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CONCEPTUAL PRINCIPLES OF STRATEGIC MANAGEMENT OF POST-WAR RESTORATION OF FINANCIAL AND ECONOMIC SECURITY OF UKRAINE IN THE SYSTEM OF INTEGRATION AND SCIENTIFIC AND TECHNOLOGICAL CHANGES

Abstract. A comprehensive theoretical and analytical substantiation of the conceptual principles of strategic management of the post-war restoration of Ukraine's financial and economic security in the context of deep integration transformations and accelerated scientific and technological changes has been carried out.

The dynamics and structure of revenues of the public sector of Ukraine have been analyzed, which has made it possible to identify the contradictory nature of financial restoration. Special attention has been paid to assessing the impact of the structure of public expenditures on the financial and economic security of the state. The structure of external financing and public debt of Ukraine has been studied as one of the determining factors of financial and economic security.





It has been substantiated that the strategy for restoring financial and economic security cannot be reduced to short-term stabilization instruments, but should be based on the intensification of employment policy, stimulation of national savings, support for productive economic activity and restoration of domestic investment potential.

It is determined that the process of Ukraine's rapprochement with the European financial and economic space requires deep harmonization of national mechanisms of budgetary, debt and financial governance with EU standards in the areas of transparency, accountability, medium-term planning, assessment of expenditure effectiveness and control over the use of public funds.

It is proven that in the conditions of scientific and technological changes, strategic management of post-war restoration of financial and economic security should be based on the digitalization of the public finance system, the development of analytical platforms, the integration of state registers, the automation of monitoring procedures and the implementation of risk-oriented mechanisms for making management decisions. It is emphasized that modern digital tools can significantly improve the quality of forecasting, the efficiency of management response, the transparency of budget processes, the effectiveness of control over the use of financial resources and the overall effectiveness of state policy. At the same time, it is emphasized that technological modernization is not self-sufficient, but must be institutionally built into the system of strategic planning, budget management and interdepartmental coordination.

Keywords: strategic management, financial and economic security, post-war recovery, public financial policy, digital financial instruments, digitalization of public administration, integration processes, scientific and technological transformations, economic sustainability.

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КОНЦЕПТУАЛЬНІ ЗАСАДИ СТРАТЕГІЧНОГО УПРАВЛІННЯ ПОВОЄННИМ ВІДНОВЛЕННЯМ ФІНАНСОВО-ЕКОНОМІЧНОЇ БЕЗПЕКИ УКРАЇНИ В СИСТЕМІ ІНТЕГРАЦІЙНИХ ТА НАУКОВО- ТЕХНОЛОГІЧНИХ ЗМІН

Анотація. Здійснено комплексне теоретико-аналітичне обґрунтування концептуальних засад стратегічного управління повоєнним відновленням фінансово-економічної безпеки України в умовах глибоких інтеграційних трансформацій та прискорених науково-технологічних змін.

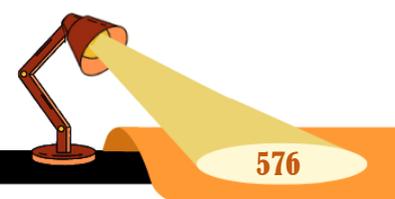
Проаналізовано динаміку та структуру доходів державного сектору України, що дало змогу виявити суперечливий характер фінансового відновлення. Окрему увагу приділено оцінюванню впливу структури державних видатків на фінансово-економічну безпеку держави. Досліджено структуру зовнішнього фінансування та державного боргу України як один із визначальних чинників фінансово-економічної безпеки.

Обґрунтовано, що стратегія відновлення фінансово-економічної безпеки не може бути зведена до інструментів короткострокової стабілізації, а має базуватися на активізації політики зайнятості, стимулюванні національних заощаджень, підтримці продуктивної економічної діяльності та відновленні внутрішнього інвестиційного потенціалу.

Визначено, що процес наближення України до європейського фінансово-економічного простору потребує глибокого узгодження національних механізмів бюджетного, боргового та фінансового врядування зі стандартами ЄС у сферах прозорості, підзвітності, середньострокового планування, оцінювання результативності видатків та контролю за використанням публічних коштів.

Доведено, що в умовах науково-технологічних змін стратегічне управління повоєнним відновленням фінансово-економічної безпеки має спиратися на цифровізацію системи публічних фінансів, розвиток аналітичних платформ, інтеграцію державних реєстрів, автоматизацію моніторингових процедур та впровадження ризик-орієнтованих механізмів прийняття управлінських рішень. Наголошено, що сучасні цифрові інструменти здатні суттєво підвищити якість прогнозування, оперативність управлінського реагування, прозорість бюджетних процесів, ефективність контролю за використанням фінансових ресурсів і загальну результативність державної політики. Водночас підкреслено, що технологічна модернізація не є самодостатньою, а повинна бути інституційно вбудована у систему стратегічного планування, бюджетного менеджменту та міжвідомчої координації.

Ключові слова: стратегічне управління, фінансово-економічна безпека, повоєнне відновлення, державна фінансова політика, цифрові фінансові інструменти, цифровізація публічного управління, інтеграційні процеси, науково-технологічні трансформації, економічна стійкість.





Problem statement. The relevance of the study is due to the fact that the post-war restoration of Ukraine's financial and economic security is taking place in conditions of multi-level uncertainty, where fiscal, demographic and debt risks mutually reinforce each other, and the requirements of integration processes and scientific and technological changes significantly increase the complexity of management decisions. The key challenge is to ensure the sustainability of public finances while simultaneously fulfilling social obligations and financing the security and defense sector. In particular, on the horizon of 2025, the risks of financial stability of the pension system are increasing, which are associated with the demographic imbalance between payers of the Social Security System and pension recipients, the migration outflow of the working-age population and the expansion of the contingent of persons who have acquired the right to pension payments as a result of war losses and disability.

At the same time, the structure of public sector revenues demonstrates contradictory dynamics: the increase in the state budget's own revenues is combined with a decrease in the revenue capacity of local budgets and a gradual reduction in grant support, which creates risks of asymmetric recovery and narrowing of the financial base of regional development. Dependence on external financing, despite its stabilizing role, creates additional requirements for transparency, fiscal discipline and institutional capacity in the context of European integration and approximation to the standards of functioning of EU financial systems. At the same time, there is a growing need to rethink the public debt management model, since the increasing dominance of external borrowing increases vulnerability to external shocks, changes in the cost of capital and political conditions in donor countries and international institutions, which directly affects the contours of financial and economic security in the post-war period.

A separate dimension of relevance is associated with the transformation of expenditure priorities: a high share of military spending financed from domestic sources exacerbates the structural fiscal imbalance, limits the possibilities of investing in human capital, infrastructure and innovative development, and therefore creates long-term risks to the reproduction of economic potential. Additionally, the relevance is enhanced by demographic decline, labor market volatility and a sharp drop in gross national savings, which narrows the domestic investment resource and increases the dependence of reconstruction on external sources of financing.

Taken together, these factors indicate the inadequacy of traditional approaches to managing financial and economic security and the need for conceptual principles of strategic management that can combine fiscal sustainability, debt manageability, social stability, and the restoration of economic potential with the requirements of integration into the European space and the acceleration of scientific and technological changes. That is why the scientific substantiation of the conceptual framework for strategic management of the post-war restoration of financial and economic security of Ukraine





is of priority importance for the formation of effective management mechanisms, improving the quality of state policy, and ensuring sustainable development in the medium and long term.

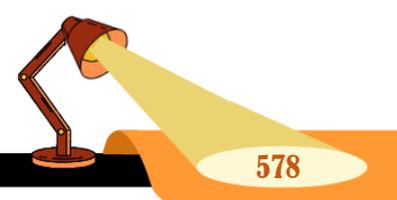
Analysis of recent research and publications. The issues of strategic management of the state's financial and economic security, macroeconomic stability and post-war economic recovery are actively studied by both Ukrainian and foreign scholars. In particular, the issues of economic and financial security of the state, its institutional and strategic mechanisms were considered in their works by T. Podkovenko, V. Tretyak, T. Gordienko, Yu. Khatnyuk, V. Antonov, who studied the conceptual foundations of economic security and its components in the system of national security of the state.

Among Ukrainian researchers studying the field of macroeconomic policy, financial stability and post-crisis economic development, it is worth noting Yu. Poluneev, who in his works studies the issues of national competitiveness, economic policy and financial reforms. An important contribution to the study of macro-financial stability, fiscal policy and economic development was also made by Yu. Gorodnichenko, whose scientific works are devoted to the problems of monetary and fiscal policy.

In addition, modern research pays significant attention to issues of strategic management of the socio-economic security of the state in the context of global transformations, in particular in the works of I. Svydruk, which analyzes strategic management decisions aimed at strengthening economic security and increasing the investment attractiveness of the state.

Presentation of the main material. The financial and economic security of Ukraine during the period of military trials and post-war recovery acquires the character of a systemic priority of state policy, as it determines the state's ability to ensure macroeconomic stability, the continuity of the fulfillment of public obligations and resilience to internal and external shocks. The conditions of prolonged uncertainty caused by military risks, the destruction of production and infrastructure potential, labor market transformations and demographic losses, actualize the need for strategic management of recovery on the basis of effectiveness, fiscal discipline and institutional capacity. At the same time, the strengthening of integration processes, in particular, approximation to European standards of financial governance, as well as the acceleration of scientific and technological changes (digitalization, automation, data analytics) create additional requirements for the quality of state management decisions and mechanisms for coordinating budgetary, debt and social policies.

In this context, the analysis of risks arising in key elements of the public finance and social protection system, primarily in the pension system, the public sector revenue base, the structure of public expenditures and the state's debt position, is of particular importance. The deepening imbalances between the number of payers and recipients of social transfers, changes in the structure of income and dependence on external





financing directly affect financial stability and determine the limits of fiscal maneuver during the recovery period. In this regard, attention should be focused on identifying and arguing the most significant risks to financial stability that manifest themselves in the functioning of the pension system, and on substantiating the role of the public sector revenue structure as a basic prerequisite for restoring Ukraine's financial and economic security.

In 2025, the main risk to the financial stability of the pension system will remain its limited ability to finance even the already insufficient level of pensions and to carry out the indexation provided for by law. As in the previous year, a risk factor is the change in the ratio between the number of payers of the Unified Social Contribution (USC) and pensioners in favor of the latter. This imbalance is the result of the migration of the working-age population abroad, combined with an increase in the number of pensioners above the natural rate due to the inclusion of military pensioners, recipients of survivor's benefits and disability pensions.

The structure of public sector revenues plays a crucial role in ensuring Ukraine's financial stability. Financial stability, as a key component of macroeconomic security, depends on the government's ability to generate sufficient and sustainable revenues to finance public spending, service debt obligations and support socio-economic development without creating fiscal imbalances. The composition, reliability and diversification of public revenues determine the resilience of the state budget to internal and external shocks, as well as how effectively fiscal policy can contribute to long-term stability and growth.

The structure of public sector revenues determines Ukraine's ability to service its public debt and attract external financing. A stable and predictable revenue base signals fiscal soundness to international partners and investors, reducing the cost of borrowing and improving the country's credit rating. This is particularly important in the context of Ukraine's post-war recovery and integration with European financial systems, where transparency and fiscal discipline are important prerequisites for external support and investment (Table 1).

Table 1

The structure of public sector revenues in Ukraine

Articles of income	Years		
	2022	2023	2024
Own revenues of the state budget, billion dollars	35.1	41.3	49
Own revenues of local budgets, billion dollars	12.7	11.7	11.4
Social Security and other social fund revenues, billion dollars	13.4	13.3	13.9
Foreign direct aid, billion dollars	5.3	20.1	17.1
Foreign grants, billion dollars	14.9	11.9	11.8

Source: built by the authors on the basis of [2]





The analysis of Ukraine's budget revenues for 2022-2024 demonstrates a gradual improvement in the state's fiscal position, which is primarily due to the growth of state budget revenues. The volume of own state budget revenues increased from \$35.1 billion in 2022 to \$41.3 billion in 2023 and reached \$49 billion in 2024, which indicates a positive trend in the formation of the central government's financial resources. However, local budget revenues show a slight but steady decline from \$12.7 billion in 2022 to \$11.4 billion in 2024, which reflects either a decrease in local tax capacity or the centralization of fiscal flows at the national level.

Revenues from social insurance funds and other social funds remained relatively stable throughout the period, fluctuating between \$13.3 and \$13.9 billion, indicating a slight increase in contributions despite demographic challenges and migration processes. At the same time, direct foreign aid peaked in 2023 at \$20.1 billion compared to just \$5.3 billion in 2022, before declining slightly to \$17.1 billion in 2024. This suggests that international partners provided significant support during the most critical phase of the recovery, and aid volumes later stabilized as the domestic fiscal situation improved.

On the other hand, foreign grants show a gradual decline from \$14.9 billion in 2022 to \$11.8 billion in 2024, possibly due to a shift from grant to loan or targeted aid.

Overall, the data show that Ukraine's budget system moved towards greater reliance on domestic revenue generation in 2022-2024, while remaining reliant on significant foreign aid. The growth in state revenues combined with the stabilization of social fund revenues demonstrates a partial fiscal recovery, although declining local revenues and reduced grant support may indicate risks to balanced regional development and long-term fiscal sustainability.

A high share of domestically financed military spending in the structure of own revenues has a multifaceted impact on the country's financial stability. From the perspective of fiscal sovereignty, reliance on domestic revenues to support defense needs may indicate a degree of resilience and a decrease in dependence on external borrowing or foreign aid. Such an approach can help maintain control over public finances and reduce the accumulation of external debt in the short term. However, a persistently high share of such spending signals a structural imbalance in fiscal policy. The concentration of financial resources on military purposes limits the government's ability to allocate adequate funding to socially important sectors, including education, health care, and infrastructure (Table 2). This imbalance weakens the foundations for sustainable economic growth, limits investment in human capital, and can contribute to social inequality.





Table 2

The share of war expenditures from domestic sources in the structure of own revenues

Indicators	Years		
	2022	2023	2024
Own income, billion dollars	49	60	74
War spending from domestic sources, billion dollars	31	44	54
Share of war expenditures from domestic sources in the structure of own revenues, %	63.3	73.3	73.0
Education spending, billion dollars	7	8	9
Share of education spending in the structure of own revenues, %	14.3	13.3	12.2
Healthcare spending, billion dollars	5	5	6
Share of healthcare spending in the structure of own revenues, %	10.2	8.3	8.1

Source: built by the authors on the basis of [4]

Between 2022 and 2024, the country's own revenues grew steadily from \$49 billion to \$74 billion, reflecting a positive fiscal trend and a broadening domestic revenue base. However, this growth was accompanied by a disproportionate increase in domestically financed war-related expenditures, which rose from \$31 billion in 2022 to \$54 billion in 2024. The share of such expenditures in the structure of own revenues increased from 63.3% to 73%, indicating an increasing priority for defense needs. At the same time, social sectors showed moderate nominal growth but a decrease in relative importance. Education spending increased from \$7 billion to \$9 billion, but its share in own revenues fell from 14.3% in 2022 to 12.2% in 2024. Health spending remained largely unchanged in 2022–2023 and increased only slightly to \$6 billion in 2024, while its share of own-source revenues declined from 10.2% to 8.1%.

Overall, the data show that, despite the growth in domestic revenues, the structure of public spending has become increasingly militarized. Defense spending has absorbed a significantly larger share of available funds, while the relative shares of education and health have continued to decline. This trend suggests a shift in fiscal priorities from long-term human capital development to immediate security and defense needs, which, if prolonged, could weaken the basis for a sustainable post-conflict recovery.

Additional foreign funding contributes to Ukraine's financial security by supporting fiscal stability, supporting the national currency, and ensuring the continuity of public sector operations. It also increases international trust, which is important for attracting future investment and deeper integration into global financial systems (Figure 1).



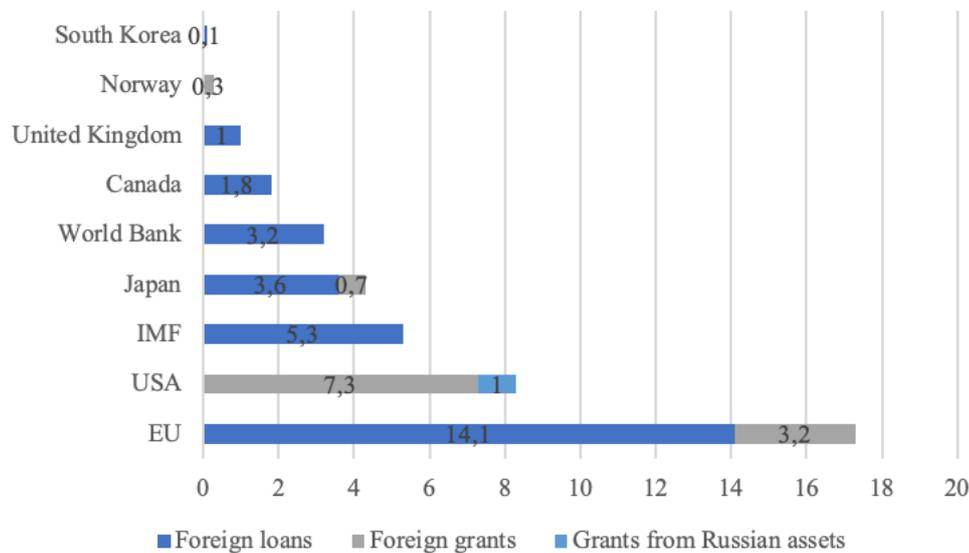
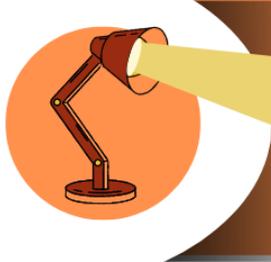


Figure 1. Additional funding for the Ukrainian state budget received in 2024, billion dollars

Source: built by the authors on the basis of [1]

The data in Fig. 1 show the distribution of additional financing that the Ukrainian state budget received in 2024 from various international partners. The European Union was the largest single donor, providing a combination of \$14.1 billion in loans and \$3.2 billion in grants, underlining its central role in the financial support system for Ukraine. The United States was a key donor, providing \$7.3 billion in grants and an additional \$1 billion from frozen Russian assets. The International Monetary Fund provided \$5.3 billion in loans, reaffirming its traditional role as a stabilizing financial institution, while Japan provided \$3.6 billion in loans and \$0.7 billion in grants, reflecting a balanced approach between lending and grants. The World Bank provided \$3.2 billion in loans, reflecting its ongoing investment in Ukraine's structural reforms and recovery. Smaller but significant contributions came from Canada with \$1.8 billion in loans, the United Kingdom with \$1 billion in loans, and Norway with \$0.3 billion in grants.

Overall, the evidence suggests that the majority of external financing in 2024 came in the form of loans, reflecting confidence in Ukraine's economic resilience and its ability to meet future repayments. However, the presence of significant grants, particularly from the United States and the EU, suggests a continued international commitment to direct budgetary support aimed at supporting fiscal stability in challenging circumstances.

The structure of Ukraine's public debt has become a critical determinant of the country's financial security in the face of ongoing economic and geopolitical challenges. In recent years, Ukraine has undergone a significant transformation in the composition of its debt, with external borrowing increasingly dominating domestic





sources (Table 3). Dependence on foreign creditors makes a country's financial security vulnerable to changes in global market conditions, interest rate fluctuations, and changes in donor country policy priorities. In addition, the growth of external liabilities increases pressure on future repayments, potentially leading to higher debt service costs and limiting fiscal flexibility.

Table 3

Structure of Ukraine's public debt

Indicators	Years		
	2022	2023	2024
Domestic government bonds and NBU loan, billion dollars	38	41.8	44.3
Share of domestic government bonds and NBU loan in total, %	37.4	30.6	27.8
External public debt, billion dollars	63.6	94.8	114.9
Share of external public debt in total, %	62.6	69.4	72.2
Total debt, billion dollars	101.6	136.6	159.2

Source: built by the authors on the basis of [9]

The data in Table 3 demonstrate a steady increase in Ukraine's total public debt between 2022 and 2024, reflecting the country's growing financial needs in a challenging economic and security environment. Over this period, total debt increased from \$101.6 billion in 2022 to \$159.2 billion in 2024, reflecting a significant expansion in borrowing activity. This growth was driven primarily by external public debt, which increased from \$63.6 billion to \$114.9 billion, reflecting the dominant role of international financial assistance in supporting Ukraine's fiscal stability. At the same time, the share of external public debt in total debt increased from 62.6% in 2022 to 72.2% in 2024. This shift indicates a clear trend towards greater reliance on external sources of financing, such as international organizations, partner governments, and financial institutions. While such support provides immediate fiscal relief and liquidity, it also increases long-term vulnerability to external economic and political conditions.

Conversely, domestic government bonds and loans from the National Bank of Ukraine grew at a much slower pace, from \$38 billion to \$44.3 billion, but their relative share in total debt declined sharply from 37.4 to 27.8 percent. This decline suggests that domestic borrowing has played a smaller role in meeting fiscal needs, perhaps due to limited domestic financing capacity and greater availability of external assistance.

Overall, the data illustrate a dual trend: on the one hand, Ukraine has managed to maintain financial stability and meet its obligations thanks to substantial international support; On the other hand, the growing dominance of external debt indicates the need for careful debt management, diversification of financing sources, and gradual strengthening of domestic financial markets to reduce long-term dependence on foreign creditors.





Population dynamics, employment levels, and gross national savings are fundamental socio-economic factors that strongly influence Ukraine's financial security. Together, they determine the country's economic resilience, fiscal sustainability, and long-term growth capacity (Table 4).

The size and structure of the population directly affect the labor force, consumption patterns, and social spending. Ukraine's shrinking and aging population poses challenges to fiscal security, as it reduces the number of economically active citizens contributing to tax revenues while increasing the share of dependents who depend on government spending. A smaller labor force limits productive potential and slows economic growth, which in turn limits the government's ability to generate budget revenues and service public debt. Therefore, stabilizing demographic trends through social policies, encouraging migration, and family support programs is essential to maintaining fiscal balance and sustainable development. The employment rate serves as a key indicator of economic viability and directly impacts both public finances and household well-being. High employment rates contribute to stable flows of income tax, social security contributions, and consumer spending, thereby strengthening the fiscal base of the state. Conversely, high unemployment undermines financial stability, reducing incomes and increasing pressure on social assistance programs. In the case of Ukraine, supporting job creation during reconstruction and post-war recovery is vital not only for social stability but also for strengthening financial independence through productive employment. Gross national savings represent the economy's internal capacity to accumulate resources for investment and resilience to crises. A higher savings rate increases financial security by reducing reliance on external borrowing and providing domestic capital for development projects. Conversely, low savings limit investment potential and make the economy more vulnerable to external shocks. For Ukraine, increasing gross national savings can strengthen its domestic financial base and reduce the impact of global volatility.

Table 4

Resource potential for covering Ukraine's public debt

Indicators	Years				
	2021	2022	2023	2024	2025
Population of Ukraine, million people	40.998	34.511	34.026	33.343	32.862
Unemployment rate, %	9.835	24.528	19.072	13.1	11.573
Gross national savings, % of GDP	12.525	17.035	12.793	11.433	4.376

Source: built by the authors on the basis of [3]

The data in Table 4 demonstrate notable demographic and economic shifts in Ukraine between 2021 and 2025, reflecting the profound impact of the war and ongoing reconstruction efforts on the country's financial security. The population has declined





sharply from nearly 41 million in 2021 to approximately 32.9 million by 2025. This decline is mainly due to migration, displacement, and demographic losses caused by the conflict. Such population decline inevitably weakens the labor force, narrows the tax base, and increases the fiscal burden on the state, undermining long-term fiscal sustainability. The unemployment rate has been fluctuating but generally improving after a sharp spike in 2022. The unemployment rate peaked at 24.5% during the worst phase of the crisis, reflecting the destruction of businesses and job losses. However, it is projected to decline to around 11.6% by 2025, signaling a gradual recovery in the labor market and stabilization of economic activity. Restoring employment plays a crucial role in restoring Ukraine's financial security, as it increases household incomes, stimulates consumption, and increases government revenues through taxation and social contributions. Gross national savings, expressed as a percentage of GDP, show a more worrying trend. After a temporary increase in 2022 due to emergency support measures and a reduction in domestic consumption, the figure has steadily declined from 17% to just 4.4% by 2025. This sharp decline suggests that households and businesses are consuming more than they are saving, likely due to persistent uncertainty, inflationary pressures, and limited investment opportunities. The low level of national savings weakens the domestic capacity to finance reconstruction and increases dependence on external sources of financing.

Thus, Ukraine's financial security during this period is characterized by demographic decline, partial recovery of the labor market, and reduction of domestic savings. Although the decline in unemployment provides positive signs for economic stabilization, population decline and low savings rate pose significant challenges for sustainable development. Strengthening the labor force, encouraging national savings, and creating favorable conditions for investment will be important for ensuring Ukraine's long-term financial stability and independence.

At the same time, the above trends indicate that the post-war restoration of financial and economic security cannot be reduced to short-term "maintenance" of fiscal balance by increasing borrowing or redistributing available resources. With the dominance of external debt, a decrease in the grant component of aid, and a narrowing of domestic savings potential, the risk of a structural recovery trap is formed, in which stabilization measures support the current solvency of the state, but do not create sufficient prerequisites for the long-term reproduction capacity of the economy. Therefore, strategic management should be focused on the systemic transformation of the financial architecture of recovery, combining security priorities with the goals of human capital development, production modernization, and improving the institutional quality of public finances.

In the context of integration changes, it is critically important to harmonize national fiscal governance mechanisms with European approaches to budget transparency, public debt management, medium-term planning and expenditure





effectiveness. Ukraine's gradual inclusion in the European financial and economic space increases the requirements for the predictability of the revenue base, accountability and quality of budget instruments, as well as the state's ability to provide countercyclical policies without increasing debt risks. In this context, the imbalance between centralized and local finances, which is manifested in the relative decrease in local budget revenues, becomes not only a problem of budget decentralization, but also a factor of uneven reconstruction and territorial sustainability, which directly affects the national level of financial and economic security.

The relationship between the militarization of expenditures and the long-term sustainability of recovery requires separate conceptual understanding. The growth of the share of military spending in the structure of own revenues, along with the relative decrease in the shares of spending on education and healthcare, creates a risk of erosion of investments in human capital and productivity, which in the medium term narrows the tax base and worsens debt manageability. Therefore, strategic management should be based on the logic of balancing the "security" and "development" functions of the budget, where defense priorities are supplemented by tools for restoring economic activity, employment and innovative capacity, taking into account demographic decline and the high sensitivity of social funds to migration processes. In the system of scientific and technological changes, the transition from predominantly resource management to data-based management and risk-oriented approaches is becoming decisive. Digitalization of budget processes, integration of registers, development of analytical platforms for monitoring income and expenditure, digital tools for controlling debt obligations and assessing the effectiveness of state programs are considered critical elements of increasing the manageability of the financial system in conditions of high volatility. In practical terms, this means the need to deploy a comprehensive system of financial and economic security indicators that allows monitoring not only current budget indicators, but also structural parameters of sustainability: the quality of the revenue base, debt burden, risks of social funds, employment and savings dynamics, as well as the effects of international financing from the standpoint of cost, maturity and conditionality. Given the above, it should be advisable to focus on the formation of conceptual principles for strategic management of the post-war restoration of Ukraine's financial and economic security, combining: institutional strengthening of the public finance and social protection system; optimization of the structure of revenues and expenditures with a focus on the reproduction capacity of the economy; debt strategy focused on reducing external vulnerability and expanding domestic sources of financing; integration coordination of policies with European standards of financial governance; technological modernization of management processes based on digital tools that will ensure transparency, accountability and increased effectiveness of budget decisions. The above will allow us to move from describing individual financial imbalances to a systemic vision of risk





management mechanisms and ensuring the sustainability of recovery in the context of integration and scientific and technological transformations.

Conclusions. Thus, in the context of integration and scientific and technological changes, ensuring financial and economic security requires the formation of new conceptual approaches to the strategic management of post-war recovery. Such an approach should include strengthening the revenue base of the public sector, diversifying sources of recovery financing, optimizing the structure of public expenditures, effective management of public debt and creating conditions for the development of domestic investment potential. An important role in this process is played by the digitalization of the public finance system, the development of analytical tools for monitoring budget processes and the introduction of modern management technologies that increase transparency, effectiveness and soundness of financial and economic policy.

Strategic management of the post-war recovery of financial and economic security of Ukraine should be based on a combination of institutional strengthening of the public finance system, integration into the European economic space and the use of the potential of scientific and technological innovations. The implementation of such approaches will contribute to increasing the stability of the financial system, strengthening the economic independence of the state and creating the prerequisites for the long-term sustainable development of Ukraine. Prospects for further research lie in the development of integrated models of strategic management of the post-war restoration of Ukraine's financial and economic security, taking into account the digitalization of public finances, diversification of sources of financing for reconstruction.

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