потрібно, щоб персонал мав необхідні професійні навички, адже здебільшого бухгалтери не є фахівцями у сфері ІТ-технологій.

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## THE ROLE OF GRANT FUNDING IN ENHANCING THE INCLUSIVITY OF PUBLIC SERVICES IN UKRAINE

In the context of systemic reforms, ongoing decentralisation, and profound social challenges caused by the full-scale war and economic crisis, the issue of inclusiveness in the provision of public services has acquired new dimensions of implementation. As Ukraine continues its path toward European integration and the adoption of European governance standards, there is a pressing need to respond promptly to the needs of diverse segments of the population, ensuring their fair access to essential public goods [4]. The necessity of concentrating budgetary resources on national defence in response to external aggression has significantly limited the state's capacity to implement development projects in many areas, including those aimed at promoting inclusion. Under these circumstances, grant funding has become an essential mechanism enabling public authorities, social sector actors, and civil society institutions to mobilise resources for implementing projects and activities aimed at addressing structural inequality and strengthening social cohesion. By channelling targeted financial resources, encouraging innovation, and empowering stakeholders, grant funding plays a significant role in making public services in Ukraine more inclusive.

Inclusiveness is traditionally understood as attention to the needs of marginalised groups in society. However, in the context of wartime Ukraine, new segments of society have emerged that face systemic barriers in accessing public services. These include internally displaced persons (IDPs), persons with disabilities, war veterans, and others. Traditional approaches to public service provision, constrained by bureaucratic overregulation and limited resources, are often unable to address the specific needs of these social groups. Grant funding from international donors – including government agencies and non-governmental institutions – offers an effective means to tackle this issue by implementing projects aimed at reducing social exclusion and promoting greater equality in the public sector.

The key contribution of grant funding to inclusiveness in Ukraine lies in its ability to address entrenched inequalities inherited from the planned economy and the early decades of statehood. These inequalities arose from the failure to account for cultural, social, and regional diversity in the provision of public goods. Grant funding, including transfers from the European Union, the United States Agency for International Development (USAID), the United Nations Development Programme (UNDP), the International Renaissance Foundation, and other institutions, enables the implementation of socially sensitive projects such as mobile healthcare services for IDPs, digital inclusion initiatives in remote communities, and mental health programmes for war veterans and civilians affected by Russian aggression.

Grant funding also plays a vital role in embedding inclusive principles into the activities of public authorities. As part of the decentralisation reform, local governments have gained greater autonomy in organising the provision of public goods. However, Ukraine is characterised by a high level of disparity among territorial communities in terms of economic potential, administrative capacity, and public engagement in governance processes. These disparities hinder the advancement of inclusive public administration. Grant programmes that support initiatives involving public participation in budgeting and the co-design of public services help address this issue. Such projects enhance accountability for the use of public funds and promote inclusivity in service delivery. This approach is particularly important in territories recently liberated from occupation, where public trust in state institutions has been undermined and where inclusive governance is key to long-term reconciliation and recovery [3].

An important aspect of grant funding in Ukraine is its role in stimulating innovation and flexibility in public service delivery. Under conditions of severe budgetary constraint, grant funding enables local authorities, social institutions, and research bodies to introduce innovative technologies into public services, such as telemedicine, contactless payment systems for transportation, and digital administrative services. Successful pilot programmes often provide the foundation for scaling initiatives to the national level. For instance, the U-LEAD with Europe programme supported the development of inclusive administrative service centres (ASCs) across Ukraine by piloting design and accessibility standards that have since informed national policy [1].

The flexibility of grant funding is also evident in its responsiveness to rapid societal change and emerging social problems. During the COVID-19 pandemic, for example, certain vulnerable groups experienced sudden exclusion from basic services due to the digital divide, mobility restrictions, or loss of income. With the help of grant support, civil society organisations implemented projects providing food assistance, medical consultations, and psychological support to the elderly, persons with disabilities, and IDPs. The role of grant funding became even more critical with the onset of Russia's full-scale invasion, when humanitarian grants enabled swift support to millions of displaced individuals, including shelter, continued education, and access to social protection.

Grant funding also facilitates the deepening of cross-sectoral cooperation – an important component of inclusiveness – by bringing together local authorities, civil society organisations, and international donors. This cooperation has led to the successful implementation of many initiatives aimed at ensuring the accessibility and quality of public services. Such partnerships foster synergy between different sectors, leveraging their respective strengths to achieve socially meaningful results.

Despite these positive developments, one of the primary challenges in ensuring the inclusiveness of public services through grant funding is sustainability. Most grants are limited in duration and scope, focused on implementing specific projects. Consequently, there is a risk that inclusive innovations may be lost once external funding ends. This issue is particularly pressing in Ukraine, where local governments often lack the financial capacity to continue funding initiatives once grant support is exhausted. One way to mitigate this problem is to integrate sustainability planning into the grant application process, encouraging project initiators to seek co-financing from local authorities or to align their efforts with national development programmes that may offer ongoing support through the state budget.

Another persistent challenge relates to regional disparities in grant access. The majority of grant funding is channelled to NGOs based in the capital, while territorial communities often lack the administrative resources necessary to apply for and manage complex grant projects. To address this imbalance, some donors have introduced simplified application procedures, pre-grant capacity-building workshops, and flexible funding streams targeted at grassroots organisations [4]. However, these practices are not yet systematic or widespread enough to effectively ensure equal access to funding for local and marginalised actors. In the Ukrainian context, grant funding should increasingly aim not only at expanding access to services but also at improving their quality. Services must not only be technically available but should also be delivered in a manner that respects cultural diversity, human dignity, and individual autonomy. In the health sector, for example, grant funding has supported the development of gender-sensitive treatment protocols, the provision of mental health services in deinstitutionalised settings, and training in inclusive communication practices. These innovations mark an important shift in how public services understand and address the needs of users.

Ukraine's post-war recovery will present both significant challenges and unique opportunities to redefine the role of public services in building an inclusive society. As the country reconstructs its infrastructure, institutions, and social fabric, the strategic use of grant funding will be essential. International donors and local stakeholders must ensure that reconstruction is not only rapid and efficient but also socially inclusive, environmentally sustainable, and accountable. Grant mechanisms can help ensure that reconstruction benefits IDPs, persons with disabilities, and other marginalised groups disproportionately affected by the war.

In conclusion, grant funding is a crucial instrument for promoting inclusiveness in the delivery of public services in Ukraine. By empowering local actors, fostering innovation, and enhancing civic participation, grants contribute significantly to achieving equitable service provision. However, to ensure the sustainability and scalability of this impact, grant-funded initiatives must be integrated into broader policy reforms, institutional practices, and long-term financing strategies. As Ukraine advances toward European integration and recovers from the devastation of war, the strategic use of grant funding to support inclusive public services is not only a development priority – it is also a foundation for national resilience, unity, and equity.

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