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FINANCIAL AND BUDGETARY PROVISION OF SOCIAL PROTECTION OF THE POPULATION OF UKRAINE UNDER THE CONDITIONS OF THE STATE OF MARTIAL

ABSTRACT

In the conditions of war, there is a need to improve the system of financial and budgetary provision of social protection and to develop an appropriate strategy, which will become the basis for reforming this system. The purpose of the study is to evaluate the system of financial and budgetary support for the social protection of the population of Ukraine in conditions of war and to justify the strategic tasks of the financial and budgetary policy of the state regarding its improvement. Applied methods: scientific generalization and abstraction, complex analysis, dialectical, sampling, economic and statistical. The research is based on the hypothesis that the level of coordination of the instruments of the state's financial and budgetary policy determines the country's ability to ensure the stability of the system of financial and budgetary provision of social protection, to minimize the risks of violation of human social security. Peculiarities of social support of Ukraine from the international community in conditions of war, the analysis of the system of financial and budgetary support for the social protection of the population of Ukraine is carried out, and the directions of the financial and budgetary policy of the state regarding the development of the system of financial and budgetary support for the social protection of the population are determined. It is substantiated that the development of institutional mechanisms for the management of state resources in the context of the financial and budgetary provision of social protection will contribute to ensuring the social security of people, the use of a combinatorial toolkit of financial and budgetary provision of social protection of Ukraine in the conditions of war should correspond to the priority of increasing the level of financing of the state's defence capability.

Keywords: finance, financial and budgetary support, financial resources, social protection, expenses, deficit

JEL Classification: E62, F36, G00, H56

INTRODUCTION

The full-scale war in Ukraine increased the challenges to ensuring human social security. Faced with the socio-economic consequences of large-scale military actions, it is important to look for new opportunities for social protection as a primary measure designed to protect the health, employment and income of the population, as well as to ensure stability in society.

It is important to strengthen the range of coverage of vulnerable population groups, increase the amount of existing payments and introduce new ones, adapt the mechanisms of administration and service, and attract additional financial resources. At the same time, despite international support, it is difficult for the state administration bodies of Ukraine to ensure a sufficient level of financial and budgetary support for the social protection of the population in order to contain the adverse consequences of military actions.

The social and economic recovery remains uncertain and faces significant budget constraints. The growing deficit of financial stimulation as part of the anti-crisis response,

the growth of poverty and inequality, and the optimization of expenditures on social protection and social security in the conditions of the austerity regime - intensify the uneven nature of the recovery.

This requires the intensification of the actions of state authorities regarding the formation of a sustainable system of social protection, the revision of the minimum level that guarantees basic social security, and the strengthening of global financial efforts aimed at ensuring human social security. In 2024, the subsistence minimum (for able-bodied persons) was increased by 12.82% compared to 2023, the minimum wage increased by 5.97% (from January 1, 2024, to the figure of 2023) and 19.40% (from April 1, 2024, to the indicator of 2023). At the same time, the specified growth does not cover the current level of inflation. Therefore, the improvement of the system of financial and budgetary provision of social protection is a cornerstone aimed at ensuring the social security of a person, promoting the prevention of poverty and curbing inequality. Despite the unpredictability of the war, it is expedient to develop a constructive mechanism of financial support for the social protection of the population.

LITERATURE REVIEW

The essence of "social protection" is revealed as: "a political instrument that the state authority requires to provide assistance to individuals and households, which provides an opportunity to manage risks associated with a decrease in the level of incomes and means to ensure livelihoods and achieve social results" , including reducing poverty and inequality" (Costella, van Aalst, Georgiadou, Slater, Reilly, McCord, Holmes, Ammoun, Barca, 2023); "security and freedom from fear is directed both to society as a whole and to groups of interconnected people" (The Encyclopedia Americana, 1973); "a state program, the purpose of which is to provide assistance to the population in order to achieve an appropriate level of economic security" (The World Book Encyclopedia, 1994); "interventions by public or private organizations aimed at relieving households and individuals of the burden associated with specific types of risks or needs, in the absence of simultaneous mutual or individual arrangements" (ESSPROS, 2007).

In their research, Wen, Zhang, Li, Sun, and Zheng, 2022 established that "the strategic task of the development of society is to strengthen the coordination of actions of state institutions in the context of financial and budgetary provision of social protection". It is determined that the level of financial and budgetary provision of social protection largely depends on the qualitative level of development of public finances (Portrait, Krabbe-Alkemade, Budding, Canoy, 2023). At the same time, the development of social relations actualizes the need to increase the quality level of financial and budgetary provision of social protection and strengthen the relationship between state social and environmental policy. It is substantiated that not taking into account social costs when planning new environmental protection projects significantly determines the need for their growth (S. Yuling, 2009). In particular, the EBRD has defined requirements for the implementation of projects for key areas of environmental and social sustainability, which include, in particular, the assessment of social risks and working conditions" (Official website of the EBRD.) Environmental problems affect the social security of a person, accordingly increasing the need to increase the level of financial and budgetary provision of social protection (Sieber, Orsholits, Cheval, Ihle, Kelly-Irving, Delpierre, Claudine Burton-Jeangros, Cullati, 2022; Kane, Joshi, Mahal, McPake, 2023). At the same time, the level of social protection can have a significant impact on the social consequences caused by climate change regarding: adaptation; reducing vulnerability; response to climate shocks; and reducing the negative impact of climate change ((Costella, van Aalst, Georgiadou, Slater, Reilly, McCord, Holmes, Ammoun, Barca, 2023).

Reducing the vulnerability of the population through receiving social assistance ensures long-term stability and the ability to make informed decisions about reducing the risks of social inequality and poverty. The receipt of social assistance contributes to the population's readiness to intensify crisis processes and disasters, indicating a probable cushioning effect that can compensate for their vulnerability (Rao, Enelamah, 2024).

The key issues of financial and budgetary provision of social protection in Ukraine are revealed in the works of O. Stefanyshyn, S. Kachuly, and L. Lysiak. It is determined that "in the conditions of war, the government implementing the state financial and budgetary policy must determine the trajectories of ensuring the implementation of measures for the development of human potential , promotion of population employment, social protection system" (Stefanyshyn, Kachula, Lysiak, 2022); "adequate level of financial provision of social protection is a strategic task of financial policy in the conditions of war, since the decrease in the level of income of the population actualizes the issue of diversification of directions, improvement of forms and increase of the level of state support" (Chugunov, Makogon, Titarchuk, Krykun. 2023). It is substantiated that an important direction for improving the financial and budgetary provision of social protection is "the development of the concept of social policy of Ukraine, which will become the basis for reforming the system of social protection and optimizing budgetary social programs, strengthening their mutual coordination with the strategic priorities of the socio-economic development of Ukraine" (Lysyak, 2017); the process of modernization and economic recovery of

Ukraine determines the need for conceptualization and a clearly defined model of financial provision of social protection, taking into account the volatility of economic dynamics (Ed. board, V.V. Nebrat, Head 2023). At the same time, it is expedient to take into account that state spending on social protection of the population is increasing in the conditions of the strengthening of crisis processes in the financial sphere. However, hostilities, debt and currency crises reduce the opportunities for increasing these costs and increase threats to human social security (Nguyen, Castro, Wood, 2024; Amoah, Mensah, 2024).

At the same time, an insufficient level of research on the issues of financial and budgetary provision of social protection of the population in the conditions of war should be noted. Military actions actualize the importance of issues of developing new approaches and tools for the financial and budgetary provision of social protection of the population. Accordingly, the study evaluated the system of financial and budgetary support for the social protection of the population of Ukraine in the conditions of war and made reasonable recommendations for its development. The study is based on the hypothesis that the level of coherence of state financial and budgetary policy instruments determines the ability of state institutions to ensure the stability of the system of financial and budgetary provision of social protection of the population, to minimize the risks of violation of human social security. Social policy should be implemented in coordination with financial and budgetary policy in order to ensure the social security of a person. The formation of holistic approaches to the financial and budgetary provision of social protection of the population, and the substantiation of the relevant imperatives will contribute to solving systemic problems in this area and reducing the risks of violation of human social security.

AIMS AND OBJECTIVES

The purpose of the study is to evaluate the system of financial and budgetary provision of social protection for the population of Ukraine in the conditions of war and to justify strategic tasks for its improvement. The task of the research: to reveal the principles of financial and budgetary provision of social protection of the population and the features of social support of Ukraine by the international community in war conditions; to determine problematic issues of financial and budgetary provision of social protection of the population of Ukraine in war conditions; justify the directions of development of the system of financial and budgetary provision of social protection of the population of Ukraine.

METHODS

The methods of scientific generalization and abstraction were applied in the justification of the strategic tasks of the development of the system of financial and budgetary provision of social protection for the population of Ukraine in the conditions of war. Selective and dialectical methods were used to reveal the principles of financial and budgetary provision of social protection of the population and the features of social support of Ukraine by the international community in wartime conditions. The economic-statistical method was used to evaluate the system of financial and budgetary provision of social protection for the population of Ukraine in the conditions of war. The method of complex analysis was used to determine problematic issues of financial and budgetary provision of social protection of the population of Ukraine in the conditions of war.

RESULTS

International financial support for the social protection of the population of Ukraine

Social protection of the population plays an important role in "Goals of sustainable development" (1- "Overcoming poverty" and 10 – "Reducing inequality") and is one of the strategic priorities of the state financial policy in both low- and high-income countries. Implementation of the specified priority involves the implementation of appropriate national systems of social protection and the achievement of a significant level of coverage of vulnerable segments of the population, ensuring a guaranteed level of income, pension payments, and optimal access to medical care. According to the European Social Charter, it is determined that for the purpose of effective social protection of the population, an important task is the implementation of measures that will lead to its financial strengthening (European Social Charter, 1996). At the same time, according to the Conclusions of the European Committee on Social Rights regarding Ukraine for 2019-2021, it was determined that the situation in Ukraine does not allow for the effective implementation of the relevant task (Conclusions of the European Committee on Social Rights regarding Ukraine, 2019-2021).

In 2022, in accordance with the Decree of the Cabinet of Ministers of Ukraine No. 487, the principles of providing international monetary aid to vulnerable population groups were determined, taking into account the terms of the memorandums

on cooperation between the Ministry of Social Policy of Ukraine and international organizations (Decree of the Cabinet of Ministers of Ukraine, 2022).

In accordance with the Council of Europe's Action Plan for Ukraine "Resilience, Recovery and Reconstruction" for 2023-2026, the Project "Strengthening Social Protection in Ukraine" has been developed, the purpose of which is to increase the level of financial support for the population affected by the war. As part of the implementation of this project, it is envisaged to provide financial assistance in the amount of EUR 1,080,000. In order to achieve the set goal of the project, the implementation of the following tasks is envisaged: bringing the legislative framework on social protection of the population into compliance with European standards, in particular, the requirements of the European Committee on Social Rights and the European Social Charter; educational work of state authorities and local self-governments regarding the possibilities of obtaining financial assistance.

It should be noted that during the war, Ukraine received significant international aid aimed at maintaining an adequate level of financial support for the social protection of the population. In particular, the following monetary assistance was provided: by the United Nations Children's Fund Office in Ukraine (UNICEF) - USD 90 million; Office of the UN High Commissioner for Refugees - UAH 1.4 billion; UN in accordance with the World Food Program – UAH 3 million; The International Committee and Society of the Red Cross in Ukraine - UAH 2.4 billion; International Organization for Migration - UAH 0.7 billion; RED ROSE CDS LIMITED – UAH 200 million; by the company "Man in Trouble"; The Norwegian Refugee Council - more than UAH 250 million; foreign non-governmental organization ACTED; International Handicap Federation in Ukraine - more than UAH 250 million.

In December 2023, an agreement was signed on the project "Investing in Social Protection to Increase Coverage, Sustainability and Effectiveness (INSPIRE)". As part of the project, a loan in the amount of USD 1.2 billion will be provided to the State Budget of Ukraine and will be used to finance 29 social benefits (Loan Agreement, 2023). The purpose of the implementation of this project is to ensure the provision of social assistance to vulnerable groups of the population in the conditions of war and to improve the quality level of the mechanism for the administration of social services and payments.

The system of financial provision of social protection in Ukraine in the conditions of war.

The share of expenditures of the consolidated budget of Ukraine on social protection and social security in GDP in 2022-2023 was 8.68% and 8.57%, respectively (2021 – 6.74%, 2020 – 8.21%). In the structure of expenditures on social protection and social security, the largest share falls on social protection of pensioners and assistance in solving the housing issue. At the same time, the distribution of expenditures on social protection and social security between the budgets of different levels is carried out unevenly. For 2022-2023, the share of expenditures of the State Budget of Ukraine on social protection and social security in the consolidated budget amounted to 92.44% (Table 1).

Table 1. Expenditures on social protection and social security, UAH billion. (Source: calculated by the authors based on data from the MFU)

	2022		2023	
	Expenditures of the consolidated budget, UAH million	Share of state budget expenditures in the aggregate, %	Expenditures of the consolidated budget, UAH million	Share of state budget expenditures in the aggregate, %
Social protection in case of incapacity for work	4.33	51.19	6.27	57.92
Social protection of pensioners	244.04	95.45	286.09	95.66
Social protection of war and labor veterans	2.05	72.95	3.00	69.37
Social protection of family, children and youth	2.16	4.68	27.31	89.16
Social protection of the unemployed	0.07	0.001	0.26	-
Assistance in solving the housing issue	35.13	99.69	19.68	69.30
Social protection of other categories of the population	156.22	97.64	156.59	96.86
Fundamental and applied research and development in the field of social protection	0.03	100.00	0.01	100.00
Other activities in the field of social protection	11.17	14.92	14.92	1.36
SOCIAL PROTECTION AND SOCIAL SECURITY	455.19	93.59	514.13	91.29

If the share of expenditures on social protection and social security in the expenditure part of the consolidated budget is increased by one percentage point for the years 1999-2023, real GDP decreases by 0.09 percentage points ($y = -0.09x + 103.03$), including for the years 1999-2003 it increases by 0.42 percentage points, for the years 2004-2008 it decreases by 0.97 percentage points, for the years 2009-2013 it increases by 1.23 percentage points, for 2014-2018 years increases by 0.74 percentage points, for 2019-2023 it increases by 0.72 percentage points. Regression models of the relationship between real GDP and expenditures on social protection for the relevant periods are shown in Figures 1-6. (calculated according to MFU data) (Figures 1-6). Thus, during 1999-2023, qualitatively different situations are observed regarding the relationship between real GDP and expenditures on social protection and social security. This shows that these expenses can have different effects on the level of economic growth depending on the economic and socio-political situation.

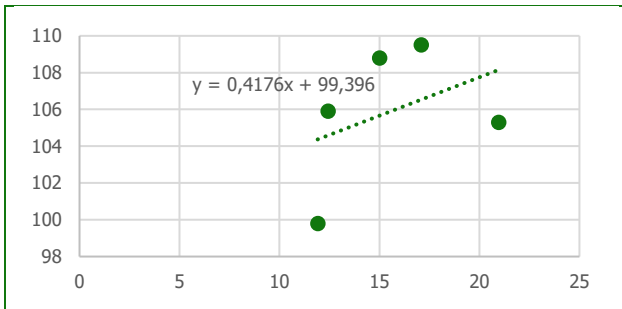


Figure 1. Regression models of the relationship between real GDP and expenditures on social protection for the years 1999-2003. (Source: calculated according to MFU data)

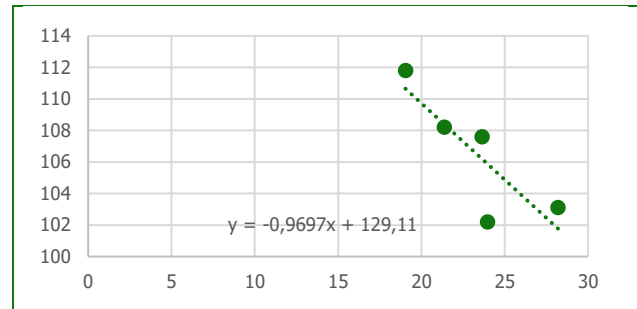


Figure 2. Regression models of the relationship between real GDP and expenditures on social protection for the years 2004-2008. (Source: calculated according to MFU data)

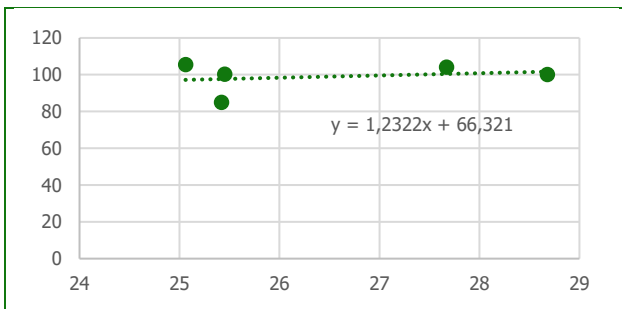


Figure 3. Regression models of the relationship between real GDP and expenditures on social protection for the years 2009-2013. (Source: calculated according to MFU data)

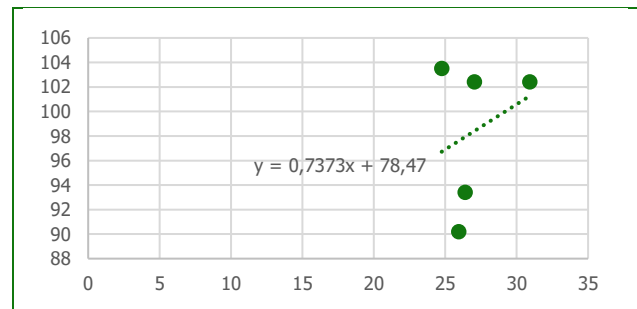


Figure 4. Regression models of the relationship between real GDP and expenditures on social protection for the years 2014-2018. (Source: calculated according to MFU data)

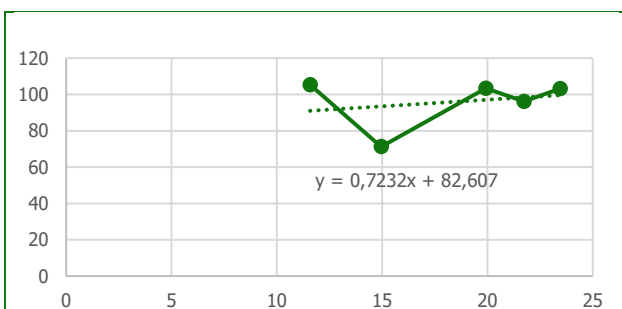


Figure 5. Regression models of the relationship between real GDP and expenditures on social protection for the years 2019-2023. (Source: calculated according to MFU data)

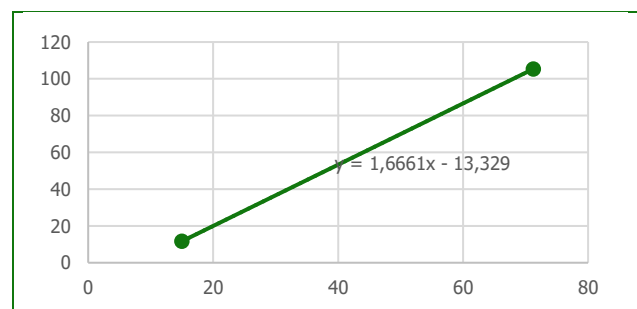


Figure 6. Regression models of the relationship between real GDP and expenditures on social protection for the years 2022-2023. (Source: calculated according to MFU data)

It is important to note the decrease in the rate of growth of the share of expenditures on social protection and social security in the expenditure part of the consolidated budget, in particular for the years 1999-2003 it amounted to 1.12 percentage points, for the years 2004-2008 - 1.09 percentage points, for 2009-2013 - 1.04 percentage points, 2014-2018 - 0.98 percentage points, 2019-2023 - 0.86 percentage points.

The living wage and the minimum wage are the main state social standards, in 2022 amounted to UAH 2,457.25 and UAH 6,550, respectively in accordance. At the same time, the consumer price index was 126.6% (until December of the previous year). In 2023, the amount of the minimum wage has not changed compared to the previous year. The living wage averaged UAH 2,589 per year, which is 2% more than last year. At the same time, the consumer price index was 105.1% (until December of the previous year). In 2024, the average annual minimum wage will be UAH 7,775, which is 16.04% more than the previous year's figure, and the subsistence minimum will be UAH 2920, which is 12.78% more than the previous year's figure. Therefore, the growth of basic state social standards does not cover the current level of inflation (Table 2).

Table 2. Living wage, minimum wage and consumer price index in Ukraine in 2022-2024. (Source: calculated by the authors based on data from the MFU)

Subsistence minimum, UAH					
Period	General indicator	Children up to 6 years old	Children from 6 up to 18 years old	Able-bodied persons	Persons who have lost working capacity
from 01.01.2024	2920	2563	3196	3028	2361
from 01.01.2023 to 31.12.2023	2589	2272	2833	2684	2093
from 01.12.2022 to 31.12.2022	2589	2272	2833	2684	2093
from 01.07.2022 to 30.11.2022	2508	2201	2744	2600	2027
from 01.01.2022 to 06.30.2022	2393	2100	2618	2481	1934
Minimum wage, UAH					
from 01.04.2024	8000				
from 01.01.2024 to 31.03.2024	7100				
from 01.01.2023 to 31.12.2023	6700				
01.10.2022 to 31.12.2022	6700				
from 01.01.2022 to 09.30.2022	6500				
Consumer price index, %					
	until December of the previous year		to the corresponding period of the previous year		
2022	126.6		120.2		
2023	105.1		112.9		

According to the Law "On the State Budget of Ukraine for 2024", expenditures on social protection and social security will amount to UAH 476.8 billion and are second in size after defence expenditures (compared to 2023, they increased by UAH 11 billion). The specified amount of expenses is expected to be directed to the provision of social support to persons displaced from the occupied territories and territories where hostilities are taking place, financing of prosthetic and orthopaedic products with increased functionality and auxiliary means of rehabilitation. In order to develop the system of social services, it is envisaged to introduce a mechanism of a single model of financing social services. From the State Budget of Ukraine, it is planned to allocate UAH 243 billion for the financial support of the payment of pensions, allowances and increases to pensions assigned under pension programs, and the deficit of funds of the Pension Fund of Ukraine (Table 3).

Table 3. Funds of the State Budget of Ukraine for the financial support of the payment of pensions, allowances and increases to pensions assigned under pension programs, and the deficit of funds of the Pension Fund of Ukraine. (Source: calculated by the authors based on the data of the MFU, Resolutions of the Cabinet of Ministers of Ukraine "On approving the budget of the Pension Fund of Ukraine for 2022 and 2023")

	2022		2023		2024	
	UAH million	% in funds	UAH million	% in funds	UAH million	% in funds
Retirement provision of military personnel, payment of pensions, allowances and increases assigned under various pension programs	178899.3	85.48	230791.8	92.75	242168.6	99.38
Covering the deficit of the Pension Fund of Ukraine	29868.6	14.27	17535.9	7.05	-	-
Repayment of arrears from pension payments (monthly lifetime maintenance) according to court decisions	360.0	0.17	360.0	0.14	500.0	0.21
Payment of pensions (monthly lifetime maintenance), which have not been paid for the period up to the month of their restoration, to internally displaced persons and persons who refused a certificate of registration as an internally displaced person and registered a place of residence and permanently reside in the territory controlled by Ukraine	150.0	0.07	150.0	0.06	1000.0	0.41
Total funds	209277.9	100.00	248837.7	100.00	243668.6	100.00
Income of the Pension Fund of Ukraine	620423,1	33,73	768933,1	32,36	898857,4	27,11

The limitation of budgetary resources is actualized by the task of optimizing the expenditure part of the budget, strengthening the qualitative level of budgetary expenditures, in particular by strengthening the targeting of social expenditures for families in difficult life circumstances. At the same time, optimization should not affect the quality level of the provision of budgetary services. It is necessary to improve the mechanism of managing budget funds based on the financial capabilities of the budget. Evaluation of the effectiveness of the use of budget expenditures based on a systematic approach provides for assessing their dynamics, comparing the expected result at the time of decision-making on the necessity and possibility of financing the corresponding budget program with the evaluation of this program as of the date of the analysis of the results of its implementation; increasing the qualitative level of criteria for assessing the effectiveness of budget expenditures; a qualitative assessment of the effectiveness of directing budget expenditures with the allocation of imminent amounts of expenditures, the reduction of which is not possible according to social standards.

Directions of the financial and budgetary policy of the state regarding the financial provision of social protection

Taking into account the impact of the war on the population of Ukraine and society as a whole, important tasks of the state's financial and budgetary policy regarding the financial provision of social protection are: the development of a financial mechanism that will provide an opportunity to ensure the stability of the national system of social protection in conditions of increased vulnerability and growth the number of people with an insufficient level of financial support and the need for financial assistance; development of a socially responsible investment strategy; increasing the level of accessibility to social services by vulnerable sections of the population; integration of certain types of social services into broader strategies for strengthening the financial provision of social protection; strengthening the targeting and proximity of the provision of social support; increasing the level of transparency and availability of social support; provision of social support taking into account unified criteria for its calculation; ensuring timely financing of pension payments; ensuring compliance of the structure of the expenditure part of the state budget with the target orientations of the socio-economic development of the country; coordination of economic models of management decision-making in the financial and budgetary sphere, evaluation of the results of their effectiveness; development of an anti-crisis strategy that determines the directions in which the budget mechanism's toolkit will be aimed at ensuring the preservation of the country's financial and economic potential and human social security; systematic assessment and inventory of current expenditure obligations.

Taking into account that migration processes are significantly intensified in war conditions, it is important to develop approaches to the formation of the financial and budgetary policy of the state in terms of promoting the social integration of displaced persons, in particular within the borders of one country and revising the system of financial assistance to

relevant population groups. It is important to take a balanced approach to the terms of granting and determining the time period during which financial assistance will be provided to the relevant population groups. It is expedient to change the functioning systems of the Funds from which financial assistance is provided. In particular, in the conditions of war in Ukraine, taking into account the significant increase in the load on the Social Insurance Fund, and at the same time the decrease in contributions, at the expense of which this Fund is formed, the functions of the Fund were transferred to the Pension Fund of Ukraine (Law of Ukraine dated 09/21/2020 No. 2620).

It is necessary to increase the level of transparency and predictability of the system of financial and budgetary provision of social protection and coordination of social payments at the international level, which will contribute to the avoidance of receiving multiple financial assistance by the same persons and the possibility of providing sufficient financial support to others. It is important to adapt the financial and budgetary provision of social protection to the real needs of the person who receives it.

Considering the growing level of burden on local budgets, it is necessary to improve the mechanism of transferring funds for social protection and social security between budgets of different levels. At the same time, approaches to determining the level of financial support should be based on taking into account the need for proper social protection of citizens who have been disabled as a result of large-scale military operations. Also, an important task is to improve the system of institutional care, education and upbringing of children (Decision of the Cabinet of Ministers of Ukraine, 2017).

At the same time, the foundation for the implementation of the set tasks of the state's financial and budgetary policy regarding the development of the system of financial and budgetary provision of social protection is the improvement of the legal and methodological framework in the relevant field.

DISCUSSION

The results of our research show that the level of financial and budgetary provision of social protection largely depends on the socio-political conditions of the country's development, the level of economic development and the mutual coordination of the actions of the state institutions of a certain country, at the same time, the foundation for ensuring the social security of a person should be an increase in the quality of financial instruments social welfare of the population. This leads to different models and approaches to the financial and budgetary provision of social protection, taking into account socio-political conditions and the volatility of economic dynamics (Chugunov, Makohon, Kaneva, Adamenko, 2022). The relationship between the level of financial and budgetary provision of social protection of the population and the social security of a person is ambiguous. Approaches to the financial instruments of social security of the population are debatable.

The results of the study of the relationship between real GDP and expenditures on social protection and social security indicate its ambiguity. At the same time, in studies (Bação, Duarte, Simões, 2024; Yi, Yu, Chang, Yin, Wang, Zhang, 2021). it is determined that the relationship between social expenditures and economic growth depends on the type of these expenditures: some categories of social expenditures have a negligible effect on growth, while others have a significant effect.

The introduction of adapted foreign experience of financial and budgetary provision of social protection of the population to the conditions of development of the corresponding system will contribute to the formation of the basis for substantiating the priorities of the social policy strategy. At the same time, the assessment of the problems of financial and budgetary provision of social protection of the population in the conditions of war determines the need to revise the toolkit and justify the imperatives, taking into account the increased uncertainty.

CONCLUSIONS

The formation approaches to the financial and budgetary provision of social protection, the determination of imperatives and the strengthening of the coordination of the instruments of the financial and budgetary policy of the state determines the country's ability to ensure the stability of the system of financial and budgetary provision of the social protection of the population, to minimize the risks of violation of human social security in the conditions of war. The level of financial provision of social protection in Ukraine in the conditions of war is insufficient. The social obligations of state authorities do not correspond to their financial capabilities. Accordingly, the increase in expenditures on social protection and social security in the expenditure part of the consolidated budget is significantly lower compared to previous periods. At the same time, the growth of basic state social standards does not cover the current level of inflation. The most significant

share in the structure of expenditures on social protection and social security falls on the social protection of pensioners and assistance in solving the housing issue.

Important strategic tasks of the state's financial and budgetary policy regarding the improvement of the system of financial and budgetary provision of social protection have become: the development of a financial mechanism for ensuring the stability of the national system of social protection; development of a socially responsible investment strategy; increasing the level of accessibility to social services by vulnerable sections of the population; integration of certain types of social services into broader strategies for strengthening the financial provision of social protection; development of approaches to the formation of the financial and budgetary policy of the state in terms of promoting the social integration of displaced persons, in particular within the borders of one country and revising the system of financial assistance to relevant population groups; improvement of the functioning systems of the Funds from which financial assistance is provided; increasing the level of transparency and predictability of the system of financial and budgetary provision of social protection and coordination of social payments at the international level; implementation of an adapted financial and budgetary policy of the state regarding the development of the system of financial provision of social protection to the real needs of the person who receives it; improvement of the mechanism of transferring funds for social protection and social security between budgets of different levels.

The substantiation of the conceptual principles of improving the system of financial and budgetary provision of social protection, and the development of financial tools that will provide an opportunity to ensure the stability of the system of social protection in Ukraine in the conditions of war, will contribute to ensuring the social security of people. The provisions and conclusions of this study are of practical importance for raising the quality level of the system of financial and budgetary provision of social protection. The provisions of the scientific study can be used by specialists in the field of formation and implementation of the financial and budgetary policy of the state regarding the development of the system of financial and budgetary provision of social protection. The post-war recovery of Ukraine involves the implementation of a set of measures of the state's financial policy to improve the tools of financial and budgetary provision of social protection. The prospects of scientific research consist in the development of new approaches to the development of the system of financial and budgetary provision of social protection for the population of Ukraine.

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The Authors declare that there is no conflict of interest.

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ФІНАНСОВО-БЮДЖЕТНЕ ЗАБЕЗПЕЧЕННЯ СОЦІАЛЬНОГО ЗАХИСТУ НАСЕЛЕННЯ УКРАЇНИ В УМОВАХ ВОЄННОГО СТАНУ

В умовах воєнного стану виникає потреба вдосконалення системи фінансово-бюджетного забезпечення соціального захисту населення та розробки відповідної стратегії, яка стане основою реформування цієї системи. Мета дослідження – оцінити систему фінансово-бюджетного забезпечення соціального захисту населення України в умовах воєнного стану та обґрунтувати стратегічні завдання фінансово-бюджетної політики держави щодо її вдосконалення. Використані спеціальні та загальнонаукові методи: діалектичний, комплексного аналізу, наукового узагальнення, вибірки, наукового абстрагування, економіко-статистичний. Дослідження базується на гіпотезі про те, що рівень узгодження інструментів фінансово-бюджетної політики держави визначає здатність країни забезпечити стабільність системи фінансово-бюджетного забезпечення соціального захисту населення, мінімізувати ризики порушення соціальної безпеки людини. Розкрито особливості міжнародної фінансової підтримки соціального захисту населення України в умовах воєнного стану, проведено аналіз системи фінансово-бюджетного забезпечення соціального захисту населення України та визначено напрями фінансово-бюджетної політики держави щодо розвитку системи фінансово-бюджетного забезпечення соціального захисту населення. Обґрунтовано, що розвиток інституційних механізмів управління державними ресурсами в контексті фінансово-бюджетного забезпечення соціального захисту населення сприятиме забезпеченню соціального захисту людини, використанню комбінованого інструментарію фінансово-бюджетного забезпечення соціального захисту населення України в умовах воєнного стану й має кореспондувати з пріоритетом підвищення рівня фінансування обороноздатності держави.

Ключові слова: фінанси, фінансово-бюджетне забезпечення, фінансові ресурси, соціальний захист, витрати, дефіцит

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