

FUNCTIONING OF UKRAINIAN LOCAL GOVERNMENT UNDER MARTIAL LAW: CHALLENGES AND OPPORTUNITIES

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INTRODUCTION

The armed aggression of the Russian Federation against Ukraine has been going on for more than ten years. Although officially, according to part two of Article 1 of the Law of Ukraine “On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine” of 15 April 2014 № 1207-VII¹, the countdown to the beginning of this armed aggression began on 19 February 2014, the vast majority of leading military and political experts, military specialists and analysts are unanimous in their opinion that the Russian Federation began to wage the so-called “new generation war” – hybrid in form and asymmetrical in content – much earlier². This war is accompanied not only by military actions but also by the simultaneous use of various political, economic, information, and legal instruments. During this time, in violation of the norms and principles of international law, bilateral and multilateral agreements, the aggressor annexed the Autonomous Republic of Crimea and the city of Sevastopol and occupied most districts of Donetsk, Luhansk, Kherson, and Zaporizhzhia oblasts.

Ukraine’s response was also asymmetrical. In the context of armed aggression, our country launched a series of reforms that became known as the “decentralization reform”. In particular, on 1 April 2014, the Cabinet of Ministers of Ukraine issued Resolution № 333-r “On approval of the Concept of reforming local self-government and territorial organization of power in Ukraine”³ to initiate the development of an action plan for the

¹ Про забезпечення прав і свобод громадян та правовий режим на тимчасово окупованій території України: Закон України від 15 квітня 2014 року №1207-VII. URL: <https://zakon.rada.gov.ua/laws/show/1207-18#Text>

² Горбулін В. «Гібридна війна» як ключовий інструмент російської «геостратегії реваншу». URL: <https://bintel.org.ua/analytics/hibrydna-viyna-yak-klyuchovyuy-instrument-rosiyskoyi-heostrategiyi-revanshu/>

³ Про схвалення Концепції реформування місцевого самоврядування та територіальної організації влади в Україні: розпорядження Кабінету Міністрів України від 1 квітня 2014 р. № 333-р. <https://zakon.rada.gov.ua/laws/show/333-2014-%D1%80#Text>

implementation of this Concept, as local self-government was exercised only at the level of hromadas of cities of oblast significance since the vast majority of hromadas were unable to exercise all the powers of local self-government bodies due to their excessive fragmentation and extremely weak material and financial base.

As stated in the Concept, the following problems needed to be addressed effectively and quickly:

- deterioration in the quality and accessibility of public services due to the resource inability of the vast majority of local governments to exercise their own and delegated powers;

- deterioration of heating, sewerage, water supply networks, and housing stock and the risk of man-made disasters in the context of limited financial resources of local self-government;

- difficult demographic situation in most hromadas (aging population, depopulation of rural areas and mono-functional cities);

- inconsistency of local policy on socio-economic development with the real interests of hromadas;

- underdevelopment of forms of direct democracy, inability of community members to take solidarity actions aimed at protecting their rights and interests, in cooperation with local self-government bodies and local executive authorities and achieving common community development goals;

- a decrease in the level of professionalism of local self-government officials, in particular as a result of the low competitiveness of local self-government bodies in the labor market, a decrease in the level of prestige of positions, which led to low efficiency of management decisions;

- corporatization of local self-government bodies, closeness and non-transparency of their activities, high level of corruption, which led to a decrease in the efficiency of resource use, deterioration of the investment attractiveness of territories, and growth of social tension;

- excessive centralization of executive authorities' powers and financial and material resources;

- removal of local self-government from resolving issues in the field of land relations, increased social tension among the rural population due to the lack of omnipresence of local self-government.

Implementing the decentralization reform in Ukraine in 2014–2022, the administrative and territorial structure was reformed, the procedure for providing administrative services was regulated, and the powers of local governments in the areas of budget, healthcare, education, and land relations were significantly changed.

On 11 February 2021, the European Parliament adopted a special Resolution “On the implementation of the EU Association Agreement with Ukraine”⁴, in which it recognized the decentralization reform and the empowerment of municipalities as one of the most successful reforms in Ukraine, and positively assessed the steps taken to decentralize public power and public finances; urged the European Commission to scrutinize the details of the decentralization reform to use it as a successful example for other countries (paragraph 17 of the European Parliament Resolution of 11 February 2021); also stressed the importance of completing this reform through an open dialogue between the central government and local governments and their associations, to increase the autonomy and powers of local governments and to encourage regular exchanges between central government and national associations of local and regional authorities on any policies that may have a territorial impact (paragraph 18 European Parliament Resolution of 11 February 2021).

“Thanks to the decentralization reform, we are constantly convinced of the ability of hromadas to take responsibility and make difficult decisions, to respond quickly to internal and external challenges. The war has further strengthened the role of local governments in ensuring the country’s stability and organizing resistance to the occupiers. Therefore, under martial law, the state did not reduce the powers of local self-government, and in some areas even strengthened the functions of hromada heads and provided them with additional resources”, – stated Vyacheslav Nehoda, Head of the Office of the Congress of Local and Regional Authorities under the President of Ukraine⁵.

Therefore, when the aggressor’s full-scale invasion of the entire territory of Ukraine began on 24 February 2022, it was opposed not only by the Armed Forces of Ukraine but also by other military formations. Local government officials formed a “municipal front” that successfully countered the aggression in these terrible conditions and helped to address urgent issues of life not only for communities and internally displaced persons but also ensured the functioning of voluntary paramilitary groups of municipalities.

⁴ European Parliament resolution of 11 February 2021 on the implementation of the EU Association Agreement with Ukraine. URL: https://www.europarl.europa.eu/doceo/document/TA-9-2021-0050_EN.html

⁵ Негода В. Міжнародні партнери допомагають Україні знаходити рішення для зміцнення місцевого самоврядування під час війни. URL: <https://decentralization.gov.ua/news/15737>

The key to hromadas' resilience is the impact of the decentralization reform. As a result, local governments received not only significantly greater powers in various areas of municipal life but also additional funding, which helped them become a reliable pillar of the state in the face of military aggression. As stated in paragraph 1.2 of the "Ukraine 2023 Report", municipalities have become the pillar of Ukraine's resilience: "On multi-level governance, the achievements of decentralization reform continued, with municipalities acting as a pillar of Ukrainian resilience"⁶.

On 14 January 2024, Katarina Mathernova, Ambassador of the European Union to Ukraine, stressed that the continuation of decentralization reform will remain key for Ukraine as an element of good governance on its path to EU accession. Similarly, the local level will contribute to an effective and inclusive recovery process for the whole of Ukraine. "The EU will soon introduce a mechanism for Ukraine based on this approach. This will mean capitalizing on the decentralization reform and the potential of local authorities", – added Katarina Mathernova⁷.

However, in the context of the war, the national legislator has repeatedly changed the norms aimed at regulating various aspects of the functioning of local self-government bodies. However, while at the beginning of the war, during 2014–2021, the state sought to facilitate the activities of local self-government bodies as much as possible, since the beginning of the full-scale invasion and the introduction of martial law throughout Ukraine, decisions have been made that often did not facilitate, but instead hindered, complicated the functioning of local self-government bodies and limited their powers. Therefore, we will focus our attention on the study of these decisions made in the context of the full-scale invasion of the aggressor to examine their impact on the activities of local self-government bodies. After all, their study is of considerable not only theoretical but also practical interest, which has led to the relevance of the chosen research topic.

⁶ Ukraine 2023 Report. Accompanying the document Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee, and the Committee of the Regions 2023 Communication on EU Enlargement policy. Brussels, 8.11.2023. URL: https://neighbourhood-enlargement.ec.europa.eu/system/files/2023-11/SWD_2023_699%20Ukraine%20report.pdf

⁷ Oleksiy Kuleba discussed further decentralization reform with members of the EU Delegation to Ukraine. URL: [https://www.president.gov.ua/en/news/oleksij-kuleba-obgovoriv-z-chlenami-predstavnictva-yes-v-ukr-88441](https://www.president.gov.ua/en/news/oleksij-kuleba-obgovoriv-z-chlenami-predstavництва-yes-v-ukr-88441)

1. The influence of military administrations on the activities of local governments

On 24 February 2022, the Law of Ukraine “On Approval of Presidential Decree № 64/2022 On the Introduction of Martial Law in Ukraine” № 2102-IX⁸ introduced martial law throughout the country, which has been repeatedly extended⁹. This has changed the lives of not only all Ukrainians but also the functioning of state and self-governing institutions, municipalities, and local governments. Simultaneously with the introduction of martial law on 24 February 2022, Presidential Decree № 68/2022¹⁰ established rayon and oblast military administrations based on the relevant local state administrations throughout Ukraine. In addition, under Article 4 of the Law of Ukraine “On the Legal Regime of Martial Law”¹¹, the President of Ukraine established 193 military administrations of settlements and appointed their heads in 2022-2024.

By Article 8 of the Law of Ukraine “On the Legal Regime of Martial Law”, all military administrations introduce and implement measures of the legal regime of martial law, in particular:

- establish (strengthen) the protection of critical infrastructure facilities and facilities that ensure the vital activity of the population, and introduce a special regime for their operation;
- expropriate property that is privately or communally owned;
- introduce curfews (a ban on staying on the streets and in other public places during certain periods without specially issued passes and certificates);
- check the documents of individuals, and, if necessary, inspect the belongings, vehicles, luggage and cargo, office premises, and homes of citizens;
- prohibit peaceful gatherings, rallies, marches and demonstrations, and other mass events;
- impose a ban or restriction on the choice of place of stay or place of residence;

⁸ Про затвердження Указу Президента України «Про введення воєнного стану в Україні»: Закон України від 24 лютого 2022 року № 2102-IX. URL: <https://zakon.rada.gov.ua/laws/show/2102-20#Text>

⁹ Про затвердження Указу Президента України «Про продовження строку дії воєнного стану в Україні»: Закон України від 8 травня 2024 року № 3684-IX. URL: <https://zakon.rada.gov.ua/laws/show/3684-20#Text>

¹⁰ Про утворення військових адміністрацій: Указ Президента України від 24 лютого 2022 року № 68/2022. URL: <https://zakon.rada.gov.ua/laws/show/68/2022#Text>.

¹¹ Про правовий режим воєнного стану: Закон України від 12 травня 2015 року № 389-VIII. URL: <https://zakon.rada.gov.ua/laws/show/389-19#Text>

– impose military quarters duty on individuals and legal entities to accommodate military personnel, rank-and-file and senior law enforcement officers, civil defense personnel, evacuees, and the deployment of military units, subdivisions, and institutions;

– evacuate material and cultural property;

– take other measures provided for by international humanitarian law.

However, in addition to the above measures of the legal regime of martial law, according to Article 15 of the Law of Ukraine “On the Legal Regime of Martial Law”¹², military administrations of settlements acquire the following powers:

– drawing up and approving the local budget, amending it, ensuring the implementation of the respective budget;

– setting the rates of local taxes and fees;

– decision-making on granting privileges for the payment of local taxes and fees by the law;

– setting tariffs for households, utilities (except for tariffs set by the National Commission for State Regulation of Energy and Utilities), transport, and other services by the procedure and within the limits established by law;

– management of housing and communal services, consumer and trade services, transport and communications facilities owned by the respective municipalities, ensuring their proper maintenance and efficient operation, as well as the required level and quality of services to the population

– establishing for enterprises, institutions, and organizations in the communal ownership of the respective hromadas the amount of the share of profit to be transferred to the local budget;

– management of property owned by the respective municipal community (except for the resolution of alienation issues, including through the privatization of municipal property and leasing of municipal property for a period exceeding one year);

– providing urban planning conditions and restrictions on land development by the law;

– management of educational institutions, healthcare, cultural, physical culture and sports institutions, social service providers belonging to or transferred to municipalities, youth, and adolescent institutions at the place of residence; organization of their logistical and financial support; organization of their provision of services, including social services;

¹² Про правовий режим воєнного стану: Закон України від 12 травня 2015 року № 389-VIII. URL: <https://zakon.rada.gov.ua/laws/show/389-19#Text>

– deciding, by the law, on granting permits for the special use of natural resources of local importance for a period not exceeding one year, as well as on canceling such permits;

– establishing, by the law, specialized institutions for the provision of free primary legal aid at the expense of the local budget, appointing and dismissing the heads of these institutions, engaging individuals or legal entities of private law to provide free primary legal aid by the procedure established by law;

– cancellation of acts of the executive bodies of the respective council that do not comply with the Constitution of Ukraine, laws of Ukraine, other legislative acts, decisions of the respective council adopted within its powers;

– establishing rules by the law on ensuring cleanliness and order in the settlement, trade in markets, and observance of silence in public places, the violation of which is subject to administrative liability;

– making decisions on early termination of powers of bodies of territorial self-organization of the population in cases provided for by law;

– resolving issues of household waste management, disposal, and burial of animal corpses;

– organization of local markets;

– establishing the operating hours of communal services, trade and catering, and consumer services enterprises that are in the communal ownership of the respective municipalities;

– approval of routes and schedules of local passenger transport regardless of ownership, coordination of these issues about transit passenger transport in cases provided for by law.

In addition, military administrations of settlements exercise delegated powers of executive authorities granted to local self-government bodies by the laws of Ukraine (by part two of Article 15 of the Law of Ukraine “On the Legal Regime of Martial Law”¹³).

Therefore, there is a conflict between the general provisions of Article 143 of the Constitution of Ukraine¹⁴ and the Law of Ukraine “On Local Self-Government in Ukraine”¹⁵, according to which the above-mentioned

¹³ Про правовий режим воєнного стану: Закон України від 12 травня 2015 року № 389-VIII. URL: <https://zakon.rada.gov.ua/laws/show/389-19#Text>

¹⁴ Конституція України від 28 червня 1996 року. URL: <https://zakon.rada.gov.ua/laws/show/254%D0%BA/96-%D0%B2%D1%80#Text>

¹⁵ Про місцеве самоврядування в Україні: Закон України від 21 травня 1997 року № 280/97-ВР. URL: <https://zakon.rada.gov.ua/laws/show/280/97-%D0%B2%D1%80#Text>

powers are vested in local self-government bodies, and the special provisions of the Law of Ukraine “On the Legal Regime of Martial Law”, which vest these powers in the relevant military administrations, which have the status of temporary state bodies.

In practice, such a conflict of norms leads to litigation. In particular, the Chernihiv Town Military Administration appealed in court against the decision of the Chernihiv Town Council of 30.03.2023 № 30/VIII-9 “On Amendments to the Decision of the Chernihiv Town Council of 30.11.2022 № 24/VIII-38 “On the Budget of the Chernihiv Town Territorial hromada for 2023” as amended”¹⁶. Therefore, even though according to Article 143 of the Constitution of Ukraine “Municipalities of villages, settlements, towns directly or through local self-government bodies formed by them ... approve the budgets of the respective administrative-territorial units and control their implementation”, the courts prefer to apply the special provision of subparagraph 5 of paragraph 22 of Section VI of the Budget Code of Ukraine, according to which, under martial law, the functions of local self-government bodies and their executive bodies in terms of budgetary powers are exercised by the military administrations. “When examining the disputed legal relations, the court found that during the martial law, the Chernihiv City Council lacked the competence to make the contested decision, as the military administration was established in the settlement, which was entrusted with budgetary powers, and therefore the decision contradicts the current legislation”¹⁷, – the Court Decision states.

In addition, the Cabinet of Ministers of Ukraine adopted Resolution № 252 “Some Issues of Formation and Execution of Local Budgets during Martial Law”¹⁸ dated 11.03.2022, according to paragraph 1 of which, under martial law, local governments and their executive bodies continue to exercise budgetary powers, and in the event of the establishment of military administrations, such powers are exercised by military administrations.

¹⁶ Постанова Верховного Суду від 29 лютого 2024 року у справі № 620/4737/23 (адміністративне провадження № К/990/38082/23). URL: <https://reyestr.court.gov.ua/Review/117352961>.

¹⁷ Рішення Чернігівського окружного адміністративного суду від 22 травня 2024 року у справі № 620/4737/23. URL: <https://reyestr.court.gov.ua/Review/119428377>

¹⁸ Деякі питання формування та виконання місцевих бюджетів у період воєнного стану: постанова Кабінету Міністрів України від 11.03.2022 № 252. URL: <https://zakon.rada.gov.ua/laws/show/252-2022-%D0%BF#Text>

Thus, due to the conflict of provisions of different laws, last year, for example, the budget of Poltava Oblast was approved by the head of the Poltava Oblast military administration¹⁹, but the budget of Poltava Rayon was approved by the decision of the relevant rayon council.

Therefore, while in the first years of the decentralization reform, local governments significantly increased the size of their local budgets, under martial law the state removes them from the budget process, allowing military administrations (which have the status of temporary state bodies and have no relation to the respective municipality) to make any decisions on local budgets, effectively disposing of them independently.

In addition, on 12 May 2022, the Verkhovna Rada of Ukraine adopted Law of Ukraine № 2259-IX “On Amendments to Certain Laws of Ukraine on the Functioning of the Civil Service and Local Self-Government during the Period of Martial Law”²⁰. This Law of Ukraine amended Article 10 of the Law of Ukraine “On the Legal Regime of Martial Law”²¹, according to which, in the current version, the Verkhovna Rada of Ukraine, upon the proposal of the President of Ukraine, may decide that during the period of martial law and 30 days after its termination or cancellation, the head of the military administration of the settlement (except for the powers assigned to him/her under this Law) will exercise all powers of the village, settlement, town council, its executive committee, village, settlement, the town mayor.

As of 30 June 2024, out of 193 established military administrations of settlements in 178 hromadas, the heads of the respective administrations exercise all the powers of local self-government bodies, based on the relevant submission of the President of Ukraine and the consent of the Parliament.

If no hostilities are taking place on the territory of the hromada and no decision has been made to establish a military administration of the settlement(s), then for the period of martial law, the village, settlement, and

¹⁹ Про обласний бюджет Полтавської області на 2024 рік: розпорядження начальника Полтавської обласної військової адміністрації від 22 грудня 2023 року №844. URL: <https://media.poda.gov.ua/docs/yj5gdwz3/844-2023.pdf>

²⁰ Про внесення змін до деяких законів України щодо функціонування державної служби та місцевого самоврядування у період дії воєнного стану: Закон України від 12 травня 2022 року № 2259-IX. URL: <https://zakon.rada.gov.ua/laws/show/2259-20/ed20220520#n48>

²¹ Про правовий режим воєнного стану: Закон України від 12 травня 2015 року № 389-VIII. URL: <https://zakon.rada.gov.ua/laws/show/389-19/ed20240518#Text>

town mayor are obliged to inform the head of the relevant oblast military administration within 24 hours of the exercise of the following powers:

- freeing municipally owned land plots from illegally placed temporary structures, including those that have been installed but not put into operation by the procedure established by law;

- inspection of buildings and structures (damaged because of hostilities) by the Law of Ukraine “On Regulation of Urban Development”²²;

- dismantling of buildings and structures that are recognized as hazardous and endangering human life (except for defense and special purpose facilities, cultural heritage sites, and facilities covered by the Law of Ukraine “On the Use of Nuclear Energy and Radiation Safety”²³).

In addition, if no hostilities are taking place on the territory of the municipality and no decision has been made to establish a military administration of the settlement(s), then during the period of martial law, the village, settlement, and town mayor may independently make the following decisions:

- to transfer funds from the respective local budget for the needs of the Armed Forces of Ukraine and/or to ensure the measures of the legal regime of martial law;

- on the establishment of institutions for the provision of free primary legal aid, appointment and dismissal of heads of such institutions, engagement of individuals or legal entities under private law to provide free primary legal aid;

- on combating natural disasters, epidemics, and epizootics;

- on hazardous waste management.

Summing up the above, we can state that while during the 2014-2021 period of the decentralization reform, the state authorities assisted local governments in significantly increasing revenues to their local budgets, since the beginning of the full-scale aggression under martial law, the state has sought to remove municipalities from the budget process, allowing military administrations (which have the status of temporary state bodies and have no relation to the respective hromada) to make any decisions on local budgets, in effect disposing of them independently.

²² Про регулювання містобудівної діяльності: Закон України від 17 лютого 2011 року № 3038-VI. URL: <https://zakon.rada.gov.ua/laws/show/3038-17#Text>

²³ Про використання ядерної енергії та радіаційну безпеку: Закон України від 8 лютого 1995 року № 39/95-ВР. URL: <https://zakon.rada.gov.ua/laws/show/39/95-%D0%B2%D1%80#Text>

2. Legislative innovations to restrict the functioning of local governments under martial law

On 11 April 2023, the Verkhovna Rada of Ukraine adopted the Law of Ukraine “On Amendments to the Tax Code of Ukraine and Other Legislative Acts of Ukraine on Exemption from Environmental Tax, Land Payment and Tax on Real Estate Other Than a Land Plot for Destroyed or Damaged Real Estate” № 3050-IX²⁴. As a result of the adoption of this Law, the state exempted taxpayers from paying environmental tax, land tax, and real estate tax (all of which are local taxes and fees), without compensating local budgets for losses of UAH 6 billion from the non-receipt of these taxes in 2023²⁵.

On 08 November 2023, the Verkhovna Rada of Ukraine adopted the Law of Ukraine “On Amendments to the Budget Code of Ukraine to Ensure Support for the Defence Capability of the State and Development of the Defence Industry of Ukraine” № 3428-IX²⁶. Previously, 64% of the personal income tax on income in the form of cash allowances, remuneration, and other payments received by military personnel, police officers, and rank-and-file and senior officers of units (military units) located in a particular municipality were credited to the local budget, but as a result of the entry into force of Law of Ukraine № 3428-IX, these revenues are credited to the State Budget of Ukraine from 1 October 2023 (although the 2023 budget period had not yet ended at that time) and distributed between the State Service for Special Communications and Protection of Ukraine (approximately UAH 43 billion) and the State Service for the Protection of the Civilian Population (approximately UAH 43 billion) and security and defense sector managers for automatic

²⁴ Про внесення змін до Бюджетного кодексу України щодо забезпечення підтримки обороноздатності держави та розвитку оборонно-промислового комплексу України: Закон України від 11 квітня 2023 року № 3050-IX. URL: <https://zakon.rada.gov.ua/laws/show/3050-20#Text>

²⁵ Втрати доходів місцевих бюджетів від податкових пільг мають бути компенсовані. 29 квітня 2024 року. URL: <https://auc.org.ua/novyna/vtraty-dohodiv-miscevyh-byudzhetiv-vid-podatkovyh-pilg-mayut-buty-kompensovani>

²⁶ Про внесення змін до деяких законів України щодо розширення повноважень органів місцевого самоврядування з підтримки сектору безпеки і оборони України: Закон України від 8 листопада 2023 року № 3428-IX. URL: <https://zakon.rada.gov.ua/laws/show/3428-20#Text>

distribution among military units in proportion to the PIT paid (approximately UAH 10 billion)²⁷.

Thus, only because of the adoption of the Law of Ukraine № 3428-IX, local budgets will not receive more than UAH 100 billion in 2024.

However, to partially compensate for these funds, the Law of Ukraine “On the State Budget of Ukraine for 2024” № 3460-IX²⁸ of 9 November 2023 provides for an additional subsidy from the State Budget of Ukraine to local budgets for the exercise of powers of local self-government bodies in the de-occupied, temporarily occupied and other territories of Ukraine that have been negatively affected by the full-scale aggression of the Russian Federation in the amount of UAH 33.4 billion for 2024. By Article 24 of this Law, the Cabinet of Ministers of Ukraine will distribute this additional subsidy. However, according to the Law of Ukraine № 3460-IX, UAH 9.7 billion of the total amount of the additional subsidy should be distributed among 418 budgets of hromadas and UAH 3.4 billion among the oblast budgets of Donetsk, Zaporizhzhia, Luhansk, Mykolaiv, Kharkiv, and Kherson oblasts. However, some hromadas have not yet received the compensation stipulated in the Law, including Vinnytsia urban hromada (UAH 211.6 million), Zhytomyr urban hromada (UAH 201.7 million), Odesa urban hromada (UAH 396.5 million), Cherkasy urban hromada (UAH 100 million)²⁹.

On 18 June 2024, the Verkhovna Rada of Ukraine adopted the Law of Ukraine “On Amendments to Certain Laws of Ukraine on Empowering Local Governments to Support the Security and Defence Sector of Ukraine” № 3812-IX³⁰.

With this Law, the Parliament expanded the powers of local self-government bodies and allowed village, settlement, and town councils to make the following decisions: – to provide financial and material support to the security and defense sector during martial law or a state

²⁷ Зеленський підписав закон про «Військовий ПДФО». URL: <https://www.radiosvoboda.org/a/news-pdfo-podatok-zakonoprojekt-zelenskyu/32689236.html>

²⁸ Про Державний бюджет України на 2024 рік: Закон України від 9 листопада 2023 року № 3460-IX. URL: <https://zakon.rada.gov.ua/laws/show/3460-20#Text>

²⁹ Лист Асоціації міст України до Прем'єр-міністра України щодо компенсації втрат місцевим бюджетам «військового ПДФО». URL: https://www.auc.org.ua/sites/default/files/lyst_pmu_0.pdf.

³⁰ Про внесення змін до деяких законів України щодо розширення повноважень органів місцевого самоврядування з підтримки сектору безпеки і оборони України: Закон України від 18 червня 2024 року № 3812-IX. URL: [blob:https://itd.rada.gov.ua/656daae8-8537-4d1e-9914-b8a439a61b9f](https://itd.rada.gov.ua/656daae8-8537-4d1e-9914-b8a439a61b9f)

of emergency; – to approve local programs to support the security and defense sector with mandatory notification of the Ministry of Defence of Ukraine of the decisions taken; – to approve local programs for the construction, arrangement and maintenance of engineering and fortification structures, which must be agreed with the relevant central executive authorities.

However, given that the norms of the Budget Code of Ukraine are special for regulating relations arising in the process of drafting, reviewing, approving, and executing budgets (by Article 1 of the said Code), it is also necessary to make appropriate changes to the text of the Budget Code of Ukraine to enable village, settlement, and town councils to make decisions on financial support for the security and defense sector during martial law or a state of emergency. That is why the draft law “On Amendments to the Budget Code of Ukraine on Support of the Security and Defence Sector by Local Governments” (registration number 9560), submitted to the Verkhovna Rada of Ukraine on 04 August 2023, which has not yet been adopted by the Parliament even in the first reading, should be adopted³¹.

Instead, the Ministry of Finance of Ukraine does not approve intergovernmental transfers between municipalities³², citing Article 14 of the Law of Ukraine “On the Principles of National Resistance”, according to which village, settlement, and town councils are authorized to “ensure, within the limits of the relevant expenditures of local budgets, proper financing of national resistance measures of local importance and preparation of Ukrainian citizens for national resistance” and the provision of paragraph 17 of part one of Article 91 of the Budget Code of Ukraine, according to which expenditures that may be made from local budgets include “expenditures on measures and works on territorial defense and mobilization training of local importance”³³.

The obligation to coordinate the draft decision of the local council, and military administration on the transfer of funds in the form of an inter-

³¹ Про внесення змін до Бюджетного кодексу України щодо підтримки органами місцевого самоврядування сектору безпеки та оборони: проект Закону України від 4 серпня 2023 року № 9560. URL: <https://itd.rada.gov.ua/billInfo/Bills/Card/42404>.

³² For example, “to pay for the services of an excavator and trucks for loading, unloading, transporting and installing concrete tetrahedrons (anti-tank pyramids)”.

³³ Конев В. Законодавці дозволили громадам допомагати фронту. А взаємодопомогу – заборонив Мінфін. Дзеркало тижня. 21 червня 2024. URL: <https://zn.ua/ukr/UKRAINE/zakonodavtsi-dozvolili-hromadam-dopomahati-frontu-a-dopomahati-odna-odnij-ni.html>.

budgetary transfer to the relevant local budget of another oblast and/or the city of Kyiv with the Ministry of Finance of Ukraine by submitting a letter was introduced by the Resolution of the Cabinet of Ministers of Ukraine № 1239 of 4 November 2022 “On Amendments to the Resolution of the Cabinet of Ministers of Ukraine No. 252 of 11 March 2022 “Some Issues of Formation and Execution of Local Budgets during Martial Law”³⁴.

Therefore, municipalities can make inter-budgetary transfers for defense needs only within their oblast (territorial defense zones). Therefore, for two years in a row, any wealthy hromada located in the rear part of Ukraine and wishing to provide financial assistance to another hromada, for example, located in the frontline zone and subjected to brutal shelling by Russia and attacks by its enemy sabotage and reconnaissance groups, has been unable to do so.

On 9 June 2021, the Cabinet of Ministers of Ukraine adopted Resolution № 590 “On Approval of the Procedure for Exercising Powers by the State Treasury Service in a Special Regime under Martial Law”³⁵.

This Procedure defines the legal mechanism for the State Treasury Service and its territorial bodies to exercise their powers to provide treasury services for budget funds (including local government budgets) under martial law in Ukraine or certain areas of Ukraine. In pursuance of this Procedure, the Ministry of Finance of Ukraine issued Order № 938 “On Approval of the Procedure for Treasury Services to Local Budgets”³⁶ dated 23 August 2012, which regulates the organizational relations between the State Treasury Service of Ukraine, financial authorities and oblast, rayon, town, rayon in towns, settlement and village councils or their executive bodies, taxpayers, budget managers and budget recipients in the process of treasury services to local budgets by the Treasury Service.

Therefore, under martial law, the following features of treasury services for local self-government budgets have been introduced:

1) the Treasury bodies provide settlement and cash services to managers and recipients of budget funds by making payments from

³⁴ Про внесення змін до постанови Кабінету Міністрів України від 11 березня 2022 р. № 252: постанова Кабінету Міністрів України від 4 листопада 2022 р. № 1239. URL: <https://zakon.rada.gov.ua/laws/show/1239-2022-%D0%BF#n19>

³⁵ Про затвердження Порядку виконання повноважень Державною казначейською службою в особливому режимі в умовах воєнного стану: постанова Кабінету Міністрів України від 9 червня 2021 р. № 590. URL: <https://zakon.rada.gov.ua/laws/show/590-2021-%D0%BF#Text>

³⁶ Про затвердження Порядку казначейського обслуговування місцевих бюджетів: наказ Міністерства фінансів України від 23 серпня 2012 № 938. URL: <https://zakon.rada.gov.ua/laws/show/z1569-12#Text>

registration, special registration accounts of budget managers and accounts of recipients of budget funds opened in the Treasury bodies, by the estimates, plans of appropriations of the general fund of local budgets (excluding loans from local budgets), plans of the special fund of local budgets (excluding own revenues of budgetary institutions and related expenditures), plans of granting loans from the general fund of local budgets or plans of use of budget funds and monthly plans;

2) the terms for processing documents and making payments have been changed:

– within one business day, the submitted documents are processed and payments are made from the accounts of managers (recipients) of budget funds involved in solving tasks related to the introduction and implementation of martial law measures (by paragraph six of clause 20 of the Procedure for Exercising Powers by the State Treasury Service in a Special Regime under Martial Law № 590);

– within one business day, payments are made for protected expenditures that do not require procurement / simplified procurement procedures;

– up to three business days for payments for protected expenditures that require procurement procedures / simplified procurement (except for capital expenditures), as well as for other current expenditures, except for protected expenditures, and the provision of loans from the budget;

– payments for capital expenditures take up to five business days (by clause 2.3 of the “Procedure for Registration and Accounting of Budgetary Obligations of Budgetary Fund Managers and Budgetary Fund Recipients in the Bodies of the State Treasury Service of Ukraine”, approved by Order of the Ministry of Finance of Ukraine № 309³⁷ dated 2 March 2012);

3) the following priority was introduced for payments by the Treasury bodies on the orders of managers and recipients of funds (by clause 19 of the “Procedure for the Exercise of Powers by the State Treasury Service in a Special Regime under Martial Law” № 590):

– first stage: expenditures on national security and defense and the implementation of measures of the martial law regime;

³⁷ Про затвердження Порядку реєстрації та обліку бюджетних зобов'язань розпорядників бюджетних коштів та одержувачів бюджетних коштів в органах Державної казначейської служби України: наказ Міністерства фінансів України від 02 березня 2012 року № 309. URL: <https://zakon.rada.gov.ua/laws/show/z0419-12#Text>

– second stage: expenditures on repayment and servicing of local debt; purchase of government securities at the expense of temporarily free funds of local budgets; expenditures of the general and special funds for salaries of employees of budgetary institutions, social security, purchase of medicines and bandages, purchase of water; new construction, repair, and maintenance of memorial cemeteries and other places of honor, installation of tombstones; measures (including repair work) to eliminate accidents in the housing stock, budgetary institutions, and facilities; arrangement of points of indestructibility; providing support to internally displaced and/or evacuated persons; construction/purchase of housing for internally displaced persons, etc;

– third stage: other expenses.

The restrictions imposed by the “Procedure for the Exercise of Powers by the State Treasury Service in a Special Regime under Martial Law” № 590 make it impossible to pay on time and lead to the suspension of local programs and projects approved by local governments.

3. Possible areas of improvement of legislation in the field of local self-government under martial law

As the final declaration of the Coalition for Sustainable Municipalities at URC2024 rightly notes³⁸, following the Ukrainian Recovery Conference 2024, which took place in Berlin on 11-12 June 2024, “finance, people, and partnerships – these three elements are crucial for the sustainable and green recovery and reconstruction of Ukrainian municipalities”. Therefore, the conference participants called for a commitment to the following principle: “Strengthening local self-government and completing the decentralization reform in Ukraine is a priority in the reform process, and decentralization in Ukraine should be a priority”³⁹.

Martial law has led to the creation of a huge number of military administrations not only at the level of oblasts and rayons but also at the level of settlements (although in fact, their jurisdiction extends to the entire territory of the municipality). Therefore, it is advisable for our state to clarify the criteria for their formation in legislation and to be guided by them, since quite often military administrations of settlements are

³⁸ Coalition for Sustainable Municipalities at URC2024. URL: https://cdn.prod.website-files.com/621f88db25fbf24758792dd8/66701c535f9e73506fd38430_Coalition%20for%20Sustainable%20Municipalities%20at%20URC2024_240611.pdf

³⁹ Coalition for Sustainable Municipalities at URC2024. URL: https://cdn.prod.website-files.com/621f88db25fbf24758792dd8/66701c535f9e73506fd38430_Coalition%20for%20Sustainable%20Municipalities%20at%20URC2024_240611.pdf

formed contrary to the criteria specified in part three of Article 4 of the Law of Ukraine “On the Legal Regime of Martial Law”⁴⁰. In addition, legal regulation should be introduced that would allow the restoration of local self-government and, accordingly, the termination of the functioning of the respective military administrations, in case of liberation of certain territories, as well as those where the security situation allows democratically elected local authorities to exercise their powers. After all, under martial law, the provision of Article 7 of the Constitution of Ukraine⁴¹ should be implemented, according to which Ukraine not only recognizes but also guarantees local self-government as the right of community – residents of a village or a voluntary association of residents of several villages, settlements, and towns – to independently resolve issues of local importance within the framework of the Constitution and laws of Ukraine.

For local governments to continue to act as a reliable support for the state and municipalities, a stable fiscal base should be established as soon as possible to avoid municipalities’ financial dependence on decisions of the Verkhovna Rada of Ukraine, the Cabinet of Ministers of Ukraine and other central government bodies. This will ensure the implementation of part one of Article 9 of the European Charter of Local Self-Government⁴², according to which “local authorities shall have the right, within the framework of national economic policy, to adequate financial resources of their own, which they may freely dispose of within their powers”, as well as part seven of Article 9 of the European Charter of Local Self-Government, according to which “the provision of subsidies shall not affect the fundamental freedom of local authorities to carry out their policies within their own competence”.

It is also advisable to change the existing procedure for transferring personal income tax between municipalities so that such funds are

⁴⁰ According to this provision, military administrations of settlements should be formed exclusively within the territories of municipalities where village, settlement, town councils and/or their executive bodies and/or village, settlement, town mayors do not exercise the powers vested in them by the Constitution and laws of Ukraine, as well as in other cases provided for by this Law

⁴¹ Конституція України від 28 червня 1996 року. URL: <https://zakon.rada.gov.ua/laws/show/254%D0%BA/96-%D0%B2%D1%80#Text>

⁴² Європейська хартія місцевого самоврядування (м. Страсбург, 15 жовтня 1985 року). URL: https://zakon.rada.gov.ua/laws/show/994_036#Text. Ратифікована Законом України «Про ратифікацію Європейської хартії місцевого самоврядування» від 15 липня 1997 року № 452/97-ВР. URL: <https://zakon.rada.gov.ua/laws/show/452/97-%D0%B2%D1%80#Text>

transferred at the place of actual residence of taxpayers rather than at their place of work, and the tax base for local taxes should be expanded.

The Law of Ukraine “On Amendments to the Budget Code of Ukraine on Ensuring Support for the Defence Capability of the State and Development of the Defence Industry of Ukraine” № 3428-IX⁴³ dated 8 November 2023 introduced a restriction on the free disposal of free balances by local governments. During the period of martial law, free balances of local budgets and balances of the special fund of local budgets⁴⁴ formed at the end of the budget period are directed exclusively to the areas specified in paragraphs 22-8 of the Final and Transitional Provisions of the Budget Code of Ukraine. Therefore, the above-mentioned free balances can be used only for the following purposes:

- to pay salaries to employees of budgetary institutions;
- payroll taxes;
- purchase of medicines and bandages; provision of food;
- payment for utilities and energy; servicing and repayment of local debt; social security;
- creating conditions for the treatment, recovery, and rehabilitation of persons affected by the armed aggression of the Russian Federation against Ukraine;
- measures and works on territorial defense and mobilization training, support of the security and defense forces; design, construction, and repair of civil defense structures (shelters, radiation shelters), dual-purpose structures, and arrangement of premises to be used for sheltering the population;
- construction of fortifications; payments related to the fulfillment of guarantee obligations of the regional council or urban municipality (with the possibility of transferring such funds to another local budget).

Instead, by Article 9(1) of the European Charter of Local Self-Government, local governments have the right, within the framework of

⁴³ Про внесення змін до Бюджетного кодексу України щодо забезпечення підтримки обороноздатності держави та розвитку оборонно-промислового комплексу України: Закон України від 8 листопада 2023 року № 3428-IX. URL: <https://zakon.rada.gov.ua/laws/show/3428-20#n38>

⁴⁴ In addition to the own revenues of budgetary institutions, subventions from other budgets, revenues under assistance programs and grants of the European Union, foreign governments, international organizations, donor institutions, as well as local internal and external borrowings (by paragraph 22-8 of the Section “Final and Transitional Provisions” of the Budget Code of Ukraine № 2456-VI dated 8 July 2010. URL: <https://zakon.rada.gov.ua/laws/show/2456-17#Text>

national economic policy, to their own adequate financial resources, which they can freely dispose of within their powers. Therefore, it would be advisable either to abolish the existing restriction on the legislatively defined list of areas of the possible use of free balances of local budgets and balances of the special fund of local budgets under martial law or at least to expand the list of these areas and give local governments the right to direct free balances of their budgets to the following areas:

- support for enterprises engaged in the production, transportation, supply of thermal energy, centralized cold water supply, and sewage;
- purchase and equipping of boiler houses;
- design, construction, and repair of heating systems;
- support for municipal non-profit enterprises (healthcare facilities) in terms of remuneration of employees, salary accruals, and provision of fuel and lubricants;
- eliminating the consequences of the armed aggression of the Russian Federation against Ukraine (including technical inspection, design, and restoration of residential, public, and industrial buildings and structures damaged as a result of the armed aggression).

The Government's Priority Action Plan for 2023, approved by the Cabinet of Ministers of Ukraine by Resolution № 221-r⁴⁵ dated 14 March 2023, in the section "Continuation of Decentralisation and Regional Development" for September 2023, provides for the development and submission by the Government to the Verkhovna Rada of Ukraine of a draft law "On Amendments to the Tax Code of Ukraine and the Law of Ukraine "On Local Self-Government in Ukraine" regarding the provision of additional powers to local self-government bodies in terms of administration of local taxes and fees" (paragraph 268 of the above-mentioned Plan).

However, such a draft law has not yet been developed and submitted to the Parliament. Local governments are interested in adopting such a draft law, as it will allow them to influence the administration of local taxes and significantly increase local budget revenues at their expense. As of now, the State Tax Service of Ukraine and its territorial bodies have all the powers to administer such taxes. The only tool available to municipalities to minimize the impact on the amount of local taxes received is the creation of joint interagency working groups with the State Tax Service of

⁴⁵ Про затвердження плану пріоритетних дій Уряду на 2023 рік: розпорядження Кабінету Міністрів України від 14 березня 2023 р. № 221-р. URL: <https://zakon.rada.gov.ua/laws/show/221-2023-%D1%80#Text>

Ukraine. Yet, effective communication between its territorial bodies and municipalities is largely impossible⁴⁶.

An analysis of local tax administration practices in the European Union shows that national tax authorities are the key institutions in the field of budget revenue mobilization. According to a study by the Organisation for Economic Co-operation and Development, in 2020, in OECD countries and a sample of 18 developed and emerging economies, tax authorities were responsible for budget revenues for only 45% of total property taxes. In other cases, there is either joint activity in this area with local governments, or the latter carry out such activities independently⁴⁷.

It is also necessary to complete the work on the draft law “On Amendments to the Law of Ukraine “On Local State Administrations” and Some Other Legislative Acts of Ukraine on Reforming the Territorial Organisation of Executive Power in Ukraine” (registration number 4298)⁴⁸, which was adopted in the first reading on 4 March 2021 and aims to delineate the powers between local governments and central (local) executive authorities. It is also necessary to delineate the powers of local governments at the oblast, rayon, and gromada levels by amending the Law of Ukraine “On Local Self-Government in Ukraine”⁴⁹.

There is an urgent need to introduce an effective legal mechanism for overseeing the legality of local self-government activities. This mechanism should be in line with Article 144 of the Constitution of Ukraine (according to which decisions of local self-government bodies on the grounds of their inconsistency with the Constitution or laws of Ukraine are suspended by the procedure established by law with simultaneous appeal

⁴⁶ Маркуц Ю., Задорожня Л. Адміністрування місцевих податків органами місцевого самоврядування: що варто врахувати? URL: <https://voxukraine.org/administruvannya-mistsevyh-podatviv-organamy-mistsevogo-samovryaduvannya-shho-varto-vrahuvaty>

⁴⁷ Діагностика системи місцевого оподаткування. Аналітичний звіт / за ред. К. Швабій. 2023. 216 с. С. 7. URL: <https://u-lead.org.ua/storage/admin/files/d7ee40daa7f8543c84903bb0b76b51dd.pdf>

⁴⁸ Про внесення змін до Закону України «Про місцеві державні адміністрації» та деяких інших законодавчих актів України щодо реформування територіальної організації виконавчої влади в Україні: проект Закону України від 30 жовтня 2020 року № 4298. URL: <https://itd.rada.gov.ua/billInfo/Bills/Card/4479>

⁴⁹ Про місцеве самоврядування в Україні: Закон України від 21 травня 1997 року № 280/97-ВР. URL: <https://zakon.rada.gov.ua/laws/show/280/97-%D0%B2%D1%80#Text>

to the court)⁵⁰ and not contradict Article 8 of the European Charter of Local Self-Government⁵¹, according to which:

– any administrative supervision of local authorities should ensure compliance with the law and constitutional principles. However, higher authorities may exercise administrative supervision over the proper performance of tasks entrusted to local self-government bodies;

– administrative supervision of the activities of local self-government bodies should be carried out in such a way as to ensure that the measures of the supervisory body are proportionate to the importance of the interests it intends to protect.

Work should also be intensified on granting Ukrainian municipalities the status of a legal entity under public law, based on European practice and calls from European partners. In particular, the European Parliament’s Resolution of 11 February 2021 “On the implementation of the EU Association Agreement with Ukraine”⁵² emphasizes four times the need for to “introduction of the concept of a territorial public entity as a legal person, which is the established practice in the European Union and is recognized in the European Charter of Local Self-Government” (in particular, in paragraphs 19, 22, 35 and 70 of the above-mentioned European Parliament Resolution).

The European Commission also emphasizes the need to grant municipalities the status of a legal entity in its Ukraine 2023 Report: “Work should also continue granting legal personality to municipalities under public law, based on European practice”⁵³.

⁵⁰ Конституція України від 28 червня 1996 року. URL: <https://zakon.rada.gov.ua/laws/show/254%D0%BA/96-%D0%B2%D1%80#Text>

⁵¹ Європейська хартія місцевого самоврядування (м. Страсбург, 15 жовтня 1985 року). URL: https://zakon.rada.gov.ua/laws/show/994_036#Text. Ратифікована Законом України «Про ратифікацію Європейської хартії місцевого самоврядування» від 15 липня 1997 року № 452/97-ВР. URL: <https://zakon.rada.gov.ua/laws/show/452/97-%D0%B2%D1%80#Text>.

⁵² European Parliament resolution of 11 February 2021 on the implementation of the EU Association Agreement with Ukraine. URL: https://www.europarl.europa.eu/doceo/document/TA-9-2021-0050_EN.html.

⁵³ Ukraine 2023 Report. Accompanying the document Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee, and the Committee of the Regions 2023 Communication on EU Enlargement policy. Brussels, 8.11.2023. P. 14. URL: https://neighbourhood-enlargement.ec.europa.eu/system/files/2023-11/SWD_2023_699%20Ukraine%20report.pdf

CONCLUSIONS

Summing up the above, we can state that in the context of the ongoing unprovoked armed aggression of the Russian Federation against Ukraine, domestic municipalities have faced many challenges. First, of course, the biggest challenge is the war itself, the horrific actions of the Russian Federation, the killing of civilians, the destruction of buildings and civilian infrastructure, and the seizure of municipal territory.

Secondly, corruption, unfortunately, was and still is a major challenge in the activities of not only state authorities but also local self-government bodies before the war. Criminal cases have been opened against many municipal leaders not only for the purchase of drums for bomb shelters, or for the lack of fortifications where they should have been, but also sometimes for the purchase of drones in violation of public procurement procedures.

Thirdly, legislative innovations of the Ukrainian state under martial law have not always been introduced to facilitate the activities of local self-government bodies. Of course, under the current martial law, the state seeks to concentrate all power in its hands to best counter armed aggression. Therefore, objectively, there are all prerequisites for the centralization of power not only in Ukraine but also in those countries with a much more decentralized system of public administration.

However, an analysis of the practice of countering Russia's full-scale aggression against Ukraine, especially in February-May 2022, clearly showed that it was thanks to the effects of the decentralization reform that domestic municipalities had sufficient tools to quickly and effectively accumulate available resources (not only financial and material) and contribute to a worthy response to the aggressor. Therefore, the achievements of the decentralization reform should not be taken lightly, even in times of war. Instead, Ukraine is witnessing a gradual centralization of power⁵⁴, strengthening the role of the presidential authority, especially at the level of municipalities, rayons, and oblasts (represented by the heads of the respective military administrations). This makes it necessary for local governments to adapt to rapidly changing legislation and to be de facto subordinate to military administrations to facilitate their activities in the field of security and defense, and on the other hand, to take care of building capable communities and ensuring

⁵⁴ Darkovich A., Hnyda O. (De) centralization? Trends in the interaction of local self-government and state authorities at the local level in Ukraine. KSE. 2023. P. 8. <https://kse.ua/wp-content/uploads/2024/05/Full-version.-English.pdf>

quality services for members of the respective hromada and internally displaced persons residing on its territory.

Of course, it is probably difficult to make only effective decisions and adopt legally impeccable acts in times of war, because sometimes it is necessary to act as soon as possible to organize a response to the aggressor. However, our state has not yet been able to fully utilize the full potential of possible effective cooperation between the state authorities of Ukraine and local self-government bodies under martial law. We would like to emphasize that asymmetric warfare necessitates those modern states be prepared to “fight” not only on the battlefield, but also in the rear, in the virtual and information spaces, in the psychological, and, of course, in the legal spheres. Therefore, it is extremely important, even in the context of the ongoing war and the current martial law in Ukraine, to maintain an optimal balance between the centralization of military control over the security and defense sectors and the natural need for decentralized local self-government. This should guide any decision-making at the state level, especially when formulating binding rules of conduct, so as not to upset the optimal balance of interests between the state and local governments. This will be the key to Ukraine’s victory, the prosperity of municipalities, and a prerequisite for the return of millions of Ukrainians home.

SUMMARY

The paper examines the peculiarities of the functioning of local self-government bodies in Ukraine under martial law. The focus is on the fact that at the beginning of the war, during 2014-2021, Ukraine actively implemented the decentralization reform, which resulted in local governments receiving significantly greater powers, and financial and land resources. However, later, with the beginning of the full-scale unprovoked aggression and invasion of the Russian Federation in Ukraine, the opposite process began.

The author analyses the legislative innovations introduced in Ukraine during 2022–2024, assesses their compliance with the European Charter of Local Self-Government, and examines the results of their impact on the activities of local self-government bodies. The author formulates several proposals which, if implemented in legislation, would help to improve the functioning of local self-government bodies in wartime.

The author calls for not taking the achievements of the decentralization reform lightly, even in the context of the ongoing war, and for striving to maintain an optimal balance between the centralization of military

control over the security and defense sectors and the natural need for decentralized local self-government.

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4. European Parliament Resolution of 11 February 2021 on the implementation of the EU Association Agreement with Ukraine. URL: https://www.europarl.europa.eu/doceo/document/TA-9-2021-0050_EN.html

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