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## INTERBUDGETARY RELATIONS OF TERRITORIAL COMMUNITIES IN THE CONDITIONS OF WAR

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**Abstract.** *The article discusses the main trends in the volume and structure of intergovernmental transfers and their impact on the financial condition of Vysotska TG. The analysis of the community's budget balance for 2022-2024 reveals a key trend: the high dependence of the community on external financing, which is emphasized by the efficiency ratio of transfer revenues exceeding 250%. Based on the study, practical recommendations for improving interbudgetary relations of the territorial community under martial law have been developed.*

**Keywords:** *local budget, interbudgetary relations, revenues, expenditures, transfers, territorial community.*

The article analyzes the main trends in intergovernmental fiscal relations in Ukraine during the war. The study highlights the impact of the war on the structure of revenues and expenditures of local budgets, in particular, the growth of expenditures on social needs and support for internally displaced persons. Particular attention is paid to changes in the volume and structure of intergovernmental transfers and their impact on the financial situation of Vysotska TG. Statistics on official transfers in Vysotska TG demonstrate the instability of the funds received, which is typical for martial law.

The analysis of the community's budget balance for 2022-2024 reveals key trends: fluctuations in revenues, increased expenditures, especially in the special fund, and, as already mentioned, instability of official transfers. The high dependence of the community on external financing is emphasized by the efficiency ratio of transfer revenues exceeding 250%. The high level of community dependence on transfers emphasizes the need to find ways to increase own revenues and reduce dependence on public funding. The analysis of grants and subventions from the state budget shows a high level of implementation, but also reveals

uneven use of funds in different areas.

Based on the analysis, practical recommendations for improving interbudgetary relations aimed at ensuring the financial sustainability of territorial communities under martial law, including improving governance, developing entrepreneurship and optimizing the use of resources, have been developed. Prospects for further research in this area include a detailed study of the reasons for the uneven distribution of resources between regions and the development of mechanisms for its equalization. It is also important to study the effectiveness of the use of budgetary funds in times of war and to develop recommendations for optimizing interbudgetary relations to ensure financial stability and support the socio-economic development of the regions.

The example of Vysotska TG shows that social spending is growing, and the state's funding is unstable. This means that communities need more financial independence and effective resource management to survive the war and recover from it.

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