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EFFICIENCY OF MANAGEMENT OF THE ECONOMIC DEVELOPMENT OF THE REGIONS OF UKRAINE IN THE CONDITIONS OF WARTIME

Abstract. The war caused large-scale destruction of the civil infrastructure of Ukraine. If a comprehensive and accurate assessment can only be possible after victory or at least after the liberation of the temporarily occupied territories, then a quick assessment of the damage is still necessary. The purpose of the study is to highlight the effectiveness of managing the development of the economy of the regions of Ukraine under martial law. The subject of the study is the effectiveness of managing the economic development of the regions of Ukraine in wartime conditions. Achieving the goal of the work is possible by using such research methods as: computational and analytical; graphic; methods of the dynamics of the effectiveness of managing the development of the regional economy in the conditions of martial law; comparison of the assessment of income and expenses in relation to the budgets of the regions of Ukraine; comparative analysis in determining the main directions for improving the efficiency of managing the economic development of the regions of Ukraine.

As a result of working on the example of the city of Kharkiv, it was determined that in the first half of last year, the city budget received 8.2 billion UAH, now – 7.6 billion UAH (it is worth reminding about the currency devaluation itself). A reduction in the expenditure part is more likely – UAH 7.5 billion in the first half of 2021 against the current UAH 5.3 billion in 2022. The field of application of this study is the implementation of the proposed measures in the management of the economies of the regions of Ukraine under martial law, namely: the proposed processes of regulation and stabilization of the development of the economies of the regions of Ukraine should contribute to the acceleration of socio-economic development, the determination of the main priorities for solving important problems according to the innovative and progressive scenario, implementation of a system of urgent, renewable actions to manage the development of the economy of the regions of Ukraine.

The conclusions drawn demonstrate that timely solutions will help minimize the problems described above, reduce pressure on the financial system of Ukraine's regions, in particular on the national currency, and facilitate the process of transition from "manual" to market management, taking into account the requirements of military legislation. This will reduce existing imbalances and bring the economic system to a new, much better level.

Keywords: *economy, management, income, expenditure, budget, regions, war, enterprise, efficiency, development.*

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Introduction. At the end of February, Ukraine faced a difficult test caused by Russia's invasion of our country and its attempt to establish its own regime. Russia unleashed a war that caused significant shocks both to the economy of our country and to the economies of other countries. The problems of the research arise from the fact that hostilities caused a certain material and technical "paralysis" of many spheres of activity not only of Ukraine, but also of humanity, for example, production was stopped, although a large number of owners of small and medium-sized enterprises were closed, military infrastructure was destroyed, the sowing campaign has weakened and many other factors have negatively affected the economy of the state (<http://strategy.kharkiv.ua>).

The purpose of the article is to highlighting the effectiveness of managing the development of the regional economy under martial law. The task of the research is:

- Study of the foreign experience of the functioning of the country in the conditions of martial law;
- Analysis of economic indicators of Ukraine before the full-scale invasion of the Russian Federation;
- Study of economic indicators of the regions of Ukraine.

Analysis of recent research and publications. In general, to date, very little attention is paid in the scientific and economic literature to the management of the development of the regions of Ukraine under martial law, this is primarily due to the difficulty of damage calculations and ongoing military operations. Scientists N. Kazyuk and Ye. Sheket after conducting research, point out that for a successful economic transformation in Ukraine, the following series of steps and actions must be taken: development and implementation of modern and innovative concepts of economic transformation, taking into account the current geopolitical situation; implementation of strategies for recovery and development of territories occupied or destroyed by missile strikes, developed and agreed upon by scientists, researchers and the government; determination of priority areas of economic activity and industries that ensure the competitiveness of domestic goods and services on foreign markets and significant state support for these industries; adopting and approving the relevant normative legal acts on ensuring the employment of the population, adequate remuneration, increasing the efficiency and productivity of labor, maintaining price stability and strengthening the national currency (Kazyuk & Sheket, 2022).

B. Danylyshyn notes that the conceptual prerequisites for successful post-war reconstruction are: the presence of a clear reconstruction strategy; providing a safe recovery environment and strong leadership (Danylyshyn, 2022).

The main challenges facing post-war economic recovery programs are: many pressing humanitarian issues; destroyed infrastructure; the problem of effective distribution of monetary and material resources. The scientist claims that structural reforms should not be postponed, but carried out at a level sufficient to finance the restructured sector of the economy. Z. Varnaliy emphasizes that in order to ensure the financial security of Ukraine, a number of measures are foreseen to intensify the participation of financial institutions in promoting the protection of Ukraine, the financial interests of the state, the

stability of macro-financing and the development of domestic business. According to the scientist, carrying out certain institutional-legal, organizational and personnel measures will contribute to increasing the role of financial institutions in the system of strengthening the financial security of the state in the conditions of the war, which was provoked by the occupying state. The scientists noted that today destabilization processes are taking place in the regions in almost all directions: personnel potential, the sphere of entrepreneurship, directions of export and import, energy and food spheres, an increase in the budget deficit, etc. (Varnalij, 2022).

Formulation of the main material. When the war began, the National Bank of Ukraine and the government took forced, but clear and timely steps. That is, they changed the hryvnia exchange rate, introduced a list of important imported goods, agreed on a large amount of currency and the parameters of operations of national banks with government bonds. The Ukrainian economy and business are gradually coming out of an almost complete standstill in the first days of enemy attacks – they are looking for new opportunities for development in extreme conditions and military tactics (<https://ird.gov.ua/irdp>). This is partly the restoration of economic activity in territories free from occupation, partly the transfer of production to safer territories, partly a natural process of adaptation (people adapt to life even in the most difficult situations).

According to the National Security Strategy of Ukraine dated May 26, 2015, the main directions in ensuring economic security include overcoming poverty, bringing the standard of living of Ukrainians closer to the Central and Eastern European countries of the EU, achieving the necessary criteria for Ukraine's accession to the EU, creating a favorable business climate, creating the best conditions for investors in Central and Eastern Europe (Borshevskij et al., 2022). The need to increase the resilience of the national economy to negative external influences, diversification of foreign markets, trade and financial flows is emphasized. In fact, before the full-scale invasion of the Russian Federation, Ukraine's economy showed annual growth rates. We will analyze consumer price indices, from statistical data in a Table 1.

Table 1

Consumer price indices in Ukraine 2018-2022

Years	Indicator (%)	Deviation (+/-)
2018	113,7	1,3
2019	109,8	-3,9
2020	104,1	-5,7
2021	104,1	0
2022	110,0	5,9

Source: Compiled and calculated by the authors based on (Official website of the State Statistics Service of Ukraine, 2023)

The inflation indicator in Ukraine does not have a certain stable trend. In 2019, the consumer price index decreased by 3.9, in 2020 this indicator further decreased by 5.7, in 2021 it remained at the same level as in 2020. In 2022, there was an increase in prices by 5.9, which is a consequence of the economic crisis caused by the war.

There are many reasons for inflation in the modern Ukrainian economy.

However, the complexity and diversity of the problem makes it impossible to create a single and coherent concept of the causes of inflation, despite many studies devoted to this problem, and the topics of these studies are diverse (MakFarlejn, 2021). Inflation fluctuates and distorts depending on various economic and political processes, so it is necessary to carefully analyze these changes and formulate the root causes of inflation.

Let's consider inflationary processes in Ukraine in the long-term period. We will analyze inflation in Ukraine from 2016 to 2021 (Table 2) and the main indicators of the financial market of Ukraine for 2019-2021 (Table 3).

Table 2

Inflation rate in Ukraine for 2016–2021

Years	Inflation index, %	Inflation, %
2016	143,3	43,3
2017	112,4	12,4
2018	113,7	13,7
2019	109,8	9,8
2020	104,1	4,1
2021	105	5

Source: Compiled and calculated by the authors based on (Official website of the State Statistics Service of Ukraine, 2022)

Table 3

The main indicators of the financial market of Ukraine for 2019-2021

Indexes	2019	2020	2021	Growth/decline rates, %	
				2020 / 2019	2021 / 2020
Number of financial institutions, units, total	2000	1945	1864	97,3	95,8
including:	940	1026	960	109,1	93,6
– financial companies					
– insurance companies	281	215	214	76,5	99,5
– credit unions	358	337	324	130,6	96,1
– pension funds	62	63	63	101,6	100,0
– pawnshops	359	304	303	84,7	99,7
Assets of financial institutions, UAH billion, total	197,5	209,5	256,2	108,5	122,2
including:	125,3	135,9	182,1	108,5	134,0
– financial companies					
– insurance companies	63,5	63,9	64,9	100,6	101,6
– credit unions	2,3	2,4	2,3	104,3	95,8
– pension funds	2,7	3,1	3,1	114,8	100,0
– pawnshops	3,7	4,2	3,8	92,4	90,5
Assets of financial institutions per person, hryvnias	4,68	3,24	6,16	69,2	190,1

Source: Compiled and calculated by the authors based on (Official website of the State Statistics Service of Ukraine, 2022)

The problem of inflation is an important part of the economy, because its consequences and the consequences of socio-economic influence play an important role in the study of the economic well-being of the country and the world economy. This issue is quite relevant in our modern society, which is evidenced by the need to identify the essence, the main causes of inflation, its specifics, and the main directions of Ukraine's anti-inflation policy (Dyachenko, 2022). Adverse socio-economic consequences of inflation force leaders of various countries to pursue economically necessary policies to combat inflation.

The total number of financial institutions decreases every year, while the volume of assets, on the contrary, increases. This trend is evidence of the development of the most viable and efficient financial institutions and the termination of non-competitive ones. The largest share among financial institutions is held by financial companies. Their number during the studied period ranges from 940 to 1026 institutions.

In Ukraine, the main entity of the GKP is the National Bank of Ukraine (hereinafter – NBU). In addition to it, other state regulatory bodies are involved in the development of the GKP – the Ministry of Finance of Ukraine, the Ministry of Economic Development and Trade of Ukraine, and the Verkhovna Rada of Ukraine. However, the decisive role in the development and implementation of monetary policy belongs to the NBU, as it is responsible to society for the state of the monetary sphere.

Let's consider the dynamics of monetary aggregates in Ukraine for 2019-2021 in the Table 4.

Table 4

Dynamics of monetary aggregates in Ukraine for 2019-2021

Year	Indicators, million hryvnias				Rates of growth/decrease compared to the previous year, %			
	M ₃	M ₂	M ₁	M ₀	M ₃	M ₂	M ₁	M ₀
2019	1208859	1208557	601631	332546	-	-	-	-
2020	1277635	1273772	671 285	363629	105,7	105,4	111,6	109,3
2021	1438311	1435221	770043	384366	112,6	112,7	114,7	105,7

Source: Compiled and calculated by the authors based on (Official website of the State Statistics Service of Ukraine, 2022)

The volume of the monetary aggregate M₃ in 2020 increased by UAH 68,776 million or by 5.4 %, in 2021 this indicator increased by UAH 160,676 million or by 11.2 %. The volume of monetary aggregate M₂ in 2020 increased by UAH 65,215 million or by 5.1 %, in 2021 this indicator increased by UAH 161,449 million or by 11.2 %. Positive dynamics are also observed for the indicator of the monetary aggregate M₁ (Nechiporenko, 2022).

In 2020, this indicator increased by 69,654 million UAH or by 10.4 %, in 2021 this indicator increased by 98,758 million UAH or by 12.8 %. As for the monetary aggregate M₀, it also grows steadily during the studied period. In 2020,

this indicator increased by 31,083 million UAH, in 2021 there was an increase of 20,737 million UAH. We consider the components of monetary aggregates in the Table 5.

Table 5

Components of monetary aggregates for 2019-2021

Index	2019		2020		2021	
	Amount, million hryvnias	Specific weight, %	Amount, million hryvnias	Specific weight, %	Amount, million hryvnias	Specific weight, %
Cash in circulation outside deposit corporations (M0)	332 546	4,8	363 629	7,1	384 366	7,0
Transferable deposits in national currency	269085	3,8	307656	6,0	385677	7,0
M1	601 631	8,6	671 285	13,1	770 043	14,0
Transfer deposits in foreign currency	606926	8,7	602487	11,7	507592	9,2
Other deposits	284567	4,1	384571	7,5	452637	8,2
M2	1 208 557	17,3	1 273 772	24,8	1 277 635	23,2
Securities other than shares	2486534	35,5	257865	5,0	301454	5,5
M3	1 208 859	17,3	1 277 635	24,9	1 438 311	26,1
Total	6 998 705	100,0	5 138 900	100,0	5 517 715	100,0

Source: Compiled and calculated by the authors based on (Official website of the State Statistics Service of Ukraine, 2022)

In the total volume of monetary aggregates, the largest share is occupied by securities other than shares in 2019 – 35.5 %, in 2020 this indicator has sharply decreased to 5 %, in 2021 it has increased to 5.5 %. A prominent place in the total volume of monetary aggregates is occupied by M3 monetary aggregates. In 2019, this indicator was 17.3 % of the total volume, in 2020 this indicator was 24.9 %, and in 2021 it reached 26.1 %. Transfer deposits in foreign currency in 2019 accounted for 3.8 % of the total volume of monetary aggregates, and in 2020 this figure was 6 %, in 2021 it increased by 1 % to 7 %.

A noticeable increase in the specific weight in the overall structure also

occurred for the indicator of other deposits: in 2019, these aggregates amounted to 4.1 %, in 2020 this indicator increased to the indicator of 7.5 %, in 2021 the highest specific weight in the studied period was recorded – 8.2 %. The analysis of the dynamics of the monetary base in Ukraine for 2019-2021 is presented in the Table 6.

Table 6

Dynamics of the monetary base in Ukraine for 2019-2021

Years	Monetary base, million hryvnias	Change in annual average, %	Including					
			Cash in circulation, million hryvnias	Change in annual average, %	Transferable deposits of deposit corporations, million UAH	Change in annual average, %	Transferable deposits of other sectors of the economy, million hryvnias	Change in annual average, %
2019	692 826,4	-	469823,6	-	346859,4	-	289564,7	-
2020	627894,2	90,6	472357,3	100,5	386954,7	111,6	293674,1	101,4
2021	594657,3	94,7	489563,2	103,6	401569,3	103,8	306589,3	104,4

Source: Compiled and calculated by the authors based on (Official website of the State Statistics Service of Ukraine, 2022)

The monetary base shows a negative trend during the entire studied period. In 2020, this figure decreased by UAH 64,932.2 million or by 9.3 %, in 2021 this figure decreased by UAH 33,236.9 million or by 5.3 %. Cash in circulation shows a reverse trend and its volume increases annually. In 2020, by 2,533.7 million UAH, in 2021 by 17,205.9 million UAH. A trend towards stable growth was observed in relation to indicators of transferable deposits of depository corporations and transferable deposits of other sectors of the economy during the entire studied period (Vdovenko & Titov, 2019).

The large-scale military aggression of the Russian Federation caused a number of threats and challenges that persist to this day, and a final assessment of their consequences is practically impossible. These negative points, which will have a long-term effect on the economy of the region, concern primarily resources – potential and real (<https://www.ukrstat.gov.ua/>).

According to studies by financiers, spending on national defense and the rule of law, as well as spending on social assistance to displaced people, has increased significantly. There is an increase in the budget deficit of all levels due to the disproportion between income and expenditure. According to data (In April, revenues of the consolidated budget continue to fall 2022), as a result of a decrease in tax revenues and introduced tax benefits, the revenues of the consolidated budget in April 2022 decreased by 18 % (23.9 billion UAH) to 109.4 billion UAH. Tax revenues in April were 23 % (23.4 billion UAH) less

than a year ago and amounted to 77.3 billion UAH, personal income tax – by 5 %, i.e. (1.3 billion UAH) less than in 2021, VAT on imported goods accounted for 28% (7.9 billion UAH) of revenues in April 2021, import duty – 8 % (0.2 billion UAH); internal excise duty decreased by 74 % (5.4 billion UAH), import – by 36 % (2.4 billion UAH). To all this, we add the fixed exchange rate of foreign currencies and inflation caused by objective and speculative price increases.

So, for example, with regard to the front-line Kharkiv region, you can learn from the website of the State Statistics Service that in the first half of 2022, the regional volume of foreign trade of the Kharkiv region amounted to 421 million US dollars, which is 52 % of the volume for the first half of last year (that is, almost twice). According to the State Statistics Service, 118,270 individual entrepreneurs were registered in the Kharkiv region by mid-summer, while there were 116,670 as of January 1, 2022.

On the other hand, it is not known what their current turnover is and how actively they work. Another problem (which again relates to the open data crisis) is that the total number of FOPs of Ukraine on the website of the State Statistics Service is 1.38 million, but the website opendatabot.ua in the "Foponomics" section claims that there are currently 1.99 million. a rather large deviation, which calls into question the official number of working entrepreneurs in the Kharkiv region (<https://cost.ua>).

The second observation is the actual reduction of the budget compared to 2021. In the first half of last year, the city budget received 8.2 billion hryvnias, now – 7.6 billion hryvnias (it is worth remembering about the depreciation of money itself).

A reduction in the expenditure part is more likely – UAH 7.5 billion in the first half of 2021 against the current UAH 5.3 billion in 2022 against UAH 1.43 billion for the same period last year). And the most significant is the "reduction" of local taxes and fees – by more than UAH 510 million. (in particular, taxes on immovable property – rent from legal entities, land tax and real estate tax). It is worth noting that the revenues of the single tax to the city budget remained approximately at the level of last year (1.43 billion now and 1.37 billion last year).

Although military actions naturally seem to be the most influential factor in the implementation of local budgets, the indicators in this chart, for example in Mykolaiv and Ivano-Frankivsk, show that it is not the only factor. First, the war factor probably correlates more with the expenditure than with the income component (lowest percentage in Chernihiv, Kharkiv, Kyiv, Mykolaiv, and Sumy). And secondly, the degree of budget implementation is not a direct reflection of the state of the city's economy, but rather an important parameter of the city's "fiscal capacity" – whether residents have lost official incomes, whether workplaces have closed, whether legal entities and individuals pay property taxes, etc. And, unfortunately, Kharkiv lost the most in this "tax capacity" of all regional centers (<https://lb.ua/blog>).

Therefore, the management of the regional economy requires immediate action, and therefore, first of all, it is necessary:

– development of a new approach to fiscal and economic regulation of political processes, in particular reorientation of partial management of local taxes to territorial management, directing investment funds to the development and

improvement of the economy of regions, cities and towns located in the war zone;

- a more flexible approach to the development of strategic plans for a shorter period and the determination of effective tactical measures, and it is possible to develop several options taking into account current events and after the end of the war with the aggressor;
- reforming the administrative-territorial system, revising the creation of territorial communities, especially in the regions most affected by the attacks of the occupiers;
- business support from the state (relocation of enterprises), in particular, the adoption of a number of laws and regulatory documents that would more effectively organize the processes of relocation of enterprises and contribute to increasing the mobility of the workforce. It will also create new jobs for immigrants;
- strengthening cooperation with donor organizations of European countries in the development and modernization of the infrastructure of individual municipalities, as well as preparation for the implementation of post-war socio-economic development projects (Kibik et al., 2022).

The process of economic policy under martial law requires constant adjustment of the economic management system in order to preserve or improve its condition based on the control of the economic situation, which is necessary for making immediate management decisions in case of unpredictable changes in the economy, internal and external environment. The economy in the conditions of war means the economy, the purpose of which is the concentration and use of one's own resources for effective countermeasures against threats to the security of territories. The impact of threats on local economic processes leads to disruption of the sustainable functioning of the regional economy, as a result of which the regional system management apparatus loses control over the stages of reconstruction of the aggregate social product (Bezverkhyi et al., 2022).

The conducted research demonstrates the difficult situation in the economy of Ukraine, large-scale missile strikes by the Russian Federation on the energy system of Ukraine do not allow to start the recovery of the economy of the regions in full force. To date, it is still very difficult to assess the consequences of military actions, because the war continues today, and all this has a negative impact on the economic processes of the regions, which used to be the driving force of Ukraine's industrial potential (Buriak, 2022).

Conclusions. Since the start of the full-scale Russian attack, the economy and financial system have shifted from market-based to manual management to meet the unprecedented challenges. This approach worked. This made it possible to overcome the panic and stabilize the work of the financial and economic system. Therefore, in the current situation, it is necessary to quickly solve the issue of managing the economic development of the regions.

The proposed processes of regulation and stabilization of the development of the economies of the regions should contribute to the acceleration of socio-economic development, the determination of the main priorities for solving important problems according to the innovative and progressive scenario, the implementation of a system of urgent, renewable actions to manage the development of the economy of the regions of Ukraine.

At the same time, timely decisions will help minimize the problems

described above, reduce pressure on the financial system of Ukraine's regions, in particular on the national currency, and facilitate the process of transition from "manual" to market management, taking into account the requirements of military legislation. law. This will reduce existing imbalances and bring the system to new conditions. This topic should become central in further scientific research to stabilize the life of the population.

Conflict of Interest and other Ethics Statements

The authors declare no conflict of interest.

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ЕФЕКТИВНІСТЬ УПРАВЛІННЯ ЕКОНОМІЧНИМ РОЗВИТКОМ РЕГІОНІВ УКРАЇНИ В УМОВАХ ВОЄННОГО ЧАСУ

Анотація. Війна спричинила масштабні руйнування цивільної інфраструктури України. Якщо всебічна і точна оцінка можлива лише після перемоги чи принаймні після звільнення тимчасово окупованих територій, то швидка оцінка збитків все одно необхідна. Мета дослідження – висвітлення ефективності управління розвитком економіки регіонів України в умовах воєнного стану. Предметом дослідження є ефективність управління економічним розвитком регіонів України в умовах воєнного часу. Досягнення мети роботи можливе шляхом використання таких методів дослідження, як: розрахунково-аналітичні; графічні; методи динаміки ефективності управління розвитком регіональної економіки в умовах воєнного стану; порівняння оцінки доходів і видатків по відношенню до бюджетів регіонів України; порівняльний аналіз у визначенні основних напрямків підвищення ефективності управління економічним розвитком регіонів України.

У результаті роботи на прикладі міста Харкова встановлено, що за перше півріччя минулого року міський бюджет отримав 8,2 млрд. грн., зараз – 7,6 млрд. грн. (варто нагадати про саму девальвацію валюти). Більш імовірним є скорочення видаткової частини – 7,5 млрд. грн. у першому півріччі 2021 року проти нинішніх 5,3 млрд. грн. у 2022 році. Сфера застосування цього дослідження – реалізація запропонованих заходів в управлінні економіками країн регіонів України в умовах воєнного стану, а саме: запропоновані процеси регулювання та стабілізації розвитку економіки регіонів України мають сприяти прискоренню соціально-економічного розвитку, визначенню основних пріоритетів вирішення важливих проблем згідно з інноваційно-прогресивним сценарієм впровадження системи невідкладних, відновлюваних заходів щодо управління розвитком економіки регіонів України.

Зроблені висновки свідчать про те, що своєчасне їх вирішення дозволить мінімізувати описані вище проблеми, зменшити тиск на фінансову систему регіонів України, зокрема на національну валюту, сприяти процесу переходу від «ручного» до ринкового управління з урахуванням вимоги військового законодавства. Це зменшить наявні дисбаланси та введе економічну систему на новий, набагато кращий рівень.

Ключові слова: економіка, управління, доходи, видатки, бюджет, регіони, війна, підприємство, ефективність, розвиток.

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