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**Financial Self-Sufficiency of Ukrainian Territorial Communities: Evidence
from Transcarpathian Communities Bordering Hungary**

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Abstract: *The article examines the financial self-sufficiency of territorial communities in Ukraine under budgetary decentralization, martial law and growing interregional asymmetry. The study focuses on the capacity of communities to generate own revenues, finance delegated and own powers, reduce dependence on transfers and maintain public services. The research combines theoretical generalization of international and Ukrainian approaches to fiscal autonomy with an empirical assessment of community budgets for 2021–2025. Special attention is paid to Transcarpathia and to communities bordering Hungary, where demographic, logistical, cross-border and wartime factors shape local fiscal capacity. The methodology includes indicator analysis, comparative regional assessment, clustering elements, an integrated financial self-sufficiency index and the adapted Brown test of municipal financial condition. The analysis uses indicators of per capita revenues and expenditures, administrative costs, capital expenditures, transfer dependency, the share of local taxes and fees, wage burden and spending on culture, physical education and sports. The results show that Ukrainian communities remain highly differentiated in terms of fiscal capacity. While some urban and economically diversified communities demonstrate high or optimal self-sufficiency, many peripheral, rural and small communities remain in low or critical categories. In Transcarpathia, Chop and Berehove show stable positions, while Batyovo demonstrates improvement; however, several Hungarian-border communities continue to face weak tax potential, high transfer dependence and limited investment capacity. The study concludes that financial self-sufficiency should be understood not only as budgetary independence, but also as the ability to ensure resilience, development and equitable access to services. Strengthening local tax bases, improving budget management and introducing targeted support mechanisms for vulnerable communities are essential for post-war recovery and sustainable development.*



**Фінансова самодостатність громад України
(на прикладі прикордонних з Угорщиною громад Закарпаття)**

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***Анотація:** У статті досліджено фінансову самодостатність територіальних громад України в умовах бюджетної децентралізації, воєнного стану та посилення міжрегіональної асиметрії. Основну увагу зосереджено на здатності громад формувати власні доходи, фінансувати власні й делеговані повноваження, зменшувати залежність від трансфертів та забезпечувати публічні послуги. Дослідження поєднує теоретичне*



узагальнення українських підходів до фіскальної автономії з емпіричною оцінкою бюджетів громад за 2021–2025 роки. Особливий акцент зроблено на Закарпатській області та прикордонних з Угорщиною громадах, де демографічні, логістичні, транскордонні й воєнні чинники впливають на місцеву фінансову спроможність. Методологія включає індикативний аналіз, порівняльну регіональну оцінку, елементи кластеризації, інтегральний індекс фінансової самодостатності та адаптований тест фінансового стану муніципалітетів Кена Брауна. Для оцінювання використано показники доходів і видатків на одну особу, адміністративних витрат, капітальних видатків, трансфертної залежності, частки місцевих податків і зборів, навантаження на оплату праці та видатків на культуру, фізичну культуру і спорт. Результати засвідчують значну диференціацію громад України за рівнем фінансової спроможності. Урбанізовані й економічно диверсифіковані громади демонструють високий або оптимальний рівень самодостатності, тоді як багато периферійних, сільських і малих громад залишаються у низькій або критичній категоріях. У Закарпатті стабільні позиції мають Чопська і Берегівська громади, позитивну динаміку демонструє Батівська громада, проте низка прикордонних громад зберігає слабкий податковий потенціал, трансфертну залежність і обмежені інвестиційні можливості. Зроблено висновок, що фінансова самодостатність має розглядатися не лише як бюджетна незалежність, а як здатність до стійкості, розвитку та рівного доступу до послуг. Практичне значення результатів полягає у зміцненні місцевої податкової бази, покращенні бюджетного менеджменту та цільовій підтримці вразливих громад.

Ключові слова: фінансова самодостатність; територіальні громади; бюджетна децентралізація; місцеві бюджети; фінансова спроможність; трансфертна залежність; Закарпаття; воєнний стан.



Keywords: *financial self-sufficiency; territorial communities; budgetary decentralization; local budgets; fiscal capacity; transfer dependency; Transcarpathia; martial law.*

Problem description. The financial self-sufficiency of territorial communities is one of the key factors in establishing an effective public-administration model under the conditions of the modern transformation of Ukraine's socio-economic system. The quality of basic public-service provision, infrastructure development, the social sustainability of communities, and the reduction of fiscal pressure on the state budget all depend on the capacity of local budgets to generate autonomous revenue sources. During the reform of the budgetary system, when the role of local self-government bodies is increasing, ensuring an adequate level of fiscal capacity becomes a principal precondition for sustainable development.

The war has substantially changed the country's socio-economic geography, leading in particular to population displacement, the loss of active taxpayers, the destruction of economic infrastructure, a shift in budget-planning priorities, and an increased role for external financial assistance. Against this background, the need for a comprehensive analysis of community financial self-sufficiency has become urgent both in a comparative interregional context and at the level of community typology according to the criteria of revenue-generating capacity, transfer dependency, and expenditure efficiency.

Literature review. The theory of fiscal decentralization (Oates, 1972; Weingast, 2009; Cseh, Hegedűs and Csányi, 2019) has long emphasized that the decentralization of public finances—provided that it is accompanied by genuine financial autonomy—can result in more efficient public-service provision, greater accountability, and stronger incentives for local development. Recent international literature is well represented by the study of Grigoryan and co-authors (2025), which measures the fiscal autonomy of Armenian local governments by applying the



OECD types of tax autonomy and concludes that the “classical” decentralization indicators based on expenditure shares often overestimate actual autonomy. According to the authors, meaningful measurement of fiscal autonomy requires an analysis of discretionary powers over the local tax structure—namely, the ability to choose local taxes and to determine tax bases, tax rates, and exemptions—rather than merely examining the expenditure or revenue shares of subnational systems.

Pál and Radvan (2024), in their analysis of the constitutional and legal regulation of the Visegrád countries, point out that although constitutions mostly recognise local financial autonomy, in practice central normative grant systems, tax-sharing rules, and limitations on fiscal capacity considerably narrow actual financial self-sufficiency. The authors stress that one of the most important guarantees of financial autonomy is the existence of a stable, predictable own-revenue base in the long term—primarily local taxes—without which decentralization often remains merely declarative.

In the Ukrainian literature, one of the most elaborated methodological frameworks for examining financial self-sufficiency is proposed by Voznyak, Stasyshyn and Koval (2022), who evaluate the financial self-sufficiency of territorial communities by means of a composite index. The method consists of three main stages: (1) structural-spatial analysis, in which revenue and expenditure components are normalized and weighted; (2) the construction of empirical indicators based on fiscal capacity, the share of own revenues, transfer dependency, and expenditure structure; and (3) the calculation of an integrated taxonomic indicator that ranks communities according to their level of financial self-sufficiency.

In a subsequent study, Voznyak and co-authors (2023) examine the causal relationship between financial self-sufficiency and local economic development for all territorial communities in Ukraine, based on 2021 data. The assessment follows an integrated approach: local economic development is measured through indicator-based evaluation, including investment activity, employment indicators, and income



levels, while financial self-sufficiency is assessed through the share of own revenues, the level of decentralized tax revenues and expenditure mandates, and transfer dependency. The authors apply a VEC model and regression procedures to identify how changes in financial self-sufficiency affect local economic performance.

A further dimension of the financial self-sufficiency of local budgets is fiscal sustainability, particularly in crisis situations. Kotina, Stepura, Matviichuk and Maister (2024) examine the sustainability of local public finances in Ukraine by analysing the relationship between fiscal sustainability—solvency, debt burden, and transfer dependency—and the economic sustainability of regions.

Sidelnikova and Zosymchuk (2025) specifically examine local taxation as a key institution of financial self-sufficiency. Their study provides a detailed conceptual analysis of the terms “financial autonomy”, “financial viability”, and “financial self-sufficiency”, emphasizing that the latter concerns not only the volume of revenues, but also the structure of resources, the quality of management, resilience, and long-term development potential.

Hoffman (2025) examines the transformation of external control over local-government finances in Hungary, showing how the role of the State Audit Office and the county and capital government offices has strengthened in the legal and professional oversight of local budgetary decisions. The study points out that the centralization of the control system—although it contributed to stronger fiscal discipline—may further narrow the discretionary room for manoeuvre of local governments, particularly in borrowing, asset management, and investment.

Orosz et al. (2025) focus on border micro-regions with Hungarian majority populations, such as Berehove, Velyka Dobron, and Pyiterfolvo, where institutions operating in the area generate significant local tax revenues through Hungarian funding sources, thereby supporting the self-sufficiency capacity of the given area.



The following section examines the research results of the present article, preceded by the methodology used to analyse the self-sufficiency of micro-regions.

Goals of the article. Based on the aim of the study, the following research objectives were formulated: to reveal the theoretical and methodological foundations of the concept of financial self-sufficiency of territorial communities; to substantiate a system of quantitative and qualitative indicators for assessing the financial capacity of territorial communities; to analyse the financial capacity of territorial communities in Ukraine during 2021–2025, taking into account the impact of martial law; to assess the financial self-sufficiency of territorial communities in Transcarpathia, particularly those bordering Hungary.

Main research results. The current state of operation of territorial communities in Ukraine under the conditions of the military aggression of the Russian Federation can be characterised by the processes described below.

The capacity assessment of territorial communities was carried out on the basis of 2024 reports, processing data for 1,331 communities and applying 11 financial indicators based on population size and budget-execution indicators. The assessment excluded 107 communities located in temporarily occupied territories, which were also excluded from the calculation of basic and reverse grants under the Law of Ukraine “On the State Budget of Ukraine for 2025”.

Because precise statistical data on the population of communities were not available, primarily due to active hostilities launched by Russia, the assessment used the last verified data as of 1 January 2022, also taking into account the number of internally displaced persons.

On the basis of this approach, the experts—Kaziuk and co-authors (2024) and Kaziuk (2023)—calculated the indicators, aggregated the results, and produced the assessment of the fiscal capacity of territorial communities.



Table 1. Distribution of Ukrainian territorial communities by level of fiscal capacity in 2024.

Level of fiscal capacity	Number of communities at the given level	Share of communities, %
High	456	34.3%
Optimal	284	21.3%
Satisfactory	242	18.2%
Low	218	16.4%
Critical	131	9.8%
Total	1331	100%

Source: Kaziuk et al. (2024).

Overall, according to the results of the fiscal-capacity assessment, 456 territorial communities fall into the high-capacity category, representing 34.3% of the assessed communities. The largest number of high-capacity communities is found in Kyiv oblast—58 communities, Dnipropetrovsk oblast—46 communities, and Poltava oblast—42 communities.

It should be noted that, in addition to areas near the front line where the intensity of hostilities is high, a substantial number of problematic territorial communities in terms of fiscal capacity also remain in Zakarpattia (24 communities), Ivano-Frankivsk (17), Rivne (19), and Chernivtsi (24) oblasts; the data by oblast are presented in Table 2.

The optimal level is represented by 284 territorial communities (21.3%), most of which are located in Odesa oblast—26 communities, Dnipropetrovsk oblast—24 communities, and Vinnytsia oblast—22 communities. The satisfactory level includes 242 territorial communities (18.2%), including 24 in Zhytomyr oblast, 23 in Odesa oblast, and 17 in Khmelnytskyi oblast. The low-level category contains 218 territorial communities (16.4%), including 23 in Ivano-Frankivsk oblast, 17 in Chernivtsi oblast, and 16 in Zakarpattia oblast. The critical fiscal-capacity category includes 131 communities (9.8%); the largest numbers are found in Zakarpattia and



Chernivtsi oblasts, with 24 in each, Rivne oblast with 19, and Ivano-Frankivsk oblast with 17.

Table 2. Summary indicators of the assessment of the fiscal capacity of Ukrainian territorial communities in 2024, absolute number of micro-regions.

Oblast	High level	Optimal level	Satisfactory level	Low level	Critical level	Total micro-regions
Vinnitsia	19	22	12	9	1	63
Volyn	9	9	10	13	13	54
Dnipropetrovsk	46	24	13	3	–	86
Donetsk*	5	5	8	12	4	34
Zhytomyr	16	13	24	10	3	66
Zakarpattia	9	2	13	16	24	64
Zaporizhzhia*	3	5	5	9	3	25
Ivano-Frankivsk	11	4	7	23	17	62
Kyiv	58	8	3	–	–	69
Kirovohrad	34	8	5	2	–	49
Luhansk*	–	–	–	3	1	4
Lviv	30	15	10	14	4	73
Mykolaiv	20	18	12	2	–	52
Odesa	32	26	23	10	–	91
Poltava	42	16	–	2	–	60
Rivne	9	8	14	14	19	64
Sumy	14	16	11	8	2	51
Ternopil	8	10	13	15	9	55
Kharkiv	16	18	15	7	–	56
Kherson*	–	1	4	12	1	18
Khmelnyskyi	14	17	17	7	5	60
Cherkasy	34	18	8	6	–	66
Chernivtsi	2	3	6	17	24	52
Chernihiv	25	18	9	4	1	57
Total	456	284	242	218	131	1331

Source: Kaziuk et al. (2024).

Note: * Eastern Ukrainian oblasts partially or fully occupied by Russian forces.

On the basis of the analysis, experts concluded that local governments in Ukraine face new challenges under martial law. Resource differentiation among communities is increasing as a result of the full-scale war, which affects the future development potential of territorial communities. The widening gap in capacity may lead to a situation in which some communities will be unable to provide public



services to their residents at an adequate level, or will provide services of differing quality and quantity in different parts of the country. This contradicts the fundamental principles of the decentralization, or local-government, reform, whose objective is to ensure approximately equal quality public services for the population.

Experts believe that the analysis of fiscal-capacity indicators may provide a basis for:

- evaluating the effectiveness of community operations and their ability to exercise the powers entrusted to them;
- evaluating local-government decisions made at the regional level;
- shaping state policy concerning the operation of local self-government bodies, including through adjustments to the scope of powers and sources of financing;
- developing state regional, fiscal-tax, and sectoral policies, with special regard to functional types of territories.

Experts emphasize that a comprehensive assessment of community potential requires, in addition to financial indicators, the examination of demographic, economic, and infrastructural characteristics that determine the functioning and development of a given territorial community.

Under martial law, local governments have faced new challenges: a decline in business activity, especially at the beginning of Russia's full-scale invasion; the inapplicability of traditional methods for organising the budgetary process; the adaptation of social and economic infrastructure to extraordinary circumstances; and the restructuring of expenditures, taking into account the needs associated with defence against armed aggression, strengthening defence capability, supplying security and defence forces, territorial-defence measures, eliminating the consequences of aggression, protecting the civilian population, and providing for internally displaced persons.



A relationship between community population and administrative expenditures can also be observed.

When assessing the situation in Transcarpathia, it can be stated that the financial self-sufficiency of Hungarian-inhabited micro-regions is relatively low. It should be noted separately that no such data were available for the first year of the Russian-Ukrainian war (2022); therefore, the fiscal-capacity indicator was not calculated for that year. Most micro-regions received “critical” or “low” classifications during the 2021–2025 period.

The data in Table 4 illustrate the dynamics of the fiscal capacity of Hungarian-inhabited micro-regions in Transcarpathia between 2021 and 2025, based on the categories of the integrated financial self-sufficiency index: high, optimal, sufficient, low, and critical. The classifications clearly reflect the structural differences described in the methodology of the study and the territorial asymmetries intensified by martial law.

Table 3. Changes of the financial self-sufficiency level of Transcarpathian communities bordering Hungary during 2021–2025.

No.	Micro-region	2021	2023	2024	2025
1	Berehove	optimal	optimal	sufficient	optimal
2	Chop	high	high	high	high
3	Batyovo	low	optimal	sufficient	high
4	Koson	low	low	low	critical
5	Siurte	low	low	critical	low
6	Vyshkovo	low	low	critical	low
7	Solotvyno	low	low	critical	low
8	Velyka Bihan	critical	low	critical	critical
9	Velyki Berehy	critical	critical	critical	critical
10	Pyiterfolvo	low	critical	low	critical
11	Vylok	critical	critical	critical	critical
12	Velyka Dobron	critical	critical	critical	critical

Source: Author's own calculation and compilation.

The Chop micro-region remains in the “high” category throughout the period, indicating a stable and diversified revenue base, strong fiscal capacity, and



moderate transfer dependency. The financial position of Berehove is favourable overall: its fluctuation between the “optimal” and “sufficient” levels indicates cyclical adjustment rather than structural weakness. Batyovo shows marked convergence, moving from the “low” category to the “high” level by 2025, which suggests an expansion of the local tax base and an improvement in budgetary structure.

By contrast, several micro-regions—primarily Koson, Velyka Bihan, Velyki Berehy, Vylok, and Velyka Dobron—remain persistently in the “low” or “critical” categories, indicating a combination of transfer dependency, weak tax potential, and limited investment capacity. The deteriorating or persistently unfavourable classification is consistent with the study’s finding that fiscal self-sufficiency faces structural obstacles in mountainous, border, and peripheral areas, and that without targeted state and international intervention there is a risk that lagging development will become entrenched.

Conclusions and prospects for further research. The study established that the financial self-sufficiency of territorial communities should be understood as an integrated capacity to generate sufficient own revenues for the performance of both own and delegated powers. The research substantiated the need to use a comprehensive, multi-indicator approach rather than relying on a single budgetary measure. The proposed assessment system includes per capita revenues and expenditures of the general budget fund, administrative costs, capital expenditures, the level of subsidization, the share of administrative expenditures, the wage burden, the share of capital expenditures, transfer dependency, and the share of local taxes and fees in own revenues. The study showed that martial law significantly changed the financial conditions of local self-government. Despite wartime challenges, many territorial communities maintained a generally positive level of financial stability and continued to provide public services, support defence-related needs, assist internally displaced persons and finance basic local functions. At the same time, the



analysis revealed a deepening differentiation between communities. Economically stronger, urbanized and diversified communities were able to preserve or strengthen their fiscal positions, while peripheral, rural and small communities often remained highly dependent on transfers and had limited opportunities for capital investment and local development.

The study confirmed that their financial capacity is uneven and strongly differentiated. The Chop community demonstrated a consistently high level of financial self-sufficiency, while Berehove generally maintained an optimal or sufficient position. Batyovo showed a clear improvement, moving from a low level to a stronger financial position by 2025. In contrast, several Hungarian-border and Hungarian-populated communities remained in low or critical categories, which indicates weak tax potential, high transfer dependency, limited investment capacity and structural barriers to sustainable fiscal development. Therefore, these communities require targeted support mechanisms, stronger local revenue bases and more effective budget management in order to reduce dependence on state transfers and improve their long-term financial resilience.

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