

DOI: <https://doi.org/10.34069/AI/2024.73.01.5>

How to Cite:

Barida, N., Demydenko, L., Nakonechna, Y., Tretiak, D., & Miedviedkova, N. (2024). Ensuring transparency and publicity of local budgets in Ukraine in the face of new challenges. *Amazonia Investiga*, 13(73), 56-73. <https://doi.org/10.34069/AI/2024.73.01.5>




## Ensuring transparency and publicity of local budgets in Ukraine in the face of new challenges

### Забезпечення прозорості та публічності місцевих бюджетів в Україні в умовах нових викликів

Received: November 27, 2023

Accepted: January 7, 2024

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#### Abstract


The article analyzes the essence and features of transparency and publicity of local budgets in Ukraine and abroad using advanced foreign experience. The need to ensure transparency and publicity of local budgets is substantiated. International ratings of openness and transparency of local budgets are considered. Successful projects and practices in ensuring budget transparency and publicity are analyzed. The features of ensuring budget transparency and publicity in war conditions are determined. Recommendations are proposed to increase the transparency and publicity of local budgets in Ukraine in the face of new challenges.


To achieve the goals of this article, general scientific and special methods were used, such as the structural-functional method (to study individual tools, successful projects, and practices in ensuring transparency and publicity


#### Анотація


У статті аналізується сутність та особливості прозорості і публічності місцевих бюджетів в Україні та за кордоном на прикладі передового зарубіжного досвіду. Обґрунтовано необхідність забезпечення прозорості та публічності місцевих бюджетів. Розглянуто міжнародні рейтинги відкритості та прозорості місцевих бюджетів. Проаналізовано успішні проєкти та практики у забезпечення бюджетної прозорості та публічності. Визначено особливості забезпечення бюджетної прозорості та публічності в умовах війни. Запропоновано рекомендації щодо підвищення прозорості та публічності місцевих бюджетів в Україні в умовах нових викликів.


Для досягнення цілей даної статті було використано загальнонаукові та спеціальні методи, такі як: структурно-функціональний метод (для дослідження окремих інструментів,

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of local budgets), comparison method (comparison of data openness across countries, successful projects, and practices in ensuring budget transparency and publicity). All this made it possible to develop measures to ensure transparency and publicity of local budgets in Ukraine in the face of new challenges.

**Keywords:** local budgets, budget transparency and publicity, international ratings, decentralization, war, new challenges.

## Introduction

Research into the strategic course of modernizing public finances and seeking to adapt it to EU requirements should be considered in the context of research into medium-term budget planning, budget transparency, control, and combating tax fraud. The main aspects of deepening cooperation between Ukraine and the EU and the content and directions of bringing Ukrainian legislation closer to the EU *acquis communautaire* were determined by the Association Agreement with the EU, which was signed in 2014. Since 2017, the Agreement entered into force, several measures have been implemented to increase budget openness and public participation in the budget process. Ensuring the prompt, proper, and continuous implementation of local budgets is extremely important in martial law conditions.

**The results** of the work are to determine the features and ensure budget transparency and publicity in war conditions, taking into account the following factors: the status of the community, region, the presence of important military strategic facilities and critical infrastructure facilities in a particular region or territory; the results of the review of interbudgetary relations; the emergence of a new management level — the requirements and challenges of European integration.

In addition, successful projects and practices in ensuring budget transparency and publicity were studied, which made it possible to develop recommendations for increasing the transparency and publicity of local budgets in Ukraine in the face of new challenges: digitalization and transparency, digital ecosystem "Dream"; openness and transparency in management; system for monitoring and assessing regional development; municipal statistics and administrative supervision; e-democracy:

успішних проєктів та практик у забезпеченні прозорості та публічності місцевих бюджетів); метод порівняння (порівняння відкритості даних за країнами, успішних проєктів та практик у забезпеченні бюджетної прозорості та публічності). Все це дало можливість розробити заходи забезпечення прозорості та публічності місцевих бюджетів в Україні в умовах нових викликів.

**Ключові слова:** місцеві бюджети, бюджетна прозорість та публічність, міжнародні рейтинги, децентралізація, війна, нові виклики.

rethinking citizen participation; activating people through e-democracy.

## Literature review

The study of openness and transparency of local budgets is quite relevant since society always shows an interest in proper financial support, on which the city's socio-economic development depends. Thus, the local budget is the main document showing not only the activities of the government body but also how well it satisfies the population's needs for public services.

The article also used a methodology for assessing the transparency of local budgets. The methodology was developed under the general editorship of O. Holynska and A. Matvienko (2017).

According to T. Wood & M. Aronczyk (2020), democratic communication within the state is based on the principles of publicity and transparency: when, through publicity, it becomes possible for transparency to demonstrate its communicative ability.

Moreover, M. Huba & M. Lynetsky (2022) consider publicity and transparency of the local budget as an instrument of anti-corruption policy at the local government level. According to scientists J. Nakonechna and L. Demydenko (2016), if information transparency and accessibility of the state of local budgets are ensured, corruption can be eradicated in Ukraine, and high levels of financial security in our state can be achieved.

Many scientists have developed conceptual approaches and practical recommendations to increase the transparency and publicity of the budget process and local budgets.

Thus, researchers L. Demydenko, Y. Nakonechna & N. Miedviedkova (2021) substantiated the need to improve the use of tools to increase transparency and publicity, taking into account international experience, and also identified ways to increase the efficiency of using these tools to ensure the socio-economic development of regions. N. Miedviedkova & A. Karpych (2021) analyzed practices for increasing the level of publicity and transparency of Ukrainian local budgets. They are also respected by the world experiment in increasing transparency and publicity of local budgets (Miedviedkova & Karpych., 2023).

Yevtushenko M. (2018) provides recommendations for organizing information systems of local governments to increase the accessibility and simplify the perception of information on local budgets by representatives of civil society, as well as introducing changes to the regulations for the exchange of information between local financial authorities and the State Treasury Service of Ukraine in terms of improving monitoring expenditures of local budgets through interbudgetary transfers from the state budget, the use of which provides for co-financing.

A. Demianiuk (2016) notes that to increase the level of transparency of budgets, the public should be more actively involved in the budget process. Researches S. Diachenko & Ye. Fetishchenko (2016) propose that the Ministry of Finance of Ukraine annually, during the preparation of the draft State Budget of Ukraine, prepare a public budget and bring it to the public-on-public web portals using various visualization methods as well as use such public participation mechanism as public consultations.

The group of scientists I. Lyutiy, Yu. Petlenko, & N. Drozd (2022) developed conceptual approaches to ensuring the effective use of budget resources in the defense and security sector by summarizing the practical implementation of the principles of openness and transparency of budgeting, developing effective mechanisms for budget oversight, and compliance with public accountability standards.

The results of these studies indicate that the policy of ensuring transparency and publicity of local budgets in Ukraine could be more effective. Paying tribute to the developments of domestic economists, we note that some issues require additional research, especially in the context of the latest global challenges.

**The purpose of the study** is to analyze the state of ensuring transparency and publicity of local budgets, in particular, to summarize global and domestic practices of successful projects in ensuring budget transparency and publicity, as well as recommendations for their improvement in the face of new challenges.

To achieve these goals, the following tasks were set: 1) study successful projects in world practice; 2) study the approaches of foreign and domestic scientists to ensuring publicity and transparency of local budgets; 3) analyze domestic experience; 4) study the problems arising in the face of new challenges; 5) consider the prospects for increasing the transparency and publicity of local budgets in the face of new challenges.

### Methodology

Methods of theoretical generalizations are used to study the theoretical foundations of ensuring budget transparency and public participation in the budget process, as well as deepening the content of transparency of the budget process and clarifying the concept of openness and transparency in the budget process (Bak, 2014; Huba & Lynetsky, 2022; Demianiuk, 2016; Petlenko, Drozd, & Morgun, 2021).

Many scientists have used several scientific approaches to analyze the achieved level of budget transparency, as well as the transparency of the budget process in Ukraine (Bak, 2014; Demianiuk, 2016).

Researcher Zhabynets (2019) used the comparison method to analyze the fulfillment of legislative requirements on disclosing information about the budget between equal united territorial communities (comparing information about the budget, passports of budget programs, and budget execution).

I. Lyutiy, Yu. Petlenko., & N. Drozd (2022) provided an empirical description and used data from expert discussions and approaches to the multidimensional assessment of the openness and transparency of the budget process in the defense and security sector to improve the efficiency of the use of military budget funds.

To achieve the goals of this work, general scientific and special methods were used, such as:

- **structural-functional method** (for studying individual tools, successful projects, and

practices in ensuring transparency and publicity of local budgets);

- **comparison method** (comparison of data openness across countries, successful projects, and practices ensuring budget transparency and publicity). This method involved comparing countries using the Public participation, Budget Oversight, and Transparency indices.

To understand the progress made by the Ukrainian government in achieving publicity and transparency of local budgets, we will look at the dynamics of recent years, which have made it possible to understand the shortcomings and risks of the local finance system. This, in turn, allows us to develop recommendations regarding measures to increase the transparency and publicity of local budgets in Ukraine in the face of new challenges.

**The structural-functional method** was used to identify types of risks in the field of public finance, namely: Open budget planning and execution of budgets, Boost-analysis budget analysis tool, Spending use of public funds, Proifi international financial projects (MFO loans), Education expenses, Reimbursement VAT, State banks, Debt policy, Foreign trade indicators, Financial market indicators, Investment policy of the Ministry of Finance, Efficiency of use of funds, Budget widget, Chrome extension, Telegram bot, Training courses. An integrated approach to the research allowed us to form a holistic picture of domestic projects and successful foreign practices recommended for Ukraine to use in the face of new challenges.

**The comparative method** was used to review successful projects and practices ensuring budget transparency and publicity. Budget Visualization, Participatory Audit, Online Budget Consulting Tools, Participatory Budget, and Gender-Responsive Budgeting were compared.

We analyzed the public availability of budget documents in Ukraine in the context of documents such as the pre-budget statement, executive budget proposal, adopted budget, public budget, current reports, semi-annual review, annual report, and audit report during 2010-2021. A positive trend is that the public budget has been available since 2017. The analysis allowed us to conclude that, in general, the public receives all the necessary information.

We also used another report, the Open Budget Survey (OBS), which assesses the public's ability to determine how the central government collects and spends public resources. In addition to Ukraine, we considered Bulgaria, Moldova, Slovakia, Romania, Armenia, Poland, the Czech Republic and Hungary. We concluded that since 2015, there has been a positive trend: Ukraine has increased its rating from 46 to 65.

Policy, Portals, Impact, and Data quality are considered to build the open data ranking. In turn, their components were compared: Policy consists of Policy framework, governance of open data, open data implementation; Portals – of indicators Portal features, Portal usage, Portal provision, Portal sustainability; Impact – of indicators Strategic awareness, Measuring re-use, Created impact; Data quality – of indicators Monitoring and measures, Currency and completeness, DCAT-AP Compliance, Deployment Quality.

## Results and Discussion

### *The need to ensure transparency and publicity of local budgets*

The formation of local budgets is an important component of budget policy, determines the degree of effectiveness of the implementation by local self-government of the functions and powers assigned to them, and affects the socio-economic development of administrative-territorial units.

Undoubtedly, the principle of transparency of the budget system and its publicity is specified in Article 7 of the Budget Code of Ukraine. It should also be noted that the budget system as “the totality of the state budget and local budgets” (clause 2.1.5 of the Budget Code of Ukraine) is transparent since the content of the State budget and local budgets is obvious. The latter's composition is clearly standardized by law (clause 2.1.34 of the Budget Code of Ukraine) (Bak, 2014).

Compliance with the principles of transparency and publicity of the budget process is important for establishing trusting and transparent relations between citizens and authorities, particularly in finance.

The introduction of modern IT technologies into the management process allows local governments to become not only the official but also the only source of high-quality and accessible information about every community

budget. An effective combination of open information, transparent budget decision-making, and innovative practices in the budget process can become a driving force for establishing a new budget policy in Ukrainian communities (Pleddg, 2020).

Also, on March 11, 2022, the Government of Ukraine adopted Resolution “Some issues of the formation and execution of local budgets during martial law” No. 252, which defines the features of the formation and execution of local budgets during martial law (Resolution No. 252, 2022).

In particular, it states that the formation of local budgets and ensuring the uninterrupted functioning of institutions and institutions of the public sector and public utilities is carried out by budget legislation, taking into account the following features:

- local government bodies, their executive bodies, local state administrations, and military-civil administrations continue to exercise budgetary powers;
- the executive committees of the relevant local councils, local state administrations, civil-military administrations, or military administrations manage local finances according to the needs and characteristics of the military conditions;
- local financial authorities ensure the preparation of draft local budgets according to the requirements of the Budget Code of Ukraine;
- the State Treasury Service provides settlement and cash services for local budgets and reporting on the execution of local budgets using electronic media;

- temporarily, until the termination or cancellation of martial law, inspections by the State Audit Service on the implementation of local budgets are not carried out, and the inspections that have begun are stopped.

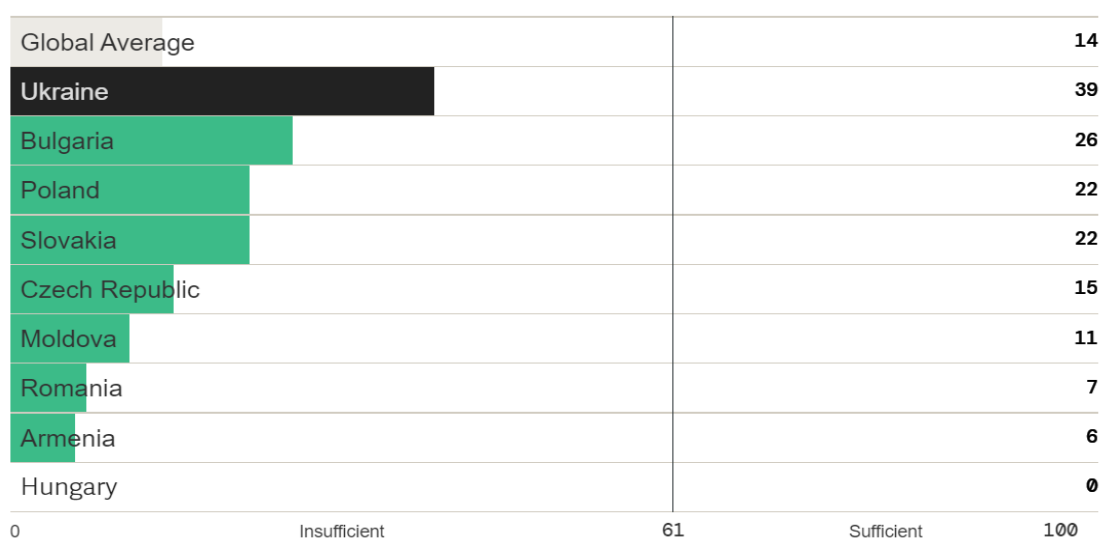
### *International ratings of openness and transparency of local budgets*

It should be noted that before the war, the level of transparency in Ukraine could be defined as high, confirmed by international ratings:

- Open Data Maturity Report (ODM) – 2nd place out of 35 (97% open data maturity (2022));
- Corruption Perceptions Index (CPI) – 116 out of 180 countries in the world in the ranking (33 points out of 100 (2022));
- Open budget survey (OBS) – 65 points scored (2021).

The Open Budget Survey (OBS) ranks countries by their level of accountability in national budget processes. It is the world's only comparative, independent, and regular assessment of transparency, oversight, and participation in national budgets in 120 countries.

A country's budget transparency score, reflected in the Open Budget Index, evaluates the public's access to timely and complete budget information. A transparency score of 61 (out of 100) indicates that a country publishes enough information to support informed public debate (International Budget Partnership, 2021).



**Fig. 1.** Public participation in Ukraine compared to others

The OBS evaluates the formal opportunities provided for the public to meaningfully participate in various stages of the budget process. It examines the practices of the central executive, legislature, and supreme audit institution using 18 equilibrium indicators aligned with the Global Initiative for Fiscal

Transparency's principles of public participation in fiscal policy and scores each country on a scale of 0 to 100.

Ukraine has a public participation score of 39 (out of 100).

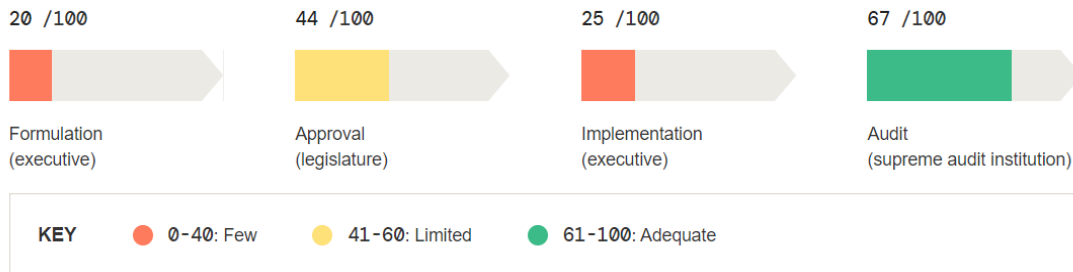


Fig. 2. Extent of opportunities for public participation in the budget process.

The International Budget Partnership organization draws attention to several factors that determine the need for transparency in the budgets of countries worldwide (International Budget Partnership, 2021).

Transparency can help attract cheaper international loans: we found that, after controlling for various economic variables, countries with higher levels of fiscal transparency have higher credit ratings and a lower gap between lending and borrowing rates, thus lowering the cost of borrowing states;

- opacity in financial matters can undermine fiscal discipline: a study by the International Monetary Fund (IMF) found that one of the essential methods for calculating a country's financial reliability and solvency is the indicator of the transparency of its financial systems and practices. Looking at the recent global economic crisis, the IMF study attributes nearly a quarter of unexpected government debt among the countries studied to a lack of available information about the government's financial position;
- transparency and public participation help to identify leaks and improve the efficiency of government spending by identifying instances of misuse of funds and obliging the government to return money spent unreasonably;
- transparency and public participation contribute to the fair distribution of national resources in accordance with national priorities.

***The state of ensuring transparency and publicity of local budgets in Ukraine***

Transparency and openness of budget information is the key to the effective use of budget funds and public control over public funds, given the growth of the budget openness index can be considered an important indicator of the success of the implementation of reforms in the budget sector at both the state and local levels. Ukraine's main problems in budget transparency are violation of deadlines and insufficient completeness of the publication of budget documents in the budget process. In particular, many analytical studies have been devoted to this issue (Boex et al., 2023; Alt, 2019).

The government untimely submits documents on the basics of budget policy for the next year, the deadlines for promulgating the draft budget are violated, there is no information on semi-annual budget reports, the Law on the State Budget of Ukraine, and the decision to approve local budgets were not adopted in a timely manner. The study proposed using a quick test to assess the transparency of local budgets (Slukhai et al., 2019).

The process of financial decentralization that began in 2015 provided local governments with new sources of their own income. At the same time, it became possible to implement participatory budgets for broad public involvement. Financial decentralization has generally increased the budgets of territorial communities to meet their socio-economic needs. At the same time, there is no empirical

evidence that the above-mentioned fact automatically provided the population with high-quality local public services — education, healthcare, etc.

The consolidation of territorial communities from 11 thousand local budgets to 1460, as of November 2023, helps to optimize costs for the maintenance of the social sphere and increase allocations for priority areas of the territorial community's economy and social development. The key task of further development of fiscal policy is to stimulate the efficient use of local budget funds.

The publication of information on the civil budget began positively in 2015–2016, which deserves further widespread use in the budget process. Involving the general public in the budget process will ensure greater transparency and openness of local finances and ultimately their orientation towards public satisfaction with public goods and services at both the state and local levels (Zakharii et al., 2019).

The unprovoked aggression of the Russian Federation caused significant damage at the community level, destroying civilians, local infrastructure, and businesses; according to the latest figures, about 6.2 million Ukrainians left the country, of which 5.6 million found refuge in various EU countries. But despite the dire consequences suffered by those who survived the occupation of the territories, life is gradually returning to the liberated territories and communities (Refugee (n.d.)).

Under martial law, legislation was updated; the right to make changes to the local budget was granted to the executive committees of the relevant local councils, local state administrations, military-civil administrations, or military administrations on the proposal of local financial authorities without making a corresponding decision by the relevant local councils.

In November 2022, the right to approve and amend community budgets upon the proposal of local financial authorities was returned exclusively to local councils or military administrations of settlements in the event of their creation. However, this norm during its operation made it possible to ensure the continuity of the budget process. To some extent, it deprived compulsory health insurance of the right to adopt solutions.

The budget process has been somewhat simplified by the abolition of certain requirements for the publicity of the budget process, provided for in Art. 28 of the BCU, simplification of the reporting process, abolition of the application of regulatory procedures and norms for coordinating the provision of state assistance to business entities. An analysis of budgetary processes at the level of local communities is presented in the study “The Impact of War on the Budgets of Territorial Communities” (Decentralization, 2023).

Local governments that have received sufficient powers as a result of the decentralization reform must, under martial law, perform additional tasks due to modern challenges: keep records of internally displaced persons; assist internally displaced persons in processing social payments; provide food packages and necessities; organization of assistance with goods and services for the organization of psychological support; assistance in providing medical services; educational services for children of preschool and school age who are classified as internally displaced persons, as well as for children who have traveled abroad, but continue to study remotely in Ukrainian schools.

To summarize, we note that after the end of the war, local self-government bodies will be faced with the issues of returning citizens and creating conditions for full integration into the life of the community, improving the socio-economic conditions of all residents of the community by their wishes and vision for the development of the territory.

Under martial law, reforms aimed at integration into the EU continue, where local government plays an important role. The Ministry of Development of Communities, Territories, and Infrastructure of Ukraine on 7-11-2023 presented a roadmap for the reform of local self-government bodies and the territorial organization of power, where a significant place is given to compliance with the principles of transparency, openness, and accountability of the activities of local self-government bodies.

### ***Successful projects and practices to ensure budget transparency and publicity***

Research into the strategic course of modernizing local finance and finding ways to adapt it to EU requirements should be considered in the context of research into transparency and publicity of budgets. The main aspects of deepening cooperation between Ukraine and the EU and the

content and directions of bringing Ukrainian legislation closer to the EU acquis communautaire were determined by the Association Agreement with the EU, which was signed in 2014. Since 2017, when the Agreement entered into force, several measures have been implemented in the following areas:

The most successful examples are the E-Data, ProZorro, and DoZorro projects.

**E-data** is an open data platform in the field of public finance, implemented in pursuance of the order of the Cabinet of Ministers of Ukraine

dated February 11, 2016, No. 92-r “On approval of the Concept for creating an integrated information and analytical system “Transparent Budget.”

Thus, it is not only an official state information resource that presents information in open data format but also an accessible tool for public control over the planning and use of public funds.

Users of E-data are citizens of the country, government bodies and institutions, and international organizations (Fig. 3).

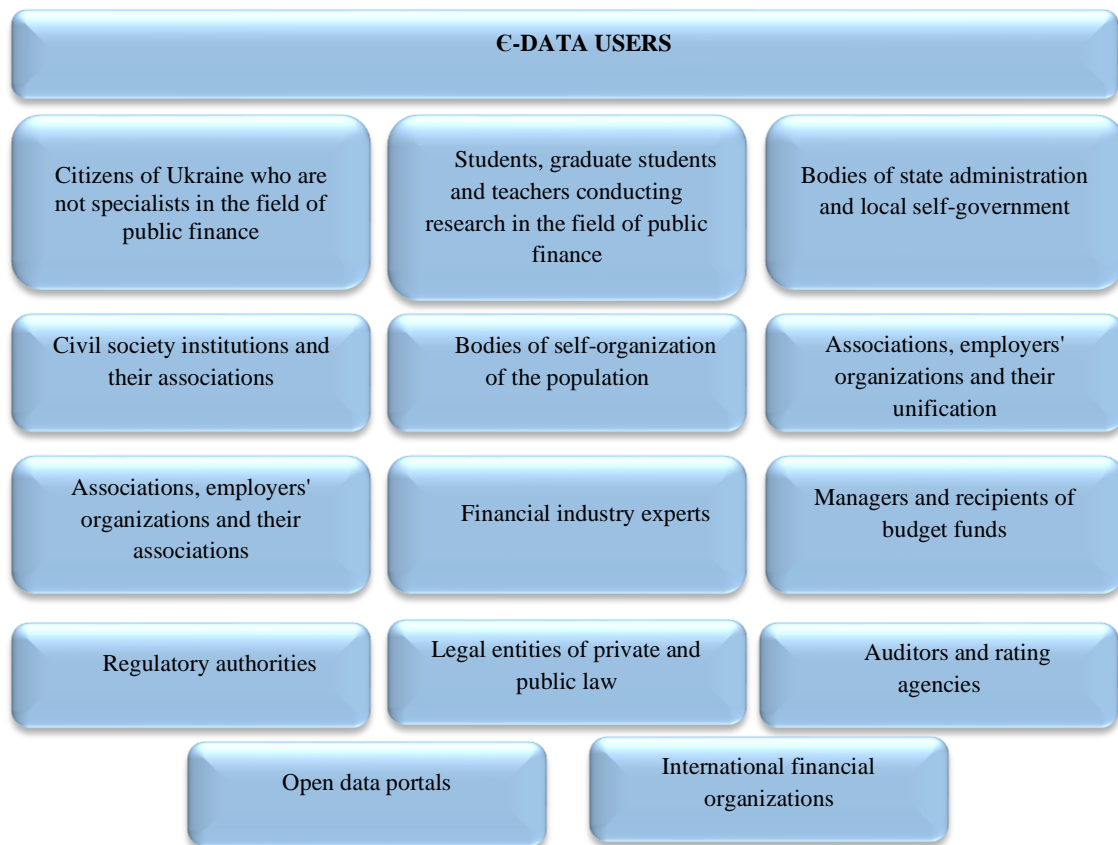


Fig. 3. E-DATA USERS

It is important to note that E-data includes 16 modules:

**Table 1.**  
*E-data modules*

Module name	Content
Open budget planning and execution of budgets	Information on budget planning and execution at the state and local levels
Boost analysis budget analysis tool	Analytical tool for studying budget execution indicators at all levels
Spending use of public funds	Information on the use of public funds from state and local budgets by managers.
Profi international financial projects (MFO loans)	Register of projects implemented with the involvement of funds from international financial organizations.



Education Expenses	Analytical tool for analyzing the activities of higher and secondary education.
VAT refund	Register of applications for the return of the amount of budgetary reimbursement of value-added tax.
State banks	Key performance indicators of state-owned banks and information on non-performing loans.
Debt policy	Register of state guarantees, list of primary dealers, calendar, and auction results.
Foreign trade indicators	Analytical tool for analyzing the volume of import-export of goods.
Financial Market Indicators	Key indicators of the money market, capital market, and foreign exchange market
Investment policy of the Ministry of Finance	Investment instruments and credit ratings of international agencies.
Efficiency of use of funds	Results of financial control over the use of budget funds
Budget widget	Presentation of the community's main budget indicators on its web page.
Chrome extension	Quick access and a convenient way to move platform modules.
Telegram bot	E-data platform messenger — information about the public finances of the state
Training courses	Financial and budget literacy, open data, public control.

Policy, Portals, Impact, and Data quality are considered to build the open data ranking. In turn, Policy consists of Policy framework, Governance of open data, Open data implementation, Portals – of indicators Portal features, Portal usage, Portal provision, Portal

sustainability, Impact – of indicators Strategic awareness, Measuring re-use, Created impact, Data quality – of indicators Monitoring and measures, Currency and completeness, DCAT-AP Compliance, Deployment Quality).

**Table 2.**  
*Open Data Rating*

Country	Policy	Portal	Impact	Data Quality	Open Data Maturity
Ukraine	640	617	600	606	97%
Switzerland	495	475	320	517	71%
Sweden	572	463	510	437	78%
Spain	632	591	560	545	92%
Slovenia	615	613	455	598	90%
Slovakia	480	300	280	448	59%
Romania	435	571	300	394	68%

*Prozorro* is an electronic system that ensures the openness of government tenders in Ukraine. Since its founding, it has received several international awards, particularly as the most transparent procurement system in the world. The *Wired* and *The Economist* have written about its phenomenon in the fight against corruption and involving citizens in controlling budget expenditures.

Until 2016, the area of public procurement in Ukraine was closed and corrupt. Information about tenders was published by the state enterprise "Vneshtorgizdat" in the newspaper "Bulletin of State Procurement" with a circulation of several hundred copies. Interested parties purchased the newspaper's circulation, and bid proposals could only be submitted in paper. Undoubtedly, many sentences were "lost" on the way to the addressee.

From April 1, 2016, the *Prozorro* system became mandatory for central authorities and monopolists, and from August 1, 2016, it became mandatory for other public customers. The sphere of public procurement is regulated by the Law of Ukraine, "On Public Procurement," the main policy maker in this area is the Department of Public Procurement, which is part of the Ministry of Economy. SE "Prozorro" and the electronic system *Prozorro* are 100% owned by the state of Ukraine and subordinate to the Cabinet of Ministers (*Prozorro*, n.a.).

Since the beginning of the full-scale invasion, *Prozorro* has not stopped working for a day, and now its use is only expanding. Due to this, the Ministry of Defense has returned to conducting procurement in the system and is saving billions of UAH. International donors have begun purchasing from *Prozorro*, and citizens are

increasingly monitoring how funds are spent during the war and influencing the determination of priorities.

The *DoZorro* monitoring portal is a platform where each participant in the system (supplier, customer, regulatory body, citizen) can provide feedback to the government customer or supplier, discuss and evaluate the conditions of a specific procurement, analyze the procurement of a separate government body or institution, prepare and submit an official appeal to regulatory authorities and much more.

For public activists and the media, the portal allows you to discuss a specific tender with potential and existing suppliers, find their expert opinion on the correctness of the wording in the tender documentation, receive professional expertise, etc. But the main thing is that it is a convenient tool for managing monitoring —after all, keeping records of monitored procedures and violations found thanks to the portal has become very simple.

Government customers can evaluate a specific supplier, analyze business feedback, make appropriate procurement process changes, and create their risk management system (Dozorro, (n.a)).

Local budgets are important because they establish allocating resources to provide public services, promote economic development, and provide a platform for democratic participation and citizen engagement. Effective local budgeting is critical to the well-being of its residents. However, several characteristics make local budgets unique (Lutyty, 2023).

Foreign experience shows that there are also projects that are more aimed at ensuring publicity while promoting budget transparency. These include Budget Visualization, Participatory Audit, Online Budget Consulting Tools, Participatory Budgeting, and Gender Responsive Budgeting.

**Visualization of budgets** – visibility, creation of conditions for visual monitoring of budget funds, as a rule, at the stages of approval and use. Elements of graphics, infographics, interactive mapping, etc., can be used.

The project aims to present budget information in a way ordinary citizens can understand. Clear budget information contributes to greater public awareness of financial issues in society and motivates more active participation and

involvement in budget processes. It is implemented in Poland, the UK, the USA, Kenya, and Ukraine (Chernivtsi, Lviv, etc).

The advantage is clarity and compactness; the disadvantage is the need for additional work from graphic designers, highlighting the most important, color printing (Holynska & Matviienko, 2017).

**Participatory audit (Citizen Participatory Audit)** is an audit that unites civil organizations (CSOs), citizens, and auditors of the Audit Commission (State Audit Service — Ukrainian) as one audit group. Its goal is to strengthen citizen participation in the government audit process to increase transparency, efficiency, and effectiveness in the use of government resources.

The result is the involvement of citizens in monitoring the use of funds, cooperation between regulatory authorities and citizens, and increased financial discipline of authorities. It is used in Cambodia, the Philippines, Angola, and Indonesia.

The advantages of the practice are the ability of citizens to control spending fully, and the disadvantages are the need for special knowledge and the presence of a significant part of free time.

**Online tools for consulting on budget issues** — remote consultation of citizens on budget policy issues. The goal is to better understand city residents' priorities in its development, efficient allocation of funds, and improvement of the provision of certain services.

The project results in the formation of partnerships between the authorities and citizens; residents see the opportunity to influence the adoption of important decisions for the city, and local authorities see support for their actions.

It is being implemented in Britain (online info hub “Be Heard”). Through this city, residents can communicate their opinions and proposals on various issues important to the city, including the distribution of budget funds, construction, waste recycling, or social services.

Another tool is the Birmingham Speaks portal, where residents can post their thoughts and ideas for the city's development and evaluate ideas submitted by other citizens, including proposals for the budget.

A similar system operates in the city of Manchester. The Manchester budget page on the

city's official website greets residents with the slogan, "Our budget is based on what you say." Here, in particular, the results of consultations with residents and the city development priorities formed based on these consultations are described in detail.

The city of Derby (the UK) also has a separate section (office) for consultations: "Your city - that's up to you to tell." The advantages of the practice are attracting more potentially active citizens with knowledge and desires but less time for offline meetings. Disadvantages of the practice are the need for a permanent online consultant and additional software for developing an online consulting platform.

Today, local financial authorities face severe challenges related to the war. Considering this, each decision must be balanced and clearly supported by the relevant legislation, which encourages the search for more effective and economical approaches to spending budget funds.

Attracting additional funds can be carried out either by using new sources or by economically and rationally using existing funds. Active citizen participation in this process can be one of the best ways to manage public funds.

**Participatory budgeting** is one of the forms of democracy at the local level, which provides a systematic approach to involving citizens in the process of making budgetary decisions of a certain territorial community. Participatory budgeting allows citizens to decide where public resources should be spent.

Thus, the public budget is a tool for active citizens to change and improve the city, and the city implements the projects most voted for by residents under public control.

Participatory budgeting provides experience in implementing changes together, improves the "government-community" dialogue, and gives every resident a chance to realize their dream by directly distributing a share of the local budget. In addition, the public budget provides transparency in the decision-making process for developing a city, district, or street.

Although the specifics of each participatory budgeting process may differ, the overall goal is to increase citizen participation in decision-making and promote a more transparent and accountable distribution of public funds.

The participatory budget mechanism originated in Porto Alegre (Brazil) in 1989, and several years after its implementation, it contributed to achieving positive results. In particular, it reduced corruption, significantly improved the quality of education and health care, and improved the city's sewerage and cleaning systems.

Although, in the opinion of many scientists, the participatory budget model introduced in Porto Alegre is considered an ideal model, this model is not the only one used in the world. Since 2000, participatory budgeting began to be actively used in Europe (particularly in Spain, Belgium, Italy, Germany, France, Portugal, Denmark, Switzerland, the Netherlands, and Great Britain) (Kirilenko & Chaikovskaya, 2015). In Central and Eastern Europe (Bulgaria, Moldova, Poland, Romania), the first attempts to begin the participatory budgeting process began only in 2010.

In Ukraine, participation budgeting was implemented in 2015 in Chernihiv, Cherkasy, and Poltava. Later, participatory budgeting gained significant popularity in Ukraine and became one of the most effective tools for cooperation between government and society today.

Due to Russia's full-scale invasion of Ukraine, most public projects have been delayed and will be implemented with adjustments in cost and priority. The fact is that relocated enterprises from the East of Ukraine needed financial support. In return, the budgets of the corresponding cities will receive additional revenue in the form of taxes paid by these enterprises. Thus, if the amount of public budget funds tended to increase over the following years, then in war conditions, on the contrary, it decreased.

Secondly, not only the amount of implementation of initiatives but also the proportional distribution between projects is subject to careful review. Preference will be given to educational and "green" projects and those related to improving small streets. Social projects to improve people's living conditions and social adaptation will also occupy a significant place.

Projects that increase the safety of citizens and provide the equipment for shelters or their modernization are extremely important in war conditions. Energy saving measures are no less important due to damage to energy infrastructure. Therefore, installing solar power plants on the

roofs of schools will save electricity and allow classes to be held even when the lights are turned off (Dymnich, 2023; Polivchak, & Borysevich, 2023).

In our opinion, the following risks and disadvantages arising in connection with the implementation of participation budgets in war conditions should be taken into account:

- due to the reduction in the amount of participation budgets, there is a reduction in project funding, which threatens the possibility of their implementation;
- in case of “freezing” of a project, difficulties arise in resuming the organization of the voting process for the continuation of this project and its victory, as well as bringing this project to its logical conclusion;
- funds for implementing projects are allocated for the year following the vote. Given the change in the priority of projects in war conditions during this period, the project may lose its relevance;
- funds for the project implementation are received not by the initiators but by public utilities under city councils. In addition, utilities themselves establish the order and regularity of funding, which, due to war, may increase the risks of project suspension.

To effectively further develop the participation budget in the face of new challenges, it is advisable to take into account not only the shortcomings and risks existing in Ukraine but also to use the experience of other countries involved in the development of the local finance system and the implementation of the public budget. The international practice of using participatory budgeting shows that the active action of non-governmental organizations and other public associations and constant public monitoring plays an important role.

**Gender-responsive budgeting** is an effective tool to help develop fair and effective budgets that address the real needs of men and women and groups of people with different and special needs. Its purpose is to plan budget funds considering the characteristics and needs of specific gender groups of people.

The result is the rational use of funds with maximum consideration of gender needs. It is implemented in Ukraine and developed countries (Iceland, Sweden, Norway).

The advantage of the practice is cost optimization, and the disadvantage is the need for special training for application.

Today, there is no single generally accepted effective model of a gender-oriented approach to budgeting since different countries have their own specific socio-economic and political-cultural conditions. Therefore, a gender-responsive approach to budgeting must be tailored to each state individually (Karpych & Miedviedkova, 2021).

Gender-responsive budgeting and participation in the budget process are critical to achieving gender equality and empowering women and men. By incorporating a gender perspective into the budget process and including women and other marginalized groups in decision-making, the budget will reflect the needs and priorities of all citizens. This will help reduce gender gaps and increase opportunities for citizens to participate in society fully. That is why the practice of using gender-oriented budgeting is becoming increasingly widespread in the world (Lyutyi, 2023).

#### ***Features of ensuring budget transparency and publicity in war conditions***

Our country's experience under martial law indicates that local self-government can be not only a driver of democratic transformations throughout society but also a powerful force for defense and resistance to Russian military aggression. It is relevant and progressive today when there is an awareness of the real threats and consequences of wartime and an understanding of the need to transform financial relations towards adapting the budget system to martial law conditions.

Expanding the resource base and transferring responsibilities, rights, and financial resources to the local level can provide the necessary steps toward victory, support regional recovery and reconstruction, and improve the well-being of all members of the territorial society.

The question arises whether it is worth thinking about the openness of budget data, general access to budget statistics, and reports of local authorities; when Ukraine experiences missile attacks from an aggressor country, citizens of Ukraine die every day, the housing of ordinary people, infrastructure facilities, and transport logistics are destroyed.

Budget transparency and publicity are the most important factors in the democratic development of any state. At the same time, the question that worries the scientific community, government officials, public organizations, and members of society remains insufficiently studied: is it worth taking measures to ensure budget transparency and publicity in a warring country repelling military aggression? There is a state of emergency in the country, the war continues, and now it is difficult to foresee the timing of its end.

The answer is obvious. During the war, there is a need to maintain state secrets and ensure national security, which may limit access to information about budget operations, including local budgets. The basic principle of budget transparency and publicity in war conditions should be “no harm.” We are not discussing the secrecy of information about “secret expenses.” The content and procedure for financing, which was from the state budget, were well worked out even before the war.

This refers to all expenses of military significance at the local level, information about which, if transparent and open, can be analyzed by the enemy and used not in favor of the integrity of our country. In this regard, it is important to clearly define the list and types of information materials regarding local budgets that should not be made public.

At the same time, during the war, the interest of society members in a more transparent and efficient use of budget funds increased. The war increased the demand for openness and publicity of information about the activities of local authorities to prevent corruption. Today, ensuring its permanent control and audit is becoming especially relevant. Under martial law, transparency and publicity of the budget means money and control over the proper use of funds and lives saved. Thanks to open information, citizens can check whether funds have been allocated for the restoration and repair of housing, whether bomb shelters have been built, and whether the amounts allocated for relevant projects are realistic and not inflated. Budget transparency allows citizens to feel like full consumers of the maximum level of public services in exchange for their tax payments.

Without attracting charitable assistance from foreign governments, as well as their local authorities, in particular sister cities, and international financial organizations, it would be impossible to overcome the shortage of funds for investment in the process of restoration,

rehabilitation, and development of communities and territories. Donors of local budgets have become active stakeholders who want to know how the funds they provide are used; they are interested in open information about the directions, intended use, and efficiency of using budget funds. The assistance of Western partners depends on budget transparency.

In our opinion, determining the features of ensuring budget transparency and publicity in war conditions at the level of local budgets involves taking into account the following factors:

- *status of the community and region.* After the outbreak of war, they can be divided into those under occupation, de-occupied, temporarily occupied, and not occupied. The capacity of many communities and the situation in the communities themselves have changed, and front-line communities have also emerged; communities that have suffered human losses, losses of housing, land, property, and income, problems of depopulated territories have arisen, difficulties in restoring public authority in de-occupied territories;
- *the presence of important military strategic facilities and critical infrastructure facilities in a specific region or territory;*
- *the results of the review of interbudgetary relations, in particular, a list of local authorities' own and delegated powers, as well as a certain simplification of the procedure for coordinating decisions between state and local authorities;*
- *the emergence of a new management level - military administrations.* Thus, the list of participants in the budget process under martial law, in addition to the relevant local government bodies and local self-government bodies, also includes military-civil administrations or military administrations that approve local budgets drawn up by local financial authorities without the approval of the relevant commission to the local to the council, transfer of budget assignments from one main manager of budget funds to another, redistribution of budget expenditures and provision of loans from the budget for budget programs, including the budget reserve fund, additional subsidies and subventions, within the total volume of budget assignments of the main manager of budget funds, as well as an increase in expenses development by reducing other expenses by the budget program;

– requirements and challenges of European integration. Due to Russia's full-scale invasion of Ukraine, the President of Ukraine declared martial law on February 24, 2022. With the participation of local government bodies, the military command, together with military administrations, executive authorities, and law enforcement agencies, had to introduce and implement the measures of the legal regime of martial law provided for by the Law of Ukraine “On the Legal Regime of Martial Law,” (Law No. 389-VIII, 2015) implement the powers necessary to prevent the threat and repel armed aggression and ensuring national security, eliminating the threat to the state independence of Ukraine, its territorial integrity.

Thus, regional, Kyiv city state administrations and local governments have to create defense councils and assist the military command in introducing and implementing measures of the legal regime of martial law. In connection with the introduction of martial law, the Verkhovna Rada of Ukraine changed the Budget Code of Ukraine (Budget code No. 2456-VI, 2010) by the Law of Ukraine dated March 15, 2022 No. 2134 (Law No. 2134-IX, 2022).

Let us determine the main factors that influenced budget transparency and publicity against the backdrop of the transformation of various areas of interbudgetary relations in Ukraine during the war, respectively, in particular, by the amendments made to Section VI, “Final and Transitional Provisions” of the Budget Code of Ukraine and other legislative acts of Ukraine (table 3).

**Table 3.**

*Features of ensuring budget transparency and publicity during the war in Ukraine*

<b>Main areas of ensuring budget transparency and publicity:</b>	<b>Factors that influenced budget transparency and publicity during the war in Ukraine</b> (Decree of the President of Ukraine No. 64/2022, 2022), (Law of Ukraine No. 2134-IX, 2022).
in the sphere of formation of budget revenues (tax revenues)	<p>Article 75-1 of the Budget Code and related norms for local budget forecasts do not apply; local state administrations, military-civil administrations, or military administrations (if they are formed) may decide to transfer funds from a special fund of the local budget (except for the own revenues of budgetary institutions and inter-budgetary transfers) to the general fund of the local budget.</p> <p>In case of transfer of funds from the special fund of the local budget to the general fund of the local budget, as an exception to the provisions of Article 72 of this Code, the local budget may be approved with a surplus for the special fund and with a deficit for the general fund by amending the decision on the local budget.</p> <p>Article 23 on the mandatory approval by the relevant commission of the Verkhovna Rada of the Autonomous Republic of Crimea, the local council of the decision of the Council of Ministers of the Autonomous Republic of Crimea, the local state administration, the executive committee of the relevant local council on the redistribution of budget expenditures and the transfer of budget assignments does not apply;</p>
in the field of budget expenditures	<p>local state administrations, military-civil administrations, or military administrations (if they are formed) may make decisions on the implementation as an exception to the provisions of part two of Article 85 of the Budget Code (transfer by the state of the right to carry out expenses), expenses not included in the relevant local budgets by this Code, and the costs of maintaining budgetary institutions simultaneously from different budgets. Such expenses are carried out by providing an interbudgetary transfer from the local budget.</p> <p>Part six of Article 108 on the mandatory agreement with the Verkhovna Rada of Ukraine Committee on the Budget of decisions of the Cabinet of Ministers of Ukraine on the distribution and redistribution of amounts of subventions and additional subsidies from the state budget to local budgets between local budgets does not apply;</p>
in the field of inter-budgetary transfers	<p>Local governments or military administrations may decide to transfer funds from local budgets to the state budget, meeting the food needs of the civilian population, evacuation/removal/relocation the civilian population from areas where hostilities are taking place and dangerous territories to safe places, including payment for transport services, fuel, and lubricants, arrangement of accommodation for citizens in communication with hostilities, they left their place of residence/stay, payment for other measures aimed at supporting the civilian population under martial law;</p> <p>Local governments or military administrations may decide to transfer funds from local budgets to the state budget.</p>

	<p>Parts seven and eight of Article 78 do not apply in terms of restrictions in decision-making by the Verkhovna Rada of the Autonomous Republic of Crimea, the relevant local council on amendments to local budgets;</p> <p>The Cabinet of Ministers of Ukraine can decide on the specifics of the formation and execution of local budgets and the activities of participants in the budget process in the relevant territories.</p>
in organizing the budget process at the local level	<p>According to paragraph 1. Part 3 of Art. 15 of the Law of Ukraine “On the legal regime of martial law,” district and regional military administrations, formed in connection with the failure to convene a session of the district and regional council, respectively, within the time limits established by the Law of Ukraine “On Local Self-Government in Ukraine”, exercise the powers to create and approve, respectively, district, regional budgets, making changes to them, approving reports on their execution; distribution of funds transferred from the state budget in the form of subsidies, subventions, respectively, between district budgets, local budgets of cities of regional significance, villages, towns, cities of district significance.</p>
in the field of budget lending	<p>Article 23 on the mandatory approval by the relevant commission of the Verkhovna Rada of the Autonomous Republic of Crimea, the local council of the decision of the Council of Ministers of the Autonomous Republic of Crimea, the local state administration, the executive committee of the relevant local council on the provision of loans from the budget does not apply.</p>
in the field of borrowing	<p>establish that during the period of martial law and within six months after its termination or cancellation in the event of an overdue debt of an enterprise to the Autonomous Republic of Crimea, regional council, or city territorial community on a loan (loan) attracted by the Autonomous Republic of Crimea, regional council or city territorial community or under a state (local) guarantee, as well as for a loan from the budget, penalties and other penalties are not charged.</p> <p>Regional and city councils are given the right to carry out new local borrowings and provide local guarantees, even if in the process of making payments to repay and service the local debt, the payment schedule is violated, penalties are assessed, and overdue debt has arisen.</p>
reporting deadlines	<p>the norm as Article 80 regarding compliance with the deadlines for submitting reports on the execution of local budgets does not apply</p>

## Conclusions

Local authorities must focus on priorities: winning, producing weapons and ammunition, supporting businesses, and developing the local economy.

Recovery should become a therapy for our society, including improvement, modeling, and strengthening the financial viability of communities on the principles of joint state building, people-centrism, and involving citizens in decision-making.

Continuing decentralization reform provides new opportunities for Ukraine. Decentralization should be seen as a necessary reform to promote effective and transparent governance at the community level.

Main tasks and reforms:

1. *Creation of an effective system of local self-government that will meet the needs of citizens and contribute to the development of communities;*
2. *Decentralization of powers and resources from central government to local government;*

3. *Increasing the financial viability of communities.*
4. *Ensuring transparency and accountability of local government. Local authorities must be transparent and accountable to citizens. To do this, it is necessary to introduce mechanisms of transparency and accountability of local authorities, in particular through holding local elections, ensuring access to information about the activities of local authorities, and creating public control mechanisms.*

So, a transparent community is one of the key factors for the success of decentralization reforms to ensure community development and improve citizens' quality of life. It is necessary to create a Register of decisions of local government bodies.

***Ensuring budget transparency and publicity during war includes the following steps:***

1. *Digitalization and transparency: focuses on the role of digitalization in achieving transparency and involving citizens in management decisions.*
2. *Dream Digital Ecosystem: Introduces the Dream Digital Recovery Management*



*Ecosystem, now actively deployed in more than 150 communities.*

3. *Openness and transparency in management: emphasizes openness in the processes of project selection, decision-making, and project implementation.*
4. *System for monitoring and evaluating the development of regions: promises to introduce a system for monitoring and evaluating the development of regions and communities to manage their implementation effectively.*
5. *Municipal statistics and administrative supervision: develop a bill on municipal statistics and administrative supervision over the legality of decisions of local governments.*
6. *Electronic democracy: Rethinking the role of people.* Amid these transformations, the concept of e-democracy is taking center stage. Although it was not intuitive initially, it proved to be a revolutionary strategy for engaging citizens. E-democracy seeks to activate citizens by involving them in decision-making processes. This includes forming project teams, proposing ideas, participating in project discussions, and prioritizing initiatives through direct voting and surveys.
7. *Activation of citizens through electronic democracy. Integrating e-democracy into the recovery process serves as a dynamic tool for civic participation.* Citizens are not simply passive recipients of policies; they become active participants in the development program. Through digital platforms, people can express their opinions, propose solutions, and directly influence the trajectory of projects, which promotes a sense of ownership and empowerment.

Several steps make it possible to bring transparency and publicity closer to European practices; in particular, the involvement of local authorities in the *digitalization* of the budget process has proven effective, with a focus on transparency, accountability, and the ability to involve residents in the development and adoption of decisions.

For this purpose, they are also launching a digital ecosystem for managing the restoration of Dream, in which more than 150 communities are already actively working; by the end of the year, a system for monitoring and assessing the development of regions and territorial communities will also be presented, which will contain indicators of socio-economic development.

Thanks to this system, it is possible to digitize strategies at different levels. By the end of the year, a system for monitoring and assessing the development of regions and territorial communities containing indicators of socio-economic development will be presented.

The implementation of the system is the first step towards the introduction of municipal statistics in Ukraine. It will help communities and the government receive and analyse current information for making management decisions. Several legislative initiatives will also be presented that are important for completing the decentralization reform; the absolute priority is bill 4298, which should provide administrative oversight over the legality of local governments' decisions.

International partners are ready to cooperate with the central authorities of Ukraine and local authorities to ensure transparency and accountability of local authorities. In turn, a transparent and integrated community provides the following opportunities:

- ensuring the legitimacy of decisions, multi-level management, involvement of territorial communities in the formation of national and regional policies, and, certainly, monitoring and combating corruption;
- strengthen and give tools to decoupled communities to restore local self-government, conduct municipal statistics, and provide digital tools for planning and forming projects;
- focus your support on reforms that contribute to the creation of transparent and effective government structures;
- involving citizens in management decisions and strengthening the institutional capacity of local government associations are also key elements of success.

The Association Agreement between Ukraine and the EU is an important step in developing our state since the use of the experience of EU member states allows us to reform the current state of public finances. The process of reforming public finances to EU requirements will not only put public finance indicators in order but will also ensure the creation of favourable conditions for enhancing business activity, increasing the level of social security in the country, and attracting investment into the country.



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