

Revenues and Expenditures of the State and Local Budgets in Ukraine in Peacetime and Under Martial Law: Regulatory and Legal Provisions*

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[10.15408/jch.v12i2.40529](https://doi.org/10.15408/jch.v12i2.40529)

Abstract

Martial law dictates the need to guarantee the proper level of execution of the state and local budgets, as well as to identify and attract additional sources of income and implement a rational and economical concept of expenditures. The level of coherence and efficiency of interaction between participants in the budgeting process determines the possibility of maintaining financial stability and avoiding macroeconomic imbalances. This article analyses Ukraine's budgetary sphere's regulatory revenues and expenditures during peacetime and wartime. The study involved general scientific methods, including analysis, synthesis, comparison, abstraction, specification, and generalisation. This research analyses the current state of regulatory and legal support of the state and local budgets. It outlines the concept of budgetary resource management in wartime. The author has found that the realities of wartime have led to some changes regarding filling budgets and forming expenditures. The study identified signs of budget deficit and specific issues that arise in contrast to peacetime processes. The author analyzed the indicators of the consolidated budget for pre-war and wartime and studied the vector of financial budget differentiation by sectors and programs. It is determined that the share of expenditures of the State Budget of Ukraine is focused on ensuring Ukraine's defence capability, which is dictated by wartime. The author has outlined the specific features of forming the local and State budgets during wartime, and the main issues of this process have been highlighted. In addition, the author formulated the main priority areas of optimisation in budgeting during wartime and in the context of further socio-economic development.

Keywords: State Budget; Local Budget, Budget Revenues, Taxes, Budget Expenditures; Martial Law

* Received: March 14, 2024; revised: April 20, 2024; accepted: August 21, 2024; published August 30, 2024.

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A. INTRODUCTION

The structure of local budgets and the State Budget of Ukraine is essential for ensuring the sustainable dynamics of national socio-economic development. Implementing rationally targeted differentiation of budgetary resources creates preconditions for society to form an appropriate living standard. A proper level of finance, concentrated in all budget levels, is the basis for the paradigm of strategic management of economic activity, solving complex multifactorial problems, and active regional development.

Nowadays, during wartime, the processes of budget formation and execution in Ukraine are significantly complicated. Priorities are given to ensuring the national defence potential, implementing humanitarian aid, creating funds to support internally displaced persons, and relocating businesses to safe areas. Under the current circumstances, there is an urgent need to identify new opportunities for budget revenues and partially transform budget indicators in terms of revenues and expenditures.

The significant difference in the prerequisites for budgeting between wartime and peacetime determines the focus of attention of the scientific community on the study of the specifics of revenue generation and regulation of its volumes, a high-quality management system, and the rational redistribution and use of budget resources. In particular, the issues of the functionality and structure of state and local budgets are analyzed by contemporary scholars ([Radionov, 2023](#); [Brazhko, & Vertyelnyk, 2023](#); [Prutska, & Martynova, 2023](#)). The authors see the potential for optimising the transformation of the future budgeting system despite the present extreme conditions. Scholars suggest using wartime challenges as a resource for improving the system of revenues and expenditures based on the sieve principle when everything minor is relegated to the background.

Some modern scholars have studied the general problems of forming budget revenues and expenditures in wartime ([Blishchuk, 2023](#); [Savchuk & Kolomyichuk, 2022](#)). Representatives of well-known scientific schools have studied specific issues of forming challenges and risks in the field of research ([Pikhotska & Yushchuk, 2022](#); [Chervoniak, 2023](#)).

Some researchers ([Chugunov, Pasichnyi, & Nikitishin, 2022](#)) draw attention to the actualisation of public administration approaches in terms of budgeting. This is especially important given the global trend of intensifying the publicity of management processes. However, considering martial law conditions, the investigated issue remains understudied. This creates the need

for comprehensive scientific research and corresponding analysis, considering the peculiarities of wartime's impact.

The article explores the regulatory and legal provisions that characterise the income and expenditure system of state and local budgets in peaceful and wartime periods.

Literature Review

The theoretical framework of the current study is based on the results of scientific research by the contemporary scientific community within the concepts of economics, political science, and several other scientific disciplines. Modern researchers actively study the issue of budgeting at various levels during wartime.

Some contemporary scholars' studies describe the basic principles of legal support for the sustainability of the national financial system during wartime ([Korobtsova, 2022](#)). Separate attention should be paid to the research by Churkina and Maslennikov ([2023](#)). The authors reveal the essence of managing the accumulation and use of budgetary resources in peacetime and wartime. The scientists substantiate the fundamental difference in approaches to the formation of expenditures and revenues and convince of the need for a strict policy of reducing expenditures.

A complete analysis of certain aspects of this phenomenon is carried out by Blishchuk ([2022](#)). The author studies the problems of forming a system of local financial management in wartime and directs efforts to identify opportunities for their solution. Some scholars ([Vasylevska-Smaglyuk et al., 2023](#)) are working on forming the conceptual framework for controlling local budgets in wartime and peacetime. Some representatives of the modern scientific community contributed significantly to analysing the resource provision of territorial communities' budgets during martial law. ([Shelest, & Babichev, 2023](#))

Despite the significant scientific developments in ongoing research, some issues still need to be explored regarding the peculiarities of transforming the principles of budget formation and distribution in today's realities of martial law in terms of prolonged efficiency during the post-war recovery period.

B. METHODS

The study's theoretical and methodological framework is formed using a systematic approach and the dialectical method based on the top-priority principles of comprehensive research.

The research process involved general scientific methods of cognition, including comparison, abstraction, analysis and synthesis, specification, and generalisation. Analysis and synthesis methods were applied to identify factors, development stages, and the research object's most influential elements. The abstraction method was used to formulate the concept of the essence of the formation of budget revenues and expenditures. Furthermore, the concretisation method was used to identify its specifics during wartime. The comparison method allowed us to analyse the existing approaches to the budgeting system during peacetime and wartime.

C. RESULTS AND DISCUSSION

Budget financing is a prerequisite for implementing the process of financial reproduction. The problem of the sustainable functioning of the financial basis is relevant since it allows us to fully realize the functionality of state and regional governance. The continuous flow of finance to different budget levels is ensured by finding additional funding sources, attracting additional reserve potential, using economic incentives, and optimising the expenditure system. The State Budget is identified as an essential tool for the effective implementation of fiscal policy. The structure of the centralised fund of monetary resources includes a full range of distributive and redistributive social relations through the participation of various organisations and enterprises, as well as private citizens and legal entities.

At the same time, the current situation requires an effective and sustainable functioning of the budgeting mechanism. This mechanism is a factor of economic growth. The level of economic development of the state, indicators of payment of various taxes, expenses, and fees to budget funds, and the efficiency and effectiveness of financial control significantly impact the completeness of revenues to budget funds. They regulate the amount of budget expenditures used to ensure priority areas of socio-economic development.

The budget mechanism is the systemic, complex interaction of budget methods, tools, and levers. With their help, the state regulates the functionality of budget policy. It provides favourable conditions for socio-economic stability,

responding to the dynamics of the financial and economic field in a timely and efficient manner. An important aspect here involves the orderliness and maximum efficiency of the state's use of financial levers and instruments. After all, this aspect directly affects the processes in socio-economic policy, shaping the level of development in the corresponding areas.

The accumulation of financial resources at the central level plays a significant role in shaping the governance system's socio-economic and political conceptual framework. The funds accumulated in the public sector of the budget guarantee the provision of priority areas of socio-economic state activity. At the same time, the funds generated by local budgets are implemented in activities, programs, and investment projects at the local or regional level.

The approach to budgeting that has emerged in Ukraine theoretically makes it possible to manage financial resources effectively, maximize their use in critical sectors of the economy and social infrastructure, and maintain a unified national financial and economic policy.

From the perspective of economic categorisation, the sphere of the state budget is identified as a form of financial relations that arise between the state and business entities from the standpoint of forming an accumulative financial fund and its systematic use to guarantee expanded reproduction ([Bogoslavtseva et al., 2020](#)). In terms of its material essence, the state budget is seen as a centralised fund of public financial resources in continuous dynamics. Based on the peculiarities of organisational structuring, the budget is identified as a centralised component of the national monetary system. It ensures the redistribution of gross domestic product by production and non-production sectors, individual parts of the budget system, and different segments of society.

From the perspective of considering the budget as a normative document, its main functionality involves determining the structure and volume of revenues and expenditures by financing vectors, namely, Appointing the central spending units, Approving the list of protected expenditure items and objects guaranteed by the development budget, and regulating interbudgetary relations.

The budget is defined as one of the fundamental economic and financial categories. Its essence is based on different approaches to identifying specific features and characteristics, functionality, principles of formation, and function. The effective management of local and state budget funds is an essential component of the financial planning of activities not only of certain enterprises and organisations of various forms of ownership but also of the public sector.

Under martial law, managing budgetary funds has certain specific features that are significantly different from those observed in peacetime. In particular, during peacetime, according to the budget legislation, changes in budget revenues and expenditures are recorded by introducing appropriate amendments to the law regulating the functioning of the State Budget and sectoral regulations. It is worth noting that such a procedure takes a long time to complete.

The period of martial law was marked by several specific legislative decisions, including the Law of Ukraine "On the Legal Regime of Martial Law." The latter regulates modified approaches to management activities. It is known that according to the Budget Code of Ukraine, the government has the right to make independent decisions on the redistribution of budget funds. The functioning of the country's economy during wartime requires the implementation of measures to expand the government's and local governments' authorities to update the relevant regulations on the redirection of budget funds, following the existing spending priorities.

Furthermore, Government Resolution No. 252 of March 11, 2022, "On Some Issues of Formation and Execution of Local Budgets during Martial Law," defines the specifics of local budgeting during wartime. The provisions of the resolution described above stipulate that the filling of regional budgets and ensuring the smooth functioning of budgetary institutions and municipal enterprises is implemented according to the general budget legislation. The following specific conditions of martial law shall be taken into account:

- Budgetary powers continue to be exercised by local state administrations, military-civilian administrations, and local self-government bodies;
- The process of managing regional and local finances is implemented by the executive committees of the relevant local authorities following the needs and peculiarities dictated by martial law;
- Local authorities responsible for the financial sphere of activity ensure the proper procedure for drafting regional budgets following the provisions of the Budget Code of Ukraine;
- The State Treasury Service's functionality includes servicing local budgets and generating relevant reports;
- All types of audits by the State Audit Service on implementing local budgets are not carried out until the termination or lifting of martial law.

Certain specifics apply to implementing local budgets under martial law. In particular, Article 55 of the Budget Code of Ukraine, which regulates the definition of protected expenditures, does not apply during martial law. Also, reverse subsidies and intergovernmental transfers are restricted. Resolution of the Ukrainian Government No. 590 of June 09, 2021, prioritised the implementation of expenditures by the State Treasury. Furthermore, they approved and implemented the "Temporary Procedure for the Allocation and Use of Funds from the Reserve Budget Fund."

Therefore, during wartime, budgetary powers are exercised by local authorities, their executive structures, and military-civilian administrations. Military administrations are empowered to make decisions on adjustments to the regional budget and redistribution of expenditures, including the Reserve Budget Fund. Military administrations have the authority to approve local budgets and to make decisions on reallocating funding subject to the approval of the Ministry of Finance.

It should be noted that implementing local budgets under martial law allows the reserve budget fund to exceed 1% of the general budget fund's total expenditures. The law also allows the head of the military administration to exercise the powers of a local financial authority.

The following budget expenditures of Ukraine between peacetime and wartime should be considered to ensure an unbiased understanding of the essence of the problems and challenges in the budget sphere (Table 1). They fully reflect the socio-economic and political aspects of the country's situation in the corresponding period.

Table 1.

Budget expenditures in Ukraine for 2020-2023

Budget type	Period							
	2020		2021		2022		2023	
	UAH mln.	%	UAH mln.	%	UAH mln.	%	UAH mln.	%
Local budget	307273,0	193	3541188	192	3380758	11,1	433557,2	10,8
State budget	1288016,7	807	1490258,9	80,8	2705423,3	88,9	3580860,9	89,2
Consolidated budget	1595289,7	100	1844377,7	100	3043499,1	100	4014418,1	100

Source: systematised by the author based on (Consolidated budget expenditures of Ukraine)

Based on the analysis of Table 1, it should be noted that in 2020-2022, wartime expenditures in the consolidated budget more than doubled compared

to the essential peaceful year of 2020. At the same time, the actual volumes of expenditures of different budget levels for the studied period characterise their quantitative dynamics and component share in Ukraine's consolidated budget. As for the differentiation of spending by types of budgets, the concept of increasing state budget expenditures is visible. In particular, in 2020-2021, the latter accounted for about 81% of the consolidated budget, while local expenses amounted to approximately 19.25%. The table shows a noticeable gap in the figures for 2023 and 2021: an increase in state budget expenditures to 89.2% and a decrease in local budget expenditures to 10.8%.

Such a dramatic change in the structure and size of the expenditure component of the consolidated budget is explained by the change in the priority of national policy due to wartime requirements. There is an obvious need to transform the financial orientation to meet diverse needs. At the same time, the state of budget expenditures reflects the financial and economic potential to meet social needs. It outlines the overall level of the state's development. The dynamics of the structure of budget expenditures reflect the change in the priorities of the budgeting policy in terms of the adaptive accumulation of financial resources.

Analysing the structure of budget revenues in 2022, which is positioned as a litmus test of the current situation of the financial system in wartime, it was determined that the functionality of tax revenues, which under normal conditions form the lion's share of budget revenues, has significantly decreased, while the importance of foreign grants has increased. The dynamics of the budgeting policy are reflected in the vector of targeted financial flows, with the state budget having the basic functionality.

The main challenge for the financial system during the war was intensifying spending on the country's defence capability while minimizing tax revenues. Adequate international financial support made it possible to cover the budget deficit and ensure the stable functioning of the financial system. It is advisable to continue focusing efforts on strengthening the functional environment of the tax system, optimising and increasing the efficiency of budget expenditures, and enhancing the institutional capacity of government agencies that manage budget funds.

The analysis of the implementation of Ukraine's state budget 2023 helps identify the directions for optimising the process in this year (2024) and the future. The main directions are as follows:

- To avoid an excessive increase in the budget deficit without proper identification of reliable sources of its filling, which leads to a shortfall in funding for specific vectors of budget programs;
- To update the financial and economic feasibility of tax and customs incentives;
- To block the spontaneous formation of the vector of budget expenditures, which excludes the absence of a realistic financial and economic justification;
- To stimulate practical international cooperation on opportunities for preferential credit financing;
- To motivate the national stock market to optimise its activities during wartime.

Despite the difficulties faced by Ukraine during wartime, we can be sure that the financial system was sustainable due to the prompt response in the regulatory field. The functioning of the budget system is being implemented in extreme conditions. Therefore, it is appropriate to prioritise budget expenditures to ensure the country's defence capability and restore its territorial integrity. However, at the same time, it is necessary to plan the amount of funding for the prospective implementation of the post-war restoration of Ukraine in terms of the country's European integration.

D. DISCUSSION

Many scholars have reflected on the problem of forming budget revenues and expenditures to increase the efficiency of socio-economic development processes and on the concept of anti-crisis budgeting in a difficult situation. Some modern researchers study the aspects of fiscal consolidation based on revenues and expenditures through the dynamics of local tax redirection ([Marattin et al., 2022](#); [Fisher, 2022](#)). Their findings indicate the need to adapt budget policy to political and socio-economic realities.

Several scholars ([Slattery & Zidar, 2020](#); [Molotok, 2020](#)) emphasise the need for state and local business incentives to ensure transparency and publicity of the budgeting process. According to the research findings by Slattery, C., and Zidar, O., compelling motivation for responsible taxation is an effective tool for intensifying budget revenues. At the same time, as scientists emphasise, the

functionality of budget policy remains a sector that strongly influences central authorities.

Siregar, Sinaga, Nasution, Nasution, Panjaitan, and Modifa, (2020) are studying the regional development environment in terms of the introduction and implementation of the budgeting system. They argue that the local budget should be focused on meeting regional socio-economic needs. Many modern scholars (Martini et al., 2020; Dorn et al., 2021) are convinced about the effectiveness of the regional budgeting priority. These priorities consider the potential of tax policy and additional sources of budget revenues and provide for cluster structuring of expenditures.

Some scholars (Menifield, 2020; Johnson et al., 2021; Jerch et al., 2023) identify common vectors for implementing state budgeting and public financial management. They focus on the differences between the local and state budget tools.

According to some scholars (Jimenez, 2020; Valle-Cruz et al., 2022), the priority variation of the perspective budgeting form will be its electronic version. This version will involve the capabilities of artificial intelligence in making public decisions on resource allocation. It should be noted that modern political scientists (Goldstein et al., 2020) interpret the following direct and indirect consequences of introducing an effective system of revenues and expenditures: An increase in economic performance, An increase in the social importance of law enforcement and taxation; An improvement in the quality of public services.

The developments of foreign scientists and the successful experience of European countries in budgeting can be applied in Ukraine. However, despite the considerable scientific interest in this study's topic, the issue of developing and implementing the most efficient system of budget revenues and expenditures, which would take into account the peculiarities of national socio-economic and political processes and be positioned as an innovative budget paradigm during the post-war recovery period, remains relevant.

E. CONCLUSIONS

This study found that martial law conditions have caused changes in budget legislation. These changes have been accompanied by appropriately adapting methods and tools for managing budget revenues and expenditures at various levels. In particular, the procedure for adjusting the budgeting system was simplified at the legislative level. Moreover, the powers of the government

and regional self-government bodies were expanded concerning the financial management system and the involvement of local and state budgets.

The author has found that during wartime, total budget revenues have significantly decreased due to difficulties in implementing business and foreign economic activity. In addition, the budget deficit has been growing. It can be argued that the system of revenues and expenditures of the state and local budgets has significantly changed. The author has proved that essential areas for optimizing the current budget revenues and expenditures system include using the successful experience of Western countries in forming budgeting processes. In addition, reserves are identified to stimulate the efficiency of socio-economic activity, considering a combination of factors influencing the internal and external environment. It has been found that a modern democratic society is marked by an open system of the formation process in terms of budgeting, where the public administration policy is predominant.

As a result of this study, the author has determined that international grants from global institutions and partner countries form the maximum component of budget revenues during wartime. It is proved that under current conditions, the problem of rational allocation of budget expenditures has a priority relevance, given the effectiveness of their use in increasing the defense capability and restoration of the country. The proposed concept should become the prospect of progressive scientific research to form a compelling case of financial potential for Ukraine's post-war recovery.

An effective budget system today should be based on implementing a development strategy. This strategy should be formed based on the European post-war recovery and perspective development. There is also a need for further practical research on the risks and challenges related to the outlined priorities.

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