UDC 340.114 DOI 10.31733/2078-3566-2022-5-41-47



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CONTENT OF THE PRINCIPLE OF ACCOUNTABILITY AND RESPONSIBILITY OF LOCAL GOVERNMENT BODIES: FOREIGN EXPERIENCE

Юрій Голик. ЗМІСТ ПРИНЦИПУ ПІДЗВІТНОСТІ ТА ВІДПОВІДАЛЬНОСТІ ОРГАНІВ МІСЦЕВОГО САМОВРЯДУВАННЯ: ЗАРУБІЖНИЙ ДОСВІД. У статті досліджено зміст принципу підзвітності та відповідальності органів місцевого самоврядування крізь призму законодавства та наукових досліджень зарубіжних країн. Наголошено, що після підписання Угоди про асоціацію з Європейським Союзом та отримання статусу кандидата на членство у співдружності, інтеграція України до ЄС і НАТО як загальнонаціональний консенсує вийшла на більш якісний рівень. Реформа децентралізації влади, що є частиною євроінтеграційного курсу, об'єктивно пов'язана із рецепцією кращих практик функціонування місцевої влади в зарубіжних країнах. Акцентовано увагу на тому, що на відміну від моделей місцевого врядування та діяльності органів, що його представляють, зарубіжний досвід реалізації принципу підзвітності та відповідальності органів місцевого самоврядування у вітчизняній і зарубіжній науці досліджено на недостатньому рівні.

Зауважено, що однією з важливих передумов реалізації різноманітних місцевих інтересів є формування дієздатних територіальних громад, законодавче визначення їх статусу і компетенції, впровадження принципів ефективного самоврядування. Україна перебуває на визначальному етапі реформи децентралізації, що має принципово змінити підходи до соціального призначення місцевого самоврядування, законодавчого регулювання діяльності органів місцевого самоврядування відповідно до європейських стандартів. З огляду на це має відбутися посилення функціональної ролі органів місцевого самоврядування у поєднанні із підзвітністю та відповідальністю за свою діяльність.

Зроблено висновок про наявність спільних позицій у трактуванні підзвітності та відповідальності місцевої влади у наукових працях зарубіжних авторів та законодавстві країнчленів ЄС. Підзвітність передбачає, що органи і посадові особи місцевого самоврядування повинні звітувати про свою діяльність із врахуванням пропозицій громадськості шляхом надання інформації через відповідні засоби так, щоб була можливість для внутрішнього та зовнішнього моніторингу. Підкреслено, що підзвітність має розглядатися у поєднанні із відповідальністю та розкрито її зміст.

Ключові слова: підзвітність, відповідальність, місцеве самоврядування, децентралізація, євроінтеграція.

Relevance of the study. After signing the Association Agreement with the European Union and receiving the status of a candidate for membership in the common wealth, the integration of Ukraine into the EU and NATO as a national consensus reached a higher quality level. The reform of decentralization of power, which is part of the European integration course, is objectively connected with the reception of the best practices of the functioning of local authorities in foreign countries, especially those related to European associations, where political and legal values have axiological foundations of a democratic system. The combination of tools for implementing local self-government reform with elements of foreign experience helps determine the optimal model of local self-government for Ukraine. This is an urgent scientific, theoretical and practical task. The quality of using territorial communities' economic and social potential and the activation of population participation in solving issues of local importance

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depends on its solution.

Recent publications review. The foreign experience of implementing the principle of accountability and responsibility of local self-government bodies, in contrast to the models of local government and the activities of the bodies representing it, has been studied at an insufficient level in domestic and foreign science.

Thus, in the theory of law, such domestic legal scholars as H. Atamanchuk, O. Baranov, M. Baimuratov, P. Vorona, M. Kashchyshyn, O. Kuzmenko, A. Lazor, S. Lysenkov addressed specific aspects of this issue. M. Orzih, O. Fritskyi, O. Chernezhenko, O. Chernetska and others. Various forms of accountability and responsibility of local authorities in foreign science were studied by K. Alba, A. Vetter, G. Woolman, N. Gillard, J. Stocker, J. Hesse, F. Fukuyama, L. Sharp and others. A significant number of publications by domestic and foreign authors are devoted to general issues of applying the principles of local self-government. However, the unfamiliar experience of legal consolidation and implementation of the principle of accountability and responsibility of local self-government bodies requires a more thorough study, as it is relevant for the decentralization reform in Ukraine.

The famous political scientist F. Fukuyama in their work "Political order and political decline. From the Industrial Revolution to the Globalization of Democracy" (2019), traces the logic of establishing democratic governments characterized by responsibility and accountability. The author claims that institutions are the essential condition of any political life. Institutions are "stable, important, repeated patterns of behavior that persist even after changing persons occupying key positions. They can be called stable rules that set, limit and direct people's behavior" [1, p. 15]. Among such key institutions, F. Fukuyama singles out democratic accountability. According to O. Petryshyn's apt statement, "one of the key factors of successful local self-government throughout the world is its constant reformation and adaptation to new problems and directions of development of state and world politics in general. Local self-government together with the central administration form a successful scheme of work of any democratic state" [2, p. 79]. Therefore, the "successful formula" of local self-government in Ukraine should be sought in the implementation of the principles of the establishment of this institution, taking into account the best foreign practices, in particular, in matters of accountability and responsibility of local authorities.

The article's objective. The article aims to reveal the content of the principle of accountability and responsibility of local self-government bodies through the prism of legislation and scientific research of foreign countries.

Discussion. The concept of reforming local self-government and territorial organization of power in Ukraine, the action plan developed for its implementation, one of the main tasks of reforming local self-government is determining the achievement of the optimal distribution of powers between local self-government bodies and executive power bodies and the creation of effective territorial communities as the primary link of the administrative-territorial system [3]. As part of this reform, fundamentally new processes of activating and improving forms of accountability and responsibility of local self-government bodies have begun in Ukraine. However, despite successful examples of the implementation of legal and organizational tools to improve the quality of local government activity, not all issues of implementation of the principle of accountability and responsibility of local self-government bodies defined by the Law of Ukraine "On Local Self-Government in Ukraine" remain resolved.

Accountability is a concept that underlies effective local government in providing quality services in the population's most important areas of life. Accountability is the adherence to processes, structures, and rules that ensure that those in public office act in the public interest, not in their self-interest. In countries with a stable democracy, accountability is an essential feature of effective local governance, which determines the behavior of public officials to timely inform about their activities and ensure fair treatment of the public. Accountability helps officials not forget whom they represent, make valuable decisions in the community's interests, and involve people in evaluating these decisions. Moreover, from the analysis of some foreign studies, it can be concluded that accountability is considered an additional safeguard against possible corruption manifestations by representatives of local authorities. Periodic implementation of legally defined forms of accountability can help curb the worst abuse of power and make more responsible and fair decisions. On the other hand, even where corruption is not widespread, a lack of accountability can undermine public trust in local authorities [4, p. 2; 5].

42 ISSN 2078-3566

The experience of decentralization reform in many European countries, particularly those in the "socialist camp", suggests that accountability can lead to a positive environment where citizens and other stakeholders are recognized as contributing to the quality of the decision-making process. When combined with citizen participation tools, accountability can help ensure that the community's experience, knowledge, and critical analysis add value to and strengthen decisions made by local government officials. Officials should be aware of that side of accountability, which involves monitoring declarations of assets of elected or appointed representatives of local authorities. Knowledge and understanding of the legislative and institutional framework for accountability are essential if elected representatives are to become role models for political integrity.

The content of the concept of "accountability" in the theoretical developments of foreign and domestic authors has different shades of meaning. Accountability implies that bodies and officials who organise the use of mechanisms must, firstly, report on the use of tools and consideration of public suggestions and the reasons for their non-consideration; secondly, create and highlight information so that there is an opportunity for internal and external monitoring [6, p. 315]. In some domestic sources, the accountability of local self-government bodies allows the use of such tools as audits, codes of ethics, and supervision [7, p. 32; 8]. O. Petryshyn, describing the experience of implementing local self-government reform in Latvia [9], analyses the issue of accountability of local authorities through administrative supervision, thus combining the issues of accountability and responsibility. S. Sprindis demonstrate a similar position: "accountability is based on the right of citizens to information, which includes the responsibility (both political and administrative) of politicians" [10, p. 42]. When applying the institution of responsibility of local self-government bodies, specific mechanisms must be defined: 1) annulment of decisions of local self-government bodies in case of violation of the procedure or non-application of the instrument where it is mandatory; 2) bringing to legal responsibility employees, officials and deputies [11, p. 7; 12; 13]. It is evident that without a detailed regulatory expression, the principle of accountability and responsibility to territorial communities of their bodies and officials, defined in Art. 4 of the Law of Ukraine "On local self-government bodies in Ukraine", can be interpreted in different ways in the legislation and practice of foreign countries. Therefore, one of the scientific tasks is to determine the features of its interpretation and implementation typical for the world's leading countries, taking into account the application of this experience in national law-making.

In European countries, where local government experience is considered universal by law, the activities of local authorities are based on a legal system that includes norms of international and national law. So, we have to say that the legal regulation of local government in terms of implementing the principle of accountability and responsibility of its bodies is conditioned by the effect of international agreements of universal and regional importance. This issue is becoming more and more relevant because when implementing the elements of a particular model of governance, local authorities must focus on universal norms; this is especially characteristic of European countries, where the law forms a separate dense legal system, preferring to spread the standards of local self-government to all member states of one or another European association. Such uniformity is due to the effort to create and ensure the implementation of measures for providing high-quality and effective services to the local population, the need to define clear accountability criteria and, as a result, to increase the efficiency of the activities of local self-government entities by the standards of democratic management of processes at the local level.

According to O. Chernezhenko, the development by international organizations of new global norms and regional tasks regarding the importance of local democratic development is another trend that shapes local self-government [6, p. 315]. Models that ensure the right to freely elect representative bodies are laid down in many universal and regional international conventions. For Ukraine, in terms of adequately implementing the principle of accountability and responsibility of local self-government bodies, it is essential to focus on the law-making of European regional organizations. The functioning of the institution of local self-government in European countries is supported by several international acts, among which the European Charter of Local Self-Government occupies a leading place. To achieve the goals declared during the Budapest Conference of Ministers, which formed the basis of the Budapest Resolution on Local and Regional Governance (2005), local and regional governance standards were developed for the member states of the Council of Europe. During 2005-2009, the CDLR Committee prepared recommendations related, among other things, to the accountability and responsibility of local

authorities, including Recommendation (2007) 4 of the Committee of Ministers of the Council of Europe regarding public services provided to local and regional authorities (January 31, 2007); Recommendation (2007) 12 of the Committee of Ministers of the Council of Europe regarding institutional support for the activities of local and regional levels of public administration (October 10, 2007); Recommendation (2009) 2 of the Committee of Ministers of the Council of Europe regarding assessment, audit and monitoring of citizens' participation in social and political life at the local level (March 11, 2009) [14; 15, p. 19-20] and others.

Accountability helps to ensure fairness, and efficiency in decision-making and resource allocation, contributing to the prosperity of democracy, economy and society. To this end, the Congress of Local and Regional Authorities of the Council of Europe adopted the European Code of Conduct for all persons involved in local and regional administration, encouraging local and regional authorities and associations of local and regional authorities to develop appropriate educational programs in integrity management and to provide advisory services, to help your staff identify and resolve potential ethical risk areas and conflict of interest situations. In Article 4 of the Code, accountability is revealed through responsibility, or at least in their integral combination: "all participants are responsible for their decisions and actions and must be ready to provide their detailed justification" [16]. The Explanatory Note to Article 4 of the Code states that this article sets out the fundamental idea that those who have the right to represent others and be public can be held accountable for their performance and conduct. Accountability refers to the institutional process of determining who is responsible for what and to whom. Accountability is a normative basis for retrospective assessment of individual or institutional behavior [16].

The Center for Expertise and Reform of Local Self-Government of the Council of Europe developed the Strategy of the Council of Europe on innovation and good governance at the local level, which was adopted at the 15th European Conference of Ministers of the Council of Member States, responsible for local and regional administration (Valencia, October 15-16, 2007) and approved by the Committee of Ministers of the Council of Europe in 2008 [17]. The strategy also contains a list of twelve principles of good democratic governance, including openness, transparency, accountability and responsiveness. These principles of good democratic management or control create their new philosophy, which takes into account modern challenges, crisis manifestations, limited resources, increasing needs and democratic demands of people and allows implementing local policies under these conditions in the most acceptable way for people and all interested parties [17, 18, 19]. To implement the European strategy of innovation and good governance at the local level and to simplify the understanding of these principles within the framework of the implementation of the "Transparent Ukraine" project, it was proposed to highlight six main principles, including the principles of transparency, citizen involvement, and accountability [20].

International standards of local self-government put forward requirements for improving approaches and determining further steps toward local self-government reform in Ukraine. A special place in the changes that should occur belongs to the increase in the level of responsibility of local self-government bodies for their activities. Therefore, it is essential to study the experience of foreign countries, mainly European countries, to determine approaches to improving the procedures for its provision. However, it would not be enough to argue the need to consider this experience in the European integration course of Ukraine because many countries in the European Union offer and reproduce their peculiarities of local government organization. The main factor in studying the experience of European countries on the path of local government reform is the reception of those best practices that will benefit Ukraine, taking into account our state's historical, social and political development patterns.

Conclusions. So, having studied the foreign experience of implementing the principle of accountability and responsibility of local self-government bodies, it is possible to formulate the following findings and proposals.

1. One of the essential prerequisites for realizing various local interests is the formation of competent territorial communities, the legislative determination of their status and competence, and the implementation of the principles of effective self-government. Ukraine is at a defining stage of decentralization reform, which should fundamentally change approaches to the social purpose of local self-government and legislative regulation of the activities of local self-government bodies by European standards. Given this, the functional role of local self-government bodies should be strengthened in combination with accountability and responsibility for their activities.

44 ISSN 2078-3566

2. Having analysed the scientific works of foreign authors and the legislation of EU member states (Poland, Lithuania, Latvia, Romania, Bulgaria, the Czech Republic, etc.), it is possible to conclude that there are common positions in the interpretation of accountability and responsibility of local authorities. Accountability implies that local self-government bodies and officials must report on their activities, taking into account the public's suggestions by providing information through appropriate means so that there is an opportunity for internal and external monitoring. Furthermore, accountability should be considered in combination with responsibility, which includes specific mechanisms defined by law to bring officials to legal responsibility and cancel decisions of local self-government bodies in case of violation of rules.

Conflict of Interest and other Ethics Statements
The author declares no conflict of interest.

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ABSTRACT

The article examines the content of the principle of accountability and responsibility of local self-government bodies through the prism of legislation and scientific research of foreign countries. It was emphasized that after signing the Association Agreement with the European Union and receiving the status of a candidate for membership in the commonwealth, the integration of Ukraine into the EU and NATO as a national consensus reached a higher quality level. The reform of decentralization of power, which is part of the European integration course, is objectively connected with the reception of the best practices of local government functions in foreign countries. Attention is focused on the fact that, in contrast to the models of local government and the activities of the bodies representing it, the unfamiliar experience of implementing the principle of accountability and responsibility of local self-government bodies in domestic and foreign science has been insufficiently researched.

One of the essential prerequisites for realizing various local interests is the formation of effective territorial communities, the legislative determination of their status and competence, and the implementation of the principles of effective self-government. Furthermore, Ukraine is at a defining stage of decentralization reform, which should fundamentally change approaches to the social purpose of local self-government and legislative regulation of the activities of local self-government bodies by European standards. Given this, the functional role of local self-government bodies should be strengthened in combination with accountability and responsibility for their activities.

It is concluded that there are common positions in the interpretation of accountability and responsibility of local authorities in the scientific works of foreign authors and the legislation of the EU member states. Accountability implies that local self-government bodies and officials must report on their activities, taking into account the public's suggestions by providing information through appropriate means so that there is an opportunity for internal and external monitoring. It is emphasized that accountability should be considered in combination with responsibility, and its content is revealed.

Keywords: accountability, responsibility, local self-government, decentralization, European integration.