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FINANCIAL DECENTRALISATION AS A FACTOR IN THE FINANCIAL CAPACITY AND EFFECTIVENESS OF LOCAL SELF-GOVERNMENT IN UKRAINE

This article examines financial decentralisation as a factor in building financial capacity and enhancing the effectiveness of local self-government in Ukraine. It examines the main changes in the formation of the financial base of local communities (hromadas) and analyses the dynamics of local budget revenues for the period 2021–2025. Particular attention is paid to the transformation of local finances under martial law, in particular changes in the generation of revenue from personal income tax and the role of inter-budgetary transfers. It has been justified that a community's financial capacity is determined not only by the volume of budgetary resources, but also by the stability of its revenue base, the economic activity of the territory and the quality of financial resource management. The study found that financial decentralisation has created the necessary conditions for strengthening the autonomy of local self-government; however, the risks posed by the war have exacerbated disparities between local communities in terms of their financial capacity. The findings summarise international experience of financial decentralisation and identify the main directions for strengthening the financial capacity of local communities during Ukraine's recovery period.

Keywords: financial decentralisation, financial capacity, local self-government, territorial communities (hromadas), local budgets, local budget revenue, inter-budgetary transfers, martial law, financial resources, local development.

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ФІНАНСОВА ДЕЦЕНТРАЛІЗАЦІЯ ЯК ЧИННИК ФІНАНСОВОЇ СПРОМОЖНОСТІ ТА ЕФЕКТИВНОСТІ МІСЦЕВОГО САМОВРЯДУВАННЯ В УКРАЇНІ

У статті розглядається фінансова децентралізація як чинник зміцнення фінансового потенціалу та ефективності місцевого самоврядування в Україні. Актуальність дослідження зумовлена значними трансформаціями системи місцевих публічних фінансів, спричиненими реформою децентралізації, а також подальшими змінами, пов'язаними з повномасштабною війною. Метою дослідження є визначення ролі фінансової децентралізації у формуванні фінансового потенціалу територіальних громад, оцінка основних змін у доходах місцевих бюджетів у 2021–2025 роках, а також обґрунтування напрямків зміцнення фінансової стійкості місцевого самоврядування в сучасних економічних та безпекових умовах. У дослідженні розглядаються інституційні та фінансові засади децентралізації, взаємозв'язок між фінансовою автономією та потенціалом територіальних громад, а також значення доходів місцевих бюджетів для реалізації повноважень органів місцевого самоврядування. Особлива увага приділяється змінам у фінансовому становищі органів місцевого самоврядування в період дії воєнного стану. Проаналізовано динаміку надходжень до загального фонду місцевих бюджетів без урахування міжрегіональних трансфертів у 2021–2025 роках. Дослідження показує, що, незважаючи на значні економічні та фінансові наслідки війни, місцеві бюджети зберегли значний дохідний потенціал. Водночас зміни у структурі доходів місцевих бюджетів, перерозподіл податку на доходи фізичних осіб військовослужбовців, відмінності в економічному потенціалі територій, переміщення населення та нерівномірний вплив бойових дій суттєво вплинули на фінансові можливості окремих громад. Дослідження підтверджує тезу про те, що фінансовий потенціал не можна зводити виключно до обсягу бюджетних надходжень. Його рівень також визначається стабільністю та диверсифікацією місцевої дохідної бази, економічною активністю території, наявністю міжрегіональної підтримки, обсягом повноважень, наданих органам місцевого самоврядування, та якістю управління фінансами. У статті підкреслюється, що фінансова децентралізація створює необхідні фінансові умови для більшої автономії місцевого самоврядування, але не гарантує автоматично його ефективності. Особливе значення має здатність місцевих органів влади визначати бюджетні пріоритети, ефективно розпоряджатися наявними ресурсами, забезпечувати надання основних громадських послуг та реагувати на зміни у зовнішньому середовищі. Розглядається міжнародний до-

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світ фінансової децентралізації, зокрема на прикладі Польщі та підходів ОЕСР. Аналіз демонструє важливість збереження належного балансу між фінансовою автономією місцевих органів влади, чітко визначеними повноваженнями щодо видатків та механізмами міжрегіонального вирівнювання. На основі отриманих висновків визначено основні напрямки зміцнення фінансового потенціалу територіальних громад в Україні, зокрема розширення їхньої власної дохідної бази, підтримка місцевої економічної діяльності та інвестицій, вдосконалення механізмів міжрегіонального вирівнювання, підвищення якості бюджетного планування та управління, а також об'єднання місцевих фінансових ресурсів із державним та міжнародним фінансуванням для післявоєнного відновлення. У дослідженні зроблено висновок, що подальший розвиток фінансової децентралізації повинен бути спрямований не лише на підвищення фінансової автономії територіальних громад, а й на створення умов, за яких наявні фінансові ресурси можна ефективно перетворити на сталий місцевий розвиток та покращення якості державних послуг.

Ключові слова: фінансова децентралізація, фінансова спроможність, місцеве самоврядування, територіальні громади, місцеві бюджети, доходи місцевих бюджетів, міжбюджетні трансферти, воєнний стан, фінансові ресурси, місцевий розвиток.

Problem statement. Financial decentralisation is one of the key aspects of the transformation of Ukraine's local self-government system. The aim is to strengthen the financial capacity of territorial communities, expand their powers and improve the management of local resources. Implementing this involved not only redistributing financial resources between state and local budgets, but also forming a new model of interaction between state and territorial communities based on subsidiarity, financial autonomy and local self-government body responsibility.

The modern system of financial decentralisation in Ukraine emerged from the reform of local self-government and territorial organisation, which began in earnest in 2014–2015 [2]. The transfer of a portion of tax revenues, the expansion of local budgets' revenue base, the introduction of direct inter-budgetary relations and the delegation of additional powers to communities created the prerequisites for strengthening their financial capacity and autonomy in resolving matters of local significance.

At the same time, the financial capacity of territorial communities is not constant. Its level depends on the territory's economic potential, employment and income structure, tax base, demographic processes, volume of inter-budgetary transfers, efficiency of local financial management and, under current conditions, the security situation and consequences of large-scale warfare. Martial law has significantly altered the operating conditions of local budgets, impacting the structure of revenues and expenditures and deepening the differentiation of financial capabilities among territorial communities (hromadas).

Changes in inter-budgetary relations relating to the redistribution of certain tax revenues – specifically, the personal income tax (PIT) on military pay – have become particularly significant. Simultaneously, local self-government bodies were confronted with new challenges concerning the resilience of critical infrastructure, the support of internally displaced persons, civil protection, the restoration of damaged properties, and territorial reconstruction. In these circumstances, the sufficiency of financial resources, budget balance and budget fund utilisation efficiency become especially relevant issues.

Therefore, the effectiveness of financial decentralisation should be evaluated not only through the dynamics of local budget revenues, but also through its impact on financial capacity, and on the ability of local self-government bodies to provide high-quality public services, implement investment and social projects, support local economic development and ensure community resilience in times of crisis.

The **purpose of this article** is threefold: to study financial decentralisation as a factor in the financial capacity and efficiency of local self-government in Ukraine; to identify the main transformations of local finances under martial law; and to substantiate directions for further strengthening the financial stability of territorial communities (hromadas).

Financial decentralisation is a component of public management decentralisation involving the distribution of financial resources, powers and responsibilities among different levels of public authority. It is not limited to the transfer of a portion of state budget revenues to the local level. Essentially, decentralisation processes must build the capacity of local self-government bodies to fulfil their legal duties independently, provide the population with necessary public services, and drive the development of their respective territories.

In Ukraine, the financial principles governing local self-government activities are primarily defined by the Budget Code of Ukraine. According to this code, local budgets are independent and not incorporated into other budgets [1]. The independence of local budgets is ensured by the presence of their own revenues and the demarcation of expenditure between budgets of different levels, as well as by a system of inter-budgetary transfers. Therefore, financial decentralisation combines elements of financial autonomy within local self-government with mechanisms of state regulation and budget equalisation [3].

It is imperative to draw a distinction between the concepts of financial decentralisation and the financial capacity of a territorial community. The former characterises the process and mechanisms of distributing financial resources and powers between levels of public authority, whereas the latter reflects the actual ability of a specific community to form a sufficient financial base to carry out its functions. Consequently, financial decentralisation establishes the institutional and budgetary foundations for financial capacity. However, it does not intrinsically ensure an equitable level of capacity across all territorial communities.

A community's financial capacity is shaped by a variety of factors. These include tax revenue volume and structure, population size, income levels, business activity, real estate and land resources, inter-budgetary transfer volumes, expenditure structure and financial resource management quality. Therefore, it is advisable to evaluate capacity using a system of interconnected indicators rather than a single metric.

The practice of evaluating the financial capacity of territorial communities in Ukraine is also moving towards a more comprehensive approach. Based on the results of the 2025 assessment, the following metrics were included: general fund revenues and expenditures per capita; grant dependency levels; shares of administrative and capital expenditures; and the proportions of transfers versus local taxes and fees. Official analyses emphasise that financial indicators should be examined alongside the territory's demographic, socio-economic and infrastructural characteristics [4].

This approach is equally important when it comes to evaluating the efficiency of local self-government. Having substantial budgetary resources is not enough for effective governance. What matters is the extent to which local self-government bodies can convert available financial resources into meaningful social outcomes, such as delivering public services, maintaining and developing infrastructure, implementing investment projects, supporting economic activity and ensuring territorial resilience.

In this respect, financial autonomy should be considered a feature of financial capacity. The greater the proportion of a community's resource base that is formed by its own revenues, and the lower its dependence on external funding, the greater the freedom that local self-government bodies have to set budget priorities independently. However, total financial independence of local budgets is not a mandatory prerequisite for decentralisation, since inter-budgetary transfers equalise financial opportunities across territories.

The relationship between financial autonomy and budget equalisation demands particular consideration. Territorial communities (hromadas) have different tax potentials, population sizes, economic structures and levels of development. Therefore, the system of inter-budgetary transfers must compensate for these disparities without creating excessive dependency on the state budget. Finding the right balance between financial independence and budget equalisation is one of the core challenges of the modern inter-budgetary relations model.

Practical results from 2025 confirm significant differences in the financial capabilities of communities. Expert assessments of the financial capacity of territorial communities based on 2025 metrics show that the average general fund revenue (excluding transfers) was 10,397.8 UAH per capita, while the average general fund expenditure was 14,624.3 UAH per capita. Analysis of 1,331 territorial communities revealed that only 541 generated per capita revenues above the national average [3].

These figures demonstrate the necessity of evaluating financial capacity in terms of more than just absolute revenue volumes. Critical factors include population size, revenue-to-expenditure ratios, grant dependency, transfer proportions and development funding potential. Subsequent analysis should therefore combine overall local budget dynamic indicators from 2021 to 2025 with per capita financial capacity metrics.

Another key issue is the relationship between financial decentralisation and the efficiency of local self-government. While transferring resources to the local level creates opportunities to respond more swiftly to local needs, the effectiveness of this mechanism depends on local officials' capacity to plan revenues and expenditure, set priorities, manage municipal property, attract investment and oversee budget execution. Therefore, financial decentralisation should be viewed as a means of establishing the financial conditions necessary for local self-government to carry out its functions effectively, rather than as an end in itself.

For Ukraine, this issue became more urgent during the war. Changes in regional economic activity, population migration, business relocation, infrastructure destruction and altered spending patterns all affected the financial capabilities of communities. At the same time, the state revised the distribution of certain revenues between state and local budgets. The current stage of financial decentralisation therefore requires a balance between local financial autonomy and state defence tasks, social support and territorial recovery.

Thus, financial decentralisation establishes the necessary institutional framework for the financial capacity of territorial communities, but its actual output depends on the balance of own revenues and transfers, economic potential, expenditure structure and the quality of financial management. Further quantitative analysis of local revenue and expenditure transformations in Ukraine is therefore required to determine the impact of shifts in local financial bases on communities' capacity to govern.

The reform of the inter-budgetary relations system and the expansion of local financial authority laid the groundwork for increasing the resource base of local budgets. However, in order to evaluate the current state of financial decentralisation, it is necessary to examine both the dynamics of absolute revenue and structural changes in revenue generation, particularly the roles of core tax sources and inter-budgetary transfers.

In order to assess current financial capacity, it is necessary to evaluate the changes in local budget revenue structures between 2021 and 2025. This period encompasses the operation of the decentralised budget system prior to the war and its subsequent adaptation to martial law.

Between 2021 and 2025, the general fund revenues of local budgets in Ukraine (excluding inter-budgetary

transfers) generally demonstrated an upward trend. Revenue totalled approximately 351.9 billion UAH in 2021, rising to 398.1 billion UAH in 2022, 441.9 billion UAH in 2023 and around 451 billion UAH in 2024 before reaching 514 billion UAH in 2025. Thus, despite substantial wartime risks, local budgets maintained their ability to generate an internal revenue base and fulfil primary local self-government mandates [3].

Personal income tax remained the primary source of revenue for local budgets throughout the analysed period. In 2025, PIT contributions reached 300.3 billion UAH. Other significant contributors were the single tax, land tax and excise tax, generating 76.4 billion UAH, 45.3 billion UAH and 37.1 billion UAH respectively in 2025. This structure highlights the ongoing importance of tax revenues in developing local resources [3].

However, growth in nominal revenues does not automatically result in an improvement in the financial capacity of all territorial communities. Active hostilities, population and business displacement, uneven economic activity and varying tax capacities have created stark disparities between regions. According to Ukraine's Ministry of Finance, the regions with the highest growth rates in general fund revenues in 2025 were Kyiv, Volyn and Zakarpattia, while those with the lowest rates were territories directly impacted by combat or temporary occupation.

Consequently, the financial capacity of modern local self-government depends not only on the volume of its own revenue, but also on revenue stability, regional tax capacity, access to inter-budgetary transfers and the ability of local authorities to adapt budget decisions to conditions under martial law. In this context, decentralisation laid the financial groundwork for greater community autonomy, even as regional financial disparities deepened in wartime conditions.

A significant component of this transformation pertained to the reallocation of specific revenue sources, most notably military PIT, which was directly associated with the central reallocation of military pay taxes and broader wartime budget policy shifts.

Full-scale war has radically altered the conditions under which local financial resources are collected and spent. Although local budgets remained at a high level of revenue, they were simultaneously faced with increased expenditure demands to ensure public safety, support internally displaced persons, maintain critical infrastructure, repair damage and participate in reconstruction.

One of the most notable changes to local finances was the central reallocation of PIT derived from the pay of military personnel, driven by the state's need to consolidate financial resources for national defence. For local budgets, this meant losing supplementary funding, particularly for communities hosting military units. In response, the state introduced inter-budgetary support mechanisms to offset these losses to some extent [5].

The reallocation of military PIT revealed an important truth about modern financial decentralisation: a community's financial capacity cannot be evaluated based solely on its revenue in one budget year. In the face of severe external risks, long-term revenue stability, source diversification, access to state transfers and the ability of local leaders to swiftly adjust policy priorities become paramount.

Despite losing specific revenue streams, local budgets demonstrated resilience and adaptability. According to data from the Ministry of Finance, local budget general funds (excluding transfers) collected 514.0 billion UAH in 2025, which is a 14.0% increase compared to 2024. At the same time, the state transferred 195.4 billion UAH in inter-budgetary transfers to local budgets, including 25.5 billion UAH in base grants and 24.1 billion UAH in supplementary grants [3; 7].

Thus, rather than dismantling financial decentralisation, the war transformed how territorial financial capacity is maintained. Alongside own revenues, state financial support, horizontal equalisation mechanisms and the adaptability of community resources have become increasingly important.

Notably, the financial capacity of communities during wartime assumes a managerial dimension in addition to its budgetary role. Financial resources alone do not guarantee efficient governance. Ultimately, operational success is determined by the quality of budget planning, expenditure prioritisation, decision-making agility, and the ability to allocate scarce resources towards vital local needs.

Financial decentralisation not only changed the volume of resources available to territorial communities (hromadas), but also the overall approach to local administration. The transfer of additional revenue sources was accompanied by an expansion of powers, thereby increasing the accountability of local self-government for financial decisions and their real-world outcomes.

At the same time, financial capacity should not be equated with management efficiency. A community may have a large budget without managing it effectively. The true efficacy of local governance depends on how expenditure is prioritised, how transparently budget processes are conducted, how local economic activity is fostered and how external funding is managed.

This dynamic is particularly evident under martial law. Alongside traditional funding for education, social protection, public utilities and landscaping, local budget priorities have shifted to include urgent expenditure on civil defence, military support, critical infrastructure resilience and disaster repair. In this environment, the efficiency of financial management is not measured by maximising total spending, but by maintaining core public services while rapidly adapting to new emergency needs.

The uneven nature of revenue growth is also revealing. Data from the Ministry of Finance shows that

local budget general funds (excluding transfers) grew to 514.0 billion UAH in 2025 [3]. However, the highest growth occurred in regions that received influxes of displaced residents and businesses. In contrast, active conflict zones and temporarily occupied territories suffered severely weakened revenue bases [8].

Therefore, uniform budgetary decentralisation mechanisms do not produce identical results in all communities. Local economic foundations, population demographics, employment levels, the presence of enterprises, investment activity and local security conditions all play a decisive role. Therefore, evaluating the outcomes of decentralisation must not only assess total revenue, but also the functional ability of local bodies to fulfil both native and delegated responsibilities.

A key achievement of financial decentralisation has been to stimulate community interest in developing local economies. Supporting business activity, creating jobs and attracting investment boosts tax revenues directly, expanding capacity for local development projects. During wartime, this link became even more important: communities that maintained economic activity and attracted new residents and businesses were much better able to compensate for lost revenue streams.

Financial decentralisation ultimately established the framework for greater local autonomy, but it does not guarantee efficiency in itself. Success hinges on aligning adequate financial resources and management accountability with the ability of local authorities to adapt budget policies in response to changing economic and security circumstances.

Experience in Europe shows that the effectiveness of financial decentralisation depends heavily on maintaining a proper balance between the responsibilities of local self-government and the financial resources available to fulfil them. This is a common challenge across many countries, regardless of their specific administrative and territorial structures.

Ukraine is particularly interested in Poland's experience. There, local self-government reform involved delegating substantial responsibilities alongside a multi-tiered financing system. Polish local revenues are derived from local taxes, shares of personal and corporate income taxes, state transfers and non-tax revenues. Importantly, Poland's general subsidy system addresses territorial revenue disparities by combining financial autonomy with equalisation mechanisms.

However, the Polish experience also shows that simply delegating powers does not resolve financial capacity issues. The OECD emphasises the importance of aligning revenues with expenditure mandates. Unfunded or underfunded mandates restrict the ability of local authorities to deliver services and execute capital investment projects [10].

For Ukraine, this insight emphasises the importance of striking a balance between community financial autonomy and state equalisation systems. Over-reliance on transfers undermines the incentive to grow local revenue bases, whereas insufficient state support exacerbates regional disparities. Any future refinements to financial decentralisation should therefore expand community revenue options while ensuring that local financial capacity is directly aligned with delegated powers [9].

Any further development of financial decentralisation in Ukraine must take into account the structural changes experienced by local finances during martial law. The primary objective remains to preserve adequate local financial autonomy while ensuring that communities can fulfil their social and infrastructural responsibilities.

One of the priorities is to strengthen the revenue base of communities. This involves supporting local entrepreneurship, attracting investment, using communal property and land resources more efficiently, and creating conditions for employment growth. Increasing economic activity within a community directly impacts its tax revenues and reduces its reliance on external funding.

Improving inter-budgetary equalisation is equally important. Significant disparities between communities in terms of economic development and the impact of war mean that state support mechanisms must be maintained. At the same time, the transfer system should incentivise communities to grow their own revenues while compensating for objective financial imbalances.

Enhancing the quality of local finance management requires special attention. In the face of limited resources, medium-term budget planning, sound expenditure prioritisation, evaluation of budget programmes and transparency in fund utilisation are essential. The effectiveness with which community financial resources are transformed into tangible results for their residents will largely depend on managerial capacity.

For territories affected by hostilities, combining local budgetary resources with state budget funds, international aid and investment resources remains essential. Recovering such territories requires rebuilding damaged infrastructure and establishing a new economic base capable of generating future revenue for communities.

Therefore, the financial capacity of local self-government must be strengthened by combining three components: sufficient own revenue, fair inter-budgetary equalisation and effective management of available resources. This combination creates the conditions necessary to preserve the results of financial decentralisation and adapt them to Ukraine's recovery tasks.

Conclusions. Financial decentralisation has become one of the key factors in transforming Ukraine's system of local self-government. This has expanded the financial capabilities of territorial communities and increased the responsibility of local self-government bodies for utilising budget resources and ensuring local development.

Analysis of the 2021–25 period revealed that local budgets retained significant financial potential despite

the full-scale war. However, shifting revenue generation conditions, the reallocation of personal income tax (PIT) from the military, uneven economic activity and the varying impact of military action across Ukraine widened the gap in communities' financial capabilities.

This study provides grounds to assert that, while financial capacity is necessary for the effectiveness of local self-government, it is not sufficient. Vital factors include the quality of budget management, a community's ability to build its own economic base, sound expenditure prioritisation and the capacity to adapt financial policies to changing external environments.

In the future, financial decentralisation must evolve to take into account post-war recovery goals. The key priorities are to strengthen communities' own revenues, improve inter-budgetary equalisation, enhance the quality of budget planning, attract investment resources and create conditions to restore economic activity in affected territories.

Therefore, further development of local self-government in Ukraine requires a transition from securing financial autonomy for communities to building a sustainable model where financial resources, managerial capabilities and local self-government responsibilities are interconnected. This will ensure that the achievements of decentralisation are preserved and used as a foundation for territorial recovery and long-term development.

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