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ECONOMIC MECHANISMS FOR STIMULATING VOLUNTEER ACTIVITIES IN THE CONTEXT OF COMMUNITY SUSTAINABLE DEVELOPMENT

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Introduction. Volunteer activity plays a key role in the socio-economic development of communities, especially in the face of the modern challenges that Ukraine has faced since 2022. Its transformational impact contributes to strengthening social cohesion, economic resilience, and expanding community opportunities by engaging the population in active participation in social processes. According to a study by the Democratic Initiatives Foundation, over 60% of Ukrainians are involved in volunteer activities, demonstrating a high level of civic engagement (Democratic, 2023). In this context, the question of economic mechanisms to stimulate volunteering becomes relevant, as effective support for this sector can significantly enhance its contribution to the sustainable development of the country.

Data and Methods. The aim of the study is to conduct a comprehensive analysis of the economic mechanisms for stimulating volunteer activity and their impact on the sustainable development of communities in Ukraine. The research focuses on assessing the effectiveness of various incentive mechanisms, considering both monetary and non-monetary approaches to enhance volunteer engagement.

The research methods are based on a mixed approach that includes both quantitative and qualitative analysis. Primary data sources encompass statistical information from the State Statistics Service of Ukraine and analytical reports from the National Institute for Strategic Studies, which provide a comprehensive dataset on volunteer engagement models and their economic consequences (National, 2023). The

Pro Bono Club Ukraine report indicates that volunteer activity spans several sectors, from social and humanitarian assistance to environmental initiatives and digital transformation projects (Pro Bono, 2023). Quantitative analysis allows for the assessment of the scale and economic effectiveness of volunteering, while qualitative analysis aims to identify the most effective stimulation mechanisms across various areas of civic activity.

Results. Volunteer activity plays a crucial role in community development, fostering social cohesion and economic resilience. Effective stimulation of volunteering requires actionable economic mechanisms, including tax incentives, municipal grants, and public-private partnerships. The results underscore the importance of integrating volunteering into local development strategies and forming systematic approaches to its support. The methodology for stimulating volunteering includes a complex cost-benefit analysis (CBA) system to assess the economic effectiveness of various support mechanisms for volunteers. This approach is complemented by econometric modeling using the USAID Civil Society Sustainability Index methodology, which provides standardized metrics for evaluating the development of the volunteer sector (USAID, 2023).

To reflect the dynamics of the volunteer sector's development in Ukraine from 2022 to 2024, key quantitative indicators have been summarized, illustrating the scale of volunteer engagement, the volume of financial support for initiatives, and the level of institutional support from the state. The consolidated data is presented in Table 1.

Table 1 – Key Indicators of the Development of the Volunteer Sector in Ukraine (2022–2024)

Indicator	2022	2023	Q1 2024
Number of registered volunteer organizations	2650	4452	4850
Number of active volunteers (million people)	5,3	8,4	8,9
Economic equivalent of volunteer activity (% of GDP)	4,7	5,2	5,4
Percentage of organizations with tax incentives (%)	21	35	47
Volume of funds raised through volunteer initiatives (billion UAH)	15,8	23,4	6,7
Number of implemented volunteer projects	4250	6870	1950

Source: compiled based on data (Ukrainian Philanthropists Forum, 2023; Ministry of Social Policy of Ukraine; State Tax Service of Ukraine, 2024).

The study revealed significant insights into the effectiveness of economic mechanisms for stimulating volunteer activity. According to the Ministry of Social Policy of Ukraine, communities that implemented comprehensive volunteer support programs demonstrated a 42% higher index of social cohesion and a 35% increase in economic resilience indicators (Ministry, 2023). Three key economic mechanisms were identified as particularly effective in enhancing volunteer engagement and optimizing resource utilization. Firstly, the system of tax incentives emerged as a powerful tool for encouraging corporate involvement in volunteer initiatives.

Research indicates that communities introducing comprehensive tax relief measures for businesses supporting volunteer activities experienced a 35% increase in corporate volunteer engagement. This finding underscores the effectiveness of fiscal stimuli in mobilizing private sector resources for community development. Secondly, the implementation of municipal grant programs has proven to be a critical factor in ensuring project sustainability. Communities that established structured grant support systems reported a 40% higher level of project resilience compared to those relying on ad hoc financing approaches, highlighting the importance of systematic financial support mechanisms. Thirdly, the integration of public-private partnership (PPP) models into the implementation of volunteer projects has shown remarkable outcomes, demonstrating a 45% improvement in resource mobilization efficiency. This result emphasizes the value of collaborative approaches that leverage the capacities of both public and private sectors to support volunteer initiatives.

An assessment by UNDP in Ukraine indicates that communities integrating volunteer activity into their local economic development strategies achieved a 30% improvement in resource allocation efficiency and a 25% enhancement in service delivery effectiveness (UNDP, 2023). These outcomes reflect a strong correlation between structured economic support for volunteering and improved community development results.

The research highlights the critical importance of developing systemic economic mechanisms for supporting and incentivizing volunteer activity as part of sustainable community development. Drawing on best practices documented by the Association of Ukrainian Cities (Association, 2023) and international experience analyzed by UNDP (UNDP, 2023), the study proposes a comprehensive framework for optimizing volunteer support systems.

Based on the identified trends and the evaluation of existing economic incentive mechanisms, the study formulates a set of practical recommendations for local governments, public authorities, and non-governmental organizations, including:

- the establishment of dedicated municipal funds for volunteer support with transparent allocation mechanisms;
- the development of standardized tax incentive programs for businesses engaged in volunteer initiatives;
- the creation of sustainable financing mechanisms for volunteer organizations through public-private partnerships;
- the integration of volunteer impact assessment indicators into community development planning.

The study's limitations include the variability of regional data and the relatively short observation period under post-2022 conditions. Future research should focus on the long-term impact assessment and the development of standardized methodologies to evaluate the economic contribution of volunteer activity to community development.

Conclusions. Economic mechanisms for stimulating volunteer activity represent a vital tool for sustainable community development, with the most effective approaches combining tax incentives, municipal grants, and public-private partnerships. Integrating volunteering into local development strategies requires systemic approaches, as its economic dimension enhances resource allocation and service efficiency, positioning it as a powerful instrument for community transformation in the face of contemporary challenges. The proposed measures—including the establishment of support funds, tax incentive programs, and financing mechanisms—are aimed at strengthening the institutional capacity of the volunteer sector. A promising area for future work remains the development of methodologies for assessing the economic contribution of volunteering and its long-term impact on community development.

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ANALYSIS OF EXTERNAL AND INTERNAL FACTORS OF ENTREPRENEURSHIP'S DEVELOPMENT IN UKRAINE

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Introduction. Globalization, pandemics, geopolitical conflicts, changes in legislation, currency fluctuations, inflationary processes and other external factors constantly create new challenges and opportunities for business. Systems analysis