

FINANCIAL MECHANISM FOR MANAGING THE SOCIAL AND HUMANITARIAN SPHERE IN UKRAINE: A REVIEW OF SCIENTIFIC SOURCES

^aANATOLII SHUNDA, ^bVASYL KUPRIICHUK,
^cSVITLANA VOVK

^{a,b}*Zhytomyr Ivan Franko State University, Zhytomyr, Ukraine.*

^c*Shupyk National Healthcare University of Ukraine, Kyiv, Ukraine.*

email: ^{a,b,c}nayka2024@ukr.net

Abstract: The article reviews scientific sources on the components of the socio-humanitarian sphere's financial mechanism of public administration. It proposes a comprehensive consideration of theoretical approaches to forming this mechanism. In addition, potential areas for further scientific research to improve the financial mechanism of public administration of the socio-humanitarian sphere of Ukraine to facilitate post-war reconstruction are identified.

Keywords: Financial mechanism, Public administration, Social and humanitarian sphere, Research theory.

1 Introduction

Studying the scientific and theoretical foundations of socio-humanitarian development in Ukraine has been going on for over three decades. Despite this, there are still specific issues of concern for the academic community and society. This is because a balanced state policy influences the stability of the social and humanitarian sphere, scientifically sound public administration mechanisms, and instruments of influence and implementation both inside and outside the country. They should consider the state's development's peculiarities and ensure the society's socio-economic protection and well-being.

The gaps and contradictions in social relations and financial management in Ukraine's social and humanitarian sphere became most pronounced during the war. Therefore, they represent a significant research potential and the need to find new conceptual approaches to their solution in modern changes and the processes of post-war recovery (Restoring Ukraine, n.d.).

The social and humanitarian sphere of the state serves as an indicator of the country's development and its formation on the path to comprehensive well-being. It is an impetus for the innovative development of all components of public administration. The existing body of scientific literature shows that public administration's terminology and conceptual framework in social and humanitarian services is highly uncertain. Therefore, conducting a comprehensive study of several fundamental categories is essential, contributing to a more nuanced and informed understanding of the subject matter.

2 Literature review

The diversity of approaches to the definition of "governance" and "management of the social and humanitarian spheres" is due to the large number of them in various scientific and educational publications. They do not contradict each other but rather prove different opinions depending on the priority of certain aspects the authors consider.

The studies of Larin (2019), Sergienko (2019, p. 163), and Stelmashchuk (2016, p. 94) highlight the evolutionary formation of financial public administration of social and humanitarian management from the declaration of Ukraine's independence to the present, a long period of optimisation reflecting the changing administrative and political landscape of the country.

Borodin et al. (2015, pp. 65–75) and Belashova (2014, p. 99) believe that the lack of a clear division of functional responsibilities in the funding mechanisms between public authorities responsible for implementing social and humanitarian policy, as well as an extensive system of information transfer for making and implementing management decisions, is a

significant obstacle to the development of the sectors of this sphere.

In their works, Tkachova (2013, pp. 32–33), Pylypshyn (2011, p. 12), and Radchenko (2009, pp. 65–66) consider the evolution of the organisational and functional structure of financial public administration of the social and humanitarian sphere in Ukraine. By examining the main factors that influenced the development, they demonstrate a significant disparity in social and economic resources, which significantly impacts citizens' future productivity, reliability and security.

As a full-scale war continues in Ukraine, financial management in the socio-humanitarian sector is becoming more complex. Therefore, there is a growing interest in analysing existing financial mechanisms and finding new forms of their use. However, the literature review and theoretical approaches that analyse and combine a critical mass of recent studies of financial mechanisms for managing the socio-humanitarian sector in Ukraine are not very extensive.

The study aimed to conduct a systematic review and analysis of scientific sources (domestic and foreign) to determine what research results have been obtained on the financial mechanisms of public administration in the social and humanitarian sphere.

3 Research methods

The financial mechanism of public administration in the social and humanitarian sphere was studied using several analytical approaches, including general, functional, procedural, subject-object, and object-subject perspectives.

4 Research results

The review of scientific sources on financial mechanisms of public administration in the social and humanitarian sphere is conceptual, synthesising previous studies and identifying future directions of scientific research (Deacon et al., 1997). In recent years, our study has merged works from open sources such as Google Scholar, Web of Science, and Scopus.

Our methodology is based on the literature review analysis model proposed by Kitchenham (2004), which we used as a methodological framework for identifying sources for analysis. It consists of three distinct stages. The first involves formulating specific search terms and establishing explicit inclusion and exclusion criteria. The second stage involves carefully selecting and synthesising previously published studies, while the third stage is devoted to a comprehensive description of the data obtained. Per the principles, the fundamental concepts of the search were defined, and a conceptual approach was created to facilitate the literature review.

To facilitate the analysis, we identified the key search words "financial mechanism" and "social and humanitarian sphere" in the title of the publications and/or in the abstracts of the research studies. These criteria, which relate to both inclusion and exclusion, were established to increase the overall reliability of the review. In addition, the study included peer-reviewed English-language articles that present empirical data and documents related to financial mechanisms in the social and humanitarian sectors. Other articles were not included in the analysis.

In total, we processed 356 scientific papers using keywords in the search queries, 187 papers where the abstract met the criteria for inclusion or exclusion from the study and 48 scientific studies for different periods remained for analysis. All papers were categorised by type of study, year, research context, and research methods. In addition, we identified the subject of research in each article.

Analysing the internal content of the papers on the main topic for each article helped to summarise the material and compare it between the documents. This allowed us to identify recurring themes and specific patterns in scientific papers, which led to conclusions and areas for further research.

We have noted the work of domestic scholars investigating various approaches to managing and organising activities in the socio-humanitarian sphere. Researchers of the general and functional approaches to organising activities in Ukraine's socio-humanitarian sphere highlight that the general approach fully corresponds to the objective laws of general management. This approach combines both objective and individual factors by organising the economic, humanitarian, and social components, and enabling them to implement targeted influences for the fulfilment of societal interests (individual, social, collective) through management mechanisms (economic, organisational, political, legal, motivational) (Sergienko, 2019, p.164). At the same time, the functional approach includes all the components of classical management (planning, motivation, organisation, and control) concerning the coordination of activities in societal reproduction (Borodin & Tarasenko, 2015, pp. 65–75).

For the development of the social and humanitarian spheres, a procedural approach is becoming an essential component of management, which affects the process of activity, making and implementing management decisions that have a targeted impact on the object of management to change its state or behaviour by changing circumstances (Larin, 2019; Stelmashchuk, 2016, p. 94; Belashova, 2014, p. 99; Tkachova, 2013, pp. 32–33; Pylypyshyn, 2011, p. 12; Radchenko, 2009, pp. 65–66).

Most studies emphasise that Ukraine's social and humanitarian sphere is subject to a standard financial system consisting of interconnected elements with homogeneous features. The financial sector and financial management mechanisms play a vital role in the country's socio-economic landscape, covering many complex processes and systems. The efficiency of the socio-economic system and society's development depends on creating this basic structure.

According to Khomutenko (2017), in the study of financial management mechanisms, it is essential to define definitions such as public finances reflecting clearly "...all economic relations of the country, which result in the movement of part of the financial resources aimed at satisfying both public and individual interests"; public finances are mandatory, resulting in the formation of centralised funds of money, state and local extra-budgetary trust funds, as well as funds of state and municipal entities. The part of public finances that does not include meso-level finances (local budgets and finances of municipal enterprises) is defined as public finances (Khomutenko, 2017, p. 114).

The literature has identified mechanisms of influence on the current state of Ukraine's social and humanitarian system's financial mechanisms. Scientists draw attention to the factor of ongoing military aggression by the Russian Federation (the aggressor state). As a result, national and international expert institutions predict that Ukraine's GDP losses during the war may range from 30% to 50% (Kornivska, 2022, p. 23; Kurnosenko, 2022, p. 255).

Thus, the most expressive areas of studying the mechanisms of financing the social and humanitarian spheres within the framework of public administration are the subject-object and object-subject approaches, which essentially perform a purposeful interaction between the object and the subject or, on the contrary, create order and regulation of the socio-humanitarian sphere by changing its internal environment.

An integrated (comprehensive) strategy for developing civil society will be required during the war and the post-war period. For example, social protection considers the specific circumstances related to the unique legal status of certain categories of people, such as veterans, people affected by the

Chernobyl disaster, and internally displaced persons. A coordinated approach involving interagency and interdisciplinary cooperation is required to achieve this goal. Thus, a critical assessment of the existing components of the social system is needed to ensure that people can live whole and autonomous lives. It is essential to define transparent, objective criteria for determining social services and social benefits eligibility.

Most studies show that the socio-humanitarian sphere, as a social phenomenon, has a multifaceted management system consisting of many components, elements, and interrelationships.

The works of Popper et al. (1992), Jaspers (2014), and other researchers of philosophical thought in management analyse it as a manifestation of society's essential self-managing properties, which combine the dialectical laws of nature, society, and thinking. This creates a methodological and ideological basis for scientific knowledge and practical improvement of both management mechanisms and management of the social and humanitarian sphere as a whole.

To understand the financial management of the socio-humanitarian sphere, the mechanisms of financial public administration, and their practical significance for the socio-humanitarian sphere, we turned our attention to economic research. In this approach, the works of Tomac et al. (2019), Taylor (1914), Emerson et al. (2022) and other scientists who have laid the synthesis of economic and theoretical knowledge and proved that both general management and financial management of the social and humanitarian sphere of the state are a mandatory integrating function (ideas, models of cooperation, programmes).

That is, managing the financial components of the country's social and humanitarian spheres should be considered using a systematic approach, which includes: object, subject, organisational structure, functional mechanisms and resource base to ensure their components. It is the balance of all components of the social and humanitarian spheres of the country and the effectiveness of state mechanisms of management and policy implementation that affect the timeliness and quality of decision-making on the distribution and use of state budget funds.

We share the opinions of Shtyrov and Dereha (2020, p. 75), Gladun (2012, p. 117), Zdioruk (Ed.) (2006, p. 118) who consider the socio-humanitarian sphere to be the most critical area of public administration, an organic part of the country's economic system aimed at ensuring the well-being and comprehensive development of its citizens and society as a whole. A well-balanced social and humanitarian state policy reduces economic losses and improves the population's welfare, especially in modern conditions.

However, the state's financial policy is much broader in scope and is not limited to providing material support to those in need. It also consists of ensuring favourable conditions for entrepreneurship and employment for all non-disabled members of society (deregulation of business, encouragement of small businesses, maintaining high employment levels, regulation of labour relations), as well as ensuring social protection for society (guaranteeing a certain standard of well-being) for all members of society (social security, social insurance, a mandatory minimum wage, and income indexation) (Vovk, 2017, p. 50).

Financial management can also be viewed from two perspectives. The first is based on the general management functions sufficiently covered in the classical management approaches (planning, organisation, coordination, motivation, and control) (Gladun, 2012, p. 77). The second considers the mechanisms for creating specific management functions in the socio-humanitarian sphere as a subject and object of management (Shtyrov & Dereha, 2020, p. 45).

According to Brechko (2005, p. 62), depending on the spheres of societal activity in which state financial management is carried out, the following are distinguished: financial mechanisms for

managing society as a whole (economic management, social management, political management, spiritual-ideological management); according to the structure of social relations: financial mechanisms for managing economic development, and correspondingly, the management of social, political, and spiritual development of society; according to the objects of management: economic management mechanisms, socio-political management mechanisms, and mechanisms for managing spiritual life.

Scholars have established that the specific characteristics of managerial activity depend on the mechanisms of public administration within a particular industry (or sector) (Santis et al., 2018, p. 231; Brooks et al., 2005, pp. 155–157; Pierson, 1998, pp. 423–424). In their research, scientists have come to a consensus that the mechanisms and instruments of public administration in the socio-humanitarian sphere can significantly impact the dynamism of the development of society as a whole. Therefore, first of all, it is necessary to clarify the content of the concept of “financial mechanisms of public administration” and identify the most important ones for the socio-humanitarian sphere.

The financial mechanisms of public administration can be divided into general and specific ones according to their content, impact, and nature. The general ones affect the internal and external functions of the country's governance, an essential reflection of public administration and its central, objectively necessary interrelationships (Bandy, 2023).

Specific financial mechanisms of public administration are more inherent in public influence, where there is a diversity of many interacting elements in the overall governance (Bandy, 2023). That is, they have intersection points in specific sectors, areas or parts of public administration, primarily responding to the needs of the objects of management.

We agree with O. Fedorchak's opinion that all existing mechanisms of public administration should be divided into mechanisms-implements (tools), mechanisms-systems (a set of interconnected elements), and mechanisms-processes (a sequence of certain transformations) (Fedorchak, 2008).

Thus, the specific functions inherent in the financial mechanisms of public administration can be divided by object type. For example, the social sphere may be subject to some of the mechanisms of public administration, which differ from the management of humanitarian and/or economic objects. Functions such as financing, labour regulation, and lending are present in each sphere (social and humanitarian), and each has its specific manifestation.

The functions of the financial mechanisms of public administration in the economy are constantly being revised. There are significant differences between developed and developing economies.

According to Brechko (2005, pp. 62–63), “...in a developed market, public administration of the economy is not an intervention of the state in the market mechanism, but in the preconditions and side effects of its functioning. In the first case, the state should not change the laws of the market but should influence the economic environment where these laws operate to direct the economy by certain goals and priorities. In the second case, the state, taking into account the limited capabilities of the market mechanism and its ability to generate negative side effects, can neutralise them with the help of a non-market mechanism (for example, social protection policy for the poor)”.

At the same time, other scholars interpret this as a redistribution of financial resources, noting that an additional source is necessarily additional financial resources, reserve funds, humanitarian organisations, and socio-humanitarian projects (Horbatiuk, 2017, p. 110; Vovk & Lobas, 2015, pp. 9–10; Razputenko & Moskalenko, 2014, p. 105; Zdioruk (Ed.) (2006, p. 208). We support this approach when considering the

financial mechanisms of public administration of the social and humanitarian sphere as the subject of our study.

However, there is no consensus among modern public administration scholars on defining the financial mechanism of public administration. Some scholars believe that the financial mechanisms of public administration are a system consisting of a set of different methods, forms, levers and instruments that affect the social and economic development of the country and society in the process of distributive and redistributive financial relations (Metelenko & Shulga, 2016, p. 173; Balytska, 2007, p. 9). Or they consider the financial mechanisms of public administration exclusively as a system of levers of financial influence on the planning, organisation and stimulation of the use of financial resources (Dabbicco & Mattei, 2021, p. 129).

Others believe that the financial mechanisms of public administration are an integral part of the economic mechanism in regulating economic processes and relations in society and the state. They have a structure of taxes, duties, benefits, subsidies, prices, sanctions, tariffs, subsidies, and fines (Aleksieva, 2006, p. 123; Tulenkov, 2007, p. 21; Kovaliuk, 2002, p. 93).

Thus, Metelenko and Shulha (2016) believe that the financial mechanism is an integral part of the economic mechanism, a single instrument for the entire country's financial system. In the financial resources management system, the financial mechanism is a separate subsystem that directly implements managerial influence.

Balitska (2007) approaches the definition of the financial management mechanism as a set of different forms, methods and levers of managing financial relations in the country, which is the planned formation, distribution and use of cash income, the creation of funds and the system of expenditures.

Dabbicco and Mattei (2021) and co-authors define the financial management mechanism as a particular system of public financial management in which a critical lever is the organisation of interaction between the country's internal and external (industries, areas of management of organisations) financial relations and funds of funds in order to optimise their impact on the final results of production.

Kovaliuk (2002, p. 22; p. 56), in his monograph “Financial mechanism of organisation of the economy of Ukraine (problems of theory and practice)”, supplementing the structure of the mechanism, defines: “...financial mechanism as a system of financial forms, methods, levers and instruments used in the financial activities of the state and enterprise with appropriate regulatory, legal and informational support, as well as with appropriate financial policy at the micro and macro levels”. In our opinion, he most accurately outlined the structure of the financial mechanism of public administration as part of the overall financial system of the state. However, the definition lacks a reflection of regulatory levers.

Summarising all these scientific works, it can be concluded that the financial mechanism of public administration is always presented as a practical scheme for using all economic levers of the state, which are directed at emerging processes in society and objects of the public administration system at different levels for the development of the economic system and social guarantees of the population.

However, a significant drawback is that, in many cases, the emphasis on the financial mechanisms of public administration of the social and humanitarian sphere is too weak. This concept is inseparable from the country's financial policy, which defines the functions of the financial management mechanism and organically links it to the public administration of the economy.

From the point of view of financial mechanisms of public administration of the socio-humanitarian sphere, the opinion of Vasylyk and Pavliuka (2002, pp. 37–39) detailing the structure of the financial management mechanism, present it as a set of

interrelated elements, which are a combination of forms and methods (formation, distribution, use) and components (financial mechanism of enterprises, organisations, institutions; budget mechanism; insurance mechanism. This is an inevitable reflection of the social and humanitarian sphere financing, which involves all components of the country's financing system.

However, in our opinion, the most successful description of the financial mechanism of management of the social and humanitarian sphere was given by Yurii et al. (2013). He defined it as "...a set of specific financial forms, methods and levers by which the process of social reproduction is ensured, i.e. distribution and redistribution relations are carried out, incomes of economic entities and funds of money are formed" (Yurii et al., 2013, pp. 237–239). He distinguishes the following elements of the mechanism: regulatory and legal (normative and administrative documents produced by governing bodies); methods of financial management (operational management, financial planning, provision, regulation and control); financial levers, incentives and sanctions (taxes, mandatory fees, interest on loans, financing standards)

In the current crisis, the financial system of the state is an object of state regulation and management, consisting of the budget and banking system, as well as funds of institutions, enterprises and organisations of all forms of ownership and citizens, which is an organisational and legal entity aimed at meeting financial needs (Marshuk et al., 2022; Ustynova et al., 2022, pp. 100–105; Kravchuk, 2017, p. 82). It affects the financial support and financial management subsystems of the social and humanitarian spheres, which are inextricably linked.

The system of financial support for Ukraine's social and humanitarian sphere, which has been formed over a certain period of time, requires appropriate financial management that simultaneously performs its functions since it still performs the functions of financial support.

The impact of the financial system on the socio-humanitarian sphere determines the order of organisation and creates the structure of the financial mechanism of the socio-humanitarian sphere. The financial support system for the country's socio-humanitarian sphere is carried out through the existing financing system, which is based on investment, public financing, self-financing, lending and intergovernmental transfers. Self-financing instruments affect the financial security of the social and humanitarian sphere by using lending mechanisms and principles that involve the temporary use of resources and are based on self-sufficiency. For example, a non-governmental organisation, private investor, bank or state with expenses can fully cover them with income from selling services, works and goods. The difference between self-sufficiency and self-financing is that the former ensures simple reproduction, while the latter is expanded at the expense of borrowed and own finances.

The current level of financial resources available to the socio-humanitarian sector in the country is perceived by a wide range of scholars as unreliable (Shcherban et al., 2024, pp. 180–181; Nebrat & Korniaika, 2022, p. 33; Moskalenko & Slyusarchuk, 2014, pp. 121–122). Recently, their attention has been focused on methods of mobilising additional revenues to it. They have identified increasing public contributions as an essential option for financing the social and humanitarian sector. However, to date, there is little systematic documentation or analysis of the experience of different funding methods.

Saving social capital is achieved through lending and using the same financial resources by different business entities, accelerating financial circulation and stimulating economic efficiency in the country. At the same time, the state establishes the conditions for granting loans, guarantees, and conditions for their repayment, amortisation, and efficiency of loans.

It should be noted that the socio-humanitarian sphere is a part of the public sphere, so it requires state funding, self-financing, and

lending, but most often in the form of inter-budgetary transfers (subventions, grants).

For the development of the social and humanitarian sphere, investments are also significant, which in the structure of the financial mechanism are considered a financial method of implementing programmes, projects, and assistance through investments. There are different types of investments: public, social, and human capital, by the object of investment (Khoma, 2022, p. 53). However, providing financial resources for the socio-humanitarian sphere also manifests in other aspects of its implementation. Therefore, it is evident that financing of the relevant state programmes or measures for their implementation is impossible without the existence of established and legally enshrined forms of financial resource mobilisation, such as tax payments, fees from certain types of activities and other payments (Vovk, 2017, p. 50). This component of the financial mechanism is a relatively autonomous link in the economic process, forming the tax mechanism. However, it can be argued that the tax mechanism cannot be completely independent, given its place in the budgetary mechanism, which, in turn, is part of the financial mechanism. The principles of its functioning determine these two structural elements of the latter.

The financial mechanism of public administration in the socio-humanitarian sphere is based on regulating distributional relations in social reproduction, where distributional relations play a unique role (Lobas & Petryaeva, 2020). The distribution method significantly impacts the volume of aggregate demand, the structure of consumption, the beginning of a new production cycle, and the distribution of wealth and income creating the social character of the state. The distribution process profoundly impacts socialisation, trust, direction, and focus in society's social orientation.

Public finance is essentially a system of distribution and redistribution relations (Ustynova et al., 2022; Marshuk et al., 2022). Therefore, the content of financial mechanisms and regulation methods in Ukraine's social and humanitarian sphere can be defined as distribution methods.

The study of distributional relations in the socio-humanitarian sphere, as well as in other areas, is approached from two different perspectives. Firstly, distributional issues are considered, focusing on income distribution and its proportionality and, thus, the problems of inequality and social justice. This leads to recommendations and actual policies aimed at optimising income redistribution.

Another aspect of distributional research concerns allocation mechanisms, i.e., the processes by which resources or goods are physically distributed. These processes determine the proportions of the new production cycle and the flows of resources between industries and producers, which affect the efficiency of the production process. It is essential to recognise that any allocation mechanism has distributional implications.

The distributional relations of the socio-humanitarian sphere are based on two main mechanisms: market and administrative. The proportion in which these mechanisms are combined determines the type of economic system of the emerging country, which can vary considerably: from a market system with a high degree of liberalisation to a highly centralised, administrative system. The distinctive characteristics of different types of economic organisations in the social and humanitarian sphere extend to their approaches to the redistribution of finance and their distribution and allocation mechanisms.

Choosing the appropriate method of distribution relations in the social and humanitarian sphere is a crucial step in creating a functional subsystem of its financial regulation and creating an integrated financial mechanism of public administration. However, they should not be viewed as mutually exclusive, as the choice of the distribution method is only one aspect of the broader question of the structure of distribution relations.

5 Discussion

In addition to the methods mentioned above of financial regulation, the financial mechanism of public administration itself is determined by various monetary, price, investment and currency regulation methods, which are closely related to the first ones and significantly affect the very nature of these methods. The financial mechanism of public administration in the socio-humanitarian sphere is also influenced by various economic variables, such as gross domestic product (GDP), national income, income distribution, investment, and profit levels. These variables largely determine the structure of the financial base and the primary flow of financial resources but are not directly related to the methods of financial regulation.

Due to the complexity of the financial aspects of managerial decision-making in the social and humanitarian sphere, insufficient attention is paid to them. However, using stochastic decision-making methods invariably leads to the redistribution, study and modification of quantitative and qualitative parameters underlying financial processes. At the same time, financial regulation of the social and humanitarian sector depends on financial processes in the economy and political influence, which are shaped by it. In our opinion, this political practice of influencing financial decisions has nothing to do with using economic methods in the social and humanitarian sectors.

6 Conclusions

Summarising scientific views, we can conclude that the financial mechanism of public administration of the social and humanitarian sphere is a set of methodological, organisational, regulatory, and information forms, tools, methods, provisions and levers involved in the development of measures for the social and humanitarian protection of the country's population, the practical direction of which is aimed at achieving the defined goals and objectives of the social and humanitarian sphere. The metadata analysis has determined the scope of our further research, which should be aimed at mechanisms for the consistent allocation of resources in Ukraine's social and humanitarian sphere. The results of this review of scientific sources can also serve as a basis for further research by other researchers to orientate and position their work.

Literature:

1. Alekseeva, A. Yu.: The general principles of the formation of distribution relations in Ukraine at the macroeconomic level. *Science and Transport Progress*, 2006, 10(10), 123–125. <https://doi.org/10.15802/stp2006/19703>
2. Balytska, A. A.: Financial mechanism: scientific and practical aspect. *Science and science studies*, 2007, 2, 7–12.
3. Bandy, G.: *Financial Management and Accounting in the Public Sector*. 3rd ed. Routledge, 2023. <https://doi.org/10.4324/9781003250838>
4. Belashova, N. V.: Public administration of the humanitarian sphere in Ukraine in the light of modern scientific research. *Scientific Notes of the Institute of Legislation of the Verkhovna Rada of Ukraine*, 2014, (3), 98–107.
5. Borodin, E. I., Khozhylo, I. I., & Tarasenko, T. M.: Management of the social and humanitarian sphere in the process of voluntary amalgamation of territorial communities: theoretical and practical aspects. *Aspects of public administration*, 2015, (5-6), 65–75.
6. Brechko, O. V.: Tax regulation: stabilising and stimulating instruments of economic processes. *World of Finance*, 2005, 2(3), 61–72.
7. Brooks, N., Adger, W. N., & Kelly, P. M.: The determinants of vulnerability and adaptive capacity at the national level and the implications for adaptation. *Global Environmental Change. Part A*, 2005, 15(2), 151–163. <https://doi.org/10.1016/j.gloenvcha.2004.12.006>
8. Dabbicco, G., & Mattei, G.: The reconciliation of budgeting with financial reporting: A comparative study of Italy and the UK. *Public Money & Management*, 2021, 41(2), 127–137. <https://doi.org/10.1080/09540962.2019.1708059>
9. Deacon, B., Hulse, M., & Stubbs, P.: *Global Social Policy: International Organisations and the Future of Social Welfare*. Translated from English, 1997. 346 p.
10. Emerson, S., Van Ness, K., Streeter, G., Sundstrom, L. M., & Emerson, P. G.: *The public administrator's companion: A practical guide*. Waveland Press, 2022.
11. Fedorchak, O.: Classification of mechanisms of public administration. *Democratic governance: Scientific Bulletin*, 2008, 1. http://www.nbuv.gov.ua/e-journals/DeVr/200801/O_Fedorchak.pdf
12. Gladun, Z. S.: *State health policy in Ukraine (administrative and legal problems of formation and implementation): monograph*. Ternopil: Economic thought, 2012, 460 p.
13. Horbatiuk, S. E.: International non-governmental organisations as subjects of ensuring socio-human security. *Bulletin of the National Academy for Public Administration under the President of Ukraine. Series: Public Administration*, 2017, (4), 107–114.
14. *Humanitarian Policy of the Ukrainian State in the Modern Period: monograph* / Edited by S. I. Zdioruk. Kyiv: NISS, 2006, 403 p.
15. Jaspers, K.: *The Origin and Purpose of History (Routledge Revivals)*. Routledge, 2014. <https://doi.org/10.4324/9781315823683>
16. Khoma, N. M.: Co-financing in the system of peacebuilding technologies: on the example of assistance to Ukraine during the Russian military aggression. *Politikus*, 2022, 3, 52–58. <https://doi.org/10.24195/2414-9616.2022-3.8>
17. Khomutenko, A. V.: Pragmatics and semantics of the terms of financial science “public finance”, “public finance” and “state finance”. *Finance of Ukraine*, 2017, (1), 111–126.
18. Kitchenham, B.: Procedures for performing systematic reviews. *Keele University Technical Report*, UK, TR/SE-0401, 2004, pp. 1–26.
19. Kornivska, V. O.: The Ukrainian military crisis as part of a deep global transformation process: financial mechanisms of stabilisation and recovery. *Economic problems*, 2022, (2), 22–31. <https://doi.org/10.32983/2222-0712-2022-2-22-31>
20. Kovalyuk, O. M.: *Financial Mechanism of Organisation of the Ukrainian Economy (Problems of Theory and Practice): monograph*. Lviv: Publishing Centre of Ivan Franko National University of Lviv, 2002, 420 p.
21. Kravchuk, N. Ya.: The financial system of the state: theoretical conceptualisation and structuring problems. *The world of finance*, 2017, 3(8), 80–94.
22. Kurnosenko, L.: Problems and peculiarities of international financial support for Ukraine in times of war. *Public administration and regional development*, 2022, (15), 255–274. <https://doi.org/10.34132/pard2022.15.13>
23. Larin, O.: Stages of formation of the organisational and functional structure of public administration of the humanitarian sphere in Ukraine. *Public administration: theory and practice*, 2019. <https://doi.org/10.36030/2311-6722-2019-1-13-20>
24. Lobas, V. M., & Petryaeva, O. B.: Prerequisites for the formation of a mechanism for state regulation of social guarantees in the region. *International scientific journal “Internauka”. Series: “Economic Sciences”*, 2020, 9. <https://doi.org/10.25313/2520-2294-2020-9-6287>
25. Marshuk, L., Diana, M., & Pokoinyi, O.: Features of the financial system under martial law. *Economy and Society*, 2022, (37).
26. Metelenko, N. G., & Shulga, O. P.: Conceptualisation of the concept of “financial mechanism”. *Black Sea Economic Studies*, 2016, 10, 171–179.
27. Moskalenko, S. O., & Slyusarchuk, O. P.: State budget policy as a tool for the formation and development of the socio-humanitarian space of Ukraine. *Investments: practice and experience*, 2014, (8), 120–124.
28. Nebrat, V., & Kornika, O.: Peculiarities of capital formation and investment mechanisms in Ukraine as a factor of financial risks in the conditions of war and the post-war period. *Grail of Science*, 2022, (16), 31–34.
29. Pierson, C.: Bob Deacon with Michelle Hulse and Paul Stubbs, *Global Social Policy*, London, Sage, 1997, 252 pp. £14.99 paper. *Journal of Social Policy*, 1998, 27(3), 421–445. <https://doi.org/10.1017/S0047279498235355>

30. Popper, K., Lorenz, K., & Kreuzer, F.: El porvenir está abierto: conversación de Altenberg y textos del simposio sobre Popper celebrado en Viena. In *El porvenir está abierto: conversación de Altenberg y textos del simposio sobre Popper celebrado en Viena*, 1992, (pp. 201-p).
31. Pylypshyn, V. P.: The concept and main features of public administration. *Legal science and practice*, 2011, (2), 10–14.
32. Radchenko, O. V.: The category of 'mechanism' in the system of public administration. *State and Regions*, 2009, (3), 64–69.
33. Razputenko, I., & Moskalenko, S.: Socio-humanitarian expenditures in the budgeting system: public administration aspect. *Actual problems of public administration*, 2014, (1), 105–108.
34. Restoring Ukraine (n.d.). *Ukraine's recovery plan*. <https://recovery.gov.ua/>
35. Santis, S., Grossi, G., & Bisogno, M.: Public sector consolidated financial statements: a structured literature review. *Journal of Public Budgeting, Accounting & Financial Management*, 2018, 30(2), 230–251. <https://doi.org/10.1108/JPBAFM-02-2018-0017>
36. Sergienko, L. V.: Humanitarian policy of Ukraine: identification of components, objects, subjects and priorities. *Vestnik ZhDTU: Economics, Management and Administration*, 2019, 2(88), 162–173. [https://doi.org/10.26642/jen-2019-2\(88\)-162-173](https://doi.org/10.26642/jen-2019-2(88)-162-173)
37. Shcherban, O. Y., Malik, L. O., & Senyshyn, S. Y.: Peculiarities of managing financial resources of territorial communities under martial law in Ukraine. *The actual problems of regional economy development*, 2024, 2(20), 178–187.
38. Shtyrov, O. M., & Dereha, V. V.: *Social and Humanitarian Policy: a textbook*. Mykolaiv: Publisher Emelianova T. V., 2020, 204 p.
39. Stelmashchuk, Y. I.: State regulation of the development of the social and humanitarian sphere: terminological tools. *Investments: practice and experience*, 2016, (20), 93–97.
40. Taylor, F. W.: Scientific management: Reply from Mr. F. W. Taylor. *The Sociological Review*, 1914, a7(3), 266–269. <https://doi.org/10.1111/j.1467-954X.1914.tb02387.x>
41. Tkachova, O.: Efficiency of public administration: concepts and approaches to evaluation. *Bulletin of the National Academy for Public Administration under the President of Ukraine*, 2013, (2), 30–37.
42. Tulenkov, M. V.: Social policy in Ukraine: ways of formation and implementation: Educational methodological development. Kyiv: IPK DSZU, 2007. 34 p.
43. Ustynova, I., Savliva, N., & Bardachevska, A.: Problems in the development of Ukraine's financial system. *Scientific works of National Aviation University. Series: Law Journal "Air and Space Law"*, 2022, 2(63), 100–105.
44. Vasylyk, O. D., & Pavliuk, K. V.: *Public finances of Ukraine: a textbook*. K.: NIOS, 2002. 595 p.
45. Vovk, S. M.: Activation of innovative healthcare management. *Manager*, 2017, (1), 49–55.
46. Vovk, S. M., & Lobas, V. M.: Organisation of a modern mechanism of healthcare financing in the conditions of the country's transformation period. *Economics and law of health care*, 2015, (2), 8–12.
47. Yurii, S., Demianyshyn, V., & Kyrylenko, A.: *Budget system: textbook*. Ternopil: TNEU, 2013, 624 p.

Primary Paper Section: A

Secondary Paper Section: AG, AO