

## TERRITORIAL COMMUNITIES UNDER MARTIAL LAW: ECONOMIC RESISTANCE TO STRENGTHEN THE INDEPENDENCE OF UKRAINE

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*The article examines the role of territorial communities of Ukraine in the conditions of martial law. The capabilities of territorial communities to ensure economic resistance and strengthen the country's independence are analyzed. Proposed ways to increase the effectiveness of territorial communities and their contribution to strengthening the economic and political stability of Ukraine.*

*Keywords: territorial communities (TC), martial law, economic resistance, independence and freedom of Ukraine.*

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### INTRODUCTION

Ukraine, as a country experiencing a military conflict on its territory, faces numerous challenges and difficulties in all spheres of life. One of the important aspects is the creation and strengthening of territorial communities, which ensures economic resistance and contributes to strengthening the independence and freedom of the country. Territorial communities play an important role in ensuring economic independence and freedom of Ukraine. Their active participation in the formation and implementation of economic policy contributes to the creation of a stable and competitive economic environment.

Economic resistance is the ability of an economic system, organization or country to withstand negative external influences, crisis situations, changes in markets and other challenges, while maintaining resilience and recovery capacity. Economic resistance involves effective mechanisms, strategies and measures aimed at ensuring sustainability, adaptation and development in a changing economic environment. Major components of economic resistance include:

- diversification of the economy - this means expansion of the sectoral structure of the economy, reduction of dependence on one or more main industries. A wide range of economic sectors allows communities to respond more effectively to changes and crises, provide sustainable income and reduce risks.

- development of competitiveness - support and strengthening the competitive advantages of territorial communities at the regional and global levels (development of innovative industries, improving the quality of products and services, improving marketing and attracting new markets);

- flexibility and adaptability is the ability to quickly adapt to changing conditions and find reserves for development (quickly switch between different activities, change strategies and adapt to new markets or conditions);

- redundancy and risk management - is ensuring sustainability taking into account possible negative impacts (creation of reserve funds, application of insurance mechanisms and study of risks for making informed decisions);

- human capital development is an investment in education, training and skills development of the local population, which are essential for improving labor productivity, innovation potential and competitiveness. Human capital development helps communities cope with economic challenges and ensures sustainability of development;

- infrastructure development is an investment in transport, energy, communication and social infrastructure that improves entrepreneurial conditions, provides access to markets and improves the quality of life of the population.

These components help to ensure the economic stability of territorial communities in the war period, contribute to strengthening their independence and ensuring sustainable development even in difficult conditions.

Economic resistance is of strategic importance to a country, organization or territorial community because it helps to ensure sustainability and development under unusual circumstances such as martial law, economic crises, natural disasters or geopolitical changes.

The purpose of this article is to provide recommendations on increasing the contribution of territorial communities to strengthening the economic and political stability of Ukraine.

### METHODOLOGY

The article is based on analysis of relevant literature, Internet resources and thematic interviews. Among the Ukrainian scientists who studied territorial communities under martial law, such as Borshchevsky V., Matveev E., Gakalova N., Miroshnik O., Kolomitseva O., Prodanova L., Patytska H., Sushkova O.. They considered the problems of functioning, risks and directions of ensuring stability, the mechanism of functioning and activation of TC, the capacity of communities.

As for the scientists Gavkalova and N.L., Zilinskaya A.S., they consider one important function of territorial communities and bodies of their local self-government, which is updated under martial law, is to strengthen cooperation with donor organizations of European states on the development and modernization of the infrastructure of relevant communities, as well as preparation for the implementation of projects for their post-war socio-economic development. After all, in the conditions of fighting in the south and east of our country, European partners mainly refocused on military support for our state and providing assistance to refugees who were forced to leave for their states. This created a certain "institutional vacuum" in the formation of the foundations of post-war socio-economic development of Ukraine, in particular in the context of the integration of our state into the EU and adaptation to the domestic social substantiation of modern European values. As a result, after the end of the active phase of the war, especially if it is delayed for a certain period, we may find ourselves in a situation where a significant part of Ukrainian society and government representatives will not be ready to switch to "peaceful rails." This threatens the spread of the so-called "Afghan syndrome," when for many people life in constant danger, active hostilities and preparation for the next military operations turns out to be more natural than peaceful existence, with all its domestic, financial and social problems (especially when the authorities are not able to establish a painless transition to post-war life in time) (Gavkalova and N.L., Zilinskaya A.S., 2022).

In turn, Pavlovich-Seneta Y.P., Lepish N.Y. note that in case of stabilization of the military situation in Ukraine, in order to increase the efficiency of municipal reform, it should be ensured: the development and adoption of a promising plan for the unification of territorial communities with the full inclusion of geographical, economic, cultural, ethnic, recreational and other specifics of communities; dissemination of adequate explanatory information on the feasibility and benefits of the process of amalgamation of territorial communities; organization of training seminars for employees of local self-government bodies and members of the public on various aspects of the reform. In the future, future research should be the study and analysis of the experience of the process of unification of territorial communities in Ukraine (Pavlovich-Seneta Y.P., Lepish N.Y., 2022).

Effective work of business structures for territorial communities of Ukraine under martial law is of great importance. Business should ensure the income of its owners and the income of employees, and most importantly - to provide the revenues of the state budget and the budgets of territorial communities of different levels, which will solve such important problems as the financial capacity of millions of Ukrainian citizens and maintaining the solvent demand of the domestic market; ability of territorial communities to quickly solve the most important socio-economic issues, in particular in terms of ensuring the operation of critical infrastructure facilities; ability of the state to accumulate and concentrate funds to support the armed forces of Ukraine, ensure social payments and national socio-economic stability (O.Skolomitseva, L. Prodanova).

### CHANGES IN THE TC DURING THE PERIOD OF MARTIAL LAW

Despite martial law, local government continues its work today. Local self-governments (LSGs) of all levels cooperate with military commands and military administrations, and, if necessary, agree on separate powers among themselves. Additional functions that fell to local authorities in the early days of the war concerned a large influx of internally displaced persons. The LSGs organized registration of the appropriate status, issuance of certificates and, with the help of community members, established the process of placing people who left their homes. State authorities quickly settled the activities of state bodies and local self-government under martial law. Parliament passed bill No. 7153, which simplifies the

functioning of local self-government and the Government during martial law. (Draft Law on Amendments to the Laws of Ukraine "On Central Executive Bodies" and "On Legal Regime of Martial Law")

When we talk about the work and powers of elders under martial law, we must understand that the basic powers of the elder, spelled out in Article 54-1 of the Law of Ukraine "On Local Self-Government in Ukraine," in connection with the introduction of the legal regime of martial law have not changed. Additional powers, which can be entrusted to elders in accordance with other special profile laws, could be changed only in terms of restricting access to specific state registers. Therefore, in general, the powers of the elders during martial law actually remained unchanged and should be carried out within the framework of legislative provisions. (Activities of elders under martial law)

Russia's full-scale invasion of Ukraine and the introduction of martial law create some restrictions for citizens - both in the context of forms of public participation and access to public information. This is primarily due to the issue of security, because the enemy is trying to use all possible available (including public) information as a weapon against us. In particular, during martial law, local self-governments or their "substitutes" - civil-military and military administrations - may not publish draft decisions. The work of deputy commissions and local councils is not announced in advance and can take place in a closed format. Public electronic registers (especially for land plots, urban planning documentation) can be closed to citizens. In addition, some communities temporarily stopped holding public budget competitions or delayed draft budgets of participation (This was regulated by the Resolution of the Cabinet of Ministers of Ukraine, which legitimizes the free order/transfer of local funds in order to counter Russian aggression. In fact, the budget funds that were pledged for the implementation of initiatives are redirected to military needs). This is due to the peculiarities of the budget process under martial law and the limited financial resources. (People's power on the ground during martial law).

Despite the active phase of the Russian-Ukrainian war and the transition of all political and public processes to the military plane, legislative work continues in Ukraine to improve the mechanisms of local democracy. And also - to improve the openness and transparency of local self-government. Thus, the bill No. 7283 "On People's Power at the Level of Local Self-Government" was registered. The bill expands the legal possibilities of involving residents and public organizations in the development of decisions at the level of local self-government.

To support Ukrainian cities in finding partners, a new online Cities4Cities platform was created with the support of the Congress of Local and Regional Authorities of the Council of Europe. The platform is a free online tool. It allows the Ministry of Internal Affairs of Ukraine and other regions of Europe to share their needs and proposals related to urban infrastructure, as well as establish direct connections for cooperation in obtaining practical assistance. (Miroshnik O.)

Under martial law or emergency, territorial communities will have the opportunity to establish or change local taxes and fees, determine tax benefits in the current tax period. In this case, communities will have a real opportunity to quickly respond to the current situation and create appropriate tax conditions on their own territory. (State Regulatory Service of Ukraine)

In order to carry out expenditures from local budgets to support internally displaced and/or evacuated persons in connection with the introduction of martial law in Ukraine, the typical classification of expenditures of local budgets is supplemented by the following positions (Decentralization):

- costs associated with providing support to internally displaced and/or evacuated persons in connection with the introduction of martial law in Ukraine;
- assistance to internally displaced and/or evacuated persons in connection with the introduction of martial law in Ukraine at the expense of the reserve fund of the local budget.

To repay loans provided to cover temporary cash gaps of local budgets and servicing local debt, not all revenues of the general fund of local budgets of settlements located in the territories in which martial law was introduced, but only 80 percent (resolution of the Cabinet of Ministers of Ukraine of April 9, 2022 № 420).

Amendments were made to the Public Procurement Procedure under martial law. Thus, it is allowed to carry out public purchases of up to UAH 50 thousand in compliance with the relevant peculiarities (Resolution of the Cabinet of Ministers of Ukraine dated April 12, 2022. № 437).

The Procedure for the Execution of Emergency Works for the Elimination of the Consequences of the Russian Invasion has been approved. Organization and coordination of emergency works is carried out by executive bodies of rural, settlement, city councils, and in case of their absence - by military administrations. The main components of the Reconstruction Work Program are defined (Resolution of the Cabinet of Ministers of Ukraine of April 19, 2022 № 473).

Local budgets were allocated UAH 14 billion to compensate for the difference in tariffs for thermal energy, services for the supply of thermal energy and the supply of hot water (the Law was adopted by the Verkhovna Rada, the bill 7429 from 01.06.2022).

From August 1, 2023, tax breaks for large, medium and small businesses will be abolished (Decentralization):

- the payment of a single tax to FOPs of the first and second groups was resumed;
- the possibility of being single tax payers of the third group to economic entities of any organizational and legal form was canceled;
- restrictions for third group FLPs on the amount of income and the number of persons with them in labor relations have been restored;
- restored the single tax rate for single tax payers of the third group at the level of 5%;
- the duty of accrual and payment of VAT, submission of VAT tax reporting, as well as registration of relevant transactions has been restored for FOPs of the third group;
- restored tax (reporting) period for single tax payers of the third group. That is, no longer a calendar month, but a quarter.

The Cabinet of Ministers of Ukraine confirmed the procedure and conditions for the distribution of almost UAH 4.48 billion of subventions to local budgets for the restoration and development of infrastructure, according to the considered projects, taking into account the expediency, efficiency and priority to meet the basic needs of the population of communities. (Priority for the distribution of subvention was given to those areas that were most affected by a full-scale invasion of the Russian Federation): the largest amount of subsidies was received by the Kharkiv region, in the amount of 587.6 million UAH; Zaporozhye region - 523 million UAH; Kyiv region - 494.9 million UAH; Kherson region - 459.8 million UAH; the smallest subsidy was received by the western regions, which were less affected: Lviv region - 14.2 million UAH; Transcarpathian region - 17.1 million UAH; Chernivtsi region - 23.5 million UAH; Ivano-Frankivsk region - 33.9 million UAH. (Decentralization)

Local budgets were listed (Decentralization):

- the basic subsidy is transferred in the amount of UAH 2.4 billion, or 100% to the allocation schedule;
- additional subsidies are transferred in the amount of UAH 2.2 billion, or 100% to the allocation schedule.

Also at the disposal of local self-government bodies, territories in which hostilities were (waged), or temporarily occupied territories in May, a reverse subsidy of UAH 242 million remained, which was not transferred to the state budget in wartime conditions.

Balances increased in all regions of Ukraine. Due to these resources, local governments continue to have the opportunity to provide funding for priority needs at the local level.

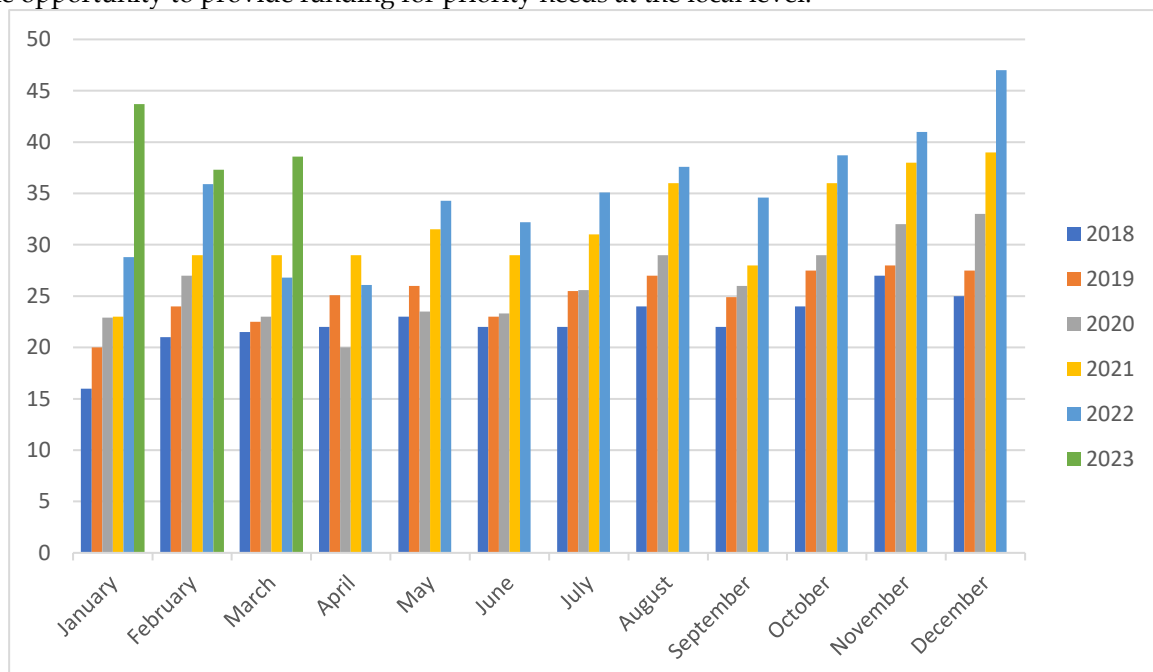


Fig.. 1. Monthly dynamics of local budget revenues for 2018-2023 (total and special funds without transfers, billion UAH) (based on Decentralization)

In general, on the basis of the provided data, it can be concluded that the volumes of revenues of general and special funds of local budgets indicate constant growth from year to year, but there are monthly fluctuations, and the beginning of 2023 shows huge revenues, based on them it is possible to predict an increase in revenues by the end of the year.

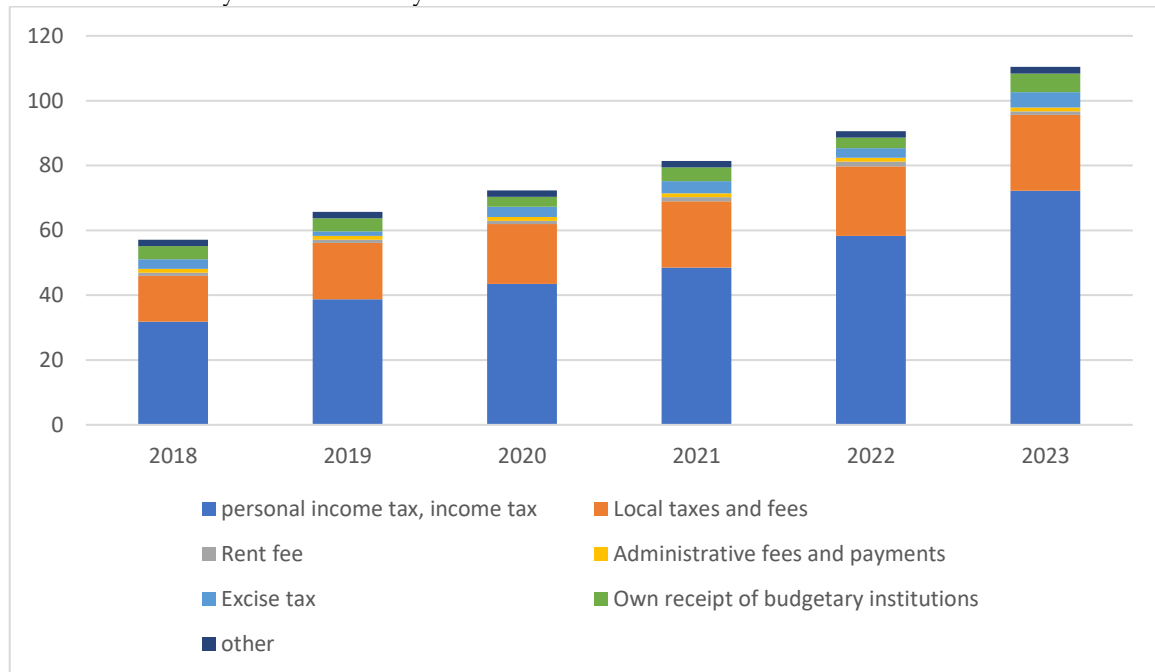


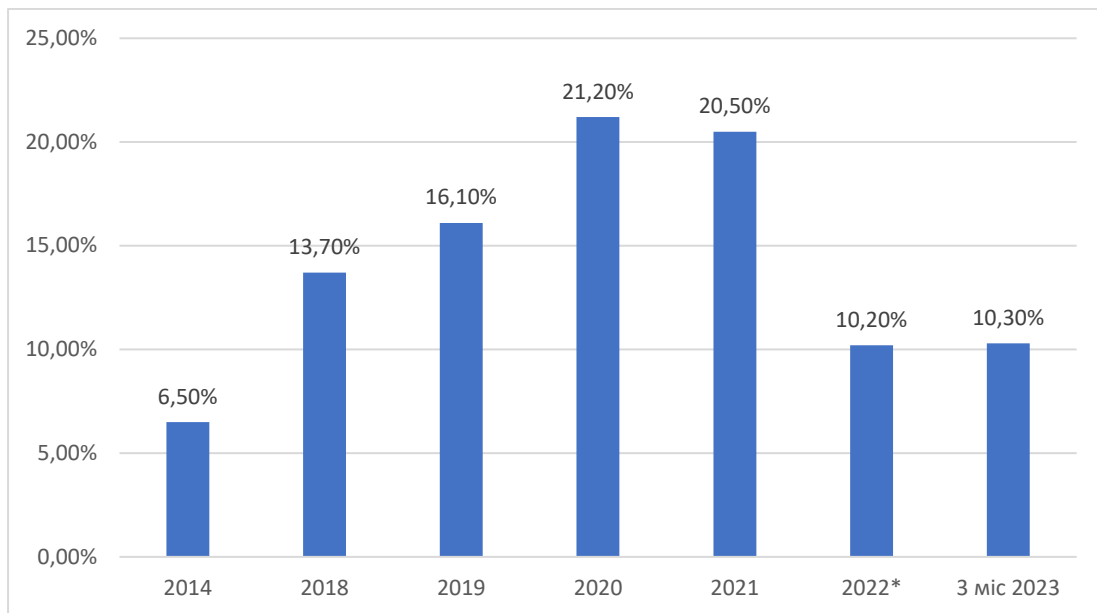
Fig. 2. Main revenues of local budgets in 2018-2023 (billion UAH) (based on Decentralization)

The most significant sources of revenues to local budgets are personal income tax (personal income tax) and income tax (PP). During the analyzed period, the volume of these taxes increases from 2018 to 2023. For example, personal income tax increased from 31.8 billion units in 2018 to 72.2 billion units in 2023. In general, on the basis of the provided data, it can be concluded that revenues to local budgets increase due to an increase in personal income tax, PP and other local taxes. This indicates a positive economic dynamics and the growth of the tax base, which can be favorable for the development of local communities and investment in the regions.

The state in 2023 directs significant financial resources to the local level in order to create conditions for the dynamic and balanced development of territories. Financial support for communities and infrastructure development are priority areas of public policy. According to the provided data, the allocated funds are distributed into the following areas (decentralization):

- regional development - UAH 77.3 billion;
- development of rural areas - UAH 0.2 billion;
- development in the healthcare sector - UAH 5.6 billion;
- development in the field of education - 3.9 billion UAH;
- development of road infrastructure (including roads of state value) - UAH 19.9 billion;
- infrastructure development (social security) - UAH 5.7 billion;
- development of transport infrastructure - UAH 6.1 billion;
- environmental safety - UAH 0.2 billion;
- reserve fund of the state budget - UAH 0.03 billion;
- other directions of development of territories - UAH 0.2 billion.

In general, the allocation of financial resources for the development of local communities and infrastructure indicates strategic planning and an understanding of the need to ensure sustainable and balanced development of territories. This can contribute to strengthening the socio-economic potential of the regions, improving the quality of life of the population and creating a favorable environment for business development and investment.



**Fig. 3. Dynamics of the share of capital expenditures in local budget expenditures for 2014-2023 (on the basis of decentralization)**  
\* military actions in 2022 have reduced the MLA to optimize costs in favor of security, order, social protection.

For the period from 2014 to March 2023, there is an overall increase in the share of capital expenditures in local budget expenditures. This shows an increase in attention to investment projects, infrastructure development and support for economic growth at the local level.

Also, an important aspect to consider is the level of balances in the accounts of local budgets and budgetary institutions. Balances of local budgets and budgetary institutions as of 01.04.2023 is 151.0 billion UAH. For comparison, we will give the volumes of individual budget programs for 2023: educational subvention - 87.5 billion UAH, which is 57.9%; Fund for elimination of the consequences of armed aggression - 35.5 billion UAH, which is 23.5%; additional subsidies for victims and other territories - UAH 23.9 billion, which is 15.8%; funds and local roads - UAH 16.0 billion, which is 10.6%; GFRD (State Regional Development Fund) - UAH 2, 0 billion, which is 1.3%. It should be noted that the lion's share is occupied by the balances of local budgets - UAH 138.0 billion (91%), the balances of funds in the accounts of budget institutions are UAH 13.0 billion (9%). (Decentralization)

### **TERRITORIAL COMMUNITIES` STRATEGIES TO STRENGTHEN THE UKRAINIAN ECONOMIC INDEPENDENCE**

The importance of economic freedom for the development of territorial communities is that it creates favorable conditions for economic growth, entrepreneurship and increasing the living standards of residents. The development of territorial communities is an important factor for the economic potential of Ukraine, since they are the basis for creating favorable conditions for business, investment and development of innovations. Strengthening the support of territorial communities and ensuring their sustainable development will contribute to increasing the economic indicator of the country as a whole and improving the quality of life of citizens.

Territorial community strategies to strengthen economic independence include a number of measures and initiatives aimed at creating a sustainable economic environment and attracting investment. Major strategies that can be used by territorial communities to strengthen economic independence include:

1. Development of local entrepreneurship - promoting the development of local entrepreneurship by creating favorable conditions for business (simplifying bureaucratic procedures, supporting small and medium enterprises, providing financial and advisory support, organizing training and training programs for entrepreneurs, etc.).
2. Promotion of local products and services - promotion of local products and services, which helps to increase their popularity and increase sales volumes (organization of local fairs, festivals, development of branding campaigns, advertising and marketing events).
3. Infrastructure development - modernization of transport, energy, telecommunications and social infrastructure.

4. Building partnerships - strengthening economic independence by building partnerships with other communities, regions and countries (concluding cooperation agreements, sharing experience and knowledge, joint projects and initiatives).

5. Development of innovations and technologies - attracting innovation and the latest technologies (development of innovative clusters, support startups and research projects, organize technological conferences and events). This helps to create new jobs, improve the efficiency and competitiveness of the community.

These strategies contribute to strengthening the economic independence of territorial communities, ensure sustainable development and create conditions for prosperity. Innovative projects and pilot programs are important for strengthening the economic resistance of territorial communities. Some ideas for such projects and programs may include: startup incubators and accelerators, clusters and industrial parks, digital initiatives (digital skills development, e-commerce, digital infrastructure and e-management), green initiatives, financial tools (local microcredit programs, money funds for investment in startups and innovative projects). Territorial communities act as a real engine for the development of the economy of Ukraine. Their active role in creating favorable conditions for business, infrastructure development and attracting investment contributes to the strengthening of economic independence and freedom of the country.

### **TERRITORIAL COMMUNITIES' ROLE IN THE CONDITIONS OF MARTIAL LAW FOR ECONOMIC RESISTANCE AND STRENGTHENING UKRAINIAN INDEPENDENCE AND FREEDOM**

Martial law conditions pose special challenges to territorial communities, but also open up new opportunities for their development. Major aspects to consider in the context of the role of territorial communities under martial law include:

1. Ensuring public safety and protection. TGs should develop and implement measures to mobilize resources, organize a civil protection system, provide assistance to victims and restore the affected infrastructure.

2. Economic stability and resistance. Martial law can have a significant impact on the economy of the territorial community, but it can also be a period when TGs focus on developing their internal resources, attracting investment and building economic resistance. They can create innovative projects, promote the development of small and medium-sized enterprises, attract public and private investment, which will help them face economic challenges in conflict.

3. Humanitarian aid and social support. Martial law often leads to humanitarian crisis and social problems. TGs can play an important role in providing humanitarian assistance to victims, organizing social support for vulnerable populations, and coordinating with other humanitarian organizations.

4. Crisis management and recovery. An important aspect of the role of TG under martial law is the effective management of crisis situations and the recovery process. They should develop and implement emergency plans, coordinate the work of law enforcement agencies, rescue services and other state and non-state structures to ensure safety and restore normal life in the community.

5. Public involvement and preservation of public trust. An important component of the successful functioning of TG under martial law is the active participation of the public and the preservation of public trust. They should ensure openness, transparency and interaction with the public, involve citizens in decision-making and cooperation in the implementation of projects.

Martial law conditions create difficult challenges for territorial communities, but also open up opportunities for their active development and promotion of economic independence and freedom. The proper management of crisis situations, the development of economic potentials and the involvement of the public are important factors of success in achieving these goals.

Therefore, it can be concluded that territorial communities have an important role in strengthening Ukraine's independence under martial law. The development of territorial communities can provide economic resistance and contribute to strengthening the political stability of the country. Therefore, for the successful development of territorial communities under martial law, it is necessary to ensure their proper funding and support from the state. In general, the development of territorial communities under martial law can be an important step in strengthening Ukraine's independence and ensuring sustainable development.

## CONCLUSIONS

Martial law conditions require territorial communities in Ukraine to develop and implement strategies for economic resistance in order to strengthen the country's independence. Ensuring stability and sustainable development in conflict conditions requires active development of economic potentials of territorial communities.

One of the key elements is the development of a resistant economy that provides stability and adaptation to unforeseen circumstances. This includes expanding the variety of economic activities, developing local enterprises, attracting investment and creating favorable conditions for entrepreneurship.

Territorial communities should actively work on the development of social infrastructure, education, health and the cultural sector to provide the population with the necessary services and support in the context of military conflict. This will contribute to improving the quality of life of the local population and maintaining its spiritual well-being.

In addition, it is important to ensure reasonable management of financial resources and budgets of territorial communities. Effective use of financial means, combating corruption and creating transparent financial control mechanisms will help to strengthen the financial stability and resistance of local budgets.

Strengthening Ukraine's independence under martial law requires mobilization and cooperation of all levels of government, public organizations and citizens. Only through joint efforts, the creation of effective strategies for economic resistance and the development of local communities can ensure the sustainability, progress and strengthening of Ukraine's independence.

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## ТЕРИТОРІАЛЬНІ ГРОМАДИ В УМОВАХ ВОЄННОГО СТАНУ: ЕКОНОМІЧНИЙ РЕЗИСТЕНТНІСТЬ ДЛЯ ЗМІЦНЕННЯ НЕЗАЛЕЖНОСТІ УКРАЇНИ

ЄФІМОВА Ганна, ПАВЛОВА Марія

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*Україна, як держава, на території якої триває військовий конфлікт, стикається з численними викликами та труднощами в усіх сферах життя. Одним із важливих аспектів є створення та зміцнення територіальних громад, що забезпечує економічну стійкість та сприяє зміцненню незалежності та свободи країни. Важливу роль у забезпеченні економічної незалежності та свободи України відіграють територіальні громади. Їх активна участь у формуванні та реалізації економічної політики сприяє створенню стабільного конкурентного економічного середовища.*

*Економічна стійкість — здатність економічної системи, організації чи країни протистояти негативним зовнішнім впливам, кризовим ситуаціям, змінам на ринках та іншим викликам, зберігаючи стійкість і здатність до відновлення. Економічний опір передбачає ефективні механізми, стратегії та заходи, спрямовані на забезпечення стійкості, адаптації та розвитку в мінливому економічному середовищі. Основні компоненти економічного опору включають:*

*- диверсифікація економіки - це означає розширення галузевої структури економіки, зменшення залежності від однієї чи кількох основних галузей. Широкий спектр економічних секторів дозволяє громадам ефективніше реагувати на зміни та кризи, забезпечувати стабільний дохід та зменшувати ризики.*

*- розвиток конкурентоспроможності – підтримка та зміцнення конкурентних переваг територіальних громад на регіональному та глобальному рівнях (розвиток інноваційних виробництв, підвищення якості продукції та послуг, вдосконалення маркетингу та залучення нових ринків);*

*- гнучкість і адаптивність – це здатність швидко адаптуватися до умов, що змінюються, і знаходити резерви для розвитку (швидко перемикаючись між різними видами діяльності, змінювати стратегії та адаптуватися до нових ринків чи умов);*

*- управління резервуванням та ризиками – це забезпечення стійкості з урахуванням можливих негативних впливів (створення резервних фондів, застосування механізмів страхування та вивчення ризиків для прийняття обґрунтованих рішень);*

*- розвиток людського капіталу – це інвестиції в освіту, навчання та розвиток навичок місцевого населення, які необхідні для підвищення продуктивності праці, інноваційного потенціалу та конкурентоспроможності. Розвиток людського капіталу допомагає громадам справлятися з економічними викликами та забезпечує сталість розвитку;*

*- розвиток інфраструктури – це інвестиції в транспортну, енергетичну, комунікаційну та соціальну інфраструктуру, що покращує умови підприємницької діяльності, забезпечує доступ до ринків і покращує якість життя населення.*

*У статті розглянуто роль територіальних громад України в умовах воєнного стану. Проаналізовані можливості територіальних громад для забезпечення економічної резистентності та зміцнення незалежності країни. Запропоновані шляхи підвищення ефективності діяльності територіальних громад та їхнього внеску у зміцнення економічної та політичної стійкості України.*

*Ключові слова: територіальні громади (ТГ), воєнний стан, економічний опір, незалежність і свобода України.*