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**THE IMPACT OF MARTIAL LAW ON THE FUNCTIONING
OF MUNICIPAL MANAGEMENT****ВПЛИВ ВОЄННОГО СТАНУ НА ФУНКЦІОНУВАННЯ
МУНІЦИПАЛЬНОГО УПРАВЛІННЯ**

Summary. The article explores the transformation of the municipal management system under the legal regime of martial law. It analyzes the dynamics of internal population displacement and its impact on the workload of municipal hubs, specifically across regional clusters: ranging from innovative leadership (Kyiv) to resource autonomy (Mykolaiv region). Particular attention is paid to the financial dimension of community resilience, the restructuring of local budget revenues, and the shifting balance between centralization and decentralization processes. The study substantiates the necessity of implementing differentiated reengineering of management processes and the digitalization of reporting through the DREAM system to ensure a transition from a “survival” strategy to “managed recovery”.

Keywords: municipal management, martial law, internally displaced persons (IDPs), local budgets, decentralization, business process reengineering, financial autonomy, territorial communities.

Анотація. У статті досліджено трансформацію системи муніципального управління в умовах правового режиму воєнного стану. Проаналізовано динаміку внутрішнього переміщення населення та її вплив на навантаження муніципальних хабів, зокрема у розрізі регіональних кластерів: від інноваційного лідерства (Київ) до ресурсної автономії (Миколаївська область). Особливу увагу приділено фінансовому виміру стійкості громад, реструктуризації доходів місцевих бюджетів та зміні балансу між процесами централізації та децентралізації. Обґрунтовано необхідність впровадження диференційованого реінжинірингу управлінських процесів та цифровізації звітності через систему DREAM для забезпечення переходу від стратегії «виживання» до «керованого відновлення». Проведений аналіз публікацій показав широкий спектр трансформацій у системі державного та місцевого управління, спричинених повномасштабною війною, потребою євроінтеграції та цифровізації. Визначено, що значна частина науковців аналізує зміни в адміністративно-правовому регулюванні громад, фінансову стійкість місцевих бюджетів у процесі децентралізації та роль смарт-інфраструктури у відбудові. Особлива увага приділяється концепціям інклюзивного розвитку, благодійної діяльності та соціальному захисту як фундаменту для повоєнного відновлення національної економіки. Визначено, що спостерігається складний баланс між централізаційними тенденціями (створення військових адміністрацій, обмеження прозорості) та децентралізаційною автономією громад у сфері надання послуг. Попри розширення оперативних повноважень голів громад у тилкових регіонах, існує ризик «повзучої рецентралізації», що може послабити місцеву суб'єктність у процесах відновлення. Стан рівноваги між цими силами залишається нестабільним і залежить від регіонального контексту та близькості до зони бойових дій. Доведено, що висока трансфертна залежність (до 37% у 2024 р.) вимагає від муніципальних менеджерів зміни парадигми, починаючи від пасивного розподілу дотацій до активного фандрайзингу та управління інвестиційними проектами. Наголошено, що ключовим бізнес-процесом стає впровадження систем цифрового моніторингу (зокрема DREAM), що забезпечує підзвітність перед міжнародними донорами та дозволяє реалізувати стратегію «Build Back Better» на засадах прозорості та ефективності.

Ключові слова: муніципальне управління, воєнний стан, внутрішньо переміщені особи (ВПО), місцеві бюджети, децентралізація, реінжиніринг бізнес-процесів, фінансова автономія, територіальні громади.

Problem statement. Mass forced displacement, which has become the largest demographic crisis in Europe since World War II, has confronted local self-government bodies with tasks that were not envisioned by pre-war regulations. The transformation of the

functional mandate of local authorities toward security, humanitarian, and recovery functions – amid the withdrawal of “military PIT” (Personal Income Tax) and increased transfer dependency–necessitates the development of new municipal management models.

The issue of preserving decentralization achievements under conditions of “creeping recentralization” and the need for digital transparency in community recovery determine the critical significance of this study.

Furthermore, the significant burden placed on local communities by internally displaced persons (IDPs) requires special support mechanisms and management tools from state authorities to ensure the transparency, timeliness, and accessibility of assistance. Consequently, analyzing the impact of martial law on the functioning of municipal management is highly relevant.

Analysis of recent research and publications.

The contemporary discourse on the development of municipal management in Ukraine is based on studying the consequences of the decentralization reform and its resilience to wartime challenges. Researchers have focused on various aspects: Kryvoruchko I. V. examines the role and prospects of public administration [1]; Pryvaskyi Yu. Yu. considers the role of municipal management institutions [2]; Dziuba I. substantiates the importance of administrative and legal regulation of municipal management for EU integration [3]; Strelchenko O. argues for the necessity of digital transformation in the sphere of public administration [4]; Popov M. and Kozlovskiy K. [5] emphasize the critical role of social institutions in the development of territorial communities and their impact on municipal management. However, under wartime conditions, the role of municipal management in territorial communities regarding the resettlement of internally displaced persons remains insufficiently explored, representing a significant gap in both the legislative framework and management practice. This leads to situational problem-solving instead of the formation of a comprehensive human capital strategy at the territorial community level.

The purpose of the study is to analyze the impact of martial law on the functioning of municipal administration and determine the directions of its further development.

Summary of the main research material. One of the most acute management challenges faced by local self-government bodies in 2022–2023 was the mass forced displacement of the population. In terms of its scale, this represents the largest demographic crisis in Europe since World War II.

As of June 2023, there were 5.1 million internally displaced persons (IDPs) in Ukraine; since August 2022, the total number of IDPs has been decreasing, yet the duration of displacement has increased – more than half (60%) reported holding IDPs status for a year or longer. The peak of internal displacement was recorded in the spring of 2022, when, according to IOM data, the number of IDPs reached 6,9 million.

According to data from the Ministry of Social Policy of Ukraine [6] and the Information and Computing Center (ICC) of the Ministry of Social Policy [7], the dynamics of internally displaced persons (IDPs) demonstrate a stage of overall stabilization in numbers, alongside a simultaneous increase in the burden on key municipal hubs (Table 1).

Analysis of data from the Ministry of Social Policy of Ukraine confirms that municipal management in 2025–2026 is facing the effect of “secondary stabilization” of IDPs. While the key challenges for Kyiv and Lviv are integration and housing policy (435 000 and 202 000 people, respectively), for the Mykolaiv and Kharkiv regions, the critical issue is managing intra-regional migration. In these areas, local self-government bodies (LSGs) are forced to provide services for individuals who have lost their property but remain within the region. This substantiates the need for differentiated re-engineering of social business processes for each type of cluster.

Let us conduct a regional analysis of the dynamics of the number of IDPs in Ukraine, as presented in table 2. According to the table, the largest number of IDPs is concentrated in the Kharkiv region – 511 048 people and the city of Kyiv – 435 000 people.

People tend to stay close to home, which creates a colossal burden on the municipal resources of regional centers in the Kharkiv and Mykolaiv regions, as well as on safe communities within the same province. Approximately 60% of adult IDPs are women. This requires municipalities (especially within the Adaptation cluster) to re-engineer processes in the fields of preschool education and social protection to facilitate female employment. The Ministry of Social Policy is transitioning from direct payments to systemic solutions, such as subventions for the renovation of temporary accommodation centers – amounting to 1,5 billion UAH in 2026.

Table 1 – Total dynamics of internally displaced persons in Ukraine (2022–2026)

Period	Total number (million people)	Stage characteristics
End of 2022	~4,8	Peak of primary mass displacement
End of 2023	~4,9	Maximum registration due to status clarification and verification
April 2024	3,5 (actual) / 4,6 (registered)	Commencement of integration processes and initial returns
December 2025	4,62	Register stabilization; high share of repeated displacements
April 2026 (forecast)	~4,6	Focus on long-term solutions (social housing, eOselia program)

Source: compiled based on data from [6; 7]

Table 2 – Regional analysis of IDPs dynamics in Ukraine

Regional cluster	Representative region	Number of IDPs (pers.)	Management impact
Innovative Leadership	City of Kyiv	~435 000	3-fold increase since 2022. Requires digitalization of housing queues
Directive Security	Kharkiv Region	511 048	Largest number in Ukraine. 53 % are intra-regional displacements
Adaptive Development	Lviv Region	202 068	Stable numbers. Focus on social integration and the labor market
Resource Autonomy	Mykolaiv Region	120 545	31% of displacements are intra-regional. Need for autonomous infrastructure
Logistical Stabilization	Poltava Region	184 557	High burden on agricultural communities and transit hubs

Source: compiled based on data from [6; 7]

For local self-government bodies, internal displacement has introduced at least three new functional blocks for which they were unprepared. First is the registration and record-keeping of IDPs, which has evolved into a massive administrative process under conditions where staffing levels were not designed for such a volume. Second is service provision: ranging from temporary housing and food assistance to education, healthcare, and social protection. Third is the social integration of displaced persons into the community, which entails new forms of their participation in local self-government.

According to the Ministry of Social Policy, in 2022, over 2,3 million internally displaced persons received housing allowance, for which 52,8 billion UAH was allocated from the state budget. This assistance was primarily channeled through local social protection authorities – departments that, in peacetime, managed a significantly different workload (Table 3).

It is noteworthy that local self-government bodies have effectively established new institutional mechanisms for IDPs participation. IDPs Councils – consultative and advisory bodies under local authorities – allow displaced persons to engage in local self-government; as of April 2024, over 750 such councils have been formed. This is not a process pre-programmed by regulatory acts, but rather an organic institutional response to the challenge.

The financial dimension of martial law is no less decisive for municipal management than the legal one. Behind the figures lie real decisions: whether a community can maintain a school, whether it has the resources to pay salaries, and whether it is capable of financing the restoration of destroyed facilities.

Table 4 compares key local budget indicators before and after the full-scale invasion. A significant increase in Personal Income Tax (PIT) was driven by revenues from the financial support of military

Table 3 – Analysis of the social support budget for IDPs

Expenditure category	Volume (billion UAH)	Target purpose
Housing allowance	56,0	Direct payments to the most vulnerable categories
Housing subsidies and benefits	49,5	Support for families (including IDPs) amidst rising tariffs
Subvention for accommodation centers	1,5	Modernization of shelters and dormitories
Self-employment grants	0,8	“Vlasna Sprava” (Own Business) program for IDPs reintegration.

Source: compiled based on data from [6; 7]

Table 4 – Summary table of local budget revenue structure (2020–2025)

Revenue Components	2020	2021	2022	2023	2024	2025
Personal income tax (PIT) – civilian	48%	52%	35%	38%	51%	54%
Personal income tax (PIT) – military	3%	3%	22%	25%	0%*	0%*
Unified tax	11%	12%	9%	10%	12%	13%
Land and property taxes	10%	9%	6%	7%	8%	9%
Excise tax	5%	6%	4%	5%	6%	6%
Official transfers	20%	15%	22%	13%	21%	16%
Other revenues	3%	3%	2%	2%	2%	2%

*Since October 2023, “military” PIT has been redirected to the state budget.

Source: calculated based on data from [11].

personnel; during January-March 2023, local budgets received 24,6 billion UAH in such revenue, representing a 329% increase compared to the corresponding period in 2022. In other words, the revenue growth is largely a “military premium” that will disappear following the conclusion of the conflict and demobilization.

In the structure of local budget revenues, Personal income tax (PIT) holds the largest share, accounting for 54% in 2025, followed by the unified tax at 13%, land tax at 9%, excise tax at 6%, and official transfers at 16%.

Personal Income Tax remains the foundation of the budget; however, its internal structure has undergone a radical transformation. While a “military” dependency was observed in 2022–2023 (accounting for up to 25% of the structure), 2024–2025 saw a forced re-engineering of management processes toward supporting the real sector of the economy. The projected growth of civilian PIT to 54% in 2025 indicates a labor market recovery and the effectiveness of local measures to combat the shadow economy.

The gradual and steady growth of the unified tax share (from 11% to 13%) confirms that small and medium-sized businesses have become the primary adaptive buffer for communities. This substantiates the necessity of a cluster-based approach: for “Adaptive Development” communities, supporting individual entrepreneurs (IEs) is a priority business process.

Fluctuations in the share of transfers (ranging from 13% to 37%) demonstrate the state's role as a “financial donor” during critical periods. The increased dependency on transfers in 2024 was a necessary step to compensate for lost resources, while the forecast for 2025 (a decrease to 16%) indicates a course toward restoring the financial autonomy of communities.

The return of the property tax share to the 9% level in 2025, following the slump at the beginning

of the war, indicates the recovery of local resource administration and the conclusion of the tax holiday period.

The aggregated figure conceals a colossal inequality between communities. The primary budget challenges facing territorial communities – which either emerged or intensified during martial law due to the full-scale invasion – require distinct approaches and significant resources both for stabilizing the current situation and for subsequent recovery. The budget of the Lviv community and the budget of a de-occupied community in the Kherson region are not merely different sets of figures; they are different management universes.

The emergence of new expenditure items in 2023 – 8,1 billion UAH for defense and 25,1 billion UAH in transfers to the state budget for security needs – means that municipal management is de facto bearing a defense burden that is constitutionally a function of the state. This blurs the boundaries between municipal and state finances under crisis conditions and creates a precedent that will have long-term consequences after the state of martial law ends.

In 2024–2025, there is an observable increase in the dependency of communities on the state budget (with the share of transfers rising to 37%) (Table 5). This requires municipal managers to transition from “passive waiting” to active fundraising. Since a significant portion of resources now arrives in the form of targeted subventions for reconstruction, digital project monitoring is becoming a key business process. A gradual decrease in the share of direct grants in favor of investment subventions is expected, which will encourage communities to develop high-quality development strategies rather than merely survival plans.

Between 2020 and 2025, a shift in state funding priorities occurred: the educational subvention remains the largest transfer (~100–110 billion UAH), but its share in the revenue structure is declining due to demographic shifts (migration of children abroad).

Table 5 – Dynamics of local budget transfer dependency (2020–2025)

Year	Transfer volume (billion UAH)	Share of total revenue (%)	Nature of support
2020	160,2	35,6%	High share due to medical and educational subventions (COVID-19).
2021	163,4	31,8%	Decrease in share due to the growth of communities' own revenues
2022	142,4	29,8%	Reduction in development expenditures; focus on protected items
2023	185,2	35,2%	Growth in support for de-occupied territories and IDPs
2024	204,9	37,1%	Compensation to communities for the withdrawal of “military PIT”
2025(оч.)	195,4	33,5%	Stabilization; emphasis on additional grants for frontline zones

Source: calculated based on data from [11]

The additional grant for frontline territories is a new instrument (since 2023) that has become critical for the “Directive Security” cluster. These funds are intended for exercising mandates under wartime conditions when local tax collection is impossible. Furthermore, the emergence of targeted funds for capital expenditures – linked to subventions for shelters and reconstruction (DREAM) – requires a new level of digital reporting from municipalities.

Structural changes in revenues prove that the unified management model has exhausted itself. Communities with varying revenue structures (for example, those dominated by PIT in cities versus land taxes in rural communities) require differentiated re-engineering. The financial statistics of 2025 confirm the readiness of municipalities to transition from a “survival” strategy to a “managed recovery” strategy, based on their own resource base and digital transparency (the DREAM system).

One of the most significant – and least publicly discussed – effects of martial law is the gradual shift in the balance of power from the municipal to the central level. Researchers refer to this as “creeping recentralization”. The lion's share of military administrations is concentrated in the Kherson (49), Zaporizhzhia (37), Donetsk (36), Luhansk, and Kharkiv (26) regions – meaning, in regions relatively close to the front line. Different regions have adopted varying approaches to their establishment: in the Kherson region, for instance, all local self-government bodies have been replaced by military administrations (MAs), whereas in Donetsk, Luhansk, and Zaporizhzhia – where the levels of combat and occupation are roughly similar – a portion of the occupied communities has retained their local self-government bodies. While martial law has not dismantled the key achievements of decentralization, it nonetheless creates risks – particularly for local autonomy and the right of ownership over the recovery process.

Table 6 illustrates the key manifestations of tension between centralization and decentralization under the conditions of martial law.

An analysis of Table 6 shows that none of the spheres have shifted toward pure centralization or pure decentralization. Instead, a hybrid state with an unstable balance prevails everywhere. This reflects both the objective complexity of crisis governance and the absence of a well-thought-out strategy for the delimitation of powers during wartime.

Martial law has fundamentally expanded the functional mandate of local self-government bodies. Some of these new functions were delegated legislatively, some emerged organically, and others were effectively imposed by circumstances without adequate resource allocation.

Local authorities organize civil defense and bomb shelters, and seek solutions for displaced and unemployed persons; local self-government officials practice collaborative governance, demonstrating the need to rethink the concept of national security by incorporating grassroots foundations.

Specifically, the new functions can be grouped as follows: Security Functions – organizing civil protection, managing bomb shelters and radiation covers, coordinating population evacuation, and interacting with law enforcement and military structures. Humanitarian Functions – receiving and registering IDPs (Internally Displaced Persons), coordinating humanitarian aid, and providing temporary housing. Recovery Functions – damage assessment, debris clearance, and coordination of reconstruction efforts. Communication Functions – interacting with international donors and partners, and reporting on the progress of grant implementation. Financial-Mobilization Functions – transfers to the state budget for security needs and financing of territorial defense forces.

None of these functions was envisioned by pre-war regulations as systemic tasks at the municipal level.

Table 6 – Manifestations of tension between centralization and decentralization in Ukraine’s municipal management (2022–2023)

Sphere	Centralization trend	Decentralization trend	State of equilibrium
Management decisions	Expansion of MA powers; “top-down” personnel decisions	Communities retained autonomy in service delivery	Unstable, situational
Budget	Increase in mandatory transfers to the state budget	Growth of own revenues (military PIT)	Depends on the region and community type
Public information	Removal of public disclosure requirements	ASCs (Administrative Service Centers) increased service coverage	Weakening of transparency
Personnel policy	Postponement of competitive recruitment; mobilization of managers	Communities independently addressed staff shortages	Chaotic adaptation.
Recovery planning	Centralized planning (State Agency for Restoration)	Local councils adopt their own recovery plans	Duplication and inconsistency
Security & civil protection	Coordination through MAs and Regional State Administrations	Local communities as the “first line” for shelters	Partnership with tension

Source: compiled by the author

All of them emerged spontaneously and demanded rapid organizational and personnel responses. The team of authors explores the need for inclusiveness in the development of regional governance and its importance for future sustainability [8–10].

The new realities have affected all spheres of public authority functioning; following the refinement of certain provisions of the Law “On the Legal Regime of Martial Law” by Law № 2259-IX, the powers of community heads in territories where no combat is occurring, and no military administration has been established, were expanded. This is a crucial clarification: in rural communities, mayors received more, not fewer, operational powers, which allowed for faster decision-making but raised significant questions regarding accountability.

Conclusions. The study confirms that the legal regime of martial law has radically altered the role of local self-government bodies (LSGs), transforming them into entities ensuring national security at the grassroots level. Municipalities have spontaneously mastered functions atypical for peacetime: organizing civil defense, managing evacuation processes, administering large-scale humanitarian flows, and providing direct financial support to the defense sector. This underscores the necessity of rethinking the concept of municipal management as a system that must be adaptive to extreme crisis challenges.

Analysis of internal displacement dynamics indicates the conclusion of the initial phase of chaotic resettlement and a transition toward long-term integration. For municipal hubs (specifically Kyiv, Kharkiv, and Lviv), this signifies a shift in priorities: from providing emergency relief to developing complex housing strategies, such as social leasing and the digitization of housing queues via the “eOselia” system. Regional differentiation (clustering) proves

that “directive security” communities require enhanced state support, while “adaptive development” communities should focus on social inclusion and the labor market.

The analysis conducted shows that the withdrawal of “military PIT” in 2024 became a critical challenge that forced local self-government bodies (LSGs) to reorient toward internal resources. The projected growth of the civilian PIT share to 54% in 2025, alongside the stable positive dynamics of the single tax (up to 13%), indicates that small and medium-sized businesses (SMBs) have become a key adaptive buffer for communities. Municipal management must stimulate this trend through digital transparency and support for local entrepreneurship to compensate for the lost wartime revenues.

A complex balance is observed between centralizing tendencies (the creation of military administrations, restrictions on transparency) and the decentralization-driven autonomy of communities in the sphere of service delivery. Despite the expansion of operational powers for community heads in rear regions, there remains a risk of “creeping recentralization”, which could weaken local agency in recovery processes. The state of equilibrium between these forces remains unstable and depends on the regional context and proximity to the combat zone.

High transfer dependence (up to 37% in 2024) requires municipal managers to undergo a paradigm shift – moving from the passive distribution of subsidies to active fundraising and investment project management. It is emphasized that the implementation of digital monitoring systems (specifically DREAM) is becoming a key business process, ensuring accountability to international donors and enabling the realization of the “Build Back Better” strategy based on transparency and efficiency.

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Дата надходження статті: 14.04.2026

Дата прийняття статті: 05.05.2026

Дата публікації статті: 22.05.2026