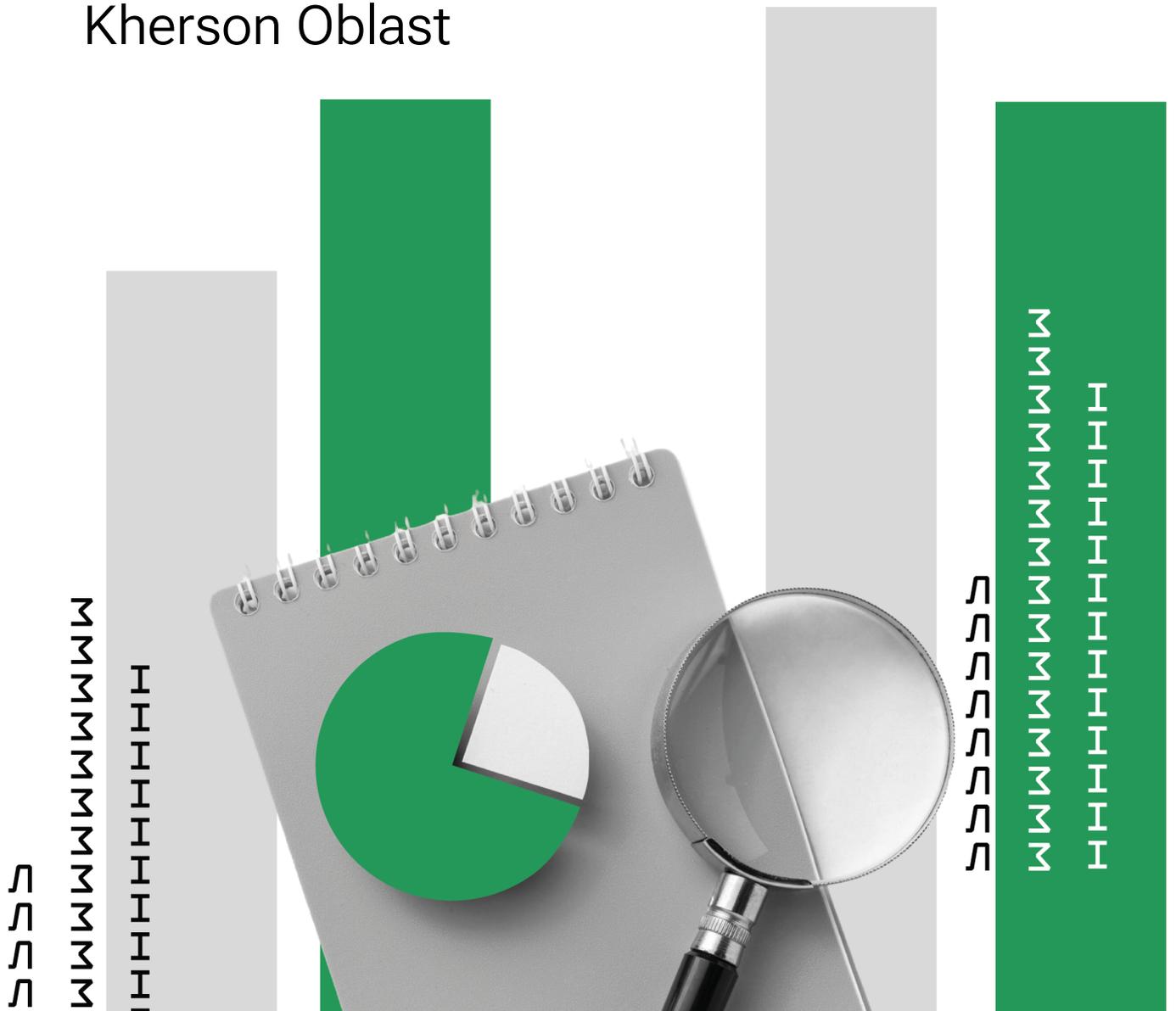


Analysis of the Socio-Economic Situation in De-Occupied Communities:

Kherson Oblast



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List of abbreviations

IDP — Internally displaced person

PIT — Personal Income Tax

TC — Territorial Community

NGO — Non-governmental organisation

Summary

The following main trends can be identified in the main areas of the de-occupied communities in Kherson Oblast:

1. A significant decrease in the number of residents after the start of the full-scale invasion. In general, as of May 2024, in 16 de-occupied communities (Novovorontsovska, Beryslavska, Novoraiska, Borozenska, Velykooleksandrivska, Vysokopilska, Kalynivska, Kochubeivska, Mylivska, Novooleksandrivska, Chornobaivska, Darivska, Muzykivska, Stanislavska, Bilozerska and Khersonska communities) of Kherson Oblast, the number of residents decreased to 154,133¹, which is almost 296,000 residents (65%) less compared to the number of residents before 2022. Communities differ in their areas, population density and geographical location, which affects the socio-economic situation. The largest decrease in the number of residents is observed in the Khersonska community, while it was the most densely populated community of all 17 before the full-scale invasion. The Beryslavska community has seen a significant decrease in the number of residents (reduced by 15,962 since 2022).
2. The number of elderly people is significant: 15% of the total number of residents in all communities.
3. In most communities, the number of IDPs increased in 2024 compared to January 2023. However, a significant share of communities (8 out of 17) did not record data on the number of IDPs for the previous year. Some communities do not have data on IDPs as of today. In 9 out of 17 communities that calculate data on IDPs, the number of IDPs has increased by 9,534 people compared to January 2023.
4. Humanitarian assistance is provided in all communities. In some communities, humanitarian aid is provided to the most vulnerable residents, and in some communities, all residents are provided with humanitarian aid. For example, in Bilozerska, Stanislavska, Muzykivska, Darivska, Kalynivska, Borozenska, Novoraiska and Beryslavska communities, all residents are provided with humanitarian aid.
5. Almost all communities have no access to information about their residents who have left their community and registered as IDPs in other communities in Kherson Oblast, other oblasts or countries.
6. In total, 21 international partnership agreements have been concluded in all de-occupied communities (the Khersonska, Beryslavska, and Mylivska communities have the largest number of agreements). However, most of the de-occupied communities do not have international partnership agreements in place, which indicates poor community involvement in international cooperation. In addition, the analysis of financial indicators in 2023 and January – May 2024 shows that no de-occupied community in Kherson Oblast received targeted revenues from

¹ We failed to obtain data on the exact number of residents as of May 2024 from the Tiahynska community, as it does not have such data.

the European Union, foreign governments, international organisations, or donor agencies. In the context of a lack of financial resources, the intensification of international cooperation is a promising source of funds for the recovery and reconstruction of communities/regions.

7. NGOs operate systemically in most of the de-occupied communities. These are mostly international organisations and organisations providing humanitarian aid. Exceptions include the Tiahynska, Mylivska, and Novooleksandrivska communities due to their high level of insecurity, which NGOs take into account in their activities.
8. There are no non-governmental social service providers in most de-occupied communities. This is due to both imperfect mechanisms for engaging non-state social service providers and the security situation in these communities.
9. Financial indicators for 2023 show a low and sometimes critical level of financial capacity in more than half of the communities. Moreover, communities are dependent on subsidies and subventions, which indicates their inability to exercise their powers using their own financial resources.

Key aspects of local budget execution in January – May 2024 compared to 2023:

- › subventions and subsidies account for more than half of the communities' revenues (in particular, 52.4% in 2023), while their share in the structure of revenues in January – May 2024 is growing to 64.7% due to an increase in transfers and the preservation of the reverse subsidy;
- › PIT in the structure of own revenues is reduced from 75.6% to 45.7% due to the removal of "military" PIT from local budgets;
- › own revenues of budget-sustained institutions increase from 10.4% to 26.7%, of which 99% are charitable, humanitarian, volunteer, international technical assistance, grants, etc.;
- › revenues from the single tax increase from 9.2% to 16.7% due to the cancellation of the "special" period of taxation of business entities under the simplified taxation system;
- › excise tax revenues increase from 1.7% to 4.2% due to the increase in fuel tax rates to the pre-war level;
- › expenditures on education are reduced from 54.3% to 44.7%, in particular, due to damaged and destroyed infrastructure, distance learning in educational institutions, a decrease in the number of children, students and teachers, etc.;
- › labour costs in January – May 2024 account for 51.7% of communities' expenditures and are the largest item of expenditures in 2023–2024;
- › capital expenditures grow from 9.1% to 12.2%, in particular, funds have been allocated to provide people with housing and other property;
- › more than 60–70% of expenditures on implementing general government functions are used for the remuneration of local government employees.

Methodology

Back in 2023, the Agency for Legislative Initiatives, in cooperation with the Verkhovna Rada Committee on the Organisation of State Power, Local Self-Government, Regional Development and Urban Planning, researched the state of public services in de-occupied communities of Kherson Oblast, which identified the main problems in the provision of public services and possible solutions². When researching public services, additional information was needed that went beyond the issue of public services. We collected data sets on the socio-economic situation in the de-occupied communities of Kherson Oblast to analyse the situation fully and identify the interdependencies between the problems. The results of the analysis of these data are presented in this analytical material.

The data set was collected by five indicators:

1. **Socio-demographic:** the number of residents as of May 2024 by the social structure of the population (elderly people; persons with disabilities; school-age children; individuals and families in difficult life circumstances; people in need of palliative care, etc.).
2. **Infrastructural:** number of institutions maintained at the expense of the local budget; location of institutions; state of functioning of institutions (satisfactory, unsatisfactory).
3. **Financial:** budget execution by territorial communities of Kherson Oblast in 2023 and January – May 2024.
4. **Migration trend indicator:** the number of IDPs (comparison between 2023 and 2024); the number of people who left the community (for another community in the oblast, another oblast, another country); the number of people receiving humanitarian aid.
5. **Cooperation indicator:** the number of international partnership agreements concluded; the number of cooperation agreements between communities; cooperation with NGOs; and the availability of non-governmental social service providers.

The analysis of the socio-economic situation in the de-occupied communities of Kherson Oblast is a pilot study, and the assessment methods can be scaled up to other de-occupied communities of Ukraine (now and in the future). The study encompasses 17 communities in Kherson Oblast, i.e. the entire de-occupied part thereof: Beryslavska, Bilozerska, Borozenska, Velykooleksandrivska, Vysokopilska, Darivska, Kalynivska, Kochubeivska, Mylivska, Muzykivska, Novovorontsovka, Novoraiska, Novooleksandrivska, Stanislavska, Tiahynska, Khersonska and Chornobaivska communities. The time period of the study was June – July 2024.

All data was collected directly from the territorial communities, while additional information on the financial indicator was obtained from the open portal of the Ministry of Finance “Open budget.” Therefore, the results of the analysis are based on accurate data. However, it is important to note

² [Assessment of the state of public services in de-occupied communities: Kherson Oblast Agency for Legislative Initiatives.](#)

that not all communities were able to collect complete data: some communities do not record data on the number of residents, elderly people, migration rates, IDPs, etc. This is due to objective problems that have occurred due to the full-scale invasion: lack of staff in the communities, security conditions, rapid migration, etc. Therefore, these factors led to certain limitations in the analysis results. There are no data sets on such indicators in the following communities:

1. Socio-demographic indicators: the number of elderly people aged 60–79 (Tiahynska and Khersonska communities); the number of people aged 80+ (Khersonska community); the number of unemployed (Tiahynska, Kalynivska, Mylivska, Chornobaivska, Darivska and Stanislavska communities); the number of single mothers (Velykooleksandrivska community); persons in difficult life circumstances (Darivska community); the total number of residents as of May 2024 (Tiahynska community); the number of residents by 2022 (Tiahynska and Stanislavska communities).
2. Indicators of migration trends: number of IDPs as of May 2024 (Borozenska community); number of IDPs as of 2023 (Tiahynska, Borozenska, Vysokopilska, Kalynivska, Kochubeivska, Chornobaivska, Darivska and Muzykivska communities); the number of people who left and are living in another community, oblast or country (most de-occupied communities do not have such data).

Interrelation of socio-demographic situation and service provision capacity



This section presents the results of data analysis on the social structure of de-occupied communities and the interdependency between problems, socio-demographic changes and the capacity to provide public services. As the number of residents in the de-occupied communities of Kherson Oblast has significantly decreased since the start of the full-scale invasion, and migration processes are rapid and partly chaotic, it has become more difficult to organise service delivery.

In general, as of May 2024, in 16 de-occupied communities (Novovorontsovska, Beryslavska, Novoraiska, Borozenska, Velykooleksandrivska, Vysokopilska, Kalynivska, Kochubeivska, Mylivska, Novooleksandrivska, Chornobaivska, Darivska, Muzykivska, Stanislavska, Bilozerska and Khersonska communities) of Kherson Oblast, the number of residents decreased to 154,133³, which is almost 296,000 residents (65%) less compared to the number of residents before 2022. Communities differ in their areas, population density and geographical location, which affects the socio-economic situation. Khersonska community experienced the largest decline in the number of residents (70% decrease compared to the period before the full-scale invasion), Beryslavska community (88% decrease compared to the period before 2022) and Chornobaivska community (57% decrease). Other communities have also seen a decrease in the number of residents, except for the Borozenska community, which recorded an increase of 789 residents due to its geographical location and relative safety compared to other communities in the oblast. The decrease in the number of residents is due to the temporary occupation, hostilities and constant shelling. At the same time, community representatives noted that immediately after the communities were de-occupied, the number of residents was even lower, but gradually, people returned and began to apply for administrative and social services.

In de-occupied communities, the categories of elderly people (15% of the total number of residents of all communities) and students studying at secondary education institutions (23%) are **sufficiently represented**. Other socially vulnerable populations include:

- › individuals/families belonging to vulnerable populations or in difficult life circumstances (3,4%). However, it is important to note that the number of people in this group may be much higher due to the lack of self-referrals for social services and, accordingly, unclear accounting of people in this category. In addition, this category may include older people and persons with disabilities;
- › adults with disabilities (3%);
- › children with disabilities (1%);
- › orphans; children deprived of parental care; children in difficult life circumstances (0,5%);
- › single mothers (0,5%);
- › incapacitated adults who have not been appointed a guardian (0,1%);
- › adults in need of palliative care (0,1%).

It is important to distinguish between the categories of older people aged 60–79 and 80+, as people in the former group may be economically active and engaged in certain types of activities, while people in the latter group may require specialised services (such as home care, day care, etc.).

³ We failed to get data on the exact number of residents as of May 2024 from the Tiahynska community.

Community	People aged 60–79	People aged 80+
Mylivska TC	43%	2%
Novooleksandrivska TC	42%	5%
Bilozerska TC	39%	3%
Novoraiska TC	37%	6%
Darivska TC	36%	5%
Kochubeivska TC	33%	5%
Kalynivska TC	30%	4%
Velykooleksandrivska TC	30%	8%
Chornobaivska TC	28%	1%
Vysokopiliska TC	28%	14%
Novovorontsovska TC	23%	4%
Muzykivska TC	19%	3%
Stanislavska TC	19%	10%
Beryslavska TC	36%	6%
Borozenska TC	14%	1%

Table 1. Number of older people as of May 2024 (% of the total number of community residents).

Although every community has a certain share of older people, not every community is able to provide services for them. Not all communities provide services for older people that are relevant to this social group, such as supported living, home care, inpatient care, day care and in-kind assistance. For example, *day care* is provided only in two de-occupied communities (Novooleksandrivska and Chornobaivska communities), *supported living* for older people is provided in three communities (Bilozerska, Kalynivska and Novoraiska communities), and this service is partially provided in Muzykivska community, i.e. not in all settlements, namely Skhidne, Zahorianivka, Myroshnykivka and Vysuntsi.

At the same time, *emergency crisis intervention*, which should be provided during martial law, is not provided in half of the 17 communities. In some communities, this service is not provided in all settlements due to constant shelling. *Inpatient care* is provided only in two communities, namely Novooleksandrivska and Velykooleksandrivska. *In-kind assistance* (which may also be relevant for older people) is provided in seven communities and partially in two communities, i.e. not in all settlements. The probable reason for the absence of this service is the lack of transport for social workers.

Compared to other social services, the situation with *home care* is better. It is provided in most de-occupied communities and is likely to be relevant for older people. This service is not provided in all settlements of three communities (Darivska, Muzykivska and Tiahynska communities).

The category of people in need of *palliative care* requires special attention. There are 126 such people in de-occupied communities (namely, the Borozenska, Darivska, and Muzykivska communities). At the same time, according to the communities, there are opportunities to provide

palliative care services only in the Bilozerska community and partially in the Chornobaivska community, i.e., not in the communities where people in this category live. There is also a problem with incapacitated adults who have not been appointed a guardian: there are 222 such persons in de-occupied communities of the oblast (most of them are in the Khersonska community).

There are almost 6,100 persons with disabilities in the oblast (4% of the total population), while the largest share of them are adults (4,652 people). Relevant services for such persons and their families may include:

supported living; social support; social integration and reintegration; day care for children with disabilities; social rehabilitation; temporary rest for individuals caring for persons with disabilities; physical support for persons with disabilities; transport services.

However, *supported living* is provided only in three communities and partially in one community (i.e., not in all settlements). *Day care for children with disabilities*, *social rehabilitation* and *physical support* are only partially provided in the Chornobaivska community. *Temporary rest* services are not provided in the oblast at all, and *transport services* are partially provided in Novoraiska and Beryslavska communities.

There is a significant share of orphans and children deprived of parental care (821 children in all 17 communities). The largest number of children in this category is in the Khersonska, Novovorontsovka and Vysokopilska communities. However, such services as *care and upbringing of children in conditions close to family life* are not provided in the Vysokopilska and Khersonska communities; also, the Vysokopilska community does not have such a service as *social support for families with orphans and children deprived of parental care*. This indicates the need to update services for this category of children, as they have the right to receive services under the Convention on the Rights of the Child, and the state must guarantee the provision of services to children. Article 20 of the Convention states:

“A child temporarily or permanently deprived of his or her family environment, or in whose own best interests cannot be allowed to remain in that environment, shall be entitled to special protection and assistance provided by the State”⁴.

Since communities are dominated by socially vulnerable populations in need of services, an important resource for communities can be people who are officially registered as unemployed and registered with the Employment Centre. In some communities, this data is not available or being recorded. According to the communities that record such data and provide it, 1,997 people fall into this category in de-occupied communities (1.3% of the total number of residents).

The educational process takes place online, as communities are under constant shelling and educational institutions are damaged or destroyed. In 10 out of 17 communities, secondary education institutions of levels I-III in all settlements need to be rebuilt; in four communities – in some settlements and only in three communities- the condition of school facilities is completely satisfactory.

⁴ Convention on the Rights of the Child.

Proposals:

1. Assessing the needs of socially vulnerable populations living in communities is necessary to organise basic social services and, if needed, involve social service providers of different forms of ownership (both state and non-state).
2. Optimise services for older people, whose number in communities is significant, but the necessary social services are lacking. In a situation of insufficient staffing, it is advisable to engage non-governmental social service providers. It is important to note that the needs of older people aged 60–79 and people aged 80+ may differ, so a needs assessment should be conducted, and the potential for engaging this category in economic activity should be explored.
3. The specifics of the palliative care service should be reviewed. Since a small number of people in all communities need this service, and only two communities have the capacity to provide it, a possible solution to the problem may be to involve oblast-level structures or specialised NGOs for comprehensive care for this category of people.
4. Since communities are dominated by socially vulnerable populations in need of services, an important resource for communities can be people who are officially registered as unemployed and registered with the Employment Centre. To engage this group in economic activities in the service sector (especially social services), it is necessary to analyse the needs of these people, organise additional training for them and, in the future, employment in accordance with their requests. In the de-occupied communities, positions in the service sector are vacant, and employees are overworked due to a lack of staff.
5. To organise and support the educational process, it is necessary to provide communities with appropriate equipment. Since the full reconstruction of educational institutions is impossible in the context of constant shelling and the ongoing war, additional simulations of the number of students, the potential for people to return to their communities, and the need to rebuild the school should be conducted to understand the feasibility of reconstruction.

Infrastructure accessibility



Infrastructure has been damaged and destroyed in each community after the de-occupation and due to constant shelling. Rebuilding the existing infrastructure may be irrational in the context of the ongoing war, as facilities may be subject to repeated destruction.

Most of the institutions and facilities on the territory of communities funded from the local budget:

- › are damaged as a result of Russian aggression and need to be rebuilt (in some communities, all institutions need to be rebuilt or reconstructed, for example, in the Beryslavska community, which is located geographically close to the temporarily occupied territory);
- › are located in the centre of the community (mostly administrative service centres, secondary education institutions, hospitals, administrative institutions and cultural institutions), so employees of these institutions may often need transport to provide services to residents from other settlements;
- › most of the institutions need shelters.

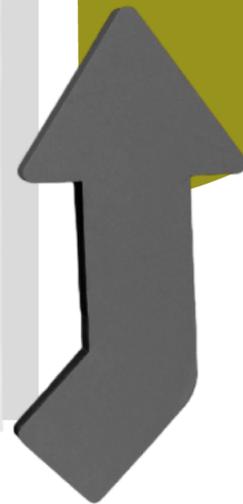
Community representatives noted that administrative services were among the highest priorities immediately after de-occupation and, accordingly, Administrative Service Centres resumed operations as soon as possible. In settlements where they are destroyed, mobile Administrative Service Centres are used to provide services to their residents.

In the healthcare sector, medical and obstetric stations in most communities are damaged either in some or all settlements. The situation with hospitals is similar: only one community has a hospital in satisfactory condition, while most communities need to rebuild or reconstruct them. In the social sector, social protection and municipal facilities are damaged in five communities: Beryslavska, Novoraiska, Vysokopil'ska, Novooleksandriv'ska, and Kherson'ska.

Proposals:

1. Due to the damaged and destroyed infrastructure, it is becoming increasingly important to use mobile social service centres.
2. Transport should be provided for social workers, administrators of administrative service centres and medical services to travel to remote settlements.

Financial indicators



Revenues of local budgets of territorial communities

The balance of local budget revenues and expenditures, as well as an adequate level of infrastructure and human resources, are key indicators of a territorial community's ability to address local issues. The constant filling of local budgets with revenues ensures the provision of important public services to residents, including administrative, social, educational, healthcare and public safety services.

One of the biggest challenges that the communities faced during the war was their financial capacity to fulfil their public service delivery and infrastructure development responsibilities. The most difficult year was 2022, as communities were not ready for a full-scale war, so attention was focused on supporting the top priority areas of state policy and redistributing budget funds to ensure community capacity. By the end of 2023, more than half of the de-occupied communities had low and sometimes critical levels of financial capacity. Moreover, communities are dependent on subsidies and subventions. In 2023, 52.4% of community revenues were transfers from the state and local budgets, which indicates that communities are unable to exercise their powers using their own financial resources. By the end of 2023, 429 communities in Ukraine (29.8%) belong to the lowest capacity categories. Most of these communities are located in the territories of hostilities or are close to the combat zone. Thus, there are 36 communities in Kherson Oblast with a critical level of capacity (or 73.5% of the total number of communities in the oblast), another 18.4% of communities have a low level, 4.1% – a satisfactory level, and 4.1% – an optimal level⁵.

In the dynamics of community budget execution indicators in January – May 2024 as compared to 2023, the level of revenues in three communities decreased:

1. Muzykivska village community – by 36.9% (due to a decrease in own revenues of budget-sustained institutions by 61.5% and transfers by 24.5%);
2. Tiahynska village community – by 32.3% (due to a reduction in PIT by 88.9% and transfers by 4%);
3. Novoraiska village community – by 4.6% (due to a 19.4% reduction in transfers).

Other territorial communities of Kherson Oblast showed an increase in revenues from January to May 2024 compared to the same period in 2023. The largest increase in revenues was recorded in the Stanislavska village community – by 120.6%, which was due to an increase in non-tax revenues from UAH 0.2 million to UAH 26.6 million, PIT – by 72.4% and transfers – by 13%. The Kalynivska town community ranks second – revenues increased by 90.5% due to a more than two-fold increase in PIT (172%), a sevenfold increase in tax revenues and a 34.2% increase in transfers.

Given the high level of subsidisation of communities, local budget surpluses averaged 0.6%. **The highest budget surpluses are in the Tiahynska and Novoraiska village territorial communities, where revenues are almost twice as high as expenditures (by 55%).** In other communities, except for the Khersonska community, the budget surplus ranges from 10% to 36%.

Revenues of the territorial communities in Kherson Oblast dropped by 30.3% in 2022 and almost 4% in 2023 compared to 2021. In 2023, the most difficult situation with revenue shortfalls was in the Khersonska and Beryslavska city communities compared to 2021. In particular, the

⁵ [Assessment of the financial capacity of territorial communities by 2023.](#)

total amount of revenues in the Khersonska city community decreased by 25.8%, including PIT by 25.7%, which, in turn, led to a budget deficit of almost 13%. Revenues fell by almost 25%, including PIT revenues by 43.2%, in the Beryslavska city community.

Receipt of inter-budgetary transfers (subventions, subsidies)

Subventions and subsidies from the state and local budgets account for more than half of local community revenues. About 34% of inter-budgetary transfers are directed to the education sector as educational subventions and subventions to support people with special educational needs.

In 2023, the most subsidised communities were the Kalynivska and Vysokopil'ska town communities and the Novoraiv'ska village community. Only in four communities (Khersonska city, Kochubeiv'ska, Chornobaiv'ska and Muzykiv'ska village communities) the share of all subsidies and subventions in the revenue structure is less than 50%. A similar situation persisted in January – May 2024, with the amount of subventions and subsidies increasing from 57.2% to 64.7% compared to the same period in 2023.

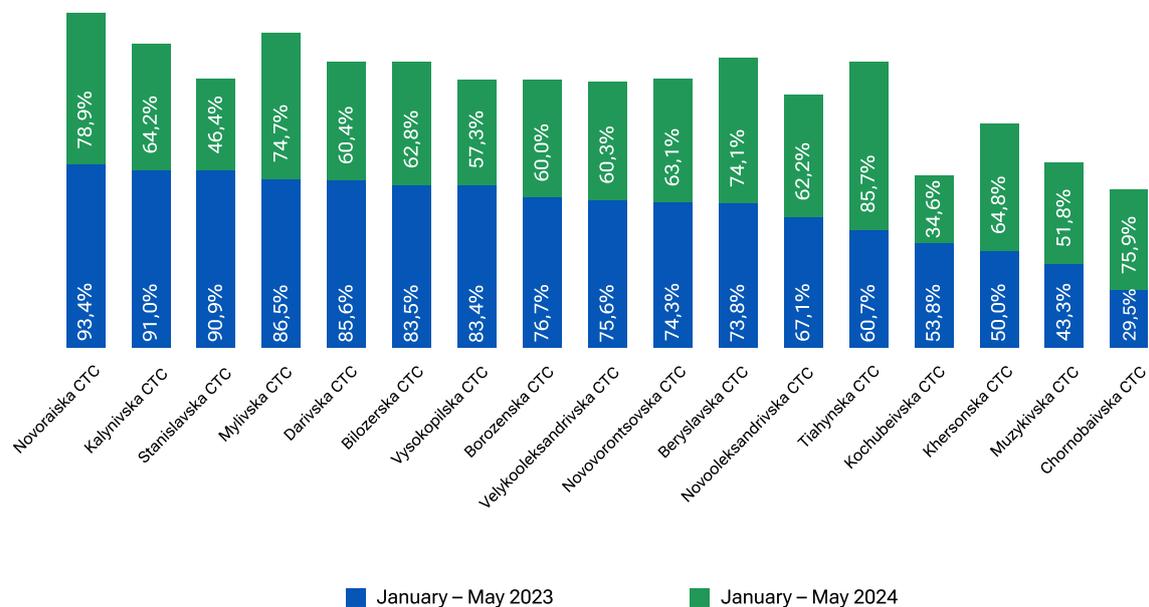


Fig. 1. Share of subsidies and subventions from the state and local budgets in the total revenues of territorial communities of Kherson Oblast in January – May 2023 and 2024⁶.

To support the financial stability of communities during the war and ensure the balance of local budgets, all analysed communities in Kherson Oblast received basic subsidies from the state budget in 2023, the total amount of which increased almost four times compared to 2021 (from UAH 134.2 million to UAH 534.8 million). **Furthermore, the reverse subsidy decreased to zero in 2023.**

According to the 2024 state budget plan⁷ (as of 1 August 2024), the amount of the basic subsidy to communities is to be reduced by 41.2% (or UAH 220.8 million) compared to 2023. The amount

⁶ Developed by ALI based on the data from the web portal of the Ministry of Finance.

⁷ The Law of Ukraine "On the State Budget of Ukraine for 2024".

of the basic subsidy is reduced for all communities, except for the Khersonska city community, for which the subsidy has increased by almost 25.5%. At the same time, the Vysokopilka town and Kochubeivska village communities are not provided with a basic subsidy. **This is due to the fact that the distribution of basic and reverse subsidies depends on the number of people in the community, PIT revenues and the tax capacity index.** If this index is low, i.e. less than 0.9, the community will receive a basic subsidy to ensure budget capacity, if it is higher than 0.9 (up to 1.1), no subsidies will be provided. In 2024, reverse subsidies will remain in local budgets⁸.

The increase in the share of inter-budgetary transfers in the structure of community revenues is the result of legislative changes introduced in November 2023 to the Budget Code of Ukraine⁹. For example, to support the state's defence capability and the development of Ukraine's defence industry, PIT on salaries and other payments received by the military, police and rank-and-file and senior officers was removed from local budgets.

The removal of the "military" PIT has worsened the already fragile financial situation of communities, which are becoming increasingly dependent on subsidies in the face of an unstable economic situation and external challenges. Since the Budget Declaration for 2025–2027¹⁰ envisages preserving the rates of "military" PIT, the provision of additional subsidies as a compensatory mechanism is crucial to preventing a collapse in communities.

Own revenues of territorial communities (without subventions and subsidies)

By the end of 2023, the share of own revenues of the de-occupied territorial communities in Kherson Oblast was 47.6%. On average, the communities' own revenues are formed by 80% from tax revenues and 20% from non-tax revenues.

In 2023, 65% of own revenues were PIT revenues, 19% were own revenues of budget-sustained institutions, 9% were single tax revenues, 3% were property tax revenues, 2.6% were excise tax revenues, and less than 1% were other revenues, including administrative fees (payments), rental fees, environmental tax, profit tax, tourist tax and parking fees.

In January – May 2024, the structure of own revenues did not change significantly compared to 2023.

In general, the share of own revenues in the structure of community revenues decreased from 42.8% (UAH 818.4 million) to 35.3% (UAH 841.6 million) due to a 17.8% decrease in tax revenues as a result of the removal of "military" PIT from local budgets and an increase in transfers.

Although PIT revenues are declining in 2024, they consistently remain the largest source of own revenues. Other tax and non-tax revenues tend to increase due to higher tax and fee rates, as well as the attraction of additional sources of funding by communities, both in cash and in kind.

⁸ [Budget Code of Ukraine.](#)

⁹ [Law of Ukraine "On Amending the Budget Code of Ukraine on Ensuring Support for the Defence Capability of the State and the Development of the Defence Industry of Ukraine".](#)

¹⁰ [CMU Resolution "On Approval of the Budget Declaration for 2025–2027".](#)

In January – May 2024, the largest share of own revenues was in the Kochubeivska (65.4%), Muzykivska (48.2%) and Stanislavska (53.6%) village communities; this share is at least 60% comprised of own revenues of budget-sustained institutions from the provision of paid services and other sources of own revenues.

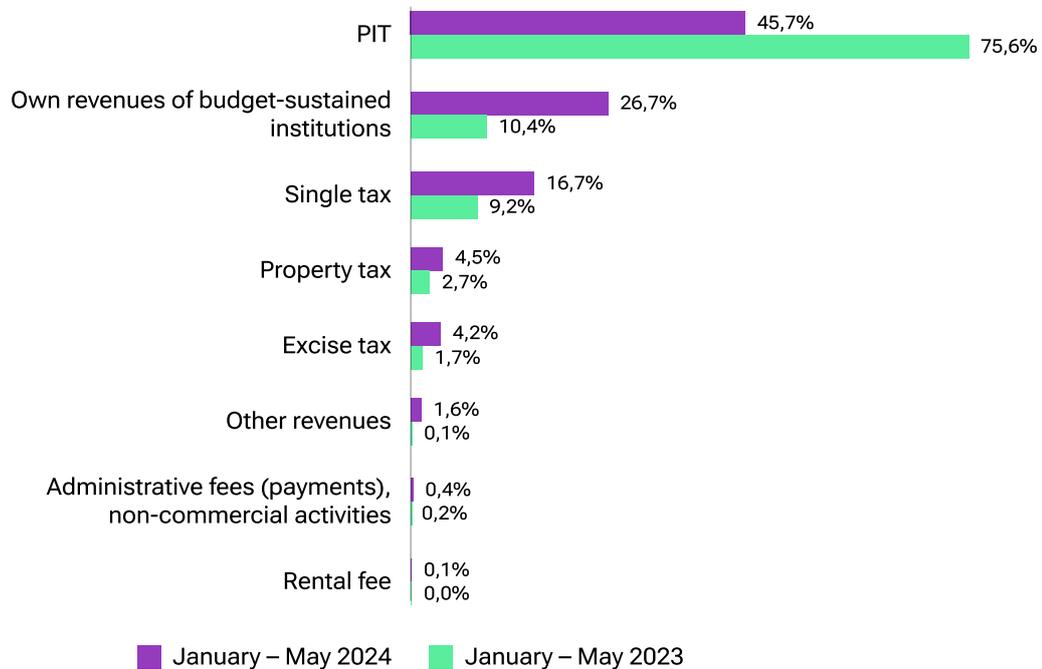


Fig. 2. The structure of own revenues of territorial communities in Kherson Oblast in January – May 2023 and 2024 (excluding subventions and subsidies).

Personal income tax

PIT is one of the main sources of local budget tax revenues. Thus, personal income tax amounted to UAH 1,435.6 million, or 81.4% of the tax revenues of communities in 2023. **In January – May 2024, in the structure of tax revenues, PIT decreased to 64%.** Since November 2023, a sharp reduction in the PIT in the structure of tax revenues has been observed due to the withdrawal of PIT from payments to the military and police from local budgets to the state budget.

Thus, until 1 October 2023, 64% of PIT was paid to the budgets of village, town and city territorial communities and 15% to the oblast budgets. Due to the increase in the number of military personnel and, accordingly, in the amount of payments, PIT payments to local budgets have been steadily growing, especially in communities where military units are legally registered. After the removal of the “military” PIT in November – December 2023, local budgets experienced a deficit, which was covered by savings from previous months. It is also worth noting that the budget deficit at the end of 2023 is not only due to the PIT shortfall but also to the end of the budget period and the settlement of budgetary obligations, as well as the conduct and completion of procurement of goods, works and services.

PIT revenues decreased by 37.8%, or by UAH 233.9 million in January – May 2024 compared to the same period in 2023. The largest decrease in PIT was in the Khersonska city community – by 37.8%, as well as in the Tiahynska (88.9%) and Chornobaivska (87.5%) village communities. At the same time, PIT revenues in the Kalynivska town community more than doubled, which may

be due to the successful implementation of the President's project for the restoration and reconstruction of communities "Side by Side"¹¹ and other support programmes, including international assistance¹².

Fluctuations in PIT payments are caused not only by legislative changes, but also by uneven migration and internal displacement of the population, changes in the structure of the workforce¹³, implementation of community recovery programmes, including the reconstruction of housing¹⁴ and infrastructure, and the attraction of charitable and humanitarian aid and funds from other sources.

Single tax

In 2023, single tax revenues amounted to 9.1% (UAH 200.6 million) of the communities' own revenues. In January – May 2024, compared to 2023, single tax revenues increased by at least 1.5 times, from 9.2% (UAH 75.4 million) to 16.7% (UAH 140.8 million).

The growth of the single tax payment has been observed since October 2023 due to the cancellation of the "special" tax administration system for certain business entities that used the simplified tax administration system during martial law effective 1 August 2023¹⁵. That is, business entities that were single tax payers and paid 2% income tax returned to the pre-war simplified tax administration system with the payment of a single tax or the general tax administration system with the payment of profit tax (18%). Only private entrepreneurs located in the territories of hostilities, possible hostilities or occupied territories and who are single tax payers of the first and second groups have the option not to pay the single tax during martial law.

In 2023, the largest amount of the single tax was paid in Khersonska (74.4%) and Beryslavska (2.8%) city communities, as well as Velykooleksandrivska (4.5%) and Bilozerska (2.6%) town communities. From January to May 2024, this trend in single tax payments continued.



Fig. 3. Amount of single tax paid by territorial communities of Kherson Oblast in 2023 and January – May 2024 (UAH million).

¹¹ [Web portal of the President of Ukraine.](#)

¹² [International Organisation Sets Up a Modular Medical Unit in Blahodativka, Kalynivska Community.](#)

¹³ [NBU's website.](#)

¹⁴ [Reconstruction in Wartime. Kalynivska Community on the Right Bank of Kherson Oblast.](#)

¹⁵ [The Law of Ukraine "On Amendments to the Tax Code of Ukraine and Other Laws of Ukraine on Peculiarities of Tax Administration during Martial Law".](#)

Excise tax

In 2023, the amount of excise tax paid in the structure of local budget revenues was almost 3%, or UAH 56.8 million. In January – May 2024, the figure increased from 1.7% (UAH 13.8 million) to 4.2% (UAH 35.4 million) compared to 2023.

The increase in excise tax revenues was due to the increase in excise tax rates on fuel starting from July 2023¹⁶. Due to the fact that 13.44% of the excise tax paid in Ukraine on fuel produced in Ukraine and imported into Ukraine¹⁷ is credited to local budgets, excise tax revenues increased by at least 2 times in July – December 2023 compared to January – June of the same year.

In 2023, the Khersonska city (UAH 49.3 million), Bilozerska town (UAH 4.2 million) and Chornobaiivska village (UAH 1.6 million) communities accounted for more than 90% of the tax paid. The situation was the same in January – May 2024.

Other tax revenues

Other tax revenues, including environmental, property, tax, tourist tax and land rent, etc. did not change significantly in January – May 2023–2024.

Non-tax revenues

In 2023, 19.2% of the structure of own revenues of communities was the own revenues of budget-sustained institutions, which increased to 26.7% in January – May 2024.

In the structure of own revenues of budget-sustained institutions, approximately 99% of revenues come from charitable, volunteer, humanitarian, international technical assistance and grants, as well as other sources of revenues not prohibited by law.

In 2023, the largest amount of such revenues was in the Khersonska city (UAH 61.2 million), Bilozerska town (UAH 117.7 million) and Muzykivska village (UAH 44.3 million) communities.

Despite the active hostilities and unfavourable socio-economic situation, in 2023, 8 out of 17 analysed territorial communities of Kherson Oblast provided paid services, namely: Khersonska city, Novovorontsovka, Velykooleksandrivska, Vysokopilka, Bilozerska town communities and Darivska, Muzykivska, Stanislavska village communities. It is noteworthy that 92.8% of community revenues from such services are concentrated in the Khersonska city community, another 3.3% in the Darivska village community and 1.5% in the Vysokopilka town community.

In January – May 2024, the provision of paid services also resumed in the Kochubeivska village community. No budget-sustained institutions provide paid services in other communities.

¹⁶ The Law of Ukraine “On Amendments to Section XX “Transitional Provisions” of the Tax Code of Ukraine on Excise Tax Rates during Legal Regime of Martial Law and State of Emergency”.

¹⁷ CMU Resolution “Certain Issues of Inclusion of a Part of the Excise Tax on Fuel Produced in Ukraine and Imported into the Customs Territory of Ukraine to Local Government Budgets”.

Expenditures of local budgets of territorial communities

Financial resources are formed and used in communities to ensure that local governments fulfil their tasks and functions during the budget period. The budget balance reflects the correspondence between the budget expenditures made and the amount of revenues in the relevant budget period.

Thus, a 30.3% reduction in community revenues is accompanied by a 39.2% reduction in expenditures in 2022 compared to 2021. In 2023, the situation improved somewhat but did not recover to the level of 2021, with expenditures decreasing by almost 2% while revenues fell by almost 4%.

In the dynamics of January – May 2024 compared to 2023, the following communities experienced the largest decrease in expenditures:

1. In the Muzykivska village community – by 28.4% (-UAH 10.1 million), including 60.5% for social protection and social security, 48.8% for culture and sports, almost 12% for education, and 12% for general government functions, amid a decrease in revenues by almost 36.9% due to a decrease in transfers and own revenues of budget-sustained institutions;
2. In the Tiahynska village community, revenues decreased by 16.2% (UAH 3.9 million), including 98% for culture and sports and 54% for general government functions. This was despite a drop in PIT and a reduction in transfers, which caused revenues to decrease by almost 32.3%.

It is important to note that the change in the dynamics of budget execution indicators is also due to the increase in the consumer price index, which was 103.7% higher in January – May 2024 compared to the same period in 2023.

The largest amount of community funds is allocated to ensure the functioning of the education system. Thus, UAH 1,784.1 million (38.7%) was allocated to the education sector in 2023. In January – May 2024, compared to the same period in 2023, expenditures on education slightly decreased from 54.3% to 44.7% due to damage and destruction of infrastructure, including critical infrastructure¹⁸, the introduction of distance learning in educational institutions, a decrease in the number of children, students and teachers, etc.

Ensuring the implementation of general state functions at the local level ranks second in local budget expenditures: 20.4% of funds were allocated for this purpose in 2023.

At the same time, more than 60% of the total expenditures for the implementation of general state functions were allocated to pay salaries to local government employees in 2023. In January – May 2024, compared to 2023, the share of expenditures on salaries of local government employees was more than 70% of the total expenditures on the maintenance of local governments, which is sometimes the result of an average 56% increase in salaries for officials since May 2024¹⁹.

¹⁸ \$155 billion – the total amount of damages caused to Ukraine's infrastructure due to the war, as of January 2024.

¹⁹ CMU Resolution "On Amendments to the Resolution of the Cabinet of Ministers of Ukraine No. 268 dated 9 March 2006".

In some communities, such as the Kalynivska town, Novoraiska, Tiahynska and Borozenska village communities, about 83–99% of expenditures envisaged for the exercise of governmental powers (excluding inter-budgetary transfers) are allocated to salaries.

In addition, in terms of functional expenditures in 2023, 13.1% of expenditures were allocated to public order, security, and the judiciary, 12.8% to housing and utilities, 7.4% to economic activities, 3.5% to the social sphere, and 2% to healthcare, culture, and sports.

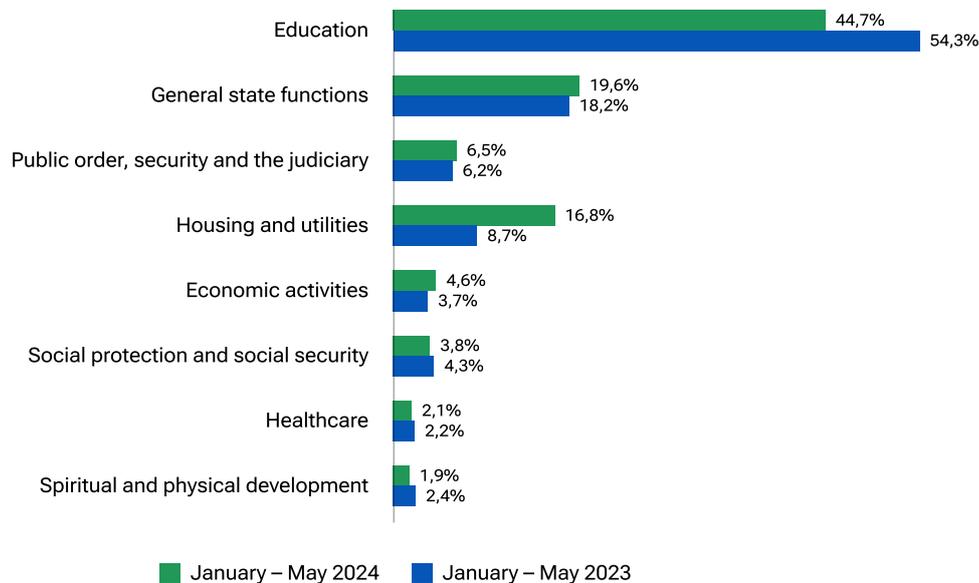


Fig. 4. The structure of expenditures of de-occupied territorial communities of Kherson Oblast in January – May 2023 and 2024.

A similar structure of expenditures was maintained in January – May 2024. At the same time, expenditures on areas of public policy that directly depend on the size and structure of the community population decreased slightly, such as education (from 54.3% to 44.7%), the social sector (from 4.3% to 3.8%), and culture and sports (from 2.4% to 1.9%).

There was no funding for environmental protection, including pollution prevention and elimination, waste management, and the protection and rational use of natural resources.

Important factors for the redistribution of funds between public policy areas include damage and destruction of infrastructure, the suspension of certain public services, the economic downturn²⁰ and the decline in economic activity and security, migration processes, including the displacement of IDPs, and the loss of people and businesses.

According to the economic classification, the structure of community expenditures in 2023 and January – May 2024 remained almost unchanged. The largest item of expenditure is labour costs with accruals: they accounted for 47.2% (UAH 2,174.3 million) of total community expenditures in 2023. In January – May 2024, labour costs amounted to 51.7%, although this figure was 63.3% in the same period of 2023, decreasing in January – May 2024 mainly due to limited budgetary funds.

Subsidies and current transfers to companies (institutions, organisations) and public administration bodies of other levels accounted for a significant share of expenditures in 2023 – 18.7% (UAH

²⁰ NISS research “Restoring the Labour Market in Ukraine during the War: Regional Aspects”.

859.6 million), which continued to grow to 20.6% in January – May 2024. In addition, utility and energy costs increased due to higher utility tariffs.

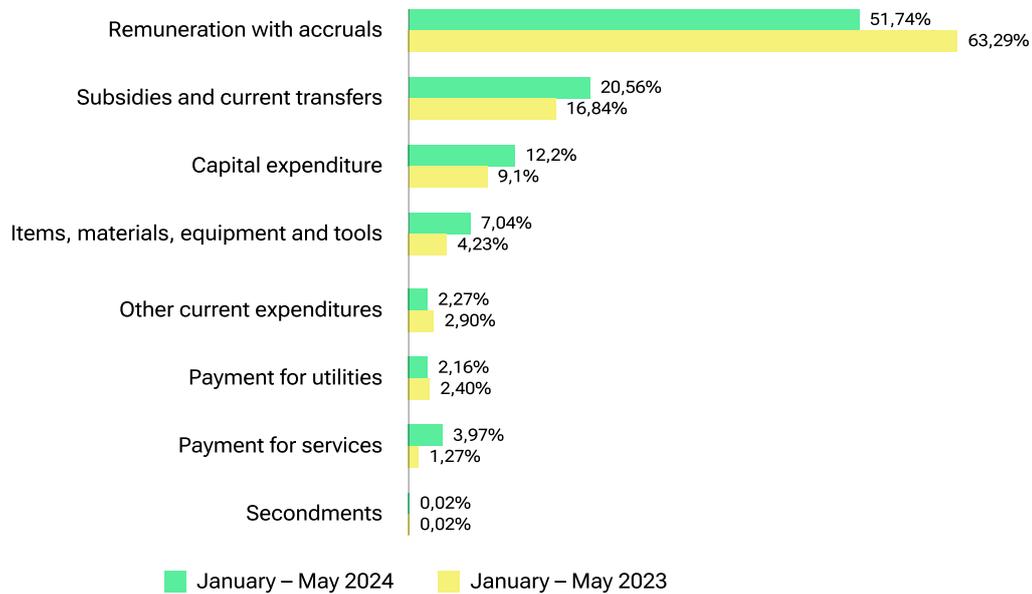


Fig. 5. The structure of expenditures of de-occupied communities of Kherson region in January – May 2023 and 2024.

Capital expenditures are among the most important expenditures despite the destruction and damage to infrastructure facilities. In 2023, capital expenditures amounted to 17.2% (UAH 792 million), of which 43.3% (UAH 343.3 million) were allocated for the purchase of equipment and durable goods, 40.7% (UAH 322.4 million) for capital transfers to companies (institutions, organisations) and government agencies of other levels, and 15.9% (UAH 126.3 million) for capital construction, repair, reconstruction and restoration.

In January – May 2024, capital expenditures slightly increased compared to the same period in 2023 (which amounted to 9%) to 12.2%, of which:

- › more than half of the expenditures (54.7%) were directed to the renewal of the material and technical base and the procurement of equipment;
- › about 40% – to public administration bodies of other levels and companies, institutions and organisations in the form of transfers for the purchase of fixed assets, capital works, compensation for losses and coverage of losses related to property damage;
- › up to 5% – for construction works, overhaul, reconstruction and restoration.

It should be noted that expenditures related to providing housing and other property to individuals, including monetary compensation, were financed in the amount of UAH 331.4 thousand from January to May 2024, while no such funding was allocated in 2023.

It is worth noting that before the full-scale invasion, the State Regional Development Fund was a fairly successful source of raising funds for capital works in communities, which has been temporarily suspended since 2022. Due to the shortage of budget funds, the restoration and rebuilding of community infrastructure requires the attraction of new sources of funding, including as part of international programmes (projects) and assistance from international and donor organisations.

Proposals:

1. The State Regional Development Fund's functioning mechanism needs to be revised to expand its funding sources and update the allocation of funding to local governments. This will ensure the restoration and reconstruction of territorial communities most affected by the hostilities²¹.
2. In 2023 and January – May 2024, no community received targeted funding from the European Union, foreign governments, international organisations, or donor institutions. However, given the communities' shortage of financial resources, enhancing international cooperation remains a promising source for attracting funds for the recovery and rebuilding of communities and regions.
3. Given the imperfect mechanism of horizontal equalisation of the tax capacity of local budgets due to the lack of accurate numbers of the community population, including IDPs, and the reduction of PIT, the formula for calculating basic and reverse subsidies needs revising²².

²¹ [Website of the Ministry of Infrastructure.](#)

²² [CMU web portal.](#)

Migration processes in communities



Some communities do not record clear data on the number of IDPs living in the community, and most communities do not monitor the departure of residents after de-occupation outside the community, to other regions and countries. As of May 2024, the number of IDPs in many communities increased compared to 2023: the largest number of IDPs is in the Khersonska, Bilozerska, and Velykooleksandrivska communities, which may be due to their territorial peculiarities. Instead, in two communities, Beryslavska city and Stanislavska village communities, the number of IDPs decreased as of May 2024 (186 people in the Beryslavska community and 14 people in the Stanislavska community decreased compared to 2023). This decrease may be due to both the shelling and the lack of housing for IDPs, which causes rapid migration.

As already mentioned, almost no community records data on the living conditions of its residents in other communities, regions, or countries, which makes calculating migration trends difficult. In fact, due to the lack of this data, it is difficult to simulate migration trends in communities, and thus it is unlikely to forecast the likelihood of residents returning to communities and to organise and plan services. The following communities record information on the movement of their residents:

1. Beryslavska community: as of May 2024, 1,320 people from the Beryslavska community live in the Velykooleksandrivska community; 3,700 residents of the Beryslavska community are registered as IDPs in Kryvyi Rih (an increase of 1,393 people compared to 2023).
2. Novoraiska community: 15 people are registered as IDPs in neighbouring communities; 3,488 – in the oblasts of Ukraine; 120 people live in other countries.
3. Mylivska community: 594 people are registered as IDPs in neighbouring communities; 3,201 people are registered in other oblasts of Ukraine.
4. Novooleksandrivska community: 392 people live in neighbouring communities; 1,585 people live in oblasts of Ukraine; 159 people live in other countries.

Proposals:

1. A single database of IDPs living in territorial communities should be created at the oblast level. This database should be publicly accessible to all communities, as communities are often unaware of their residents' whereabouts and only know about their departure from the community.
2. To arrange a systemic collection of data about the movement of persons in order to establish trends in population migration. The registration tool can be used to provide humanitarian aid and track changes in residents' movement across communities and regions. This will help communities plan the organisation and provision of services.

Indicators of cooperation



International cooperation and cooperation between communities and NGOs can be an additional resource for de-occupied communities to optimise services. However, a small number of de-occupied communities in Kherson Oblast use this opportunity. In terms of international cooperation, 21 agreements are in place in all de-occupied communities of the oblast. Khersonska community has the largest number of international cooperation agreements (7). Novovorontsovka (3), Beryslavska (4), Novoraiska (1), Vysokopilska (2), and Mylivska (4) communities also have agreements.

Some communities use the tool of cooperation between communities, the main areas of which are: landscaping, housing and utility services, education, healthcare, social security and others. The following communities have cooperation agreements: Novovorontsovka, Novoraiska, Velykooleksandrivska, Vysokopilska, Chornobaivska, Darivska and Muzykivska communities.

The presence of non-governmental providers in the community requires special attention in the context of cooperation. There are no non-governmental social service providers in most de-occupied communities. According to data **from all 17 communities, only four** have non-governmental social service providers: the Velykooleksandrivska, Vysokopilska, Chornobaivska, and Bilozerska communities. At the same time, NGOs operate in the communities on a systemic basis, mostly focusing on humanitarian aid and psychological assistance. Vysokopilska and Khersonska communities have the largest number of such organisations.

As for humanitarian aid almost all residents in all communities receive humanitarian aid. On the one hand, humanitarian aid covers the basic needs of residents and was necessary immediately after the de-occupation. On the other hand, it creates social inactivity and reduces the economic activity of residents. **Humanitarian aid must be temporary support for people in difficult life circumstances. It must be evenly distributed depending on the person's needs.**

Proposals:

1. To optimise cooperation between regions in the context of restoration of infrastructure facilities, provision of materials, etc.
2. Additional research is required on the issue of international cooperation and the reasons for communities' low activity in implementing partnerships. Some communities conclude international partnership agreements, but there is no active cooperation in implementing joint projects. According to the results of the analysis of financial indicators in 2023 and January – May 2024, no de-occupied community in Kherson Oblast received targeted funding from the European Union, foreign governments, international organisations, or donor agencies.

Conclusions

The full restoration of the de-occupied communities of Kherson Oblast and the rebuilding of infrastructure will be possible only after the actual de-occupation of all territories, as communities are shelled and suffer damage/destruction on a daily basis. As of today, the entire recovery process can be viewed at three levels:

Level 1 – humanitarian. Given that the majority of residents of communities in Kherson Oblast are socially vulnerable populations, it is critical to provide them with basic humanitarian assistance immediately after the de-occupation of the communities. However, the analysis results show that as of today, humanitarian aid is sometimes provided to all community residents, which leads to social inactivity and a decrease in economic activity.

Therefore, it is necessary to:

1. Assess the needs of residents who stayed in de-occupied communities and, based on the needs assessment, provide the community with humanitarian aid. Since the capacity of de-occupied communities to perform needs assessment and generally provide social services is rather low, it is important to promote the involvement of social organisations in providing social services and/or performing alternative needs assessment.

Level 2 – prompt restoration of public services. This level is related to the social structure of the population, financial indicators and migration. Significant changes in the population structure affected the organisation and provision of services. Administrative services were restored most quickly, but due to the large number of residents from socially vulnerable populations, social services are not fully provided for these groups. In particular, these are services that should be provided to older people, people in need of palliative care and others. Other areas of focus at this level include the following:

1. Since communities are mostly populated by older people, it is necessary to review and prioritise the following social services: ***supported living, home care, inpatient care, day care and in-kind assistance.***
2. Special attention should be paid to the category of people who need ***palliative care***, which is not provided in the communities where they live. Specialised NGOs can be involved for this purpose.
3. Additional training should be provided for people who are officially registered as unemployed and registered with the Employment Centre, as service sector positions remain vacant in de-occupied communities due to a lack of staff. To involve this group in economic activities in the service sector (e.g., social services), it is necessary to analyse the professional qualities of these people, organise additional training for them and subsequently employ them in accordance with their professional profiles and the needs of vulnerable populations.
4. Since it is not reasonable to rebuild educational institutions in the context of the ongoing war due to the high probability of repeated destruction, a likely option for improving the

educational process in communities is to provide appropriate technical means for organising distance learning.

In order to optimise financial indicators, it is necessary to update the mechanisms and approaches to community support and development currently prescribed by applicable law, in particular:

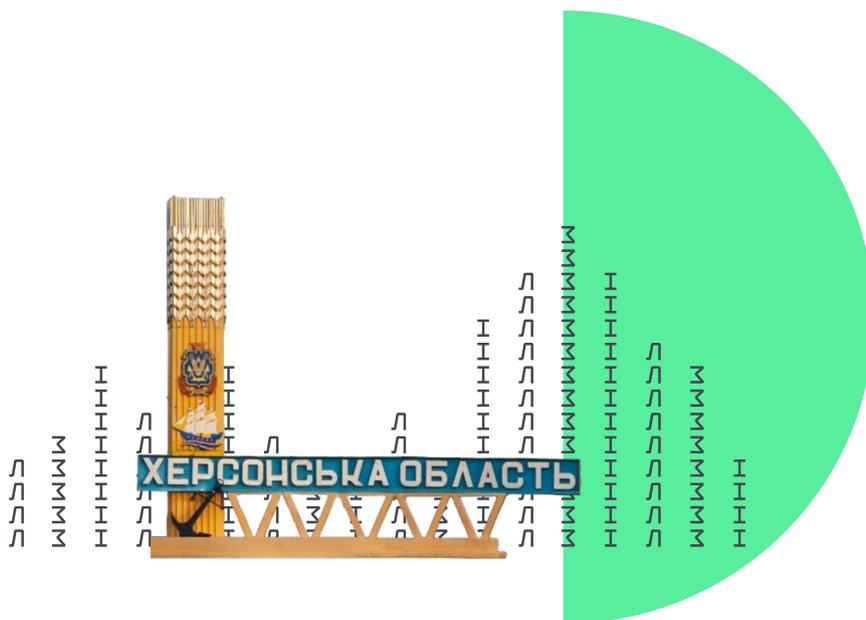
- › the formula for calculating basic and reverse subsidies as part of the horizontal equalisation of tax capacity of local budgets should be revised, given the lack of accurate population numbers in communities and PIT reduction;
- › the mechanism of functioning of the State Regional Development Fund should be reviewed in order to expand the sources of its funding and change the procedure for allocating funding to local governments;
- › implement the provisions of the Law of Ukraine “On International Territorial Cooperation of Ukraine” and intensify international cooperation. It is also important to study the problems and needs of communities in the process of establishing cooperation, as the share of de-occupied communities that have not established cooperation is quite high.

Level 3 – strategic recovery and development. Full recovery of the communities in Kherson Oblast is possible only after the de-occupation of the entire territory. However, the following should be done already now:

1. Continuously monitor and simulate the structure of the data required for recovery planning, and organise its collection.
2. Develop training programmes and organise the training of a talent pool.

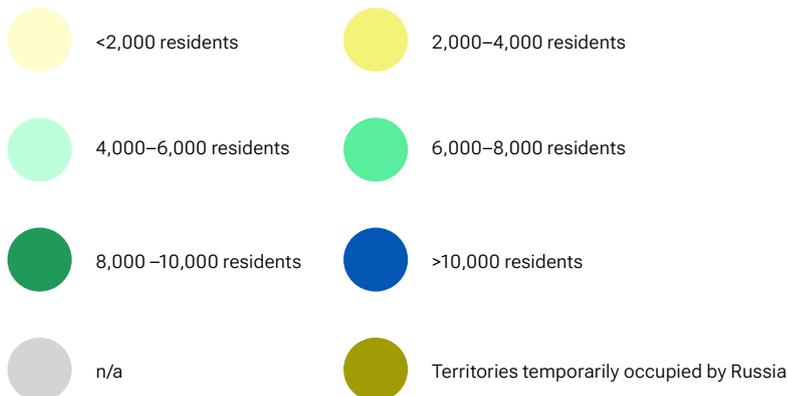
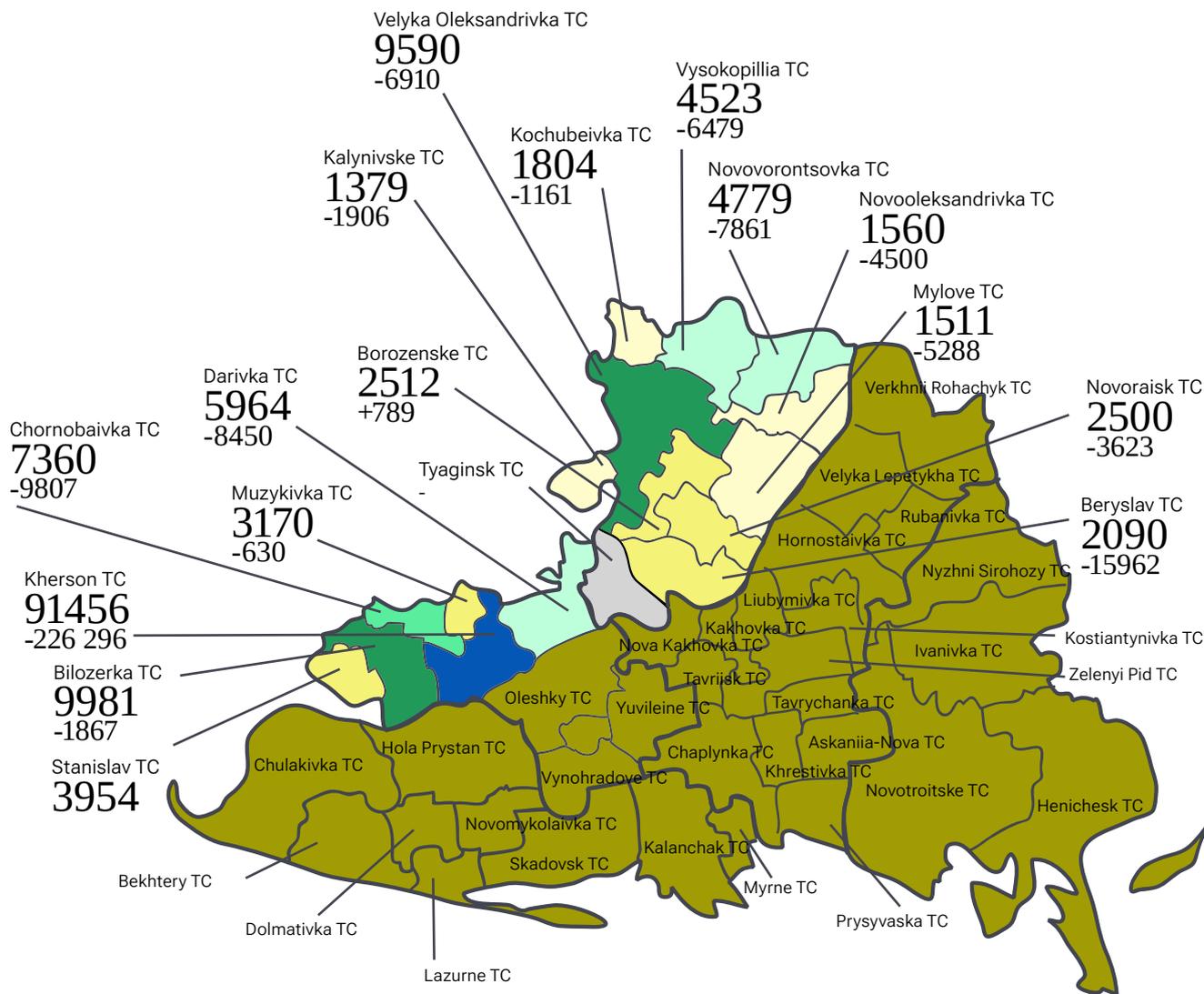
Annex

Socio-economic situation in communities: Kherson Oblast



Socio-demographic indicators

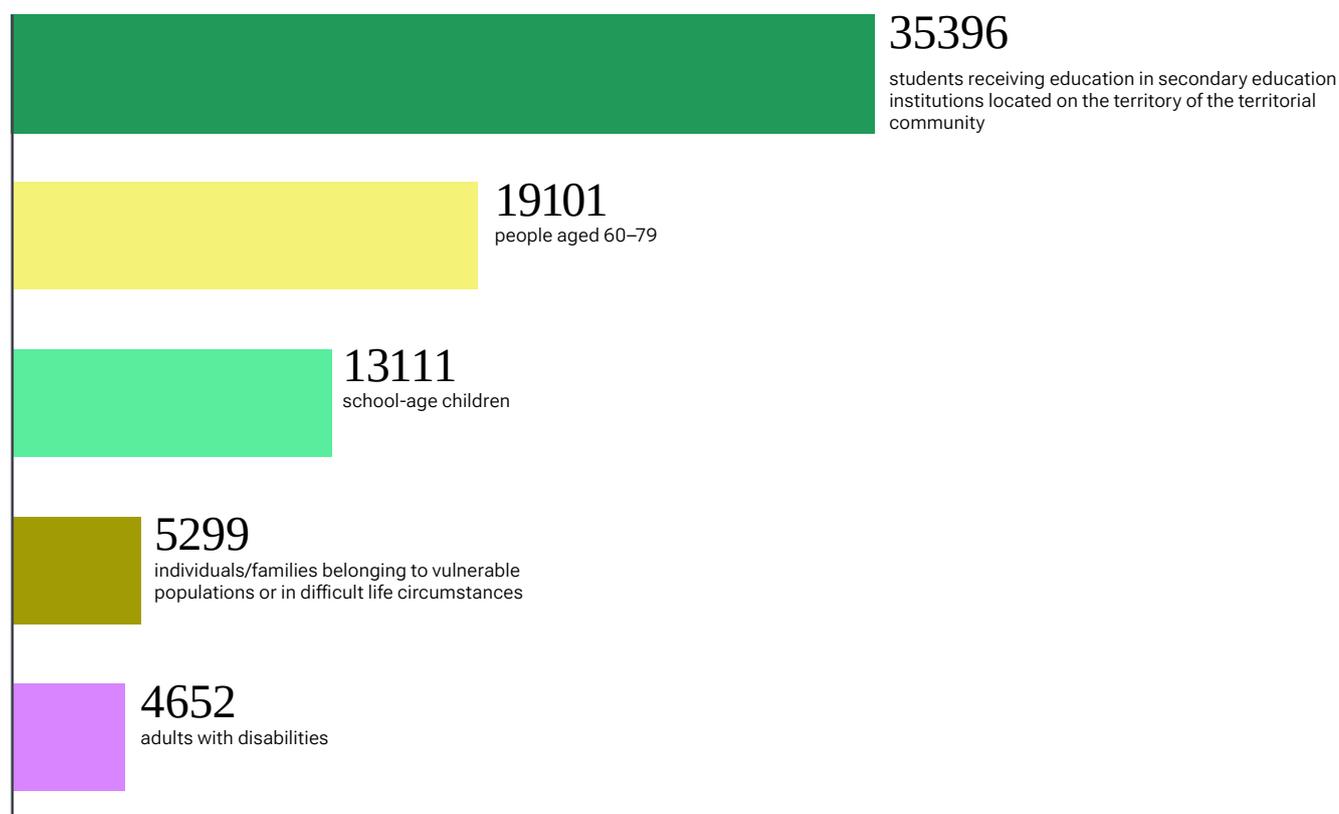
1. Number of residents



-1867 ~ number of residents in 2024 compared to 2022
+789

Socio-demographic indicators

2. Top 5 social categories in all de-occupied communities



Socio-demographic indicators

3. Social categories

	Total number of residents (as of May 2024)	Unemployed (registered at the employment centre)	Single mothers	Individuals/families belonging to vulnerable populations or in difficult life circumstances	Orphans; children deprived of parental care, children in difficult life circumstances
Novovorontsovka TC	4779	193	15	1754	111
Beryslav TC	2090	40	47	1419	93
Tiahynka TC	-	-	2	13	5
Novoraisk TC	2500	82	16	6	19
Borozenske TC	2512	28	58	17	38
Velyka Oleksandrivka TC	9590	217	-	10	38
Vysokopillia TC	4523	143	57	252	124
Kalynivske TC	1379	-	15	1379	13
Kochubeivka TC	1804	32	11	18	2
Mylove TC	1511	-	4	86	0
Novooleksandrivka TC	1560	125	11	81	2
Chornobaivka TC	7360	-	11	14	15
Darivka TC	5964	-	18	-	32
Muzykivka TC	3170	0	25	0	7
Stanislav TC	3954	-	15	11	0
Bilozerka TC	9981	190	67	11	18
Kherson TC	91456	947	381	228	304
Total	154133	1997	753	5299	821

* Highlighted is the most numerous category for each of the territorial communities.

Socio-demographic indicators

3. Social categories

	Children placed in institutional care and education facilities	Children with disabilities	Adults with disabilities	Incapacitated adults who have not been appointed a guardian	Adults in need of palliative care
Novovorontsovka TC	0	12	438	0	0
Beryslav TC	0	2	118	0	0
Tiahynka TC	0	3	48	0	0
Novoraisk TC	0	8	137	0	0
Borozenske TC	0	13	55	1	30
Velyka Oleksandrivka TC	0	39	580	0	0
Vysokopillia TC	0	21	316	0	0
Kalynivske TC	9	5	87	0	0
Kochubeivka TC	0	4	110	1	9
Mylove TC	0	4	81	0	0
Novooleksandrivka TC	0	2	74	0	0
Chornobaivka TC	1	12	131	0	0
Darivka TC	-	18	278	0	57
Muzykivka TC	0	16	91	0	30
Stanislav TC	3	5	220	0	0
Bilozerka TC	0	17	460	2	0
Kherson TC	4	1264	1428	218	0
Total	17	1445	4652	222	126

* Highlighted is the most numerous category for each of the territorial communities.

Socio-demographic indicators

4. Social categories by age

	Total number of residents (as of May 2024)	Children of preschool age	Number of school-age children
Novovorontsovka TC	4779	151	606
Beryslav TC	2090	19	1095
Tiahynka TC	-	8	568
Novoraisk TC	2500	93	255
Borozenske TC	2512	85	297
Velyka Oleksandrivka TC	9590	468	1346
Vysokopillia TC	4523	271	860
Kalynivske TC	1379	37	180
Kochubeivka TC	1804	67	190
Mylove TC	1511	20	78
Novooleksandrivka TC	1560	27	82
Chornobaivka TC	7360	207	598
Darivka TC	5964	179	460
Muzykivka TC	3170	92	392
Stanislav TC	3954	46	741
Bilozerka TC	9981	108	716
Kherson TC	91456	642	4647
Total	154133	2520	13111

* Highlighted is the most numerous category for each of the territorial communities.

Socio-demographic indicators

4. Social categories by age

	Students receiving education in secondary education institutions located on the territory of the territorial community	Population aged 60–79	Population aged 80+
Novovorontsovka TC	570	1120	175
Beryslav TC	1098	760	120
Tiahynka TC	568	-	78
Novoraisk TC	191	933	160
Borozenske TC	297	358	34
Velyka Oleksandrivka TC	2016	2835	729
Vysokopillia TC	707	1255	641
Kalynivske TC	180	416	52
Kochubeivka TC	190	596	99
Mylove TC	393	657	24
Novooleksandrivka TC	82	656	84
Chornobaivka TC	945	2054	83
Darivka TC	943	2166	287
Muzykivka TC	310	611	104
Stanislav TC	741	761	400
Bilozerka TC	1882	3923	321
Kherson TC	24283	-	-
Total	35396	19101	3391

* Highlighted is the most numerous category for each of the territorial communities.

Infrastructure indicators

1. Educational institutions and healthcare facilities

	Pre-school education institutions	Secondary education institution of level I (primary education)	Secondary education institution of level I-II (primary and basic secondary education)	Secondary education institution of level I-III (primary, basic and specialised secondary education)	Music school	Art school
Novovorontsovka TC	6	0	1	5	1	0
Beryslav TC	10	0	0	7	1	0
Tiahynka TC	7	0	0	7	0	0
Novoraisk TC	4	0	0	6	0	0
Borozenske TC	1	1	1	1	0	0
Velyka Oleksandrivka TC	12/2	0	2	10/5	1	0
Vysokopillia TC	6/3	0	3/1	2	0	1
Kalynivske TC	0	0	0	1	0	0
Kochubeivka TC	2	1	1	1	0	0
Mylove TC	5	0	1	4	0	0
Novooleksandrivka TC	3	1	0	5	0	0
Chornobaivka TC	4/2	1	0	3/2	1	0
Darivka TC	7/6	0	2	6/5	0	0
Muzykivka TC	2	0	0	2	0	0
Stanislav TC	3	0	0	3	1	0
Bilozerka TC	12	1	0	11	1	0
Kherson TC	80/61	4	2/1	54/52	4/2	3/1

 Facilities in the community that have been destroyed or damaged and need to be rebuilt

4/2 Ratio of the total number of facilities in the community to those that need to be rebuilt

Infrastructure indicators

2. Administrative and cultural institutions

	Administrative service centre	Institution exercising law enforcement powers	Institution exercising powers to register acts of civil status and property rights	Institution exercising pension provision powers	Institution exercising social protection powers (including municipal)	Institution exercising fire safety powers
Novovorontsovka TC	1	1	1	1	1	2
Beryslav TC	1	0	0	0	1	0
Tiahynka TC	1	0	0	0	0	0
Novoraisk TC	1	1	0	0	1	1
Borozenske TC	1	0	0	0	1	1
Velyka Oleksandrivka TC	1	0	0	0	1	0
Vysokopillia TC	1	1	1	1	1	1
Kalynivske TC	1	0	0	0	0	0
Kochubeivka TC	1	0	0	0	0	0
Mylove TC	1	0	0	0	1	1
Novooleksandrivka TC	0	0	0	0	0	2
Chornobaivka TC	1	0	0	0	1	0
Darivka TC	0	0	0	0	0	2
Muzykivka TC	1	0	0	0	0	0
Stanislav TC	3	0	0	0	0	1
Bilozerka TC	1	0	0	0	1	1
Kherson TC	4/2	0	0	0	3/1	0

 Facilities in the community that have been destroyed or damaged and need to be rebuilt

4/2 Ratio of the total number of facilities in the community to those that need to be rebuilt

Infrastructure indicators

2. Administrative and cultural institutions

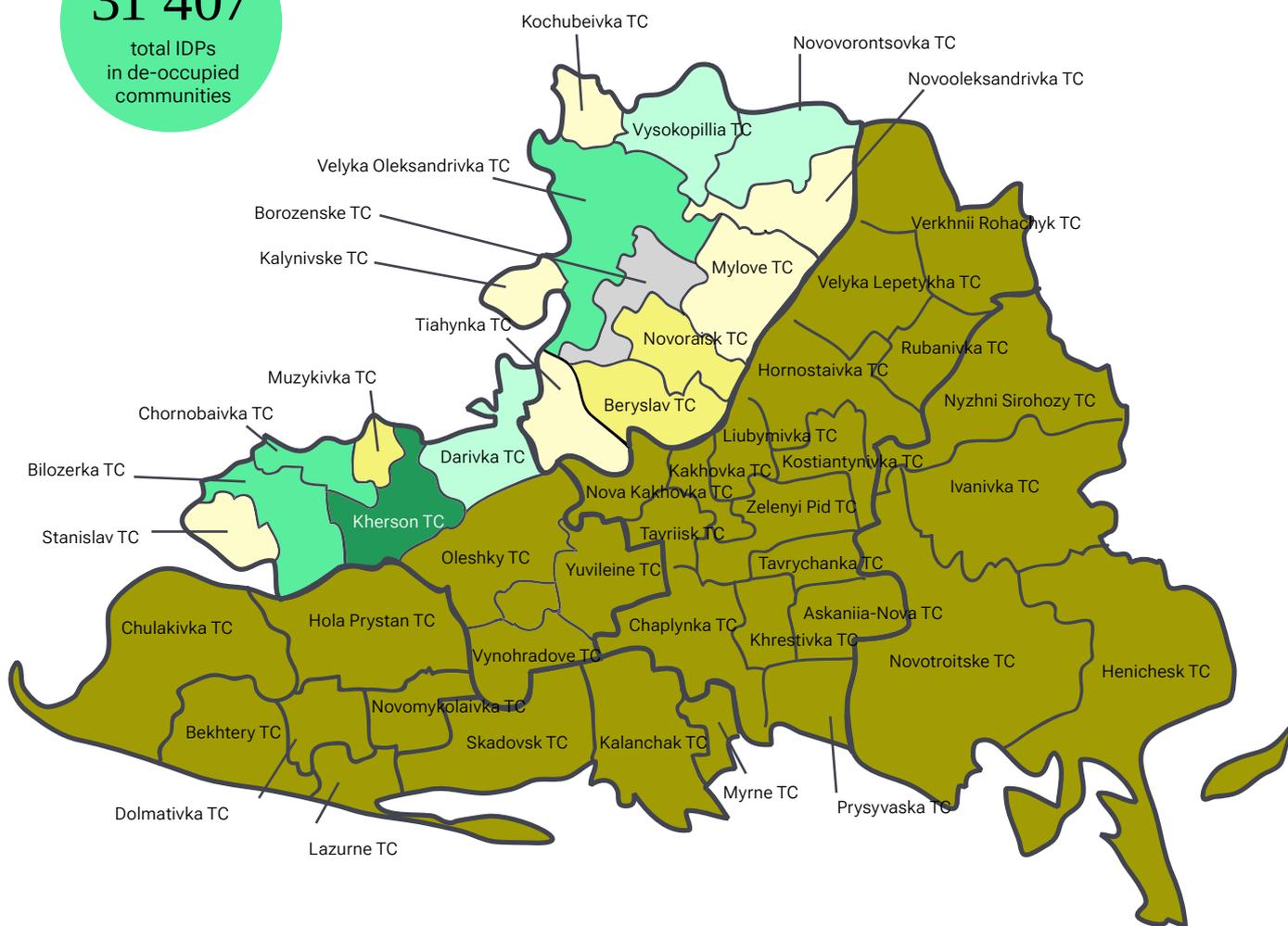
	Institution exercising treasury service powers	Availability of premises to accommodate local governments	Library	Clubhouse	Museum	Cultural institutions
Novovorontsovka TC	1	1	6	5	1	1
Beryslav TC	0	1	1	1	1	6
Tiahynka TC	0	0	1	6	0	0
Novoraisk TC	0	1	6	4	0	1
Borozenske TC	0	0	1	1	0	0
Velyka Oleksandrivka TC	0	1	1	13	1	1
Vysokopillia TC	1	1	12	16	1	0
Kalynivske TC	0	1	0	0	0	0
Kochubeivka TC	0	4	3	4	0	0
Mylove TC	0	5	4	0	0	7
Novooleksandrivka TC	0	5	1	0	0	8
Chornobaivka TC	0	1	4/1	0	0	5/2
Darivka TC	0	1	9/3	8/4	0	0
Muzykivka TC	0	2	3	1	0	0
Stanislav TC	0	1	4	0	0	4
Bilozerka TC	0	8/6	8	11	1	20
Kherson TC	0	19/12	32/11	7/2	0	0

 Facilities in the community that have been destroyed or damaged and need to be rebuilt

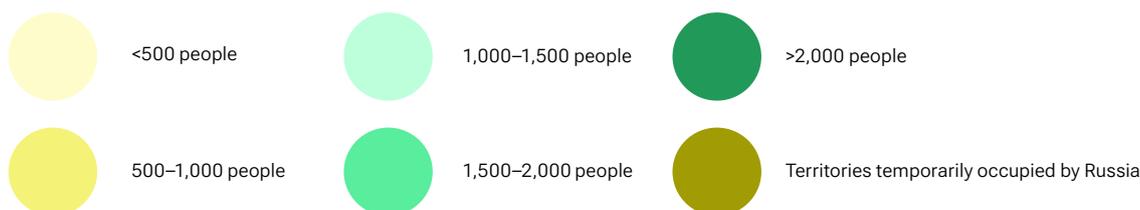
4/2 Ratio of the total number of facilities in the community to those that need to be rebuilt

Indicators of migration trends as of May 2024

31 407
total IDPs
in de-occupied communities



IDPs in territorial communities

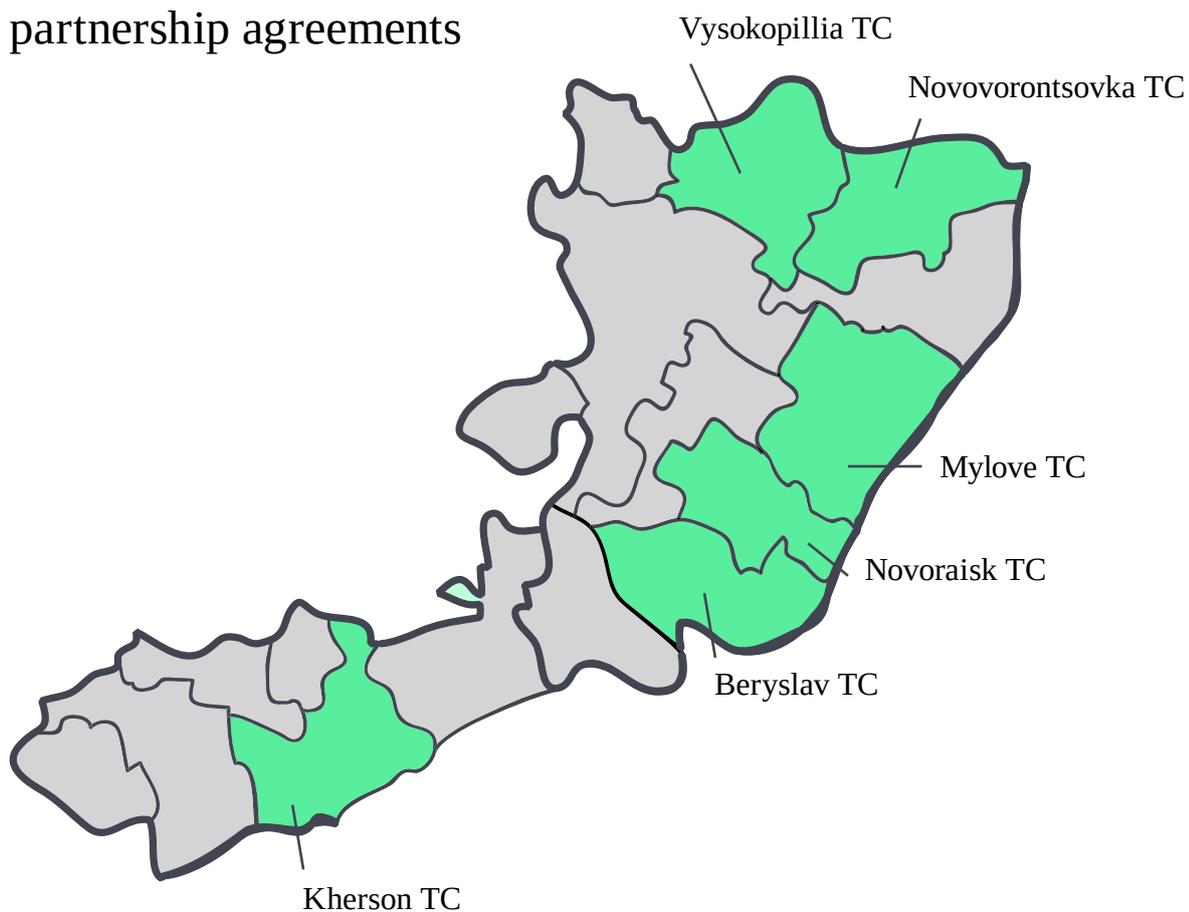


Indicators of migration trends as of May 2024

	IDPs as of May 2024	Compared to 2023	People registered and receiving humanitarian assistance in the community (as of May 2024)
Community			
Novovorontsovka TC	1008	+ 677	5900
Beryslav TC	557	-186	2090
Tiahynka TC	213	-	1203
Novoraisk TC	622	+472	2500
Borozenske TC	-	-	2512
Velyka Oleksandrivka TC	1750	+1564	1302
Vysokopillia TC	293	-	-
Kalynivske TC	205	-	1400
Kochubeivka TC	162	-	162
Mylove TC	140	+132	1500
Novooleksandrivka TC	86	+62	1554
Chornobaivka TC	1265	-	1265
Darivka TC	1081	-	5964
Muzykivka TC	462	-	3170
Stanislav TC	495	-14	3954
Bilozerka TC	2146	+1426	9981
Kherson TC	20922	+5401	-

Cooperation indicators

Communities that have concluded international partnership agreements

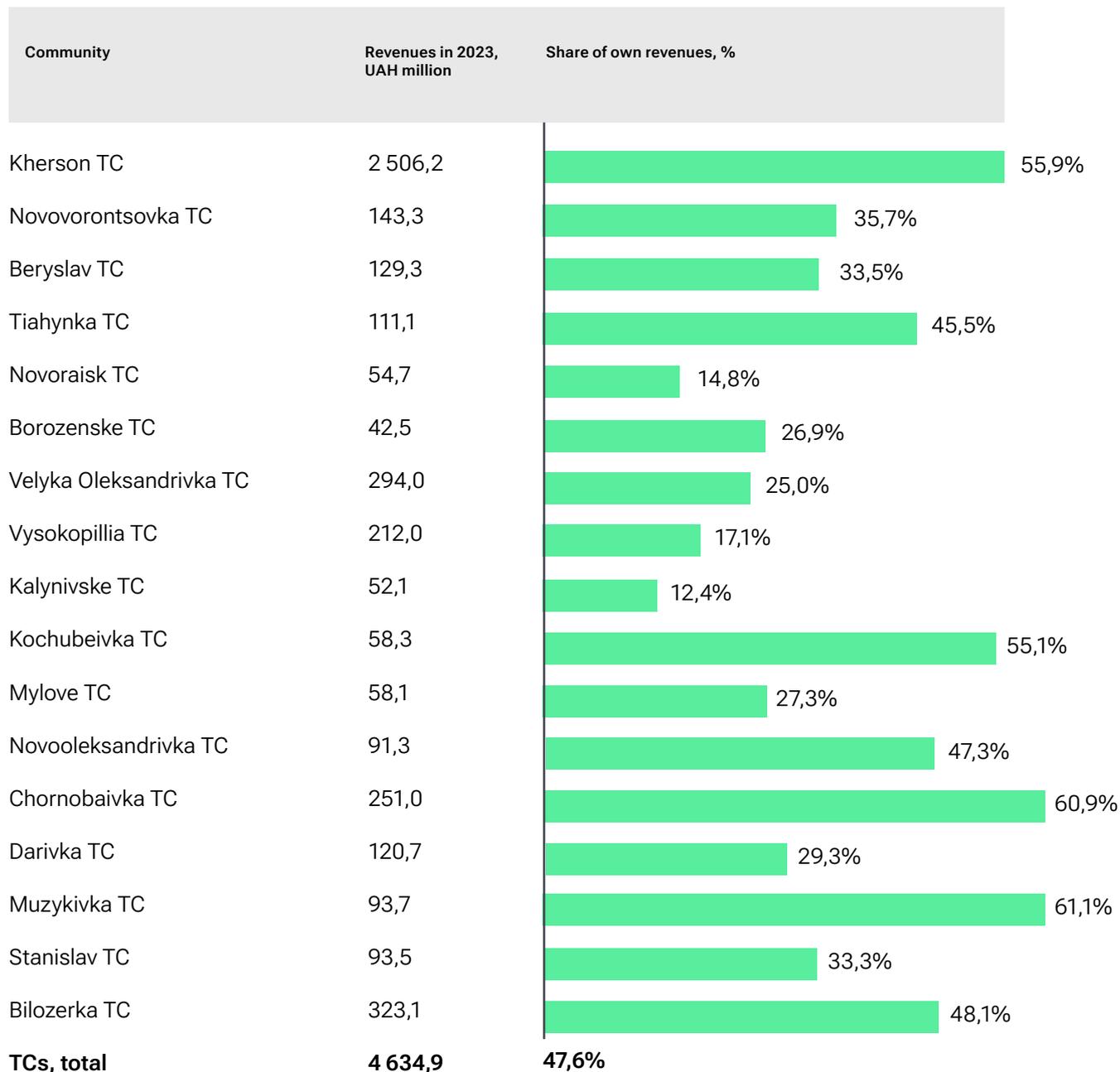


Cooperation indicators

	International partnership agreements concluded	Projects of cooperation between communities	Organisations systematically operating in the community	Non-governmental social service providers (+/-)
Novovorontsovka TC	3	1	3	-
Beryslav TC	4	0	4	-
Tiahynka TC	0	0	0	-
Novoraisk TC	1	4	1	-
Borozenske TC	0	0	6	-
Velyka Oleksandrivka TC	0	1	1	+
Vysokopillia TC	2	1	28	+
Kalynivske TC	0	0	5	-
Kochubeivka TC	0	0	1	-
Mylove TC	4	0	0	-
Novooleksandrivka TC	0	0	0	-
Chornobaivka TC	0	1	5	+
Darivka TC	0	1	2	-
Muzykivka TC	0	1	4	-
Stanislav TC	0	0	1	-
Bilozerka TC	0	0	3	+
Kherson TC	7	0	25	-
Agreements in de-occupied communities of the oblast, total	21			

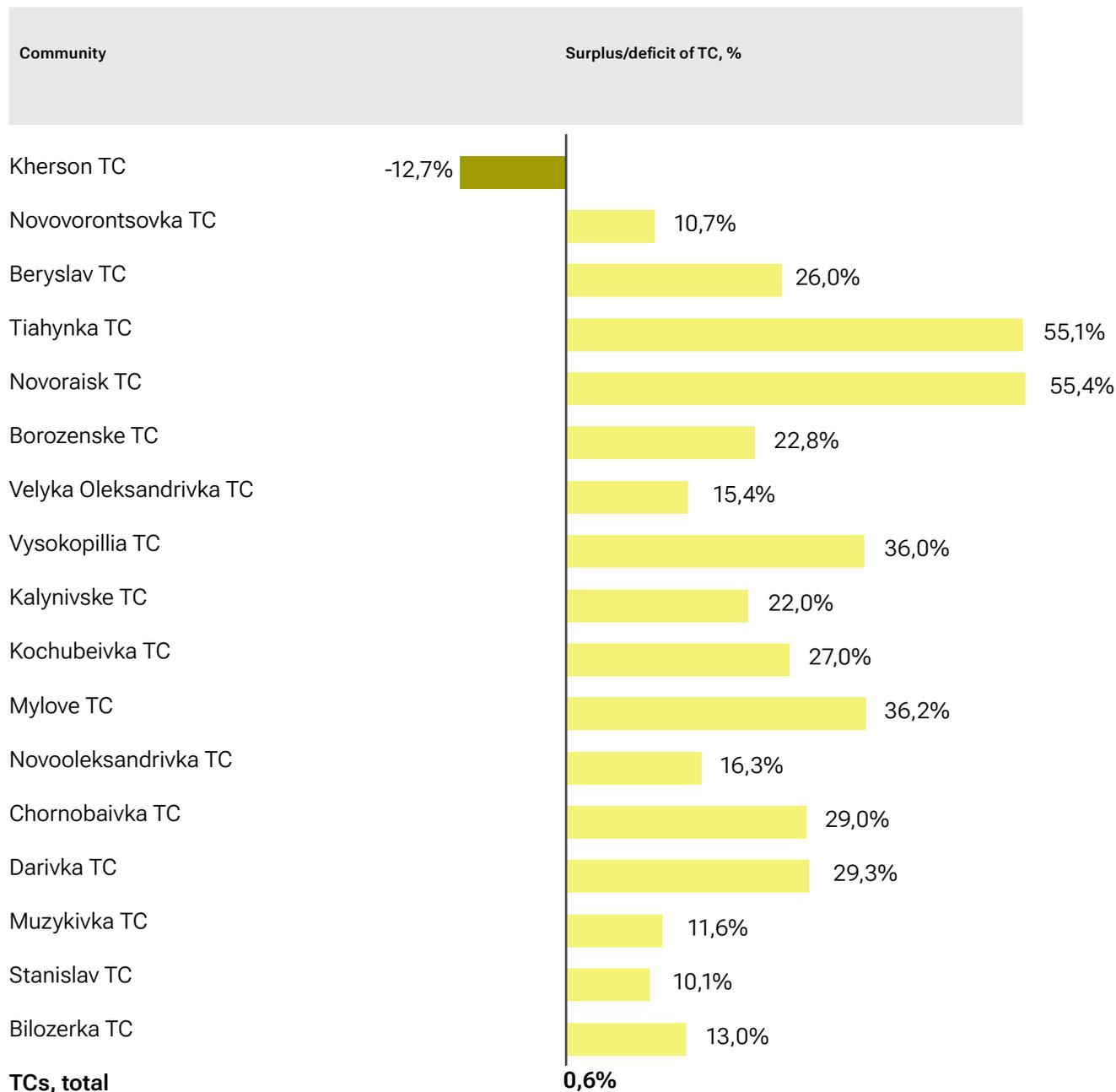
Financial indicators

1. Revenues of de-occupied communities in Kherson Oblast in 2023



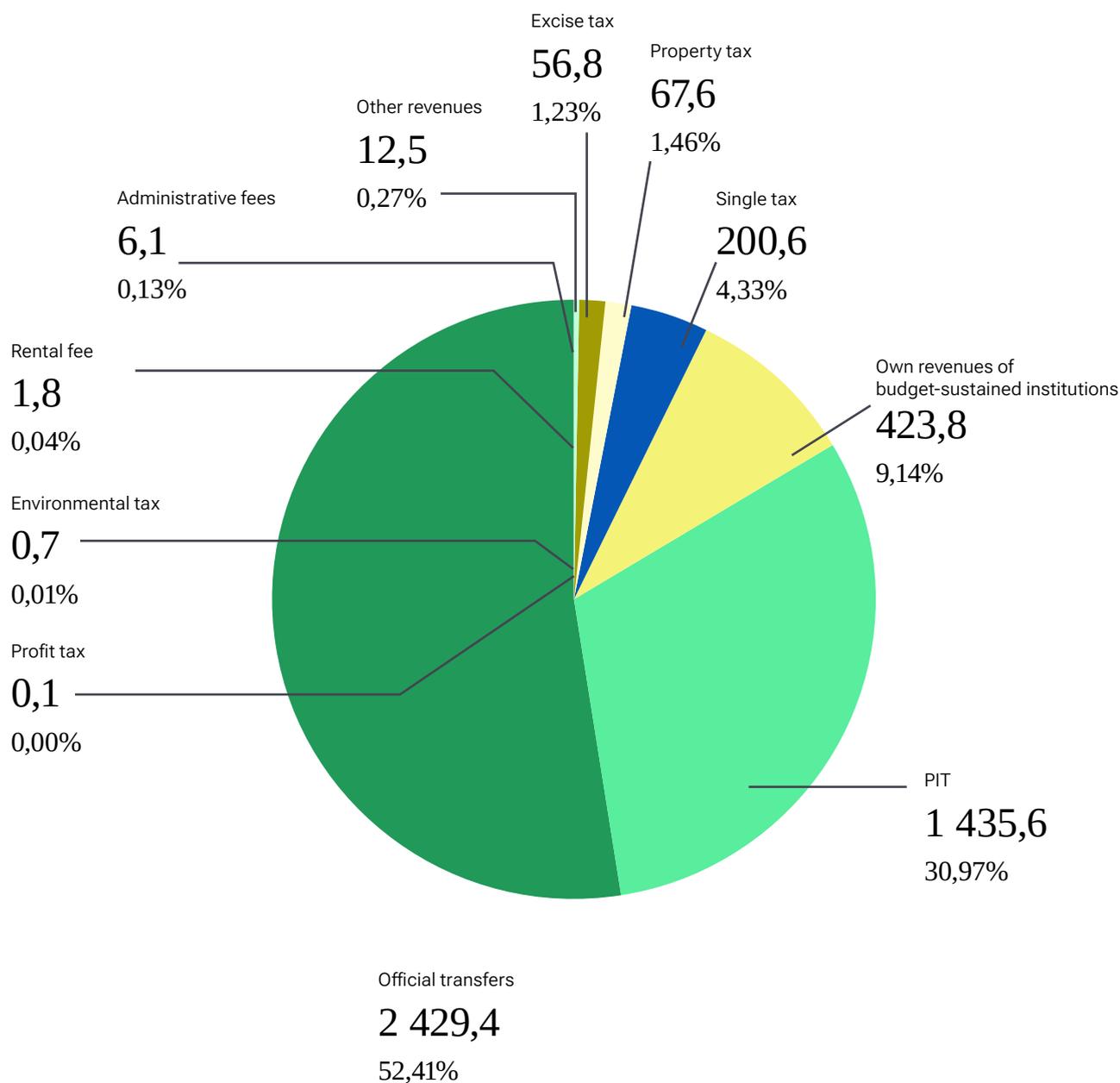
Financial indicators

1. Revenues of de-occupied communities in Kherson Oblast in 2023



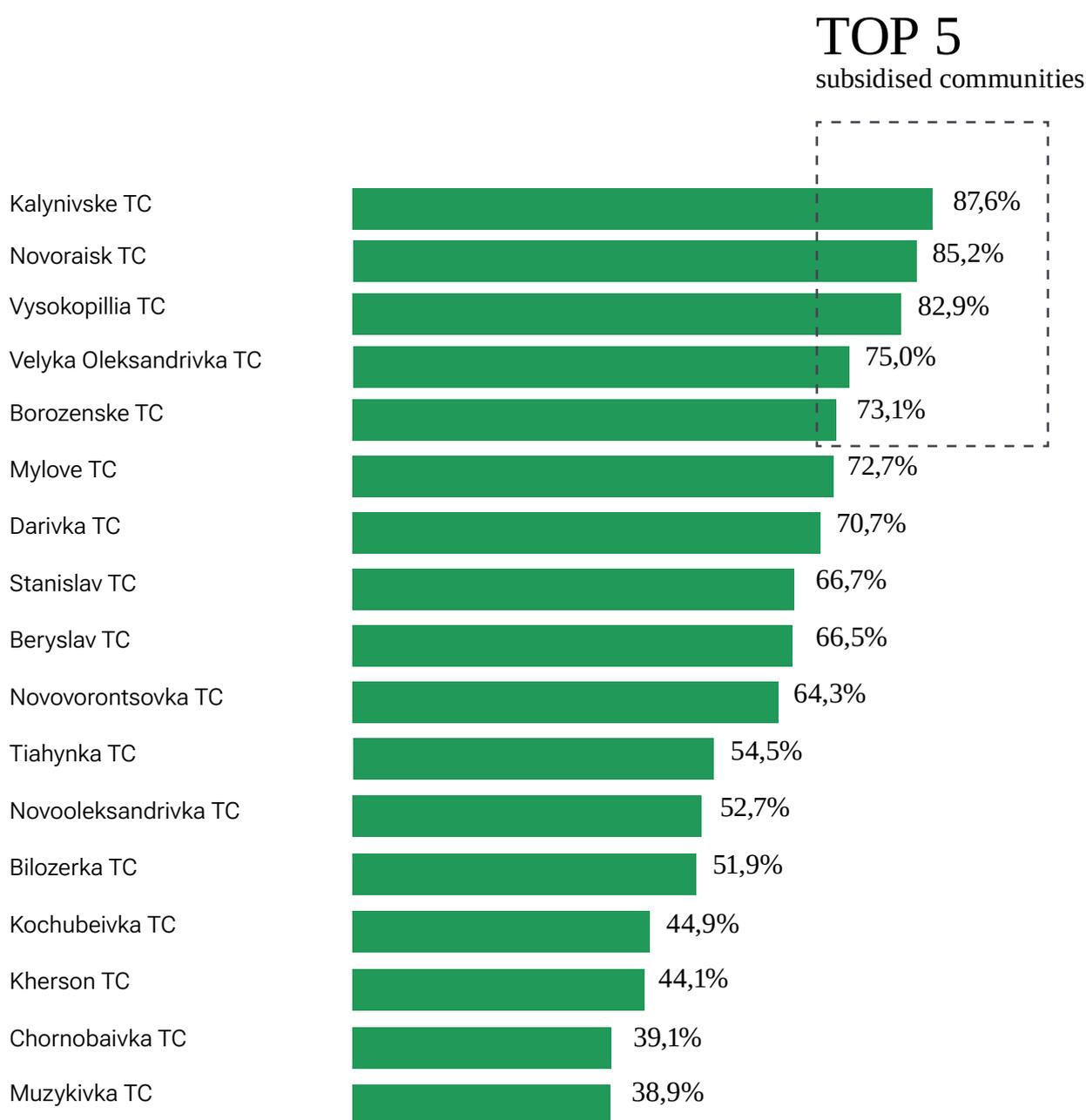
Financial indicators

2. Revenue structure of de-occupied communities in Kherson Oblast in 2013, UAH million



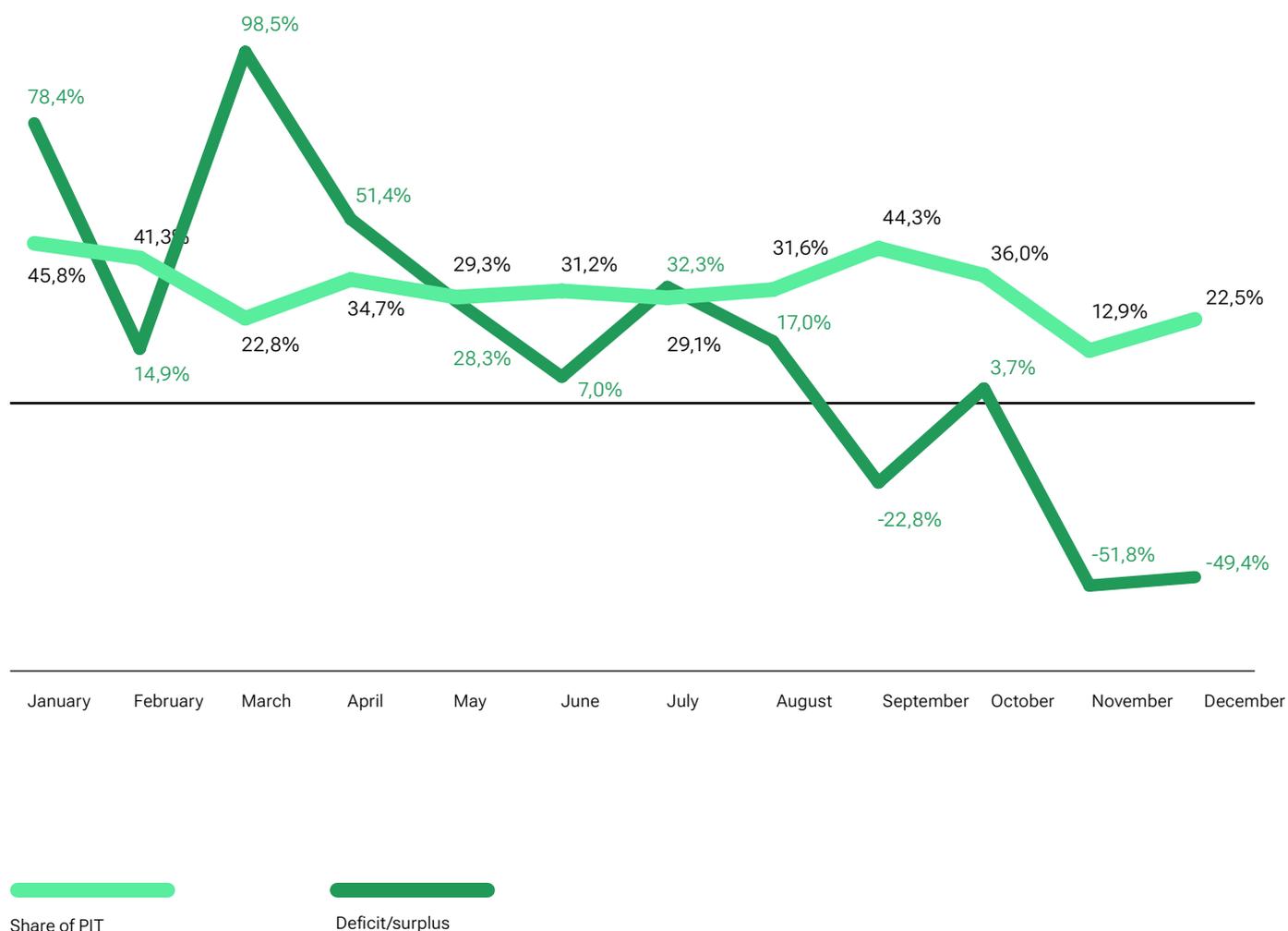
Financial indicators

3. Community transfers in the revenue structure in 2023



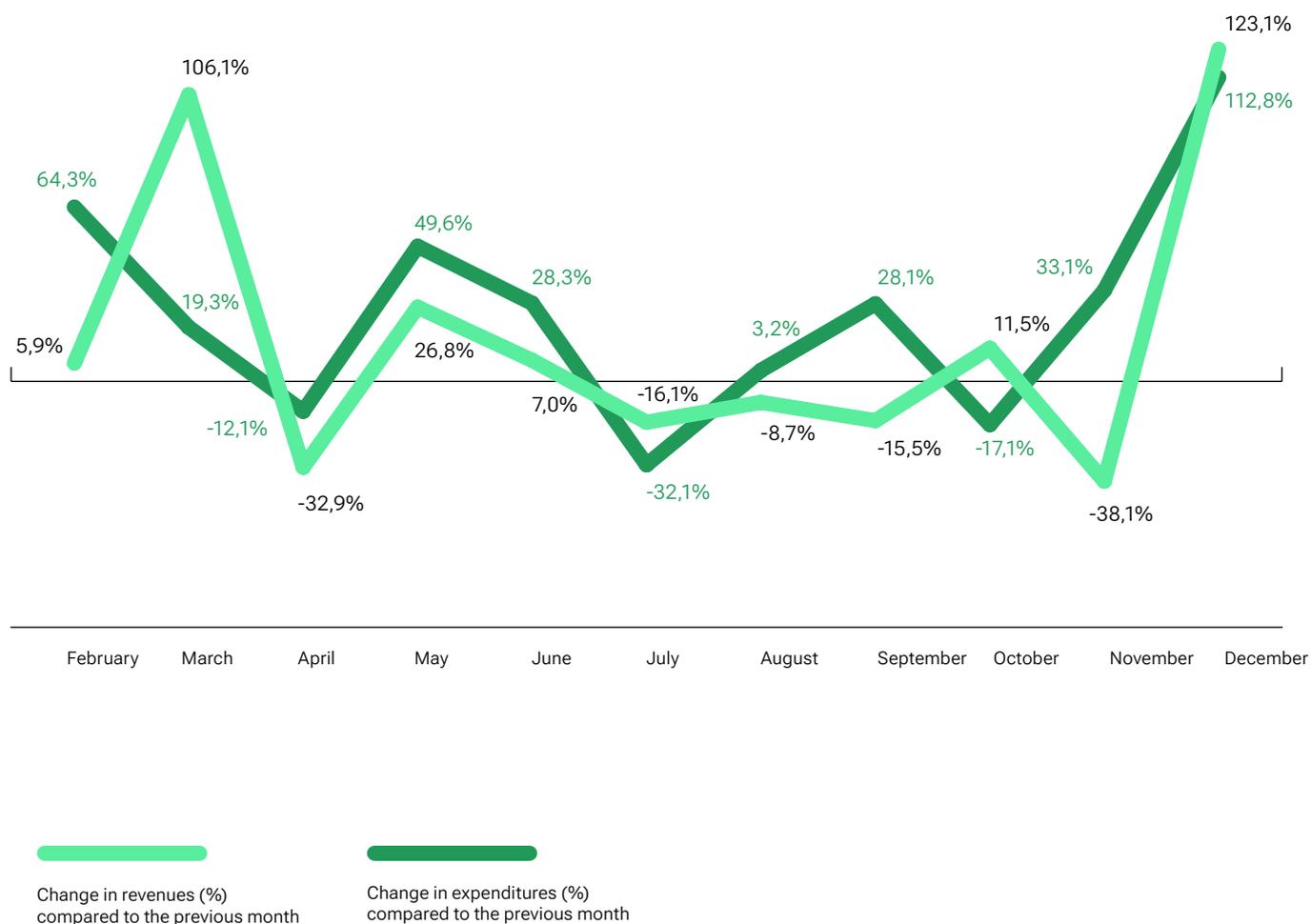
Financial indicators

4. Dynamics of the impact of changes in revenues and expenditures on the level of financial stability of communities in 2023



Financial indicators

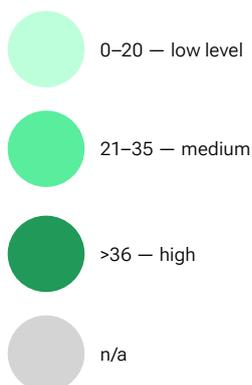
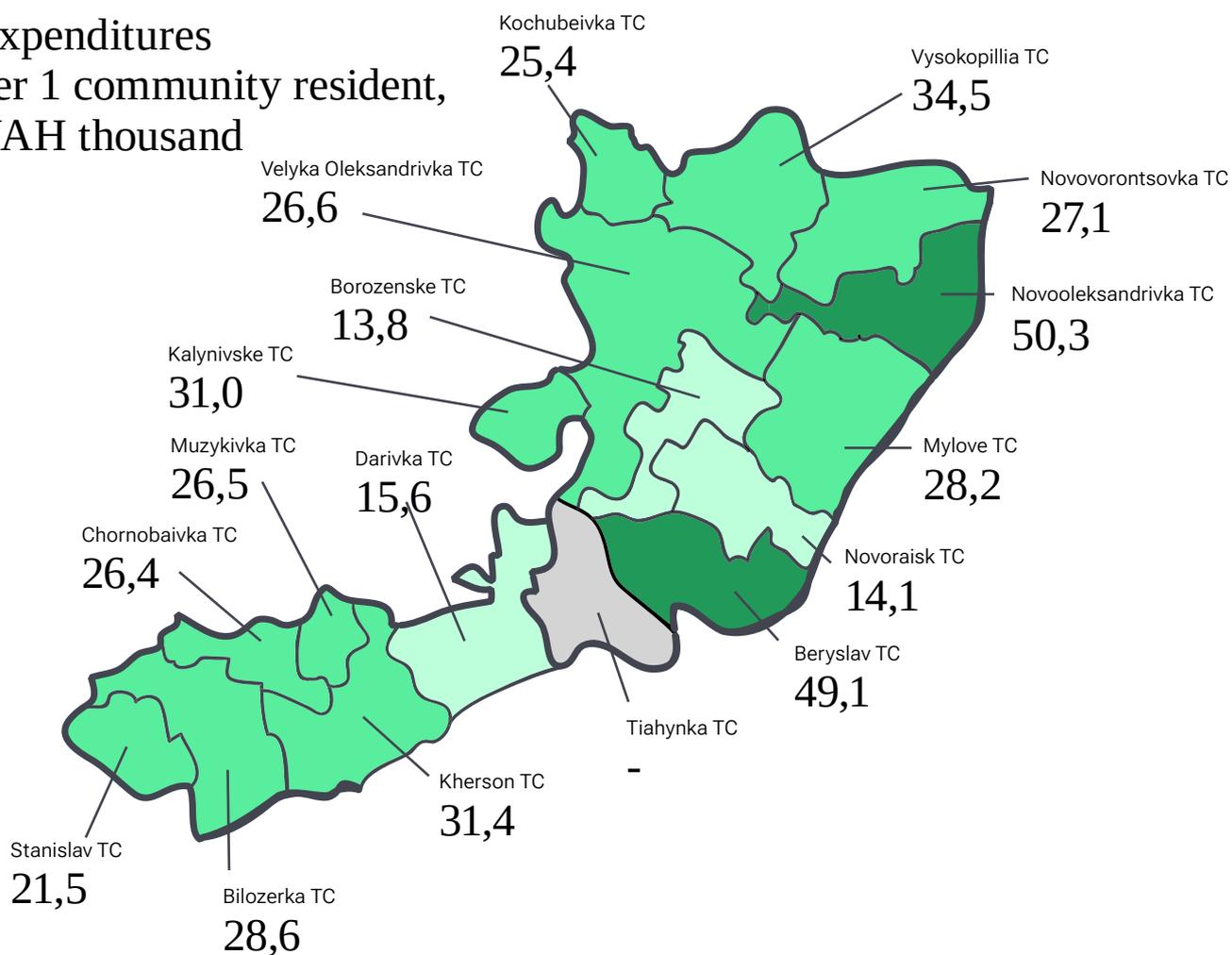
4. Dynamics of the impact of changes in revenues and expenditures on the level of financial stability of communities in 2023



Financial indicators

5. Expenditures of de-occupied communities of Kherson Oblast in 2023

Expenditures
per 1 community resident,
UAH thousand

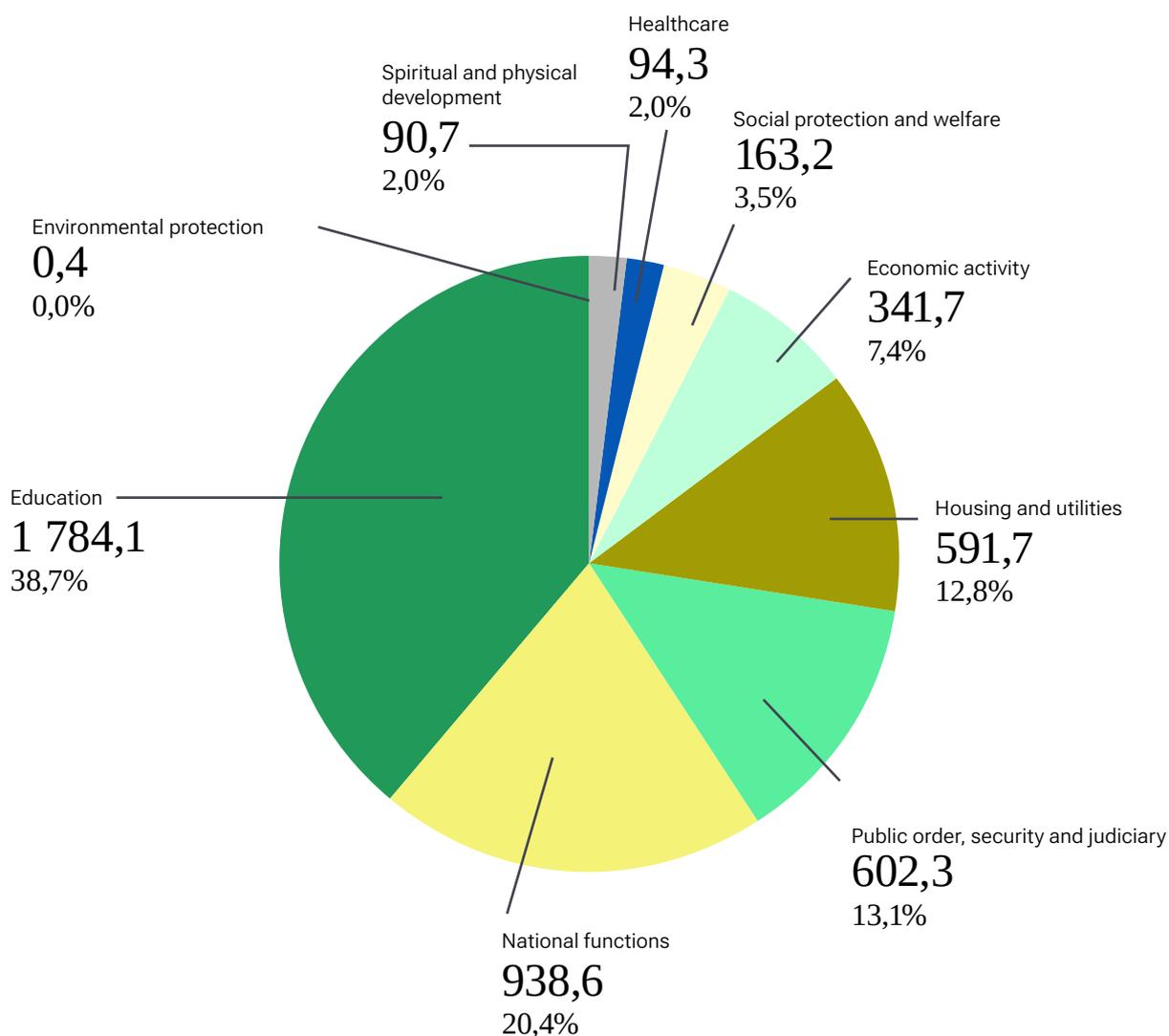


5. Expenditures of de-occupied communities of Kherson Oblast in 2023

Community	Expenditures in 2023, UAH million
Kherson TC	2 870,2
Novovorontsovka TC	129,5
Beryslav TC	102,7
Tiahynka TC	71,6
Novoraisk TC	35,2
Borozenske TC	34,6
Velyka Oleksandrivka TC	254,8
Vysokopillia TC	155,9
Kalynivske TC	42,7
Kochubeivka TC	45,9
Mylove TC	42,6
Novooleksandrivka TC	78,5
Chornobaivka TC	194,6
Darivka TC	93,3
Muzykivka TC	84,0
Stanislav TC	84,9
Bilozerka TC	285,9
TCs, total	4 607,0

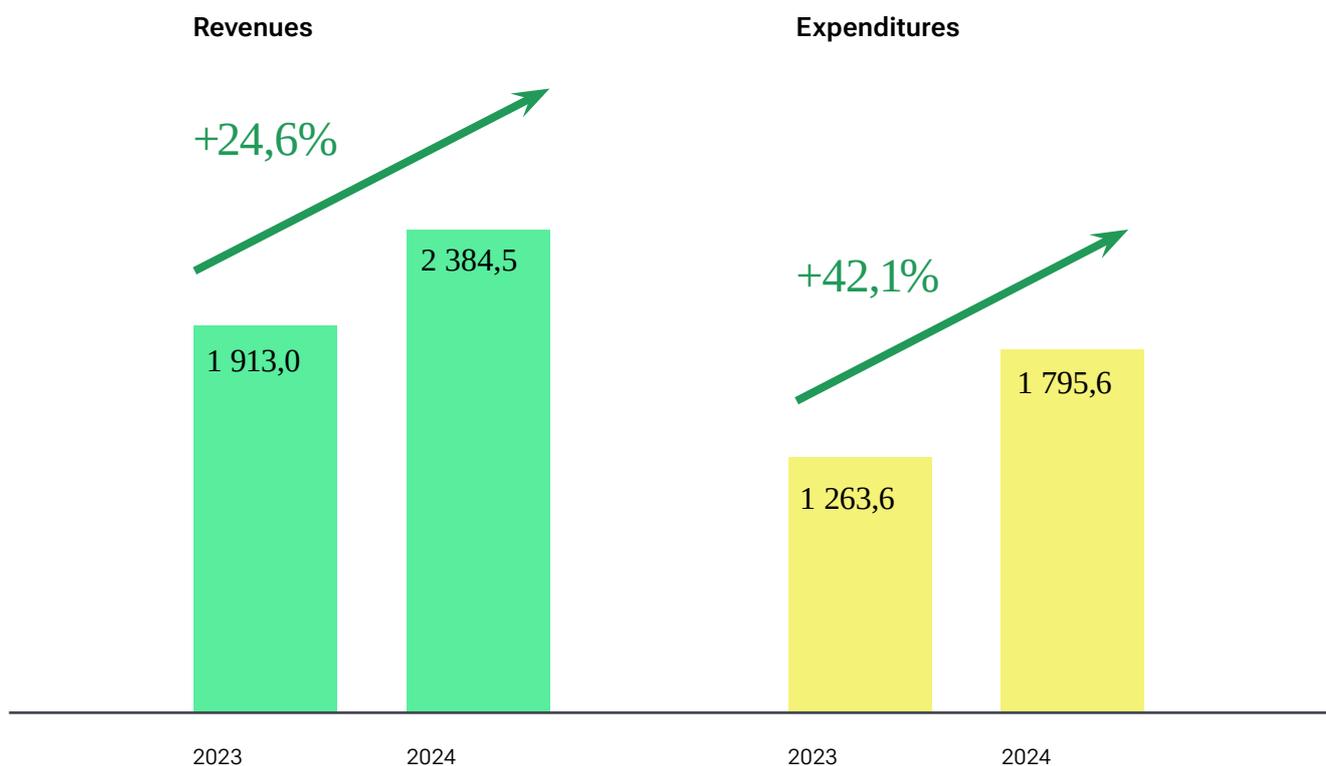
Financial indicators

5. Expenditures of de-occupied communities of Kherson Oblast in 2023, UAH million



Financial indicators

6. Dynamics of community revenues and expenditures in January – May 2024 compared to January – May 2023, UAH million



Financial indicators

6. Dynamics of community revenues and expenditures in January – May 2024 compared to January – May 2023, UAH million

	Revenues		
	2023	2024	growth/reduction
Kherson TC	1 193,6	1 509,8	26,5%
Novovorontsovka TC	60,2	65,2	8,4%
Beryslav TC	54,3	69,0	27,0%
Tiahynka TC	49,4	33,5	-32,3%
Novoraisk TC	31,3	29,9	-4,6%
Borozenske TC	21,8	23,3	7,0%
Velyka Oleksandrivka TC	85,0	118,4	39,4%
Vysokopillia TC	40,6	60,8	49,7%
Kalynivske TC	8,8	16,8	90,5%
Kochubeivka TC	17,0	19,8	16,6%
Mylove TC	22,9	30,7	34,1%
Novooleksandrivka TC	35,2	39,7	12,8%
Chornobaivka TC	89,4	135,8	51,9%
Darivka TC	46,2	59,4	28,8%
Muzykivka TC	52,0	32,8	-36,9%
Stanislav TC	25,6	56,5	120,6%
Bilozerka TC	79,8	83,2	4,3%
Total	1 913,0	2 384,5	24,6%

Financial indicators

6. Dynamics of community revenues and expenditures in January – May 2024 compared to January – May 2023, UAH million

	Change in PIT	Expenditures		growth/reduction
		2023	2024	
Kherson TC	-37,8%	885,0	1 178,1	33,1%
Novovorontsovka TC	34,1%	41,3	52,6	27,4%
Beryslav TC	-19,7%	35,1	39,8	13,4%
Tiahynka TC	-88,9%	23,9	20,1	-16,2%
Novoraisk TC	33,9%	14,9	16,6	11,8%
Borozenske TC	-32,1%	8,6	16,9	95,6%
Velyka Oleksandrivka TC	45,0%	45,4	65,9	45,1%
Vysokopillia TC	12,5%	17,1	54,9	220,6%
Kalynivske TC	172,1%	4,6	11,3	147,2%
Kochubeivka TC	2,9%	10,9	18,2	67,7%
Mylove TC	41,5%	13,0	20,5	58,1%
Novooleksandrivka TC	27,6%	24,2	34,4	42,4%
Chornobaivka TC	-87,4%	35,0	76,8	119,6%
Darivka TC	16,7%	20,1	47,5	136,5%
Muzykivka TC	45,1%	35,4	25,3	-28,4%
Stanislav TC	72,4%	12,1	48,9	302,7%
Bilozerka TC	46,7%	37,0	67,7	83,2%
Total	-37,8%	1 263,6	1 795,6	42,1%