



## A CONCEPTUAL FRAMEWORK FOR FINANCIAL RESILIENCE STRATEGIES FOR UKRAINIAN TERRITORIAL COMMUNITIES UNDER WARTIME CONDITIONS

The full-scale war in Ukraine has profoundly transformed the financial environment of territorial communities, creating immediate shocks and long-term uncertainties that challenge local budgetary sustainability. Revenue shortfalls, disrupted economic activity, population displacement and urgent wartime expenditures have weakened the capacity of local governments to maintain essential public services and pursue development goals. This study addresses the need for context-sensitive instrument for formulating financial resilience strategies tailored to varying exposure levels, adaptive capacities and institutional arrangements of communities.

The article proposes a conceptual descriptive framework for designing and assessing financial resilience strategies in Ukrainian territorial communities under wartime conditions. Financial resilience is conceptualized as a multidimensional construct integrating economic, social, institutional and technological components. Economic factors include budget diversification, investment climate and local revenue mobilization; social factors encompass demographic dynamics, civic engagement and social service provision; institutional factors cover governance efficiency, regulatory frameworks and crisis decision-making; and technological factors involve digital infrastructure e-governance and innovative public service delivery.

The proposed framework operationalizes these dimensions through measurable indicators and a cyclical adaptive management process that combines analytic monitoring, strategy implementation, evaluation and feedback. Empirical evidence suggests that communities with diversified revenues, proactive social programs, effective governance and advanced digitalization demonstrate higher financial resilience, enabling rapid adaptation to war shocks and long-term post-war recovery.

By integrating multidimensional factors into a unified descriptive model, the study provides local policymakers with practical tools to enhance fiscal stability and community resilience. Future research should empirically validate the framework, refine early-warning indicators and examine the role of international aid and inter-community cooperation in strengthening financial resilience. The framework offers a systematic, flexible approach applicable to diverse territorial contexts and contributes to sustainable post-crisis development strategies.

**Keywords:** financial sustainability, public administration, local communities, conceptual model, strategic management.

### Introduction

**Problem statement.** The full-scale invasion of Ukraine by the Russia has profoundly transformed the country's financial and administrative landscape. Territorial communities, as the fundamental units of local self-government, have faced unprecedented fiscal, economic and social challenges. Wartime conditions have disrupted traditional budgetary processes, reduced revenue sources and redirected substantial financial flows toward defense and humanitarian needs. Simultaneously, the decentralization reform implemented before the war has endowed communities with expanded responsibilities, making their financial sustainability a decisive factor in maintaining public services and social stability. The urgent need to adapt local finance systems to volatile wartime realities highlights the importance of developing an integrated framework for managing financial resilience under conditions of uncertainty.

**Relevance of the study.** Ensuring the financial resilience of territorial communities has become an important condi-

on for Ukraine's stability and future post-war recovery. The problem extends beyond just a fiscal balance, since it encompasses the ability of local governments to withstand shocks, reorganize their financial systems and maintain essential services amid crises. A wide number of communities demonstrate innovative local responses. Even though, yet there is still a lack of a unified theoretical and methodological framework that would guide decision-making and strategic financial planning during wartime and future post-war reconstruction.

**Purpose and objectives.** The purpose of this study is to develop a conceptual framework for designing financial resilience strategies for Ukrainian territorial communities under wartime conditions. To achieve this purpose, the study sets out the following objectives:

- to analyze key economic, social, institutional and technological factors influencing financial resilience during the war;
- to formulate a unified descriptive model that can serve as a roadmap for local authorities in designing adaptive fi-

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nancial strategies for both wartime management and post-war recovery.

*The object of the study.* The object of this research is the process of forming and implementing financial resilience strategies within the system of local governments in Ukraine.

## Methods and Materials

The study applies a systematic and structural-functional approach, supported by comparative, analytical and synthesis methods. The empirical basis includes Ukrainian and international scientific publications, government reports, analytical studies (including OECD, ILO and VoxUkraine) and statistical data from open national sources.

## Analysis of recent research and publications

The topic of financial resilience has been explored in the works of scholars such as H. Arends, T. Brik, B. Herrmann, F. Roesel, T. Bohdan, B. Jovanović [1, 2, 3] and others. Ukrainian researchers including T. Bui, N. Struk, A. Fedosenko, V. Zalizniuk, I. Lazebna [14, 21, 27, 29] and others have also made significant contributions to the study of financial sustainability of territorial communities. Recent studies by A. Buryk, I. Onyshchuk, O. Podzizei and V. Dovzhenko [15, 20, 23, 24] have examined local finance and fiscal recovery mechanisms during wartime. However, there remains a gap in the literature concerning the comprehensive integration of resilience factors into a single conceptual model applicable to local governance under crisis conditions.

*Unresolved Aspects of the General Problem.* Despite the growing body of research on financial stability and resilience, there is still no detailed conceptual framework that functions as a practical tool for designing flexible strategies of financial resilience for territorial communities under wartime and post-war conditions. Addressing this gap forms the central contribution of the present study.

## Presentation of the Main Material

In the context of wartime and post-war recovery, the financial resilience of Ukrainian territorial communities is acting as the important indicator of the overall resilience of the community during crisis periods [9]. Financial resilience is shaped by four main components – economic, social, institutional and technological – each of which must be carefully analyzed and managed. Below we review these components in detail and outline a unified conceptual framework that integrates them into a strategic "map" for designing community resilience strategies [19].

Economic factors primarily reflect the local economy's potential and the structure of a community's budgetary base. Key drivers of economic resilience include a favorable investment climate, development of small and medium enterprises (SMEs), job creation and stable income growth [20]. Research finds that communities with a larger share of own-source revenues (f.e. less dependence on state transfers) tend to be more ready to withstand war shocks. In practice, the full-scale war has put severe strain on local budgets [15]. For example, Ukraine's total local budget revenues in 2024 grew by only +2.1 % (from 441.9 to 451.1 billion UAH) compared to 2023, indicating a stagnating tax base under inflation and reconstruction needs. Legislative changes have further impacted budgets: the removal of the military income tax in 2024 reduced personal income tax receipts by about 11 % (around 31.9 billion

UAH), demonstrating the vulnerability of local revenues to fiscal reforms [23]. To adapt, many communities have sought alternative income sources (reviving business platforms, securing donor aid, attracting investments) [16, 24]. For instance, Trostianets community immediately after liberation mobilized internal funds and volunteers to rebuild housing and critical infrastructure. Such initiatives suggest that communities led by resourceful "heroic" leaders – those who can quickly mobilize resources – can effectively respond to destruction and overcome initial economic shocks [7]. Short-term and long-term economic strategies differ. In the short term, war shocks reduce incomes and require immediate measures: stimulating employment, providing emergency social benefits or additional subsidies and attracting grants or loans [17]. In the long term, policies must focus on strengthening economic potential through investment in infrastructure reconstruction and provision of high-quality public services. Over time, implementation of investment projects, rebooting entrepreneurial activity and diversifying the tax base are crucial for recovery [21]. A positive sign is when local incomes rise as the economy stabilizes, since better economic conditions enhance a community's ability to cope with new shocks [29]. Overall, economic resilience in the post-war period is built by expanding the revenue base and supporting entrepreneurship (including innovative initiatives) while carefully controlling expenditures [2].

Social factors are equally critical, as the community's population is both a source of revenue (through taxes and fees) and a direct recipient of social services. Important social variables include demographic dynamics, migration flows, social cohesion and trust and the degree of citizen participation in community life [3]. The full-scale war has triggered massive population movements: forced evacuations and internal displacement have directly altered the structure of budget revenues and social spending needs. Studies show that migration processes strongly correlate with community financial capacity: communities with higher shares of own-source income have been better prepared to cope with war shocks. In the short term, wartime pressures lead to loss of jobs and rising unemployment, forcing local authorities to rapidly deploy additional social support programs (job retraining, aid to affected families, etc.) [28]. In the long run, restoring demographic stability, renewing the workforce and investing in human capital – for example by improving education and vocational training – will enhance the community's economic potential and revenue-generating capacity [13]. Another vital aspect of the social component is civic engagement. Open and transparent local governance (for instance, open-budget platforms and e-petition systems) motivates residents to participate in decision-making and strengthens the perceived legitimacy of authorities [10, 18]. Active citizen involvement in community projects raises overall adaptation and crisis readiness, while coordination among government, business and civil society critically improves a community's ability to respond to shocks. Conversely, during crises (especially war) social strain tends to increase due to instability in employment and living standards; robust social programs help mitigate these negative effects [6, 26]. Over time, greater social cohesion and human capital development can expand the tax base and increase citizens' paying capacity.

Institutional factors pertain to the organization of local authority and governance, the legal framework and the qua-

lity of interactions between state bodies and communities. Prior to the war, decentralization reforms gave communities more autonomy over budget resources [14]. However, the conflict has temporarily re-centralized certain revenues (for example, military levies), reducing local income shares. In the short term, institutional capacity is demonstrated by the speed of decision-making in crisis management – for example, quickly revising procurement procedures, mobilizing financial and material reserves and coordinating with military and humanitarian agencies [22, 27]. In the long term, ensuring financial stability will require further strengthening of local governance: improving the regulatory and legal framework, enhancing the qualifications of officials and implementing transparent budgetary planning and reporting processes [12]. Research confirms that not only material resources but also the governance model matters for resilience. Reforms that expand citizen participation and foster horizontal cooperation among communities have enhanced communities' abilities to respond effectively. Higher levels of coordination between citizens and authorities, broader public involvement in the budget process and adoption of best practices all positively affect financial resilience. During a major shock like full-scale war, the ability to quickly adjust institutional rules – for example by changing expenditure procedures, reorganizing council structures, or prioritizing critical sectors – helps contain costs. Over the long term, deepening decentralization, strengthening local fiscal autonomy and increasing public engagement in decision-making lay the groundwork for balanced and sustainable development [1]. Local leadership styles vary by context. For example, the Slavuta community in Khmelnytskyi oblast has emphasized strategic planning, e-governance and budgeting reforms, whereas the frontline Poltava community (near the zone of active combat) has relied on concentrated control over expenditures and centralized decision-making. In practice, no community follows a single "archetype"; most blend different management traits based on their history, internal culture and the extent of wartime impact. Communities with a longer tradition of local self-government and those farther from the aggressor's border have generally been better prepared for full-scale war. Thus, designing a financial stability strategy requires taking into account each community's institutional particularities and finding synergies (for instance, combining mobilization capabilities with transparency and innovation). Notably, Mukachevo community in Zakarpattia oblast leveraged agreements with neighboring communities to rapidly share resources and best practices, thereby enhancing overall resilience [7].

Technological factors encompass the level of digitization in public administration, information and communication infrastructure and innovative technology use in public services (education, healthcare, transport, etc.). Deployment of digital systems and platforms (notably electronic budgeting) dramatically increases the transparency of resource allocation and citizen involvement, which in turn strengthens the revenue base through greater government accountability [4]. Simultaneously, the war has exposed technological weaknesses: many communities still lack adequate digital infrastructure, face communication blackouts and have segments of the population with low ICT proficiency. It is therefore vital to invest in core technical infrastructure – rebuilding roads and power networks and modernizing communications – to ensure continuous access to services for

businesses and residents. In the short term, information technologies support resilience by automating expenditure processes, enabling remote delivery of public services and allowing rapid emergency response. In the long term, digitalization creates conditions for sustainable development: smart technologies, application of circular-economy principles and expansion of digital public services become major sources of improved financial resilience [5]. Post-war investments in technology will yield long-term budget savings (through digitized public services and circular-economy practices). E-government tools themselves bolster resilience: electronic budgeting provides open access to income and expenditure data, enhancing transparency and trust in local government [11]. E-participation platforms allow residents to propose budget projects, vote on them and track implementation, aligning spending with actual community needs. For example, Novoyavorivsk community in Lviv oblast has achieved a high level of digitalization – it ranked among the top-100 Ukrainian communities for digital transformation in 2024. Its SMART mobile app is integrated with the E-DEM public participation platform. Likewise, the experience of Kherson (long under occupation and shelling) shows that such systems can remain operational even under extreme conditions. Overall, the post-war technological trend is towards broad digitalization of both budget management and public administration. Especially in wartime, digital tools help communities adapt rapidly to new conditions and make financial processes more resilient to crises [8, 25].

Based on the above analysis, a universal conceptual model is proposed for managing the factors influencing a territorial community's financial resilience. This model is intended to be effective both in the short term (during the current war) and in the long term (post-war recovery) and it integrates all the aforementioned components into a single adaptive management process (see Figure 1).

The model illustrates a comprehensive framework for managing the factors that influence the financial resilience of a territorial community. It is structured around four key dimensions, which are representing the economic, social, institutional and technological factors described in the paper: budget balance, social tension, public administration efficiency and technological development.

Each dimension incorporates specific indicators that collectively provide a holistic assessment of community resilience. The budget balance dimension evaluates the size of community savings, the share of own revenues and state transfers, investment in infrastructure, employment levels and the growth of residents' incomes. The social tension dimension captures demographic dynamics, the share of internally displaced persons, population structure, civic engagement and the quality of social services. Efficiency of public administration is assessed through indicators such as budget transparency, decentralization, mobilization of funds and availability of qualified personnel, strategic plan implementation and inter-community cooperation. The technological development dimension measures internet and mobile coverage, digital literacy, community digital readiness, quality of digital services, adoption of circular economy principles and technological infrastructure investment. The model emphasizes the dynamic interaction between analytic monitoring, implementation instruments, monitoring and evaluation and feedback mechanisms, enabling continuous adaptation.

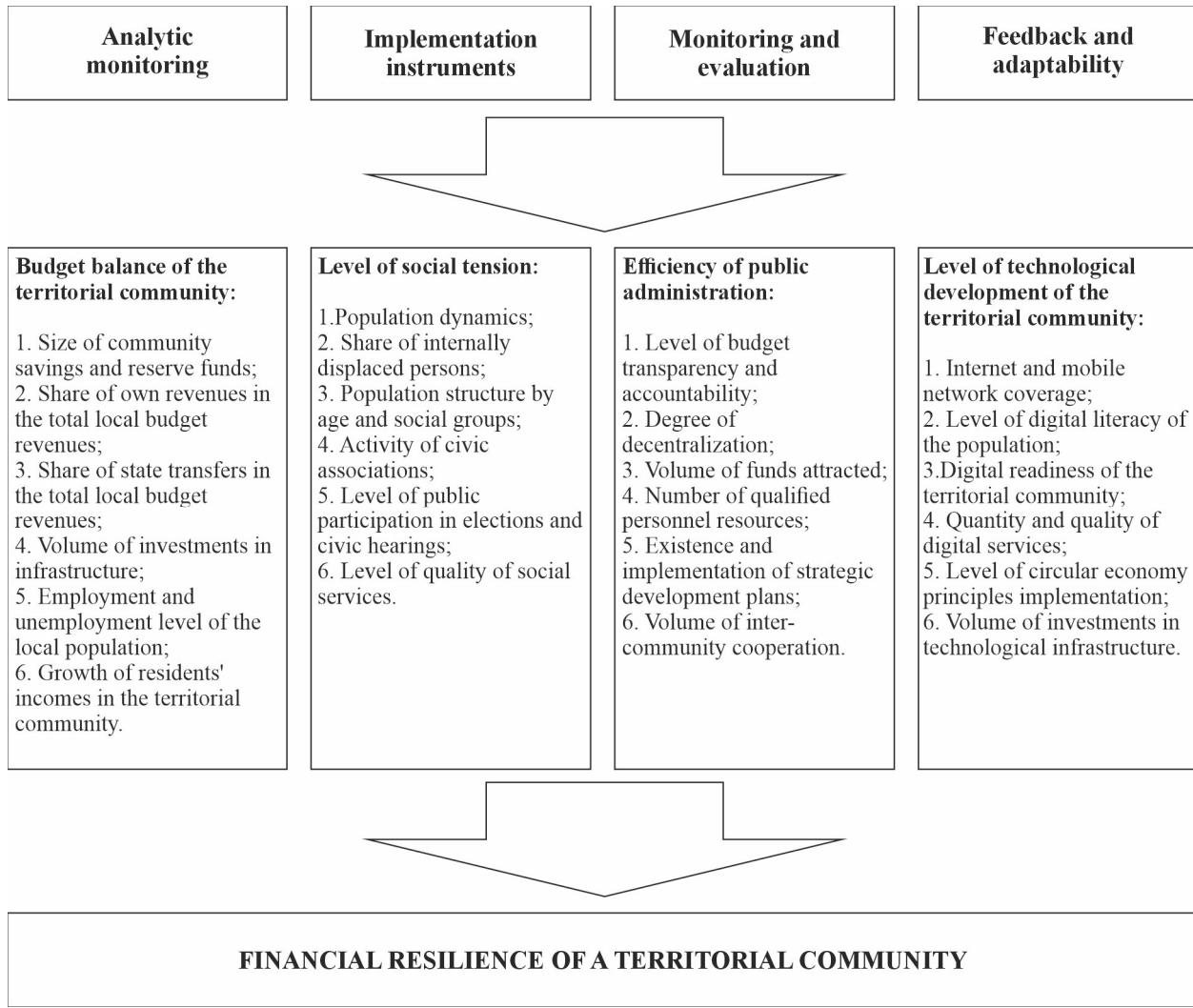


Fig. 1. Conceptual model for managing factors influencing financial resilience of territorial communities of Ukraine

The model is built on a cyclical governance process:

- Analytic monitoring: Continuously collect and evaluate data on current economic, social, institutional and technological conditions. Perform SWOT analysis for each factor group and watch for early warning signs (e.g. demographic shifts, incoming investments, new technological opportunities).
- Implementation instruments: Define the concrete mechanisms and resources needed to execute the strategy. This includes factoring identified conditions into the budget, creating programs to support entrepreneurship and innovation, pursuing an investment policy, optimizing expenditure structures, deploying electronic systems (e-government) and strengthening the legal framework and human resources of local government. All actions are backed by appropriate regulations, financial rules and public consultation results.
- Monitoring and evaluation: Establish regular monitoring and control over strategy execution, using key indicators for each factor. Incorporate "early warning" indicators – for example, budget underperformance, rising social tension, or technical service disruptions – to detect emerging issues. Any discrepancies or external changes trigger analysis and adjustments, leading to strategy correction in the next planning cycle.
- Feedback and adaptability: By integrating all factor groups, the model ensures flexibility and feedback. When the economic or security context shifts, related social programs or technological initiatives can be promptly revised.

Similarly, when new opportunities arise (e.g. grant proposals or innovative services), they are incorporated into future planning. This feedback loop guarantees adaptive management and increases resilience to future shocks.

### Conclusions and directions for future research

In summary, the proposed conceptual framework is not tied to any single community and can be flexibly adapted to different regional and local contexts, while adhering to the general principles of financial resilience. It offers a systematic approach to integrating economic, social, institutional and technological dimensions of community development into one adaptive management system.

Key performance indicators help measure real outcomes: for instance, a rising share of own-source revenues and an improving budget balance indicate effective economic management; higher employment and lower unemployment reflect successful social programs; improvements in budget transparency and citizen participation signal stronger institutional capacity; and expansion of digital public services, Internet coverage and circular-economy projects demonstrates technological advancement.

Effective local policy should therefore combine revenue-base diversification (supporting entrepreneurship and attracting grants) with expenditure optimization and transparent financial controls. Social programs, such as support for internally displaced persons and the maintenance of accessible, high-quality services, strengthen public trust and

community cohesion. Institutionally, local authorities should apply best practices adapted to their context and advantage of digital governance tools to enhance transparency. In particular, electronic budgeting has proven to be a powerful democratizing force in local finance, simplifying decision-making and increasing flexibility under crisis conditions.

Ultimately, in the post-war recovery period, the financial resilience of a territorial community will depend on its capacity to integrate economic resources, social initiatives, institutional transformation and technological innovation into a unified adaptive governance model.

At the same time, this study opens avenues for further research. Future work should focus on the empirical validation of the proposed framework through case studies of Ukrainian territorial communities, using quantitative indicators to test its applicability under different levels of wartime impact and reconstruction progress. Comparative studies across Central and Eastern Europe could identify transferable practices for resilience management in crisis and post-crisis regions. Further research is also needed to refine the system of early-warning indicators, assess the long-term sustainability of financial resilience mechanisms and explore the role of international aid and public-private partnerships in strengthening community-level fiscal stability.

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## КОНЦЕПТУАЛЬНА МОДЕЛЬ ФОРМУВАННЯ СТРАТЕГІЙ ФІНАНСОВОЇ СТІЙКОСТІ ТЕРИТОРІАЛЬНИХ ГРОМАД УКРАЇНИ В УМОВАХ ВОЄННОГО ЧАСУ

**Вступ.** Повномасштабна війна в Україні істотно змінила фінансове середовище територіальних громад, спричинивши глибокі фіскальні та соціальні потрясіння. Зниження доходів, міграційні процеси, зростання видатків на оборону та гуманітарні потреби поставили під загрозу фінансову стійкість місцевого самоврядування. У цих умовах виникла потреба у створенні концептуальної моделі, що допомагає громадам розробляти адаптивні стратегії фінансової стійкості під час війни та у післявоєнний період.

**Матеріали та методи.** У дослідженні використано системний, структурно-функціональний, порівняльний та аналітичний підходи. Емпіричну базу становлять наукові публікації, звіти урядових і міжнародних організацій (OECD, ILO, VoxUkraine) та офіційні статистичні дані України.

**Аналіз літературних джерел.** Попередні дослідження, за авторством Т. Богдан, Б. Йованович, В. Залізнюк, І. Лазебна, О. Подзізей, В. Довженко та інших, охоплюють питання фінансової стійкості, однак за результатом аналізу стає зрозумілим, що не розроблено комплексної моделі, що інтегрує економічні, соціальні, інституційні та технологічні чинники у єдину концепцію управління стійкістю громад в умовах війни. Це дослідження заповнює теоретико-методологічний розрив у сучасній науці державного управління.

**Невирішенні елементи загальної проблеми.** Наразі не розроблено детальної концептуальної моделі, яка слугувала б практичним інструментом формування гнучких стратегій фінансової стійкості територіальних громад у воєнний та післявоєнний періоди.

**Результати.** Запропоновано універсальну концептуальну модель фінансової стійкості, що охоплює чотири ключові виміри: економічний, соціальний, інституційний та технологічний. Модель функціонує на основі циклу адаптивного управління: аналітичного моніторингу, реалізації інструментів, оцінювання результатів і зворотного зв'язку. Вона дає змогу громадам підвищувати стійкість, забезпечувати бюджетну рівновагу та ефективно реагувати на кризові виклики війни.

**Обговорення.** Запропонована модель створює методологічне підґрунтя для інтеграції ресурсів, соціальних ініціатив, інституційних реформ і технологічних інновацій у єдину систему управління. Її застосування сприятиме зміцненню фінансової спроможності громад, підвищенню прозорості управління та сталому розвитку у післявоєнний період.

**Висновки.** Розроблена концептуальна модель може бути адаптована до різних типів громад і рівнів воєнного впливу. Вона забезпечує системний підхід до управління фінансовою стійкістю шляхом поєднання економічних, соціальних, інституційних та технологічних чинників. Її впровадження допоможе громадам ефективно планувати ресурси, зміцнювати бюджетну автономію та формувати основу для сталого післявоєнного відновлення.

**Ключові слова:** фінансова стійкість; публічне управління; територіальні громади; концептуальна модель; стратегічне управління; електронне урядування; післявоєнне відновлення.