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# Financial Management in Ukraine's Social and Humanitarian Sector: A Review of Research Sources

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### ABSTRACT

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State policy depends greatly on the financial mechanism for handling Ukraine's social and humanitarian needs which supports all social measures including public healthcare and education. Ukraine's economic hardship combined with military implications shapes the need for successful public social funding methods to connect to European markets. Our research examines Ukraine's social and humanitarian fund management practices while identifying areas for systemic reform. Our approach included both structural evaluation and comparative research combined with the text analysis of governing standards and legislation. This methodology helped us study present funding practices and explore their upgrade methods. The research findings show that budget financing supplies most social services funding but should implement program-specific methods. Both the public-private sector and international assistance programs need activation to receive more funding. The research also showed that the introduction of digital technologies into financial management can significantly increase the transparency of budget spending and minimize corruption risks. The practical significance of the results lies in the development of recommendations for the modernization of the financial mechanism of the social sphere, which can contribute to increasing the efficiency of social programs and ensuring their sustainability in the long term.

The financial mechanism for managing the social and humanitarian sphere is a key instrument of state policy that ensures the implementation of social programs, the development of education, healthcare, culture and social protection. In conditions of economic crises, military conflicts and structural changes in the global economy, the issue of effective financing of the social sphere becomes particularly relevant. In Ukraine, the problem has extra challenges since the budget is limited, public money is not used well, and government procedures take too much time. Scientific literature indicates growing attention to mechanisms for financing the social and humanitarian sphere, especially in the context of decentralization, European integration and the consequences of military operations. Ciot (2025) and Puka (2024) demonstrate how social initiatives benefit from outside assistance and why Ukraine requires financing from abroad to fill the gap during this short-term phase. Scientific works by Ivanov (2023) and Prysiazhnyuk (2023) focus on the need to reform public administration in the humanitarian sphere. Bracci et al. (2024) analyze the integration of risk management and productivity in the financial mechanisms of the social sphere. At the same time, the issues of budget financing efficiency, the possibility of expanding Public-Private Partnership (PPP), and the digitalization of financial resource management remain insufficiently studied. Among the unresolved problems, it is worth highlighting the lack of a clear model of financial sustainability of social programs in Ukraine, insufficient integration of digital technologies into financial control processes and weak institutional support for attracting private investment. In addition, there is still no unified approach to assessing the effectiveness of international aid and its long-term impact on the financial stability of the social sector.

The purpose of the present research is to analyze and assess the financial mechanism for managing the social and humanitarian sphere in Ukraine, identify its main problems and development prospects. The main tasks include: characterizing the current system of financing the social sphere, comparing it with international models, identifying shortcomings and opportunities for improvement as well as developing recommendations for improving the efficiency of financial management of social programs.

## Literature Review

Analysis of scientific sources indicates significant attention of researchers to financial mechanisms of management of the social and humanitarian sphere, especially in the context of decentralization, integration of Ukraine into the EU and the consequences of military operations. In particular, issues of financial policy in the sphere of social security are studied in the context of European integration and post-war recovery (Ciot, 2025; Puka, 2024). Studies on mechanisms of public administration in the humanitarian sphere and their reformation is also actively considered (Ivanov, 2023; Prysiazhnyuk, 2023). Financial mechanisms of the social sphere are analyzed from the standpoint of integrating risk management and productivity in the public sector (Bracci et al., 2024). The role of international aid and its impact on the functioning of social programs is examined through the prism of support from the EU and international organizations (Husieva & Kot, 2024; Voiculescu, 2024). Research studies analyze both Ukrainian war effects on financial management and their implications for migration trends (Aceleanu et al., 2023; Dany, 2024).

Publications that address issues of decentralization and the growth of local economic and social management are mostly focused on land relation financial regulation, regional

development programming, and state financial control tools (Frolov et al., 2017; Grechanyk, 2022; Kuzheliev, 2020; Xin et al., 2021). The modern study (Kuznyetsova et al., 2017; Martynenko et al., 2022; Mischenko & Salnik, 2018) actively discusses how public-private partnerships can be used as a means to attract additional financial resources for the implementation of social programs. Digital technologies are key to maintaining the financial stability of the social and humanitarian sector, being useful with regards to the effective use of the available resources and reducing the risk of corruption (Mo et al., 2024; Moiseienko et al., 2022). Furthermore, the performance of small and medium-sized enterprises has been impacted by financial literacy and innovative sustainable development, which has implications for social policy (Molina-García et al., 2025).

These legislative acts address regulatory aspects of social sector financing in humanitarian aid, financial control, and social standard (Cabinet of Ministers of Ukraine, 2020, 2023; Verkhovna Rada of Ukraine, 1999). The regulatory documents provide a legal basis for social policy implementation in the face of military and economic obstacles. This also attempts to explore the integration of risk management and financial control in the public sector considered indispensable to enhance the productivity of social programs' financing, resulting in additional research (Bracci et al., 2024; Hussain et al., 2024). This also considers the role of support for Ukraine in the EU's strategic autonomy and defense capability, which shapes the mechanisms of international assistance that are being financed and will continue to operate without problems (Puka, 2024).

The impact of social and humanitarian policies on the growth of regional government and entrepreneurship is the subject of the other research topic. New designing conditions are introduced by the processes of decentralization for the environment, including local communities, particularly, issues of financing social services (Borodin et al., 2015; Larin, 2019). At the same time, other issues of modernizing mechanisms of the humanitarian policy implementation in Ukraine are also analyzed, namely, increasing financial instruments, and international experience (Matyushenko, 2022). The researchers also lay stress with the imperious duty of reforms in financial mechanisms in the social sphere through the adoption of more efficient state regulation and financial planning. Particularly, the issues of modernization of state financial control mechanisms to prevent violations of the financial sphere in the social sector are investigated (Kuzheliev, 2020). Additionally, there are opportunities to improve public administration efficiency through the adoption of digital technology and the attraction of foreign financial resources (Mo et. al, 2024; Moiseienko et al., 2022).

Despite a significant amount of studies, a number of important issues remain unresolved. Specifically, there are not enough studies concerning mechanisms for mashed-up digital platforms for the transparent management of the financial resources in the social area. Significant relevance remains in the problem of assessing the effectiveness of public-private partnerships in financing social programs and its effect on the quality of services.

## Method

The management of the financial mechanism of the social and humanitarian domain can be considered a complex system with subsystems within the framework of the systemic approach. As a result, the mechanism's budget, finance, public-private partnership programs, international aid, and legal and regulatory regulation could all be structurally analyzed. Utilizing a complementary

approach, the comparative analysis method was used to evaluate Ukraine's social sphere's financial systems in context with global norms. The areas for strengthening the Ukrainian financial system were identified by taking into account various funding strategies utilized in various countries throughout the globe, including the EU, the USA, and Central and Eastern Europe. The content analysis of the regulatory and legal acts and the documents of the public regulation of the financing of the social and humanitarian sphere was paid considerable attention. The laws of Ukraine, the decisions of the government of Ukraine, international agreements, and reports were studied. Thus, it made it possible to evaluate compliance with the existing regulations of modern challenges in the social sphere. The implementation of these techniques made it possible to evaluate the effectiveness of this financial mechanism, identifying common issues and suggesting solutions to enhance it in the social and humanitarian domain.

## Results

Social and humanitarian management is a complex system of financial mechanisms, which have budget financing, credit and financial instruments, tax incentives and public-private partnership mechanisms. Modern scientific study demonstrates that this process is considered using many methods to the theory of public financial management, welfare economics, and sustainable development theory.

1. *Institutional approach.* The financial mechanism is studied from the perspective of the interaction of state and non-state actors and the distribution of the resources in such sectors of the social and humanitarian sphere as Bracci et al. (2024). Funding and its use are under the supervision of regulatory institutions (state authorities, international organizations and civil society).

2. *Functional approach.* The latter strategy, however, focuses on the efficiency of financial flows. Bracci et al. (2024), for example, discuss the need for risk management to be integrated into the public sector's financial mechanism in order to improve the efficiency of resource usage in the social sphere. Social impact indicators are used to assess how socially effective the financial mechanism itself is since they can show how many socially significant results were obtained.

3. *Theory of public financial management.* According to this theory, the financial postulate of the social and humanitarian sphere should guarantee the fair use of state resources and the social security of the population (Frolov et al., 2017). Financial management in this area is decarbonized on the basis of the decentralization of financial flows, based on using modern digital technologies, which contributes to increasing transparency and efficiency of financial management in this area (Kuznyetsova et al., 2017).

4. *The concept of sustainable development.* The patterns of its sustainable development are currently being followed more and more for its financing. Actually, it is not only about meeting the present funding needs; these funds must also create long-term conditions for social stability and economic expansion (Molina-García et al., 2025). Among the prospective sectors are social infrastructure investments and "green" financing methods.

5. *Public-private partnership mechanism.* At present, there has been ample interest in the possibility of using Public-Private Partnership (PPP) as one of the financing instruments in the social and humanitarian sphere of Ukraine. Firstly, this improves the attractiveness of additional investments and reduces the burden on the state budget (Mischenko & Salnik, 2018). The area with

the highest applicability of PPP is the sphere of education, health care, and social protection, where the quality of services can be significantly improved by private investment.

The financial mechanism for managing Ukraine's social and humanitarian sphere is moving toward decentralization, cost-effectiveness, growing use of digital technologies, and expanding public-private partnerships, according to an examination of contemporary approaches to theoretical analysis. However, the importance of the institutional regulation and sustainable development is growing, as a result, it allows the maintenance of the stable financing of the social needs of the society.

The social and humanitarian sphere in Ukraine is one of the key mechanisms for solving the problem of social services with the use of open financial mechanisms. Frolov et al. (2017) discussed its main components namely budget financing, trust funds, tax incentives, PPP mechanisms, and international assistance. In the condition of modern socio-economic challenges (martial law, radical increase in social cost, economic instability), the effectiveness of mentioned mechanisms has become of critical importance (Ciot, 2025).

The primary issues continue to be inadequate funding for social programs, unequal budget distribution among regions, and a lack of digital technology integration in financial administration (Mischenko & Salnik, 2018). The importance of humanitarian aid and foreign financial support in making up for the lack of governmental resources is also crucial (Husieva & Kot, 2024). Table 1 examines the characteristics of financial management in Ukraine's social and humanitarian domains.

**Table 1**

*Peculiarities of Financial Management in the Social and Humanitarian Sphere of Ukraine*

Financing mechanism	Description	Advantages	Disadvantages
Budget financing	Allocation of funds from state and local budgets for social programs	Stability of funding, control by the state	Budget deficit, inefficient allocation of funds
Trust funds	Financing social projects through special state and international funds	Flexibility in use, possibility of attracting grants	Limited resources, dependence on donors
Tax incentives	Benefits for enterprises investing in the social sphere	Attracting private capital, stimulating social investments	Decrease in tax revenues to the budget
Public-private partnership (PPP)	Joint financing of public and private investors in social projects	Cost optimization, improving service quality	Risk of monopolization, complexity of legal regulation
International aid and grants	Financial support from international organizations and donors	Additional source of funding, support for critical areas	Dependence on external factors, limited use

*Source:* Compiled by the author based on the works of Ciot, 2025; Husieva & Kot, 2024; Mischenko & Salnik, 2018; Frolov et al., 2017)

The financial mechanism for managing the social and humanitarian sphere of Ukraine is characterized by a multi-component nature and dependence on state funding and international support. The main challenges are related to the need to increase the efficiency of the use of budget funds, improve the transparency of financial flows and attract private investment in social programs. In conditions of martial law, the importance of international assistance and the development of public-private partnerships as key instruments for ensuring stable financing of the social sphere is increasing.

Public administration also regards humanitarian and social activity as a major priority which includes education, healthcare, social protection, culture, and humanitarian assistance. In Ukraine, the functioning of this sphere is regulated by a wide range of regulatory and legal acts that determine funding mechanisms, organizational principles, and control over the use of budget funds.



*Constitutional and legislative frameworks of regulation.* The basis of state regulation of the social and humanitarian sphere is *the Constitution of Ukraine*, which enshrines the right of citizens to education (Article 53), health care (Article 49) and social protection (Article 46) (Verkhovna Rada of Ukraine, 1996). These provisions create a legal basis for financing and organizing relevant state programs. The Law of Ukraine “*On Humanitarian Aid*” No. 1192-XIV regulates the procedure for providing, receiving, using and controlling humanitarian aid in Ukraine. The document determines that humanitarian aid is exempt from taxation and customs duties, and its distribution is carried out in accordance with state priorities in the social sphere (Verkhovna Rada of Ukraine, 1999). In the field of social protection, *the Law of Ukraine “On State Social Standards and State Social Guarantees”* No. 2017-III is of great importance, which establishes minimum levels of social security for the population and determines the mechanisms for financing social services (Verkhovna Rada of Ukraine, 2000).

*Financial support for the social and humanitarian sphere.* Social programs receive funding from both the State Budget of Ukraine and local communities. *The Budget Code of Ukraine* sets two main ways local authorities can receive money from the state budget to fund social needs (Verkhovna Rada of Ukraine, 2010b). The country employs both national and international support systems to fund social programs. *Resolution of the Cabinet of Ministers of Ukraine No. Law No. 927* sets up an automatic system to register humanitarian aid which improves how financial resources are tracked and used (Cabinet of Ministers of Ukraine, 2020).

*Public-private partnership and international aid.* Ukraine creates public-private partnership arrangements to gain new funding sources. *The Law of Ukraine “On Public-Private Partnership”* No. 2404-VI the law permits social infrastructure projects to combine public resources with private investment. The government can more effectively manage funds and attract investment in social care areas using resources (Verkhovna Rada of Ukraine, 2010a). In conditions of martial law, the regulation of humanitarian aid has acquired particular importance. *Resolution of the Cabinet of Ministers of Ukraine No. 953* defines a simplified procedure for receiving, accounting for and distributing humanitarian aid during the period of martial law (Cabinet of Ministers of Ukraine, 2023). This contributes to accelerating the supply of critical resources and ensuring social protection for the most vulnerable categories of the population.

*Control and audit of the use of financial resources.* Control over the use of budget funds in the social and humanitarian sphere is carried out by *the Accounting Chamber of Ukraine*, which conducts an audit of the effectiveness of expenditures. Monitoring functions are also performed by the Ministry of Finance and the State Audit Service, which ensures the compliance of state expenditures with legislative norms (Verkhovna Rada of Ukraine, 2015).

Analysis of the regulatory framework shows that Ukraine has a developed system of state regulation of the social and humanitarian sphere. Legislation and government rules define how money is financed for social services and set out the management process and oversight requirements. Despite challenges around lacking enough money and ineffective budget utilization, our society requires more worldwide partnerships.

Resource management for social and humanitarian needs in Ukraine struggles with multiple issues that make budget use difficult. The core issues of financial management include small funds, poor budget expenditure management, unclear control processes, and uneven cash movement between areas (Mischenko & Salnik, 2018). Economic disturbances and military

law force us to make social programs more financially reliable while adopting advanced money management systems (Ciot, 2025).

Our financial management system is weakened when macroeconomic problems arise since social spending is mostly dependent on state and foreign funding sources. The challenges of financial management in emergency responses become worse because of underused digital processes and slow state procedures plus weak collaboration with private companies (Husieva & Kot, 2024). Table 2 shows all the key difficulties and limits of the financial procedure in Ukraine's social and humanitarian sectors.

**Table 2**

*Main Challenges and Shortcomings of the Financial Mechanism in the Social and Humanitarian Sphere of Ukraine*

Problem	Description	Consequences	Possible solutions
Insufficient funding	Limited budget funds for social programs	Declining quality of social services, lack of resources for education and medicine	Optimization of budget expenditures, expansion of funding sources (PPP, international aid)
Misuse of funds	Corruption, inefficient allocation of resources	Loss of financial resources, low efficiency of social programs	Implementation of transparent control mechanisms, digitalization of public finances
Uneven distribution of funding	Disproportions between regions, insufficient support from communities	Social inequality, problems in small communities	Formation of fair budget distribution mechanisms
Bureaucratic obstacles in financing humanitarian aid	Complicated registration and aid distribution procedures	Delays in the supply of critical resources	Simplifying regulation, improving legislation
Weak integration of public-private partnerships (PPPs)	Low business interest in social projects	Insufficient private investment attraction	Creating incentives for business, improving legal regulation of PPPs
Dependence on international aid	A large share of social spending is financed by donor funds	Financial instability, risks of reduced support	Forming long-term strategies for financial independence

*Source:* Compiled by the author based on the works of Ciot, 2025; Husieva & Kot, 2024; Mischenko & Salnik, 2018)

The organizational system for handling social and humanitarian affairs in Ukraine needs immediate solutions because of major operating challenges. Insufficient funding, corruption, bureaucratic obstacles and uneven distribution of funds negatively affect the effectiveness of social programs. Important areas of reform are the introduction of digital financial control mechanisms, the development of public-private partnerships and the formation of a long-term financial stability strategy. Taking these factors into account will increase the effectiveness of social and humanitarian policy and ensure an adequate level of social protection for the population.

The financial mechanism for managing the social and humanitarian sphere in Ukraine needs to be improved to increase its efficiency and sustainability. In world practice, there are various models of financing and regulating social programs that can be adapted to Ukrainian realities. The main areas for analysis are budget financing of social programs, public-private partnership (PPP) models, tax incentives, innovative approaches to social investment, and the role of international organizations in supporting the social sphere.

Considering the experience of developed countries, several key approaches can be identified:

- Scandinavian model (Sweden, Denmark, Norway) – a high share of government spending on social needs, financed through progressive taxation.

- Anglo-Saxon model (USA, Great Britain) – active attraction of private capital through PPP mechanisms, social entrepreneurship, and charitable foundations.
- The European continental model (Germany, France) is a combination of state and corporate financing, a developed social insurance system.
- Central and Eastern Europe (Poland, Czech Republic, Slovakia) - orientation towards EU support, use of international technical assistance funds.

We present a comparative analysis of international experience in financing the social and humanitarian sphere in [Table 3](#).

**Table 3**

*Comparative Analysis of International Experience in Financing the Social and Humanitarian Sphere*

Country/model	Main sources of funding	Features	Adaptation opportunities in Ukraine
Scandinavian model (Sweden, Denmark, Norway)	High taxation, state budget	Ensuring social programs through high taxes, strong social protection	Gradual increase in tax efficiency, adaptation of best social insurance practices
Anglo-Saxon model (USA, Great Britain)	Public-private partnership, tax breaks for investors	Active role of business in social investments, development of social entrepreneurship	Introducing tax incentives for social investments, supporting the private sector
European continental model (Germany, France)	State contributions, social insurance, corporate contributions	Combination of state funding and mandatory social insurance	Development of the social insurance system for certain categories of the population
Central and Eastern Europe (Poland, Czech Republic, Slovakia)	EU funds, international aid, state budget	Using international grants and EU funds to support social programs	Expanding cooperation with international donors, increasing the efficiency of using grant funds

Source: Compiled by the author based on the works of Ciot, [2025](#); Puka, [2024](#); Husieva & Kot, [2024](#); Dany, [2024](#))

We propose to consider the possibilities of adapting to the international experience in Ukraine.

- *Increasing the efficiency of budget financing.* Ukraine can borrow the experience of European countries in implementing a program-targeted method of financing social expenditures, which will contribute to the transparency and efficiency of the distribution of funds.
- *Developing public-private partnerships.* Introducing tax incentives for businesses investing in the social sector can increase the level of private investment. It is also important to improve legislation on PPPs, in particular, regarding private sector participation in education, healthcare and social security (Puka, [2024](#)).
- *Expanding international financial support.* Using the experience of Central and Eastern European countries in attracting EU funds and international organizations can help improve social programs. It is necessary to simplify the procedures for obtaining grants and improve mechanisms for monitoring the use of these funds (Husieva & Kot, [2024](#)).
- *Introduction of modern digital solutions.* Adaptation of digital technologies in the field of social insurance and financial control will minimize corruption risks and improve citizens' access to social services (Dany, [2024](#)).

Communities around the globe fund their social and humanitarian actions effectively through equal use of taxpayer money, private funding and aid from overseas. Ukraine needs to enhance its budget funding system and encourage private-public partnerships while gaining more foreign aid and developing social programs through digital technologies. These methods will make social programs more durable and improve the quality of public support services for everyone.



We must combine these tactics, increase budgetary spending, ask private enterprises to assist, seek more foreign funding, and digitize financial systems to better manage Ukraine's social and humanitarian sector. Boosting resource supplies should happen alongside enhancing how these resources are distributed and monitored so social programs can achieve their desired outcomes.

The reform priorities require us to improve the method through which budget funds are transmitted by focusing spending on specific social programs. The planned changes will help us set clear social goals to better measure public investment success and stop unauthorized fund usage. Initiating a medium-term budget planning system will support consistent social program funding and avoid financial shortfalls during important periods. Effective monitoring and auditing systems plus digital technology will help people see spending better while stopping corruption from happening.

Partnering with private sector organizations through public-private initiatives creates better conditions for maintaining social programs financially. Public and private sector partnerships with tax benefits let companies fund social programs plus state-business partnerships handle medical care and social support. Ukraine needs to set up helpful business partnerships by reducing legal tasks and providing financial support to firms as well as helping businesses raise money for social projects.

Ukraine can strengthen its possibilities for obtaining international financial backing. Most Central and Eastern European nations now welcome the EU World Bank International Monetary Fund and other international finance organizations to support their social programs. Ukraine should reduce its grant application and funding procedures plus create better methods to control incoming funds while directing them effectively. Intensifying our work with foreign benefit providers helps us receive money while learning effective social management methods.

The digitalization of social and humanitarian money management systems is a necessary third part of fiscal reforms. Recent digital systems can help run financial systems faster and better direct needed benefits to recipients. A unified digital platform for social program management will combine all financial activities while checking how well money is spent. Blockchain integration helps make the social financing system more transparent and trustworthy which decreases cases of abuse.

These combined measures enhance financial control over humanitarian and social programs in Ukraine. Combining these actions will help modernize social programs to meet new demands and deliver superior social services to people.

## Discussion

Although this research demonstrates the advantages of financial tools for the Ukrainian social sector, there are still some important issues that need to be addressed. The primary topics of discussion among academics are whether digital technology can aid in social management and how budget funds function as funding sources. Within the framework of the institutional approach (Bracci et al., 2024) emphasizes the importance of state regulation and the integration of international experience into the financial mechanisms of the social sphere. Some studies (Mischenko & Salnik, 2018) confirm that traditional methods of state financing are not able to ensure the sustainability of social programs due to limited budget resources and corruption risks. At the same time, analysts (Husieva & Kot, 2024) point to the significant impact of

international aid, which compensates for the deficit of state resources, although its long-term sustainability is questionable.

However, studies on public-private partnerships (Kuznyetsova et al., 2017) highlight the possibility of drawing in private capital for social projects. PPP works well to fund healthcare and education in developed economies of the USA and the UK. Ukrainian business companies rarely join public-private partnership projects because both the benefits and regulatory compliance standards remain challenging (Puka, 2024). Our findings demonstrate the necessity of modifying Ukraine's financial approach to meeting its humanitarian and social obligations. According to the research, the current finance strategies need to be updated, particularly with regard to their budget allocation procedures and new financial source options. Our research reveals that digital technology lets financial management support greater resource spending visibility and workflow effectiveness (Moiseienko et al., 2022).

All mentioned research areas lacked complete examination. The evaluation of how digital tools monitor budget money usage alongside measuring international help impact demands further studies. Researchers need to examine international PPP methods that work successfully and test their potential for implementation in Ukraine. The findings indicate that Ukraine must overhaul its approach to managing social and humanitarian funding. The majority of businesses still experience financial volatility even though budget funds drive development initiatives. Working together between public institutions and private companies plus increased global assistance can make important progress. When digital technologies enter financial management, they make resources more transparent and allow operations to run better.

Our team should create step-by-step directions for using social and humanitarian financial tools effectively and examine how technology assists with monetary management automation.

## **Conclusion and Prospects for Further Research**

When budgetary resources become unreliable, the Ukrainian system for funding humanitarian and social projects must adapt to address contemporary societal issues. The research proves that current social program funding strategies provide limited efficiency; therefore, new solutions from public-private partnerships and using digital technology must be considered. The study demonstrated that in order to improve the focus of social programs and increase their effectiveness, a program-targeted finance structure must be implemented. Electronic tools and blockchain systems help identify corruption risks and make budget money use more transparent. An important aspect is the role of international aid, which remains a critically important source of financing for social programs in Ukraine. However, the study found that dependence on external financial resources creates risks of instability in the long term, which emphasizes the need to develop a strategy for the financial self-sufficiency of the social and humanitarian sphere. The practical significance of the results obtained lies in the formulation of recommendations for optimizing budget financing and mechanisms for attracting private investment. The development of social investment instruments and the creation of conditions for the active participation of businesses in financing social programs are particularly promising. The study also confirmed the need to improve regulatory and legal regulation, which will contribute to expanding opportunities for public-private partnerships and international cooperation.

Among the limitations of the research, it is possible to note the insufficient empirical base on the effectiveness of existing financing mechanisms and the lack of a comprehensive assessment of the long-term impact of digitalization of financial management on the social sphere. In the future, it is important to focus on the analysis of real cases of the implementation of digital technologies in the financing of social programs, as well as to investigate their impact on the quality of social services. Further studies should focus on the development of innovative approaches to the management of financial resources in the social sphere, in particular, the integration of digital solutions, increasing the efficiency of using international aid and creating incentives for social investments. The formation of a flexible and effective financial model for Ukraine's social and humanitarian sphere is necessary to ensure sustainable social development and increase the level of well-being of the population.

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