

Decentralisation: Exploring Challenges, Opportunities, and Its Role in Strengthening Local Governance

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ARTICLE INFO

Received: 12 Nov 2024

Revised: 27 Dec 2024

Accepted: 15 Jan 2025

ABSTRACT

Introduction: The topic of decentralisation is highly relevant in public administration reform, as it contributes to increasing the autonomy of local communities and the efficiency of management processes. The importance of decentralisation reforms is significantly growing in the context of ensuring the financial independence of territorial communities and expanding their participation in decision-making.

Objectives: The study aims to analyse the impact of decentralisation on the development of local self-government, the object of which is the territorial communities of Ukraine.

Methods: The research methodology is based on quantitative and qualitative analysis, international experience comparison, statistical data analysis, and sociological surveys.

Results: The study results show that decentralisation strengthens communities' financial autonomy, improving management efficiency and transparency. The study found a positive trend in the share of local budgets in the consolidated budget, which indicates that communities are becoming more financially capable. At the same time, several challenges have been identified, including uneven distribution of resources and insufficient competence of local managers.

Conclusions: The study's practical significance is to formulate recommendations for improving decentralisation processes, including the development of financial equalisation mechanisms, managerial training, and the introduction of digital technologies. The results can be used to improve the efficiency of local self-government and develop policies for sustainable community development.

Keywords: territorial community, local self-government, territorial community management, socio-economic development of the community, management of municipal resources, decentralisation.

INTRODUCTION

The issue of decentralisation is one of the most pressing topics in modern public administration, as it directly affects the development of local communities, ensuring their financial autonomy and democratisation of management processes. Effective local self-government is essential for ensuring sustainable socio-economic development in the context of globalisation and growing competition between regions. However, although she recognises the importance of decentralising, its implementation encounters numerous problems, such as uneven distribution of resources, insufficient competence of local managers, and low levels of public participation. A literature review reveals that authors have paid attention to different aspects of decentralisation. Faguet and Shami [1] analyse decentralisation as a structural solution to enhance governance efficiency, while Adjei et al. [2] analyse the effect of political decentralisation on citizens' participation in the decision-making process. Practical recommendations for boosting governance transparency and the financial autonomy of communities are provided by the OECD [3] and the World Bank [4]. Conversely, Di Bona et al. [5] uncover how decentralisation has evolved across different disciplines and within different knowledge fields. With significant progress made in research on decentralisation, however, there remain unanswered questions, such as the adaptation of international experience to the peculiarities of the Ukrainian context, the optimal use of local resources and the minimisation of corruption risks. Moreover, the impact of

decentralisation reforms on the long-term development of local self-government in Ukraine has not been sufficiently researched.

This study is intended to investigate the influence of decentralisation on the development of local self-governance, especially its capacity to promote community autonomy, enhance transparency in the management process, and guarantee the financial independence of the territorial unit. The study's objectives are to analyse the theoretical foundations of decentralisation, assess the practical implementation of decentralisation in Ukraine, and identify critical challenges and opportunities to overcome them.

LITERATURE REVIEW

The recent studies reviewed show that decentralisation is a crucial instrument for modernising the governance mechanism, promoting the strengthening of local self-government and community development [6, 7, 8, 9]. For instance, in Abe [10] and Faguet and Shami [1], decentralisation reforms are analysed to determine the effects on communities' financial autonomy and capacity to address local problems [11, 12]. As is the case with Ukraine, the social consolidation of the nation in the context of decentralisation is outlined by Salnikova et al. [13]. Moreover, the low competence of local managers and the risks of corruption are mentioned by Adjei et al. [2], Adu-Gyamfi et al. [14], Cabral [15], Kuditchar [16], Zhao and Zhang [17] as the challenges related to political and administrative decentralisation. In line with the OECD [3] and World Bank [4], this study claims that governance standards and e-governance mechanisms are structures to overcome these challenges. Đulabić [18] and Hlynisdóttir et al. [19] present an excellent international experience on how using digital technologies within decentralised systems helps establish transparency and accountability of local authorities. Steytler [8] notes that financial equity between regions is also essential.

Apart from the mentioned aspects, financial mechanisms are essential for decentralisation processes. Kalogiannidis et al. [20] argue for improved resource use efficiency through integrated planning and sustainable development of local governance strategies. Machidori [21] also argues the need to simultaneously change the budget process to allow greater autonomy for territorial communities. According to Di Bona et al. [5], the historical formation of decentralisation and its impact on governing practices worldwide are quantitatively analysed, and the significance of this was to mix local governance with central rules. The studies by Bisio et al. [22], Nimani [23] and Njoh [24] highlight the importance of strategic planning in overcoming demographic challenges and providing sustainable community development.

However, the problems are enormous. For instance, taking just one example, Ruge and Ritgen [25] argue that corruption risks and poor transparency can lead to reduced trust in local authorities, even in countries with a long tradition of local self-government. Stančetić [26] also points out that reforms are much less effective with little citizen involvement in decision-making. In the world, one of the fundamental problems is the inequity in the distribution of resources among the communities, which eventually causes difficulties on the economic side. According to Smith and Peterson [27], adaptive decentralisation models can reduce these risks and ensure financial and power equity.

The remaining unresolved challenges include a low adaptation of international experience to Ukrainian specifics and ineffective power over resource use efficiency in the communities.

METHODS

The research strategies comprised analytical and empirical approaches applied to the decentralisation issue. Analysis of statistical data was one of the critical approaches where we assessed the dynamics of the share of local budgets in consolidated budget of Ukraine and other countries, Poland, Italy and Sweden for example. This method allowed communities to be compared by way of their financial autonomy, and to assess the success of decentralisation reforms in different areas. An important part of the study was a sociological survey that went some way to gain empirical data on the attitudes of the societies towards the changes initiated by decentralization. The survey of local government representatives enabled identifying the problems local authorities face, such as deficiencies of staff competence and uneven resources distribution. The details of the implementation of decentralisation reforms were provided by expert interviews which were then used to deepen the analysis. Interviews also indicated problems of financial and administrative management in communities that do not always appear in statistical data.

Geographic information analysis was given special attention helping to visualise resource distribution and that of inequalities in the communities. By using this approach we found the most important implementation challenge.

Quantitative modelling confirmed the analysis results and allowed to predict long term effects of decentralisation. Included in the work was an assessment of the effectiveness of community financial autonomy strategies, as well as the prospects for introducing digital technology to local government.

RESULTS

Decentralisation is an essential mechanism for reforming the system of governance of territorial communities to increase the efficiency of local self-government, increase their autonomy, and democratise governance processes. It will enable communities to take more rights and responsibilities in decision-making, resource management, and development planning. This is an essential factor in modernising the governance system that stimulates communities' social and economic development and improves quality and public trust in local authorities.

Additional challenges arise in implementing decentralisation. The state must provide systematic support for communities by including specific mechanisms for the transparent allocation of resources between territories to avoid uneven resource distribution among territories. One important thing is to improve the competence of local managers through training programmes, seminars, and workshops to apply the available resources and implement some strategic initiatives.

Another priority involves strengthening communities' financial independence, which can offer a stable projection for implementing local projects and reduce dependence on the government at the centre. That is done by creating conditions for attracting investment, promoting local entrepreneurship, and using modern financial instruments. Lastly, we need to introduce innovative governance approaches, including digital and e-governance, which will help improve transparency, diminish bureaucratic barriers, and quicken the pace of decision-making.

However, decentralisation is only an effective means of developing territorial communities with a comprehensive approach to solving these problems. This context suggests that the theoretical aspects of decentralisation as a mechanism for modernising community governance should be analysed, its advantages and disadvantages should be identified, and possible roadblocks to its implementation should be identified (Table 1).

Table 1: Theoretical aspects of decentralisation as a tool for modernising territorial community management: analysis of benefits, challenges and solutions

| Aspect | Description | Advantages | Challenges and risks | Ways to overcome challenges |
|---------------------------------|--|---|--|---|
| The essence of decentralisation | Transfer of powers, resources and responsibilities from central to local authorities. | <ul style="list-style-type: none"> - Democratisation of the governance process. - Greater community autonomy. - Adaptability to local needs. | <ul style="list-style-type: none"> - Uneven distribution of resources. - Low competence of local managers. | <ul style="list-style-type: none"> - Ensuring fair funding for hromadas. - Training of local managers. |
| Political decentralisation | Empowering communities through electoral processes and participation in decision-making. | <ul style="list-style-type: none"> - Strengthening community participation in decision-making. - Strengthening democratic processes. | <ul style="list-style-type: none"> - Low citizen engagement. - Insufficient awareness of the rights of communities. | <ul style="list-style-type: none"> - Information campaigns for communities. - Creation of citizen participation platforms. |
| Administrative decentralisation | Transfer of executive functions to local authorities. | <ul style="list-style-type: none"> - Reduction of bureaucracy. - Prompt decision-making. | <ul style="list-style-type: none"> - Lack of process standardisation. - Lack of qualified personnel. | <ul style="list-style-type: none"> - Implementation of management standards. - Improving the qualifications of personnel. |
| Financial decentralisation | Providing communities with financial independence by transferring part of taxes and subsidies. | <ul style="list-style-type: none"> - Expanding opportunities for local projects. - Reducing dependence on the central government. | <ul style="list-style-type: none"> - Inequality in the financial capacities of communities - Risk of inefficient use of funds. | <ul style="list-style-type: none"> - Development of fair funding mechanisms. - Controlling the effectiveness of expenditures. |

| Aspect | Description | Advantages | Challenges and risks | Ways to overcome challenges |
|-----------------------------|--|--|---|---|
| Modernisation of management | Introducing new management approaches focused on transparency, efficiency and innovation. | <ul style="list-style-type: none"> - Improving management efficiency. - Transparency of decisions. - Innovative projects. | <ul style="list-style-type: none"> - Resistance to change among local government employees. - Limited opportunities for technology implementation. | <ul style="list-style-type: none"> - Conducting training for employees. - Investing in infrastructure and digitalisation. |
| Social aspects | Engaging citizens in governance processes and developing leadership skills in communities. | <ul style="list-style-type: none"> - Increasing trust in the government. - Development of social cohesion. | <ul style="list-style-type: none"> - Low level of public participation. - Lack of mechanisms for feedback. | <ul style="list-style-type: none"> - Implementation of public consultations. - Development of leadership programmes in communities. |
| Risks of decentralisation | Negative consequences of improper implementation of decentralisation reforms. | <ul style="list-style-type: none"> - Identification of problems in the functioning of local self-government. | <ul style="list-style-type: none"> - Corruption on the ground. - Uneven development of regions. - Weak state control. | <ul style="list-style-type: none"> - Improving anti-corruption legislation. - Strengthening control and accountability of communities to the state. |
| International experience | Using other countries' best practices to improve Ukraine's decentralisation process. | <ul style="list-style-type: none"> - Ability to adapt proven models. - Implementation of innovative approaches. | <ul style="list-style-type: none"> - Lack of adaptation to local conditions. - Transfer of models without taking into account the specifics of the regions. | <ul style="list-style-type: none"> - Analysing successful cases in the Ukrainian context. - Exchange of experience between communities. |

Source: created by the author based on [1, 3, 10, 28]

Decentralisation represents a pivotal aspect of the public administration reform process, offering substantial potential for the socio-economic advancement of local communities. It confers greater autonomy upon territories, facilitates more effective resource management, and ensures a prompt response to local needs. By transferring powers and financial resources to the local level, communities are empowered to implement development strategies tailored to specific regional divisions. At the same time, decentralisation makes local authorities more transparent and accountable by introducing e-governance and citizen engagement in decision-making. However, this process is accompanied by several challenges, including uneven distribution of resources, insufficient competence of managers, corruption risks, and insufficient strategic planning. Overcoming these challenges is crucial for ensuring decentralisation reforms' effectiveness. Table 2 summarises the main challenges to decentralisation, their impact on community development and ways to overcome them.

Table 2: Critical challenges of decentralisation in the context of socio-economic development of local communities

| Key challenge | Description | Implications for socio-economic development | Ways to overcome |
|-------------------------------------|---|--|---|
| Uneven distribution of resources | Communities have different levels of access to finance, infrastructure and natural resources. | <ul style="list-style-type: none"> - Growing disparities between communities. - Economically weaker regions lagging. | <ul style="list-style-type: none"> - Introduce mechanisms for interregional equalisation. - Support for investments in underdeveloped communities. |
| Insufficient competence of managers | Local managers often lack the skills to manage resources and implement development projects. | <ul style="list-style-type: none"> - Inefficient management of local resources. - Poor quality of services for the population. | <ul style="list-style-type: none"> - Conducting education and training for local managers. - Involve experts in developing development strategies. |
| Lack of trust in local authorities | The population often does not believe in the ability of local authorities to allocate resources and implement projects effectively. | <ul style="list-style-type: none"> - Low community involvement in local issues. - Weak social cohesion. | <ul style="list-style-type: none"> - Increase the transparency of management. - Implementation of mechanisms for reporting to the community. |
| Insufficient funding | Local budgets often do not have sufficient funds to finance social and economic projects. | <ul style="list-style-type: none"> - Low level of infrastructure development. - Limited opportunities to attract investment. | <ul style="list-style-type: none"> - Expanding sources of community income (taxes, grants, subsidies). - State support for large infrastructure projects. |

| Key challenge | Description | Implications for socio-economic development | Ways to overcome |
|--------------------------------------|---|---|--|
| Corruption risks | Abuse of power and misuse of funds in local governments. | <ul style="list-style-type: none"> - Loss of public trust in local government. - Reduced efficiency of resource use. | <ul style="list-style-type: none"> - Strengthening state control. - Introduce electronic budget management systems to minimise corruption. |
| Dependence on the central government | Despite decentralisation, communities remain dependent on financial and administrative support from the centre. | <ul style="list-style-type: none"> - Restriction of community autonomy. - Delay in the implementation of local initiatives. | <ul style="list-style-type: none"> - Developing mechanisms for financial independence. - Reducing bureaucratic procedures in interaction with central authorities. |
| Demographic challenges | Outflow of population from rural and small urban communities to large cities or abroad. | <ul style="list-style-type: none"> - Reduction of the workforce. - Reduction of local budget revenues. - Decline in social infrastructure. | <ul style="list-style-type: none"> - Developing programmes to support young people and entrepreneurs. - Investing in job creation and social development. |
| Lack of strategic planning | Many communities lack long-term development strategies, which limits their ability to attract investment and use resources efficiently. | <ul style="list-style-type: none"> - Inefficient use of funds. - Lack of a systematic approach to development. | <ul style="list-style-type: none"> - Preparation of strategic plans with the involvement of experts. - Monitoring the implementation of strategies. |

Source: created by the author based on [1–3, 10, 13]

Decentralisation opens up broad prospects for the development of local self-government, providing communities with more powers and resources to address social and economic issues. One of the main opportunities is to increase communities' financial independence. By transferring a portion of tax revenues to the local level and introducing a system of financial equalisation, communities gain a stable basis for planning and implementing projects. This allows for more efficient use of funds to improve infrastructure, education, healthcare, and social protection.

Decentralisation contributed to rational and open resource allocation in municipal resource management. Thus, local authorities can more accurately consider their territories' peculiarities and respond promptly to population needs. Communities, for example, can independently develop strategies to use land, water resources, or municipal property, making them appealing for investment and the local economy. However, taking part in the planning and monitoring process curbs local government directors as they have to become accountable to other citizens. A significant boon opportunity is the development of novel approaches to governance. The destruction of analogue and digital technologies and e-governance enormously simplifies administrative procedures, saves time and resources, and provides process transparency. For instance, setting up electronic platforms to manage budgets or rendering administrative services helps build trust in local government. It facilitates community management of resources and facilitates social and economic sustainable development.

National decentralisation entails local self-government, and it is necessary to assess the implication of decentralisation for local autonomy, but primarily financial one. The share of local budgets in the consolidated state budget is one of the critical indicators of this process. This indicator facilitates decentralisation's scalability and gauges communities' financial independence and capacity to address sustainable development issues. Figure 1 is a graphical visualisation of the dynamics of this indicator across several countries over the 2015–2020 period. It also provides us with essential data to trace the growth (or stagnation) trends of financial decentralisation over different regions of the world. The selection of data for the graph was made using official statistical sources, OECD Statistics, Eurostat, State Statistics Service of Ukraine and World Bank analytical reports, and using them; we got data with high accuracy and reliability. As examples of countries that are decentralised in various ways and have different ways of managing local budgets, Ukraine, Poland, Italy and Sweden were chosen for the analysis. Countries were selected according to experience with decentralisation reforms and the level of local government's financial autonomy.

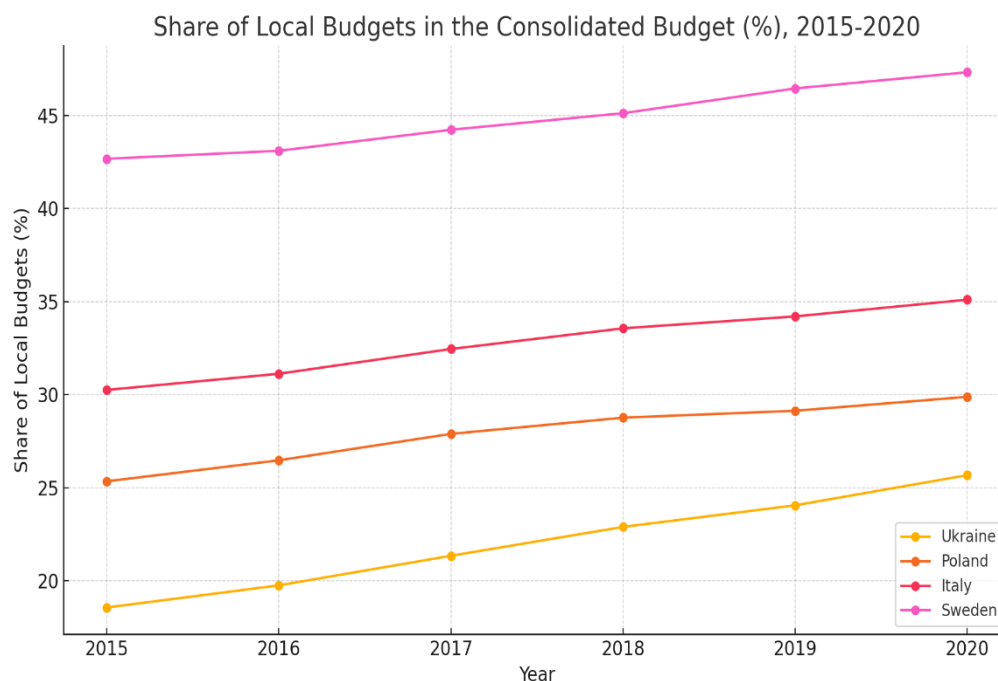


Figure 1: Dynamics of the share of local budgets in the consolidated budget (%),
2015–2020

Source: created by the author based on [4, 28–30]

This study examines the evolution of the local component of the consolidated budget of Ukraine, Poland, Italy and Sweden. The mean value of the local budget share for the period between 2015 and 2020 was 18.56%, increasing to 25.67% (a mean growth of 7.11%). The most significant increase was observed in 2017–2018 when the indicator increased by 1.55%. This indicates the active implementation of the decentralisation reform aimed at strengthening the financial independence of communities. In *Poland*, the share of local budgets increased from 25.34% in 2015 to 29.88% in 2020, an increase of 4.54%. Although the growth rate is less pronounced than in Ukraine, it indicates the stable development of fiscal decentralisation in a country with established models of local self-government. In *Italy*, the share of local budgets increased from 30.25% in 2015 to 35.10% in 2020, an increase of 4.85%. The growth dynamics are uniform, without sharp jumps, indicating a consistent decentralisation policy. The share of local budgets in *Sweden* has increased from 42.67% in 2015 to 47.32% in 2020, an increase of 4.65%. Despite having the highest baseline among the countries reviewed, the growth has been steady, confirming local governments' high level of financial autonomy.

Ukraine demonstrates the highest absolute growth (7.11%) due to the implementation of large-scale decentralisation reform. At the same time, the baseline indicators were the lowest among all the countries considered. Poland, Italy, and Sweden demonstrate moderate growth rates, which indicates stability in the development of their local government systems. The highest level of the share of local budgets in Sweden (47.32% in 2020) reflects the stability and efficiency of the local government model. The graph shows the different paces and scales of implementation of decentralisation in the countries studied. Ukraine is showing the most significant progress, confirming the reform's effectiveness. In EU countries, such as Poland, Italy and Sweden, decentralisation is developing steadily but without significant changes, as their models have already reached a high level of financial autonomy.

Figure 2 shows the share of own financial resources in local budget revenues in the selected countries (Ukraine, Poland, Italy, Sweden). The data for the graph were obtained from official sources, including international organisations such as the OECD and Eurostat, as well as the state statistical services of the respective countries. The choice of countries – Ukraine, Poland, Italy and Sweden – is based on local authorities' different levels of decentralisation and financial autonomy. The share of own financial resources in the structure of local budget revenues was calculated as the ratio of revenues generated at the local level to total local budget revenues.

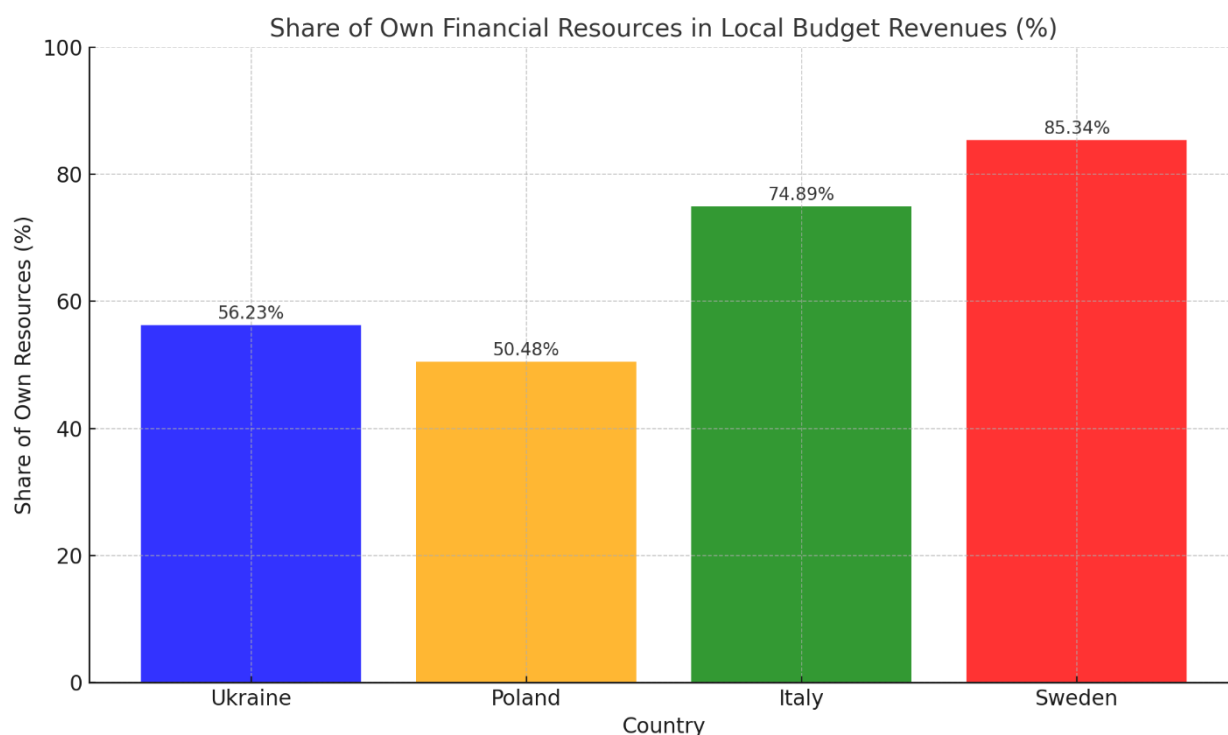


Figure 2: Share of own financial resources in local budget revenues in selected countries (Ukraine, Poland, Italy, Sweden)

Source: created by the author based on [4, 28–30]

The graph shows that Sweden has the highest share of its financial resources in local budget revenues – 85.34%. This indicates a high level of financial autonomy of local governments, a characteristic feature of the Scandinavian countries with their developed local self-government system. The Italian case has a relevant figure of 74.89 %, showing a strong tradition of local self-government and appropriate local revenue collection mechanisms. With a score of 50.48%, Poland scores well on the stable development of decentralisation and financial equalisation processes between regions. The lowest score of any of the countries examined is Ukraine – 56.23%. That said, it signals progress toward implementing fiscal decentralisation, and the country's revenues are still relatively low compared to the European Union's [31]. There may be some reasons for the small tax base at the local level, such as dependence on the subventions of the state budget and the absence of entirely financial equalisation mechanisms.

The differences between the countries are significant, and the approaches to forming local budget revenues reveal a difference. The most significant gap between Ukraine (56.23%) and Sweden (85.34%) demonstrates the need for additional reforms to enhance the financial autonomy of Ukrainian communities. Moreover, the values of these indicators also confirm that this higher level of their revenues helped local governments better prepare and implement the development programmes. Further steps for Ukraine should be to enhance the tax base, enhance the transparency of the use of financial resources, and improve the equality of financial resources between settlements.

Increasing the professional competence of local managers is a precondition for improving the effectiveness of community management as the managerial paradigm of decentralisation. Organising regular training programmes, seminars, and workshops on subjects like strategic planning, financial management, digital technology use, and mechanisms of community involvement in decision-making will also help in resolving this problem. Special attention should be given to how to work with investment projects so that the communities can make better use of the available resources.

Building long-term community development strategies that incorporate economic, social and environmental issues is essential. The development of the strategies will be based upon the active participation of community

representatives, experts, and the business community to make them workable and as enhanced as possible. A focus on sustainable development, mainly carrying out modern urban planning approaches which should be integrated, is essential to consider demographic trends. Financial autonomy is a key to success for territorial communities. Therefore, it is necessary to give communities the power to attract more financial resources. It includes creating a positive environment for grant acquisition, enhancing local start-up development, and addressing local taxes and fees. The financial transactions must become transparent and accountable to increase the public's trust in the local authorities.

Digital technologies and e-governance need to be developed to make governance efficient. This will save time and resources, automate processes, make them transparent, and make Administrative services more accessible to citizens. To build trust between the community and the authorities, electronic budget management systems and platforms for citizen participation in decision-making will be introduced.

DISCUSSION

The results demonstrate that decentralisation is an effective mechanism for transformative processes in local governance. However, its effectiveness is contingent upon the proper organising of processes. Our findings corroborate the thesis put forth by Faguet and Shami [1] that decentralisation enhances community autonomy, albeit constrained by the ineptitude of the managerial personnel. At the same time, Machidori [21] finds that to be more effective; financial mechanisms need to be adapted to the specifics of the regions, which is also consistent with our findings on the need for equitable resource allocation. Comparing our results with those of Đulabić [18] and Njoh [24], we can see that digitalisation and innovative technologies significantly increase the transparency and efficiency of local governance. However, as noted by Ruge and Ritgen [25], there is a significant risk of corruption at the local level, which is also confirmed by our data.

It should also be noted that our results point to the need to adapt international experience, which was confirmed in studies by the OECD [28] and UNDP [32]. Despite the positive aspects of decentralisation, such as financial autonomy and increased community participation in decision-making, the interpretation of the results shows that its implementation may be ineffective without considering the specifics of the regions. Comparison with Smith and Peterson [27] indicates that the main challenges of decentralisation, such as uneven resources and insufficient integration of citizens in decision-making, are universal across many countries. However, our results show that in Ukraine, these problems are exacerbated by the lack of strategic planning in communities, which may explain the differences in the effectiveness of reforms across countries. The results are consistent with the hypothesis. It was found that decentralisation can improve the quality of community management if conditions are created to increase the competence of managers and ensure financial independence.

The study's limitations include focusing on general aspects of decentralisation without a detailed analysis of individual cases in the Ukrainian context. This opens up the possibility for further research, including an analysis of the impact of decentralisation on individual communities with different levels of resource provision.

Thus, the results obtained have practical application in the formation of public policy aimed at supporting local communities, developing management training programmes, and introducing digital technologies for transparent governance. Further research could focus on assessing the long-term impact of decentralisation reforms on territories' socio-economic development.

The study has confirmed that decentralisation is a key mechanism for reforming the local government system, aimed at strengthening the autonomy of territorial communities and increasing their efficiency. The study's novelty emphasises integrating financial and digital management tools. It has been found that the main challenges to the effective implementation of decentralisation are the uneven distribution of resources, insufficient qualifications of managers and low level of citizen participation in decision-making processes. The uniqueness of the findings lies in highlighting practical ways to overcome these challenges through training, digitalisation and strategic planning. Comparison with the expected results shows that the implementation of decentralisation in Ukraine has a positive impact but requires more significant consideration of regional peculiarities and more active participation of citizens in governance processes. The study's practical significance lies in formulating recommendations for improving decentralisation processes, in particular, to increase the transparency of financial transactions, develop strategies for financial autonomy and introduce e-governance.

A limitation of the study is the insufficient analysis of individual cases of decentralisation in Ukraine, which limits the possibility of broad generalisation of the results. This creates prospects for further research. It is recommended that targeted training programmes for local managers be developed that include components of strategic planning, financial management, and digital technologies.

Further research in this area should focus on analysing the long-term impact of decentralisation on community socio-economic development and comparing international experience with Ukrainian practice.

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