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FINANCIAL SUPPORT OF THE LVIV CITY TERRITORIAL COMMUNITY WITHIN THE SCOPE OF ACHIEVING SUSTAINABLE DEVELOPMENT GOALS

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Abstract. *Based on the Sustainable Development Goals, the article analyzes the essence and possible ways of achieving Goal No. 11 “Sustainable cities and communities” for territorial communities in Ukraine. The research presents the implementation of Sustainable Development Goal No. 11 from a legislative point of view using the example of decentralization reform, describes the financial instruments that Ukraine uses to achieve the Goals and analyzes the financial support for initiatives within the framework of achieving the Goal using the example of the Lviv city territorial community. The article contains recommendations on the potential attraction of funding for the further implementation of the Sustainable Development Goals.*

Keywords: *financial support, Sustainable Development Goals, territorial communities, budget, revenues, expenditures, taxes, official transfers, personal income tax.*

In 2015, the UN officially approved the Sustainable Development Goals, which call for action to reduce poverty, protect the planet, and ensure peace and prosperity for people of different countries and nationalities by 2030. This article presents the results of the analysis of the Goals, in particular Goal No. 11 “Sustainable cities and communities” which aims to ensure the openness, safety, resilience, and environmental stability of territorial communities.

Ukraine is actively trying to implement effective methods to achieve the above-mentioned Global Goals. A vivid example of implementation of Sustainable Development Goal No. 11 in Ukraine is decentralization — the transfer of significant powers and budgets from state bodies to local self-government bodies. At the same time, the process of delegating powers was carried out in such a way as to give as many opportunities as possible to those

bodies that are closer to the people where such opportunities can be realized most successfully.

The financial aspect of decentralization is one of the most significant. It determines the success and effectiveness of the functioning of territorial communities. The financial element includes issues such as the presence of economically active business entities, the number of skilled labor resources, and the development of industrial and social infrastructure. If the financial component is effectively improved, decentralization can significantly increase the state of local budget.

Since the implementation of the Sustainable Development Goals requires large financial support, there is a need to find reliable sources of affordable funding. Specialized financial instruments are an effective way to finance relevant strategic steps towards achieving the Sustainable Development Goals.

As of October 2025, there are officially 1,470 territorial communities in Ukraine. The high number of territorial communities in Ukraine confirms the urgent need to differentiate funding sources.

Most of the Lviv city territorial community budget revenues come from taxes and official transfers. To increase the revenues, it is necessary to focus on intensive capacity building and increase the revenue components of the budget that predominate.

Regarding to recommendations for increasing revenues to the Lviv city territorial community budget in the form of official transfers, it is worth participating even more actively in competitions for grants, subsidies, and specialized financing programs; applying more for participation in donor programs of partner countries; continuing the cooperation with relevant partners and financial organizations.

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