechanisms obtained, has an impact on innovation, health care, the environment, the rule of law, and unemployment rates (Marysyuk et al., 2021).

So, the advantages of a strong, properly functioning institution of local self-government are obvious. Orientation towards European values led to a new round of evolution of local self-government in Ukraine - decentralization, which in turn strengthened the control function of local self-government bodies.

The concept and essence of the control function of local self-government bodies

Each body of state power, in accordance with the purpose of its existence and the task of its creation, has functions assigned to it. Local self-government bodies are no exception.

The functions of local self-government bodies contain a wide cultural and social content, because they contribute to the development of democracy in society and ensure the realization of the rights of the territorial community (Harmatyuk & Filyk, 2020)

It is worth noting that the Law of Ukraine "On Local Self-Government in Ukraine" lacks a clear list of functions of local self-government, the presence of relevant functions can be interpreted based on the powers of local self-government bodies. A. Hlyvka believes that such a position of the legislator is not justified, since the concepts of "powers" and "functions" have different content. The powers of relevant local self-government bodies are formed based on their functions and directions for their implementation. The main powers of a territorial community as a subject of local self-government include: economic development, development of infrastructure, formation of a strategy for the development of the respective territorial community, issues of urban planning, social and cultural powers, provision of housing and communal services, provision of transport services for the population, guarantee and provision of public security, issues of education, health care, provision of improvement of the

relevant territory. However, in our opinion, an important issue in terms of the development of local self-government is the consolidation of the system of its functions at the legislative level. The consolidation of functions as real legal instruments is a legal guarantor of their implementation. The functions of local self-government bodies contain a wide cultural and social content, because they contribute to the development of democracy in society and ensure the realization of the rights of the territorial community (Hlyvka, 2016).

Therefore, the legislative gap is filled by the opinions and hypotheses of domestic scientists. At the same time, scientific and theoretical research emphasizes the difficulty in classifying the functions of local self-government.

O. Ros defines the functions as the main directions or types determined by the social purpose of the representative bodies of local self-government in Ukraine activities of the councils for the implementation of tasks defined by the Constitution of Ukraine, the Law on Local Self-Government, other laws and regulatory acts. The functions of representative bodies of local self-government are a set of legal methods and organizational, material and financial means that will allow local councils to exercise their powers granted by law. The complexity of the classification of functions is related to the diversity of their content, and the specifics of each of them. Therefore, it is quite difficult to find an acceptable criterion for the classification of functions, since they must cover together all aspects and areas of activity of representative bodies of local municipalities (Ros, 2020).

Despite the indicated difficulty of classification, Ukrainian legal science does not stop trying to classify the functions of local self-government bodies.

V. Chushenko and V. Kuybida name the following functions of local self-government bodies: ensuring optimal socio-economic and cultural development of the respective territorial communities; ensuring the real participation of residents of territorial communities in solving public and state affairs; formation and final expression of the will and interests of the territorial community; control function (Kuybida & Chushenko, 1998).

N. Skrypchenko, based on the analysis of powers defined by law, single out the following functions inherent in representative bodies of local self-government, "normative, human rights

protection, establishment, control" (Skrypchenko & Bosov, 2009).

V. Bordenyuk singles out three main functions of local self-government bodies: 1) support of democracy; 2) ensuring the right of citizens to participate in the management of state affairs at the local level; 3) provision of services to the local population (Bordenyuk, 1998).

Having developed his academic opinion in his dissertation research, V. Bordenyuk says that "representative bodies of local self-government have unique socio-political functions (representative, rule-making, establishing, control, budgetary), as they are system-forming factors of the subsystem of representative bodies and reflect their specific role in the mechanism state" (Bordenyuk, 2009).

That is, regardless of the relative differences in the classification of functions of local self-government bodies, we can undoubtedly see unanimity in the selection of the control function. Therefore, we can conclude that the control function is one of the main functions of local self-government bodies and a necessary constituent element of the relevant institution, which comes from the very essence of power, as a social regulator.

Regarding the essence of the control function, it includes the implementation by local self-government bodies of numerous control measures to check the activities of officials (Krush, 2007).

The idea of sustainable development and Sustainable Development Goals

The author of the innovative economic theory of sustainable development, systematically covered in the monograph "Beyond Growth: The Economics of Sustainable Development", is a leading researcher of the economic aspects of environmental pollution, former World Bank economist Herman Daly (Daly, 1996).

Quoting Mr. Ban Ki-moon (UN Secretary General) "The Seventeen Sustainable Development Goals (SDGs) are our shared vision for humanity and a social contract between world leaders and people." It should be noted that the 2030 Sustainable Development Agenda was unanimously supported by 193 countries (UN News, 2015).

The proposed 17 goals are directly related to the actual needs of people without reference to the GDP of the country in which they live. In essence, this document is interdisciplinary and large-scale, as it covers three levels of sustainable development: social, economic, and environmental. In addition, it contains ambitious challenges for the achievement of peace, justice and the promotion of effective institutions.

The 2030 Agenda for Sustainable Development intends to achieve its goals through mechanisms that involve the prudent management of financial resources, active progress and exchange of technology and capacity building, and the enhancement of mutually beneficial partnerships.



Figure 1. Sustainable Development Goals kick off with the start of the new year. Source: (UN News, 2015).

The goal of sustainable development is to meet the basic needs of people, while simultaneously

promoting development and environmental protection, achieving equality, ensuring social

self-determination and cultural diversity, as well as preserving ecological integrity. Although the concept of sustainable development has evolved over time, its core principles and goals have contributed to a greater awareness of the limitations of our environment and the need for more responsible behavior. As a result, this concept has been adopted in a wide range of human endeavors (Klarin, 2018).

The essence of the theory of sustainable development is to ensure the harmonious development of the national economy, which contributes to economic and social growth; the center of attention is a person who focuses his activities as much as possible on achieving harmony with nature; incompatibility and inadmissibility of revolutionary catastrophic changes (Kravchenko & Antoshchenkova, 2019).

In general, the category of "sustainable development" can be described as an anti-crisis, unceasing, stable process, which aims to increase the economic efficiency of the company's activities with a simultaneous increase in the level of responsibility towards partners and customers, as well as established measures to preserve the environment and improve the quality of life of the current and future generation. The main characteristic of sustainable development is the ability to control all processes based on the use of a system approach and modern information technologies (Lazorenko, 2021).

In general, Ruggiero, C. after analyzing the concepts of Sustainability and sustainable development concluded that the definition or conceptual model of sustainability, designed to define sustainability, should meet the following criteria: a) take into account the complexity of socio-ecological systems by covering economic, ecological, social and political factors; b) take into account intergenerational and intragenerational justice; and c) refer to the hierarchical organization of nature, that is, recognize the feedback between social-ecological systems and their environment (Ruggiero, 2021).

Based on the results of national consultations, it can be concluded that the society in Ukraine is ready to participate in the development of a strategic document that would define new long-term goals. The new goals should ensure the integration of efforts for economic growth, the pursuit of social justice and rational use of nature, which requires deep socio-economic

transformations in Ukraine and a new global partnership.

When defining the goals of sustainable development in Ukraine, it is necessary to develop a new system for monitoring social progress. It is important not only to measure the overall development of the country, but also to ensure the possibility of comparing the success of individual groups of the population according to the following divisions: age, gender, ethnicity, education, income, place of residence. It is necessary to create an open platform to ensure broad participation of all those interested in national monitoring of the achievement of goals (Sustainable development GOALS, 2016).

The correlation between the control function of local self-government bodies and the goals of sustainable development

The control function of local self-government bodies provides for the implementation by representative local self-government bodies of control measures to check the activities of officials, executive bodies of local self-government and deputies of the relevant councils. These measures are carried out in the form of listening to reports, messages, consideration of deputy requests, making decisions on the early termination of the powers of local self-government officials, the activities of temporary commissions of local councils. The control function is also implemented through mutual control by councils, officials and executive bodies of local self-government in compliance with legal acts of local self-government bodies, control over compliance with legislation on the territory of the community (on the use of land and other natural resources, the state of work regarding the consideration of citizens' appeals at enterprises, institutions and organizations regardless of the form of ownership, the state of improvement of industrial territories, the organization of landscaping, the protection of green spaces, reservoirs, etc.).

The consequences of these measures may be an appeal to the court to recognize as illegal the acts of executive authorities, other local self-government bodies, enterprises, institutions and organizations that limit the rights of the community, the powers of local self-government bodies and officials, submissions to the relevant authorities to prosecute officials persons, if they ignore the legal requirements and decisions of the councils and their executive bodies, adopted within their powers.

Quarterly control over the results of the implementation of the budget, socio-economic and cultural development programs takes place through the review by the councils of the corresponding quarterly written reports prepared by the executive bodies of local self-government and state administrations. Important means in the implementation of control measures by self-governing bodies over the activities of enterprises and organizations that belong to the communal property of the respective territorial communities are control over the implementation of plans, over the use of profits, as well as listening to reports on the work of the managers of these enterprises (Kaminska, 2010).

In addition to the control self-governing powers of local self-government bodies, it is possible to single out delegated powers of a controlling nature, which are exercised by the executive bodies of local self-government:

- carrying out, in accordance with the legislation, control over the proper operation and organization of public services by enterprises of housing and communal services, trade and public catering, household services, transport, communication, technical condition, use and maintenance of other real estate objects of all forms of ownership; making decisions on cancellation of the permission given by them for the operation of objects in case of violation of environmental, sanitary rules, other requirements of legislation;
- implementation of control over compliance with legislation on the protection of consumer rights;
- control over the state of apartment registration and compliance with housing legislation at enterprises, institutions and organizations located in the relevant territory, regardless of the forms of ownership;
- monitoring the provision of social protection for employees employed in jobs with harmful working conditions at enterprises, institutions and organizations, as well as the quality of certification of workplaces, working conditions and providing employees with benefits and compensation for working in harmful conditions in accordance with the law ;
- implementation of control over compliance with land and nature protection legislation, use and protection of land, natural resources of national and local importance, reproduction of forests;

- carrying out in the prescribed manner state control over compliance with legislation, approved town planning documentation in the planning and development of the relevant territories; stopping, in cases provided for by law, construction that is carried out in violation of urban planning documentation and projects of individual objects, and may also cause damage to the surrounding natural environment;
- monitoring of ensuring the reliability and safety of buildings and structures, regardless of ownership, in areas affected by dangerous natural and man-made phenomena and processes (Redkin, 2014).

In addition, based on the analysis of legislation and scientific sources, we can also come to the conclusion that the bodies of state power and local self-government have acquired certain anti-corruption powers (Bondarenko, Utkina, Dumchikov, Prokofieva-Yanchylenko, Yanishevskaya, 2021). That is, with the development of anti-corruption powers, the control of anti-corruption activities is entrusted to local self-government bodies.

This is confirmed by the fact that it is quite obvious that in the conditions of decentralization and the transfer of significant material resources to localities, the requirements for transparency and accountability of the local government, the integrity of the relevant officials reach a higher level. This, in turn, requires a qualitatively new level of organization of anti-corruption work and integrity system at the regional level (USAID, 2022).

The control function over local finances is implemented, in particular, in the activities of local self-government bodies when drafting local budgets, their consideration and approval, as well as the implementation and preparation of a report on the implementation of local budgets, in the process of control over the formation and use of budget funds. The scope of the control function is not limited to local budgets, but includes other cash funds and, in general, all financial resources at the disposal of local self-government. The control system should be aimed at correcting violations and preventing them in the future. Strengthening local public control over the use of budget funds will be effective (Fugelo, 2015).

In which areas exactly does it match, which reports exactly, and what does the control function consist of:

Table 1.
Reflection the goals of sustainable development and the legislative framework of local self-government of Ukraine (Maletov D., Pankratova V., own authorship)

The goal of development	How is it implemented? (by which body)	Article of the Law of Ukraine "On Local Self-Government in Ukraine"	Content of the article (powers)
Goal 1: No poverty	Department of social protection of the population under local self-government bodies	Article 30	3) promoting the expansion of housing construction, providing citizens in need of housing with assistance in housing construction, in obtaining loans, including preferential ones, and subsidies for housing construction or purchase; providing assistance to owners of apartments (houses) in their maintenance and repair; assistance in the creation of associations of co-owners of apartment buildings;
Goal 2: Zero hunger (No hunger)	Directly by local self-government bodies	Article 32	6) organization of medical care and <i>nutrition</i> in educational, cultural, physical education and sports institutions, health facilities that belong to territorial communities or are transferred to them; a) own (self-governing) powers: 6) organization of <i>medical care</i> and nutrition in educational, cultural, physical education and sports institutions, health facilities that belong to territorial communities or are transferred to them; b) delegated powers: 1) ensuring, within the limits of the granted powers, the availability and free of charge of education and medical care in the relevant territory, the possibility of receiving education in the state language; 2) ensuring, in accordance with the law, the development of all types of education and medical care, the development and improvement of the network of educational and medical institutions of all forms of ownership, physical culture and sports, determining the need and forming orders for personnel for these institutions, concluding contracts for the training of specialists, organizing work regarding the improvement of the qualifications of personnel, the involvement of employers in the provision of places for industrial practice for students of vocational and technical educational institutions;
Goal 3: Good health and well-being	Local self-government bodies and communal medical institutions	Article 32	3) providing, in accordance with the legislation, privileged categories of the population with medicines and medical products;

Goal 4: Quality education	The corresponding Department of Education, which is an executive body accountable and controlled by the city council, the executive committee of the city council, the mayor	Article 32	1) management of educational, health care, cultural, physical education and sports institutions, health facilities, youth centers that belong to territorial communities or transferred to them, youth and adolescent institutions at the place of residence, organization of their material, technical and financial support; 2) provision of full general secondary, professional (vocational-technical), professional pre-university and higher education in state and communal educational institutions, creation of necessary conditions for education of children and youth, development of their abilities, work training, professional orientation, productive work of students, promoting the activities of preschool and extra-curricular educational institutions, children's, youth and scientific and educational public associations, youth centers; 3) creation of a compulsory education fund at municipally owned general education institutions at the expense of local budget funds, attracted for this purpose on a contractual basis, funds of enterprises, institutions and organizations, regardless of the forms of ownership, as well as funds of the population, other sources; control over the use of the funds of this fund as intended;
Goal 5: Gender equality	-	-	There are none in the current law; <i>Article 30.</i> 5) provision of social and cultural institutions that belong to the communal property of the respective territorial communities, as well as the population with fuel, electricity, gas and other energy carriers; solving issues of water supply, drainage and wastewater treatment; monitoring the quality of drinking water; <i>Article 43.</i> 23) establishment of rules for the use of water intake structures designed to meet the drinking, household and other needs of the population, sanitary protection zones of water supply sources, restrictions or bans on the use of drinking water by enterprises for industrial purposes; 2) establishment of tariffs for thermal energy (including its production, transportation and supply), tariffs for centralized water supply and centralized drainage, for other communal services (except tariffs for thermal energy, its production, transportation) and supply, tariffs for communal services, which are established by the National Commission, which carries out state regulation in the spheres of energy and communal services), household, transport and other services;
Goal 6: Clean water and sanitation	Directly by local self- government bodies	Article 30, Article 43	23) establishment of rules for the use of water intake structures designed to meet the drinking, household and other needs of the population, sanitary protection zones of water supply sources, restrictions or bans on the use of drinking water by enterprises for industrial purposes; 2) establishment of tariffs for thermal energy (including its production, transportation and supply), tariffs for centralized water supply and centralized drainage, for other communal services (except tariffs for thermal energy, its production, transportation) and supply, tariffs for communal services, which are established by the National Commission, which carries out state regulation in the spheres of energy and communal services), household, transport and other services;
Goal 7: Affordable and clean energy	Directly by local self- government bodies	Article 28	2) establishment of tariffs for thermal energy (including its production, transportation and supply), tariffs for centralized water supply and centralized drainage, for other communal services (except tariffs for thermal energy, its production, transportation) and supply, tariffs for communal services, which are established by the National Commission, which carries out state regulation in the spheres of energy and communal services), household, transport and other services;

Goal 8: Decent work and economic growth	Directly by local self-government bodies	Article 27, Article 35	<p><i>Article 27.</i></p> <p>1) preparation of programs for socio-economic and cultural development of villages, towns, cities, target programs on other issues of self-government, submitting them for council approval, organization of their implementation; submission of reports to the council on the progress and results of the implementation of these programs;</p> <p>2) ensuring balanced economic and social development of the relevant territory, effective use of natural, labor and financial resources;</p> <p><i>Article 35.</i></p> <p>1) concluding and ensuring the execution of contracts with foreign partners for the purchase and sale of products, performance of works and provision of services in accordance with the procedure established by law;</p> <p>2) promotion of foreign economic relations of enterprises, institutions and organizations located in the relevant territory, regardless of the forms of ownership;</p> <p>3) assistance in creating, on the basis of legislation, joint enterprises with foreign partners, industrial and social infrastructure and other facilities; attraction of foreign investments to create jobs;</p> <p>4) involvement of enterprises, institutions and organizations, regardless of the form of ownership, on a contractual basis, to participate in the development of the capacities of the construction industry and the construction materials industry, in the creation, development and reconstruction of facilities for engineering support and transport services;</p> <p>3) promoting the expansion of housing construction, providing citizens in need of housing with assistance in housing construction, in obtaining loans, including preferential ones, and subsidies for housing construction or purchase; providing assistance to owners of apartments (houses) in their maintenance and repair; assistance in the creation of associations of co-owners of apartment buildings;</p> <p>1. The territorial community has the right to hold public hearings - to meet with the deputies of the relevant council and officials of local self-government, during which members of the territorial community can listen to them, raise questions and make proposals on issues of local importance that belong to the jurisdiction of local self-government.</p> <p>21) establishment of standards (norms) for the consumption of communal services in accordance with the procedure prescribed by the Cabinet of Ministers of Ukraine</p> <p>a) own (self-governing) powers:</p> <p>11) creating and ensuring the functioning of local ecological automated information and analytical systems, which are a component of the network of the national ecological automated information and analytical system for providing access to environmental information;</p> <p>b) delegated powers:</p> <p>1) implementation of control over compliance with environmental legislation, use and</p>
Goal 9: Industry, Innovation and Infrastructure	Directly by local self-government bodies	Article 31	
Goal 10: Reduced inequality	Department of social protection of the population under local self-government bodies	Article 30	
Goal 11: Sustainable cities and communities	Directly by local self-government bodies	Article 13 and indirectly all others	
Goal 12: Responsible consumption and production	Directly by local self-government bodies	Article 30	
Goal 13: Climate action	Directly by local self-government bodies	Article 33	

Goal 14: Life below water	-	-	protection of natural resources of national and local importance, reproduction of forests; There are none in the current law;
Goal 15: Life on land	Directly by local self-government bodies	Article 43	24-2)making decisions on approving the list of animal species that are not listed in the Red Book of Ukraine, but are rare or have special scientific, environmental and other value, or are endangered and subject to special protection on the territory of the relevant councils; A local self-government body can be a plaintiff and a defendant in courts of general jurisdiction, in particular, apply to the court if it is necessary to exercise its powers and ensure the performance of local self-government functions.
Goal 16: Peace, justice and strong institutions	Directly by local self-government bodies	Article 18 ⁻¹	5) provision of social and cultural institutions that belong to the communal property of the respective territorial communities, as well as the population with fuel, electricity, gas and other energy carriers; solving issues of water supply, drainage and wastewater treatment; monitoring the quality of drinking water;
Goal 17: Partnership for the goals	Directly by local self-government bodies	Article 30	

The proposed table makes it possible to clearly see the presence of correspondence between each goal of global development and the norm of the profile law of Ukraine, which regulates the activities of local self-government bodies and provides it with the appropriate control functions. Based on the conducted analysis and systematization, we note that only two functions do not have their normative relationship in the national profile law. One function (Goal 14: Life below water) is missing, indirectly due to geographical features of Ukraine - lack of direct access to the oceans. And the other (Goal 5: Gender equality) is enshrined in other normative legal acts and legislative initiatives that have not entered into force at the time of writing the article. On the one hand, this indicates a fairly high, although not directly defined, correlation between the provision of control functions to local self-government bodies at the level of national legislation and the goals of sustainable development. And on the other hand - about the need to develop, specify and finalize these norms.

Conclusions

Summarizing the above, after conducting a detailed analysis, it was possible to establish that the first signs of local self-government in Ukraine were recorded as early as the 7th century. to n. Since then, the institution of local self-government has evolved, and its last change in Ukraine was the decentralization reform, which significantly expanded the organizational and legal provision of local self-government bodies. Normative regulation begins with the Constitution of Ukraine (Chapter XI, Articles

140-141), which contains the definition and basic principles of local self-government in Ukraine, and is fully ensured by the profile Law of Ukraine "On Local Self-Government Bodies". Organizational - is provided thanks to departments, departments, managements that are authorized to create local self-government bodies, within their competence, as well as delegated powers. Thanks to the presence of the control function, which comes from the content of the local self-government institute, and the organizational legal support of local self-government bodies, it was possible to establish and analyze its relationship with the goals of sustainable development. Of course, some of them (Goal No. 5 of Gender Equality) need to be improved, by enshrining it at the legislative level in the relevant law and related to it (laws on local elections, etc.). But in general, it is possible to single out the positive impact of the granted powers as a result of the decentralization reform on the organizational and legal foundations of ensuring the control function of local self-government bodies. In addition, we suggest enshrining changes in the legislation and directly specifying the powers of local self-government bodies regarding the development of sustainable development. This will make it easier to assess the effectiveness of local self-government organizations in this direction, and will strengthen the institution of local self-government as a whole.

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