

ASSESSMENT OF THE FINANCIAL CAPACITY OF RATNE TERRITORIAL COMMUNITY OF VOLYN REGION: ANALYTICAL DIMENSION IN THE CONTEXT OF TREASURY OPERATIONS

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Abstract. The article examines the financial capacity of the Ratne territorial community of Volyn region as a key prerequisite for its comprehensive recovery and long-term development. The dynamics of the community's budget revenues and expenditures for 2021–2025 are analyzed, its level of financial autonomy is assessed, and structural imbalances between the general and special budget funds are identified. It is established that the community demonstrates stable growth of its own revenues and a high level of autonomy; however, it faces a chronic deficit of the special fund, insufficient project and investment activity, limited diversification of financing sources, and significant dependence on interbudgetary transfers.

Keywords: financial capacity, territorial community, autonomy, revenues, interbudgetary transfers, investment resources, treasury service, strategic financial management, recovery, development.

The article identifies key issues in the use of budgetary resources, in particular the dominance of expenditures on the social sector and education, which reduces the capacity to finance infrastructure and innovation projects. Prospects for strengthening the community's financial base are outlined, including improving the efficiency of land and property resource management, activating investment activities, attracting grants and international assistance, as well as implementing modern strategic management tools.

It is substantiated that ensuring transparency of the budget process, involving residents in decision-making, and forming a professional financial management team are important conditions for the community's transition from a maintenance-based model to a sustainable development model. The results obtained may serve as a basis for shaping an effective financial policy and defining priority areas for the recovery and development of the Ratne territorial community.

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