

decentralization methodology was made by the works of foreign scientists: Barro R., Masgreiva R., Panizzi U., Oates W., Wright D., Rodden J., Friedman M. The works of Ukrainian scientists Varnaliy Z., Luchko A., Kolodiy S., Savchuk S., Sluhay S. are devoted to the study of theoretical and methodological foundations and to the improvement of certain aspects of decentralization in the modern conditions of society development.

Therefore, existing studies are predominantly fragmentary, without providing a coherent generalized picture of identifying the features of the decentralization process during the intensification of fiscal federalism reforms in the field of environmental protection. On the basis thereof, there are relevant generalizations of theoretical concept and practical experience of welfare states related to the scientific substantiation of the ecological decentralization consequences in the processes of eco-central benefits proportions.

Decentralization is a characteristic feature which most European unitary countries possess, and which led to the formation of a new mixed type of intergovernmental fiscal relations and combines the principles of both budget unitarianism and fiscal federalism. Decentralization is associated with the powers of decentralized departments to decide on expenditures that can be put forward locally or transferred from the central government. However, often the tax base is insufficient for local investments, so they are heavily dependent on state transfers. For example, the public sector undertakes funding appropriate programs, in particular environmental ones, for providing public goods and services. It is well-known that centralization and decentralization are two mutually supportive political processes, a combination of power concentration and its distribution to management and self-management<sup>1</sup>. And, as a rule, the policy of centralization is expected to be regained in the short term. As long as economic centralization strengthens centralized political control, it will have strong supporters who usually call for the need of national unity, despite the existing of the most convincing rationalist economic critique. In addition, the centralization of environmental protection could provide the minimum protection for the entire population.

Varnaliy Z.S.<sup>2</sup> argues that the ratio of centralization and decentralization is not a combination of two components, where an increase in one element causes a decrease in the other. The dialectical relationship between them is complex enough. If you adhere to a certain optimum, then deviation from it in determining the importance of one element will disrupt the functioning of another. These management principles abovementioned operate in certain systems and do not exist outside. Consequently, they act as a certain unity that maintains its existence and functions through the interaction between its parts, whose properties are not reduced to the sum of the properties of individual centralization and decentralization.

It should be mentioned that the inability of project implementers to get out resources from the central government on time - due to the need for it to be approved at several levels of higher administration - delays implementation and cause significant

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<sup>1</sup> Averyanov Y.I. *Politology. Encyclopedical dictionary*. Moscow: Moscow Commercial University, 1993. 431 pp. P. 392 (in Russian)

<sup>2</sup> Varnaliy Z.S. *Derzhavna regionalna polityka Ukrainy: osoblyvosti ta strategichni priorityety*. Monography. Kyiv, 2007. 820 pp. P. 106 (in Ukrainian)