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IMPACT OF A FULL-SCALE WAR ON THE BUDGET SYSTEM OF UKRAINE

It is established that Ukraine is in a difficult geopolitical situation, as the full-scale war has already caused serious losses to the country's financial stability and budgetary resources. It is proved that the war has led to the need for a significant increase in defence and security expenditures, including financing the army, purchasing weapons, maintaining military infrastructure and other costs associated with the conduct of hostilities. It has been established that war damages the country's economy and leads to a decrease in tax revenues. War forces the government to borrow and increase public debt to finance defence and military operations, which can have serious consequences in the future, as rising public debt can lead to higher interest payments and restrictions on funding other programmes. It has been proven that the war has a serious, multifaceted impact on the budget system of Ukraine, changing priorities in the use of resources, forcing the search for new sources of funding and leading to a significant increase in public debt. To ensure stability and economic development of the country, it is necessary to effectively manage budgetary resources and look for ways to minimise the negative impact of the war on the economy. It is proved that a full-scale war has led to significant economic losses due to the destruction of infrastructure, production stoppages, business destruction, etc., which makes it impossible for the financial basis of the budget to function properly. The state's defence measures require significant expenditures on defence, military equipment, weapons, salaries for military personnel and other expenses, which significantly increase budget expenditures. It is established that the prospects for further research remain extremely relevant, since the war will have a long-term impact on the budget system of Ukraine and even after its end, Ukraine will need time to restore the economy and the budget system. The main ways to overcome the crisis of Ukraine's budgetary system in the context of war are as follows: reforming the budget system; increasing the efficiency of budget expenditures; increasing budget revenues; and cooperation with international partners.

Keywords: *full-scale war; budgetary system of Ukraine; public expenditures; defence; security; infrastructure; economy; tax revenues; public debt; reforms; international cooperation.*

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ВПЛИВ ПОВНОМАСШТАБНОЇ ВІЙНИ НА БЮДЖЕТНУ СИСТЕМУ УКРАЇНИ

Встановлено, що Україна знаходиться в складній геополітичній ситуації, оскільки повномасштабна війна вже нанесла серйозні втрати для фінансової стабільності та бюджетних ресурсів країни. Доведено, що війна призвела до необхідності значного збільшення видатків на оборону і безпеку, що включає в себе фінансування армії, закупівлю озброєнь, утримання військової інфраструктури та інших витрат, пов'язаних з веденням бойових дій. Встановлено, що війна шкодить економіці країни і призводить до зменшення обсягу податкових надходжень у бюджет. Війна змушує уряд брати позики та збільшувати державний борг для забезпечення фінансування оборони та військових операцій, що може мати серйозні наслідки у майбутньому, оскільки зростання державного боргу може призвести до збільшення виплат по відсотках та обмежень у фінансуванні інших програм. Доведено, що війна має серйозний, багатогранний вплив на бюджетну систему України, змінює пріоритети у використанні ресурсів, змушує шукати нові джерела фінансування та призводить до значного збільшення державного боргу. Для забезпечення стабільності та

економічного розвитку країни необхідно ефективно управляти бюджетними ресурсами та шукати шляхи мінімізації негативного впливу війни на економіку. Доведено, що повномасштабна війна призвела до значних економічних збитків через знищення інфраструктури, зупинку виробництва, руйнування бізнесу тощо, що унеможливило нормальне функціонування фінансової основи бюджету. Оборонні заходи держави потребують значних витрат на оборону, військову техніку, зброю, зарплату військовослужбовцям та інші витрати, які значно збільшують витрати бюджету. Встановлено, що перспективи подальших досліджень залишаються надзвичайно актуальними, оскільки війна матиме довгостроковий вплив на бюджетну систему України і навіть після її закінчення Україні знадобиться час для відновлення економіки та бюджетної системи. Серед основних шляхів подолання кризи бюджетної системи України в умовах війни визначено: реформування бюджетної системи; підвищення ефективності бюджетних видатків; збільшення доходів бюджету та співпраця з міжнародними партнерами.

Ключові слова: повномасштабна війна; бюджетна система України; видатки держави; оборона; безпека; інфраструктура; економіка країни; податкові надходження; державний борг; реформування; міжнародна співпраця.

Statement of the problem. The impact of the war on Ukraine's budget system is extremely significant and complex. Military conflict in economic and financial terms always leads to major changes in budget priorities and resource allocation. For Ukraine, which has been at war since 2014, these changes are of particular relevance and importance. First, the war necessitates a significant increase in defence and security spending, which includes financing the army, purchasing weapons, maintaining military infrastructure and other costs associated with the conduct of hostilities. This can lead to a reduction in resources that can be allocated to other areas, such as education, healthcare, infrastructure and social support. Secondly, war damages the country's economy, which can lead to a decrease in tax revenues. Economic difficulties, reduced production and exports, and the destruction of infrastructure all have a negative impact on the country's financial situation. Lower tax revenues limit the government's ability to spend on social protection, investment and other important areas. Third, the war is forcing the government to borrow and increase public debt to finance defence and military operations, which could have serious consequences in the future, as rising public debt could lead to higher interest payments and restrictions on funding other programmes. In addition, the war requires increased spending on damage compensation and assistance to the affected cities and regions, which also puts an additional burden on the budget system. Overall, the war has a serious and multifaceted impact on Ukraine's budget system, which shifts priorities in the use of resources, forces the country to look for new sources of funding and may lead to a significant increase in public debt. To ensure stability and economic development of the country, it is necessary to effectively manage budgetary resources and look for ways to minimise the negative impact of the war on the economy.

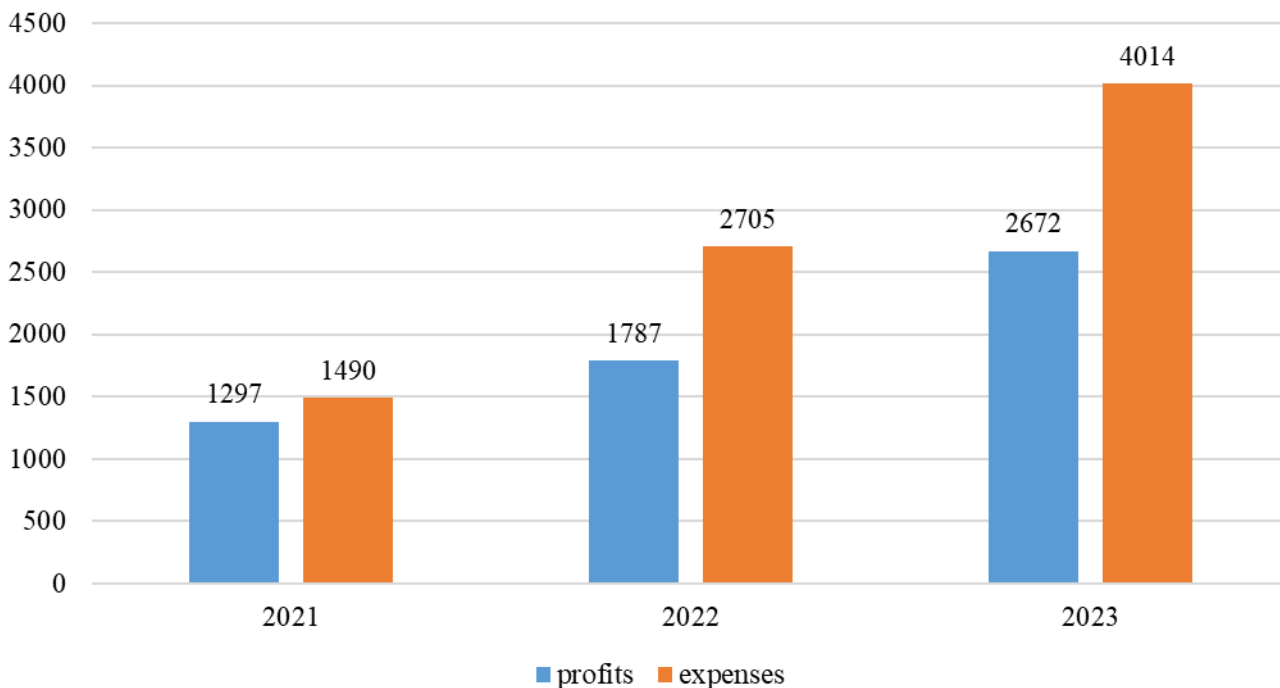
Analysis of the latest research. Since the beginning of the full-scale war in Ukraine, the publication output of economists is very significant, as evidenced by the works of such scholars as: N. Bak, R. Balakin, S. Bartosh, O. Bilorus, T. Bui, N. Bundz, H. Vozniak, N. Holych, V. Horyn, O. Dzhyhora, O. Zakhidna, M. Zinchenko, O. Ivashchenko, V. Koval, O. Kvasnytsia, I. Korsun, Yu. Lutsyk, S. Makhno, D. Myronenko, O. Murzabulatova, A. Nikitishyn, K. Olefirenko, K. Pavliuk, M. Pasichnyi, O. Panukhnyk, T. Polozova, K. Primierova, Yu. Radionov, A. Romankiv, S. Ratushniak, I. Tarasenko, N. Ukhna, Ya. Fedotova, A. Kharovska, O. Chubka, T. Cherevatyi, I. Chuhunov, and others. Scientists pay attention to the armed conflict, which leads to significant costs for the state, including defence, rehabilitation of victims and reconstruction of destroyed

infrastructure. However, the ways to overcome the problems faced by the budget system of Ukraine in the course of a full-scale war are not clearly defined.

The purpose of research – to study and analyse the impact of a full-scale war on the budgetary system of Ukraine and to propose possible ways to overcome the crisis in the budgetary system of Ukraine in the context of war.

The main results. Ukraine, like any other country, faces numerous challenges in managing its economy and budget. However, one of the most complex and unpredictable challenges was the war that began in February 2022. It should be noted that Ukraine has been experiencing a conflict on its territory for more than 10 years, which has a serious impact on its budget system [1–4].

The impact of the war on Ukraine's budget system is a significant problem that affects all spheres of life in the country. The armed conflict leads to significant expenditures by the state for defence, as well as for rehabilitation of the victims and rebuilding of the destroyed infrastructure. These costs are reflected in the budget both directly and indirectly through a decrease in tax revenues and an increase in social spending (Fig. 1) [10].



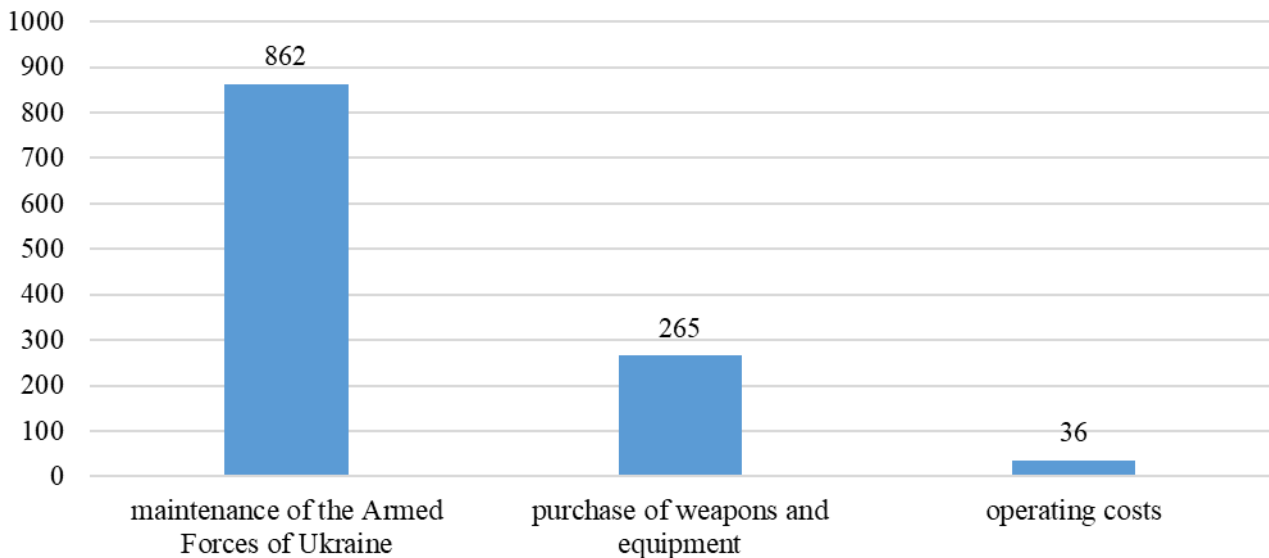
Source: [10].

Fig. 1. Execution of the state budget of Ukraine for 2021–2023, UAH billion

A full-scale war on the territory of Ukraine would require great financial efforts on the part of the state, as the country is forced to invest significant resources in the defence of its territory, provision of military equipment and support for the military, which leads to huge expenditures on the purchase of weapons, maintenance of military personnel and the military-industrial complex [5–7]. According to the Ministry of Defence, Ukraine's defence spending in 2024 will amount to UAH 1 trillion 164 billion (Fig. 2). In 2024, Ukraine envisages budget expenditures for the war in the amount of UAH 3 trillion 355 billion. Of this amount, UAH 1 trillion 692.6 billion will be spent on the defence sector, which is 22.1% of GDP. Additionally, the budget for 2024 includes UAH 94.3 billion for the production of weapons and drones [13].

Defence spending consumes a significant portion of the state budget. The money that could have been spent on social development, education, healthcare and infrastructure is now spent on the

needs of the army, which leads to a decrease in investment in the country's development and a deterioration in living standards. The armed conflict leads to a decrease in tax revenues due to lower production and economic instability. Many businesses may cease operations due to destroyed infrastructure or lack of sales markets, leading to increased unemployment and reduced tax revenues. In addition, the war requires significant expenditures for rehabilitation of victims and rebuilding of destroyed infrastructure, which also reduces resources available for other areas of the state's activities [8–14].



Source: [13].

Fig. 2. Defence expenditures in Ukraine's budget for 2024, UAH billion

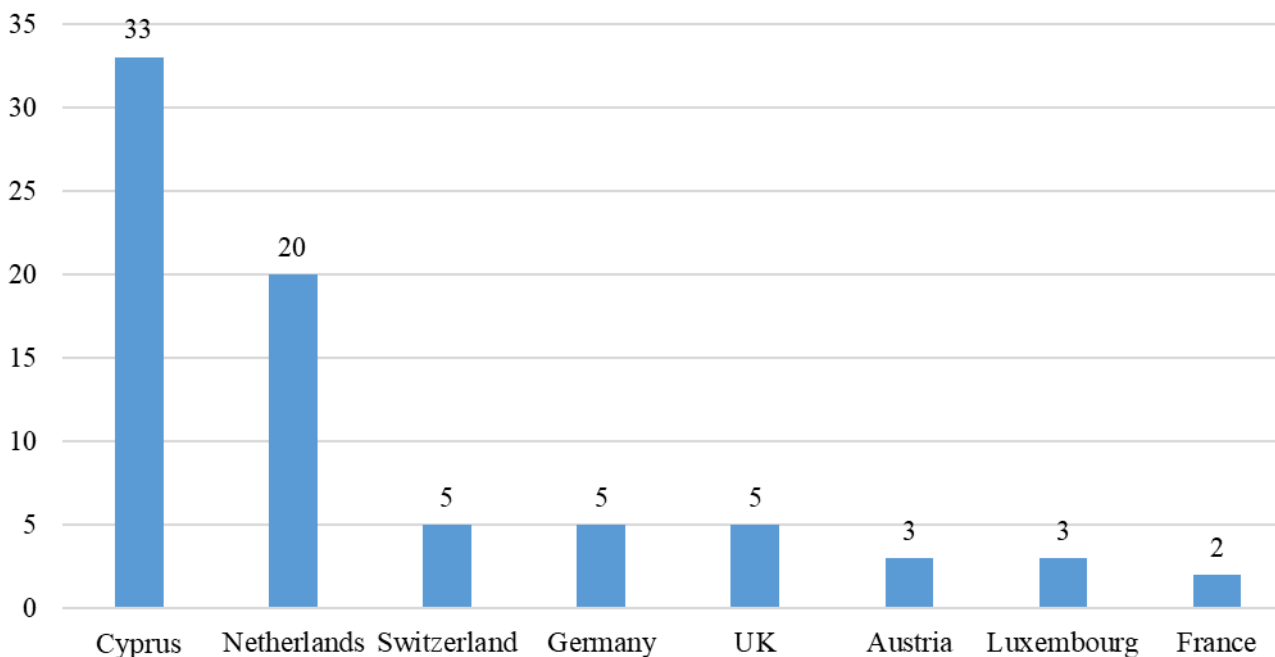
The full-scale war in Ukraine has also affected investors' income. The constant threat of missile attacks has a negative impact on the psychological and physical condition of employees of companies inside the country. Investors are unable to make investments due to the fear of uncertainty and insecurity, which leads to a decrease in government revenues from taxes and other sources. In addition, hostilities can cause serious damage to infrastructure and investment facilities, which also leads to economic decline [15–18].

According to the National Bank of Ukraine, the volume of foreign direct investment in Ukraine's economy as of the beginning of 2023 was USD 51 billion. The main investor countries were Cyprus, the Netherlands, Switzerland, the United Kingdom of Great Britain and Northern Ireland, Germany, Austria, Luxembourg, and France (Fig. 3) [9].

According to the balance of payments, in the first eight months of 2023, the net inflow of foreign direct investment amounted to USD 2.9 billion. (including reinvestment of earnings of USD 2.3 billion). As of the beginning of 2023, the volume of capital investments by Ukrainian enterprises totalled UAH 410 billion. The leading sectors of economic activity in terms of capital investment in 2022 were: industry; agriculture, forestry and fisheries; transport, warehousing, postal and courier activities; wholesale and retail trade; repair of motor vehicles and motorcycles; public administration and defence; compulsory social insurance; construction; healthcare and social assistance; information and telecommunications; real estate transactions [17–20].

The conditions of military aggression by the Russian Federation and the introduction of martial law in Ukraine in accordance with the Decree of the President of Ukraine No. 64 "On the Introduction of Martial Law in Ukraine" dated 24.02.2022 prompted the Verkhovna Rada of Ukraine and the Government to work on resuscitating the economy, providing support to Ukrainian

entrepreneurs and creating favourable conditions for attracting investments to the country. The Law of Ukraine "On State Support of Investment Projects with Significant Investments", which came into force on 9 August 2023, and its amendments adopted by the Verkhovna Rada of Ukraine, are aimed at facilitating the attraction of strategic investors to the Ukrainian economy, increasing the country's attractiveness for investment, creating new high-paying jobs and enhancing competitiveness. These legislative acts simplify the requirements for investment projects with significant investments, improve the forms of state support for their implementation and promote the development of the regions where these projects will be implemented.



Source: [9].

Fig. 3. Investment volumes in percentage terms by major investor countries as of the beginning of 2023

The main purpose of the Law "On State Support of Investment Projects with Significant Investments" is to encourage the attraction of both foreign and domestic investments by simplifying the requirements for projects with significant investments, improving the forms of state support for their implementation, which creates favourable conditions for attracting more investors and increasing the number of investment projects with significant investments, which also contributes to the development of the regions where these projects will be implemented [8–12].

Prospects for overcoming the crisis in a state of full-scale war in Ukraine require a comprehensive approach to overcome complex economic challenges:

- it is necessary to intensify international cooperation and receive support from partners and allies, which may include financial assistance, technical support and participation in post-war reconstruction projects. International cooperation will help to reduce the financial and economic burden of the war and contribute to strengthening Ukraine's budget;
- structural reforms in the budget system are needed to optimise spending and increase the efficiency of resource use, which includes reviewing social welfare programmes, optimising public procurement, fighting corruption and increasing the tax base;

– it is important to create favourable conditions for business development and investment attraction, which implies lowering tax rates, simplifying bureaucratic procedures, developing infrastructure and creating a stable and transparent legal environment.

In summary, Ukraine has the potential to overcome the crisis and strengthen its fiscal system, but this requires decisive measures to ensure peace, stability and economic development.

Conclusions. Ukraine is in a difficult geopolitical situation due to the conflict with Russia, as the full-scale war is already having serious consequences for the country's financial stability and budgetary resources. The full-scale war has led to significant economic losses due to the destruction of infrastructure, production stoppages, business disruption, etc., which makes it impossible for the financial basis of the budget to function properly. The state's defence measures require significant expenditures on defence, military equipment, weapons, military salaries and other expenses, which significantly increase budget expenditures. Thus, the government is forced to make changes in tax policy to raise additional funds for military operations and economic recovery after the war. We also found that a full-scale war scares away investors, causing a decline in economic growth and negatively affecting the country's financial stability. Thus, the prospects for further research remain extremely relevant, as the war will have a long-term impact on Ukraine's budgetary system and even after its end, Ukraine will need time to recover its economy and budgetary system. Among the main ways to overcome the crisis of Ukraine's budget system in the context of the war are: reforming the budget system; increasing the efficiency of budget expenditures; increasing budget revenues; and cooperation with international partners.

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