

Economic and social impacts of armed conflicts: Assessing the effects of military operations on development

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Abstract: The paper highlights the impact of military conflicts on society's socio-economic development. A review of scientific publications on the subject is carried out. The impact of the Russia-Ukraine military conflict on the socio-economic development of Ukraine is considered based on regression analysis. The main consequences of military operations in Ukraine are outlined. The approaches of the leading international organisations to accounting and auditing the consequences of conflicts and wars are determined. Examples are given, and the main aspects of accounting for losses caused by military conflict in different countries are compared. The study aims to comprehensively analyse and assess the impact of military conflicts on economic development and social aspects of society. Regression analysis methods were used to determine the relationship between military conflicts and economic indicators such as GDP, inflation, unemployment, public debt, defence spending, scientific data analysis, synthesis and comparison, and geospatial and comparative analysis, which helped to assess the direct and indirect effects of conflicts on economic development and the social sphere in Ukraine. The article analyses the social consequences of the military conflict in Ukraine in 2014–2024. An empirical analysis of economic losses from military conflicts is carried out. The need for an integrated approach to assessing and overcoming the consequences of wars and conflicts and coordination between government organisations, local communities and international partners to achieve sustainable development and restore the country's socio-economic situation is established.

Keywords: *Accounting, Audit of losses, Economic losses, Military conflict, Military operations.*

1. Introduction

Conflicts and wars affect the global economy through changes in international trade, investment and financial markets. In the context of globalisation, the effects of local conflicts can be felt worldwide. Warfare causes significant expenditures on defence and infrastructure. They also reduce economic activity through reduced production capacity, lower productivity and loss of human resources. Conflicts lead to increased unemployment, poverty, migration and humanitarian crises. These factors put additional pressure on social systems and government budgets. Wars can change political institutions and economic structures, negatively impacting long-term economic development prospects. This may include changes in the legal system, resource ownership and infrastructure. The current situation in Ukraine, which is being affected by the hostilities, highlights the need for an in-depth analysis of the economic impact of conflict. The study will help understand the conflict's impact on the Ukrainian

economy and find ways for recovery and development in the post-war period. The results of such studies are essential for developing strategies by international organisations, governments, and NGOs that aim to restore the affected regions of Ukraine and prevent new conflicts.

Thus, studying the economic consequences of conflicts and wars is essential for understanding the short-term and long-term impacts on the economy and social sphere. This allows for the development of policy programmes to recover and develop conflict-affected regions.

2. Materials and Methods

The macroeconomic impact of conflicts has been studied through the prism of the experience of countries that have emerged from civil war. A systematic empirical analysis has shown that conflicts significantly reduce gross domestic product (GDP) per capita, destroy infrastructure, and reduce investment. In a study of the impact of civil wars on economic development, Collier and Hoeffler [1] concluded that conflicts significantly reduce GDP per capita, destroy infrastructure and reduce investment. Abadie's and Gardeazabal's research has shown that conflict-affected regions have lower economic growth rates than peaceful regions [2]. The social consequences of conflict are analysed through the impact of conflict on poverty, health and education, as conflicts worsen access to essential social services, increase poverty and create humanitarian crises [3]. Blattman and Miguel studied the impact of conflicts on human capital, including education and health. They concluded that wars have long-term negative consequences for generations that grew up during conflicts [4]. Several publications have examined the impact on the labour market and entrepreneurship. Brück et al. [5] examine the impact of conflict on employment and income, noting that wars lead to high unemployment and changes in employment patterns. Naudé [6] has studied the impact of conflict on small and medium-sized businesses, finding that enterprises in affected regions face great difficulties, including infrastructure destruction and market access loss. Institutional and political consequences have been studied by Acemoglu et al. [7], who examined the impact of conflicts on political institutions and found that wars can lead to changes in political regimes and weakening of institutional stability. North et al. [8] analyse how wars can change economic structures and political institutions, affecting long-term economic development.

Recommendations for recovering economies after conflicts emphasise investing in infrastructure, reforming institutions and attracting international assistance from the World Bank [9]. UNDP [10] develops strategies for post-conflict recovery, focusing on social integration, economic stabilisation and institutional strengthening. The paper highlights the problems associated with ensuring the sustainable development of post-conflict areas and ways to overcome them using the innovative specialisation approach [11]. Scholars believe that the presence of an internal audit service will increase the level of trust of government officials in such companies and promote the development of a mutually beneficial partnership between the parties [12]. The impossibility of directly measuring some economic attributes on a metric scale prompted researchers to use a specific mathematical and statistical apparatus for their assessment, particularly a combination of expert opinions with models and logical methods [13]. An attempt was made to scientifically search for opportunities and prospects for the innovation and investment development of the post-war economy of Ukraine, taking into account the country's specific conditions and trends in the development of the world economy as a whole [14]. The importance of improving the system's efficiency in ensuring a banking institution's economic security is proven [15]. The necessity of identifying trends in the development of the banking system of Ukraine as the main subject of financial and credit relations and outlining further changes in the peculiarities of the development of the model of financial and credit relations under the influence of globalisation challenges is determined [16]. The features, advantages and disadvantages of macroeconomics, the impact on employees' social security and protection, and ways to overcome problems are identified [17]. The necessity of creating a comprehensive strategic plan for the legal regulation of social investment activity and ensuring effective adaptation to an unstable external environment is substantiated [18]. A methodology for empirical assessment of the mechanisms of the macroeconomic impact of commodity

prices on the dynamics of investment for countries with resource-based economies and an existing technological (non-resource) sector has been developed [19].

A review of the security, economic and political consequences of the ongoing conflict in the Middle East has contributed to developing a practical approach to overcoming the consequences of the war on terror and restoring peace and stability in the region [20]. In the post-war period, it will be necessary to develop a legal framework for collecting compensation from the Russian Federation for damage caused by the military invasion [21].

The reviewed scientific publications form the basis for understanding military conflicts' complexity and multifaceted impact on economic development and the social sphere. They emphasise the need for a comprehensive approach to studying this problem, including macroeconomic analysis, social research, labour market and institutional change studies, and developing recovery strategies and international support.

The study aims to comprehensively analyse and assess the impact of military conflicts on economic development and social aspects of society and to develop effective strategies to support and restore the affected regions.

The methods used to study the problem allowed for a comprehensive understanding of the impact of hostilities on the territory of Ukraine. The main methods can be grouped into quantitative, qualitative, and combined methods. Regression analysis determined the relationship between military conflicts and economic indicators, such as GDP, inflation, unemployment, public debt, and defence spending. Study of official reports, statistics, government documents, and publications of international organisations to analyse the economic and social impact of conflicts. Analysing scientific articles and studies on the impact of military conflicts on economic development and the social sphere. The experiences of other countries that have experienced military conflicts were analysed to identify standard features and differences in the impact of conflicts on economic development and the social sphere. Comparative approaches were used to understand the specific aspects of the impact of conflicts in Ukraine. Combined research methods comprehensively understood military conflicts' economic and social consequences. The use of quantitative and qualitative approaches, as well as geospatial and comparative analysis, helped to assess both the direct and indirect effects of the conflicts on economic development and social sphere in Ukraine.

3. Results

Measuring armed conflict and deaths in conflicts around the world helps us understand how large-scale violence negatively affects people's lives and livelihoods. It should be strongly condemned and prevented from happening again [22]. Assessing the impact of military conflicts on key macroeconomic indicators in Ukraine requires a comprehensive analysis, considering both short- and long-term effects. Hostilities lead to a significant decline in economic activity. Destruction of infrastructure, loss of production capacity, and reduced investment activity contribute to the fall in GDP. Figure 1 shows the military conflict's impact on the country's socio-economic development in dollar terms (see Figure 1). We can see that the inflation index has been rising and maintaining a consistently high level since the beginning of the war in Ukraine.

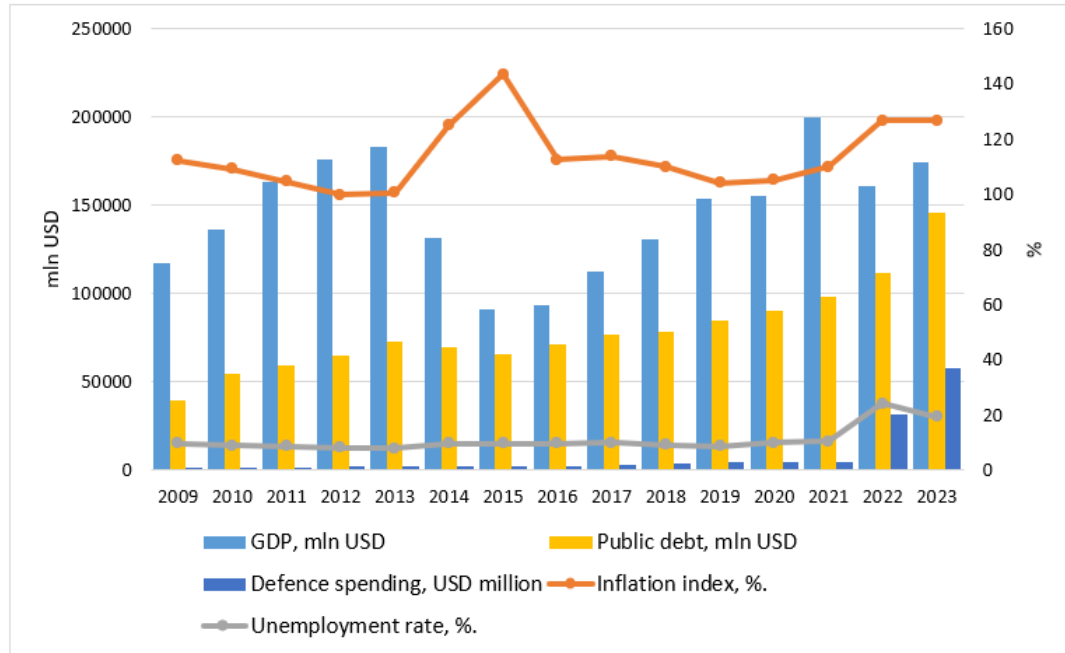


Figure 1.

Impact of the Russia-Ukraine military conflict on Ukraine's socio-economic development.

Source: Compiled based on data from [23-25].

According to the Ministry of Finance of Ukraine, in 2014, after the conflict in Donbas began, Ukraine's GDP declined by 28.1%, in 2015 – by 31.3%, and in 2022 – by 19.7% compared to the previous year [23]. The regions directly affected by the conflict, particularly Donetsk and Luhansk oblasts, have suffered the most significant losses in production and GDP [26]. Other regions of Ukraine are also experiencing adverse effects due to economic instability and reduced domestic demand. The conflict has led to a significant increase in inflation. Inflation was 24.9% in 2014, 43.3% in 2015, and 26.6% in 2022. This is due to the devaluation of the hryvnia, rising energy and essential commodity prices. The hostilities also affected supply chains and reduced the supply of goods in the domestic market. The devaluation of the hryvnia due to economic instability and loss of confidence in the national currency contributed to higher import prices and overall inflation. The conflict caused a significant increase in unemployment due to job losses, especially in the affected regions. According to the State Statistics Service of Ukraine, the unemployment rate increased to 9.5% in 2014 and 11.5% in 2023 [27]. Forced displacement of people (IDPs) has also put pressure on the labour market in other regions. Changes in the employment structure, when many people were forced to change their occupation or move to other regions in search of work. Military expenditures and the need to finance the reconstruction and support social programmes significantly increased public debt. Ukraine's public debt grew to 34% in 2009, 40% in 2013, 53% in 2014, 69% in 2022, and 83% of GDP in 2023 [23].

Military conflicts and political instability scare away domestic and foreign investors. Foreign direct investment in Ukraine has declined significantly since the outbreak of the military conflict. Investors avoid investing in high-risk regions, which limits opportunities for economic development [28]. Restoring infrastructure and economic activity in the affected regions requires significant investment. International organisations and donors are essential in raising financial resources for these purposes.

Thus, military conflicts have a complex and multidimensional impact on key macroeconomic indicators in Ukraine. They lead to a drop in GDP, rising inflation and unemployment, increased public debt, and reduced investment. Effective recovery policies, international assistance, and strengthening domestic economic and political institutions are needed to overcome these negative consequences.

An analysis of the destruction of infrastructure and its impact on economic activity in Ukraine over the period 2014–2023 reveals the significant challenges and losses the country has suffered due to the military conflict [29]. Let us consider the main aspects of this impact. Destruction of various infrastructure facilities, including railways, roads, bridges and airports in the affected regions. This has led to disruption of logistics chains and a significant decrease in cargo transportation. The blockade of seaports hurt exports and imports of goods, especially metallurgical products. Destruction of power plants, power lines, gas pipelines and oil terminals. This led to interruptions in electricity and heat supply, especially in winter. The decreased coal production and other energy resources in eastern Ukraine negatively affect the country's energy security. Destruction of schools, hospitals, kindergartens and other social facilities. This has led to a decline in the quality of education and medical services in the affected regions. Destruction of residential buildings led to the forced displacement of a large number of people.

Industrial production declined significantly during the war, especially in the metallurgical, coal and machine-building sectors. The loss of critical production facilities in the east of Ukraine has led to a decline in overall industrial production. The destruction of agricultural infrastructure, including irrigation systems, warehouses and farms, resulted in decreased crop production, lower yields and losses in the agricultural sector. Land contamination caused by the hostilities has reduced the productivity of agricultural land. Due to the disruption of logistics chains and blocked transport routes, there has been a significant decline in domestic and foreign trade. Due to military insecurity and the destruction of tourism infrastructure, especially in the frontline areas, the tourism industry is experiencing changes and a decline [30].

The regression analysis of the impact of military conflict on socio-economic outcomes shows a positive correlation between the independent variables and the dependent variable (multiple $R=0.967$). The coefficient of variation of the dependent variable is relatively high and amounts to 93.5% ($R^2=0.935$). For the study, the presence of a military conflict was chosen as a factor (2009–2013 – no conflict is 0; 2014–2023 – the presence of a conflict is marked 1), and the variable attributes include GDP (X_1), inflation (X_2), unemployment (X_3), the amount of Ukraine's public debt (X_4), and government defence spending (X_5). The regression equation can be written as follows:

$$Y = -1.3719 - 0.000009 \times X_1 + 0.0072 \times X_2 + 0.0145 \times X_3 + 0.000034 \times X_4 - 0.000038 \times X_5$$

According to the results of the analysis, GDP has a significant negative impact on the dependent variable, which indicates a decrease in inflation with an increase in GDP. Public debt has a significant positive effect on the dependent variable, indicating an increase in the indicator with an increase in debt. Defence expenditures significantly affect the dependent variable, indicating that the indicator decreases with increased defence expenditures. The inflation index and unemployment rate are not statistically significant, indicating that their impact on the dependent variable is insignificant in this model. These results reflect the peculiarities of the impact of economic changes for further analysis of Ukraine's socio-economic development in the context of the military conflict. The strong correlation between unemployment, public debt and defence expenditures indicates the interdependence of these factors in the context of socio-economic development during a military conflict.

The government of Ukraine has introduced infrastructure rehabilitation programmes, including the repair of roads, bridges and residential buildings. This required significant financial resources, which increased public spending. Cooperation with international organisations such as the World Bank and the European Bank for Reconstruction and Development. Receiving humanitarian and financial assistance from the European Union, the United States, and other countries helps restore critical infrastructure and support the affected regions. Grants and loans allow the implementation of programmes to rebuild social infrastructure and support small and medium-sized businesses.

The destruction of infrastructure caused by the military conflict has significantly impacted economic activity in Ukraine, causing a drop in industrial production, lower agricultural yields, and a decline in trade and services. Rebuilding the infrastructure will require significant financial resources and

international support, but it is critical to stabilising the economy and restoring normalcy in the affected regions.

International experience in accounting and auditing for the aftermath of conflict and war encompasses a variety of approaches and practices developed in different countries and organisations. These approaches ensure accurate reporting of financial losses, resource use control, and transparency in the recovery process. International Financial Reporting Standards (IFRS) provide uniform rules for recording losses, including impairment of assets, measurement of liabilities, and accounting for insurance and compensation income. In the United States, the Federal Emergency Management Agency (FEMA) assesses and records losses and uses specialised methodologies to estimate losses and plan for recovery, with insurance claims recognised in the financial statements. International Financial Reporting Standards (IFRS) provide uniform rules for recording losses, including impairment of assets, valuation of liabilities and accounting for income from insurance payments and compensation. It is crucial to consider examples of international organisations and their approaches to accounting for financial losses due to military conflicts and wars (see Figure 2).

International Monetary Fund (IMF)	World Bank	Red Cross and other humanitarian organisations
<ul style="list-style-type: none"> • Providing financial assistance and technical support to countries affected by conflicts • Developing economic recovery and reform programmes 	<ul style="list-style-type: none"> • Financing of infrastructure and economic recovery projects • Use of damage assessment standards and monitoring of resource efficiency 	<ul style="list-style-type: none"> • Providing humanitarian assistance and keeping records of the resources received • Ensuring transparency and accountability in the use of aid

Figure 2.

Key International Organisations' Approaches to Accounting and Auditing the Consequences of Conflicts and Wars.

International experience in accounting and auditing for the aftermath of conflict and war shows the importance of using standardised methods for assessing damage, documenting compensation, and accounting for it [31]. Cooperation with international organisations and the involvement of independent experts help ensure the transparency, accuracy, and efficiency of the recovery process. Each country should adapt these approaches to its specific conditions and must successfully overcome the consequences of conflicts.

A comparative analysis of the accounting for losses caused by military conflict in different countries reveals significant differences in approaches to assessing, documenting and accounting for these losses. It reveals differences in assessing, documenting and accounting for such losses [32]. These approaches depend on countries' institutional capacities, legal frameworks, the availability of international support, and the specifics of the conflict. Below are examples of accounting for losses caused by military conflict in selected countries and a comparison of the main aspects of accounting (see Table 1).

Table 1.

Examples of accounting for losses caused by military conflict in certain countries.

Assessment of losses	Documentation	Compensation	Humanitarian aid
Ukraine [33]			
Valuation methods – using replacement cost and depreciation methods to measure losses. Revaluation of assets – revaluation of assets in case of significant changes in their value.	Primary documents include inspection reports, damage reports, and photographs. Internal reports – maintaining internal reports to reflect losses in the financial statements.	Insurance claims – the recognition of insurance claims received in the financial statements. State compensation – accounting for compensation received from the state.	Accounting is a reflection of humanitarian aid received free of charge. Control – ensuring that the aid is used for its intended purpose.
Syria [34]			
Valuation methods – partial absence of standard methods due to chaos and lack of centralised accounting. Access issues – difficulties in conducting the assessment due to active hostilities.	Limited accounting – the need for centralised systems for recording and documenting losses. Humanitarian organisations – documentation of damage is often carried out by international humanitarian organisations.	Lack of compensation – limited opportunities to receive insurance or state compensation. Humanitarian aid is the primary mechanism of support.	Accounting – international organisations carry out accounting. Control – difficulties in ensuring the targeted use of aid due to instability.
Iraq [35]			
Valuation methods – use of international loss assessment methods. Asset revaluation – engaging international experts to evaluate extensive facilities.	Centralised accounting – maintaining a centralised record of losses through government programmes. International assistance – cooperation with international organisations to document losses.	Insurance payments – limited insurance opportunities due to high risks. State compensation – recovery programmes funded by the state and international donors	Accounting – the central government keeps records of humanitarian aid. Control – relatively better control over the targeted use of aid.
Bosnia and Herzegovina (after the 1992–1995 conflict) [36–38]			
Valuation methods – use of international standards for loss assessment. Asset revaluation – engaging international experts to evaluate significant assets	Centralised accounting – the creation of a centralised loss accounting system. International assistance – cooperation with international organisations to document losses.	Insurance payments are partial compensation through insurance companies. State compensation – recovery programmes funded by international donors.	Accounting – the government keeps records of the aid received. Control – ensuring the targeted use of aid through international control.

Source: Compiled based on data from CASE [25].

The US uses specialised methods for damage assessment and recovery planning. It has created a separate structure, the Federal Emergency Management Agency (FEMA), which reflects insurance compensation in its financial statements. Iraq engages international experts to assess damage and plan recovery. It coordinates with international organisations to account for and monitor aid use. A comparison of the aspects of accounting for losses caused by military operations in different countries is summarised in Table 2.

Table 2.

Comparison of the main aspects of accounting for losses caused by military conflict worldwide.

Aspect	Ukraine	Syria	Iraq	Bosnia and Herzegovina
Assessment methods	Replacement cost	Lack of standardised methods	International methods	International standards
Documentation	Inspection reports, reports	Limited accounting	Centralised accounting	Centralised accounting
Compensation	Insurance, state	Lack of compensation	Limited opportunities	Insurance, state
Humanitarian aid	Display, control	Accounting by international organisations	Central Accounting	Governmental accounting

Each country has unique challenges and approaches to accounting for losses caused by military conflicts [39]. These approaches range from centralised and well-structured systems to limited accounting capacity due to active hostilities and chaos. The use of international standards, the involvement of international experts and cooperation with humanitarian organisations are critical elements of successful loss accounting and economic recovery.

4. Discussion

The analysis of the social consequences of the military conflict in Ukraine in 2014–2024 includes the impact on demography, poverty, healthcare, education, social integration and the psychological state of the population. The main aspects of these consequences are listed below (see Table 3).

Table 3.

Analysis of the social consequences of the military conflict in Ukraine, 2014–2024.

Changes	Consequences	Characteristic features
Demographics	Population movements	The conflict has forced many people to flee their homes. According to the UN, more than 1.5 million people have been internally displaced (IDPs). Many Ukrainians have travelled abroad for security and better living conditions, leading to significant emigration, especially among young people and skilled workers.
	Population decline	The conflict and its aftermath have caused a significant decline in the population due to deaths, injuries, emigration and a decline in the birth rate.
Poverty rate	Increasing poverty	Economic hardship caused by the conflict has led to an increase in poverty. Many families have lost their sources of income due to the destruction of businesses and jobs. IDPs face particular difficulties, such as lack of housing, employment and social support, which increases the risk of poverty among this group.
Health care	Reduced access to healthcare	The destruction of medical facilities and the lack of medical resources in the affected regions have made access to healthcare services much more

	services	difficult. Increase in psychological problems among the population, including post-traumatic stress disorder (PTSD), depression and anxiety disorders due to the experience of war and loss of loved ones.
	Deterioration in general health	Deteriorating living conditions, rising unemployment, and lack of access to quality food and medical care have damaged the health of the population, especially children and the elderly.
Education	Destruction of educational infrastructure	Many schools and universities were destroyed or damaged during the hostilities, which hindered the normal educational process. Forced displacement has resulted in many children being unable to continue their education in their new places of residence due to a lack of school places and adaptation difficulties.
	Quality of education	Reduced funding for education and a shortage of teachers and teaching materials have hurt the quality of education. The psychological state of children and young people also affects their ability to learn and absorb material.
Social integration	Social tensions	The displacement of large numbers of IDPs to other regions of Ukraine has caused social tensions and integration problems. Discrimination and stigmatisation of IDPs create additional difficulties in social integration and access to social services.
	Humanitarian aid and support	Humanitarian organisations are essential in mitigating the conflict's social consequences and assisting with housing, food, medical care, and educational programmes.
The psychological state of the population	Psychological trauma	Many people who survived the war experience post-traumatic stress disorder (PTSD), depression and other psychological problems. Psychological support and rehabilitation are essential for restoring the psychological health of victims.
	Family and social ties	The conflict has negatively impacted family and social ties, causing the loss of loved ones and the severance of family ties due to displacement and emigration.

The social consequences of the military conflict in Ukraine in 2014–2024 are multidimensional and complex [40]. They include demographic changes, increased poverty, deteriorating access to healthcare services, problems in the education sector, social tensions and psychological trauma. To address these effects, comprehensive measures are needed, including social support, psychological assistance, infrastructure rehabilitation, and access to education and health services. Conflicts and wars have a significant impact on the economy, and this affects accounting and loss audits (see Table 4).

Table 4.
Empirical analysis of economic losses from military conflicts.

Changes	Consequences	Losses
Economic	Direct losses	Physical damage – destruction of infrastructure, buildings, and production facilities. Human losses – loss of life, loss of labour. Financial losses include the costs of military operations and compensation for damages.
	Indirect losses	Productivity losses are decreased production due to destruction or lack of labour. Social consequences include unemployment, migration, and social instability. Economic instability – currency fluctuations, inflation, falling investment.
	Long-term implications	Restoring infrastructure requires significant investment to rebuild. Changes in the economic structure – transition from the industrial to the agricultural sector or vice versa. Socio-economic changes – changes in income distribution and social policy.

Accounting and audit of losses	Determination and assessment of losses	Tangible assets – assessment of losses in physical assets (buildings, machinery, equipment). Intangible assets – assessment of losses in the form of intellectual property and brand. Measurement of financial losses – estimating the cost of reduced productivity and revenue losses.
	Documentation of losses	Loss reports – Prepare reports for internal use and insurance companies. Loss audit – independent checks to confirm the accuracy of reports.
	Compensation for damages	Insurance claims – assessment of losses to obtain compensation from insurance companies. State compensation – claims against the government for damages.
	International accounting standards	International Financial Reporting Standards (IFRS) – requirements for accounting for losses and liabilities. US GAAP – the settlement of loss accounting in the US.
	Financial planning and recovery	Recovery planning is the development of strategies to restore an enterprise after a conflict. Investments in recovery – raising capital for reconstruction.

These aspects help us better understand how conflicts and wars affect the economy and accounting and what steps are needed to account for and audit losses.

Conflicts lead to a decline in production capacity and loss of economic activity. Warfare scares away foreign investors, leading to a decline in foreign direct investment. A shortage of goods and services due to the destruction of production facilities causes inflation. Loss of confidence in the national currency leads to its devaluation [41]. The destruction of businesses and infrastructure leads to a reduction in the number of jobs. Internally displaced persons put additional pressure on labour markets in neighbouring regions or countries. States are forced to raise significant funds to finance military operations. Increased defence spending and decreased revenues lead to an increase in the budget deficit. Restoration of the destroyed infrastructure requires significant financial resources [42]. Restricted access to essential services such as healthcare, education and social protection. Constant insecurity and the loss of loved ones hurt the psychological state of the population. Conflicts complicate logistics and reduce foreign trade. International sanctions can exacerbate the economic problems of countries involved in conflicts. Suggestions for improving the accounting and auditing of military conflicts: standardisation of reporting, use of adapted international financial reporting standards for military conflicts; regular audits of public spending, especially on defence and humanitarian aid; implementation of anti-corruption measures to ensure efficient use of funds; implementation of systems for monitoring vital economic indicators in real time; use of analytical tools to predict the economic consequences of conflicts.

5. Conclusion

The economic consequences of conflicts and wars are multifaceted and require a comprehensive approach to assess and overcome them. It is essential to introduce modern accounting and auditing methods and to engage the international community in supporting the economic recovery of affected countries. This requires developing accounting and auditing methodologies for conflict zones, improving financial transparency, monitoring economic indicators, developing recovery mechanisms, upgrading staff skills, and using modern digitalisation technologies. A comprehensive approach to restoring the affected regions of Ukraine involves implementing economic, social, infrastructure and institutional strategies. To achieve sustainable development and recovery, it is essential to ensure coordination between government organisations, local communities and international partners.

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