

DOI: [https://doi.org/10.30970/fp.3-4\(54\).2024.132141142](https://doi.org/10.30970/fp.3-4(54).2024.132141142)

JEL Classification: H6, H61

STATE BUDGET EXPENDITURES OF UKRAINE IN THE CURRENT SITUATION

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Abstract. *The article analyzes the expenditures of the state budget of Ukraine in the context of modern challenges, including economic crises, military aggression and inflationary processes, which have significantly affected the economic situation in the country. The functional and economic classification of expenditures, in particular their distribution among different sectors, is considered. It is shown that expenditures play a key role in ensuring socio-economic development, strengthening the country's defense capability, maintaining public order, security and effective operation of state institutions. The dynamics of the state budget expenditures for the period from 2020 to 2024 is studied, which demonstrates a significant increase in expenditures in all key areas.*

Keywords: *state budget, expenditures, expenditure classification, state programs, martial law.*

The contemporary challenges and trends related to Ukraine's state budget expenditures, as well as the impact of internal economic issues and external factors on Ukraine's financial policy, particularly on the allocation of budgetary expenditures, have been explored. The importance of state budget expenditures for ensuring socio-economic stability and progress has been emphasized. According to the Budget Code of Ukraine, state budget expenditures include those aimed at implementing programs and measures stipulated by the law on the state budget, as well as debt repayment.

The main characteristics of budget expenditures include stimulating a positive investment climate, promoting economic progress, addressing social issues, and protecting the interests of national entrepreneurs.

The changes in budget expenditures for the years 2020-2024 have been analyzed. This period is marked by a significant increase in spending across various sectors, reflecting the

use of state intervention in response to the war, social tensions, and economic challenges. The uneven distribution of budget funds among sectors such as public order, social security, healthcare, and infrastructure development has been examined. The imbalance caused by the war, economic recession, and pandemic has necessitated a reassessment of funding priorities. It is analyzed how spending on infrastructure and economic development initially decreased and then increased as the situation stabilized. It is noted that the optimization of budget expenditures directed towards critical areas such as defense, social support, and economic recovery is essential for Ukraine's future resilience. Issues and strategies related to managing public finances in a complex economic environment have been reviewed, promoting a balanced approach between urgent needs and long-term development.

The importance of transparent and efficient use of budgetary resources, especially during crises, has been highlighted. The need for a reliable financial strategy that balances short-term emergency spending with long-term investments in the country's recovery and growth is discussed.

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