France has been supporting its official development assistance policy, the need of some important reforms. As part of its official development assistance policy, France has been supporting of some important reforms. The report of the Interregional main Department of State tax service of Ukraine - The Central office of large taxpayers servicing [Electronic resource]. // Retrieved from: http://officevp.sfs.gov.ua//
5. State Treasure Service of Ukraine official website - Available from: treasury.gov.ua
8. Interregional main Department of State tax service of Ukraine - The Central office of large taxpayers servicing official website - Available from: http://officevp.sfs.gov.ua/
decentralization and territorial governance processes for over thirty years. Although those processes have proved difficult to implement, they are still an issue of primary importance.

Decentralization reform in France is the organization of an unitary state by transferring powers and relevant resources to the units. This is spelled out in the Constitution of France (according to article 1 “the organization [of French Republic] is decentralized” [1]). Previously, rather relative autonomy of the communes and departments from the state was kept. France supported the indivisibility of the Republic for a long time. The situation has changed on March 28, 2003, with approving changes to the Article 1 of the Constitution.

However, the implementation of decentralization is not the merit of the modern generation. The important steps towards regional autonomy have been made in XVIII-XIX centuries with the passing of an important legal documents such as: • Constitution (August 22, 1795) and the Law under which local authorities had strengthened and created prefects (February 17, 1800); • Decree of an administrative decentralization (March 25, 1852); • Charter of organization of the departments (August 10, 1871); • Law of establishment of the first forms of cooperation at local level — single-purpose intercommunal syndicate (fr. - le SIVU (syndicat intercommunal à vocation unique)) (March 22, 1890).

The dual processes of territorial and functional decentralization had started with the creation of the departments. And at the present stage Defferre29 laws (1982) gave a powerful incentive to the decentralization.

Functional decentralization means that decentralized bodies are public institutions (établissements publics), entrusted with the public service (universities, hospitals, national museums, etc.). They receive funds, have competences, relating to the objects of the public service, which was transferred to them [2].

Territorial reform aims to provide local authorities with funds and their own

29 Gaston Defferre — french politician
30 Gaston Defferre — політичний діяч Франції
The territorial reform, which is now carried in France, aims to transform several hundred of administrative units of the Republic for the purpose of reduction of public spending and better consideration of the needs of citizens.

The first step was taken on January 27, 2014 with an enactment of “The Law on the modernization of territorial public activities and establishment of metropolis (MAPTAM)” [4], which is intended for strengthening the role of large agglomerations as the driving force of regional growth and attractiveness. Metropolises have a range of competencies in the field of economic, social and cultural development (creation, construction, industrial, commercial, non-production zones management, craft activities and tourism, port and airport activity, activities in the economic development area, construction, maintenance and operation of equipment that have cultural, socio-cultural, educational or sports interest, in the area of the metropolis territory arrangement (organization of public transport, creation and maintenance of roads, parking places, etc.), in the area of housing policy (local housing programs, financial assistance for social housing, measures to providing houses to low-income families, improving built residential complexes, their reconstruction or liquidation, etc.), in the area of city policy (development of territorial diagnostics and benchmarking city contracts (contrat de ville), etc.), in the area of collective interest services management (water purification, fire services and rescue services), in the area of environmental protection.
The second step was made by enactment of “The regions delimitation law” in January 16, 2015 (№ 2015-29) [5] and a new “Territorial organization law (NOTRe)” (August 7, 2015), which has prescribed new regions competences and clearly demarcated powers between all territorial units [6].

These changes were a logical extension of the local government reform provided in the 80th of XX century. When through the “On the rights and freedoms of communes, departments and regions law” (March 2, 1982) weight of local budgets has achieved 60% of the consolidated budget.

Past actions and future steps in the context of decentralization in France make it possible to strengthen economic and financial position of administrative units, outline the scope of their powers and limits of liability (defined who does what and is responsible for). It is important to realize for Ukraine that such extensive transformation requires coordinated action, support, understanding from the population and time. All these components are the recipe for success in France.

Reference: