Научная статья

ИНСТИТУЦИОНАЛИЗАЦИЯ ЦЕЛЕЙ УСТОЙЧИВОГО РАЗВИТИЯ (ЦУР) В СИСТЕМЕ МУНИЦИПАЛЬНОГО СТРАТЕГИЧЕСКОГО ПЛАНИРОВАНИЯ

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Аннотация. Интеграция императивов устойчивого развития в контур муниципального стратегического планирования сопряжена с диссонансом между долгосрочным горизонтом стратегического ориентирования и краткосрочной цикличностью формирования локальных бюджетных потоков. Институционализация данных приоритетов в данном контексте трактуется как сложный экономико-управленческий механизм, определяющий точку синхронизации агрегированных национальных установок с микроэкономическими параметрами территориального воспроизводства. Настоящее исследование направлено на концептуальное обоснование и инструментальную разработку алгоритма декомпозиции глобальных и национальных индикаторов до уровня конкретных муниципальных инвестиционных проектов с их привязкой к источникам финансового обеспечения. В рамках работы решаются задачи систематизации финансово-бюджетных и институциональных барьеров, препятствующих адаптации принципов сбалансированного роста, построения иерархической модели трансляции статистических параметров в объекты капитальных вложений, а также выявления нормативных пробелов в локальных актах планирования.

Полученные аналитические данные показывают, что доминирование финансово-бюджетных ограничений генерирует значительные транзакционные издержки, нивелирующие результативность программ пространственного развития. Обозначена необходимость перехода к операционализации задач, где каждый элемент стратегии верифицируется через коды бюджетной классификации и вычисление долгосрочных мультипликативных эффектов. Сформулированы архитектурные рекомендации по модификации муниципальных уставов и положений о стратегическом планировании, интегрирующие критерии сбалансированности в процедуры оценки экономической эффективности. Подтверждено положение о том, что устойчивость локальных экономических систем детерминируется способностью к бесшовной трансляции внешних императивов во внутренние механизмы ресурсного аллоцирования, что расширяет методологический аппарат теории муниципального управления в части анализа территориального развития и бюджетного проектирования.

Ключевые слова: муниципальное стратегическое планирование, цели устойчивого развития, декомпозиция индикаторов, бюджетное инвестирование, институциональные барьеры, территориальное воспроизводство, ресурсное аллоцирование, транзакционные издержки, нормативно-правовая архитектура, пространственное развитие.

Original article

INSTITUTIONALIZATION OF SUSTAINABLE DEVELOPMENT GOALS (SDGS) IN THE MUNICIPAL STRATEGIC PLANNING SYSTEM

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Abstract. The integration of sustainable development imperatives into municipal strategic planning is associated with a dissonance between the long-term horizon of strategic orientation and the short-term cyclicality of local budget flows. In this context, the institutionalization of these priorities is interpreted as a complex economic and managerial mechanism that determines the point of synchronization between aggregated national guidelines and the microeconomic parameters of territorial reproduction. This study aims to conceptually substantiate and instrumentally develop an algorithm for decomposing global and national indicators down to the level of specific municipal investment projects and their linkage to funding sources. This work addresses the challenges of systematizing financial, budgetary, and institutional barriers hindering the adaptation of balanced growth principles, constructing a hierarchical model for translating statistical parameters into capital investment projects, and identifying regulatory gaps in local planning documents. The obtained analytical data demonstrate that the dominance of financial and budgetary constraints generates significant transaction costs, negating the effectiveness of spatial development programs. The need for a transition to operationalization of objectives is highlighted, where each element of the strategy is verified through budget classification codes and the calculation of long-term multiplier effects. Architectural recommendations for modifying municipal charters and strategic planning regulations are formulated, integrating balance criteria into economic performance assessment procedures. The proposition that the sustainability of local economic systems is determined by the ability to seamlessly translate external imperatives into internal resource allocation mechanisms is confirmed, expanding the methodological framework of municipal management theory in terms of territorial development analysis and budget planning.

Keywords: municipal strategic planning, sustainable development goals, decomposition of indicators, budget investment, institutional barriers, territorial reproduction, resource allocation, transaction costs, regulatory architecture, spatial development.

Introduction. The formation of a spatial economy and the redistribution of financial flows at the local level imply the adaptation of global benchmarks to the specifics of territorial economic complexes. The municipality acts as a basic environment where macroeconomic imperatives are transformed into specific mechanisms for budget investment and infrastructure development [1]. The integration of balanced growth principles into this environment is conditioned by the need to optimize limited resources and increase the long-term competitiveness of territories [2].

Despite the adoption of appropriate guidelines at the federal level, in practice there is an institutional gap between strategic guidelines and real tools of territorial administration. Local authorities often do not have built-in algorithms for translating abstract environmental and social problems into measurable economic indicators [3]. Asymmetry creates risks of inefficient use of budget funds and reduces the effectiveness of spatial development programs.

Overcoming this imbalance involves restructuring the regulatory and organizational-economic architecture of local self-government. Institutionalizing these priorities means creating a sustainable system of economic incentives, target indicators, and performance assessment procedures. This approach can translate the concept of balanced development into the category of applied management decisions that affect the investment climate and the quality of human capital [4].

The key implementation tool is municipal strategic planning, which accumulates the mechanisms of forecasting, goal setting and resource provision. Embedding balance parameters in the logic of forming integrated development strategies and programs can synchronize short-term budget assignments with long-term trends in preserving natural and social potential. This leads to the development of new methodological approaches to assessing the multiplicative effects of the introduction of environmental technologies and social innovations in the local economy [5].

Accordingly, the development of economic and managerial mechanisms that ensure the systematic integration of national priorities into local planning mechanisms becomes of scientific and practical importance. This study aims to identify barriers to such integration and substantiate institutional design models that can increase the economic impact of implementing strategic initiatives in the field.

Review of academic literature sources. Modern scientific discussions around the localization of the Sustainable Development Goals mainly focus on environmental and social aspects, omitting the issues of economic integration of these benchmarks into local budget processes [6]. Researchers studying this issue focused on the macroeconomic effects of the transition to a green economy [7], [8]. However, later works shifted the focus to the need to take into account territorial specifics. In Russian science, the analysis of adaptation of global and national priorities to the conditions of local self-government has long been of a normative and legal nature. The authors considered the issues of sustainable development through the prism of environmental legislation and urban planning regulation, without affecting the mechanisms of financial support for such initiatives [9], [10].

The situation began to change with the appearance of works devoted to assessing the budgetary effectiveness of long-term strategies. Scientists and economists began to point out that declaring environmental and social goals without linking them to the revenue base of municipalities leads to fictitious planning. However, the current body of publications lacks a single methodological approach to how aggregated national indicators should be broken down to the level of specific investment projects. Researchers note that there is a gap between strategic attitudes and budget practices, but they offer only general recommendations for improving budget openness or increasing public participation. The lack of applied algorithms linking target indicators with budget classification codes and specific managers of funds makes it necessary to develop new tools to fill this gap in the theory and practice of municipal administration.

Methodological and theoretical basis of the study. The theoretical foundation of the work is based on the provisions of institutional economics, which consider the process of implementing new development goals as the formation of institutions that reduce transaction costs in the distribution of limited public resources. The concept of fiscal federalism serves as a basis for understanding how financial flows are redistributed between levels of public authority, and why there is a shortage of targeted funding for long-term projects at the lower, municipal level. The theory of strategic management complements this picture by providing a tool for goal setting and evaluating performance, which is important when translating abstract concepts of balance into measurable economic indicators.

The methodological framework is based on the principles of system analysis and structural modeling of economic processes. Goal decomposition is interpreted as a complex economic and mathematical process of building causal relationships between macroeconomic effects and microeconomic costs. The applied approach makes it possible to consider the municipality as an open economic system, where external sustainability imperatives should be reflected in the internal mechanisms of generating and distributing added value, as well as in the structure of capital investments.

Research results and their discussion. The contradiction between the global agenda and local practice lies in the mismatch of time and financial horizons. National and global sustainable Development Goals are designed for ten-year periods, assuming the cumulative effect of successive infrastructure and social investments. Municipal budgets are formed within the strict framework of medium-term financial planning, limited to three years, and are constantly under pressure from current social obligations. This determines the situation in which local governments are forced to abandon capital-intensive projects that provide long-term sustainability, in favor of solutions that give a quick, but short-term economic or social effect. The asymmetry leads to the fact that even if there is a political will to implement the principles of balanced development, the financial architecture of the municipality blocks the implementation of relevant initiatives.

To structure the obstacles that slow down the adaptation of balanced growth principles, it is advisable to group them by their impact on financial flows and management procedures. The systematization of barriers is shown in Table 1.

Table 1-Systematization of barriers to implementing the principles of sustainable development at the municipal level

Group of barriers	Economic and managerial nature of obstacles	Impact on the local economy
Financial and budgetary	constraints Lack of fixed transfers for sustainable development goals	Reduction of the multiplier effect of investments
	Rigidity of budget classification, which does not allow flexible reallocation of funds between environmental and social items	Replacement of long-term capital investments with current expenses
Institutional and legal	Blurring of wording in charters and strategies	Increase in transaction costs related projects
	Lack of norms obliging to assess the long-term economic and environmental consequences of municipal decisions	Legal risks in attracting private investment
Information and analysis	Lack of local statistics comparable to national indicators	Inability to justify the effectiveness of projects for creditors and investors
	Lack of methods for calculating the economic return from the introduction of green and social innovations	Decision-making in conditions
ofuncertainty	municipal employees lack skills in economic modeling and assessment of the life cycle of infrastructure projects	Design errors
		Overestimation of estimated costs
		Inability to manage complex public-private partnerships

Source: developed by the authors.

The key constraint is the financial and budgetary group of barriers. Municipalities cannot invest in sustainability if this is not included in the algorithm for forming their revenue base or is not compensated by inter-budget transfers with strict co-financing conditions.

The key result of the study is a built-in decomposition algorithm that transforms aggregated national indicators into local investment tasks. This algorithm assumes a sequential transition from the macro level to the micro level with mandatory financial anchoring at each stage. The hierarchical model of indicator decomposition is shown in table 2.

Table 2-Hierarchical model of decomposition of national target indicators to the level of municipal projects

Уровень Management level	Indicator type, document	Economic content and implementation mechanism	Responsible performer and source of funding
National	SDG Target Indicator (e.g. share of renewable energy)	Sets the vector of structural adjustment of the economy	Federal authorities
		Generate demand for appropriate technologies	Federal budget, development institutions
Regional	Program of socio-economic development of the subject (industry cross-section)	Specifies the indicator taking into account the resource base of the territory	Executive authorities of the subject
		Determines the parameters of infrastructure infrastructure	Regional budget, concession agreements

Municipal (strategic)	Municipal integrated Development program	Translates regional parameters into territorial planning and land use tasks	Municipal administration
		Evaluates the local multiplier effect	Local budget, subsidies from the region
Municipal (project)	Specific investment project (for example, boiler house modernization)	Operationalizes the task	Whether a municipal unitary enterprise or contractor operationalizes the task
		Has an approved budget estimate, business plan and payback calculation	Local budget funds, extra-budgetary investments

Source: developed by the authors.

Practical implementation of the developed algorithm involves making adjustments to the regulatory framework of local self-government. First of all, this applies to municipal charters, which should be supplemented with norms that establish the principles of balanced development as mandatory criteria for the economic efficiency of local self-government bodies. This will create a legal framework for prioritizing resource allocation.

More profound changes should affect the provisions on strategic planning of municipalities. These local regulations should integrate the requirement for mandatory decomposition of strategic goals to the level of municipal programs, indicating the budget classification codes and sources of their financial support. The procedure for evaluating the effectiveness of municipal legal acts and management decisions should be supplemented with a mechanism for calculating long-term economic and environmental costs. The introduction of such procedures can level the gap between declarative goals and real budget policy, ensuring sustainable reproduction of local economic potential.

Conclusions. The study suggests that the adaptation of global and national benchmarks of balanced growth to the realities of territorial administration implies strict economic and instrumental mechanisms. The contradiction revealed in the analysis is a dissonance between the long-term planning horizon laid down in the concept of sustainable development and the short-term cyclicity of local budget formation. Overcoming this gap is possible through reformatting strategic objectives into specific parameters of capital investment and operating expenses, which ensures the material implementation of abstract target indicators in the real sector of the local economy.

The systematization of obstacles to the integration of the principles under consideration into the practice of local self-government shows the dominance of financial, budgetary, and institutional and legal factors. These barriers generate significant transaction costs when negotiating related infrastructure initiatives and create legal uncertainty for potential private investors. Consequently, the institutionalization of environmental and social tasks at the lower level of public authority implies a restructuring of the regulatory architecture, which reduces the costs of interaction between public authorities, the business community and the population.

The developed algorithm for decomposing aggregate indicators is a key methodological tool that eliminates the asymmetry between macroeconomic imperatives and microeconomic opportunities of municipalities. The constructed hierarchical model provides continuous transformation of statistical indicators into full-fledged objects of budget investment, each of which has a verifiable estimated cost and calculation of economic returns. Such operationalization ensures that each element of the municipal strategy receives its own financial expression in the form of a fixed source of funding and a responsible resource manager, eliminating the risk of diluting budget assignments.

Practical implementation of the proposed constructs reflects the need to make structural changes to the basic local regulations. Supplementing municipal charters with norms that treat the principles of balance as imperatives of economic efficiency will create a legal foundation for priority allocation of public funds. At the same time, the provisions on strategic planning should be enriched with procedures for mandatory linking of program activities with budget classification codes, as well as mechanisms for calculating long-term multiplicative effects, which minimizes the gap between forecast scenarios and real budget design.

The final economic result of implementing the described institutional mechanisms is the formation of a more rational model of spatial development, where resource support for strategic initiatives is based on the principles of taking into account the full life cycle of infrastructure facilities. Integration of sustainability parameters into the municipal goal setting and budget planning system optimizes the structure of local expenditures and significantly increases the investment attractiveness of the territory. This lays down aspects for sustainable reproduction of the economic potential of municipalities in the context of increasing macroeconomic volatility.

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