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GOVERNMENT TRANSPARENCY AS UKRAINIAN TERRITORIAL COMMUNITIES' ECONOMIC DEVELOPMENT FACTOR

ABSTRACT

The present paper substantiates the government transparency issue's importance as a fundamental principle of management and exercise of power on the local level. It must become a dominant one for Ukrainian urban territorial communities' socio-economic development regulation under the condition of further steps implementation aimed at strengthening administrative and financial decentralization processes.

We elucidate specific characteristics of government transparency measuring global practice, in particular, by applying a methodological approach to the city transparency index calculation, which has been conducted since the end of the 20th century by the NGO "Transparency International".

We formulated and tested hypotheses about the relationship presence between government transparency level, income from the payment of personal income tax and local tax by the population, as well as the number of people who voted for public budget projects. We chose Ukrainian cities with different ranking positions by the government transparency level to conduct a measurement.

The study proved that the local government transparency level is an important factor in Ukraine's urban territorial communities' socio and economic development. We defined that cities' industrial specialization and their economic diversification level do not influence significantly the correlation density between government transparency level and local budgets' revenues. Additionally, most cities, regardless of their size, are characterized by a high correlation between indicators of transparency and the public activity of residents. Also, we observed a tendency for citizens' activity to rise in the most investigated communities.

The obtained results demonstrated the need to choose a longer time lag to test the proposed hypotheses. Nevertheless, the proven hypotheses made it possible to identify problems in ensuring the transparency of territorial communities' authorities and to formulate proposals for improving public administration efficiency.

Keywords: government transparency, public authorities' openness, cities' transparency rating, local budgets, participation budget projects

JEL Classification: R11, O10

INTRODUCTION

The issue of the quality of governance at regional and local levels territorial systems is foregrounded against the backdrop of developing the democratic society in Ukraine and problems linked with the deepening of territorial disparities [1]. Today Ukrainian urban territorial communities (UTC) are influenced by extractive institutions that underpin the exclusive regulation of their development. These institutions' impact is performed through the limitation of the public influence in coming to managerial decisions and dealing with several issues about the reallocation of territorial resources and social amenities in favor of political and economic elites.

Given this, it is logical to say that one of the ways to overcome exclusive regulation and enhance the quality of urban living is by "opening" the power system by ensuring a high level of transparency in decision-making, accountability of management structures, and

openness of information that is valuable for the community functioning. Relationship building between authorities and citizens based on such principles is one of the conditions for ensuring the functioning of deliberative democracy. It was substantiated by different researchers in previous years [2], [3], [4].

The relevance and importance of the local government transparency level raise to ensure cities' socio-economic development is put wise by scholars through the transparency ability to increase efficiency in the allocation of resources by reducing principal-agent problems [5] and discourage rent-seeking instead of productive activities [6]; provide a better context for economic growth, efficiency, and development [7].

LITERATURE REVIEW

Scientists from all over the world have been studying the "government transparency" conception since the second half of the 20th century. During this time, many approaches to defining the notion of "government transparency" were developed. Thanh Hoa T. T. & Garcia-Zamor J-C. in their investigation about transparency and accountability effects on public activity in Vietnamese communities noted 'Transparency is two-way communication between government and its social actors. It is the information flows between governed and governing actors, and the quality of this information flows. Transparency provides the public with empowering information that supports citizens to hold the government accountable' [8, p. 11]). Of note, the authors in their paper substantiate an idea that even under a rigid political structure, the citizens' participation in management processes at the local level contributes to the democratization of the management system itself. Researchers identify promoted participatory governance factors in developing countries.

As alleged by Ribeiro, Nogueira & Freitas, transparency of public management is "fundamental to bringing citizens closer to public managers and as such universally considered an element of good governance" [9, p. 1]). Investigators, analyzing the activities of local authorities in Portugal, identified several local government transparency determinants specific to this country, including population size, the number of people aged 15 to 74 who use the Internet; unemployment rate; financial autonomy, and net community debt. Published research findings bear witness that education level, aging index, or political factors (such as a form of government, political ideology, and political/electoral participation) do not affect the level of local government transparency in a country.

S. J. Piotrowski, G. G. Van Ryzin mentioned that "Governmental transparency can be defined as the ability to find out what is going on inside a public sector organization through avenues such as open meetings, access to records, the proactive posting of information on Websites, whistle-blower protections, and even illegally leaked information. Without governmental transparency and freedom of information, it is much more difficult to hold elected and appointed officials accountable for their actions" [10]. To assess the citizens' attitude to the local authorities' transparency, scientists proposed indices of "public demand for transparency" and concluded that the higher the level of public trust in the authorities, the lower the demand for fiscal transparency and transparency related to good governance.

We consider that most fully reflects the essence of this phenomenon interpretation of transparency is formulated by the global anti-corruption NGO Transparency International: transparency of government is the circumstance in which the right and the real ability to have access to information are provided to citizens, understanding by them of the decision-making process through involvement to the development and implementation of policies is ensured and authorities recognizing the importance of information disclosure and public involvement are proactive in this process [11]. It is worth mentioning that the common position of specialists is that the information which is provided in the process of government transparency ensuring should be attributable to not only quantitative criteria but also to be qualitative, workable, relevant, and regularly updated.

The scientific community offers many methodical approaches to evaluating the government's transparency level and its components. A group of scientists led by Shkolnyk proposed a scientific and methodological approach to assessing the level of financial decentralization and provided recommendations for increasing the budget process transparency. Researchers chose two areas of assessment: public procurement and the budget process to analyze the transparency of public finances at the local level. The proposed methodology was based on a survey of citizens of four regions of Ukraine [12]. Other investigators led by Buhtiarova developed a methodology for assessing the transparency of public finance in Ukraine in 6 stages. This made it possible to determine the index of public financial transparency using a weighted index of pre-estimated transparency of information provided by official bodies in this area [13]. E. Tikhomirova analyzed the transparency of the budgets of different countries of the world, compared different methods of assessing the transparency of the subjects of budget policy, and gave recommendations for Ukraine on increasing tax and budget transparency [14]. Also, some non-governmental organizations evaluated the transparency of local budgets [15], measured the index of publicity of local self-government [16,] and other calculations were done by the author's techniques (i.e., D. Kaufmann A.

Kraay in their research made for the World Bank substantiated that per capita income and the quality of governance have a strong positive correlation between countries [17]).

Of interest is the scientific-methodical approach developed by O. Luta and B. Mershchii to assess the relationship between the state of regions' socio-economic development and government transparency levels for 2016–2018. The authors used the transparency evaluation results in the areas of budgeting, public procurement, disposal of property of the territorial community, etc. Their algorithm provides for the construction of an integral indicator of socio-economic development, which is based on 5 indicators (volume of capital investments by region, volume of products sold in regions, gross regional product, average monthly wage in the region, number of economically active population of working age in the region) and its comparison with the rating indicators of the regions as assessed by The Transparent, Financially Healthy and Competitive Municipalities project [18].

Global practice for the evaluation of the government transparency level proposes to use the Transparent City Index [19]. It is evaluated by the representatives of the global movement Transparency International in more than 100 countries. In Ukraine, such an organization as an official accredit agent acts since 2014 and as of 2021, they determine the rating of Transparent Cities by 88 indicators in 14 spheres: Information on the work of local government; Access and participation; Procurement; Housing policy; Budget process; Financial and material assistance, grants; Social services; HR matters; Anti-corruption policy and professional ethics; Land use and construction policy; Municipal enterprises; Municipal property; Education; Investment and economic development. The evaluation implies vetting for compliance with definite criteria of official websites of cities which are the main sources of information both for locals and the external world. Among the shortcomings of the methodology used by Transparency, its authors note the limitation of results in time, frequent changes in legislation, and the inability to draw conclusions about the accountability and level of corruption of local authorities based on the results, as such studies require more detailed verification of local governments.

Tellingly, the UTC indicators dynamic by the definite criteria can evidence a community's social and economic development or the contrary stagnation or degradation. Government transparency is one of the economic growth indicators, as it is closely linked to the favorable environment for doing business creation, territorial resources use, urban development, and environmental quality.

Government transparency should be determined by the amount and quality of information publicly available. In this context, such categories as "openness and accountability of government" and "public data" are tangential to the term "transparency of government" in terms of content. These concepts and their impact on the socioeconomic development of communities are described in the works of Ukrainian and foreign researchers, including [20], [21], [22], [23], [24], and others.

Ukrainian legislation does not provide the definitions of the above-mentioned concepts, except for "public information", which must be provided in the form of open data in accordance with the Law of Ukraine "On Access to Public Information". The law also states that the purpose of providing access to public information is to "ensure transparency and openness of subjects of authority and create mechanisms for realizing everyone's right to access public information" [25].

AIMS AND OBJECTIVES

The paper's main purpose is to reveal the existence of a relationship between the local authorities' transparency level and Ukrainian urban territorial communities' socio-economic development indicators. For this, it is necessary to test some research hypotheses formed on the basis of previous studies.

METHODS

The detection of the presence of relationships between the city transparency index and several indicators, such as the levels of local budget revenues, public activity and trust in local authorities, was carried out using the calculation of the Pearson correlation coefficient. This coefficient is an indicator of linear dependence, which can take values from -1 to $+1$ inclusive. It is equal to the covariance of two variables, or the sum of the products of the deviations divided by the product of their standard deviations. Accordingly, hypotheses were formulated and tested to determine the existence of a relationship between the level of government transparency (variable X) and revenues from local taxes and personal income tax, as well as the number of people who voted for public budgets (variables Y used separately to test different hypotheses).

As the State Statistics Service of Ukraine and its territorial subdivisions provide data only at the national and regional levels in accordance with the methodology of collecting and publishing statistical information in Ukraine, the only source of

baseline indicators are the websites of relevant city councils and/or local community councils which do not have a unified approach to data dissemination, which complicates the work of researchers and makes it impossible to make some calculations due to lack or incompleteness of the information provided.

RESULTS

Calculations were carried out according to such indicators as the scores received by the city during 2017-2020 according to the results of Transparency International Ukraine [19] and such indicators of the socio-economic situation of urban communities as 1) the number of revenues received to the budget from the payment of personal income tax (PIT); 2) the number of people who voted for projects submitted to the public budget (participation budget); 3) the number of revenues received from the payment of local taxes to the city budget, which, respectively, can help to analyze the state of development of the local economy and the level of public confidence in the actions and ideas of local authorities.

To conduct the research, UTC with different positions in the rating was chosen. For example, the cities with a high level of transparency are Lviv, Drohobych, Kamyanske, Dnipro, Volodymyr-Volynskyi, Pokrov; medium – Kolomyia, Mykolaiv, Lutsk, Chervonohrad, Pavlohrad, Yuzhnoukrainsk; low – Sambir and Zhovti Vody. It should be noted that the communities selected for analysis differ not only in rating positioning, but also show different dynamics of the transparency index. The selected cities ranking positioning dynamics in terms of transparency are presented in table 1.

Table 1. Overall transparency score of cities in the period 2017-2020, units. (Source: based on transparency rating of 100 cities of Ukraine [19])

UTC	2017	2018	2019	2020
Lviv	59.7	65.7	73.7	85.2
Drohobych	46.2	85.2	79.1	78.1
Chervonohrad	50.5	52.8	38.5	45.4
Sambir	20.9	25.7	25.7	27.9
Volodymyr-Volynskyi	34.6	44.6	49.6	71.6
Lutsk	54.2	57.8	61.6	55.3
Kolomyia	18.3	24.1	55.5	66.4
Dnipro	25.5	66.6	69.2	71.9
Kamyanske	26.5	47.4	71.7	74.9
Pokrov	18.3	68	79.1	74.8
Zhovti Vody	19.7	31.9	28.7	28.6
Pavlohrad	19.6	31.1	36.6	41.5
Mykolaiv	51.5	54.6	56.3	55.6
Yuzhnoukrainsk	28.6	29	32.8	37.5

Based on the cities' socio-economic situation selected indicators, we have formed three hypotheses that need to be tested.

Hypothesis 1. The urban authorities' transparency level affects the tax revenues amount from businesses to local budgets.

The first hypothesis is based on the previous theoretical investigations that linked a high transparency level with entrepreneurial activity intensification through the corruption risks reduction and the administrative system's greater openness, which contributes to increased tax revenues from businesses to the local budget.

Since personal income tax is paid for each employee by each legal entity to the local budget, it can be assumed that the increase in such tax revenues reflects either an increase in the number of enterprises or an increase in the number of employees at already existing enterprises due to their scaling, which in any case can be interpreted as community's economic growth indicator.

To test the first hypothesis, it is proposed to analyze the indicators to identify the relationship between personal income tax (PIT) revenues to local budgets (city indicators for this parameter are shown in Table 2) and the level of transparency of selected cities.

Table 2. Income dynamics from PIT to the local budget, thousand hryvnias. (Source: grouped by the authors according to the city councils' websites)

UTC	2017 p.	2018 p.	2019 p.	2020 p.
Lviv	2655517.7	3355523.8	4091979.0	4361249.2
Drohobych	141919.4	166411.5	198929.96	209807.3
Chervonohrad	136150.0	175 680.8	200510.0	222196.90
Sambir	119360.2	139 300.9	188600.96	н\д
Volodymyr-Volynskyi	99380.3	112218.3	146480.98	168753528.6
Lutsk	627 433.0	798 202.3	978 028.80	1 062 921.20
Kolomyia	133471.1	166937.3	220 696.0	267 862.1
Dnipro	3565100.02	4529489.2	5572612.9	6088664.1
Kamyanske	471443.9	606999.7	776 156.1	830464.6
Pokrov	79735.0	96480.8	139 700.0	174020.7
Zhovti Vody	79836378.3	108145467.0	119454907.4	131165453.6
Pavlohrad	н\д	272068.0	328686.7	31514044.1
Mykolaiv	1318217.2	1590136.9	1883954.2	2084654.1
Yuzhnoukrainsk	190317.9	241099.7	264 680.0	392687.5

From table 3, it can be seen that only one city (Chervonohrad) shows an inverse average correlation (-0.59), as the city has a decrease in transparency and an increase in PIT revenues, which according to the authors is due to industrial mono-specialization of the city, provided by subsidized state coal mining enterprises. It should be pointed out that the reserves of Chervonohrad deposits are not significant because they have been developed for a long time, the extraction process is technologically more complex compared to mines in other regions, and companies need reconstruction and material-and-technical renovation, which are not planned soon because they are very expensive processes. It is also important to note that the increase in PIT revenues in the city during the investigated period was due to the multiple increases in the level of the minimum wage and the corresponding increases in the wage bill (in particular, in state-owned enterprises).

Table 3. Correlation coefficient between the city transparency level and the PIT revenues to local budgets amount, from 2017 to 2020.

UTC	Pearson's correlation coefficient
Kamyanske	0.996
Kolomyia	0.98
Yuzhnoukrainsk	0.96
Lviv	0.95
Volodymyr-Volynskyi	0.92
Mykolaiv	0.89
Dnipro	0.87
Pavlohrad	0.85
Zhovti Vody	0.76
Pokrov	0.74
Sambir	0.72
Drohobych	0.69
Lutsk	0.42
Chervonohrad	-0.59

For the rest of the cities, there is a strong correlation between the level of transparency of the city government and the number of PIT revenues to the local budget. For example, the cities of Kamyanske, Lviv, Volodymyr-Volynskiy, Yuzhnoukrainsk, and Kolomyia show correlations of more than 0.9, and Mykolaiv, Dnipro, Pavlohrad, Zhovti Vody, Pokrov, and Sambir show more than 0.7.

Hypothesis 2. Urban government transparency level affects the citizens' activity in participation in governance processes (for example, through voting for public budgets).

Previous research by scholars in other countries has shown that increasing local government transparency increases public confidence in its representatives and their decisions, which stimulates civic activism in management decisions, and public involvement in local development stimulates the formation and development of social capital in communities. An example of identifying civic activity is the voting of urban populations for projects for participation budgets, which is a citizen participation instrument in the distribution of local funds.

The dynamics analysis of people who voted for the projects for a participation budget in selected cities shows a tendency to increase the activity of citizens in the vast majority of cities (Table 4). It should be noted that the data on the parameter "number of people who voted for the draft participation budget" for cities such as Pavlohrad and Yuzhnoukrainsk are missing, as these cities either do not use such a public participation tool, or it was introduced only in 2020, therefore, there are not enough data for calculations.

Table 4. People who voted for participation budget projects number in 2017-2020, people. (Source: grouped by the authors according to the city councils' websites)

UTC	2017р.	2018р.	2019р.	2020р.
Lviv	72061	68285	103726	103825
Chervonohrad	-	1520	4180	4820
Volodymyr-Volynskiy	-	3249	1021	1151
Drohobych	1982	5645	1704	н\д
Lutsk	687	8015	10902	19222
Kolomyia	-	1321	1405	2188
Sambir	-	1931	6980	н\д
Dnipro	31 152	30 005	105 320	111 302
Kamyanske	-	3858	20800	35420
Pokrov	765	1890	4724	н\д
Zhovti Vody	3903	3159	1500	2630
Mykolaiv	14088	14708	12300	34477

The analysis of the correlation between the local government transparency index and people who voted for the participation budget projects number showed that almost all communities show a direct relationship between indicators (table 5): a strong correlation is observed in such UTC as Kamyanske, Lviv, Kolomyia, Sambir; Drohobych and Dnipro showed average bond density; Lutsk, Volodymyr-Volynskiy and Mykolaiv showed a very weak correlation. However, the cities of Chervonohrad and Zhovti Vody demonstrated strong and medium inverse dependencies, respectively, provided that they do not show a consistent upward trend in the share of active citizens. It should also be noted that the correlation is stronger in those UTC that show a steady increase in the transparency score in the dynamics.

Table 5. Correlation coefficient between the city transparency level and the number of voters for budget projects of the participation of cities.

UTC	Pearson's correlation coefficient
Kamyanske	0.91
Lviv	0.86
Kolomyia	0.83
Pokrov	0.827
Sambir	0.71
Dnipro	0.64
Drohobych	0.57
Mykolaiv	0.29
Lutsk	0.18
Volodymyr-Volynskyy	0.1
Zhovti Vody	-0.551601
Chervonohrad	-0.751471

Hypothesis 3. The government transparency level affects the local taxes income to the local budget amount.

As for local taxes, i.e. taxes that are mandatory to be paid on the territory of the respective territorial communities. They include a single tax (tax paid by economic entities under the simplified taxation system) and property tax (which consists of a fee for land, real estate tax, other than land, and transport tax). The local taxes imposition and setting of their rates (within the powers defined by the Tax Code of Ukraine) is the local governments' sole responsibility, and therefore the latter has real opportunities to influence the amount of revenues to these budgets. Thus, a significant part of local budget revenue formation is directly dependent on how transparently and efficiently local governments can organize a set of works on local taxes introduction and mobilization. It is important to note, that the rates of local tax rates are adopted annually as part of the discussion of local budgets, and therefore, it is expected to involve the public in this process. Due to this reason, we conceive that at higher transparency levels, local tax revenues should be higher, and growth rates should be correlated with the dynamics of changes in the city's transparency index. To confirm this assumption, a correlation should be found between the urban transparency indicators and the local tax revenues to city budget dynamics (Table 6), which in the selected set is mostly positive.

Table 6. Local tax revenues to city budgets dynamics in 2017-2020, UAH thousand. (Source: grouped by the authors according to the city councils' websites)

UTC	2017	2018	2019	2020
Lviv	1302958.7	1622296.3	1946782.8	2076089.5
Drohobych	69847.6	76199.4	97193.1	97825.2
Chervonohrad	37860.0	45960.0	55863.0	71005.0
Sambir	25880.5	31552.5	34507.97	36583.2
Volodymyr-Volynskyy	230742.5	276797.1	345483.5	360087.1
Lutsk	46951.92	52898.4	63081.0	67630.5
Kolomyia	2798505.1	2856261.8	3229892.1	3276014.1
Dnipro	548044.1	542044.3	630054.4	639817.3
Kamyanske	62040.2	92806.7	103630.4	111314.3
Pokrov	38597.6	39077.2	38597.6	45007.1
Zhovti Vody	114887.8	125346.6	154498.8	147208.1
Pavlohrad	582352.9	596595.4	731950.95	785835.6
Yuzhnoukrainsk	62015.0	70665.5	68690.61	58765.1

Calculations results presented in table 7 testify that cities with stable positive dynamics to raising the transparency index (e.g. Lviv, Kamyanske, Kolomyia, Pavlohrad, Volodymyr-Volynskiy) show a closer correlation than UTC with such a transparency level that constantly varies from greater to lesser and vice versa. The inverse correlation of medium strength was shown by the cities of Yuzhnoukrainsk and Chervonohrad: concerning the first, with increasing transparency, there is a significant fluctuation in local taxes received to the budget, which may be due to a decrease in the rate of local taxes to intensify business activities by reducing the tax burden on it for a certain period; and as for Chervonohrad, the growing revenues of local taxes to the budget in the context of declining trends in the transparency index can be explained by a growth in the property tax rate, in particular on land, during the establishing of the Chervonohrad territorial community.

Table 7. The correlation coefficient between the city transparency index and the local tax revenues to local budgets amount in 2017 - 2020.

UTC	Pearson's correlation coefficient
Kolomyia	0.99
Pokrov	0.96
Lviv	0.95
Kamyanske	0.91
Volodymyr-Volynskiy	0.89
Pavlohrad	0.89
Mykolaiv	0.78
Dnipro	0.72
Drohobych	0.58
Lutsk	0.47
Zhovti Vody	0.22
Chervonohrad	-0.54
Yuzhnoukrainsk	-0.55

DISCUSSION

In addition to confirmed hypotheses, the analysis also showed that city size does not affect the correlation density between the city government transparency level and PIT revenues to the local budget and between the level of transparency and the number of people who voted for the local public budget projects. This is confirmed by the significant level of correlation of cities with different populations (Kolomyia (61 thousand people), Kamyanske (230 thousand people), Sambir (34 thousand people), Lviv (717 thousand people), etc.).

Also, we find that cities' industrial specialization (Zhovti Vody - production of natural uranium and radiation control devices; Pavlohrad - coal mining and mechanical engineering; Kamyanske - metallurgy, metalworking, chemical, and petrochemical industry, Pokrov - mining and chemical industry, etc.) is not the transparency level main factor and its dynamics and does not affect the close interconnections between transparency and the studied indicators. High public activity and significant PIT revenue amounts in industrial cities are due to the high levels of technological provisions of major enterprises that require highly qualified, educated staff and a wide range of related business services;

Additionally, we can say that the city's economic diversification degree does not affect the density of the relationship between the transparency level and selected indicators. Multifunctional cities from the study sample (Lviv, Dnipro, and others) showed the same results as mono-profile cities (Yuzhnoukrainsk, Pokrov, etc.).

The relationships established in this article between government transparency and various indicators of the urban territorial communities' socio-economic development allow us to talk about further research in this direction relevance (for example, regarding the identification of cause and effect relationships and the degree of influence of the transparency factor on the development of UTC), in particular, in European countries, because today the study of the transparency impact is mainly focused on such phenomena as corruption and de-shadowing of cities' economies, the impact on gender equality in local self-government bodies, inclusiveness, etc.

CONCLUSIONS

The analysis results of the interconnections between the government transparency level and some Ukrainian cities' socio-economic development indicators confirm the previously hypotheses: 1) between the transparency index and PIT revenues to the local budget is a direct relationship in most cities of the investigated set (except Chervonohrad, which showed the inverse connections); 2) there is a direct interplay between the government transparency level and population activity in most sampled cities (except Chervonohrad and Zhovti Vody, which showed an inverse correlation); 3) there is a high density of interconnections in the vast majority of sample cities (except Chervonohrad and Yuzhnoukrainsk) between the transparency index and the amount of local tax revenues to the city budget.

It can be argued that the local government transparency level is strongly connected with Ukraine's urban communities' socio-economic development. Finally, it is important to mention that regional authorities can use cities' transparency indicators within regions as one of the strategic indicators of their socio-economic development (according to world practice): changes in indicators dynamics may reflect the presence of certain problems and the need for intervention to resolve the situation; also, the rating of cities' transparency can be a signal to government officials about those communities that need development assistance through training, consulting, directing grant support to local initiatives, and so on. Finally, government transparency should be seen as a prerequisite for increasing public confidence in the state and an element of the national security system.

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ПРОЗОРИСТЬ ЯК ЧИННИК ЕКОНОМІЧНОГО ЗРОСТАННЯ ТЕРИТОРІАЛЬНИХ ГРОМАД В УКРАЇНІ

Обґрунтовано важливість питання прозорості влади як фундаментального принципу управління та реалізації владних повноважень на місцевому рівні, який має стати домінуючим у регулюванні соціально-економічного розвитку міських територіальних громад України в умовах реалізації подальших кроків до укріплення процесів адміністративно-фінансової децентралізації. Це вкрай важливо в умовах повоєнного відновлення економіки країни, оскільки прозорість влади сприятиме ефективному використанню ендогенного потенціалу територіальних громад та підвищенню їх продуктивної спроможності.

Висвітлено особливості світової практики оцінювання рівня прозорості влади, зокрема шляхом застосування методологічного підходу до розрахунку індексу прозорості міст, який проводиться з кінця 20-го ст. ГО «Трансперенсі Інтернешнл». Охарактеризовано структурні складові цього індексу, які дозволяють здійснювати моніторинг та рейтингування міст світу за рівнем прозорості влади.

Сформульовано та перевірено гіпотези щодо наявності взаємозв'язку між рівнем прозорості влади, надходженнями від сплати населенням податку на доходи фізичних осіб та місцевого податку, а також кількістю населення, що проголосувало за проекти громадського бюджету. Для проведення оцінювання обрано міста України з різними рейтинговими позиціями за рівнем прозорості влади.

Проведене дослідження довело, що рівень прозорості місцевої влади є важливим чинником соціально-економічного розвитку міських територіальних громад в Україні. Визначено, що промислова спеціалізація та ступінь диверсифікованості економіки міст суттєво не впливає на щільність кореляційного зв'язку між рівнем прозорості влади та власними доходами місцевих бюджетів. Доведено, що для більшості міст, незалежно від їхнього розміру, характерна висока кореляція між показниками прозорості та громадської активності мешканців. До того ж спостерігалась тенденція зростання активності громадян у переважній кількості досліджуваних МТГ.

Отримані результати продемонстрували необхідність обрання довшого часового лагу для перевірки висунених гіпотез. Однак доведені гіпотези дозволили виявити проблеми в забезпеченні прозорості влади територіальних громад та сформулювати пропозиції щодо підвищення ефективності публічного управління.

Ключові слова: прозорість влади, відкритість органів публічної влади, рейтинг прозорості міст, місцеві бюджети, проекти бюджету участі

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