

IMPROVING THE SYSTEM OF FINANCING THE REINTEGRATION PROCESS FOR MEMBERS OF MILITARY VOLUNTEER FORMATIONS OF TERRITORIAL COMMUNITIES IN UKRAINE

©2026 PETRUKHA S. V., PETRUKHA N. M., HUDENKO B. O.

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Petrukha S. V., Petrukha N. M., Hudenko B. O.

Improving the System of Financing the Reintegration Process for Members of Military Volunteer Formations of Territorial Communities in Ukraine

The article examines the theoretical and applied foundations for improving the financing system for the reintegration of members of territorial community volunteer formations (MVFTCs) in Ukraine. It is found that the financing of the reintegration of members of MVFTCs in current practice is mostly derivative of broader budgetary and program frameworks of veteran and social policy and does not form a separate, institutionally distinct mechanism of support specifically for this category of persons. It is substantiated that such a configuration of financial provision complicates targeted planning of expenditures, coordination between the State and local levels, comparability of results, and external control over the use of funds, especially under martial law and limited access to certain budgetary information. Based on the analysis of the regulatory and legal framework, budget programs, digital tools for open finances, and international practices of the USA, Israel, and EU countries, it has been found that more structured reintegration models rely on a managed transition to civilian life, interagency interaction, personalized access to services, digital support, and the use of performance indicators. The article systematizes the main tools for the financial and institutional support of the reintegration of members of MVFTCs and substantiates the advisability of combining them into a single management framework. The proposed directions for improvement include the allocation of a reintegration segment in budget planning, the development of program-targeted co-financing with territorial communities, the use of budget program passports and performance indicators, digital expenditure monitoring, the integration of registry and financial data, as well as the strengthening of efficiency assessment procedures. The practical significance of the obtained results lies in the possibility of using them to form a more organized model of funding the reintegration of members of MVFTCs as a component of national resilience policy, human security, and postwar recovery.

Keywords: reintegration, MVFTCs, State policy, financing, social adaptation, budgetary mechanism.

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Petrukha Serhii V. – Candidate of Sciences (Economics), Associate Professor, Professor of the Department of Transport and Logistics, West Ukrainian National University (11 Lvivska Str., 46009, Ukraine)

E-mail: psv03051984@gmail.com

ORCID: <https://orcid.org/0000-0002-8859-0724>

Researcher ID: <https://www.webofscience.com/wos/author/record/2411435>

Scopus Author ID: 57006812300

Petrukha Nina M. – Candidate of Sciences (Economics), Associate Professor, Associate Professor of the Department of Management in Construction, Kyiv National University of Construction and Architecture (31 Povitryanykh Syl Ave., Kyiv, 03680, Ukraine)

E-mail: nninna1983@gmail.com

ORCID: <https://orcid.org/0000-0002-3805-2215>

Researcher ID: <https://www.webofscience.com/wos/author/record/2411439>

Scopus Author ID: 58000960900

Hudenko Bohdan O. – Postgraduate Student, Academy of Financial Management (38 Mykoly Mikhnovskoho Blvd., Kyiv, 01014, Ukraine)

E-mail: bgdngdnk@gmail.com

ORCID: <https://orcid.org/0000-0003-2246-7130>

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Петруха С. В., Петруха Н. М., Гуденко Б. О. Удосконалення системи фінансування процесу реінтеграції членів добровольчих формувань територіальних громад в Україні

У статті досліджено теоретичні та прикладні засади удосконалення системи фінансування реінтеграції членів добровольчих формувань територіальних громад (далі – ДФТГ) в Україні. Встановлено, що фінансування реінтеграції членів ДФТГ у наявній практиці має переважно похідний характер від ширших бюджетних і програмних контурів ветеранської та соціальної політики і не формує окремого, інституційно виокремленого механізму підтримки саме цієї категорії осіб. Обґрунтовано, що така конфігурація фінансового забезпечення ускладнює адресне планування видатків, координацію між державним і місцевим рівнями, порівнянність результатів і зовнішній контроль за використанням коштів, особливо в умовах воєнного стану й обмеження доступу до частини бюджетної інформації. На основі аналізу нормативно-правової бази, бюджетних програм, цифрових інструментів відкритих фінансів і міжнародної практики США, Ізраїлю та держав ЄС з'ясовано, що більш структуровані моделі

реінтеграції спираються на керований перехід до цивільного життя, міжвідомчу взаємодію, персоналізований доступ до послуг, цифровий супровід і використання результативних показників. У статті систематизовано основні інструменти фінансово-інституційного забезпечення реінтеграції членів ДФТГ та обґрунтовано доцільність їх поєднання в єдиному управлінському контурі. Запропоновані напрями вдосконалення охоплюють виокремлення реінтеграційного сегмента у бюджетному плануванні, розвиток програмно-цільового співфінансування з територіальними громадами, використання паспортів бюджетних програм і результативних показників, цифровий моніторинг витрат, інтеграцію реєстрових та фінансових даних, а також посилення процедур оцінювання ефективності. Практичне значення одержаних результатів полягає у можливості їх використання для формування більш упорядкованої моделі фінансування реінтеграції членів ДФТГ як складової політики національної стійкості, людської безпеки та післявоєнного відновлення.

Ключові слова: реінтеграція, ДФТГ, державна політика, фінансування, соціальна адаптація, бюджетний механізм.

Табл.: 2. **Бібл.:** 31.

Петруха Сергій Валерійович – кандидат економічних наук, доцент, професор кафедри транспорту і логістики, Західноукраїнський національний університет (вул. Львівська, 11, Тернопіль, 46009, Україна)

E-mail: psv03051984@gmail.com

ORCID: <https://orcid.org/0000-0002-8859-0724>

Researcher ID: <https://www.webofscience.com/wos/author/record/2411435>

Scopus Author ID: 57006812300

Петруха Ніна Миколаївна – кандидат економічних наук, доцент, доцент кафедри менеджменту в будівництві, Київський національний університет будівництва і архітектури (просп. Повітряних Сил, 31, Київ, 03680, Україна)

E-mail: nninna1983@gmail.com

ORCID: <https://orcid.org/0000-0002-3805-2215>

Researcher ID: <https://www.webofscience.com/wos/author/record/2411439>

Scopus Author ID: 58000960900

Гуденко Богдан Олександрович – аспірант, Академія фінансового управління (бульв. Миколи Міхновського, 38, Київ, 01014, Україна)

E-mail: bgdngdnk@gmail.com

ORCID: <https://orcid.org/0000-0003-2246-7130>

Introduction. Contemporary transformational processes in Ukraine, caused by the full-scale armed aggression of the Russian Federation, have highlighted the need to form an efficient State policy in the field of reintegration of individuals involved in the defense of the State. A special place in this system is occupied by military volunteer formations of territorial communities (MVFTCs), which have become an important element of national resistance and a significant component of the local security architecture. At the same time, as part of transition of members of MVFTCs from performing security functions to civilian life, issues of their socioeconomic adaptation, professional recovery, institutional support, and adequate financial provision for the corresponding reintegration measures are becoming increasingly important.

The relevance of this issue is heightened by the fact that the current mechanisms for supporting individuals involved in the national resistance do not always provide an adequate level of targeting, consistency, and measurability of funding. In public administration practice, financial support for members of MVFTCs after their active participation in the fulfillment of security tasks is not sufficiently distinguished into a coherent and specialized framework, and the existing support instruments remain dispersed among various administrative, budgetary, and social mechanisms. As a result, disparities in access to resources arise, coordination between the State and local levels is complicated, and the insufficient level of digital support limits the transparency of fund flows and the ability to assess the effectiveness of related decisions.

In the legal field of Ukraine, the activities of MVFTCs are considered as a component of national resistance, the fund-

ing and material and technical support of which are carried out from the State and local budgets, as well as from other sources not prohibited by law. However, separate reintegration budgeting specifically for members of MVFTCs in the open space of State policy has not acquired sufficiently clear institutional formalization. Under such conditions, the issue of developing approaches becomes scientifically and practically significant, which would, on the one hand, ensure the targeting, transparency, and effectiveness of the financing of reintegration measures, and on the other hand, integrate them into the broader framework of the State's security, social, and budgetary policy.

Analysis of recent studies and publications. The issue of reintegration of war veterans in contemporary scientific literature is developing as an interdisciplinary direction, within which social-psychological, legal, economic, managerial, and labor-integration approaches are combined. The theoretical and applied aspects of returning individuals from military service to civilian life are increasingly considered not only as issues of individual adaptation but also as components of broader processes of human capital recovery, social cohesion, State institutional capacity, and postwar labor market transformation.

In the foreign research segment, significant attention is given to studies devoted to analyzing the difficulties of transitioning from military service to civilian environments, the transformation of veteran identity, and the complex of accompanying social-behavioral challenges. These aspects are particularly examined by A. Mayer, T. McCune, J. McDaniel, D. Gill, and R. McDermott [19]. A separate direction consists of studies in which reintegration is understood through the lens of narrative practices, communicative interaction, and the

restoration of social ties of veterans within communities. This is precisely where D. Mamon, A. Scoglio, R. Calixte, R. Tuval-Mashiach, B. Patton, and C. Drebing [18] place their emphasis. At the same time, legal, organizational, and economic foundations of physical rehabilitation and the return of veterans to full participation in social life remain an important component of scientific discourse, which is reflected in the works of N. Pantelieieva, N. Rogova, L. Kletsenko, and S. Dzholos [21]. Significant for understanding the economic component of reintegration is also the approach of C. Stone, A. Neely, W. Phillips, and R. Terry [29], who proposed a model of factors affecting the integration of veterans into the labor environment.

In domestic scientific literature, the problem of veterans' reintegration is mainly considered in the context of State veteran policy, socioeconomic adaptation, and inclusion in the labor market. In particular, the managerial and economic aspects of veterans' reintegration in Ukrainian conditions are highlighted in the work of S. Yehorycheva and M. Lakhzyha [3], while the economic and legal factors of socio-psychological adaptation of combatants are analyzed by A. Podoliaka, R. Kolisnichenko, and L. Poltavets [6]. The features of the socioeconomic and educational reintegration of veterans into the labor market of Ukraine are revealed by N. Azmuk [1], which allows expanding the vision of the reintegration process by combining economic, professional, and educational components.

A summarization of the existing scientific approaches provides grounds to state that the most thoroughly studied aspects in the literature are the socio-psychological, legal, organizational, educational, and labor aspects of veterans' reintegration. In contrast, the financial dimension of this process, especially concerning members of military volunteer territorial formations of territorial communities, is presented much less systematically. Existing studies only partially touch upon issues of resource provision, institutional support, and the economic prerequisites for adaptation, but they do not form a comprehensive understanding of the financing of the reintegration of members of the voluntary territorial community formations as a separate object of public policy [23; 25]. Questions regarding the combination of State and local financial resources, the digital monitoring of financial flows, coordination between management entities, and the assessment of the effectiveness of relevant budget decisions remain insufficiently explored. This precisely highlights the need for further scientific research on the financial-institutional mechanisms for the reintegration of members of MVFTCs into the system of interaction between security, social, and budgetary policies.

Allocation of previously unresolved parts of the overall problem. Despite the increase in the number of studies dedicated to the reintegration of war veterans in Ukraine, social-psychological, legal, managerial, and labor-oriented approaches still prevail in the scientific discourse, while the financial aspect of this process, especially concerning members of the voluntary territorial community formations, has been studied only fragmentarily. In studies on reintegration issues, the main focus is on institutional support, economic assistance, professional adaptation, and digital services, however, without properly distinguishing members of the voluntary territorial community formations as a specific category of support recipients and without sufficient detailing of the financial and budgetary mechanisms for its implementation. In contrast, research on

financial support for the security and defense sector is mostly oriented towards a macro-level analysis of defense expenditures, resource provision for the Armed Forces of Ukraine, and budget rationalization, almost completely neglecting the post-service stage and financial mechanisms for reintegration into civilian life of individuals involved in the national resistance. At the same time, despite the existence of a legal and regulatory framework that defines the general sources of funding for national resistance and the activities of MVFTCs, as well as strategic documents that outline the framework guidelines for veteran policy, issues related to the division of powers between the State and local levels, the combination of program-targeted budgeting with digital support, and the implementation of a system of performance indicators and procedures for assessing the efficiency of fund use in this area remain insufficiently developed. It is precisely this set of gaps that creates the need for the systematization of the financial and institutional foundations for the reintegration of members of MVFTCs, within which budgetary tools, interdepartmental coordination, participation of territorial communities, and digital traceability of financial flows should be combined into a single logic of efficiency.

The aim of the article is to summarize scientific approaches to the reintegration of individuals involved in the defense of the State, to identify financial and institutional gaps in ensuring the reintegration of members of MVFTCs, and to substantiate conceptual directions for improving the system of its financing based on program-target management, multilevel coordination, digital support, and the alignment of security and social policy.

Presentation of the main material. International practice shows that the most efficient models of veteran reintegration are based on the transition from a reactive logic of preferential provision to a model of managed transition from military service to civilian life. Within the framework of such a model, support is not limited to the post-service stage but begins while still in service, continues in the post-service period, and is implemented through a coordinated system of institutions that ensures a person a holistic route of access to educational, social, employment, housing, rehabilitation, and other services. Thus, it is not about the fragmented provision of individual types of assistance, but about building a consistent support mechanism, within which State institutions, local structures, specialized services, and digital services function as interconnected elements of a single reintegration process. For Ukraine, such an approach is methodologically relevant and corresponds to the provisions of the Cabinet of Ministers of Ukraine's decree «On the Approval of the Strategy for Forming a System for Returning from Military Service to Civilian Life for the Period up to 2033 and the Approval of the Operational Plan of Measures for Its Implementation in 2025–2027» [8], which institutionalizes the need for a systematic, inter-agency coordinated support for individuals returning to civilian life. In this context, international experience is important not as a model for mechanical borrowing, but as an analytical basis for understanding those institutional decisions that ensure continuity of support, its targeting, functional coherence, and effectiveness.

In particular, in the United States of America, the institutional framework for the reintegration of veterans is formed around the Department of Veterans Affairs (VA) [30] in com-

combination with interagency transition programs. This model assumes that a service member's return to civilian life is accompanied not only by informational support but also by a set of pre-structured tools aimed at minimizing the risks of maladaptation, interruption of professional trajectories, loss of income, and social isolation. The DoD TAP program performs the function of preparing service members for the next stage of their life and professional trajectory, covering educational, labor, entrepreneurial, and other areas of adaptation to civilian life. Its significance is that that support begins not post factum, but even before the completion of service, when the individual receives guidance regarding further education, employment, social security, and the use of available government support tools. Educational reintegration of veterans is also supported through GI Bill programs, which provide access to education, retraining, and professional development. Along with this, a demonstrative example of cross-sectoral interaction in the social segment is the HUD-VASH program, within which HUD housing vouchers are combined with social support, counseling assistance, and VA services. It is precisely this combination of financial, social, and service tools that allows for forming a more holistic approach to reintegration, in which the veteran is not left alone with the consequences of transitioning to civilian life, but is included in a support system built on the principles of institutional coordination and functional distribution of responsibility.

In Israel, the leading role in the reintegration system belongs to the Ministry of Defense [17], within the structure of which there are separate institutional frameworks for supporting different categories of individuals who have completed military service or experienced its traumatic consequences. This model demonstrates a high level of specialization of institutional architecture, as it takes into account not only the formal fact of service completion but also the nature of the consequences experienced by a person as a result of participating in the defense of the State. The Rehabilitation Department provides support for injured veterans and veterans with disabilities, combining social services, financial support, rehabilitation measures, and tools for restoring daily life activities with a focus on returning to civilian life. Its activities are based on

the understanding that the full reintegration of individuals who have been wounded or acquired disabilities as a result of service requires not only medical intervention or one-time compensations but long-term, institutionally supported accompaniment. At the same time, the Department of Retired Service Members and Reservists functions as a national service center, providing access to assistance, benefits, professional support, educational tools, and other mechanisms for adaptation after service completion. Thus, the Israeli model is demonstrative in terms of clear delineation of functions, specialization of services, and the construction of a system in which different trajectories of return to civilian life are ensured through differentiated but institutionally coordinated support mechanisms.

In the countries of the European Union, institutional models of veteran reintegration are differentiated; however, they are united by a focus on professional adaptation, the proximity of services to the recipient, and the normative establishment of State responsibility for recognizing and supporting war veterans. Another common feature is that reintegration is not considered a one-time act of social provision, but is interpreted as a process of restoring an individual's social functionality, professional competence, and inclusion in the civilian environment. In Germany, the Bundeswehr's Berufsförderungsdienst (BFD) performs the function of professional support for servicemen during their transition to the civilian labor market, providing them with preparation for further employment, professional development, and retraining. In the Netherlands, State policy in the veteran sphere is formed by the Ministry of Defense, and its practical implementation is carried out through the Veterans Institute, which combines the functions of informational, organizational, and social support for veterans. In this configuration, particular attention is paid not only to providing assistance but also to maintaining long-term contact between the veteran and the service system, which increases the State's capacity to ensure the continuity of the reintegration process. Thus, the experience of EU countries demonstrates that the effectiveness of reintegration largely depends on institutional orderliness, the professional orientation of support, and the State's ability to combine nationwide solutions with services available at the local level (Tab. 1).

Table 1

The practice of reintegration of veterans in different countries of the world

| Comparison category | The USA | Israel | EU countries |
|---------------------|---|--|---|
| 1 | 2 | 3 | 4 |
| Sources of funding | The federal budget through VA, DoD, HUD programs, and other agencies. In the housing segment – a combination of HUD voucher support and VA accompaniment and supportive services | The State budget and national social security institutions. The key role belongs to the Ministry of Defense of Israel, in particular the Rehabilitation Department and the Department for Discharged Soldiers and Reservists, through which social services, financial support, educational and professional benefits are provided | Primarily national budgets, in some cases – in combination with local resources and funds. A single consolidated mechanism for the reintegration of veterans at the EU level has not been formed, since in the field of security and defense, priority remains with the competence of the Member States |
| Key programs | TAP, GI Bill, HUD-VASH, VA Solid Start. The GI Bill provides funding for education and employment prep | Rehabilitation Department – for wounded and injured veterans. Department for Discharged Soldiers and Reservists – for discharged servicemen and reservists | Germany – BFD as a tool for professional adaptation. The Netherlands – Veterans Institute and Veteran Office as institutions for |

| 1 | 2 | 3 | 4 |
|-----------------------------------|---|---|--|
| | ation, HUD-VASH – a combination of housing support and social accompaniment | through severance payments, personal deposits, scholarships, vocational training, housing benefits, and the Combatants to High-Tech program | care, recognition, and support. France – ONaCVG as a structure that combines functions of support, recognition, solidarity, and civic engagement |
| Institutional model | An interagency model involving DoD, VA, and other agencies. Specific programs target particular risks, including housing and employment | Centralized model with a leading role of the Ministry of Defense. Functionally, the framework of support for wounded and injured veterans is separated from the framework of support for discharged servicemen and reservists | Predominantly a civilian-military model without a single institutional template: a combination of ministries of defense, specialized institutions, and local support services |
| Digitalization | Developed digital infrastructure through VA.gov, TAP resources, GI Bill Comparison Tool, and VA Health and Benefits App | Digital services and personal accounts are operational, in particular on the resources of the Division for Discharged Soldiers and Reservists. Digital tools for professional diagnostics and remote channels are used | The level of digitalization depends on the country. In France, there are online procedures for contacting relevant institutions. In the Netherlands, the Veteran Office serves as a digital entry point to services. In Germany, the emphasis is on a network of advisory support |
| Key performance indicators (KPIs) | Evaluation is carried out through reporting, audits, and program indicators. For certain programs, including TAP, specific participation parameters and compliance with established requirements are recorded | A single publicly recorded set of KPI reintegration by the blocks of work, housing, health has not been found in open sources | KPI sets vary depending on the country. There is no single supranational set of veteran reintegration indicators at the EU level found |

Source: composed on the basis of [14–17; 28; 30]

A summarization of practices in the USA, Israel, and European Union countries provides grounds to assert that the most sustainable models of veteran reintegration rely not on the episodic provision of individual benefits, but on an institutionally organized system for transitioning from military service to civilian life. Its characteristic features include mandatory transition programs, the presence of an integrated service environment in which an individual gains access to interconnected services through a comprehensive assistance pathway, the use of digital tools for status identification and verification, as well as the application of clearly defined performance indicators, particularly regarding employment, housing provision, access to treatment, professional adaptation, and other parameters of returning to civilian life. It is precisely such an architecture that allows reintegration to be viewed not as a set of disparate support measures, but as a systemic process in which institutional coordination, timeliness of intervention, and transparency of funding interact within a single managerial logic.

For Ukraine, it is in principle important not to mechanically copy foreign models, since the scale of the ongoing war, the structure of the reserve, the nature of community participation in ensuring defense capability, and the role of volunteer formations of territorial communities in the system of national resistance differ significantly from the corresponding institutional configurations of other countries. At the same time, international experience is methodologically valuable as a source

of those solutions that can be adapted with consideration of the national context. First and foremost, this refers:

- to the advisability of introducing a mandatory and standardized transition component, functionally similar to TAP, which should be integrated into the system of returning from military service to civilian life until 2033;
- to the formation of interdepartmental programs oriented toward specific risks, in particular in the areas of housing, employment, rehabilitation, and social support;
- to the development of a clear system of performance indicators for each program with an appropriate level of public reporting. This last component is especially important in the Ukrainian context, as the need for performance indicators directly stems from the existing deficit of coordination, information, and comparability of results among different institutions and levels of governance.

The regulatory framework for such an approach in Ukraine has already been partially established. Thus, the Law of Ukraine «On the Status of War Veterans, Guarantees of Their Social Protection» stipulates that State policy in the relevant sphere is implemented, in particular, on the principles of the comprehensiveness of measures for the adaptation of veterans to civilian life, proper financial provision of benefits and guar-

antees, openness of information, transparency, and accountability. This same law enshrines the functioning of the Unified State Register of War Veterans as a State-controlled information and communication system designed for collecting, storing, protecting, and using data necessary for the implementation of benefits, administration of needs, and coordination of the activities of government authorities [7]. In this sense, the Ukrainian legal framework already contains basic principles that can serve as a foundation for transitioning to a more organized model of reintegration funding; however, their practical implementation regarding members of MVFTCs has not yet acquired a comprehensive institutional form.

The funding of reintegration for members of MVFTCs in Ukraine is predominantly derivative from broader budgetary and programmatic frameworks of veteran and social policy and does not constitute a separate, consistently identified financial mechanism specifically for this category of persons [23; 25; 26]. The regulatory framework directly defines the sources of funding for the activities of MVFTCs – funds from the State and local budgets, as well as other sources not prohibited by law; however, the issue of reintegration after the completion of service is effectively distributed among the programs of the Ministry of Veterans Affairs of Ukraine, the Ministry of Social Policy, Family and Unity of Ukraine, and local targeted programs. Such fragmentation significantly complicates budget planning, monitoring of fund movements, comparison of results between different programs, and the creation of a unified space of responsibility among public administration entities. An additional complicating factor is the martial law regime, under which the transparency of certain budget documents, particularly the program budget passports, is reduced, increasing the risks of fragmentation, information asymmetry, and weakened external control [31]. Under such conditions, the need for targeted instruments specifically for members of MVFTCs, or at least for a clear institutional recognition of this category within the framework of existing veteran programs, acquires not only an organizational, but also a fundamental financial and managerial significance. Among such instruments are program-targeted co-financing with local budgets, digital expenditure monitoring, as well as regular independent effectiveness assessment [24].

The key legal basis that establishes the sources of funding for national resistance is the Law of Ukraine «On the Fundamentals of National Resistance» [11]. At the same time, it is important to emphasize that socio-legal guarantees for members of MVFTCs during their participation in the training and execution of territorial defense tasks are linked to the guarantees established for military personnel, and for those individuals participating in measures necessary for the defense of Ukraine in connection with the armed aggression of the Russian Federation, to the social protection guarantees defined by the Law of Ukraine «On the Status of War Veterans, Guarantees of Their Social Protection». Such a regulatory structure effectively creates an institutional dependence of reintegration funding on the acquired status – war veteran, combatant, etc. – while at the same time including members of MVFTCs in the broader array of veteran programs. Therefore, reintegration funding for this category of individuals is not an independent budgetary entity, but operates through the already existing mechanisms of social and veteran support.

The Resolution of the Cabinet of Ministers of Ukraine «On Approval of the Regulation on Volunteer Formations of Territorial Communities» specifies the financial support of their activities, establishing that the material and technical support and funding of volunteer formations are carried out within the funds of the State budget, local budgets, and other sources [10]. However, this provision primarily concerns ensuring the functioning of MVFTCs as an element of national resistance and does not create a separate financial mechanism for reintegration after the completion of service or participation in defense tasks. In practice, this means that the reintegration needs of members of MVFTCs are covered either through veteran and social programs at the State or local level, or through donor and project-based forms of support, which have a broader target scope and usually do not identify MVFTCs as a separate financial and target category.

From the perspective of budgetary architecture and transparency, the Budget Code of Ukraine includes requirements regarding the publication of budget program passports, reports on their implementation, and the results of efficiency evaluations, in particular according to Part 5 of Article 28 [2]. However, during the period of martial law, certain provisions of budget transparency may not apply or may be implemented with restrictions in accordance with special transitional provisions, which effectively narrows the availability of data for external analysis.

This regime directly affects the capacity of the public and expert community to monitor reintegration programs, including those that potentially cover members of MVFTCs. As a result, the issue of financing reintegration turns out to be related not only to the amount of resources but also to the availability of information on their planning, movement, and effectiveness.

The Law of Ukraine «On the State Budget of Ukraine for 2026» reflects the macroeconomic parameters of revenues and expenditures, and the appendices provide detailed budget allocations by main spending units and budget programs [9]. For operational monitoring of planned indicators and the state of budget execution, government digital tools are used, in particular the Open Budget portal, officially linked to the Ministry of Finance of Ukraine. However, even with the availability of such open finance tools, the key problem remains not only the technical accessibility of data but also the lack of sufficiently clear identification of the reintegration segment of support for members of MVFTCs within the structure of existing budget programs.

At the level of State programs, the closest budgetary analogue to the reintegration tool is the historical one, i. e., the budget program of the Ministry of Veterans Affairs of Ukraine KPVK (PCFEC) 1501040, which was publicly available prior to restrictions on disclosure. In the 2022 passport, it was defined as a program of measures for psychological rehabilitation, social and professional adaptation, provision of sanatorium-resort treatment for affected participants of the Revolution of Dignity, participants of the anti-terrorist operation, persons who carried out measures to ensure national security and defense, repulsion and deterrence of armed aggression by the Russian Federation, as well as members of their families in certain cases, with a total amount of budget allocations for 2022 of UAH 276.8 million.

This program is the closest in content to the reintegration tool at the State level. At the same time, members of MVFTCs may be its potential beneficiaries not as a separately distinguished category, but primarily through acquiring the corresponding veteran status. This means that even within the most relevant programs, reintegration support for MVFTCs remains indirect and institutionally non-personalized.

Another State channel is the financing of the Ukrainian Veterans Fund through the budget program of the Ministry of Veterans Affairs of Ukraine KPVK (PCFEC) 1501090 – «Operation of the Ukrainian Veterans Fund, including the implementation by the fund of measures to support projects». Among its goals is the reintegration into society, and among the directions for the use of funds is support for projects of veterans and their families. For members of MVFTCs, this mechanism can potentially function as a channel for entry into the relevant support programs, however, again, primarily through the status of a veteran or a family member of a veteran. Specific quotas, separate financing instruments, or special budgeting specifically for MVFTCs within the framework of this program's passport are not provided, which once again confirms the derivative nature of the financial inclusion of this category of persons in the State reintegration support system.

Part of the reintegration services and payments is also financed through the programs of the Ministry of Social Policy and its subordinate institutions. In particular, the budget program passport of the Ministry of Social Policy for 2026, KPVK (PCFEC) 2501390, provides funding for measures aimed at restoring the physical, mental, and psychological health of vulnerable population groups, including persons who are being discharged or have already been discharged from military service among war veterans. This indicates a delineation of reintegration components between different main budget fund administrators: the Ministry of Veterans Affairs of Ukraine focuses on specialized veteran activities, whereas the Ministry of Social Policy provides social services, payments, and certain rehabilitation components. Such institutional differentiation is not negative in itself; however, in the absence of clear integration mechanisms, it increases the risk of resource dispersion and duplication of functions.

The second key source of financing for the activities of MVFTCs and potentially related reintegration measures is local budgets. Territorial communities adopt programs related to the support of territorial defense and volunteer formations, but in most cases, the main emphasis in such programs is placed on maintaining capabilities during the active operation of MVFTCs – transport, equipment, material and technical resources, infrastructure, etc. In contrast, the reintegration block, which should cover psychological assistance, employment support, long-term social adaptation, professional reorientation, or other elements of returning to civilian life, is either not distinguished at all or remains insufficiently detailed. This means that at the local level, the financial support of MVFTCs still tends to follow the logic of functional maintenance rather than the logic of post-service reintegration.

A separate resource for financing reintegration activities can be donor and international funds. In the Ukrainian context, international partners primarily support the development of veteran services, psychosocial support, labor market inte-

gration, the development of rehabilitation infrastructure, and the creation of a service environment for veterans and their families. A notable example is the cooperation between the Ministry of Social Policy and the UN Development Programme regarding the provision of social adaptation services for veterans, which were used by 190 people in 2024. At the same time, in most donor programs, the target groups are defined as veterans, female veterans, and their family members, individuals leaving military service, as well as communities that receive and support such categories of the population. Specific funding volumes exclusively for members of MVFTCs in such programs are generally not distinguished, which once again confirms the general problem of the institutional non-personalization of this category in the financial design of reintegration policy.

In our opinion, financing the reintegration of members of MVFTCs should be modernized as a component of national resilience and human security policy, rather than being viewed solely as a narrow segment of social payments after participation in war [20]. Such an approach requires a shift to program-targeted instruments with clearly defined goals, proper auditing, digital monitoring, and regular performance evaluation [13; 24]. Practical implementation of this logic is possible based on a combination of State open finance platforms – Open Budget, Spending, Prozorro – with State registries and digital services, including the Unified State Registry of War Veterans and DIIA tools. At this, the key conception should be based on decentralized service delivery while maintaining State standards: territorial communities provide proximity and accessibility of services, while the State defines co-financing rules, selection criteria, performance indicators, and general control parameters.

The implementation of such a model requires clearly identified budget codes or separate program segments, interdepartmental integration of budget planning with security and veteran policy strategies, as well as a comprehensive data architecture built on the principles of personal information protection, cyber resilience, expenditure traceability, and the possibility of independent monitoring (Tab. 2).

Improving the financing system for the reintegration of members of MVFTCs should be viewed not as a narrow segment of social payments or an auxiliary element of veteran policy, but as an investment in national resilience, human security, and the restoration of the socioeconomic capacity of individuals involved in national resistance. This approach aligns with the fundamental logic of comprehensive defense, within which the State's defense capability depends not only on mobilizing resources during a period of military threat, but also on society's ability to ensure the return of defenders to full participation in economic, social, and civic life. At the same time, the current regulatory and legal framework, while allowing the combination of funds from the State budget, local budgets, and other sources to finance national resistance and the activities of MVFTCs, does not establish a separate, stable, and clearly identified budgetary mechanism specifically for the reintegration of members of MVFTCs. As a result, the reintegration needs of this category of persons remain included in broader veterans' social, or local programs, which weakens the targeting, transparency, and manageability of the corresponding financial provision.

Financial and institutional support tools for the reintegration of members of MVFTCs

| Tool | Function | Advantages | Implementation requirements |
|---|--|--|--|
| Separate budget program / subprogram / separate direction within a budget program | Targeted planning of expenditures for reintegration measures and their linkage to performance indicators | Transparency and distinguishability of expenses. Possibility of forming performance indicators. Manageability and accountability | For the State budget – inclusion in the program classification of expenditures and lending. For local budgets – decision within the program-target method. Definition of recipient categories. Availability of a source for status verification |
| Passports of budget programs | Formalization of objectives, tasks, directions of fund usage, responsible executors, and performance indicators | Standardization. Basis for monitoring and evaluation | Compliance with the Ministry of Finance requirements regarding the preparation of passports and reports. Determination of information sources for indicators Publication in the prescribed manner |
| Assessment of the efficiency of budget programs based on performance indicators | Checking not only the volume of funds spent, but also costs, products, efficiency, and quality | Transition to the logic of result-oriented use of budget funds | Methodology. Monitoring data. Regularity. Audit. Connection with budget program passports and reports on their implementation |
| Co-financing with communities | Increasing accessibility of reintegration services at the local level | Motivation of communities. Local adaptation. Bringing services closer to the recipient | Local programs and spending decisions. Distribution criteria. Minimum service standards. Control and delineation of authority between levels of government |
| Open Budget (module of the E-data platform) | Public display of aggregated indicators of State and local budgets. Macro-level monitoring | Public transparency. Visual clarity. Analytics by budget classification | Data quality. Classification alignment. Timely updating of source information |
| Spending.gov.ua (module of the E-data platform) | Transparency of transactions, contracts, and the use of public funds at the level of administrators and recipients | Traceability of payments. Public control. Possibility of detailed search | Completeness of publication. Correctness of details. Timely disclosure of information by administrators and recipients of funds |

Source: systematized in accordance with [4; 6; 27]

For this reason, the first institutional step toward improving the system of financing the reintegration of members of MVFTCs should be considered the creation of a special State reintegration fund for members of MVFTCs, intended to accumulate resources from various sources and finance projects, services, and support tools on a competitive, grant, or voucher basis under unified rules. The idea of such an institution is not disconnected from national practice, as a certain precedent already exists in the form of the State institution «Ukrainian Veterans Fund», whose creation the government directly linked to the tasks of rehabilitation and reintegration of veterans through the support of relevant projects. At the same time, a fund specifically aimed at members of MVFTCs should function as a more clearly specialized financial-institutional mechanism, capable not only of providing support upon request, but also of forming a transparent portfolio of funding directions with predetermined selection criteria, a resource allocation procedure,

a performance evaluation system, and external oversight. In the structure of such an institution, it would be appropriate to provide for a supervisory board with the participation of representatives of relevant ministries, local government bodies, the expert community, and, if possible, the public sector related to veteran issues. The procedure for using funds, competition rules, project selection criteria, and reporting forms should be published in advance, which will reduce the risks of opacity and selective allocation of resources. Along with this, the creation of such a fund also carries certain institutional risks, primarily the risk of duplicating functions with existing veteran instruments, as well as the risk of politicizing grant distribution if funding criteria are not supported by clear KPIs, external audit procedures, and public reporting requirements.

The second step should be the formation of an inter-departmental coordination body with the proper mandate to approve service standards, budget requests, interregional co-

financing rules, and the overall logic of distributing powers between the State and local levels. The need for such a body arises from the consideration that strategic documents regarding the return from military service to civilian life already involve a significant number of central executive bodies and regular reporting; however, the sheer number of participants without a special coordination mechanism creates the risk of fragmented decisions and dispersed responsibility. Practically, such a tool can be implemented in the form of a government committee or a coordination council with political chairmanship, empowered to issue interdepartmental directives, approve funding priorities, and endorse a single annual plan of reintegration activities. Its significance lies in that the reintegration of members of MVFTCs ceases to be a peripheral issue of individual institutions and moves into the realm of coordinated State governance, where service standards, budgetary parameters, and rules for access to support follow a unified logic.

As the third step can be considered the expansion of the functional role of local self-government bodies through the introduction of standard local reintegration programs built on the principles of the program-target method. This necessity is due not only to the communities' proximity to direct service recipients but also because the role of the local level in preparing citizens for national resistance and ensuring the corresponding security functions is already established by law. However, the local level should not be limited only to meeting the operational needs of MVFTCs in transportation, equipment, or material and technical resources. Its role should also extend to organizing access to psychological assistance, professional adaptation, retraining, social support, employment support, and other elements of reintegration into civilian life. That is why typical local reintegration programs, developed according to standardized methodological approaches, can become a mechanism for combining decentralized service delivery with compliance with nationwide standards of quality, targeting, and accountability.

The financial and economic core of modernization should be the full implementation of the program-target financing method using budget program passports, performance indicators, and the procedure for assessing efficiency. For the reintegration of members of MVFTCs, this means the need to create either a separate budget subprogram or at least a clearly identified segment within existing programs that would allow tracking expenditures, coverage, types of services, and results specifically for this category of individuals. In current practice, aggregated budget data mostly do not contain such breakdowns, making it impossible to accurately determine the amount of resources allocated for the reintegration of members of MVFTCs, which support tools they receive, and what the outcomes of the use of these funds are. The introduction of a separate program segment would make it possible to move from general declarations of support to more tangible budget management based on the comparison of resources, objectives, and achieved effects.

Personalized financial packages, built as a combination of three vouchers – educational, retraining, and psychological support – can play a special role in this system, allowing the logic of support to shift from a retention model to a model of investing in a person's capacity [5; 22]. In such a structure, financial support is associated not only with compensating

losses or meeting current needs, but also with restoring a person's professional, social, and psycho-emotional potential. Importantly, Ukrainian practice in digitally confirming status and access to services for veterans, in particular the veteran ID in the DIIA app and the operation of electronic IDs within the Ministry of Veterans Affairs system, already demonstrates the technical feasibility of personalized delivery of support without excessive paperwork bureaucracy. This lays the groundwork for transitioning to a more targeted system of distributing reintegration tools, where the entitlement to support, the scope of services, and the actual receipt of these services can be digitally recorded.

The entrepreneurial component of such a package can build on the existing grant infrastructure, particularly the «Grant for Veterans and Their Family Members» program in DIIA, as well as on the services of the e-Veteran platform and the guidance provided by the State Employment Center regarding the requirement to create jobs. More broadly, this means that reintegration policy should not be limited solely to social support or psychological assistance but should also include tools to promote economic activity, self-employment, and the creation of new added value. In this logic, it is advisable to formalize the co-financing mechanism as a tripartite model: the State provides funding for the basic support package, territorial communities – for additional services, accompanying infrastructure, and local adaptation of services, and international partners – for pilot projects, provider training, and digital solutions. This model is consistent with the norm on multi-source financing of national resilience and allows combining budgetary sustainability with the flexibility to implement innovative tools. At the practical level, co-financing can be implemented as a subsidy on co-financing terms or as results-based transfers, which in international practice are considered instruments for enhancing the accountability and motivation of subnational authorities.

At the same time, the co-financing mechanism also has its risks. First and foremost, it concerns the deepening inequality between communities, as the financial capacity of territories, human resources, and institutional readiness to implement programs differ significantly. An additional complication may be the complex administrative procedures for approval, expense verification, and reporting. That is why such a model requires the establishment of unified service standards, a minimum set of KPIs, as well as simplified digital procedures for verifying expenses and exchanging data. Tools such as social contracts, result-oriented payments, and voucher systems should be launched on a pilot basis in segments where measurable effects are possible, relying on the OECD's work in the field of social impact bonds and payment-for-results models in employment policy. Such a phased approach makes it possible to reduce the risk of institutional overload of the system while simultaneously accumulating empirical data for further scaling.

A separate dimension of modernization should become the digitalization of financial processes, aimed at ensuring end-to-end traceability of funds. In this context, the combination of planned and actual Open Budget data, contracting through Prozorro, transactions, and document support via Spending, which the Ministry of Finance characterizes as official resources of open data on public finances, becomes fundamentally im-

portant. Conceptually, a single digital platform for accounting and supporting reintegration can be built as a thematic module within the «Transparent Budget» and E-data infrastructure. In practical terms, such a platform should include a unique case identifier, a catalog of services and providers, a voucher module, a registry of decisions on the provision of support, as well as automated reporting by providers on the volume, cost, and effectiveness of the services provided. It is not just about digitally representing existing procedures, but about creating an integrated information and analytical environment in which budget planning, service delivery, expenditure control, and performance evaluation are combined in a single managerial cycle.

For the verification of eligibility for receiving a financial package, integration with the Unified State Register of Veterans and with DIIA, which already provide veteran identification and services for obtaining information from the register, is necessary. In this case, digital tools perform not only a purely technical function but also an institutional one, as they make it possible to reduce administrative barriers, increase the targeting of service delivery, and minimize the risk of duplication or unlawful receipt of support. Transparent monitoring of fund usage is advisable to implement through a public information dashboard with anonymized open data, with a focus on coverage indicators, cost per recipient, achieved results, and interregional differences. Such an information dashboard should not only serve the function of external transparency but also be a tool for operational management, allowing the identification of imbalances, overloaded system segments, and lagging regions or programs.

Along with this, the digitalization of financial processes also creates specific risks, primarily cyber incidents, personal data leaks, and violations of secure access to sensitive information. That is why data processing within such a system must comply with the requirements of personal data protection and cybersecurity legislation, as well as with the specialized recommendations of State authorities in the field of cyber defense. Specific preventive measures may include a role-based access model, minimization of the data set, segmentation of information environments, regular system vulnerability testing, and user activity logging procedures. This is necessary to ensure that the growth of digital transparency does not create additional risks for the safety of recipients of support and does not undermine trust in the system itself.

It is advisable to build the control system on the managerial cycle of result-based budgeting. At the national level, the legal framework for assessing the efficiency of budget programs is formed by the regulatory acts of the Ministry of Finance, which define the procedure for evaluating efficiency and methodological recommendations, directly oriented toward the use of performance indicators, budget program passports, and reports on their implementation. Applied to programs for the reintegration of members of MVFTCs, this means the need to build a two-tier KPI system: on one hand – output indicators, such as the number of completed cases, average access time to the service, the number of vouchers provided or courses completed; on the other hand – outcome indicators, which reflect employment, completion of retraining, stabilization of psycho-emotional state, long-term engagement in economic activity,

and equality of access between communities. It is precisely this construction that allows moving from formal reporting on funds utilization to assessing the actual ability of programs to change the situation of support recipients.

Efficiency audit in this area should combine external control by the Accounting Chamber, internal control and internal audit of the main budget funds managers, as well as elements of public oversight. Publication of summarized results corresponds to the principles of fiscal transparency promoted by international institutions, particularly the International Monetary Fund. It is advisable to institutionalize public oversight through supervisory boards of funds, advisory councils under government authorities, as well as through open data on contracts and payments in Prozorro and Spending, supported by the Law of Ukraine «On Transparent Use of Public Funds». The involvement of international organizations should be focused on the independent verification of KPIs, the development of transparency standards, and the training of providers, using the generalized OECD tools in the field of budget transparency and results-oriented financing.

Economic activity is one of the key components of reintegration, as stable employment and entrepreneurship reduce long-term social and budgetary risks while enhancing the capacity of territorial communities [5; 13; 24]. For this reason, the financial model of reintegration for members of MVFTCs should be oriented not only toward compensatory and service aspects but also toward the productive dimension of support. Tax incentives for employers who hire members of MVFTCs can be considered as one of the possible tools to stimulate employment; however, their design should minimize the risks of formal misuse and potential abuse. At the same time, it should be taken into account that a special tax benefit specifically for members of MVFTCs in Ukraine is not currently defined separately, and therefore, its implementation would require separate regulatory substantiation.

Government employment orders and a broader framework for supporting economic activity can also be strengthened through public procurement instruments and preferences for businesses associated with veterans and defenders. In this context, a reference point could be the U.S. practice regarding set-aside and sole-source contracts for veteran-owned businesses, including veterans with disabilities acquired during military service. For Ukrainian conditions, such approaches cannot be directly copied; however, they indicate a promising direction for forming an economically active reintegration model, in which State support is combined with the creation of conditions for long-term self-sufficiency, employment, and participation in the production of socially beneficial outcomes.

Conclusions. The conducted study provides grounds to assert that the reintegration financing system for members of volunteer formations of territorial communities in Ukraine is multi-channel in nature, but has not acquired the characteristics of a comprehensive financial-institutional mechanism. Its functioning occurs mainly within broader veteran, social, local, and partially donor programs, as a result of which reintegration support for members of MVFTCs is not distinguished as an independent object of budget planning, management, and performance evaluation. Such a configuration causes the dispersion of resources, weakens the targeting of funding, compli-

cates inter-agency and inter-level coordination, and also does not ensure proper comparability of results between individual programs and levels of public administration.

It has been found that the current regulatory and legal framework of Ukraine defines general sources of financing for the activities of MVFTCs and social protection of persons involved in the defense of the State, but does not create a separate, stably identified budgetary mechanism specifically for the reintegration of members of MVFTCs. Reintegration components are in fact distributed among the programs of the Ministry of Veterans Affairs of Ukraine, the Ministry of Social Policy, Family, and Unity of Ukraine, local target programs, and separate donor initiatives. An additional limiting factor is the martial law regime, which reduces the availability of some budget data and, consequently, weakens the possibilities for external control, public monitoring, and independent evaluation of the effectiveness of fund usage.

A comparative analysis of the international practices of the USA, Israel, and European Union countries has shown that more sustainable reintegration models rely on a combination of several interrelated elements: programs for a managed transition to civilian life, interagency coordination, personalized service delivery pathways, digital support, and a system for evaluating program effectiveness. For the Ukrainian context, this implies the advisability of moving from decentralized funding to a more structured model, within which the reintegration of members of MVFTCs is viewed not as a side component of overall veteran support, but as a separate functional segment of security, social, and budgetary policy, directly connected to national resilience and human security.

Based on the results of the study, it has been substantiated that improving the system of funding for the reintegration of members of MVFTCs should be carried out as a set of interrelated financial and institutional decisions. They include: the separation of a reintegration segment in budget planning through a separate budget subprogram or a clearly identified segment within existing programs; the creation of a special State reintegration fund for members of MVFTCs as a tool for accumulating and targeted allocation of resources; the formation of an interdepartmental coordination mechanism to harmonize service standards, budget requests, and co-financing rules; the development of typical local reintegration programs based on a program-targeted approach; the introduction of personalized support packages, including educational, retraining, and psychological vouchers; the use of digital tools for open finances, State registers, and electronic status verification; as well as the establishment of a system of performance indicators, regular efficiency assessment, and multi-level control.

The key conclusion is that improving the effectiveness of funding for the reintegration of members of MVFTCs is related not so much to the mechanical increase of resources as to the formation of a holistic institutional architecture for their mobilization, distribution, support, and control. It is precisely the systematic combination of budgetary instruments, interagency and inter-level coordination, program-targeted co-financing, digital traceability, personalized service delivery, and efficiency assessment procedures that creates the grounds for moving from a fragmented practice to a more controlled, transparent, and targeted model of reintegration support. Prospects for fur-

ther research should be linked to the development of a methodology for assessing the efficiency of reintegration programs for members of MVFTCs, specifying a system of performance indicators, modeling co-financing options between the State and local levels, as well as testing digital mechanisms for monitoring and verification at the community level.

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