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**CULTURE AS A STRATEGIC RESOURCE IN THE FORMATION OF
MODERN AND FINANCIALLY SUSTAINABLE MODELS OF PUBLIC
ADMINISTRATION**

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ABSTRACT

The article considers culture as a strategic resource that significantly affects the formation and functioning of modern models of public administration, in particular, in terms of their financial sustainability. The author substantiates that cultural factors – system of values, norms, identities and historical traditions – not only

determine public expectations of the state authorities, but also directly affect the effectiveness of management practices, including political stability, the level of civic engagement, transparency of decision-making processes and fiscal behavior of society. Culture is analyzed as a variable that influences the formation of models of government legitimacy, bureaucracy, attitudes toward reforms, as well as institutional trust and budgetary discipline.

Particular attention is paid to the comparative analysis of Ukraine and Poland, countries that have similar historical backgrounds but demonstrate different dynamics in the implementation of effective public administration. Based on the models of political culture (G. Almond, S. Verba), the theory of value change (R. Inglehart), the concept of cultural fit (G. Eckstein), and the dimensions of national culture (Hofstede model), the author identifies the cultural pattern that restrains or, conversely, stimulates managerial capacity and financial sustainability. In particular, the importance of such cultural parameters as the level of power distance, uncertainty avoidance, individualism, restraint and achievement orientation is emphasized, which affect the formation of public policy, financial transparency and the ability of society to plan for the long term.

The authors argue that national culture acts not only as a background but also as an active factor that shapes the political and economic architectonics of public administration. Underestimation of the cultural environment in the processes of reforming governance institutions can lead to managerial failures, financial imbalances, low levels of trust and public resistance to change. In turn, the integration of a cultural approach into public policy allows for the formation of more adaptive, accountable and financially sustainable management models focused on sustainable development.

The article formulates practical recommendations for the modernization of public administration in Ukraine, taking into account the cultural and financial context, and outlines areas for further interdisciplinary research in this area.

Keywords. culture, strategic resource, public administration, financial sustainability, political culture, managerial efficiency, values, Ukraine, Poland.

Introduction. Analyzing modern scientific research in the field of public administration, there is an increasingly common opinion that culture has a significant impact on the formation and functioning of management systems in public administration. Through the prism of cultural diversity, we can trace differences in the principles of construction, decision-making mechanisms and public participation in governance, which is clearly evidenced by examples from around the world.

For example, public administration in the Scandinavian countries (Norway, Finland, Denmark, Sweden), recognized as one of the most successful in the world, is characterized by a high level of transparency, accountability and public trust. This model is the result of deeply rooted cultural attitudes of social equality, civic engagement, and a historical tradition of consensual governance that dates back to the political and social system of the Vikings and parliamentary institutions of the 17th century. In contrast, Asian systems, such as China, demonstrate a preference for hierarchy, centralization, and limited citizen participation, due to the cultural legacy of Confucianism, which emphasizes discipline, vertical power, and the authority of the wise ruler.

These examples demonstrate that public governance is shaped not only by legal and organizational factors, but also by deep cultural backgrounds. In countries with a high level of cultural diversity, such as Ukraine, it is critical to take into account socio-cultural peculiarities when designing governance models to ensure inclusiveness, efficiency, and long-term financial sustainability of the system. It is culture that can shape the economic behavior of citizens, influence the level of tax discipline, perception of budget legitimacy, tolerance to corruption, and support for reforms.

Therefore, this article aims to study culture as a strategic resource in the formation of modern models of public administration capable of withstanding financial challenges, ensuring sustainable development and effectively implementing public policy. Particular emphasis is placed on the analysis of cultural patterns that influence managerial capacity, as well as on the comparison of Ukrainian experience with the

practices of other countries, in particular Poland, in order to identify factors that facilitate or impede the creation of financially sustainable governance models.

Literature analysis. The issue of the relationship between culture and public administration is studied by many scholars in the field of social sciences, political science, economics and public administration. The main approaches to analyzing this phenomenon can be divided into three scientific areas: concepts of political culture, institutional theories, and comparative studies of the impact of cultural factors on the efficiency and financial sustainability of management systems.

Within the concepts of political culture, the key works are those of such authors as G.G. Almond and S. Verba (1963), Z. Huntington (1968), R. Putnam (1993), F. Fukuyama (1995), and R. Inglehart (2018), who study the influence of cultural factors that affect political behavior, the level of trust in government, and the effectiveness of democratic governance. A significant contribution to the development of this issue was also made by Ukrainian researchers, in particular V. Bebyk, who laid the foundations of political culture as a scientific category in the Ukrainian discourse, and other domestic scholars who adapted classical theories to the national context of state-building and social transformation.

Institutional theories presented in the works of Heady (1996), Schröter (2000), Pollitt & Bouckaert (2004) focus on how historical, legal and cultural backgrounds shape the stability or fragility of institutions, their ability to adapt to challenges, and ensure good governance. Accordingly, culture is viewed as a deep factor that affects not only the structure but also the functional efficiency of the public administration system, including financial policy, anti-corruption practices, and tax discipline.

The third approach – comparative studies – helps to understand why the same governance model can be successful in one country and ineffective in another. Comparison of countries with different or similar cultural codes (e.g., Ukraine and Poland) allows us to establish which cultural pattern contributes to the formation of resilient management systems, in particular in the financial dimension.

The purpose of the article is to study culture as a strategic resource in the formation of public administration that combines institutional efficiency with financial

sustainability. Financial institutions in different countries develop in accordance with historical, religious and socio-cultural peculiarities, which leads to differences in governance models. The study of the relationship between culture and public administration allows not only to better understand the factors of public policy effectiveness, but also to formulate sound recommendations for the strategic development of public administration in Ukraine , taking into account its national traditions, regional diversity and civilizational identity.

The connection between culture and public administration does exist, but in the scientific literature it is often presented in fragments or without reliance on a holistic interdisciplinary concept. Achieving this goal requires an in-depth analysis of the cultural patterns that shape the financial and managerial behavior of citizens and institutions in the context of public policy modernization.

Methodology. The study uses a comprehensive interdisciplinary approach that includes the methodological foundations of political science, cultural studies, public administration theory, and economic sociology. The basis of the research logic is a systematic analysis, which allowed us to consider culture as a multidimensional phenomenon that affects not only the normative and behavioral aspects of interaction between citizens and the state, but also the formation of institutional trust, financial discipline, perception of reforms and the legitimacy of management decisions. This approach makes it possible to establish stable links between the cultural codes of society and the effectiveness of public administration, in particular its financial and economic component.

In order to achieve analytical depth, the author applied an institutional and cultural approach, which allowed to trace the influence of historically formed norms, traditions and symbolic practices on the structural features of the functioning of the state power. In particular, the author typologized political culture according to the classification of G.M. Almond and S. Verba (parochial, subject, participatory), which made it possible to assess the level of civic participation in governance processes and the peculiarities of political socialization in the countries under study.

Comparative analysis has become a key tool in identifying differences and

similarities between Ukraine and Poland , countries with a common historical background but different dynamics of development of governance institutions and financial stability. The empirical indicators were interpreted according to international indices (Hofstede's Cultural Dimensions Model, Corruption Perceptions Index, Human Development Index, and E-Government Development Index), which allowed us to quantify key cultural parameters , such as the level of distance from the government, individualism, and uncertainty avoidance.

For the purpose of in-depth analysis, the case study method was used, which allowed us to focus on the specifics of the Ukrainian context, taking into account such phenomena as a high level of paternalistic expectations, the dominance of the formal bureaucracy, a low level of leniency to self-expression, and a gradual transition from materialistic to postmaterialistic values. A secondary analysis of scientific sources and a content analysis of academic literature were also carried out, which allowed the integration of modern theoretical developments in the field of the relationship between culture, public policy and financial management.

The generalization of the results based on these methods allowed us to form a reasonable vision of culture as a factor in the long-term financial viability of public administration systems and to develop scientific and practical recommendations for the modernization of Ukrainian governance, taking into account the national cultural context.

Main part. Scientific research in the field of public administration indicates that historical events of the past have a significant impact on the formation of the modern public administration system and the peculiarities of its functioning, the creation of a system of legal norms and the establishment of rules of behavior of society. These factors affect the peculiarities of public administration mechanisms and the relations between society and the state [1]. At the beginning of the 20th century, there were first attempts to link and explain the consequences of the state system through cultural changes [2].

J. Almond and S. Verba in their work "Civic Culture: Political Attitudes and Democracy in Five Countries" (1963) studied the influence of non-political and

cultural institutions, social environment (school, work) on the formation of political culture. The researchers concluded that civic culture is a mixed political culture that combines modern and traditional features, including active participation and support or rejection of public organizations. In the context of our study, it is interesting to note the researchers' classification of types of political culture, which they divide into: parochial culture (which is typical for traditional societies where citizens have limited knowledge of the political system and do not expect changes), subject culture (in which citizens are aware of the political system but have a passive attitude towards it, do not actively participate in political processes) and participatory culture (in which citizens are actively involved in political life, influence decision-making and consider themselves part of the political community). This study is an important confirmation that different cultural characteristics have a significant impact on the formation of different public administration systems: from the specifics of the formation of political institutions, tools for implementing public policy to achieving the ultimate goal - public acceptance and compliance. This is confirmed by a quote from the above work: "When we talk about the political culture of a society, we mean the political system as internalized in the knowledge, feelings and assessments of its population" [3].

P. Inglehart noted that culture is an independent variable that influences political change through the prism of the historical hierarchy of values. His theory of value change is based on two hypotheses: the deficit hypothesis and the socialization hypothesis. According to the deficit hypothesis, people prioritize those needs in which they feel a lack, i.e., in the absence of a sense of security (economic, material, physical), a person prefers material (materialistic) values; if a person is in conditions of economic stability (material stability), a person strives to achieve spiritual values. The socialization hypothesis states that values are formed under the influence of the conditions experienced in the formative years of an individual, thus, the generation that grew up in a period of prosperity needs other values - belonging, respect, intellectual development and self-expression, according to R. Inglehart, "postmaterialistic values" [4]. According to these hypotheses, we can observe a change in the hierarchies of generational values, which is reflected in the concept of public administration of each

subsequent generation. The generation that lived in a period of instability and long-term changes built a stable and sustainable system of public policy, with the main goal of creating a materially stable society. The next generation, which had the opportunity to grow in material wealth, is committed to postmaterialist values and, accordingly, will build the concept of public policy on them. "The scarcity hypothesis predicts that prolonged periods of high prosperity will promote postmaterialist values, while prolonged economic decline will have the opposite effect" [4].

A prominent political scientist and researcher of the relationship between political culture and political systems, Harry Eckstein, emphasized that political stability directly depends on the compliance of political institutions with the dominant cultural attitudes of society [5]. The existence of opposing views can lead to political crises, conflicts both in society and between society and the state, which will lead to an imbalance of the entire state. It is clear that unity in cultural values and views is not a panacea and is not the ideal tool for building a sustainable and effective public administration mechanism. Nevertheless, the rationality of the idea has its weight and can serve as a correct guideline in building a public administration system with an emphasis on the values formed in society. For example, if a society is dominated by democratic values such as citizen engagement, freedom of thought and choice, openness and transparency of decision-making, etc., democratic political institutions will be stable in such a society. However, if authoritarian political institutions are imposed on such a society, it will lead to instability, discontent and protests. At the same time, for a society with a paternalistic system of beliefs and one that has not yet absorbed the understanding of democratic values, the presence of democratic political institutions, on the contrary, will lead to disorder and disorder, dissatisfaction with the government.

Summarizing the above, we can define the basic principles of public administration, which are directly influenced by culture (cultural values and cultural traditions):

1. Legitimacy of government and public administration. That is, the recognition and support of government decisions and political institutions by citizens,

which ensures their stability and effective functioning. If a political system is in line with the dominant cultural values in society, it will be perceived as legitimate and stable. Such an example is the political system of Switzerland, which has a historical tradition of democracy, so modern citizens are actively involved in governance processes through the tools of direct democracy. Switzerland's federalism is reflected in its modern decentralized system of government, which is also a historically formed value of its population for autonomy. The political system is built on democratic principles, taking into account historically formed cultural values, so Switzerland is one of the developed countries with a stable political system, a high level of public trust in the government (in particular, through the provided tools of direct democracy and their perception in society). Another example is the Islamic Republic of Iran. An attempt by Shah Mohammad Reza Pahlavi in the 60s and 70s to introduce pro-Western ideology and modernization ended in protests and a revolution. The Shah's pro-Western reforms were perceived in society as a threat to national identity and contradicted Islamic traditions, which were the dominant cultural attitudes of the society. This is an example of the theory that there is a discrepancy between political power and the cultural attitudes of the society, which leads to instability and crisis, leading to political change. In the case of Ukraine, the Revolution of Dignity is an example of this, which was the result of the discrepancy between the political regime of Viktor Yanukovich and the democratic and European values and views of Ukrainian citizens.

2. Political socialization. Culture influences the formation of political consciousness of citizens and is reflected in active or passive participation of citizens in political processes (elections, adherence to the principles of legality), the level of trust in state institutions and the propensity to protest. In democratic cultures, citizens are more inclined to participate in political processes that are open and transparent, which leads to a high level of trust in the government, and public administration processes are sustainable and capable of development. In countries with authoritarian regimes, the culture of participation is rather low, as the limited participation of citizens

leads to a decrease in their interest and motivation to participate. And this is not a short-term phenomenon, since, as a rule, authoritarianism is a historically long process, and subsequent generations perceive authoritarianism as a normal, viable phenomenon.

3. Transformation processes. Culture is a factor influencing all social processes, but it is also an object that is subject to change. Globalization, the development of education, technological and information progress - all this leads to transformational processes of culture in society. For example, after Ukraine's long usurpation under the Soviet Union, even for some time after gaining independence, the culture of citizens was shaped by paternalistic views - a strong state that is charged with the duty of providing (social and economic) and protecting its citizens, whose absence is explained by their legal nihilism and atrophy to active civic participation. Gradually, these views have begun to change, citizen participation has increased, and the level of their political and legal culture has grown.

The above relationship can be illustrated by the following diagram (Figure 1):

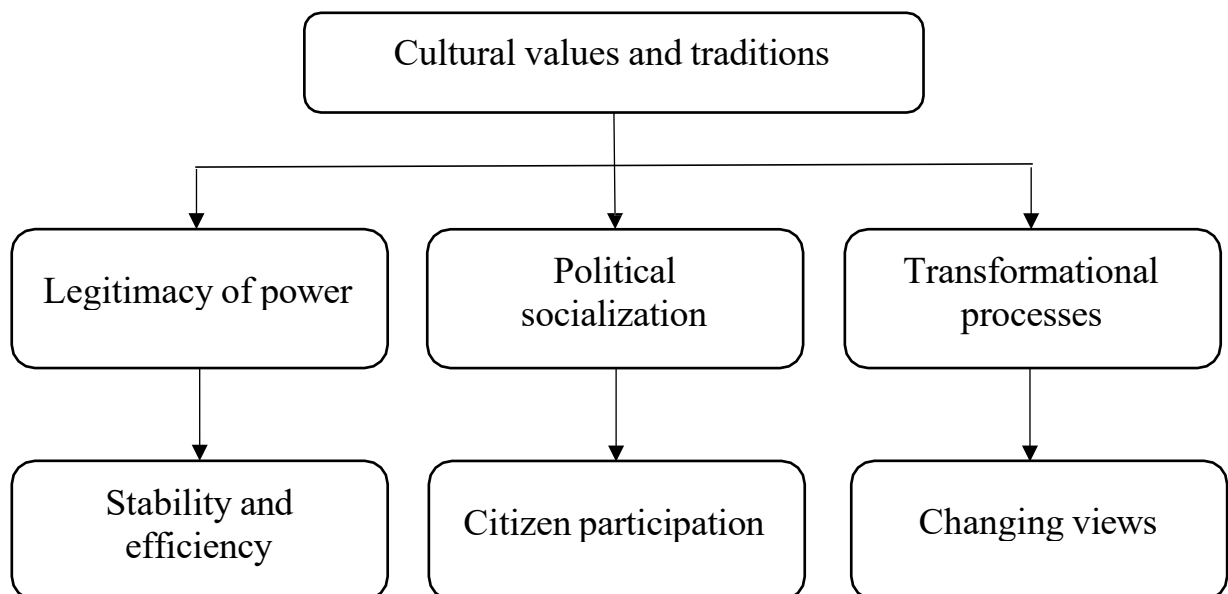


Figure 1. The influence of culture on public administration

The differences and peculiarities of public administration in the context of cultural influence should also be considered from two perspectives (research

approaches): global (interstate) and domestic. From the perspective of the global (interstate) level, it is possible to compare public administration models between countries with different or similar cultural traditions. For example, the countries of the Anglo-Saxon model (USA, UK, Canada), the continental European model (Germany, France, Spain, Ukraine) and the East Asian model (China, Singapore, Japan). The domestic approach is aimed at studying the influence of culture on governance within a particular country.

Culture and national identity are not a dogma that all citizens of one state have the same views, interests, positions and intentions. As a rule, cultural differences between individuals in one country are much more significant and diverse than differences between states. As mentioned above, Ukraine is a multinational state with cultural diversity, although ethnic Ukrainians constitute the majority of its national composition. According to the 2001 All-Ukrainian Census, the ethnic composition of the population was as follows: Ukrainians - 77.8%, Russians - 17.3%, Belarusians - 0.6%, Moldovans - 0.5%, Crimean Tatars - 0.5%, Bulgarians - 0.4%, Hungarians - 0.3%, Romanians - 0.3%, Poles - 0.3%, Jews - 0.2%, and other nationalities - 1.8% [6]. In the territorial dimension: Western Ukraine - predominantly Ukrainian population, Eastern and Southern Ukraine - Ukrainians, a larger share of Russians and representatives of other nationalities, Zakarpattia - significant Hungarian and Romanian communities, Crimea - until 2014 Crimean Tatars, Ukrainians, Russians. The data after the military events and occupation of part of Ukraine's territories since 2014 and military aggression since February 2022 remain unrecorded and unreleased, which also have an impact on ethnic changes in the population - external and internal migration.

The Culture Factor Group, a company that specializes in researching the role of culture and understanding how groups of people interact to form a connection with strategy and the relevant industry, conducted a study in 2024 that identified numerical indicators in the following areas (Hofstede model): distance from authority, individualism, motivation and success, uncertainty avoidance, long-term orientation, and indulgence and privilege [7]. Ukraine has the following indicators (Figure 2).

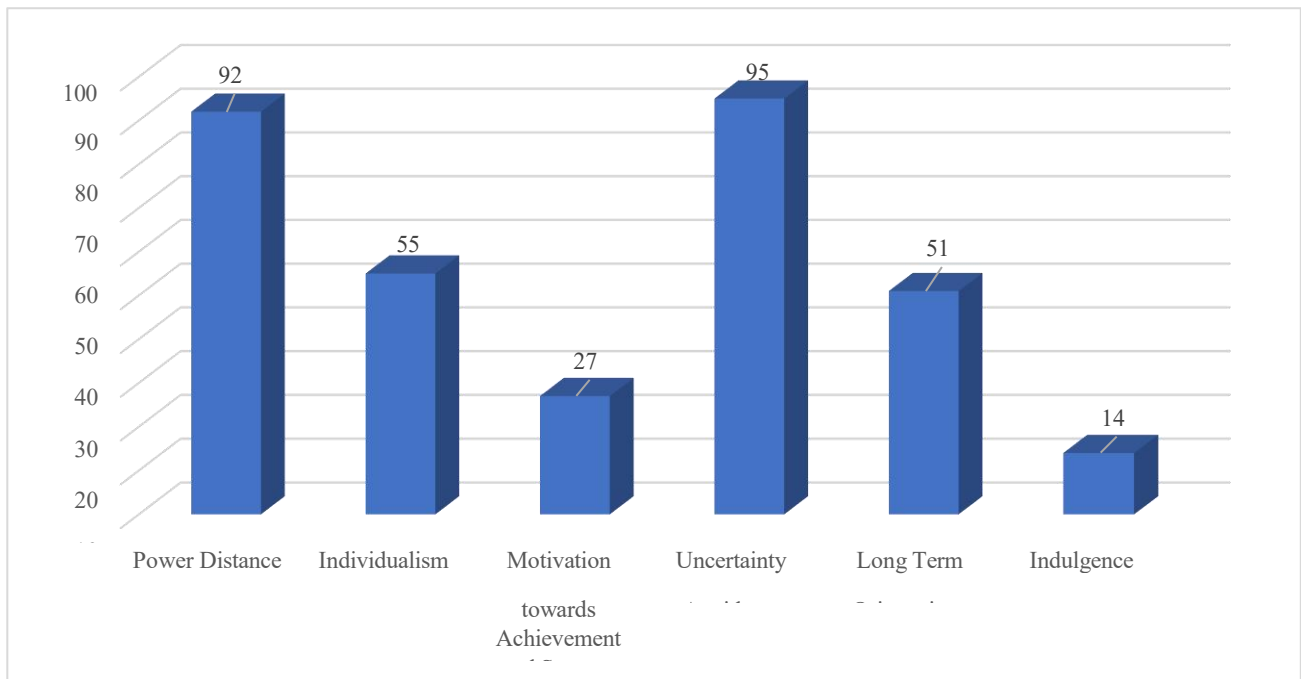


Figure 2. Ukraine's indicators according to the Hofstede model

Ukraine has a high power distance score (92), indicating a highly hierarchical society. There is a clear gap between power elites and ordinary citizens, and decisions are often made centrally and top-down. In such an environment, status symbols are highly valued and social roles are clearly defined. This model contributes to the stability of the system, but it also complicates democratic transformation and reduces the level of citizens' initiative.

Ukraine's individualism score of 55 demonstrates a balance between personal interests and collective values. Citizens strive for autonomy in decision-making, but at the same time, social ties and family support remain important. This creates a model in which Ukrainians can work both independently and in groups, but the level of trust between strangers remains low.

The low score of achievement motivation (25 points) indicates that Ukrainian society is more focused on harmony and social equality than on competition and adversarialism. Although status matters, demonstrating personal achievements is not a common practice. This is reflected in work styles: initiative and leadership are more welcomed among managers, while the desire for equality prevails in the team.

Ukraine has a high level of uncertainty avoidance (95 points), which means a desire for clear rules and structured processes. Citizens prefer predictability and stability, which affects management and business processes. Planning and formalization of processes are perceived as a necessity, and situations involving uncertainty cause discomfort. This also explains the tendency towards bureaucratization and difficulties in adapting to rapid change.

The long-term orientation indicator in Ukraine (51 points) does not allow us to identify a clear dominant model. On the one hand, society supports traditions and historical heritage, and on the other hand, it is open to change. This is manifested in the desire to preserve established norms, but at the same time in the readiness for reforms if they do not violate fundamental values.

The score of indulgence and privilege (14 points) indicates a reserved culture, which manifests itself in the restriction of emotional expression and self-control. Ukrainian society tends to be conservative, where open expression of emotions and fulfillment of one's desires are often viewed as frowned upon. This also affects the business culture, where formality and restraint are the norm in human interaction.

Ukrainian culture combines a high degree of hierarchy, a desire for stability, and restraint, which determines the style of public administration and social behavior. At the same time, the society demonstrates a moderate level of individualism and openness to change, which makes it possible to adapt to modern challenges. To improve the efficiency of governance, it is necessary to develop flexibility in decision-making, reduce bureaucracy, and promote greater citizen involvement in decision-making.

In the context of our study, it will be important to compare these indicators with Poland, a country similar to Ukraine. Both countries have similar or identical initial data: territorial location, the same historical experience of Soviet influence, independence, and the beginning of reforms in the 1990s. However, it is precisely the presence of differences that leads us to make these comparisons, because: Poland has been a member of the European Union for 21 years, while Ukraine is just beginning its European integration path; in the Human Development Index, which includes key

indicators such as education, life expectancy, and income, in 2024 Poland ranks 36th with a score of 0.88, while Ukraine is in 100th place with a score of 0.73 [7]; according to the Democracy Index in 2024, Poland has a score of 7.40 and Ukraine 4.90 (where 10 is a high level of democracy) [8]. Comparison of countries will provide an opportunity to understand the key points of influence of cultural factors on different rates of development of states (Figure 3).

Ukraine has a much higher power distance, which means a strong hierarchy in society. In Ukraine, power is perceived as something that belongs to the elected, and social inequalities are accepted to a greater extent. In Poland, this indicator is lower, indicating less dependence on authority and a more democratic style of governance. In terms of Individualism, Ukraine is slightly more individualistic than Poland. This means that people in Ukraine are more focused on personal achievement, although both countries have relatively collectivist traits where family and social ties play an important role. The Motivation indicator reflects the level of desire for competition, achievement, and material success [11-13].

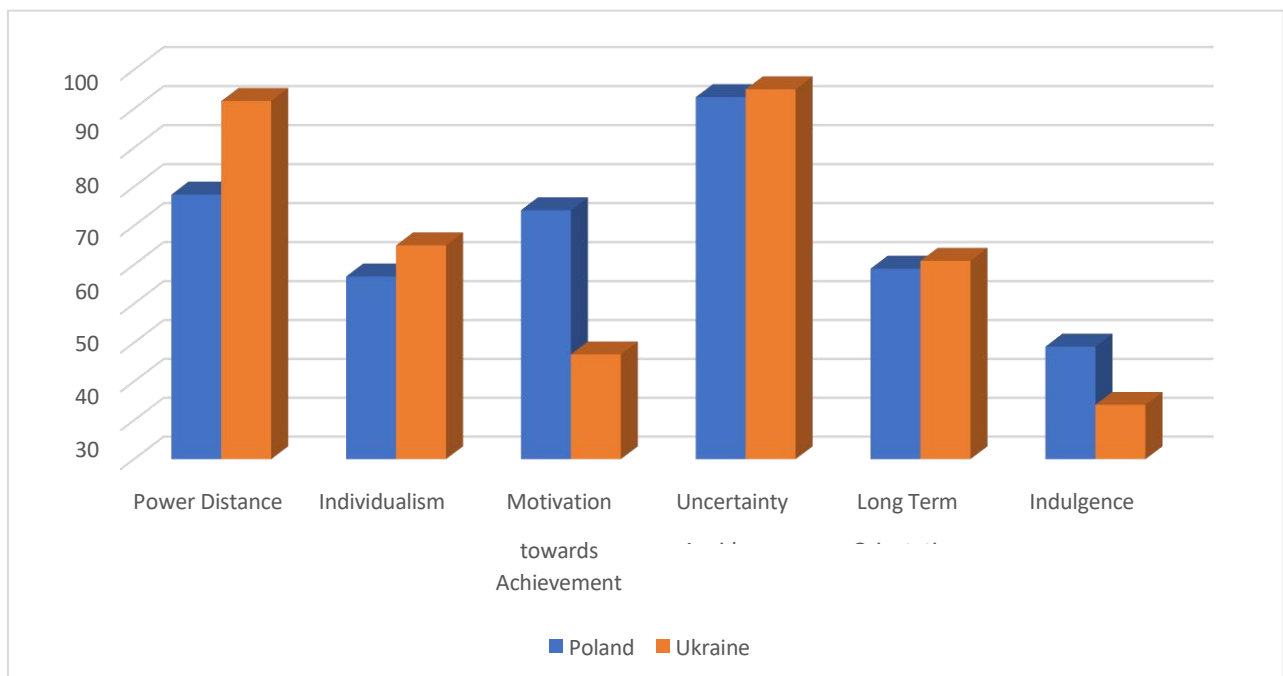


Figure 3. Comparison of indicators in Poland and Ukraine

Poland is significantly more achievement-oriented, indicating a higher level of ambition in business and professional life. In Ukraine, this indicator is much lower,

which may indicate a greater focus on stability and a less competitive culture. Both countries have a very high level of uncertainty avoidance, which means a dislike of change, high levels of bureaucracy, and a strong desire for stability. People in these countries often try to reduce risks and tend to follow formal rules. Also, both Ukraine and Poland have an average level of long-term orientation, which means a combination of a traditional approach and a desire for development. They are not overly conservative, but they do not have a clear-cut strategy for the distant future. The indulgence index reflects the level of hedonism in a society (i.e., how people perceive pleasure, leisure, and emotional control). Poland has a higher level of indulgence, which means a freer attitude to entertainment and fewer social restrictions. Ukraine has an extremely low level of indulgence, which indicates a desire for self-control, a more conservative lifestyle, and restrictions on pleasure. Thus, it can be concluded that the unifying features for Ukraine and Poland are high hierarchy, focus on stability and avoidance of uncertainty. However, certain differences in the orientation toward success, rejection of inequality, and less restraint in hedonistic manifestations affect the pace of state development.

We can also compare these two states according to the Almond and Verba theory, the Inglehart model, and the Eckstein concept (Table 1).

Ukraine is on the path of reforming its public administration system, striving for democratic development, but needs significant changes to achieve political stability and trust in institutions. Poland, on the other hand, is a stable democracy that has gone through transitional phases, but still needs to maintain consensus and overcome political conflicts to ensure the long-term development of democratic institutions. Both countries have the potential for development, but with different challenges: for Ukraine, it is the transformation of political culture and institutions, for Poland, it is maintaining stability and overcoming political divisions.

Table 1: Analysis of the political culture of Ukraine and Poland in the context of the Almond, Verba, Inglehart and Eckstein models

	Ukraine	Poland
Almond and Willow theory	Ukraine's political culture is in transition, from a subjective to a participatory one, but elements of the parochial type still remain. Political activity in Ukraine has increased since 2014.	Compared to Ukraine, Poland has a more pronounced participatory political culture, with public involvement in the development of democratic institutions dating back to 1989.
The Inglehart model	Ukraine is in the process of transformation. For a long time, Ukrainian society has been focused on material values, due to a long period of economic instability. However, a new generation with postmaterialist values is gradually emerging (especially among young people, educated citizens, and residents of large cities).	Poland has undergone a transformation from materialistic to postmaterialistic values, with a clear shift towards democratic standards. Democratic development and integration with the European Union have contributed to the growing importance of postmaterialist orientations.
Eckstein's concept	In Ukraine, there is a conflict between paternalistic expectations (dependence on the state) and democratic aspirations responsibility of citizens). Political crises and social conflicts are explained by the fact that society does not accept corrupt and authoritarian models of power, which is confirmed by protest movements.	Poland is largely stable, but recurrent political crises and conflicts indicate a certain imbalance between political institutions and social expectations, particularly in terms of human rights and press freedom.

Conclusions. The study showed that culture is a key and multifunctional factor that directly affects the formation, efficiency and sustainability of the public administration system. The comparative analysis of Ukraine and Poland reveals that differences in cultural parameters (in particular, the level of distance from the authorities, uncertainty avoidance, motivation to achieve, individualism, and indulgence) significantly affect the pace and quality of reforms, financial discipline, transparency of public policy, and citizen engagement in governance processes. in Ukrainian society, they limit the inclusiveness of governance, increase the risks of bureaucratization, and reduce the effectiveness of institutional interaction.

The results confirm that culture should not be viewed as a secondary or external variable, but as a strategic resource of public administration that forms the basis for

sustainable development, financial sustainability, and effective implementation of public policy. The formation of culturally sensitive governance models allows for better adaptation of management decisions to the needs of society, increase the level of trust in the government, and strengthen the institutional capacity of the state.

In the context of Ukraine, it is advisable to implement management strategies that take into account cultural diversity and regional peculiarities, as well as to develop tools for civic participation, digitalization of management processes, and support for educational and awareness-raising initiatives to shape political and financial culture. At the same time, it is important to strengthen anti-corruption mechanisms, ensure transparency of decisions, and develop an institutional environment that can meet the challenges of our time.

Thus, culture as a strategic resource is the basis for the formation of public administration models that can not only adapt to external changes but also ensure sustainable, financially responsible and socially legitimate development of the state. A promising area for further research is the development of practical mechanisms for adapting cultural factors to reform policies, as well as the analysis of the experience of other countries with high levels of financial stability and institutional trust.

Discussion. The results of the study confirm the thesis that culture is not only the background for the formation of public administration institutions, but also an active factor that determines the style, efficiency and financial sustainability of management decisions. Using a comparative analysis, the article shows that countries with similar historical experience can demonstrate different trajectories of public policy development precisely because of differences in cultural patterns. In the case of Ukraine and Poland, cultural variables (distance from the government, uncertainty avoidance index, level of indulgence, individualism, etc.) can explain different levels of trust in government institutions, fiscal discipline, and readiness to participate in governance and reforms.

One of the key observations is that Ukraine's high distance from the government (92 points on the Hofstede scale) significantly complicates the formation of an inclusive model of governance. This structure of power, which involves centralized

decision-making and a limited share of citizens, hinders the development of a democratic culture, restrains initiative, and creates alienation of citizens from state processes. At the same time, there is a smaller gap between the government and the public in Poland, which contributes to more effective implementation of open governance and fiscal accountability policies.

Another determining factor is the high level of uncertainty avoidance in Ukrainian society (95 points), which leads to a tendency to bureaucratization, strict regulation of management processes, and low flexibility of institutions in responding to challenges. This cultural pattern makes it difficult to introduce innovations and e-governance, and reduces the willingness to engage in managerial experiments, which are key in times of crisis and reform.

The level of motivation for achievement and the presence of postmaterialistic values also have a significant impact on the formation of financially sustainable management models. implementation of structural reforms and a weak internal demand for qualitative changes in the management sphere.

The discussion also shows that national culture influences perceptions of institutional legitimacy, in particular through historically shaped notions of power, justice, state care and responsibility. The paternalistic expectations of a significant part of the Ukrainian population, shaped by the Soviet past, lead to a high level of demands on the state with a low level of readiness to participate in decision-making, pay taxes or exercise public control. This contradicts the principles of modern public administration based on mutual responsibility of the state and citizens.

Thus, the results of the discussion confirm the need to rethink culture as a structuring factor in public administration. Without taking into account cultural variables, public policy risks remaining formal, unsupported by society and financially vulnerable. On the other hand, the implementation of management strategies that are in line with national values increases the effectiveness of institutional interaction, stimulates trust, reduces the risk of corruption, and provides the prerequisites for the long-term financial viability of the public sector.

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