

**DECENTRALIZATION OF TERRITORIAL COMMUNITIES IN UKRAINE ON THE  
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**Abstract**

*The article explores the significance and role of decentralization of territorial communities under wartime conditions. Particular attention is paid to the analysis of how the transfer of administrative powers to the local level contributes to strengthening the resilience of the public administration system, enhancing social cohesion, mobilizing local resources, and ensuring effective mechanisms for post-war recovery. The study substantiates that decentralization serves as an important instrument for strengthening national security and creating favorable conditions for the sustainable development of the state in the post-war period. Ukraine has faced significant global challenges in recent years, including the pandemic that began in 2019 and the Russo-Ukrainian War that has continued since February 2022. These events have resulted in considerable human losses, large-scale population displacement, destruction of critical and social infrastructure, temporary occupation of certain territories, and a decline in citizens' sources of income. As a consequence, the socio-economic situation of the population has deteriorated, while the burden on the national social protection system has substantially increased. In such circumstances, the state must intensify efforts aimed at ensuring both physical and social security for its citizens. Achieving socio-economic stability requires the revision of existing approaches to regulating economic processes and shaping social relations. These approaches should be based on the adaptation of public authorities and local self-government institutions to contemporary challenges and to the evolving conditions in which territorial communities operate within the framework of Ukraine's European integration process. The relevance of decentralization becomes particularly evident in the context of Ukraine's post-war reconstruction. Territorial communities are expected to play a crucial role in rebuilding damaged infrastructure, providing social assistance to affected populations, and creating conditions for sustainable economic growth. Strengthening local self-government institutions will contribute to more effective territorial development and support the formation of a resilient and competitive national economy.*

**Key words:** decentralization; territorial communities; budgeting, public administration; types of decentralization; martial law; finances

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**INTRODUCTION**

Decentralization is one of the most important reforms in modern Ukraine, aimed at strengthening the capacity of territorial communities and improving the efficiency of public administration. In the context of ongoing armed aggression against Ukraine, the issue of the functioning and development of local self-government becomes particularly strategic. The decentralized model of governance has demonstrated greater flexibility and resilience in crisis situations, enabling communities to respond effectively even under emergency conditions of war (Krushelnytska et al., 2024; Vdovichen et al., 2024).

During martial law, it is especially important to ensure the timely, proper, and continuous execution of state and local budgets. According to paragraph 12 of Article 2 of the Budget Code of Ukraine, budgetary institutions include state authorities, local self-government bodies, as well as organizations established by them, which are funded exclusively from the state or local budgets (Бюджетний кодекс України, 2010).

Budgetary institutions operate on a non-profit basis; their activities are not aimed at generating profit but at providing services to meet the needs of the population. Financing for such activities comes exclusively from the state and local budgets. In practice, however, most budgetary institutions face underfunding and a lack of resources to fully meet their operational needs. Therefore, the implementation of budget programs and the efficient use of funds requires constant oversight by the relevant state authorities and local self-government bodies (Bondaruk et al., 2018; Kvasha, 2014).

The primary task of public administration in this context is to ensure efficient resource management. This involves effective budget formation and rational distribution, diversification of financing sources, implementation of anti-corruption measures, promotion of financial transparency, stimulation of economic activity, support for enterprise development, and the overall development of communities. International experience indicates that fiscal decentralization strengthens local self-government, providing communities with the capacity to independently make decisions regarding infrastructure, social services, and emergency response, which is especially critical during wartime and post-war recovery (Бескид, 2007; Власюк к, 2015).

Furthermore, effective management of public debt is a key factor in ensuring Ukraine's financial stability under wartime conditions. Mustetsa (2025) emphasizes that analyzing public debt and employing modern debt management instruments reduces fiscal risks, optimizes budget deficit financing sources, and promotes macroeconomic stability. In wartime, it is important to implement innovative debt instruments such as reparations bonds and recovery bonds, which provide flexibility in budget planning and resource mobilization for social and defense expenditures (Mustetsa, 2024).

Thus, combining decentralization reforms with effective public debt management creates conditions for sustainable state development, enhanced financial security, and the support of community economic growth during wartime and in the post-war reconstruction period.

## I. LITERATURE REVIEW

In order to deeply study the above tasks, it is advisable to investigate the theoretical foundations of decentralization in the context of formation of budgets of territorial communities. Thus, the term "decentralization" was first mentioned in the Constitution of the Ukrainian People's Republic in 1918, where in paragraph 5 of section of the first "general regulations" it was stated that, without violating its united power, the republic gives its lands, towns and communities of broad self-government, in accordance with the principle of decentralization (1918). In Art 132 of the Constitution of Ukraine states that the state territorial structure of Ukraine is based on the unity and integrity of the state territory, the combination of centralization and decentralization in the exercise of state power (1996). For the implementation of local self-government reform, the concept of which was approved by the Government on April 1, 2014, the amendments were proposed, the necessity of which is due to the fact that the Constitution itself defines the foundations of the system of power, and without appropriate changes it was impossible to carry out the reform. Yes, the main changes were as follows: introduction of a three-tier system of administrative-territorial structure of Ukraine-region (region), district, community with everywhere local self-government; transfer of functions of executive power from local administrations to the executive bodies of councils of the appropriate level; distribution of powers between local self-government bodies on the principle of subsidiarity and giving communities as a wide range of powers; liquidation of state administrations and creation instead of state representative offices with control and supervisory and coordination, not executive functions; clear provision of powers of local self-government bodies with the necessary financial resources, including through their participation in national taxes.

The concept of "decentralization" in theoretical and practical studies is multidimensional and is considered diverse. At the semantic level, decentralization (from Latin *de* - "opposition", *centralis* - "central") is interpreted as the destruction, weakening or cancellation of centralization (Melnichuk, 1985). That is, it is a system of distribution of functions and powers between state and local levels of management with the expansion of the rights of the latter. The first references to decentralization date back to the XVIII century, when the concept was first defined by French legislation, at the same time in France there was a theory of decentralization, which provided for the division of all administrative rights into those belonging only to the competence of the state, and to those provided to the community through delegation. This approach required the formation of local self-government bodies and a clear definition of a range of their actions and identified decentralization with self-government (Бескид, 2007). In a large explanatory dictionary of modern Ukrainian, the term "decentralization" is interpreted as a system of management, in which part of the functions of the central government goes to local self-government bodies. Expanding the rights of the grassroots bodies (Busel, 2001).

The views of scientists on the term "decentralization" do not reduce to a single generally recognized point of view. A certain difference in interpretations is due to the use of authors of different approaches to the study of its nature and forms, so decentralization is divided into: administrative; political; - budgetary; market. Also distinguish such forms of decentralization depending on its nature: democratic; financial; fiscal; management decentralization (Bondaruk et al., 2018). The preconditions for the above association are laid down in the Law of Ukraine "On Cooperation of Territorial Communities" of June 17, 2014, which provides for the organizational and legal principles of cooperation, its principles, forms and mechanisms. This normative act allowed the community potential to unite, to outline the points of contact between them and to evaluate the possibilities of such a process (1997). Fiscal decentralization and local finances in Ukraine and EU members need research and further development, especially in the postwar period. (Vdovychen et al., 2024).

The system of assessment and accounting of income and expenses of public sector entities requires special relevance and further reform (Mustetsa & Bodnar, 2021). Decentralization of public administration is impossible without financial decentralization. This process involves the distribution of powers, financial resources and

responsibility for their use between central authorities and local levels of government (Osaulenko, 2020). Budget decentralization is the foundation for the implementation of higher decentralization. It creates a financial framework for the formation of self-sufficient administrative-territorial units and requires reforms not only in the field of tax and budget legislation, but also in the territorial organization of power (Kvasha, 2014).

Local self-government bodies of territorial communities in difficult conditions wars, grouped and providing selfless assistance to communities and regions, and also the most affected territories, in particular, showed correctness previous policy in the fields of decentralization and regional development (Mustetsa, 2024). It should be noted that one of the mechanisms for the formation and implementation of the policy of development of territorial communities is to build a strategy matrix in order to effectively plan budgetary policy in modern economic conditions (Krushelnyska et al., 2024).

The Ministry of Finance of Ukraine is convinced that thanks to the introduction of a new model of intergovernmental relations, medium-term budget planning at the levels of the state and local self-government, effective administration of taxes and fees, as well as the new administrative and territorial system at the basic and subregional levels, the share of local incomes will reach 70%.

## II. METHODOLOGY

Before the united territorial communities of Ukraine in post – war there will be many tasks that require considerable economic resources. Particular attention should be paid to the territories that have undergone significant destruction through the bombing of the enemy. Open aggression of the Russian Federation against Ukraine that has grown into total war, led to the terrible destruction of Ukrainian cities and villages, destruction critical infrastructure in many communities and regions, millions of forced displaced persons, significant shifts in the demographic situation in different regions.

State development depends on various factors but the key is sovereignty in their territories, the number and structure of the population, the presence and ability national economy, infrastructure that connects the state.

The transfer of part of powers and resources from central authorities to local authorities ensures the flexibility and promptness of management decisions. During the war, this allows communities to respond quickly to challenges, in particular in safety, evacuation of the population, the distribution of humanitarian assistance and the restoration of critical infrastructure. Thus, decentralization increases the stability of public administration and reduces the risks of management paralysis in crisis situations.

One of the key areas of intergovernmental relations reform is the creation of a two-level model of intergovernmental relations. Thus, during 2019, there was a significant intensification of decentralization processes, including 223 TGs, but in 2018 - only 141. As of January 10, 2020, 1029 united territorial communities were created in the country, which united 4698 communities with a population of 11.7 million. 90.3 % of the country's territories are covered by promising plans for community territories. Also in 2019, the process of joining communities to TG and cities of regional importance was significantly intensified. More than 100 TG has passed the procedure for the accession of neighboring communities. In total, nearly 250 neighboring village and settlement councils joined them.

The most dynamic reform indicators in 2019, according to decentralization monitoring, were:

- Community cooperation, in particular, at the beginning of 2019, the communities concluded 296 cooperation agreements, and at the beginning of 2020 - 530 contracts (the number of cooperation contracts increased almost twice);
- Creation of administrative services centers (CNAP). Thus, at the beginning of 2019 775 CNAPs were created, at the beginning of 2020 - 806 such centers.

Most of the new centers are open in the united communities; positive dynamics of individual indicators on financial decentralization compared to 2019; In particular, the general fund of local budgets increased by 14 %, by 23.4 % - revenues of the general fund of local budgets per resident, by 40.4 % - expenditures for construction and regional development per resident.

It should be noted that in 2019 it was not possible to finally overcome the negative trends: almost 10 % of the territory remained without projected communities; only 33% of the total population lived in TG; 6263 (about 60%) of territorial communities remained united; The average number of territorial communities united in one during 2019 was 4.3 (in 2015 - 5.1); Only 26 areas out of 490 were completely covered; There were 75 districts where no OTG was created; About 30 % of OTGs had less than 5 thousand people.

According to the formation of capable communities in the five regions, reform and outsiders have changed. At the beginning of 2020, the rating of the regions for the formation of capable communities was headed by Zhytomyr, Dnipropetrovsk, Chernihiv, Khmelnytsky and Zaporizhzhya regions (compared to the beginning of 2019, instead of Volyn to the first five entered the Dnipropetrovsk region).

At the beginning of 2020, the rating list of regions for the formation of capable communities was completed by Kyiv, Lviv, Transcarpathian, Vinnytsia and Kirovohrad regions. The list of areas where prospective plans were approved at the beginning of 2020, was replenished with the Transcarpathian region (Мустецца & Боднар, 2021). Since 2017, the second stage of intergovernmental relations reform has begun (and continues), the main purpose of this stage

is to determine responsibility between state and local authorities in financing general educational institutions and health care institutions. As part of the deepening process of decentralization and to ensure a fair and effective allocation of resources between all budgets, as well as to balance their financial capabilities, expenditures were transferred from local budgets to: payment for current expenses (except for utilities and energy for health care facilities) and other costs of maintaining these institutions, which were previously funded by medical subsidy. From April 1, 2020, in accordance with the Final and Transitional Provisions of the Budget Code of Ukraine, the financing of the primary, secondary (specialized), tertiary (highly specialized) and emergency medical care under the State Guarantees of Public Services was transferred for financing from the state budget (Mustetsa, 2024).

In wartime, it is impossible to investigate the capacity of territorial communities, but after our victory will be published statistics. One of the key results of community association is the optimal division of powers at the community - region - region levels both vertically and horizontally, which creates the basis for community self-development.

Budget decentralization processes, which began in Ukraine at the end of 2014, with changes to the Budget and Tax Codes, have become a step in reforming local self-government. These changes have laid a new financial base that allowed the community to enhance the community through delegating their powers.

In figure 1 types of decentralization and their characteristics are given.

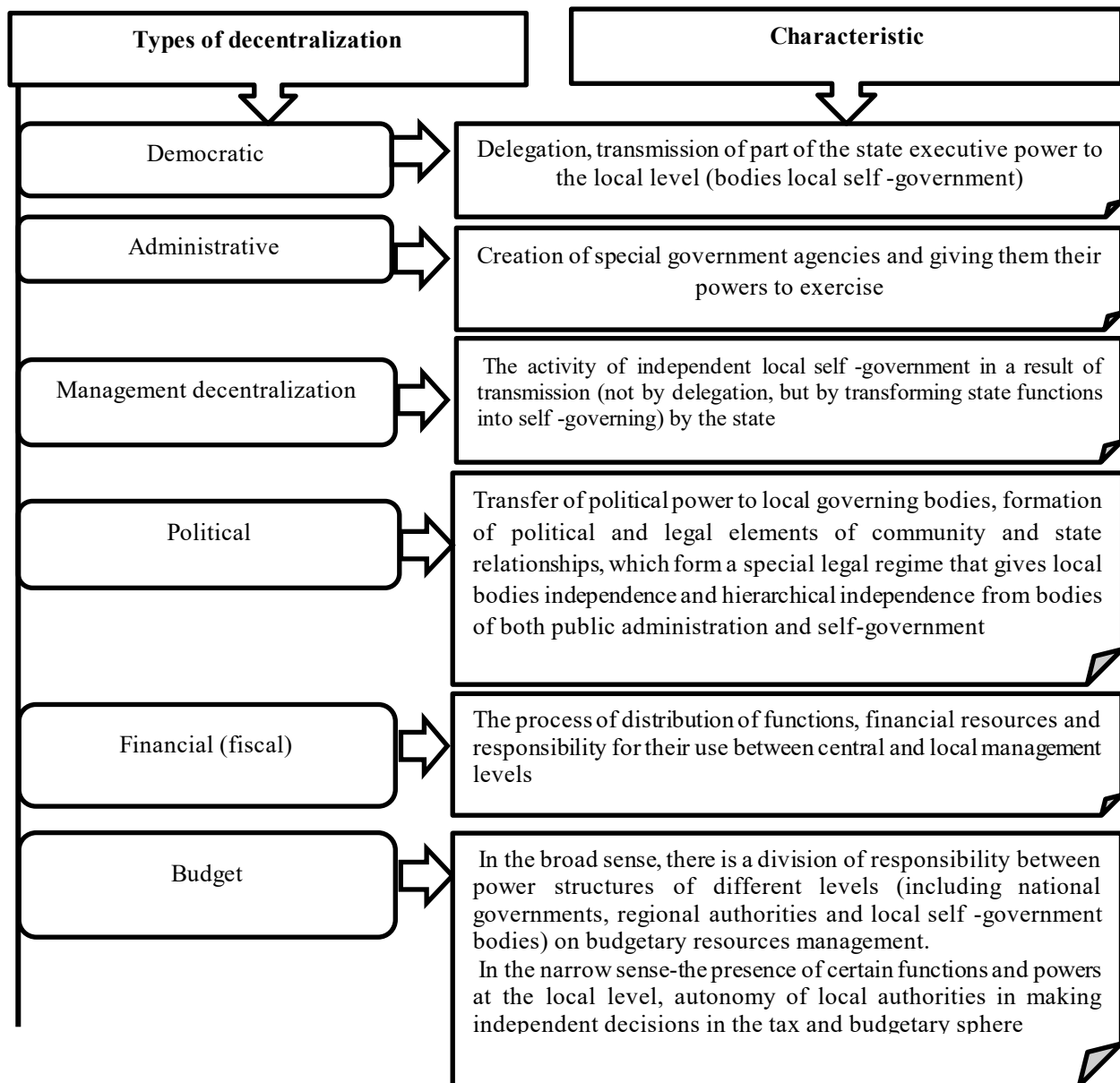
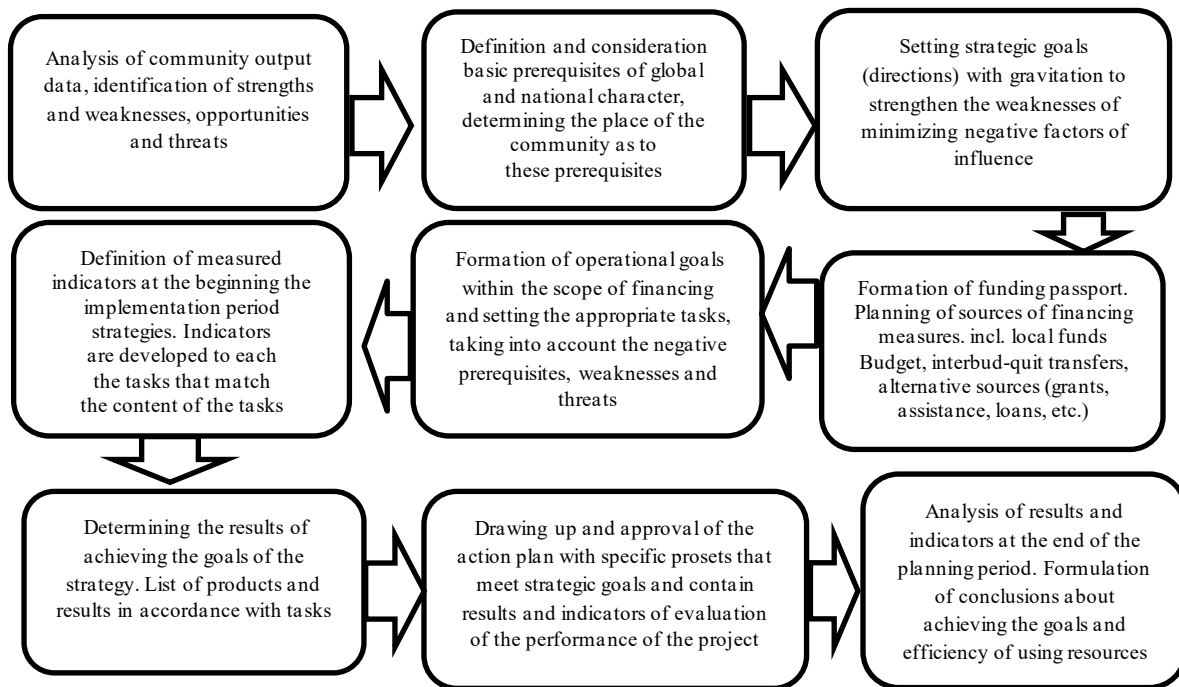


Figure 1. Types of decentralization and their characteristics

Source: Own analysis, 2025

Financial decentralization provided territorial communities with the necessary resources to solve local issues independently, it was it who created a material basis for the effective implementation of tasks that were previously within the competence of the central authorities, transferred to the base level. This approach increases the increase in the financial independence of communities, stimulates their development and activates local self-government.

Research of budget decentralization as a system of studying the organization of management of budget resources, intergovernmental relationships and their relations with society and economy. This includes internal analysis of the relationships of the elements of the system and its interaction, for example, the scientist (Kvash, 2014) views the budget decentralization as a dynamic system that provides autonomy of local self-government bodies when making decisions in the tax and budgetary sphere. The researcher believes that it is not only a set of relationships, but also a process with clearly defined areas of development. For the efficiency of budgetary policy planning in modern economic conditions, it is advisable to develop and adhere to the strategy of development of the territorial community. An example of a strategizing matrix that can be recommended for TG is shown in Fig. 2.



**Figure 2.** Matrix strategization of formation and implementation of development policy territorial communities

The advantages of decentralization of territorial communities are the following:

- time and place of decision-making that meet the expectations of the public (persons, collective, communities, etc.);
- implementation of a decision that takes place with the participation of the decision entity or under his / her responsibility;
- simplification of the system and decision-making procedures due to the optimal management structure;
- transparency and openness of decision-making procedures and the process of its implementation, which leads to an increase in the efficiency of administrative activity, detection of errors, sources of their origin, etc.;
- a small period of time to receive information from the executor level to the level of decision;
- increase of consciousness and exacerbation of a sense of responsibility for the measures taken and decisions taken;
- strengthening of innovative potential when making power decisions; minimization of bureaucracy;
- release of management from current cases, which enhances the possibility of focusing management on strategic importance, etc.;
- flexibility of the process of performing the relevant functions, which allows you to adapt faster to external or internal changes;
- increasing the initiative of lower level workers, more complete and effective use of human potential, increasing labor motivation; objective assessment of the results of the decisions made and implemented;
- potential flexibility in their improvement, improvement, correction of errors, etc.; at closeness to the consumer of public services, etc.

Decentralization requires a proper coordination policy between high levels of government, so in the case of several independent governments that have the ability to independently determine tax revenues and expenses, the consistency of national fiscal policy may be lost. This often leads to the emergence of budget deficits, which is why

financial decentralization is an integral part of budgetary regulation, in particular the management of intergovernmental relations, one of which the state always acts.

Regulatory mechanisms of budget decentralization include a set of forms and methods of influencing the establishment of territorial finance management standards and the quality of management of them, and such mechanisms include stimulating elements. They are aimed at encouraging the relevant independence of territorial communities in the budget policy. As a rule, regulatory mechanisms are focused on preventing inefficiency and imbalance in the development of the budget of territorial communities. This approach is based on the premise that, under wartime conditions, there is a need to introduce new approaches to the strategic planning of the formation and implementation of development policies for territorial communities. In such circumstances, increasing the flexibility of managerial decision-making and the capacity to rapidly adapt to changes in the external environment becomes particularly important.

Public institutions, in particular local self-government bodies, should focus their efforts on minimizing the risks associated with delays in the response of the public administration system to negative factors that threaten economic and social development. At the same time, it is essential to ensure effective coordination among different levels of government, enhance transparency in decision-making processes, and actively involve the public in the planning and implementation of development strategies. Furthermore, it is advisable to introduce modern tools for monitoring and evaluating the effectiveness of managerial decisions, which will facilitate the timely identification of problems and the adjustment of strategic priorities for the development of territorial communities. Instead, their activities are aimed at increasing the influence of public and state institutions on the economy to ensure the security, justice, equality, sustainable development and satisfaction of social needs of society. In these circumstances, the strategy of forming and implementing the policy of development of territorial communities becomes a key tool for ensuring the effective work of local self-government bodies. At the same time, the development and implementation of such strategies require approaches to review, in particular, increased attention to the analysis of the prerequisites for long-term planning, shortcomings and threats to the external environment, etc.

One of the key advantages of the reform of intergovernmental fiscal relations is the gradual annual growth of the investment capacity of local budgets, accompanied by an increasing share of expenditures allocated to the execution of local self-government functions. This trend reflects a progressive strengthening of the financial autonomy of local budgets and an improvement in the efficiency of allocation and utilization of public funds at the level of territorial communities.

Between 2019 and 2024, the financial capacity of local self-government bodies increased nearly fourfold. Within the structure of local budget revenues, local taxes and fees account on average for up to 35%, while the remaining portion is generated from national taxes and charges. It is also noteworthy that the Ministry of Finance of Ukraine continues to actively work on the development of effective fiscal interactions between central executive authorities and local self-government bodies, thereby contributing to the establishment of a more balanced and resilient public finance management system.

In particular, consultations on budget literacy, improvement of the local finance management system and advanced training of financial division employees across the country on profile legislation are regularly conducted.

### III. RESULTS AND DISCUSSIONS

Through the reform of the decentralization of the community, more financial and administrative opportunities have been given. This made it possible to actively attract local resources to defense, support the military, provide internally displaced persons and the development of volunteer initiatives. Self-organization of the population on the ground has become one of the key factors for survival and effective resistance of aggression. Decentralization mechanisms help to strengthen the confidence between citizens and the authorities, as decisions are made closer to people. This increases the level of public participation, shapes responsibility for the development of its own territory and strengthens the unity of society. During the war, such trust becomes an important component of social stability. After the hostilities are completed, it is the territorial communities that will play a key role in the reconstruction of the destroyed territories. The decentralized system allows you to effectively identify local priorities, attract international assistance, manage reconstruction projects and stimulate economic growth based on local initiatives.

In order to effectively plan budget policy in modern economic conditions, it is advisable to develop and consistently adhere to the strategy of development of the territorial community. The availability of a well-defined strategy makes it possible to agree on financial decisions with long-term priorities of socio-economic development, to ensure a rational allocation of resources and to increase transparency of local finance management. This approach helps to increase the efficiency of budget use, reduce financial risks and strengthen the community's ability to independently address local issues. In addition, strategic planning is the basis for attracting investments, the development of entrepreneurship and the implementation of local areas, which in the complex forms the preconditions for sustainable development of the territory.

## IV. CONCLUSION

The main task of modern public administration is to ensure the effective use of financial, material and human resources within territorial communities. Effective resource management involves rational formation and allocation of budget funds, diversification of sources of financing, introduction of anti-corruption measures and mechanisms of financial transparency. An important area of public policy should be to stimulate the economic activity of the population, the support of local enterprises and the development of communities as independent entities. The development and adherence to the strategy of development of territorial communities helps to increase the efficiency of budget planning, ensures consistency between financial capabilities and strategic development goals.

In order to understand a deeper understanding of the processes of financial resources management, it is advisable to explore the theoretical foundations of decentralization in the context of local budget formation, which will determine the optimal ways of strengthening the financial capacity of communities. Expanding the financial capabilities of communities creates preconditions for sustainable local development, attracting investments, formation of new jobs and business development. This, in turn, helps to reduce the socio-economic inequality between the regions and strengthen the territorial unity of the state-one of the key requirements for Candidate countries for EU members.

The role of decentralization in the formation of European values. Decentralization reform increases the ability of territorial communities, increases the efficiency of resources and promotes balanced socio-economic development of regions. Strengthening local self-government creates the basis for building a decentralized, democratic state capable of functioning effectively in the European political and economic space. Therefore, successful implementation of decentralization is not only an internal reform of management, but also a key step towards integration of Ukraine into the European Union. Decentralization reform forms a new political culture based on the principles of participation, responsibility and transparency. The active participation of citizens in decision making contributes to the development of civil society, increasing confidence in the authorities and the establishment of democratic standards characteristic of the European space. The decentralization of territorial communities in the face of war proved its strategic importance to the state. It not only provides effective functioning of local self-government, but also increases the overall stability of the country, promotes society's consolidation and forms the preconditions for sustainable post-war development. Thus, decentralization is not only management reform, but also a tool of national security and reconstruction of Ukraine.

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