



ХАРКІВСЬКИЙ НАЦІОНАЛЬНИЙ УНІВЕРСИТЕТ ІМЕНІ В. Н. КАРАЗІНА
НАВЧАЛЬНО-НАУКОВИЙ ІНСТИТУТ «ІНСТИТУТ ДЕРЖАВНОГО УПРАВЛІННЯ»

V. N. KARAZIN KHARKIV NATIONAL UNIVERSITY
EDUCATIONAL AND RESEARCH INSTITUTE «INSTITUTE OF PUBLIC ADMINISTRATION»



АКТУАЛЬНІ ПРОБЛЕМИ РОЗВИТКУ УПРАВЛІНСЬКИХ СИСТЕМ: ДОСВІД, ТЕНДЕНЦІЇ, ПЕРСПЕКТИВИ

ЗБІРНИК МАТЕРІАЛІВ
ВСЕУКРАЇНСЬКОЇ ЩОРІЧНОЇ
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TOPICAL ISSUES OF MANAGEMENT SYSTEMS DEVELOPMENT: EXPERIENCE, TRENDS, PROSPECTS

COLLECTED MATERIALS
ALL-UKRAINIAN ANNUAL
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TOPICAL ISSUES OF ECONOMIC MANAGEMENT

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SUPPORTING THE FINANCIAL RESILIENCE OF TERRITORIAL COMMUNITIES OF UKRAINE IN TERMS OF A FULL-SCALE WAR

After the beginning of the Russian full-scale invasion, the financial resilience of Ukrainian territorial communities has been seriously tested. Military operations have significantly impacted local budgets, making it difficult to finance social and infrastructure programs. Depending on the geographical location and level of impact of military operations, communities have experienced crucial consequences. Frontline territories have experienced destruction and population outflow, while regions, which are remote from the combat zone, have faced macroeconomic changes and population growth due to internally displaced persons [1]. The decentralization process has contributed to the formation of united territorial communities, which have become key structures in the implementation of local initiatives and regional public administration. They are responsible for ensuring the provision of quality public services, especially in conditions of full-scale war. Adaptation to new realities is critically important for the financial resilience of the community, which ensures their ability to support citizens and restore local infrastructure [2].

Key indicators of the financial condition of local budgets for 2023-2024 demonstrated that the territorial communities most affected by the war are critically dependent on interbudgetary transfers. At the same time, in communities located far from the places of active military operations, it is worth reducing the share of interbudgetary transfers in the budget structure, as well as optimizing the financing of local authorities, directing the released resources to support the most affected regions [3].

The forecast of financial indicators of local budgets for 2025 indicates a gradual recovery of GDP and a reduction in the budget deficit, provided that inflation increases. The main sources of income will remain taxes and external borrowing, while expenditures will continue to be concentrated on defense and public debt servicing. The share of interbudgetary transfers is projected to continue to grow. Taking into account the fact that approximately 30% of interbudgetary transfers in the structure of local budgets are not earmarked, we can assume that optimizing this part of interbudgetary transfers may allow more effective support to communities that need assistance most [4].

The territorial communities, which are occupied by the aggressor, need additional funding to support internally displaced persons and ensure the work of their administrations. Financial and humanitarian support from international partners and domestic businesses plays a key role in restoring infrastructure and ensuring the stability of public services. Regardless of the level of impact of military operations, territorial communities and their local authorities demonstrate examples of best practices that allow for the effective use of their own budgets: for example, in communities remote from the front, local budget funds are actively directed to the creation of rehabilitation centers for military and civilians [5].

Based on the above, the financial resilience of territorial communities is a decisive factor for their stability and development during a war. There are several important strategies which should be implemented in territorial communities in order to keep the financial resilience on a sufficient level: a diversification of outcomes; an efficient resource allocation; a development of international partnership and highly adaptive governance. Strengthening the financial resilience of Ukraine's territorial communities is crucial for sustaining public services and promoting regional stability during the ongoing war. In terms of ongoing circumstances it is also important to take into account international historical experience, to see how territorial communities of other countries, which faced full-scale war, tried to find their own way to financial resilience. Local authorities should adapt to new economic realities, optimizing costs, attracting international assistance, expanding alternative sources of financing and using best practices. Improving coordination between state bodies will allow more effective use of available resources and ensure sustainable development of communities even in the extremely difficult conditions of a full-scale war.

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THEORETICAL FOUNDATIONS OF BUSINESS DEVELOPMENT STATE REGULATION

State regulation of business is an important part of the economic policy in any country. The main goal of this regulation is to create favorable conditions for business growth, ensure economic stability, and increase the competitiveness of the national economy. In Ukraine, the question of state regulation of business is especially important during times of economic instability and war.

Anti-crisis measures during wartime are key to supporting Ukraine's industry. In a time of war, state regulation should focus on supporting critical sectors of the economy, offering tax benefits, and encouraging investment [1].

For future development, Ukraine needs more flexible ways to adapt to crisis conditions. Some promising ideas include digitalizing regulation processes, improving conditions for small and medium-sized businesses, and increasing public-private partnerships.