

## THE ROLE OF FINANCIAL RESILIENCE OF TERRITORIAL COMMUNITIES IN ENSURING UKRAINE'S POST-WAR DEVELOPMENT

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**Abstract.** The article examines the role of the financial resilience of territorial communities during the war and Ukraine's post-war recovery. It identifies key drivers, as well as institutional and financial mechanisms for strengthening the financial autonomy of local self-government bodies. International and domestic experience in building financial resilience is analysed, and resource mobilisation instruments under uncertainty are considered, including green finance, public-private partnerships, municipal bonds, and donor mechanisms. Policy recommendations for public administration aimed at developing resilient territorial financial systems in the post-war economy are substantiated. The theoretical foundation draws on contemporary approaches to the financial sustainability/resilience of local budgets and concepts of territorial resilience, while the empirical basis relies on synthesising analytical reports by international organisations and Ukrainian research centres on the functioning of local self-government under martial law. The practical significance of the findings lies in proposing the integration of transparency and risk-management instruments into the community budget process and in identifying opportunities to attract investment capital for the restoration of critical infrastructure.

**Keywords:** territorial community, local self-government, financial resilience, war, post-war reconstruction, sustainable development, green finance, financial resources.

The article substantiates the role of the financial resilience of territorial communities as a system-forming prerequisite for Ukraine's post-war development, the restoration of human potential, and the reconstruction of infrastructure on the basis of resilience and the "build back better" principle. The purpose of the study is to clarify the substantive and functional essence of community financial resilience, to identify the determinants of its provision in wartime and post-war periods, and to formulate practice-oriented managerial guidelines for enhancing the budgetary capacity of local self-government. The methodological framework relies on institutional, systems, and risk-oriented approaches. The study employs analysis of legal and regulatory acts and strategic documents, comparative synthesis of scholarly positions and conclusions of international organisations,

logical-structural modelling, and an analytical interpretation of the interrelationships among the revenue base, expenditure priorities, risk management, and transparency.

The findings demonstrate that the financial resilience of territorial communities is multidimensional and includes fiscal balance, liquidity and solvency, the capacity to mobilise own-source revenues and to flexibly reallocate expenditures, as well as institutional capability to manage fiscal risks and ensure the continuity of public service delivery. Key determinants of resilience are identified, namely: the differentiation of territorial risks and losses, the quality of financial management, the predictability of intergovernmental transfers, the ability to apply a project-based approach to resource mobilisation, and the level of trust ensured through accountability and control. Priority directions for strengthening resilience are substantiated, including: diversification of the revenue base (local taxes, non-tax revenues, grants, and earmarked subventions); medium-term budget planning and scenario-based management; the formation of shock-response reserves; increased expenditure efficiency through programme-based budgeting and performance evaluation; the development of investment instruments (public-private partnerships, project finance, and credit and guarantee mechanisms); and the digitalisation of transparency (open data, e-procurement, and monitoring of reconstruction projects). The practical significance of the results lies in the proposed approaches to developing a system of financial resilience indicators and integrating control and anti-corruption procedures into recovery programmes, which strengthens the evidence base for budgetary decisions and facilitates the rational use of resources in the post-war period.

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