

## Peer review by Texty.org

The research, prepared by the **Center for Innovation Development** in cooperation with the civic initiative “**Holka**”, focuses on analyzing local governments’ expenditures on defense support during 2022–2024. The data was collected through written surveys (inquiries) sent to municipalities and was additionally verified using the Open Budget system.

**Based on the findings, the following materials were submitted for peer review:**

- a data dashboard;
- an article titled “Rage of Communities: How Much Have Local Governments Spent on Supporting the Front Without the Military PIT?”;
- an article titled “Defense Expenditures: How Have Community Priorities Shifted Over Three Years?”;
- primary (anonymized) data from the community survey.

The research analyzes expenditures from 262 communities across Ukraine, including procurement of drones, electronic warfare equipment, vehicles, and construction of fortifications. Special attention is paid to changes in budgetary approaches resulting from the withdrawal of “military” and “security” personal income tax (PIT) from local budgets. The dataset includes both total expenditures and breakdowns by category (e.g., drones, vehicles, fortifications).

The authors conclude that, despite the centralization of relevant revenues, local governments continue to actively fund defense needs. This, in their view, demonstrates the resilience and responsibility of local self-government.

The research methodology is based on the voluntary collection of quantitative data from local governments, with further verification through Ukraine’s Ministry of Finance Open Budget system.

The research methodology is based on the voluntary collection of quantitative data from local governments, with further verification through Ukraine’s Ministry of Finance Open Budget system.

A key approach is the aggregation of data at the regional level without disclosing information about individual communities due to security concerns. The categorization of expenditures (material and technical support, fortifications, subventions) allows for year-to-year comparisons and tracking of funding priority shifts. However, the data collection methodology and the survey form are not publicly available. Nor is there a detailed classification of procurement categories studied. The authors supplement their analysis with expert opinions from both local officials and specialists in the public and defense sectors, which strengthens the report and adds weight to the conclusions. The definition of three levels of assistance — territorial defense, support for local military units, and construction of fortifications — is logical and well-structured.

The report also attempts to combine quantitative analysis with qualitative interpretation of local government actions, which adds depth to the material.

In summary, the study by the Center for Innovation Development and the “Holka” initiative provides a high-quality reflection of the role of local self-government in supporting Ukraine’s defense forces during the full-scale war. It is a significant contribution to understanding the role of communities in national defense support.

The material holds substantial analytical potential. It can be used in journalistic investigations as well as by government agencies, expert communities, and civil society organizations.

Among the key limitations is the absence of relative expenditure indicators — such as spending as a share of the total local budget or per capita. This complicates interpretation and comparison between communities of different sizes.

It is important to note that Ukraine has over 1,400 territorial communities, yet only around 20% were surveyed. There is also no sampling methodology, since participation was voluntary. This could mean that the responses came primarily from the most active and financially capable communities — those able to “show off” their results. This affects the ability to draw aggregated conclusions at the national level or to compare regions.

The dashboard visualizing the underlying data provides a convenient tool for a quick overview and identification of key trends. It offers useful analytics for macro-level decision-making.

It is worth noting that the authors are prepared to update the dashboard in the future, provided that territorial communities continue to cooperate and submit the relevant survey data.

Overall, the study has several significant strengths: data verification through the Open Budget system; visualization of results via the dashboard, enabling deeper analysis; and high levels of detail and comprehensive conclusions.

The analytical section highlights changes in spending structure and the cause-and-effect logic of local government actions. Notably, this is the first study that enables analysis of long-term trends, as it covers nearly three years of full-scale invasion.

**The authors incorporate expert opinions from both community representatives and specialists in the public and defense sectors, which strengthens the narrative and lends greater weight to the conclusions. The categorization of support into three levels – territorial defense, support for local military units, and construction of fortifications – is logical and well-structured.**

**It is also worth highlighting the attempt to combine quantitative analysis with qualitative interpretation of local government actions, which adds depth to the material.**

**In summary, the study by the Center for Innovation Development and the “Holka” initiative provides a high-quality reflection of the role of local self-government in supporting Ukraine’s defense forces during the full-scale war. It makes a meaningful contribution to understanding the role of communities in national defense efforts.**

**The material holds strong analytical potential. It can be used both in journalistic investigations and in the analytical work of government bodies, the expert community, and civil society organizations.**

*[Texty.org](https://texty.org) team*

2025