Philosophy and Governance No. 1(17) (2026)

e-ISSN **3041-248X**

Philosophy and Governance

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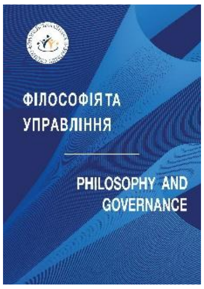

Impact of the Russian-Ukrainian War on the Financial and Budgetary Capacity of Territorial Communities

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ARTICLE INFO

Research Article

DOI: **10.70651/3041-248X/2026.1.01**

Received: 25 November 2025
Accepted: 27 December 2025
Published online: 5 January 2026

ABSTRACT

The article conducts a comprehensive analysis of the dynamics of budget revenues of territorial communities of Ukraine for the period of 2018–2024, taking into account the impact of fiscal decentralization reforms, amalgamation of communities and the full-scale invasion of the russian federation in 2022. Structural changes in local budget revenues, including tax and non-tax revenues, capital transactions, trust funds and official transfers from the central budget, have been studied. It has been established that the reform of the budget system and the amalgamation of territorial communities in 2020–2021 ensured record revenue growth in most regions of Ukraine, in particular Kharkiv, Kyiv, Lviv, Dnipro and Odesa, due to budget consolidation and more effective management of financial resources. At the same time, the impact of the COVID-19 pandemic in 2020 and the full-scale war in 2022–2024 caused a significant drop in revenues in the regions of hostilities and occupation, a decrease in the share of local budgets in the consolidated state budget, and an increased dependence on state transfers. To assess the dynamics of income, methods of comparative analysis, calculation of growth rates and deviations were used, as well as graphical and tabular models reflecting regional differences and time trends were built. Particular attention is paid to the impact of reforms on increasing the financial capacity of communities, the opportunities to increase revenues through tax revenues and capital transactions, as well as risks associated with external factors, including hostilities. The results of the study can be used to plan budget policy, develop strategies for financial stabilization of territorial communities and increase their autonomy in the post-war period. The article also emphasizes the importance of integrating local budget data with national financial strategic plans to achieve sustainable community development and effective management of public resources.

KEYWORDS

public management, territorial communities, local self-government, state management, digitization, digital tools, decentralization, local self-government bodies, digitalization, financial and budgetary capacity, budgets of territorial communities, financial decentralization, community revenues, local budgets.

e-ISSN 3041-248X

Філософія та управління

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Вплив російсько-української війни на фінансово-бюджетну спроможність територіальних громад

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СТАТТЯ

Дослідницька

DOI: 10.70651/3041-248X/2026.1.01

Отримана: 25.11.2025 р.
Прийнята: 27.12.2025 р.
Опублікована: 05.01.2026 р.

АНОТАЦІЯ

У статті проведено комплексний аналіз динаміки доходів бюджетів територіальних громад України за період 2018–2024 років, із врахуванням впливу реформ фіскальної децентралізації, об'єднання громад та повномасштабного вторгнення російської федерації у 2022 році. Досліджено структурні зміни у доходах місцевих бюджетів, включаючи податкові та неподаткові надходження, операції з капіталом, цільові фонди та офіційні трансферти від центрального бюджету. Встановлено, що реформування бюджетної системи та об'єднання територіальних громад у 2020–2021 роках забезпечило рекордне зростання доходів у більшості областей України, зокрема Харківській, Київській, Львівській, Дніпропетровській та Одеській, завдяки консолідації бюджетів та ефективнішому управлінню фінансовими ресурсами. Водночас вплив пандемії COVID-19 у 2020 році та повномасштабної війни у 2022–2024 роках спричинив значне падіння надходжень у регіонах бойових дій та окупації, зменшення частки місцевих бюджетів у зведеному державному бюджеті та підвищену залежність від державних трансфертів. Для оцінки динаміки доходів застосовано методи порівняльного аналізу, розрахунок темпів росту та відхилень, а також побудовано графічні та табличні моделі, що відображають регіональні відмінності та часові тенденції. Особлива увага приділяється впливу реформ на підвищення фінансової спроможності громад, можливостям підвищення доходів через податкові надходження та операції з капіталом, а також ризикам, пов'язаним із зовнішніми чинниками, включно з воєнними діями. Результати дослідження можуть бути використані для планування бюджетної політики, розробки стратегій фінансової стабілізації територіальних громад та підвищення їх автономії у postвоєнний період. Стаття також підкреслює важливість інтеграції даних місцевих бюджетів із загальнодержавними фінансовими стратегічними планами для досягнення стійкого розвитку громад та ефективного управління публічними ресурсами.

КЛЮЧОВІ СЛОВА

публічне управління, територіальні громади, місцеве самоврядування, державне управління, диджиталізація, цифрові інструменти, децентралізація, органи місцевого самоврядування, цифровізація, фінансово-бюджетна спроможність, бюджети територіальних громад, фінансова децентралізація, доходи громад, місцеві бюджети.

1. Introduction

The decentralization reform in Ukraine, launched in 2014, has become one of the key transformations of public administration and the country's financial system. The main objective of this reform was to strengthen the financial autonomy and self-sufficiency of territorial communities through the granting of broader administrative and fiscal autonomy. This involved not only the transfer of part of the powers from the central to the local level, but also the creation of conditions for the effective management of budget resources at the community level. An important task of the reform was to increase the financial capacity of communities to ensure high quality public services in the fields of education, healthcare, infrastructure and social support of the population [22].

One of the key aspects of the reform was the transition from a three-tier to a two-tier budget structure in Ukraine, which enabled optimization of financial management and increased the efficiency of resource use. An important role in this process was played by the amalgamation of territorial communities (ATCs), which contributed to the concentration of financial resources, improved budget planning and reduction of regional inequality in community incomes. The analysis of local budget revenue dynamics for 2018–2024 shows significant fluctuations driven by both internal reforms and external factors, in particular the COVID-19 pandemic and the full-scale war launched by the Russian Federation in 2022 [8].

The impact of fiscal decentralization on the financial stability of communities in the context of growing spending on social and economic programs needs special attention. Local budgets not only perform the function of financial support for the activities of local self-government bodies, but are also an instrument for the implementation of state policy at the regional level. The growth of revenues of the budgets of territorial communities provides an opportunity to invest in infrastructure development, support for small and medium-sized businesses, create jobs and improve the quality of life of the population.

In the context of hostilities and economic instability, it is especially important to study structural changes in local budget revenues and assess the impact of external shocks on the financial capacity of communities. Previous studies indicate significant regional differences in local budget revenues, with the most affected regions showing a significant reduction in revenues, and more economically stable communities maintaining or even increasing their incomes [21].

The purpose of this article is a comprehensive analysis of the dynamics of revenues of the budgets of territorial communities, identification of key factors of growth and decline of incomes, assessment of the effectiveness of the reforms carried out and development of recommendations for increasing the financial stability of communities in the post-war period. The study is based on official statistics, analytical reports of the All-Ukrainian Association of Territorial Communities, the Open Budget platform and other open sources, which allows you to get an objective picture of the state of local budgets and their trends.

2. Literature Review

Research on fiscal decentralization, local budget revenue generation and management in Ukraine has gained considerable academic interest. The analysis of the literature shows that the reform of the budget system, aimed at transferring part of the tax powers to local authorities, has significantly affected the revenues of local budgets, ensuring an increase in own revenues and an increase in their role in the overall budget system. Thus, the study by O. Demianchuk and A. Ivanova [6] noted that the reforms of 2015 contributed to an increase in local budget revenues by transferring part of taxes to local budgets and introducing new local taxes, which had a positive impact on the financial autonomy of communities. In the context of the role of financial decentralization in the development of local communities, O. Rubai et al. [16] show that the amalgamation of territorial communities and changes in the structure of local budget revenues contributed to the expansion of their capabilities in solving local socio-economic problems. Y. Verlanov and O. Radichenko [19] investigate trends in the formation of the structure of local budget revenues and identify key factors that influence these processes, including regional characteristics and economic potential of communities.

Another important aspect is the management of local budgets' own revenues. The work of V. Martynenko [11] demonstrates that access to broad powers to generate their own incomes is the basis of communities' financial autonomy, and the factors influencing these incomes vary by region and economic activity. An assessment of the role of local taxes and their ability to provide stable revenues of local budgets is considered in the article by R. Bacho et al. [2], which analyzes the mechanism of filling budgets through local taxes on the example of the Transcarpathian region. The conceptual principles of developing a budget decentralization strategy, including economic mechanisms for increasing the financial independence of local authorities, are considered by S. Chimshit et al. [5], emphasizing that sufficient resource potential of budgets is the key to the formation of effective local self-government.

The participation of tax policy in the process of budget decentralization is also considered in the work of T. Korytko and O. Kruk [9], where the authors emphasize the problems of redistribution of tax revenues between budget levels and the need to stimulate local authorities to mobilize their own resources.

Much attention is paid to the vertical balance of the budget system. Thus, T. Bui and O. Kovalchuk [4] focus on the existence of fiscal imbalances in the system of local budgets, where the share of transfers remains high and own revenues are insufficient, which creates dependence on state financial support.

The issue of financial self-sufficiency of local budgets is also addressed in the study V. Plahotniuk [14], which emphasizes the role of the tax base and the ability of communities to adapt to crisis conditions, including challenges related to economic shocks. In addition to purely financial aspects, N. Yaroshevych [20] assesses the level of financial decentralization in Ukraine, highlighting key trends and problem areas that have an impact on the formation of budget revenues and the stability of local finances. V. Pysmenniy [15] focuses on ensuring the budgetary autonomy of local finances, emphasizing the need for balanced policies to maintain the financial independence of communities while exercising delegated powers. The study by K. Mitchenko [12] in the context of the fiscal potential of local budgets points to the need to optimize the tax base and increase the efficiency of local tax administration in order to strengthen the financial autonomy of communities. T. Bondaruk [3] examines the impact of fiscal decentralization on the resilience of local finances in the face of global shocks, which is important in today's context of economic and geopolitical instability.

3. Methods and Materials

The following data were used for analysis:

– consolidated budgets of territorial communities of Ukraine for 2018–2024;

– the Budget Code of Ukraine and analytical reports of the All-Ukrainian Association of Territorial Communities;

– publications on the platforms "Open Budget" and the Kyiv School of Economics.

Research methods include comparative analysis, calculation of income growth rates, visualization of income dynamics by region, and analytical assessment of the impact of hostilities on the financial capacity of communities.

4. Results and Discussion

The decentralization reform, which has been ongoing since 2014, was primarily designed to increase the financial autonomy and self-sufficiency of local territorial communities by granting broad administrative and fiscal autonomy.

The task of fiscal decentralization in Ukraine was to increase the degree of financial capacity of TCs to solve local issues in educational, medical and other spheres of life, to ensure the quality of public services. In this context, the state of the budgets of local self-government bodies is of great importance.

According to the Budget Code of Ukraine, "the budgets of local self-government are the budgets of village, settlement, urban territorial communities, the budgets of districts in cities (in the case of the formation of district councils in the city)" (Article 2) [18].

The reform of the budget system of Ukraine, its restructuring from a three-level to a two-tier one in connection with the change in the system of local self-government and fiscal decentralization contributed to the growth of revenues of the budgets of territorial communities in Ukraine as a whole by UAH 429,393 million. UAH. or 87% on average in 2018–2024 (Table 1).

TC revenues grew at the highest rates in 2020 (by 58% compared to 209) and in 2021 (by 330% compared to 2020), while in 2022 the growth rate was only 1%, in 2023 – 18%. In terms of regions, in 2018–2024, revenues increased at the highest rates in Kharkiv, Kyiv, Lviv, Donetsk, Zakarpattia, Odesa, Kirovohrad, and Dnipropetrovsk regions (average values of the growth rate for the period 2018–2024 were calculated).

Table 1. Dynamics of budget revenues of territorial communities by regions of Ukraine in 2018–2024

Region*	2018	2019	2020	2021	2022	2023	2024	Deviation**, +/-	Growth rate **, %
Vinnytsia	1,972.9	2,268.8	7,410.6	15,628.2	17,645.1	20,226.6	8,164.9	18,253.7	76
Volyn	2,246.0	3,231.5	5,464.9	10,755.2	12,061.2	13,880.3	5,559.4	11,634.3	47
Dnipro	4,123.0	5,038.7	5,734.4	42,678.2	46,160.7	55,606.6	20,767.8	51,483.6	142
Donetsk	1,350.7	1,481.3	2,424.7	21,628.5	16,077.6	18,035.5	7,520.1	16,684.8	170
Zhytomyr	3,408.4	4,193.4	7,284.6	12,823.0	14,727.6	17,794.3	6,174.5	14,385.9	42
Transcarpathian	607.9	684.1	1,613.4	12,271.7	13,786.0	16,160.1	6,104.9	15,552.2	168
Zaporizhzhia	2,268.5	2,787.0	4,005.4	19,081.6	15,827.1	18,263.9	7,339.6	15,995.4	88
Ivano-Frankivsk	1,420.9	1,895.6	5,938.3	13,425.1	14,504.1	16,519.5	6,408.3	15,098.6	79
Kyiv	845.2	1,637.9	3,196.5	26,469.3	26,153.0	34,550.8	13,929.3	33,705.6	190
Kropyvnytskyi	815.1	1,278.7	1,435.6	10,225.2	10,397.7	12,283.2	4,636.6	11,468.2	140
Luhansk	750.1	950.4	1,263.3	7,848.3	4,792.3	4,401.5	2,080.5	3,651.3	107
Lviv	2,092.3	2,976.5	3,091.7	28,578.1	33,839.0	38,579.3	15,167.7	36,487.0	181
Mykolaiv	1,675.6	1,851.4	2,754.1	11,773.5	12,910.9	15,112.9	5,808.3	13,437.2	83
Odesa	2,430.1	3,173.4	3,588.7	27,558.1	29,227.0	33,546.2	12,982.7	31,116.1	146
Poltava	2,587.9	3,030.2	4,058.4	17,568.5	18,679.3	21,691.6	8,321.2	19,103.6	81
Rivne	1,360.3	1,807.4	2,645.7	12,155.2	12,899.0	14,987.5	5,955.0	13,627.1	92
Sumy	1,784.8	1,972.3	6,168.5	10,828.7	11,127.8	12,822.8	5,081.2	11,037.9	63
Ternopil	2,267.0	2,750.6	5,218.3	10,557.6	10,296.3	12,021.4	4,590.2	9,754.5	46
Kharkiv	1,404.7	2,007.1	2,924.7	29,984.8	26,043.7	33,719.6	14,834.3	32,314.9	206
Kherson	1,492.6	1,586.6	2,309.8	10,155.4	6,495.8	8,061.9	3,711.6	6,569.3	76
Khmelnytskyi	3,281.2	3,814.1	4,361.1	13,318.8	14,285.0	16,233.1	6,301.7	12,951.9	51
Cherkasy	1,361.4	2,541.2	2,944.4	12,616.3	13,481.9	16,833.6	6,078.9	15,472.2	93
Chernivtsi	1,819.4	2,498.5	2,459.3	8,111.4	8,957.5	10,682.9	4,146.9	8,863.5	59
Chernihiv	2,838.6	3,102.8	3,947.5	10,319.2	11,023.7	13,582.6	5,391.2	10,744.1	46
Total	46,204.6	58,559.6	92,243.8	396,359.9	401,399.3	475,597.6	187,057.0	429,393.0	87

* budgets of territorial communities of the relevant region;

** deviations and growth rate are calculated for 2018–2024, calculations of the growth rate are based on averages for 2018–2024.

Source: Calculated by the author based on data [13].

In terms of regions, the largest amount of TC budget revenues in 2023 was recorded in Dnipro, Lviv, Kyiv, Kharkiv, and Odesa regions, which also saw the largest increase in the indicator for 2018–2024. The share of revenues of community budgets in these regions in the total revenues of local self-government budgets in 2023 was 12%, 8%, 7%, 7% and 7%, respectively. In other regions of Ukraine, the volume of budget revenues amounted to less than UAH 22 billion. UAH, and their share in total revenues is less than 5%.

The share of local budgets (regional, rayon, and TC budgets) in the revenues of the consolidated state budget without transfers in 2018–2020 was about 30%, while community budgets ranged from 2.42% in 2018 to 5.37% in 2020. The amalgamation of community budgets in 2021 ensured an increase in the share of revenues of OM budgets in the revenues of the consolidated state budget without transfers to 19.94% in 2021, 16.46% in 2022, 12.63% in 2023 (Figure 1).

According to the Strategy for Reforming the Public Finance Management System for 2022–2025 (approved by the Cabinet of Ministers of Ukraine dated December 29, 2021 No. 1805-r), the share of local budgets without official transfers from the government in the consolidated budget for 2023 was supposed to reach 25%. Therefore, the difference between the declared share and the actual share of income is associated with the withdrawal of personal income tax from the financial support of military personnel from October 1, 2023. In addition, hostilities have also led to a reduction in community budget revenues [1].

A survey conducted by the Kyiv School of Economics, the All-Ukrainian Association of Communities in May 2022 on the reduction in TC revenues during the first months of the war indicates a significant drop in budget revenues in those regions where hostilities are taking place and those affected by the occupation. Communities' incomes decreased by 10–29% in 26% of ATCs, by 30–49% in 23% ATCs, by 50–69% in 20% ATCs in war zones, as well as by 10–29% in 17% ATCs, by 30–49% in 30% ATCs, and by 50–69% in 22% ATCs affected by the occupation [7; 10].

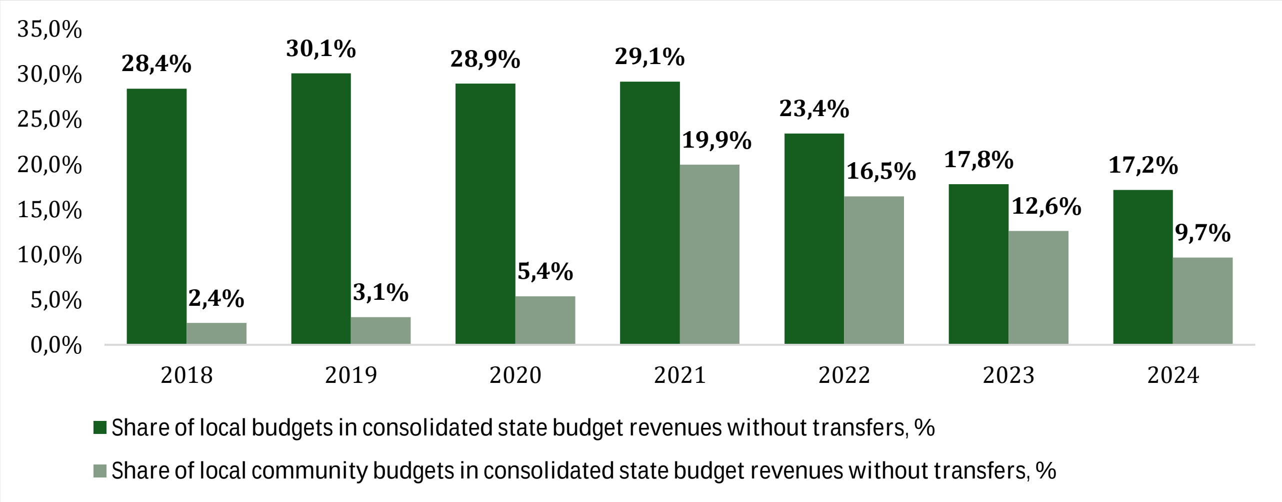

Figure 1. Share of local budgets (regional, district and TC budgets) in the revenues of the consolidated state budget without transfers in 2018–2024, %

Source: Calculated by the author based on data [13]

Before the full-scale invasion, communities had many opportunities to increase budget revenues, namely from tax collection, various fees, which could be increased by 20–25%. These funds could be used to provide better public services, goods for communities, and be used to replace subsidies from the central budget, thus strengthening local financial capacity to address the basic needs of residents.

Table 2. Distribution of respondents' responses to the reduction of revenues of budgets of territorial communities based on the results of the survey in May 2022

How much did budget revenues fall relative to the expected values?	ATCs outside the war zone, %	ATCs in the war zone, %	ATCs affected by Russian occupation, %
Decreased by 0–9%	23	12	13
Decreased by 10–29%	21	26	17
Decreased by 30–49%	8	23	30
Decreased by 50–69%	3	20	22
Decreased by more than 70%	1	3	4
Did not shrink	43	15	13
Difficult to answer	1	0	0

Source: Compiled by the author based on data [7; 10]

In the context of a full-scale invasion, the gap in the financial stability of territorial communities is growing, and their dependence on the central budget is increasing. Therefore, the industrially developed communities of Zaporizhzhia and Kharkiv regions became subsidized.

In the structure of revenues of the TC budgets in 2018–2024, revenues from capital transactions (120%), tax revenues (101%, which include 60% of personal income tax, 3% of rent, 13.44% of excise tax on fuel, single tax, property tax, tourist tax, parking fee) and non-tax revenues (99%, which include profits of utility companies, payment for services of budgetary institutions, fines, including for violation of labor legislation, administrative fees). Revenues to trust funds increased by 79%, and official transfers from the government increased by 69%.

Please note that in 2021 there was a significant increase in all types of revenues to the budgets of communities in the regions, which in 2020 amounted to UAH 92243.8 million. UAH, and in 2021 – UAH 396359.9 million. UAH. This happened due to the fact that it was in 2020 that local elections were held, and local self-government bodies formed a single local budget to solve the problems of community residents. In addition, due to the pandemic and the closure of businesses in 2020, communities also received less planned revenues.

The results show that fiscal decentralization has had a positive impact on the financial capacity of territorial communities, but there are significant imbalances between regions. The growth of revenues in 2021 is associated with the holding of local elections and the formation of a single local budget to solve the problems of communities. In addition, the COVID-19 pandemic in 2020 temporarily limited the income of TCs due to the closure of businesses and a decrease in economic activity [13].

In the context of the full-scale invasion, the gap in the financial stability of TCs has widened, as communities have become more dependent on the central budget. The industrially developed communities of Zaporizhzhia and Kharkiv regions, which previously had a high potential for independent filling of the budget, turned out to be subsidized.

The reduction in community incomes, which was noted during the war, indicates the need to create mechanisms to support and adapt community budgets to crisis conditions. The sharp decline in revenues in war zones underscores the importance of reserving funds, diversifying revenues, and developing a local tax base to increase budget resilience.

In general, the study confirms that decentralization reforms have created preconditions for increasing the financial capacity of TCs, but in order to achieve sustainability and equality between regions, it is necessary to strengthen revenue management, efficiency in the use of resources, and ensure a balance between own revenues and transfers from the state budget.

5. Conclusions

The analysis showed that fiscal decentralization and amalgamation of communities significantly increased local budget revenues in 2018–2021, which confirms the effectiveness of reforms in terms of strengthening the financial capacity of territorial communities. The reform allowed municipalities to gain greater autonomy in the formation of their own revenues, use resources more efficiently for the provision of public services, and reduce dependence on centralized redistribution of funds. This was especially evident in large and medium-sized cities, where the concentration of economic potential made it possible to quickly increase budget revenues and improve the quality of local services in the field of education, medicine and infrastructure.

At the same time, the full-scale war and hostilities have led to a sharp decline in incomes in the regions in the conflict zone, as well as in communities affected by the occupation. This underscores the high level of dependence of local budgets on state transfers and shows that, despite the achievements in financial autonomy, local communities remain vulnerable to external shocks. Sharp fluctuations in revenues, a decrease in revenues from taxes and fees, as well as limited opportunities for developing their own tax base create significant risks for the financial stability of communities in crisis conditions.

In this regard, it is advisable to develop comprehensive strategies to support the financial stability of territorial communities, which take into account regional characteristics, economic potential and risks of hostilities. Among such measures are: diversification of sources of income of communities, creation of financial reserves to overcome crisis situations, increasing the efficiency of managing own revenues and rational use of transfers from the state budget. In addition, it is important to integrate tools for planning and forecasting community budget revenues in order to respond in a timely manner to changes in the economic and socio-political situation [17].

Thus, the results of the study confirm that fiscal decentralization is an important mechanism for increasing the financial capacity of communities, but to ensure sustainable development and sustainability of local budgets, it is necessary to combine autonomy with effective support from the state, especially in times of crisis. In further research, it is advisable to pay attention to assessing the impact of the war on the financial stability of certain categories of communities and finding mechanisms to minimize risks for local budgets.

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