

CED-2025

***International scientific
conference on economic
development and Legacy
of Simon Kuznets***



Decentralization processes in Ukraine in the conditions of wartime challenges

Yushko Serhii (Simon Kuznets HNUE)

CONSTITUTION OF UKRAINE



1996

jurkniga.ua

On Local Self-Government in Ukraine

Law of Ukraine

1997

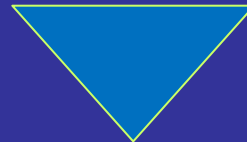
The European Charter of Local Self- Government

ratification by the Ukrainian
parliament

1997

***Concept
reforming of local
self-government
and territorial
organization of power
in Ukraine***

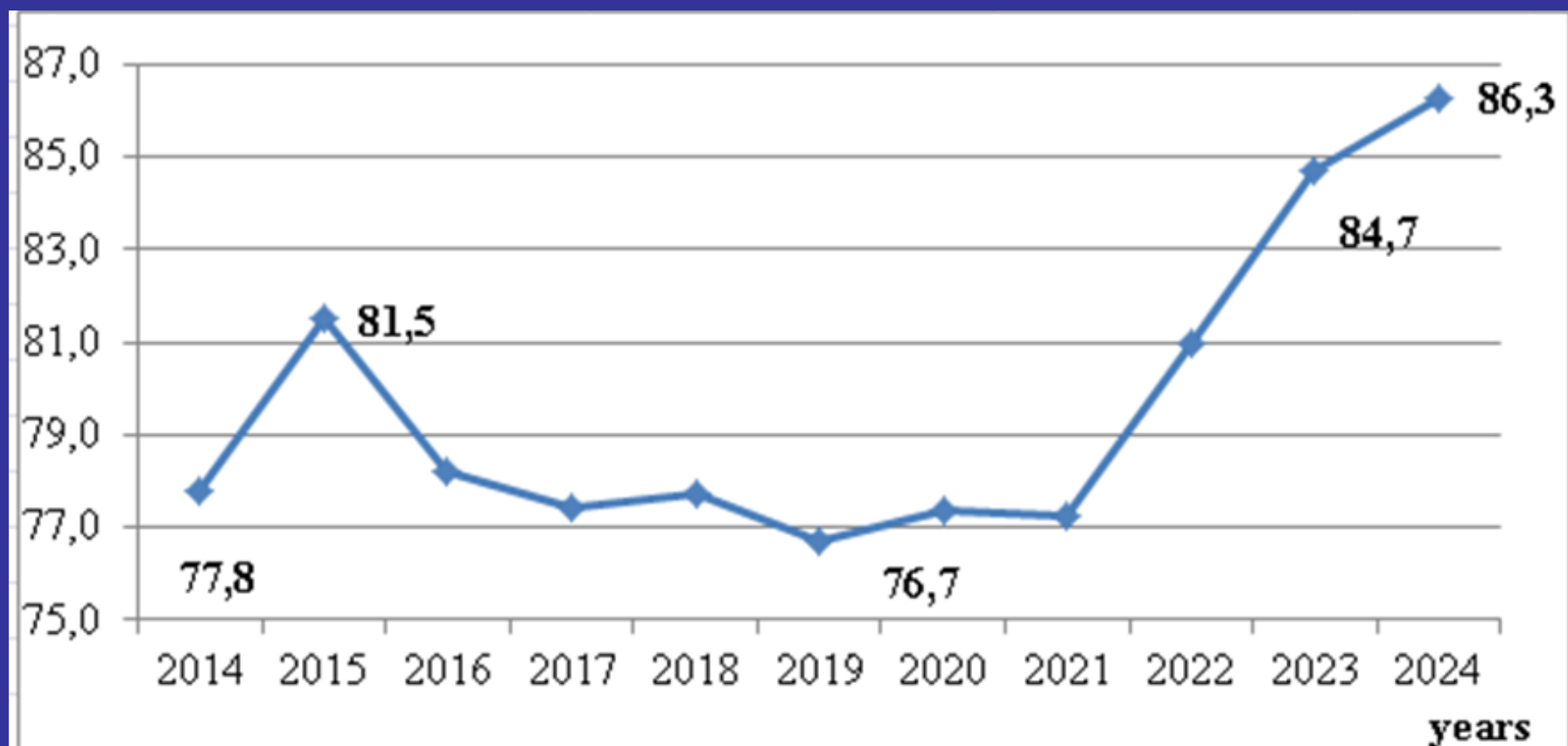
2014



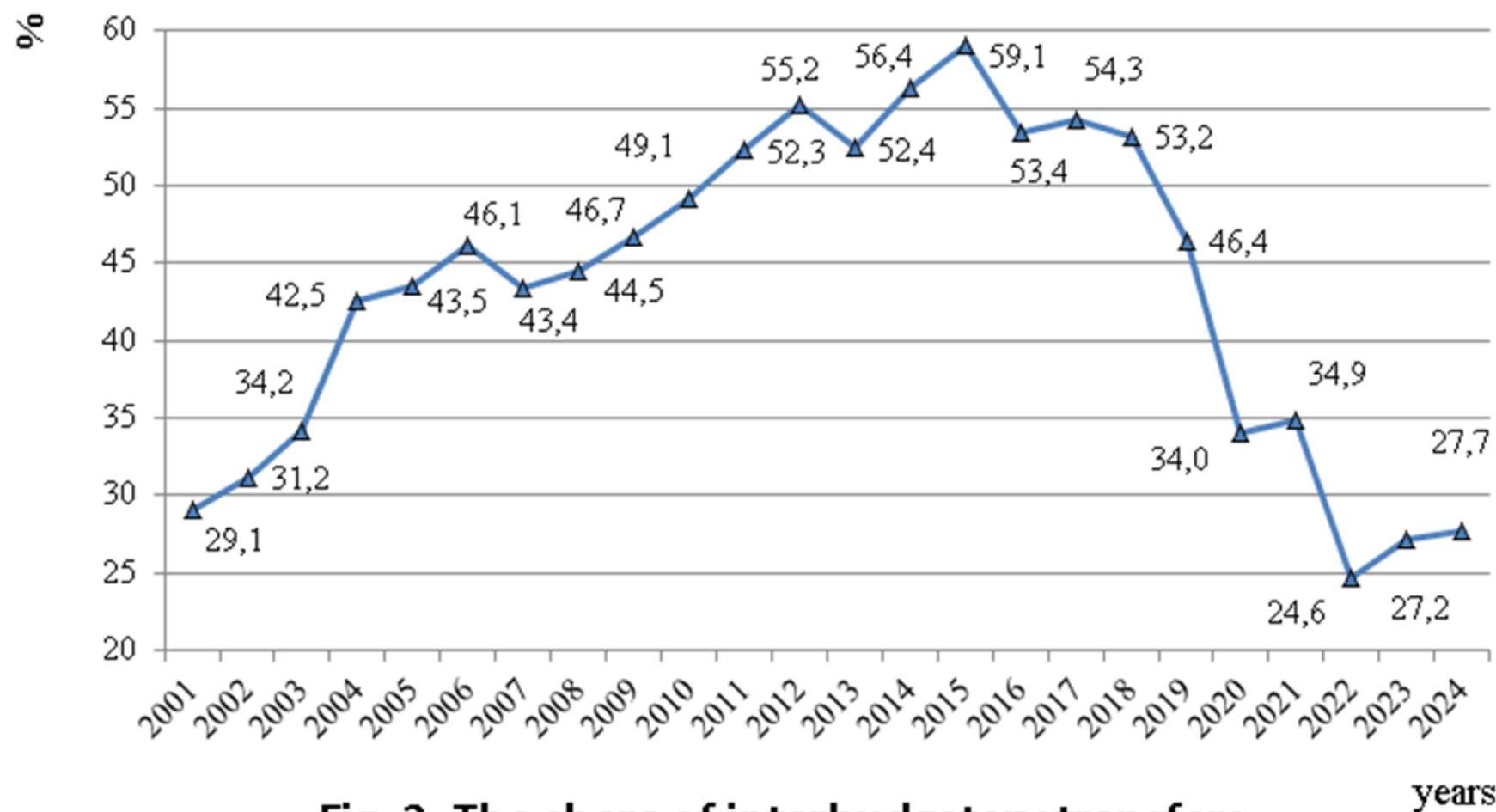
**the unsatisfactory state of local self-government
in Ukraine,**

**its inability to create an appropriate living
environment for the development of citizens**

**and provide them with high-quality and affordable
public services**



**Fig. 1. The level of centralization
of budget funds in Ukraine, %**



**Fig. 2. The share of interbudgetary transfers
in local budgets' revenues, %**

**Table 1. Distribution of local budget revenues
by level of the budget system of Ukraine, %**

Budgets	2014 year	2020 year	2021 year	2024 year
Regional budgets	<u>23,0</u>	14,1	15,4	<u>12,8</u>
District budgets	<u>9,9</u>	9,4	0,03	<u>0,03</u>
Budgets of local self-government	<u>67,1</u>	76,4	84,6	<u>87,2</u>
incl. the budget of Kyiv city	14,7	15,9	16,2	21,6
Total	100,0	100,0	100,0	100,0

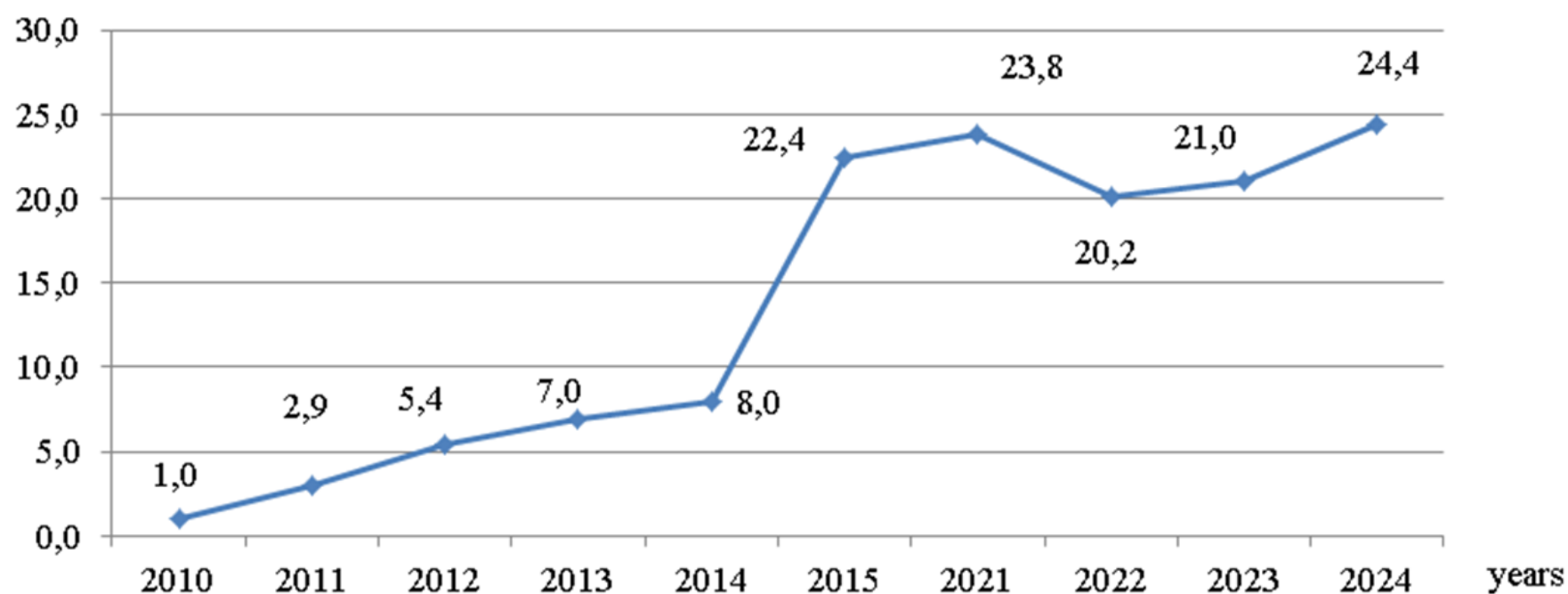


Fig. 3. The share of local taxes and fees in the revenues of local budgets of Ukraine (excluding inter-budgetary transfers), %

Based on the results of the study, it was recorded:

- ☐ the consistently high level of centralization of budget funds in Ukraine;
- ☐ an increase in the share of local budget funds concentrated in the basic link – the budgets of territorial communities;
- ☐ the reduction of the share of interbudgetary transfers in the revenues of local budgets is due not so much to the increase in the independence of local budgets, but to a change in approaches to budget financing of some programs (for health care, social protection, etc.);
- ☐ the growth of the share of local taxes and fees in the revenues of local self-government budgets, other things being equal, contributes to the growth of the financial independence of budgets.

CED-2025

***International scientific
conference on economic
development and Legacy
of Simon Kuznets***



Thank you for attention