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подальша цифровізація митних процедур, розширення використання системи NCTS та впровадження передових інспекційних технологій. Особливе значення має розвиток інфраструктури прикордонних митниць, модернізація обладнання та підвищення кваліфікації персоналу для забезпечення ефективного пропуску зростаючих обсягів вантажопотоків. Інтеграція української митної інформаційної системи до європейських платформ дозволить створити єдиний митний простір, що остаточно зніме технічні бар'єри для переміщення товарів.

Взаємодія митних інституцій України та ЄС при переміщенні товарів та вантажів через митний кордон перетворилася на складну, багаторівневу систему, що поєднує гармонізовані процедури, єдині технологічні рішення та інституційне співробітництво. Від простих митних формальностей ця взаємодія еволюціонувала до створення інтегрованого митного простору, здатного ефективно функціонувати навіть в умовах зовнішніх викликів та агресії.

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THE POTENTIAL OF DIGITALISATION IN OVERCOMING COMMUNICATION BARRIERS BETWEEN LOCAL AUTHORITIES AND THE PUBLIC IN THE MANAGEMENT OF LOCAL FINANCES

Digitalisation is currently one of the key areas of public administration modernisation. It covers not only the sphere of public administration as a whole, but also the local level, where communication between authorities and the public is most direct and tangible. Local finance management has always been one of the most sensitive areas of this interaction, as local budget revenues and expenditures directly affect the quality of life of the population. However, there have traditionally been organisational and institutional barriers in this area that have reduced the effectiveness of communication: limited access to information, complex budget documentation, bureaucracy and formalism in reporting, and low levels of citizen involvement in budget processes. As a result, citizens don't have sufficient understanding of and trust

in how local budget funds are used, and the authorities often face criticism and a lack of support for their financial decisions.

Digitalisation opens up fundamentally new opportunities in solving this problem. The use of modern information and communication technologies makes the budget process at the local level more open, transparent and accessible, creating conditions for interaction between the authorities and the community on a new basis. Digital services can transform such communication from one-way information sharing into a two-way dialogue, where citizens not only receive data but also influence decision-making. They also speed up document flow and reduce the time needed to process citizens' requests, which increases their satisfaction with the organisation and actions of the authorities. This creates the conditions for improving the efficiency of local finance management, increasing trust in local government, and shaping the financial culture of citizens.

Ukraine has already made some progress in implementing digital tools that directly relate to the financial sector. In particular, the e-Data platform is one of the effective services that provides public access to information on the movement of budget funds. It allows citizens to track state and local budget expenditures in a convenient format, analyse their structure, and compare data by period. This creates not only a technical but also a social opportunity to increase transparency, as citizens are given a tool to control the actions of the authorities. The functioning of e-Data proves that even complex financial data can be presented in an accessible form if modern visualisation tools and user-friendly interfaces are used [3].

The Prozorro and Prozorro.Sales platforms are considered a breakthrough innovation in the field of public procurement and the sale of state property. They provide openness for any user of data on tender purchases and auctions involving the use of budget resources [4]. Their implementation has been a real breakthrough in transparency, as all data on tenders and auctions is available for viewing by any user. This has reduced opportunities for corrupt practices and, at the same time, increased competition in tender procedures. Despite the remaining opportunities for manipulation (especially about splitting up purchases to avoid control, abuse of 'additional agreements' after tender procedures, or formal grounds for disqualifying competitors), the advantages of these electronic public procurement systems are obvious. For local self-government, these systems have a dual effect: on the one hand, they ensure the transparency of local budget expenditures, and on the other, they give citizens a tool for monitoring and influencing the use of budget resources through public control.

An important milestone in the digitalisation of public administration was the introduction of the Diya app, which has become not only a symbol of technological change, but also a real mechanism for citizens to access public services even in crisis conditions. In the field of local finance, the potential of this digital platform lies in the ability to integrate budget data, notify citizens about key financial decisions, and participate in budget consultations in a digital format. This area is still in its infancy, but its development could significantly change the nature of interaction between the authorities and the community in the financial sphere.

Digitalisation marks not only technological innovations, but also social transformations that entail changing roles and expectations in public administration. Local governments are forced to move from a ‘government knows best’ model to a partnership model, where decisions are based not only on economic calculations, but also on the community’s needs, expressed through digital tools. This requires the development of communication skills among civil servants, the ability to work with open data, and to respond quickly to public requests. On the other hand, the digitalisation of local finance management processes requires citizens to improve their financial literacy, digital competence, and willingness to participate in management processes not only as observers but also as active participants.

Barriers to communication between the authorities and the community in the field of local finance management take various forms: the information barrier consists in the complexity of obtaining data or its overload with professional terminology; the psychological barrier is the traditional distrust of the public towards the authorities, which is the result of a persistent belief in high levels of corruption and inefficiency in public administration; the technical barrier is related to the lack of access to the internet or digital devices, especially in rural communities. These obstacles can be partially overcome with digital tools, but only with a comprehensive approach. For example, ensuring data openness alone does not affect the level of trust in the authorities if it is not accompanied by communication with the public on controversial issues. And modern digital applications will have no effect if part of the population lacks the basic digital skills or financial literacy necessary to use them effectively.

The prospects for deepening digitalisation in local finance management should be considered in several areas:

Firstly, it involves the development of integrated local government information systems that would combine budget data, information on public procurement using local budget funds, indicators of budget programme implementation, and opportunities for public discussion of controversial issues. Such platforms are already in operation in some European countries and are being implemented at the local government level in the United States [2]. This experience could be useful for Ukraine, but it needs to take into account the national wartime realities.

Secondly, the development of electronic consultation practices and schemes for citizen participation in budgeting. Modern tools and technologies for digital interaction, such as virtual public spaces for consultations, online surveys on social networks or messaging apps, create a convenient environment that facilitates interaction between citizens and local authorities. The use of digital tools in participatory budgeting simplifies the procedures for citizens to submit projects, vote for them and monitor their implementation, thus eliminating time and space barriers to residents' participation in solving local community problems [1]. Although such practices have already been implemented in some communities in Ukraine, they have not become widespread.

Thirdly, the development of analytical tools that enable not only the collection of budget data, but also its interpretation and the identification of risks in the implementation of the local budget. This is important for reducing corruption risks and increasing the efficiency of fund utilisation.

Digitalisation in public administration is particularly important in times of war. Armed aggression creates additional risks for local finances due to the destruction of the local economy and infrastructure, reduced budget revenues, and the need for additional funding for security and humanitarian needs. In these conditions, digital tools become an important resource for resilience. They allow for control over financial flows even in crises, prevent abuse, and enable citizens to obtain information when physical communication channels are not working. For example, it was through digital platforms that the population was informed about humanitarian aid, resource distribution, and priority expenditures in many communities during martial law. This confirmed that digitalisation can be a tool for adaptive management in the most difficult circumstances.

However, the introduction of digital services in public administration can generate certain risks, including an increased threat of cyberattacks, theft of personal data, or service disruptions. This requires investment in cybersecurity, the development of secure systems, and constant monitoring. This problem can be solved by transitioning to cloud-based document management, where responsibility for cybersecurity is assumed by cloud service providers [2]. Another risk is the preservation of digital inequality. If part of the population is unable to use online services due to a lack of internet access or technical reasons, then instead of overcoming communication barriers between the authorities and the public, a new divide between the 'digitally included' and the 'digitally excluded' may arise. It is also important that digital services do not become a formality, where local authorities merely imitate openness in administrative processes but do not actually take feedback into account.

Therefore, it can be argued that digitalisation is a powerful tool for overcoming communication barriers between local authorities and the public in the field of local finance management. It can increase transparency and accountability, create new forms of public participation, and ensure resilience in crises. However, to realise this potential, not only is technological infrastructure needed, but also political will, institutional capacity, and the willingness of the community to actively participate in local financial management using the latest technologies. Only when these factors are combined can digitalisation become not just a buzzword, but a real practice of effective local finance management that meets the current challenges and expectations of society.

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