



RESEARCH ARTICLE

Effect of Humanitarian Spending for National Economy in Wartime: Budgetary and Economic Aspects

Yurii Yeretin¹, Natalia Oharieva², Nina Petrukha³, Bohdan Hudenko⁴, Oksana Tsiupa⁵

¹PhD Student in Public Administration, Interregional Academy of Personnel Management, Kyiv, Ukraine.

²Postgraduate Student of the Department of National Security, Public Management and Administration, Zhytomyr Polytechnic State University, Zhytomyr, Ukraine

³PhD in Economics, Associate Professor of the Department of Management in Construction, Kyiv National University of Construction and Architecture, Kyiv, Ukraine.

⁴Postgraduate Student, Research Financial Institute, State Educational and Scientific Institution "Academy of Financial Management", Kyiv, Ukraine

⁵PhD in Economics, Associate Professor, Department of Finance, Faculty of Economics, Vasyl Stefanyk Precarpathian National University, Ivano-Frankivsk, Ukraine.

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ABSTRACT

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*Corresponding Author

YERETIN_YURII@ukr.net

Humanitarian expenditures are a component of budget implementation, during which the directions and volumes of targeted financing are formed. War conditions have altered the approaches to developing and approving the state budget, the mechanisms of attracting funds and investments, and their distribution methods. The article defines the essence of concepts such as "social expenditures" and "humanitarian expenditures" and emphasises the need to differentiate them within theoretical studies. Based on the analysis of modern theoretical approaches to defining the essence of humanitarian expenditures, a scheme of humanitarian expenditure directions has been constructed, and the interrelationships between its elements have been established. The dynamics of Ukraine's state budget expenditures for 2013–2023 have been analysed. A dependence between the structure of budget expenditures and external socio-political factors has been established. Within the theoretical research framework, it is proposed to group specific budget expenditure directions into "general social expenditures" and distinguish humanitarian expenditures among them. The dynamics of the share of social expenditures in the state budget over the specified period have been studied, and priority funding areas have been identified. Analysing the dynamics of absolute indicators of social expenditure volumes in the state budget has shown the areas most in need of humanitarian assistance. The study of external financing sources identified the list of international organisations and partner countries most actively providing Ukraine with economic, political, and social support.

INTRODUCTION

The socio-economic processes triggered by the military actions in Ukraine since 2014 have necessitated a review of the state's social and humanitarian policies. These issues became even more pressing after the full-scale invasion of Ukraine in 2022. The scale of the damage and losses suffered by Ukraine is significantly greater than those of most countries that have experienced military conflicts in recent decades. The widespread destruction of social infrastructure (including housing, educational and scientific institutions, healthcare facilities, energy, transportation, telecommunications, water supply, and agriculture) led to a reduction in Ukraine's GDP by more than

29% in 2022, the forced displacement of 14 million people, and an increase in the poverty rate to more than 25% – a humanitarian catastrophe of global proportions and the deliberate destruction of people in various regions of Ukraine (Bohdan, 2023).

Despite everything, Ukraine has managed to maintain financial stability by implementing effective financial mechanisms, attracting external investments, and cooperating with international humanitarian organisations and partner governments. However, the social and humanitarian situation remains complicated, particularly in the eastern regions of Ukraine, which have suffered the most from Russian military aggression. Therefore, the continuous development of the state's humanitarian and social policies is paramount in the current context, along with implementing modern and effective mechanisms for financing social and humanitarian projects.

LITERATURE REVIEW

Fundamental and debatable issues of the state's social and humanitarian policy are widely covered in the research of Ukrainian and many international authors (Hrabovenko, 2018; Ilchuk, 2024; Syvulsloi & Slavkovi, 2024; de Carvalho & Frisina Doetter, 2022; King, 2020; Nikulina et al., 2019, Kovtunyk et al., 2023, Ungureanu & Bâldan, 2019; Wesley, 2019; Ziller, 2019).

However, many aspects still need to be explored or addressed. One such issue is the need to study the fundamental principles and mechanisms of legislative regulation of investment activity to finance humanitarian projects and programmes. For example, the authors Kuybida et al. (2023) in their research on methodologies for developing social investment note that a necessary condition in this direction is the reduction of tax pressure in the implementation of social investment projects, which will increase the volume of global investments and effectively allocate them at the national level. Social investment projects also positively affect the country's economic development, as their importance lies in the possibility of obtaining sustainable profits and the necessary long-term social impact (Ilchenko-Siuiva & Sliusarchuk, 2019; Garritzmann et al., 2022).

The authors Radchenko et al. (2023) emphasise the importance of humanitarian policy in supporting the values of Ukrainian society, specifically the rethinking of its own identity. According to Iovcheva and Reichardt (2023), the critical factors in such rethinking are post-socialist mental characteristics of the population, caused by 70 years of continuous propaganda; the lack of a stable state policy in cultural and social spheres in previous years. An absence of a unified civil position on self-identification in society, the duality of the state's vector in international policy, among others.

Bielousov et al. in their research highlight the issue of the dependence of the level of social security in Spain on the volume and size of social contributions by taxpayers. In particular, attention is drawn to the risk of partial or complete absence of protection due to the absence or low level of mandatory contributions paid by self-employed individuals (Bielousov et al., 2023).

The authors Pomaza-Ponomarenko and Novikov (2023), in their study on the transformation paths of institutional mechanisms of public administration in Ukraine, emphasise that one of the components of effective implementation of state policy (including in the humanitarian sphere) during martial law is the introduction of manual control. This approach leads to legal conflicts regarding the restriction of human rights. It partially does not comply with the current legislative framework but helps achieve the necessary effect in a limited time under unstable or crisis conditions. Thus, the issues of social and humanitarian policy are in constant discussion and debate within the scientific community.

RESEARCH METHODS

The research's theoretical foundation and scientific-methodological basis are built on the fundamental principles of modern economic theory, methods of vertical and horizontal data analysis, and graphical analysis. The research aims to highlight the functioning of the social expenditure component of Ukraine's state budget and determine the impact of humanitarian expenditures on Ukraine's economy under martial law conditions.

RESEARCH RESULTS

With the intensification of military aggression against Ukraine, the issue of increasing the implementation of social and humanitarian projects becomes particularly relevant.

Considering the essence of the concept of “humanitarian policy”, Hrabovenko (2018) notes that it is “a system of decisions aimed at creating conditions for the socio-humanitarian development of society, social, intellectual, and spiritual security of individuals, the realisation of their spiritual needs, and the enrichment of creative potential”. It is worth noting that the concept of “humanitarian policy” is often equated with the concept of “social policy”. The author emphasises the difference between these concepts, which lies in the purpose of implementing humanitarian policy. According to the author, the goal of implementing social policy is “to ensure a decent level of material well-being in society”, while the goal of the humanitarian policy is “to achieve a high level of the spiritual and intellectual development of individuals and to preserve and develop fundamental universal and national values”.

The main goal of a social project is to reduce the adverse effects of external factors present in society (Wesley, 2019). Such factors may include investments in military projects (King, 2020), negative environmental impacts, and the lack of collective responsibility for the state of the environment (de Carvalho & Frisina Doetter, 2022). A particular direction is the creation of investment projects aimed at achieving a specific social goal and solving certain economic problems (Ziller, 2019) or creating direct investment in long-term social goals (Ungureanu & Bâldan, 2019). The main goal of a humanitarian project, however, is to reduce the adverse effects of extraordinary external factors and require immediate mitigation to preserve people's lives, health, and dignity (Hryniv, 2023).

According to the data of the Research Center of the Verkhovna Rada of Ukraine, presented in the document “Analytical Note on Comparative Legislation Regarding the Regulation of Humanitarian Aid in the European Union States”, “Humanitarian aid is recognised as aid aimed at saving lives and reducing the suffering of people affected by natural disasters, man-made disasters, or armed conflicts. Humanitarian aid is short-term and extraordinary and supports the work of basic rescue services in states where an emergency has been declared or where an armed conflict is taking place. Humanitarian aid is provided in compliance with the norms of international humanitarian law and the principles of coherence, coordination, and complementarity of measures” (Verkhovna Rada of Ukraine: Research Service, 2024).

Thus, state humanitarian expenditures are expenses for eliminating the consequences of adverse factors associated with extraordinary, catastrophic situations. In contrast, social expenditures are expenses for eliminating the consequences of adverse factors associated with everyday economic, financial, or social problems. In Table 1 presents the fundamental difference between social and humanitarian projects.

Table 1: Comparative characteristics of humanitarian and social expenditures

	Humanitarian expenditures	Social expenditures
Reason	state of emergency	planned funding
Objective	to provide basic needs for life	maintaining a certain standard of living
Approach	emergency	Strategic
Duration	short-term	long-term
Recipients	affected	specific segments of the population
Financial mechanism for attracting external resources	direct non-repayable funding, investment	investment, lending.

Source: compiled by the author

However, despite the differences, humanitarian and social expenditures share the same foundation: meeting the population's needs, ensuring safety, inviolability, and human rights, minimising the impact of adverse external factors, and promoting integration and development in society.

The main directions of humanitarian expenditures are presented in Figure 1.

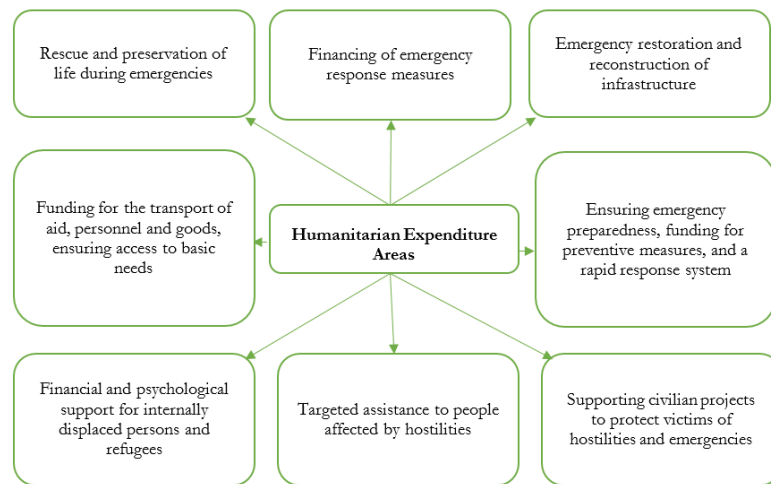


Figure 1: Humanitarian expenditure areas

Source: compiled by the author with the use of Verkhovna Rada of Ukraine: Research Service (2024)

Therefore, given the unpredictable nature of humanitarian expenditures and the impossibility of accurately forecasting them, effective allocation of funds for these expenditures is possible only with the preliminary formation of social expenditures in the state budget of Ukraine, taking into account the risk of such situations (Table 2), the implementation of an effective policy for financing social investment projects, and the attraction of external resources in the form of humanitarian aid, among others.

Table 2: Structure of the state budget of Ukraine for 2013–2023 (%)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General government functions	12,42	15,3	17,87	17,22	16,97	16,53	15,68	12,72	13,87	7,47	7,38
Defence	3,67	6,36	9,01	8,67	8,86	9,84	9,94	9,35	8,56	42,24	52,25
Public order, security, judiciary	9,71	10,37	9,47	10,47	10,47	11,86	13,06	12,24	11,7	16,39	14,31
Economic activity	10,24	8	6,44	4,59	5,6	6,45	6,74	13,11	12,14	3,53	3,35
Environmental protection	1,14	0,6	0,7	0,7	0,56	0,53	0,59	0,52	0,55	0,17	0,13
Housing and communal services	0,02	0,03	0	0	0	0,03	0,01	0,01	0,01	0,02	0,21
Healthcare	3,20	2,46	1,98	1,82	1,99	2,29	3,59	9,7	11,44	6,81	4,47
Spiritual and physical development	1,26	1,13	1,15	0,72	0,94	1,03	0,93	0,76	1,07	0,41	0,29
Education	7,66	6,67	5,23	5,09	4,9	4,5	4,81	4,1	4,28	2,16	1,51
Social protection and welfare	21,93	18,72	17,98	22,19	17,22	16,62	20,38	25,06	22,77	15,75	11,69
Intergovernmental transfers	28,70	30,36	30,16	28,54	32,48	30,32	24,26	12,44	13,6	5,06	4,42
General social expenditures	35,22	29,61	27,04	30,52	25,61	25,00	30,31	40,15	40,12	25,32	18,30

Source: compiled by the author using the Ministry of Finance of Ukraine (2024b)

The “Total Social Expenditures” row was calculated as the sum of the following rows in Table 2: environmental protection, housing and communal services, healthcare, spiritual and physical development, education, social protection, and social security.

Analysing the structure of the state budget expenditures of Ukraine for the period 2013–2023, one can observe a reduction trend during periods of escalation in military conflicts (Pikhotska & Yushchik, 2022; Syvulska & Slavkova, 2023). For example, total social expenditures in 2013 amounted to 35.22%, while after the outbreak of hostilities in Donbas, their share decreased to 29.61% in 2014. This reduction occurred due to doubling the share of expenditures on defence and public order. In line with the continuous increase in state budget expenditures on defence and law enforcement during 2014–2019, there is a noticeable decrease in the share of social expenditures. International humanitarian and financial aid from partner countries and organisations simultaneously met the growing need for humanitarian assistance among the population (which is a direct function of the Government through budget financing mechanisms). The sharp increase in the share of social expenditures during 2020–2021 (by more than 10%) occurred due to the rise in healthcare expenditures from 3.59% to 11.44%, necessitated by the COVID-19 pandemic. The full-scale invasion of Ukraine in 2022 led to a complete reorientation of the structure of Ukraine's state budget. Thus, from 2022 to 2023, the share of social expenditures decreased from 40.12% to 18.30%, i.e., by half. The main factors contributing to this reduction were the resolution of the COVID-19 pandemic and the reorientating of the country's budget structure towards a military budget. The share of state budget expenditures on healthcare decreased from 11.44% in 2021 to 4.47% in 2023. In contrast, defence expenditures increased from 8.56% in 2021 to 52.25% in 2023. The overall dynamics of the structure of Ukraine's state budget and the dynamics of social expenditures during 2013–2023 are shown in Figure 2.

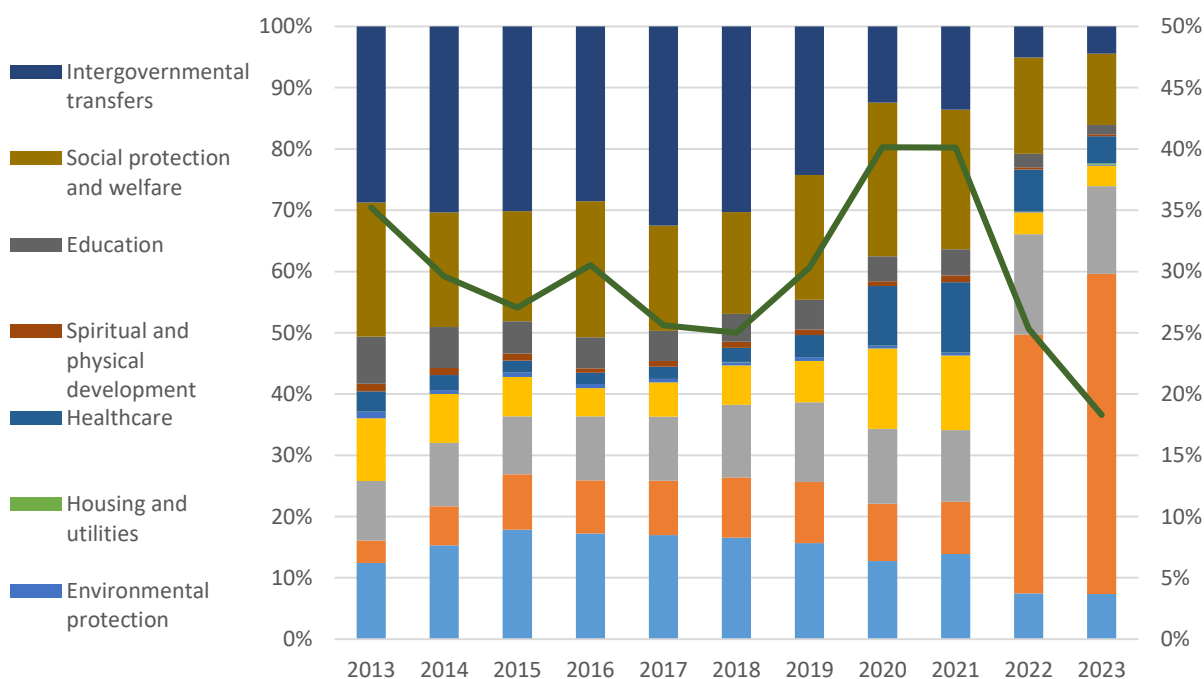


Figure 2: Dynamics of the state budget of Ukraine and the dynamics of social expenditures in 2013–2023

Source: compiled by the author

It should be noted that the secondary Y-axis in Fig. 2 only shows the graph of the share of total social expenditures.

Analysing the diagram in Figure 2, it can be concluded that the dynamics of the share of total social expenditures coincided with the dynamics of the share of expenditures on social protection and social security. However, starting in 2022, there has been a sharp decline in total social expenditures, which, as can be seen from the diagram, is due to the reduction in the share of expenditures on healthcare, economic activity, and interbudgetary transfers. It is worth noting that the share of healthcare expenditures before the pandemic and under relatively stable socio-economic conditions in 2019 was 3.59%, while in 2023, it was 4.47%. Thus, the reduction in the share of healthcare expenditures in 2022 and 2023 is entirely justified. For example, in 2013, before Russia's military aggression started, the share of these expenditures was 3.20%.

Analysing the structure of budget expenditures in dynamics is not entirely indicative of assessing actual changes in budgetary social and humanitarian expenditures. A diagram was constructed to assess the dynamics of social expenditures (Figure 3), where the main Y-axis shows the dynamics of total budget expenditures, social expenditures, and the US dollar exchange rate per 100,000 UAH. The study aimed to determine the correlation between the dynamics of expenditures and the dynamics of inflationary processes. However, the inflation figures provided in official sources reflect the inflation rate only compared to the previous period and thus will not be indicative when visualising the entire study period. The scale of the exchange rate was chosen to allow for optimal visualisation of the correlation between the dynamics of budget expenditures and the exchange rate. The secondary Y-axis shows the histogram bars corresponding to the volumes of all indicators included in calculating total social expenditures, namely environmental protection, housing and communal services, healthcare, spiritual and physical development, education, social protection, and social security. It is necessary to note that in this study, expenditures on environmental protection are included in the indicators for calculating total social expenditures based on the context in which social expenditures are considered. Thus, when examining the structure of humanitarian expenditures (Figure 1), it was noted that they include funding for measures to eliminate the consequences of emergencies, which undoubtedly involves expenditures on environmental protection and restoration from the consequences of hostilities in Ukraine. Therefore, all humanitarian expenditures are considered part of the total social expenditures of the state budget.

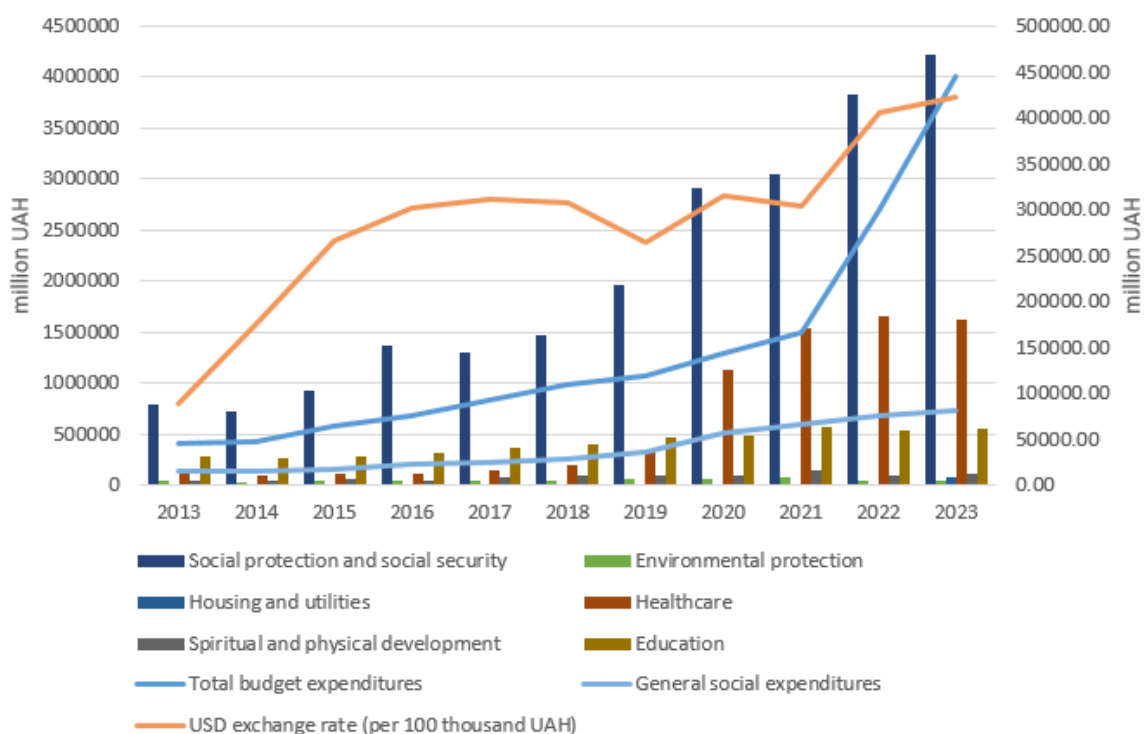


Figure 3: Dynamics of social expenditures and the US dollar exchange rate (per 100 thousand UAH) in 2013–2023

Source: compiled by the author using the Ministry of Finance of Ukraine (2024a)

Analysing the dynamics of the growth in total social expenditures for 2013–2014 (Figure 3), it can be concluded that the growth rate of this indicator significantly lags behind both the growth rate of total budget expenditures and the growth rate of the US dollar. This is particularly noticeable in the period 2014–2019. When comparing social expenditures with total budget expenditures, the lag can be explained by reorientating the country's budget in 2014 towards increased funding for defence and law enforcement. Comparing the dynamics of budget expenditures with the US dollar exchange rate, it can be concluded that the Ukrainian economy and potential were underestimated in the global financial markets (Samoiliuk, 2024). Already in 2016, the stabilisation of the national currency began, partly due to the interest of global investors in Ukraine's government bonds. In the period 2018–2020, there is a noticeable increase in expenditures on housing and communal services, which can be explained by the stabilisation processes in Ukraine's economy during this period, as well as the activation of housing infrastructure restoration not only in the regions affected by Russian aggression after 2014 but also throughout the country. During this period, the stabilisation of the national currency against the US dollar is also observed. From 2020 to 2023, there was a sharp increase in total budget expenditures. However, while in 2020–2021, this growth was driven by the fight against the consequences of the pandemic, in 2022–2023, the growth was due to a significant increase in defence spending. The increase in total social expenditures during this period was due to increased healthcare, social protection, and education spending (Kopanchuk, 2019).

It is worth noting that the financing of social and humanitarian projects and programmes in Ukraine, both during the pandemic of 2020–2021 and with the start of Russia's full-scale invasion in 2022, comes from the state budget of Ukraine and with the help of international organisations, partner countries, private businesses, volunteer organisations, and others.

According to the “Assessment of the Baseline Level of Localisation of Humanitarian Response in Ukraine” by the international agency Humanitarian Advisory Group (2023), the level of cooperation between national organisations and government bodies with international structures and stakeholders increased with the start of the full-scale invasion, which, according to national operators of humanitarian aid implementation, contributed to strengthening their capabilities. However, the lack of necessary financial resources hinders the effective implementation of humanitarian response measures (Humanitarian Advisory Group, 2023). Meanwhile, the number of people needing humanitarian assistance continues to grow (Figure 4).

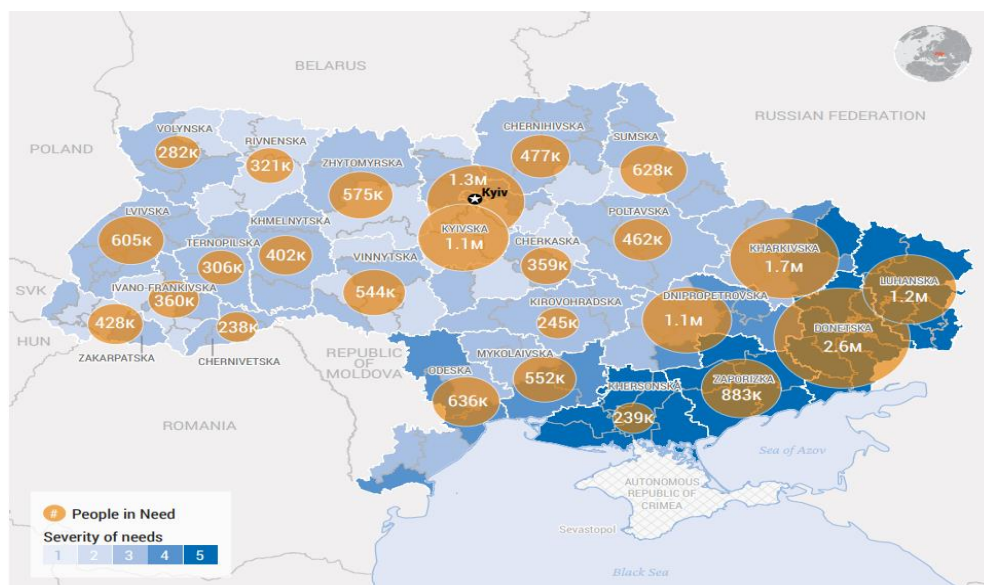


Figure 4: People in need of assistance by region of Ukraine

Source: Humanitarian Advisory Group (2023)

Humanitarian expenditures are financed from internal sources (the National Bank of Ukraine), funds provided by foreign countries and international organisations, and the placement of government

bonds on international stock markets. The total amount of these revenues was 51,263.5 million USD in 2022 and 51,808.1 million USD in 2023. The structure and dynamics of these revenues for 2022–2023 are presented in Figure 5.

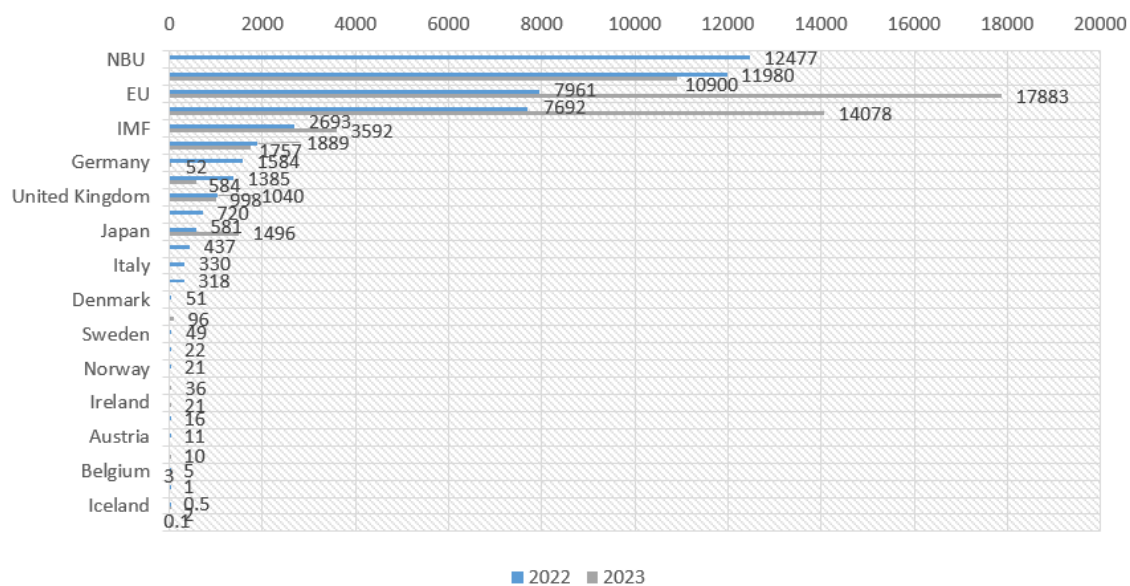


Figure 5: External receipts and receipts from the NBU in 2022–2023

Source: compiled by the author using the Ministry of Finance of Ukraine (2024a)

Based on the diagram in Figure 5, the largest share of external investment comes from EU countries, which are the most interested partners in Ukraine's rapid recovery and reconstruction. A significant portion of external revenue also comes from the placement of government bonds. At the same time, the USA, Canada, Germany, the United Kingdom, and Japan have provided Ukraine with the most significant individual financial assistance.

DISCUSSION

Through its struggle, Ukraine demonstrates the irreversibility of processes related to protecting human rights, democracy, freedom, and the transparency of the legal system. In its fight against military aggression, Ukraine sets the direction for global processes, necessitating revising global alliances and unions. Additionally, the world faces a new challenge regarding changes in the labour market caused by the large-scale displacement of residents from Ukraine to European countries and other parts of the world. In this regard, the issue of developing Ukraine's humanitarian policy and strengthening cooperation with the countries hosting Ukrainian refugees arises (Kovtunyk et al., 2023).

The priority areas in humanitarian policy in European countries include organising the effective resettlement of refugees, implementing effective mechanisms for integrating refugees into the socio-economic processes of the host country and monitoring the processes of refugee integration and employment.

Based on humanitarian expenditures (Figure 1), humanitarian expenditures are integral to the state budget expenditures allocated to specific sectors. The main areas of humanitarian assistance include disaster relief, reconstruction and restoration of damaged infrastructure, medical assistance, psychological support, financial assistance to those in need, and the implementation of educational and integration programmes for the population (Pavlyuk & Serebnytska, 2023). Therefore, it can be concluded that the expenditure items of the state budget of Ukraine, such as environmental protection, housing and communal services, healthcare, spiritual and physical development, education, social protection, and social security, contain corresponding social expenditures and are grouped under “general social expenditures”.

The analysis of the structure of the dynamics of state budget expenditures in Ukraine from 2013 to 2023 (Figure 2) showed a significant increase in the share of general social expenditures in 2020–2021, which is explained by the financing of humanitarian programmes and projects in the areas of healthcare and social protection of the population during the COVID-19 pandemic. The sharp decrease in the share of general social expenditures in 2022–2023 is related to the reorientation of the state budget structure towards defence. However, this does not indicate an actual decrease in social and humanitarian expenditures; on the contrary, during 2022–2023, general social expenditures increased from almost 600 billion UAH to 735 billion UAH (Figure 3), i.e., by 22%. Social expenditures increased mainly due to social protection, healthcare, and education. It is also important to note the increase in the USD exchange rate from 27.27 UAH to 37.98 UAH, i.e., by 39%. Thus, the national currency's devaluation rate outpaced the growth rate of social assistance, indicating a decrease in social expenditures in real terms.

According to international agencies and organisations, after Russia's full-scale invasion in 2022, more than 17.5 million people require some form of humanitarian assistance or social support (Figure 4), especially in Donetsk, Kharkiv, Luhansk, Kyiv, and Zaporizhzhia regions, as well as in the city of Kyiv. Humanitarian aid was funded not only from the state budget of Ukraine but also partly from the reserves of the National Bank of Ukraine (in 2022); funds from the placement of government bonds on international stock markets; funds provided by international organisations such as the World Bank, IMF, EIB; and direct financing from the EU, USA, Canada, Germany, the UK, Japan, and other friendly countries. It is also worth noting that despite global “fatigue” from the Russia-Ukraine war, the volume of foreign financing in 2023 exceeded the corresponding figures for 2022.

CONCLUSION

Defining the essence of social and humanitarian expenditures is constantly under discussion. Their differentiation forms a theoretical understanding of the differences and specificities but almost makes it impossible to fully account for, aggregate, and structure them within the framework of general budget analysis. This is due to the diversity of sources and directions of use. In the state budget of Ukraine and management accounting, humanitarian expenditures are allocated to different budget expenditure items.

Therefore, humanitarian expenditures are a component of the budget expenditure structure. When theoretically grouped into “general social expenditures”, it is possible to study the overall dynamics of humanitarian expenditures in the budgeting process. The analysis of the dynamics of social expenditures indicates a significant influence of external socio-political and economic factors, external and internal threats, and the availability of funding sources.

The key to maximising the attraction of funds and their rational distribution for social needs and humanitarian aid is an influential international policy, the use of flexible financial instruments and approaches, a high level of local management, low levels of corruption, and transparency of the legislative and legal system.

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