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# EVALUATION OF ORGANIZATIONAL AND RESOURCE PROVISION FOR THE FUNCTIONING OF TERRITORIAL COMMUNITY IN THE FINANCIAL SECURITY MANAGEMENT SYSTEM

## ABSTRACT

The organizational and resource components play an extremely important role not only in the context of the development of modern amalgamated territorial communities but also in the process of managing their financial security. The security issue of territorial communities directly depends on the organizational structure, the number of participants, the functions assigned to them, the results of their duties, and the scope of information and technical provision. Therefore, it is important to propose an approach that allows evaluating this under a single indicator for convenience in practical use. For this purpose, we attempt to present an approach to evaluating the organizational and resource provision of the functioning of the territorial community in the financial security management system. The object of study is the organizational and resource components of the financial security management system of a territorial community. The task of the article is to substantiate the methodological approach to evaluating the management of financial security of territorial communities through indicators of organizational and resource components. For this, a time-tested method of integral grouping of indicators and expert analysis has been used. As a result, a methodological approach to evaluating the management of the financial security of territorial communities has been proposed, which, unlike others, involves determining the totality of organizational and resource indicators, calculating group indicators, and defining the integral indicator. The presented approach will be useful for characterizing the level of management of financial security and will allow for better meeting the information needs of the territorial community. Limitations concern the practical application exclusively within a single community that has provided further information.

**Keywords:** financial security, territorial community, organizational-resource provision, evaluation of security level, management of financial security

**JEL Classification:** C58, O38, D04

## INTRODUCTION

### *The Essence and Content of Organizational-Resource Provision for the Territorial Community*

A financial security management system should be based on principles that reflect its essential aspects, including legality, justification, manageability, effectiveness of the legal regulation mechanism, comprehensiveness, indivisibility, efficiency, independence, competitiveness, etc. The primary entities responsible for ensuring the state's financial security are government authorities; however, local self-government bodies also play a significant role in this process. It is considered that a territorial community represents a separate territorial unit that unites the population of a given area and can autonomously develop, ensuring its socio-economic stability through economic activity and capable of developing all spheres of community life, such as education, science, medicine, public order, and more.

We believe that the organizational-resource provision of the management of financial security should be understood as the components that include the management structure, procedures and mechanisms, financial and material, information and technical and technological resources, which together allow making and implementing effective management decisions.

We believe that the rational use of resources is considered a priority of Ukraine's national interests. It is quite logical to assert that at the current stage, the main real and potential threats to Ukraine's national security and societal stability are the irrational and exhausting use of both non-renewable and renewable resources. To prevent these threats and create safe living conditions for the population, the state authorities and local self-government bodies are tasked with increasing the efficiency of resource utilization and forming a balanced natural resource management system. Therefore, organizational and resource provision becomes a priority for territorial communities. At the same time, it is important to clearly understand the essence of the organizational and resource components themselves. The resource potential of a united territorial community is characterized by the available resources, the main of which are territorial (spatial), land, and financial resources. However, in the context of ensuring the financial security of the territorial community, financial resources play the most significant role. Thus, the organizational provision of the territorial community is a mechanism defined by the selection and training of personnel, enhancement of their qualifications, and exchange of knowledge, along with forming provisions for developing management decisions with continuous improvement of the organisational management structure. The resource component consists of a complex of measures to provide the enterprise with resources of the appropriate type and composition, including mechanisms for searching, obtaining, storing, accumulating, planning, accounting, using, and expending the resources of the territorial communities. Need to note that the organizational component of a territorial community includes the management structure, the distribution of roles and responsibilities, as well as the mechanisms for coordination and communication between various departments and institutions. In contrast, the resource component encompasses the financial, material, and human resources necessary for the implementation of the community's policies and programs. The organizational and resource components of the territorial community are fundamental to ensuring its stable development and effective functioning. Optimal resource management allows for the most effective use of existing opportunities, the attraction of additional investments, and the assurance of the community's resilience against external challenges. Together, the organizational and resource components create a strong foundation for the development of the territorial community, enhancing its ability to adapt to changes and provide quality living conditions for its residents. Moreover, financial resources should be considered as one of the extremely important types of resource provision for the community. Since, in reality, there are numerous opportunities for obtaining financial resources within a territorial community, there is a need to classify their sources, determine their characteristics, and consider alternative sources of resource mobilization, taking into account various limiting factors and possible methods of utilization. To date, among all types of local development funding sources, economically, the most frequently used in practice are those from which certain funds can be obtained. Much less often do local authorities use mechanisms such as the transfer of property or property rights, or engage in joint activities with economic entities, including private ones (public-private partnerships, investment projects, innovative scientific and technical programs, etc.).

#### *The Need for Evaluating the Management of Financial Security of the Territorial Community*

Need to note that financial security is a dominant idea in the sustainable development of a territory, underscoring the relevance of developing and implementing financial security policies at the level of the territorial community. Its assessment and annual review, synchronized with the budgetary process, will ensure alignment with changes in internal and external influencing factors. In turn, quality assessment of the level of financial security will allow for effective management decisions, thus forming a list of appropriate indicators and methods of assessment that determine the directions of further scientific research. It is important that local self-government bodies recognize that the level of financial security and the strategic documents regarding its assurance are among the determining factors for forming the positions of a territorial community in credit ratings, as well as their investment attractiveness. At the same time, the adopted policy must be realistic, and local self-government bodies must be capable of implementing and supporting it. In the event of violations of the framework established by the community's financial security policy, local self-government bodies are obliged to develop and adopt a plan to restore and stabilize the current state in accordance with the policy's conditions.

We consider that the financial security management system should be understood as a continuous process of analyzing the financial situation, and external and internal environment, planning and ensuring the implementation of a set of measures to achieve the required level of financial security. The increased instability of the conditions under which Ukrainian territorial communities operate, which requires more attention to solving the problem of ensuring financial security, necessitates not only the consideration of methodological aspects of creating and tuning the corresponding subsystem but also the formation of approaches to evaluating its management. It should be noted that at this stage, there are examples

concerning the evaluation of the management of financial security of the territorial community, but not all consider the indicators of organisational resource provision. The developed methodological principles for evaluating financial security are intended to characterize the current state and dynamics of the security level and determine its change under the influence of individual factors. Concurrently, the issue of evaluating management, which is directly related to the appropriateness of creating and developing the organizational structure and the effectiveness of using the allocated resource provision, is an important stage in further scientific progress in the field of security studies. It should be noted that force majeure and unforeseeable economic conditions have made adjustments to the management activities of territorial communities. Increasing attention is turned to security-oriented management, which necessitates the activation of scientific research and applied developments in this area. The stabilization of financial security for Ukraine as a whole, as well as individual territorial communities, is particularly acute today, as a full-scale war has been ongoing in Ukraine for more than two years, changing the lives of all Ukrainians and affecting the activities of government and self-government institutions. Moreover, local self-government bodies have taken on additional functions related to the large influx of internally displaced persons. All this requires constant control and evaluation not only of qualitative and quantitative indicators but also of the entire financial security management system.

The financial security of territorial communities is closely linked to the high degree of their dependence on the effectiveness of local self-government bodies, state budgetary and fiscal policies, and the external environment (relationships with other territorial communities, regions, investors, and foreign partners). This necessitates the development of specific methodologies for assessing the level of financial security at the community level, as existing approaches, geared towards the national level or the level of economic entities, do not allow for an accurate assessment of financial security at the local level. The development of a methodology for assessing the financial security of territorial communities needs to focus on two basic aspects: on the one hand, taking into account the specifics of the local self-government system in Ukraine, and on the other, the universality of application for territorial communities. Generally, methodological approaches to determining the financial security of a territory involve the use of individual indicators, for example, budget income growth rates, the ratio of borrowings to budget revenues, the share of expenditures on servicing local debt in the total budget expenditures, the share of unprofitable enterprises, etc. Financial ratios and other socio-economic indicators are quite accurate for use, but they cannot assess factors such as the quality of the community's image, the state of public service provision to community members, including consumer assessments, etc. Public administration practice in Ukraine shows that currently, some of the most effective methods are structural-functional analysis, expert assessment, and independent financial audit.

## LITERATURE REVIEW

### *Modern Scientific Developments in the Field of Territorial Community Development*

It should be noted that territorial communities are a significant focus of scientific and practical communities. For example, Agyeman (2003) and Bakker (2021) justify that modern territorial communities can become a powerful subject in financial legal relations by expanding their participation in these relations, and by granting financial autonomy regarding the formation, distribution, and spending of their own financial resources. This is due to the diverse legal nature of territorial communities, which, on one hand, are carriers of public power, operating within the bounds defined by legislation, representing interests and effectively acting on behalf of the population that has transferred decision-making powers to local self-governance bodies. Moreover, as noted by Hansen (2012), Ansell (2007), and Pryke (2017), the territorial community is a systemic formation, consisting of organizational-resource aspects that closely intertwine during evolution, forming a socio-economic structure. This structure is inherently composed of separate components interconnected by certain relationships, structured clearly, where certain processes and interactions take place and interact with the surrounding environment.

### *Modern Scientific Developments in Ensuring the Financial Security of Territorial Communities*

The financial security of territorial communities receives as much attention as their sustainable development. Allam et al. (2022) and Fu (2020) emphasize and confirm that one of the most complex and at the same time primary tasks for professionals from government bodies and local self-governance today should be a thorough and effective evaluation of the management process of financial security. Similarly, Anderson (2021) and Bennett (2020) believe that financial security is a crucial component of the national security system, which provides protection of national interests, ensures stable socio-economic development of the state and territorial communities, forms mechanisms for countering and overcoming internal and external threats, and also contributes to improving the living standards of the population. The quest and

attempts to critically evaluate the management of financial security have been and remain a focus of researchers to this day (Foster, Ramirez, 2020).

As scientists note (Kilyar, et al., 2019; Golovko, et.al. 2018), one of the key areas of ensuring the financial security of the territorial community is the appropriate organizational-resource provision. Scientific literature constantly emphasizes the construction of appropriate organizational mechanisms or economic and resource mechanisms, etc. It is important, according to scientists, to align one's own organizational structure and optimize one's own resources.

## AIMS AND OBJECTIVES

The aim is to present an approach to evaluating the organizational and resource provision of the functioning of territorial communities in the financial security management system. The object of study is the organizational and resource components of the financial security management system of a territorial community. The task of the article is to substantiate the methodological approach to evaluating the management of financial security of territorial communities through indicators of organizational and resource components.

## METHODS

### *Expert Analysis Method*

The expert analysis method involves engaging experts to assess the significance of organizational-resource indicators and to harmonize their views. Specialists with a high level of competence in the fields of finance and security of territorial communities are selected. Specifically, experts are asked to assess the significance of each organizational-resource indicator. The evaluations obtained are analyzed, and discrepancies are identified. Additionally, it is noted that further discussions or repeated surveys are conducted to reach a consensus. Thus, involving experts from various fields has ensured a comprehensive approach to determining the weighting coefficients and has increased the objectivity of the analysis results. We applied the method of expert analysis as follows: we singled out a group of experts who have experience working with territorial communities in the amount of 30 people and interviewed them using the questionnaire method to determine the indicators themselves and their values.

### *Method of Integral Grouping of Indicators*

The method of integral grouping of indicators we have chosen is the result of the evolution of the integral evaluation method. This method was selected with the goal of obtaining a comprehensive and generalized assessment of the management of the financial security of territorial communities. Specifically, this method allows for the combination of diverse organizational-resource indicators into a single index. The resulting integral index simplifies the decision-making process by providing leadership with a clear understanding of the level of management of financial security by the territorial community. The essence of the method of an integral grouping of indicators is to transform various organizational-resource indicators into dimensionless quantities to ensure their comparability (Riahi, et.al., 2017; Kriegler, et.al., 2011). The sum of normalized indicators, multiplied by their weighting coefficients, provides an integral assessment.

## RESULTS

### *Features of Assessment Execution*

Thus, through experts, we have identified two groups of indicators for assessing the management of financial security by the territorial community: organizational and resource components. It should also be noted that, based on the results of consultations with experts, to ensure maximum clarity of the obtained results, three levels of security were established, corresponding to the following quantitative values: "low" (0.0–0.33), "normal" (0.34–0.67), "high" (0.68–1.0). Such threshold values are the result of expert analysis, where experts believe that the division into a three-level scale will be simpler and more understandable for the community leadership. It should be noted that, for example, the transition from 0.33 to 0.34 is caused by significant changes in the qualitative parameters of the system. Thus, setting the boundary at the level of 0.34 reflects the moment when the indicator's parameters reach a critical value that justifies the transition to the next, higher category. The same-level division is also suitable for organizational-resource indicators. It should be noted that, typically, the organizational structure is evaluated using different indicators. However, without disregarding the other approaches described earlier in the text, we have selected new, proprietary indicators that were agreed upon with experts

to provide a more accurate and relevant characterization of the organizational support for managing the financial security of the territorial community (Table 1).

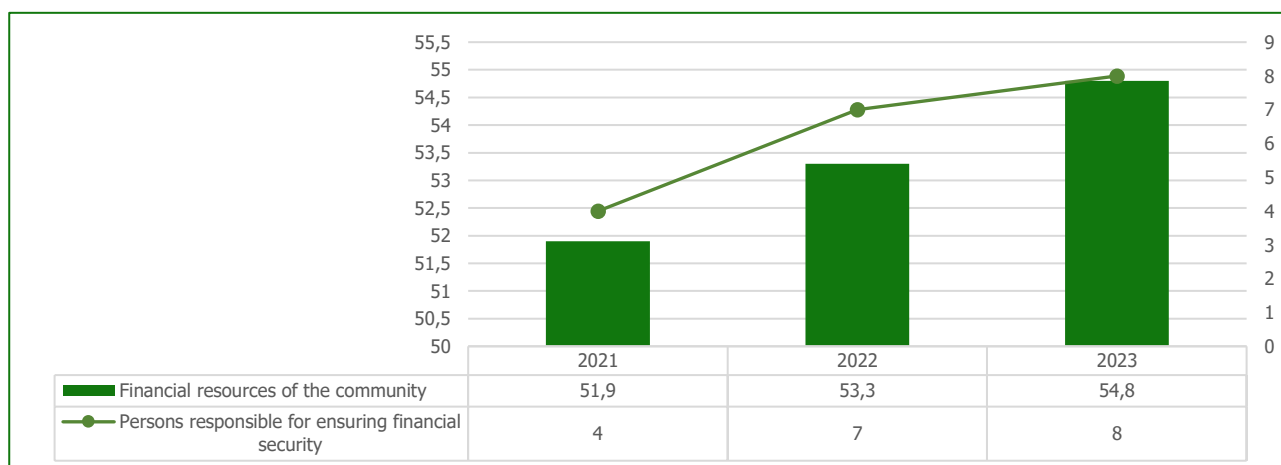
**Table 1. Methodological principles for assessing organizational-resource provision in the management system of financial security of the territorial community.**

Group of indicators	Level and corresponding limit values			Weighting factor
<b>Organizational component</b>	0.6			
Indicator of involvement in the field of financial security, % $\frac{\text{The number of those involved in the financial security system}}{\text{The total number of people in the territorial community}}$	<40	40-50	>50	0.4
Indicator of the functional structure of financial security, % $\frac{\text{Number of functions performed in the field of financial security}}{\text{Total number of functions of the territorial community}}$	<40	40-50	>50	0.4
Indicator of determination of effectiveness in the field of ensuring the field of financial security, % $\frac{\text{Number of measures implemented in the field of financial security}}{\text{Total number of measures implemented}}$	<40	40-50	>50	0.2
<b>Resource component</b>	0.4			
Indicator of information and technical support (verbal expert method)	<50	50-60	>70	0.3
Indicator of Human Resource Support for the Financial Security Management System (verbal-expert method)	<50	50-60	>70	0.4
Indicator of financial support, (verbal-expert method)	<50	50-60	>70	0.3

Thus, we, together with the experts, believe that these two groups of indicators reflect our vision of evaluating the organizational and resource components of financial security management, but their list is not exhaustive and can be expanded by other scientists or the community leadership itself. However, it is important to note that while the proposed indicators for the organizational component are aimed at demonstrating how actively individuals are involved and actions are implemented to ensure financial security, the resource component reflects the volumes of provision engaged.

### Selection of the Territorial Community

It should be noted that for conducting the assessment, we need a real functioning territorial community that would provide all the necessary information and data. Consequently, the Bilotserkivska territorial community was chosen. The reason for the choice is the fact that the entire authorial team of the article had previously agreed to cooperate with it. Bilotserkivska territorial community is one of the key administrative-territorial units of the Kyiv region, centred around the city of Bila Tserkva. It was formed by merging Bilotserkivska city council of regional significance, Terezynska settlement council, and Vilnotarasivska, Glushkivska, Drozdivska, Pylypchanska, Pischanska, Sydorivska, Tomylyvska, Khrapachivska, Shkarivska village councils of Bilotserkivskiyi district. The Bilotserkivska community is characterized by developed infrastructure, rich cultural heritage, and active economic activity (Figure 1).



**Figure 1. Financial resources of the Bilotserkivska territorial community, UAH million. (Source: State Statistics Service of Ukraine, 2023)**

In this context, the main revenues of the Bilotserkivska territorial community, which constitute the key object of the financial security management system, are the tax on personal income, property tax, and unified tax. Also, this includes so-called targeted transfers, i.e., financial support for the implementation of specific projects, such as infrastructure construction, educational, or protective measures.

### ***Results of the Assessment of the Organizational-Resource Component of the Financial Security Management System***

In assessing the organizational component, it should be noted that the significance of the indicator is also considered. Consequently, the presented values for the organizational component demonstrate extremely low results, indicating a real problem with the functional structure in the selected territorial community. Also, characteristic issues include the very purposefulness of actions in the field of financial security. As for the resource component, the main problems are with human resources and their motivation. Additionally, there are poor results in information-analytical support (Table 2).

**Table 2. Results of the Assessment of Organizational-Resource Indicators of Financial Security Management by the Selected Territorial Community.**

Group of indicators	2021	2022	2023	Weighting factor
<b><i>Organizational component</i></b>	0.6			
Indicator of involvement in the field of financial security, %	35 (0.25)	32 (0.2)	35 (0.23)	0.4
Indicator of the functional structure of financial security, %	24 (0.07)	26 (0.1)	25 (0.08)	0.4
Indicator of determination of effectiveness in the field of ensuring the field of financial security, %	42 (0.03)	45 (0.08)	48 (0.13)	0.2
<b><i>Resource component</i></b>	0.4			
Indicator of information and technical support	42 (0.2)	39 (0.15)	44 (0.23)	0.3
Indicator of Human Resource Support for the Financial Security Management System	37 (0.12)	35 (0.08)	39 (0.15)	0.4
Indicator of financial support,	49 (0.32)	47 (0.28)	43 (0.21)	0.3

Subsequently, the direct integral indicator for the organizational and resource components is determined, and this is summed up in the form of a cumulative integral indicator of the effectiveness of managing the financial security of the territorial community according to these forms of provision (Table 3).

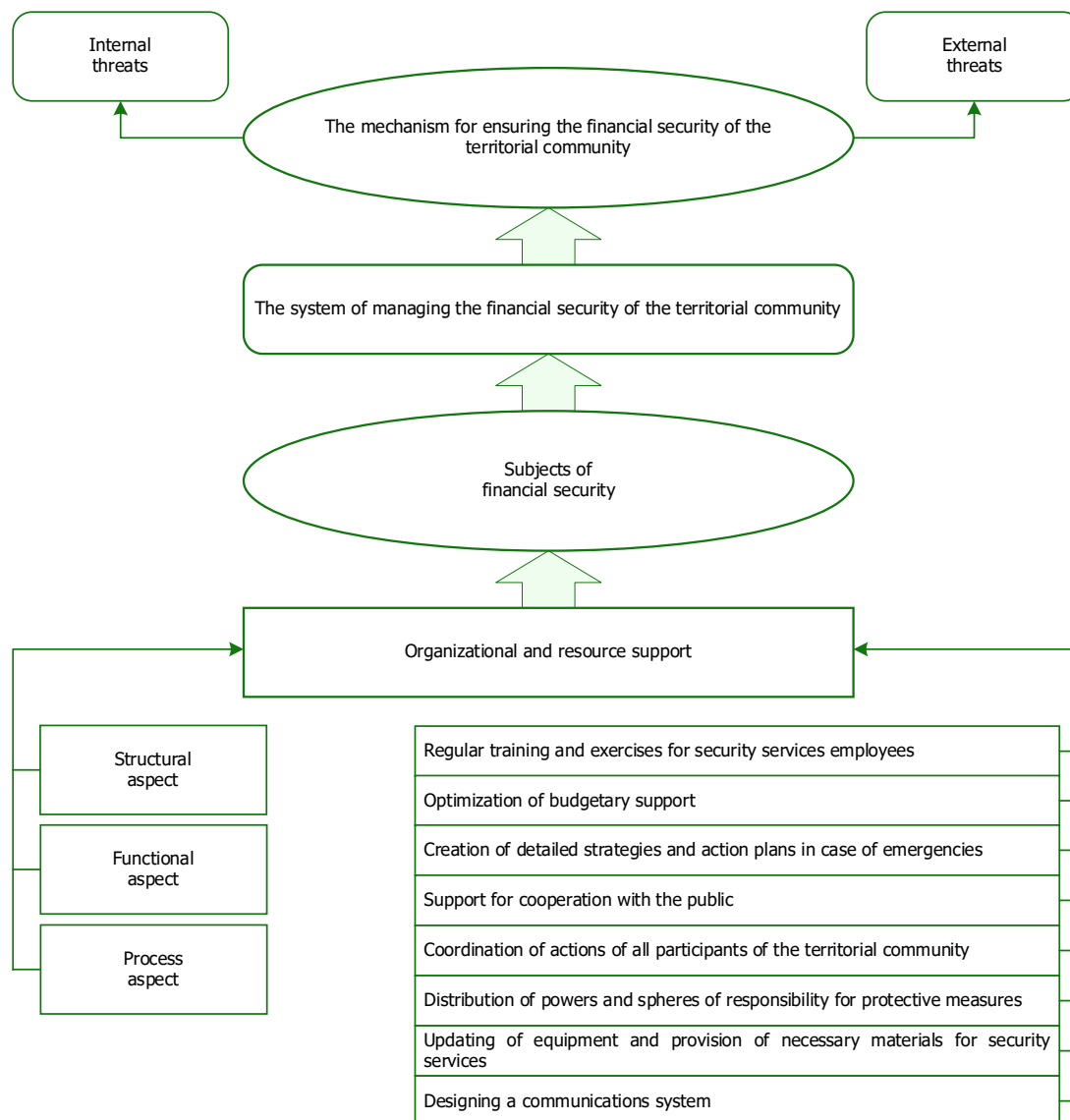
**Table 3. Results of the Assessment of the Integral Value of the Effectiveness of Managing Financial Security for the Selected Territorial Community Based on Organizational-Resource Provision.**

Group of indicators	2021	2022	2023
Organizational component	0.14	0.14	0.15
Resource component	0.21	0.15	0.19
Integral value	0.35	0.29	0.29

The value is extremely low and significant improvement in the form of enhancing the organizational-resource provision of financial security management is necessary for this territorial community.

### ***Model for Enhancing the Effectiveness of Managing Financial Security of the Territorial Community***

We believe that to achieve a high level of security, it is necessary to improve organizational-resource provision, which will allow more effective response to threats and prevention of their occurrence (Figure 2).



**Figure 2. Model for enhancing the effectiveness of managing the financial security of the territorial community through the improvement of organizational-resource provision.**

In our opinion, improving the organisational resource provision in managing the financial security of the territorial community will contribute to creating a stable and secure environment for the residents. Indeed, it is important to consider the following aspects at the core of the organizational-resource component parameters: the necessity for coordination in the application of methods and levers with another component, namely the economic one, as well as the activity of subjects of financial security in matters of enhancing protection. We believe that in the context of the Bilotserkivska territorial community, a series of additional comprehensive works are necessary:

1. Development of internal regulations, instructions, guidelines, reminders, recommendations, etc., which together will enhance coordination among all performers.
2. Improvement of personnel policy in terms of acquiring new competencies by persons involved in security activities of the community, which will allow them to perform the tasks at a higher professional level.
3. Enhancement of information provision by supplementing the list of points in the internal and external information environment that require constant monitoring; making changes to the information processing system in order to establish criteria for detecting shifts in point parameters that indicate the emergence of challenges, the intensification of risks, and the deepening of the negative impact of threats; creation of guidelines for forming analytical reports, which will serve as the basis for developing management decisions.

4. Improvement of the technology for developing operational, tactical, and strategic decisions based on actual data about the level of financial security and based on forecasts of possible changes in the activities of the territorial community and shifts in the external environment.
5. Strengthening interaction with law enforcement agencies and other institutions for the purpose of data exchange, formation of additional defensive redoubts, and utilization of opportunities that can positively influence the activities of the territorial community.
6. Optimization of resource provision for security activities, that is, based on the actual needs for carrying out various types of measures in accordance with the possible significance of changes in the level of financial security.
7. Continuous monitoring of the level of influence of key internal and external threats creates an information basis for the development and implementation of measures to counter them and eliminate consequences.

The implementation of the proposed measures will allow for more effective use of available resources and increase the level of professionalism of security services.

## DISCUSSION

Han (2005) and Eom (2004) proposed an approach to evaluating the financial activities of territorial communities, also taking into account resource indicators. They considered the selection of an optimal structure of financing sources, balancing the revenues and expenditures of financial resources of territorial communities over time, and choosing the optimal directions for the use of financial resources. Unlike them, we also took into account the organizational component. Kettunen (2019) and Grimmelikhuisen (2013), through the evaluation of budgetary, credit, grant, and investment indicators, presented their approach to evaluating the management of territorial communities. However, we improved the evaluation process itself by using another method and other grouped indicators. Gonzalez (2021), Ibrahim (2022), and Silva (2021) evaluated which factors influence the management of the security of territorial communities. Among these factors were not only socio-economic but also financial; however, we focused and narrowed down to only organizational-resource indicators. In general, paying tribute to the listed scientists and practitioners, we note that they really reveal the problem that they are trying to solve in a significant and deep way, at the same time, we aimed to present the author's vision for the evaluation of organizational and resource components and, as a result, arrive at a single integral indicator. Further, having defined it, we will present a model for increasing the efficiency of financial security management.

We have clearly determined that managing the financial security of a territorial community, like any other managerial activity, requires an appropriate approach to evaluation. Thus, managing the financial security of a territorial community requires timely, complete, and reliable information about the organisational resource state. The proposed methodological approach is focused on characterizing the level of management of financial security of the territorial community by evaluating the effectiveness of the use of organizational structure and resource provision. Thus, we propose to separate the assessment of the organizational warehouse, and resource warehouse and reduce it to the final integral indicator.

We believe that the organizational and resource components should play a key role in such a plan. Organizational and resource provision can be viewed as an effective tool for forming the foundation and development of many economic objects and entities, including territorial communities. The satisfaction of the socio-economic needs of the population depends on organizational and economic levers and tools aimed at system-forming sectors of the economy. Harmonizing the interaction of organizational and resource components can create an effective mechanism that will promote the development of the territorial community. At the same time, we believe that the financial security of territorial communities closely depends on organizational and resource provision, as an effective organizational structure ensures the rational management of financial resources and their optimal use. Thus, organizational and resource provision serves as a key factor that guarantees the stability and financial independence of territorial communities, ensuring their ability to adapt to changes and provide a high standard of living for their residents.

## CONCLUSIONS

In summary, it is important to acknowledge that the so-called new economic conditions pose significant challenges to Ukraine's economy. These challenges arise from uncertainty, instability, risks, and threats resulting from the intensification of globalization processes, increased competitiveness, global and domestic crises, pandemic phenomena, and Russian military aggression. Currently, the security of the life activities of individuals, the state, and individual economic entities

holds tremendous importance, including for territorial communities. Consequently, a set of organisational resource indicators suitable for evaluating the management of financial security in territorial communities has been established. Expert surveys were conducted to harmonize their perspectives on forming this list of organizational-resource indicators. Additionally, threshold values for each of these indicators were determined. Thus, a methodological approach to evaluating the management of financial security in territorial communities has been proposed. This approach involves the step-by-step application of an existing method in science and practice for the sequential identification of organizational-resource indicators. This will contribute to achieving the key objectives of the evaluation, namely: a reliable assessment of the management of financial security in territorial communities in general and with respect to the main organizational-resource components.

The limitation of this study is that its practical application is limited exclusively to one community that provided the necessary information for analysis. It should be noted that further research needs more practical opportunities for application. Prospects for future research should be aimed at promoting the unification of the proposed approach for all other territorial communities.

## ADDITIONAL INFORMATION

### AUTHOR CONTRIBUTIONS

All authors have contributed equally.

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### CONFLICT OF INTEREST

The Authors declare that there is no conflict of interest.

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## ОЦІНЮВАННЯ ОРГАНІЗАЦІЙНО-РЕСУРСНОГО ЗАБЕЗПЕЧЕННЯ ФУНКЦІОНУВАННЯ ТЕРИТОРІАЛЬНИХ ГРОМАД У СИСТЕМІ УПРАВЛІННЯ ФІНАНСОВОЮ БЕЗПЕКОЮ

Організаційна й ресурсна складові відіграють у край важливу роль не лише в контексті розвитку сучасних об'єднаних територіальних громад, а й для процесу управління їхньою фінансовою безпекою. Річ у тім, що безпекове питання територіальної громади прямо залежить від організаційної структури, кількості учасників, покладених на них функцій, результатів виконання своїх обов'язків, обсягу інформаційного й технічного забезпечення. Відтак, важливо запропонувати підхід, який дозволить це оцінювати під єдиним показником для зручності в практичному використанні. З цією метою ми намагаємося представити підхід до оцінювання організаційно-ресурсного забезпечення функціонування територіальної громади в системі управління її фінансовою безпекою. Об'єкт дослідження – організаційна й ресурсна складові системи управління фінансовою безпекою територіальної громади. Завдання: обґрунтувати методичний підхід до оцінювання управління фінансовою безпекою територіальних громад через організаційні й ресурсні індикатори. У результаті запропоновано методичний підхід до оцінювання управління фінансовою безпекою територіальної громади, який, на відміну від інших, передбачає визначення сукупності організаційних і ресурсних індикаторів, обчислення групових показників і визначення інтегрального показника. Представлений підхід буде корисний для характеристики рівня управління фінансовою безпекою й дозволить краще задовольняти інформаційні потреби територіальних громад. Обмеження стосуються практичного застосування виключно в рамках однієї громади, яка надала дані й інформацію.

**Ключові слова:** фінансова безпека, територіальна громада, організаційно-ресурсне забезпечення, оцінювання рівня безпеки, управління фінансовою безпекою

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