

Decentralisation reform in Ukraine: Achievements and implementation prospects amidst war conditions

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■ **Abstract.** Decentralisation is crucial for improving local governance and strengthening community resilience, particularly during war. As Ukraine navigates conflict and plans for recovery, understanding decentralisation's impact is essential for sustainable development and effective governance. The aim of the article was to investigate the outcomes of the decentralisation reform in Ukraine, its impact on the resilience of territorial communities, and the specifics of its further implementation in the context of the war and the post-war period. Using a mixed-methods approach, statistical evaluation, content analysis and comparative document analysis, the effectiveness of decentralisation in strengthening local governance and community resilience was investigated. The results indicate that while the reform has led to notable improvements in administrative efficiency and financial management at the local level, its implementation has faced challenges due to the war, affecting its overall effectiveness. The study not only highlights specific areas where the reform has succeeded in building resilience but also identifies gaps that need addressing for better adaptation to the conflict environment. Local governments have gained greater autonomy in decision-making, which has empowered them to respond more swiftly to community needs during crises. However, the ongoing conflict has strained resources, limiting the ability of some regions to fully realise the benefits of decentralisation. Additionally, the study found that there has not been a final delineation of responsibilities between the executive branch and local governments, which has created ambiguity in governance roles. The reform has fostered stronger local leadership; however, under wartime conditions, further steps are essential for implementing sustainable changes. Furthermore, the study emphasises the importance of gradual and effective restoration of local governance in liberated and de-occupied territories as a crucial step towards stabilising these regions. Finally, the research suggested that decentralisation could play a key role in post-war recovery, provided that structural challenges are addressed proactively. This research offers practical insights for policymakers and local authorities, providing actionable recommendations to strengthen the decentralisation process and improve its impact on territorial communities during and after the war

■ **Keywords:** local self-government; territorial community; decentralisation of power; local authorities; resilience of territorial communities; public administration; public participation

■ Introduction

The reform of local self-government and territorial organisation of power in Ukraine is almost unanimously recognised as the most successful in Ukraine in recent years. Since 2014, there has been a clear understanding

among authorities and society that some powers and resources need to be transferred from central authorities to local levels. This reform aimed to address the issues that arose within the administrative structure and territorial

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organisation of power. Specifically, it was necessary to define and establish the material, financial, and organisational foundations of local self-government, consolidate territorial communities and districts, delineate powers within the public administration system, develop local democracy, and create a system for providing quality services to citizens throughout Ukraine.

As of February 2022, significant progress has been made in implementing this reform; however, unresolved issues remained that were planned to be addressed in the next phase of the reform. The full-scale invasion of the Russian Federation into the territory of Ukraine has affected the effective implementation of further stages of the reform. Moreover, the war has necessitated adjustments not only in addressing current issues but also in rethinking the next steps for implementing the reform. Therefore, research on the outcomes of the reform and its impact on the development of capable and resilient territorial communities in the face of external challenges will help outline further directions for decentralisation, taking into account the current realities.

The issue of power decentralisation is of significant interest in the research community. V. Ventsel (2020) emphasises the importance of decentralisation in Ukraine for building a democratic governance system and establishing a new type of relationship between citizens, communities, and the state. In their research, V. Kravtsiv & I. Storonyanska (2020) developed a methodological approach for assessing the impact of administrative-financial decentralisation mechanisms on the socio-economic development of regions, districts, cities, and territorial communities.

Local governments with broader powers, including financial management, are now able to independently resolve issues of local importance. The influence and participation of citizens in decision-making and implementation have grown, contributing to the social and economic development of society. Yu. Borysenko (2022) asserts that the achievements of the reform positively impacted the country's functioning in the early weeks of the full-scale war. Specifically, it was the reformed local self-government bodies and self-organised territorial communities that took on many humanitarian tasks. When multiple complex issues need to be addressed simultaneously, the strong cooperation between public authorities, community leaders, and representatives of public and volunteer organisations remains highly effective, helping to prevent major crises in maintaining community well-being. N. Horlo (2023) concludes that the ability of territorial communities to address pressing issues of daily life during wartime demonstrates the effectiveness of the reform and allows for the prediction of its continued successful development.

At the same time, according to I. Drobot (2023), despite a range of positive changes in state-power relations, domestic self-government has not achieved self-sufficiency in terms of organisational-legal functioning and socio-economic content yet, and it does not meet societal expectations. Therefore, it is crucial to identify issues related to

ensuring local self-government amid the reform of public administration and the legal regime of martial law, and to justify ways of addressing these issues.

A separate area of research focuses on the development and functioning of territorial communities during wartime. N. Prokopenko *et al.* (2023) analysed the response mechanisms and specificities of territorial communities in Ukraine within the current development model and local self-government reforms amid the challenges of war. They emphasised that to restore the proper level of development in these communities, it is essential to adopt a project-based approach, activate funding sources for local economic development (especially in rural areas), and revitalise economic relations across the country.

J. Pavlovych-Seneta (2022) focuses on the administrative and legal conditions necessary for the economic growth of united territorial communities under martial law. He also analysed issues related to business relocation and internally displaced persons and studied their effects on the development of these communities. G. Iefimova & M. Pavlova (2023) view territorial communities and reformed local self-government bodies as a key to ensuring the resilience of the rear, sustainable development, and maintaining both state and local governance stability. They concluded that reinforcing Ukraine's independence during martial law demands the mobilisation and collaboration of all levels of government, public organisations, and citizens.

An important aspect of the research is to clarify the essence of the concept of "resilience". Resilience in conflict is generally understood as multisystemic, which requires a comprehensive approach to the adaptation processes at the individual, household, community, and institutional levels. These processes rely on resources from various forms of capital – human, social, material, and digital. The primary goal of assessing resilience in any conflict situation should be to strengthen the capacity of actors at all system levels to take effective actions that enhance resilience (Lordos & Hyslop, 2021).

V. Stoika (2022) defines the resilience of a territorial community as its ability to effectively resist threats of any origin and nature, adapt to changes in the security environment, maintain stable functioning, and quickly recover to a desired equilibrium after crises. The components of resilience in territorial communities include organisational, financial, and social ones. It is essential to uphold their resilience for effective and successful development of territorial communities.

M. Nazarov (2022) studies the social resilience of territorial communities, which hinges on a strong sense of cohesion, rooted in a sense of belonging, and close relationships among community members. This connection cannot be imposed; rather, it is fostered through voluntary internal dialogue at the local level. Cohesion is supported by mutual trust within the community and in governmental institutions, as well as by a willingness to cooperate and assist one another. I. Hryshchenko & L. Horbata (2024) explore both theoretical and practical aspects of mechanisms

for ensuring the resilience of territorial communities under martial law and during post-war reconstruction. They argue that strengthening the resilience of territorial communities could be an effective response to contemporary challenges.

Despite interest in this issue, there has been little attention given to a comprehensive approach to studying it. In wartime conditions, state authorities and local self-government bodies have faced new challenges that require prompt response. The incompleteness of the reform is exacerbated by new issues concerning decentralisation-centralisation of power, preservation of the reform's achievements, and its further implementation. Considering the key role of the reform in the process of European integration, its continuation is of exceptional importance both during and after the war. The aim of the article was to investigate the outcomes of the decentralisation reform in Ukraine, its impact on the resilience of territorial communities, and the specifics of its further implementation in the context of war and the post-war period.

■ Materials and Methods

The research on the topic was conducted through a multi-method approach, combining qualitative and quantitative methodologies to gain a comprehensive understanding of the decentralisation reform's impact, its achievements, and future prospects under the challenging conditions of wartime. The study utilised a wide array of primary and secondary sources, including legal documents, statistical data, and relevant academic literature, to provide a robust foundation for analysis.

The primary material for this research included official legislative documents related to Ukraine's decentralisation reform, which were adopted mainly during the period from 2014 to 2024. Among the main legislative acts analysed were the Constitution of Ukraine (The Constitution of Ukraine, 1996), the Law of Ukraine on Local Self-Government in Ukraine (Law of Ukraine No. 280/97-VR, 1997), the Law of Ukraine on Local State Administrations (Law of Ukraine No. 586-XIV, 1999), the Budget Code of Ukraine (2010) and Tax Codes of Ukraine (Tax Code of Ukraine, 2010), the European Charter of Local Self-Government (The European Charter of Local..., 1985), and the Concept of Reforming Local Self-Government and Territorial Organisation of Power in Ukraine (Resolution of the Cabinet of Ministers No. 333-r, 2014). Laws and normative legal acts that introduced changes to the existing Ukrainian legislation during the decentralisation reform from 2014 to 2024, as well as draft laws, were analysed. In total, more than 30 legal acts were reviewed, focusing on amendments related to the territorial organisation of power and local self-government.

These legislative acts were analysed to assess the legal framework and the mechanisms that had been established to facilitate decentralisation, particularly in terms of administrative, financial, and political autonomy for local governments. Further legislative updates, such as amendments made in the context of martial law, were also

reviewed to understand how decentralisation efforts had been adapted to current wartime conditions.

The Roadmap of Decentralisation Reform (2023) and the Action Plan on Reforming Local Self-Government and the Territorial Organisation of Power in Ukraine for 2024-2027 (Resolution of the Cabinet of Ministers of Ukraine No. 270-p, 2024) were thoroughly analysed. The current status of task implementation aimed at achieving the key objectives of the reform roadmap was assessed.

In addition, the research draws upon statistical data from government sources, including the website of the Verkhovna Rada of Ukraine, the Cabinet of Ministers of Ukraine, the Ministry for Communities, Territories and Infrastructure Development of Ukraine, the official website of the decentralisation reform, and the Register of Agreements on Cooperation Between Territorial Communities.

Based on the data from the official decentralisation reform website (Monitoring of the Reform..., 2022), a comparative analysis of Ukraine's administrative-territorial structure for the years 2014 and 2022 was conducted.

Statistical data from the Government Portal (n.d.) provided insight into how the reform had affected resource distribution and local governance capacities. For example, the proportion of capital expenditures in local budgets during the period from 2014 to 2020 was analysed to assess the financial capacity of territorial communities (Decentralisation, n.d.). From the registry of cooperation agreements, information regarding the signing of agreements was analysed (Register of Agreements on Cooperation..., n.d.).

The study used open data from surveys conducted by the Kyiv School of Economics (KSE) Institute (Rabinovych *et al.*, 2023) and the National Institute for Strategic Studies (Potapenko *et al.* 2023) to compare results regarding the factors influencing the resilience of Ukrainian territorial communities to the challenges of war. Scientific articles on the research topic from Ukrainian, German, Italian, and English scholars were also analysed.

The method of documentary analysis was employed to examine the legislative framework of decentralisation in Ukraine. Laws, regulations and official directives were analysed to understand the objectives, structure, implementation mechanisms, and the role of the reformed local governments. This analysis was crucial for evaluating how decentralisation had reshaped governance in Ukraine and how it had been maintained during the ongoing conflict.

Content analysis was applied to examine the discourse around decentralisation in the context of the war. This method allowed to identify key themes and challenges faced by local communities, as well as to track evolving public and governmental attitudes toward local governance during crises.

Quantitative methods were used to analyse statistical data on the socio-economic development of territorial communities before and during the war. Key indicators such as local budget revenues and capital expenditures in local budgets were examined. This data, sourced from official government publications, was crucial in evaluating the

reform's effectiveness in ensuring community resilience during the war. A comparative analysis of pre-war and war data helped to highlight changes in community productivity and resource management, and to compare the achievements of decentralisation in different regions of Ukraine. This made it possible to identify the factors that influence the success or failure of decentralisation initiatives, especially in conflict zones.

The choice of these methods was driven by the complexity of decentralisation reform, which encompasses legal, financial, administrative, and social dimensions. The combination of documentary analysis, content analysis, and statistical data analysis ensured a comprehensive examination of the reform's legal foundation and practical outcomes. By using these methods, the research offers a balanced and thorough analysis of decentralisation reform in Ukraine, shedding light on its current achievements and potential for future development amidst ongoing wartime challenges.

■ Results and Discussion

The necessity of decentralisation in Ukraine has been discussed for a long time. There were several attempts to reform local self-government and administrative-territorial division of Ukraine. However, the current reform is considered to begin after the adoption by the Cabinet of Ministers of Ukraine of the "The Concept of Reforming Local Self-Government and Territorial Organisation of Power in Ukraine" (Resolution of the Cabinet of Ministers No. 333-r, 2014).

The idea of the decentralisation reform was primarily based on the concept of a service state, according to which one of the main functions of public administration bodies is to provide high-quality public services (Vasyli-

va, 2017). The implementation of the tasks formulated in the Concept was aimed at achieving the ultimate goal – creating and maintaining a full-fledged living environment for citizens. Accordingly, the main objectives of the reform were to make public services more accessible, to improve their quality, and to establish an effective balance of authority between local self-government bodies and executive authorities. Of great importance was providing adequate material, financial, and organisational resources for local self-government to support the performance of their responsibilities. Rational territorial framework for the operations of these bodies was crucial to enhance the accessibility and quality of administrative services.

As of July 2020, one of the reform's objectives was achieved – a new territorial framework for the activities of public authorities was established. As a result of the adoption of new laws between 2014 and 2020, the administrative-territorial structure of Ukraine was reformed. On June 12, 2020, the Cabinet of Ministers of Ukraine issued 24 decrees defining the administrative centers and approving the territories of territorial communities of regions, resulting in the formation of 1469 territorial communities instead of more than 11 thousand. By the Resolution of the Verkhovna Rada (2020) 490 districts were abolished and 136 were created instead. The number of regions (24) remained unchanged. Also, the Autonomous Republic of Crimea, the cities of Kyiv, and Sevastopol remain elements of the administrative-territorial structure of Ukraine (Table 1). The actual completion of the main stage of the decentralisation reform occurred with the local elections held on the new territorial basis in the fall of 2020, where deputies were elected to all village, town, and city councils.

Table 1. The administrative-territorial structure of Ukraine

Elements of administrative-territorial structure	2014	2020
Territorial communities (hromadas)	more than 11,000	1,469
Districts (raions)	490	136
Regions (oblasts)	24	24
Autonomous republic	1 (Autonomous Republic of Crimea)	1 (Autonomous Republic of Crimea)
Cities with a special status	2 (Kyiv, Sevastopol)	2 (Kyiv, Sevastopol)

Source: author's development based on the Resolution of the Cabinet of Ministers No. 333-r (2014), *Monitoring of the Reform...* (2022)

At the legislative level, the issue of budgetary autonomy and financial independence of local budgets was regulated (Law of Ukraine No. 79-VIII, 2014; Law of Ukraine No. 71-VIII, 2014), so that it aligned with the task of the Concept of Reforming Local Self-Government and Territorial Organisation of Power in Ukraine regarding financial and budgetary decentralisation. As a result of these changes, local authorities gained more powers to manage funds and became more interested in increasing local budget revenues,

finding new sources to replenish them, and improving the efficiency of tax and fee administration. The revenue capacity of local budgets increased. Local budget revenues increased by 200 billion UAH from 2014 to 2019 (from 68.6 billion UAH to 267 billion UAH) (Government Portal, n.d.). Between 2014 and 2020, the proportion of capital expenditures in local budgets grew (Fig. 1). This indicates a heightened focus on investment projects, infrastructure development, and fostering economic growth at the local level.

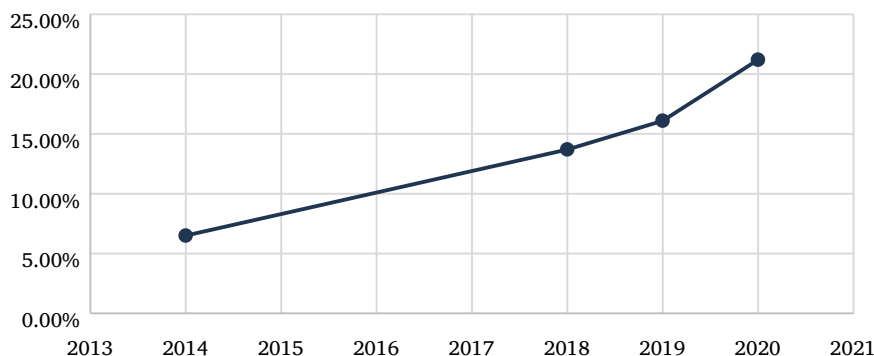


Figure 1. The share of capital expenditures in local budget expenditures during 2014-2020

Source: author's development based on Decentralisation (n.d.)

At that time, amalgamated territorial communities gained the powers and resources previously held by cities of oblast significance, including the allocation of 60% of personal income tax revenue to their own budgets. Additionally, local taxes such as the single tax, corporate profit tax for communal property enterprises, and property taxes (real estate, land, transportation) remained fully under local control.

Amalgamated territorial communities also received direct relations with the state budget. Before the reform, such relations were only available with regional and district budgets and the budgets of cities of regional significance. To fulfill delegated powers, those communities received corresponding transfers, including subsidies, educational and medical subventions, and infrastructure development grants. Legislative changes also granted local government bodies the authority to approve local budgets independently of the timing of the State Budget Law's adoption.

One of the key objectives of Ukraine's decentralisation reform is the optimal distribution of powers between different levels of public administration, specifically between state executive bodies and local self-government authorities, as well as among various levels of local government. The division of powers should be based on certain principles, including subsidiarity, the transfer of powers solely on the basis of law, the socio-economic justification for granting powers to local governments, and the material and financial support for delegated responsibilities.

Regarding the distribution of powers among different levels of local self-government, it is assumed that all powers should be exercised at the basic level, that is, within rural, settlement, and city communities. Local self-government powers at the regional or sub-regional level should only be provided by law in the following cases: if they have a specialised or specific nature; the consumers of such services are unevenly distributed across community territories; it is not feasible to ensure daily access to services for a significant number of consumers, and the provision of such services typically requires residential (inpatient) stays for users; the cost of services is too high for most communities; the institutional and infrastructural capacity of most communities is insufficient to carry out the respective powers. In other cases, such powers are exercised at the level of

city, rural, or settlement councils of territorial communities, either directly or through the use of inter-municipal cooperation mechanisms.

The decentralisation reform concept outlined the division of competencies among different levels of local self-government. At the community level, responsibilities should include preschool and school education, primary healthcare and emergency services, public utilities, law enforcement, fire protection, and social welfare. At the district level, the main areas of competence are specialised school education, sports schools, boarding schools, secondary healthcare, and general hospitals. The key powers of local self-government at the regional level include the provision of vocational education, regional development, environmental protection, the development of regional infrastructure (primarily regional roads), inter-district and inter-regional public transport routes, and the provision of highly specialised medical care.

Between 2014 and 2018, several laws were passed to enhance the authority of local self-government bodies and optimise the delivery of administrative services. This enabled local governments to take on responsibilities for providing key administrative services, such as residence registration, passport issuance, legal entity and individual entrepreneur registration, civil society organisation registration, civil status documentation, property rights registration, land issue resolution, etc. (Draft Law of Ukraine No. 6282, 2021).

However, as of 2024, this reform task remains incomplete. Moreover, martial law objectively creates favourable conditions for the centralisation of power. Therefore, it is crucial to distinguish the powers that cannot be transferred to local self-government as they form the core of the state's existence. These include the activities of central authorities, the judiciary, defence sectors, foreign policy, and national security. In accordance with the European Charter of Local Self-Government (1985), all other powers are local and fall within the competence of local self-government.

An important outcome of the reform was the strengthening of inter-municipal cooperation, which enhanced the resilience of territorial communities to external challenges. Between 2014 and 2021, 820 agreements on cooperation

between territorial communities were signed. As of September 2024, 1,136 agreements have been registered. The

trend in the signing of inter-municipal cooperation agreements is presented in Figure 2.

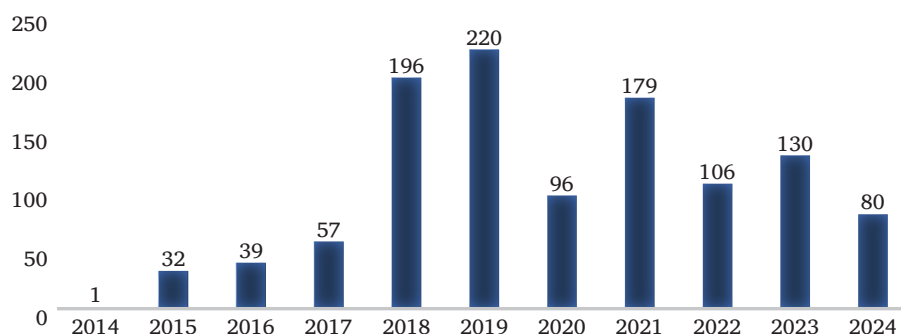


Figure 2. Registered agreements on cooperation between territorial communities

Source: author's development based on Register of Agreements on Cooperation (n.d.)

Thus, despite significant achievements in the decentralisation reform, as of early 2022, the tasks outlined in the Concept of Decentralisation Reform (Resolution of the Cabinet of Ministers No. 695, 2014) were only partially implemented. The systemic changes that had already occurred in the first and second stages of the reform, as mentioned above, required alignment of all legislative acts with budgetary legislation and the European Charter of Local Self-Government (1985). Therefore, the necessary steps were made to consolidate the powers of local governments, improve their organisational structure, enhance the mechanisms of state regional policy, develop local democracy tools, update laws governing local governments, ensure state supervision over the legality of decisions of local governments, and amend the Constitution concerning decentralisation.

To finalise the administrative-territorial structure, corresponding draft laws were developed to propose changes to specific legislative acts directed at delineating the powers of local authorities at different levels (Draft Law of Ukraine No. 6281, 2021; Draft Law of Ukraine No. 6282, 2021). The outdated Law on Service in Local Self-Government Bodies (Law of Ukraine No. 2493-III, 2001), which is intended to promote the development of professional and efficient service, needs to be updated as well. For this purpose, a new draft law was developed in 2019 (Draft Law of Ukraine No. 1223, 2019). To strengthen the connection between the State Regional Development Strategy (Resolution of the Cabinet No. 333-r, 2020), regional development strategies, and strategic planning documents for territorial community development, amendments were made to the Law of Ukraine "On the Principles of State Regional Policy" (Law of Ukraine No. 2389-IX, 2022).

Regarding the development of local democracy tools, the draft law "On Local Referendum" was prepared and submitted for public discussion (Draft Law of Ukraine No. 5512, 2021). This draft law aimed to establish an organisational framework for advancing local democracy in various contexts: approval of the territorial community's charter; approval of the territorial community's development program; early termination of the powers of rural,

settlement, or city councils, and the powers of rural, settlement, or city mayors, etc.

There was also on the agenda the update of the Law of Ukraine "On Local Self-Government in Ukraine" (1997) and the Law of Ukraine No. 586-XIV "On Local State Administrations" (1999). These changes were intended to address the following issues: distribution of powers between local self-government bodies at various levels; the creation of legal conditions for the operation of prefecture-type state administrations; necessary amendments to the Constitution of Ukraine (1996). The Draft Law of Ukraine No. 4298 (2020) was aimed at structuring the powers of local state administrations. It also envisaged the district state administrations' authority to oversee the legality of decisions made by local self-government bodies.

To solidify the legal innovations introduced during the decentralisation reform at all its stages, it was also necessary to make corresponding amendments to the Constitution of Ukraine, which would include: establishing communities as new administrative-territorial units; creating prefectures; securing financial resources. The relevant draft law was planned to be introduced to the agenda of the Verkhovna Rada of Ukraine in January-February 2022 (Amendments to the Constitution..., 2021).

The full-scale war complicated the entire process of decentralisation. The Russian invasion interrupted reformist processes, and a more pressing challenge was placed before the government – defending the country from aggression. The ability of territorial communities to resist the armed aggression of the Russian Federation, particularly at the beginning of the full-scale invasion in February 2024, demonstrated the success of the reform, as communities managed, often almost single-handedly, to withstand occupation or encirclement by enemy forces. They had the necessary powers, resources, and willingness to organise effective defence and meet humanitarian needs.

To illustrate to what extent the decentralisation reform contributed to the resilience of territorial communities, especially in the first months of full-scale war, some results from the study conducted by experts

M. Rabinovych *et al.* (2023), V. Potapenko *et al.* (2023) were used. Scholars drew the following conclusions: the share of own revenues in total community revenue is positively correlated with preparedness for war shocks, longer

management experience is beneficial, a greater number of partner communities enhances resilience, greater community involvement in local affairs is crucial. Details are presented in Table 2.

Table 2. *Factors of resilience of territorial communities to war shocks*

Factors	Impact on resilience
The share of own revenues in total community revenue	It is not the overall per capita volume of own revenues, but rather the reduced dependence on state budget subsidies and grants that enhances a community's readiness for complex, multidimensional shocks. This indicator reflects the financial self-sufficiency and autonomy of the community, which is possible due to the ability of local authorities to accumulate their own funds through local fees and taxes, as well as other sources.
Longer management experience	Approximately 13% of all communities in Ukraine had the status of "city of oblast significance" prior to the start of the decentralisation reform. These communities had significantly more management experience compared to newly created amalgamated territorial communities. The accumulated experience in managing substantial financial resources and strategic planning in these cities before decentralisation positively impacts their readiness for external challenges
A greater number of partner communities	Agreements on cooperation with other communities positively influence resilience. Local self-government bodies that had signed agreements before the full-scale war were better equipped with horizontal connections for the rapid exchange of resources, experience, and best practices during the initial months and weeks of the crisis
Greater community involvement in local affairs	Both material resources and the active participation of community residents in governance play a significant role in the community's readiness to face challenges

Source: *author's development based on M. Rabinovych et al. (2023), and V. Potapenko et al. (2023)*

The decentralisation reform in Ukraine focused on enhancing community capacity and boosting citizen involvement at the local level. Its achievements strengthened resilience against invasion. Additionally, the reform bolstered resilience by facilitating knowledge exchange and collaboration between communities through cooperation agreements.

Alongside direct losses of war, Ukraine also faces indirect losses – losses of capability (time for reform implementation and development, institutional resilience, etc.). At the onset of the full-scale invasion, Ukraine implemented martial law (Law of Ukraine No. 389-VIII, 2015). As a result, certain rights and freedoms of an individual, as well as the rights and legal interests of legal entities, were restricted. In addition, amendments to the Constitution of Ukraine were prohibited, and elections were suspended.

At the same time, by Decree of the President (2022), district and regional (oblast) military administrations were established. Military administrations at the local level are formed as the need arises. In connection with the establishment of military administrations, at least three modes of interaction between local self-government bodies and military administrations are distinguished: 1) the military administration completely replaces local self-government bodies; 2) the military administration and local self-government jointly manage the community; 3) local self-government bodies receive expanded powers and are partially subordinated to the higher military administration. The choice of mode depends on the specific conditions of the situation (Brazhko & Mamchur, 2023). The issue concerning the degree of autonomy of territorial

community authorities in decision-making came to the forefront. Therefore, there is a need to legislate the criteria for establishing military administrations and restoring local self-government in the frontline and liberated territories where the security situation allows it (Ukraine 2023 Report..., 2023). Such a situation raises some concerns because the formation of military administrations at local level temporarily restricts the implementation of local self-government. Some powers of local self-government bodies are transferred to military administrations (Law of Ukraine No. 888-VIII, 2015). Consequently, there is a certain centralisation of public authority. If this situation lasts for long, the achievements of decentralisation reform will be significantly levelled.

The war has led to an increase in disparities in the financial condition of territorial communities. The dependence of territorial communities on the central budget has increased. To mitigate disproportionate financial vulnerability, it is crucial to ensure a strong local fiscal base. This can be achieved through a fair distribution of personal income tax to the municipalities where taxpayers reside and by expanding local tax sources.

The Government of Ukraine has approved the Roadmap for Decentralisation (2023), which outlines the further steps for advancing local self-government and territorial organisation reforms in Ukraine from 2024 to 2027. To ensure comprehensive input, the development of this document involved a broad range of experts, international partners, and representatives from local self-government associations. The new vision addresses both the challenges posed by the full-scale war and the requirements for

Ukraine as a candidate for EU accession. Legislative changes that strengthen the institutional and financial capacities of local self-government bodies and promote local democracy have to be made according to this Roadmap.

In March 2024, the government approved an action plan for the reform of local self-government and the territorial organisation of power in Ukraine for 2024-2027 (Resolution of the Cabinet of Ministers No. 270-p, 2024). It is worth noting that it primarily repeats the plan from the previous period, as not all the set tasks were accomplished.

The first task in this Plan was to address specific issues related to the administrative-territorial structure. In January 2024, the Law of Ukraine No. 3285-IX (2023) came into effect. This law defines the procedure for the creation, liquidation, establishment, and alteration of the boundaries of administrative-territorial units, their naming and renaming, and the resolution of other matters related to the administrative-territorial structure of Ukraine. An important innovation of this law is that cities of republican significance in the Autonomous Republic of Crimea, as well as cities of regional and district significance, are classified as cities, while urban-type settlements are classified as settlements.

The agenda includes reforming local state administrations into prefecture-type bodies. The anticipated amendments to the Law of Ukraine "On Local State Administrations" (Draft Law of Ukraine No. 4298, 2020) will ensure oversight of the legality of the activities of local self-government bodies. Another important point is the adoption of the law on the capital of Ukraine (Draft Law of Ukraine No. 2143-3, 2019) which aims to define the special legal regulation of the city's status, as well as the specifics of the executive power and local self-government in Kyiv. The action plan also includes the development and submission for consideration to the Cabinet of Ministers of Ukraine a draft Law of Ukraine on the procedure for restoration and the specifics of exercising public authority in de-occupied territories and areas where military administrations were established.

An unfinished item of the reform is the delineation of powers based on the principle of subsidiarity between different levels of local self-government bodies, as well as between local self-government bodies and executive authorities. To address this, the Center for Political and Legal Reform has developed and submitted a draft Concept for the delineation and distribution of powers between local self-government and executive authorities for discussion (The experts presented..., 2023). Another important aspect in this direction is the development of conceptual principles for implementing local statistics. This will enable local self-government bodies to carry out activities related to the collection, organisation, analysis, and presentation of data on territorial communities, as well as to prepare relevant reporting and statistical materials.

To mitigate the negative impact of the war on the financial condition of territorial communities, the action plan includes strengthening the financial capacity of local self-government bodies to ensure the execution of their

legally defined powers. This involves amending the Tax Code of Ukraine and other laws to grant additional powers to local self-government bodies concerning the administration of local taxes and fees. It also includes refining the mechanism for allocating personal income tax to local budgets, ensuring that a portion of the tax is allocated to the local budgets where the taxpayer resides. Furthermore, the plan aims to improve the horizontal equalisation of local budget capacities and foster inter-municipal cooperation through legislative regulation of creating and defining the status of city agglomerations, among other measures.

The action plan's provision on establishing a professional and competitive service in local self-government bodies has been fulfilled with the adoption of the Law of Ukraine "On Service in Local Self-Government Bodies" (Law of Ukraine No. 3077-IX, 2023). It aims to establish a foundation for building a professional and competitive workforce within local self-governance structures. This law introduces new standards for recruitment, training, and performance in local government, but it will come into force after martial law is lifted in Ukraine. By setting higher professional requirements, it seeks to improve the quality and efficiency of local self-government.

To enhance citizen engagement in local governance and expand mechanisms for direct democracy, the adoption of a law on local referendums (Draft Law of Ukraine No. 5512, 2021) is also in development. This draft law envisions new ways for residents to actively participate in decision-making on issues affecting their communities. Additionally, amendments to the law on self-governance bodies (Draft Law of Ukraine No. 6319/P, 2023) are being proposed. These amendments are intended to strengthen local autonomy and support community initiatives by creating clearer guidelines and opportunities for residents to take part in self-organisation efforts.

On June 20, 2024, the Law of Ukraine "On Public Consultations" was adopted (Draft Law of Ukraine No. 4254, 2020). This law establishes the rules for conducting public consultations by authorities on matters related to the formation and implementation of state and regional policies, addressing local issues, preparing strategic and program documents, and drafting legal acts to reconcile public and private interests. The amendments made on July 17, 2024, to the Law of Ukraine No. 3870-IX (2024) refined the legal regulation of the institution of elders (starostas) and their activities under martial law conditions. The strengthening of the institutional capacity of associations of local self-government bodies is planned to be achieved, among other things, by amending the legislation to remove restrictions on the membership of local self-government bodies in nationwide associations (Draft Law of Ukraine No. 2668, 2019). A crucial phase of the reform involves enshrining the results of the local self-government and territorial organisation reform in the Constitution of Ukraine. In this context, it is necessary to develop and submit to the Cabinet of Ministers of Ukraine a draft Urban Code of Ukraine (new version of the Law of Ukraine

“On Local Self-Government in Ukraine” (Law of Ukraine No. 3590-IX, 2024), a draft Law of Ukraine “On Prefects”, amendments to the Budget and Tax Codes of Ukraine to allocate financial resources to local governments they need for the fulfillment of powers.

These steps are essential to stabilise governance, promote economic development, and adapt Ukraine’s legal and territorial framework in the aftermath of the conflict. In the territories under prolonged occupation, it will be necessary to establish widespread military-civil administrations. These administrations will operate until security criteria (defined by law) are met but for at least one electoral period. This approach ensures governance continuity and stability in areas affected by occupation, aligning with legal standards and allowing for eventual democratic processes once security conditions permit. These steps are crucial to effectively manage administrative and territorial affairs during this critical period in Ukraine’s history.

The investigation into the decentralisation reform in Ukraine provides a rich understanding of its achievements and the challenges it faces, particularly in the context of war. This research confirms that decentralisation has notably enhanced local governance, administrative efficiency, and financial autonomy. These findings are consistent with the work of H. Arends *et al.* (2023), who argue that decentralisation fosters trust in government by improving local service delivery. Their analysis indicates that as local authorities become more responsive to community needs, public trust in governance increases, creating a positive feedback loop for local development. Similarly, E. Pavlova & Yu. Nahaichuk (2020) highlight that decentralisation reform has positively impacted public administration by increasing local authorities’ decision-making power, which aligns with the observations of improved governance in Ukraine. They point out that greater local decision-making capacity allows for more tailored solutions to regional issues, enhancing overall community satisfaction.

However, this study also reveals significant limitations and challenges exacerbated by the ongoing war. The uneven conditions of territorial communities across various regions is a critical issue. This is supported by the findings of Yu. Borysenko (2022), who notes that decentralisation efforts often face regional disparities, which can hinder their overall effectiveness. Borysenko emphasises that these disparities can lead to unequal resource distribution and varying degrees of service quality, complicating efforts to achieve uniform progress. He states that further scientific applied research should focus on substantiating a system of measures to ensure resilience, revitalisation, and development of territories and communities in Ukraine, particularly in the context of war and the post-war period. It is also important to develop and implement a comprehensive methodology and technological support for the effective implementation of transformational changes and to ensure the continuous improvement of relevant processes within public administration bodies at the regional and local levels.

L. Horbata & T. Sinelnik (2023) explore the national stability system within territorial communities during wartime, highlighting its evolution in academic discourse. The Russian invasion of Ukraine in February 2022 significantly impacted many territorial communities, both in government-controlled areas and occupied regions. Local self-government bodies have been enhancing their capacity to manage social dynamics during crises. The authors examine various elements of the national sustainability framework, including organisational, financial, economic, and social dimensions. They emphasise the dependence of community stability on critical factors and evaluate strategies to bolster this stability, particularly the influence of local government on both community and national stability. The national stability system is defined by its ability to effectively address threats, adapt to shifting security landscapes, sustain functionality, and quickly restore balance after crises. Recognising the importance of organisational, financial, technical, and social stability is crucial for the successful development of these communities. The development status of each stability type reflects the community’s overall resilience and capacity for rapid recovery. Ultimately, their article illustrates the significant role of the national sustainability system in fostering the resilience and growth of territorial communities, demonstrating that they can thrive even in wartime conditions.

In the context of a full-scale war, all processes within the country are adversely affected. This is particularly evident in the handling of local issues, which are increasing due to significant internal population migration, damage and destruction from military actions, loss of contact with temporarily occupied territories, and logistical challenges, among other factors. This is echoed in the work of V. Balinskyi (2023). He emphasises that significant decentralisation of power in Ukraine and the communities’ ability to organise themselves quickly and effectively have been crucial factors in maintaining the necessary stability amid the full-scale war. Despite the challenges posed by martial law, local government bodies are required to take on additional responsibilities, collaborate with military administrations and command structures, and still ensure that the population has access to essential state services. They must also counteract the impact of hostile propaganda on the community and coordinate responses in unforeseen situations. The foundation for managing such a broad range of responsibilities was established through the experiences gained during the COVID-19 pandemic, which accelerated the digitalization of government at all levels. The country’s digital transformation, the transfer of authority from the central government to local entities over many years of decentralisation, and proactive coordination and communication with the military have enabled communities and local authorities to persevere and continue functioning. This, in turn, has been pivotal for the stability of central governance.

A. Mikolyuk (2022) concludes that local self-government in Ukraine has demonstrated a considerable level of

effectiveness while operating under martial law. The necessity to address multiple complex issues simultaneously has maintained a high level of interaction among government authorities, local community leaders, and representatives of civil and volunteer organisations. This collaboration helps prevent severe crises in ensuring the communities' functioning. This situation is largely attributed to the decentralisation reform implemented between 2014 and 2021, which transferred a significant amount of authority and resources to local levels.

Comparative studies of decentralisation reforms in other conflict-affected regions offer valuable insights for Ukraine. The experiences documented by A. Lordos & D. Hyslop (2021) provide useful lessons on multisystemic resilience, which could inform Ukraine's approach to overcoming the gaps identified in this research. Their analysis suggests that understanding resilience in diverse contexts can help tailor decentralisation reforms to better address local needs and challenges. Additionally, they advocate for incorporating local knowledge and community involvement in the reform process, which can enhance the legitimacy and effectiveness of governance initiatives in crisis-affected areas.

In conclusion, while decentralisation in Ukraine has led to significant advancements, its implementation in the context of ongoing war poses complex challenges. The interplay of achievements and obstacles underscores the need for continued research and adaptation to ensure that decentralisation reform can effectively enhance local governance and community resilience. Future research should focus on evaluating the long-term impacts of decentralisation in post-war scenarios and exploring comparative cases to derive best practices applicable to Ukraine's context. This will provide a more nuanced understanding of how decentralisation can be effectively implemented and sustained in similarly challenging environments.

■ Conclusions

The investigation into the decentralisation reform in Ukraine has provided a comprehensive understanding of its achievements, challenges, and prospects amidst wartime

conditions. The study confirms that the reform has made significant strides in enhancing local governance and administrative efficiency. By empowering local governments, improving public service delivery, and increasing financial autonomy, decentralisation has significantly bolstered the resilience of territorial communities, enabling them to better manage the complexities of the ongoing conflict.

However, the research also identifies several limitations and challenges faced by the reform, particularly in the context of war. The implementation of decentralisation has encountered obstacles due to the ongoing conflict, which has impacted the overall effectiveness of the reform. Issues such as uneven implementation across different regions, the need for further capacity building, and the adaptation of governance structures to wartime realities have emerged as critical areas requiring attention.

The study highlights that while decentralisation has facilitated improvements in administrative and financial management, there are gaps that need to be addressed for the reform to achieve its full potential. These include the need for enhanced support mechanisms for conflict-affected regions, the development of more resilient local governance frameworks, and improved coordination between central and local authorities.

Future research should concentrate on evaluating the long-term effects of decentralisation on community resilience and governance in post-war contexts. Additionally, it is essential to explore the effectiveness of specific interventions aimed at overcoming the identified gaps and challenges. Further studies could also investigate comparative cases of decentralisation reforms in other conflict-affected regions to derive lessons and best practices applicable to Ukraine's context. This approach will provide a more nuanced understanding of how decentralisation can be effectively implemented and sustained in similar challenging environments.

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■ Conflict of Interest

None.

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Реформа децентралізації в Україні: досягнення та перспективи впровадження в умовах війни

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■ **Анотація.** Реформа децентралізації є вирішальною для покращення місцевого управління та зміцнення стійкості громад, особливо під час війни. У період подолання Україною збройної агресії та планування відновлення, розуміння впливу децентралізації є важливим для сталого розвитку та ефективного управління. Метою статті було дослідження результатів реформи децентралізації в Україні, її впливу на стійкість територіальних громад, а також особливостей подальшого впровадження в умовах війни та післявоєнного періоду. За допомогою методів статистичного аналізу, контент-аналізу і порівняльного аналізу документів, було досліджено ефективність децентралізації у зміцненні місцевого управління та стійкості громад. Результати свідчать, що, хоча реформа сприяла значним покращенням адміністративної ефективності та фінансового управління на місцевому рівні, її впровадження зіткнулося з викликами через війну, що вплинуло на загальну ефективність. Дослідження не лише вказує на конкретні сфери, де реформа успішно сприяла зміцненню стійкості, але й визначає прогалини, які потрібно усунути для кращої адаптації до умов військового конфлікту. Місцеві органи влади отримали більшу автономію у прийнятті рішень, що дозволило їм оперативніше реагувати на потреби громад під час криз. Однак війна виснажує ресурси, обмежуючи здатність деяких регіонів повністю реалізувати переваги децентралізації. Крім того, дослідження виявило, що остаточний розподіл повноважень між виконавчою владою та місцевими органами досі не завершено, що створює неоднозначність у ролях управління. Реформа сприяла зміцненню місцевого лідерства, проте в умовах воєнного часу необхідно зробити додаткові кроки для впровадження сталих змін. Крім того, дослідження підкреслило важливість поступового та ефективного відновлення місцевого самоврядування на звільнених і деокупованих територіях як важливого кроку до стабілізації цих регіонів. Децентралізація може відігравати ключову роль у післявоєнному відновленні за умови проактивного вирішення структурних викликів. Ця робота пропонує практичні висновки для політиків і місцевих органів влади, надаючи рекомендації для зміцнення процесу децентралізації та покращення його впливу на територіальні громади під час війни та після її завершення.

■ **Ключові слова:** місцеве самоврядування; територіальна громада; децентралізація влади; місцеві органи влади; стійкість територіальних громад; публічне управління; громадська участь