

# Financial support for the development of higher education in the field of physical culture and sports

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## Abstract

The article deals with the issue of financing education in the field of physical culture and sports in Ukraine. As part of this, the main indicators of the state budget of Ukraine in terms of financing the development of physical culture and sports were analyzed, which indicate the lack of growth dynamics of financial support in this area. This can be a demotivating factor for future specialists in physical culture and sports, because budgetary funding takes the lion's share in financing the sector of physical education and sports. It is proposed to identify sports public organizations as one of the alternative entities that will act as an authorized customer for the training of specialists under educational programs in the field of physical culture and sports, it is proposed to consider. The introduction of budgetary/non-budgetary financing of sports public organizations involves the creation of a system of subjects, principles and conditions of financing (legal obligations, economic justification, competitive principles in the form of the composition of the competitive commission and selection criteria). The improved approach allows taking into account the specific current needs of society and the effective use of available funding sources (budgetary or extra-budgetary). In turn, this contributes to the expansion of opportunities and gives new rights to public organizations that ensure the development of various types of sports. The proposed approach to the construction of a financial mechanism of state support for the development of higher education in the field of physical culture and sports allows to minimize the risks of the influence of external factors on educational activity and ensures compliance with such principles as: continuity, flexibility, correspondence of cost-result categories and efficiency, in the formation of state policy in the field of higher education, as well as the policy of higher education institutions.

*Keywords:* public administration; financial mechanism; education; physical culture; sport; public sports organizations; Ukraine.

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## 1. Problem statement

Physical culture and sport is one of the areas of competence of the state social policy. To fulfil its functions, the State makes appropriate expenditures from the State budget to promote the development of education in the field of physical culture and sports. However, given the current conditions of socio-economic development, martial law in Ukraine and demographic problems, the development of physical culture and sports has been relegated to the background. The existing problems that sport in Ukraine has faced for decades include: imperfect legal and regulatory frameworks, inconsistency of the management system with the current conditions of the sector's development, changes in the organisational structure of public authorities and lack of clear division of responsibilities; corruption and insufficient funding of the sector and lack of a clear mechanism for allocating budget funds.

Prots T.A. notes that «state support for the development of education in the field of physical culture is manifested through the improvement of its organisational, regulatory, personnel, logistical, financial, scientific, medical, and information support for the realisation of the social role of physical culture and sports» [12].

In justifying the relevance of this research, it is worth paying attention to the assessment of the consequences of the destruction of educational institutions and scientific infrastructure. «In total, 3.8 thousand educational institutions were damaged as a result of the hostilities, and in many regions the educational process in schools and other institutions was suspended for a long time. The government allocated funds for the construction of shelters to resume the educational process in schools. Direct losses from the destruction of educational institutions amounted to \$6.8 billion» [6]. In addition, «due to the high intensity of hostilities in the east and south of Ukraine, as well as regular missile attacks throughout its territory, most cultural and sports institutions have ceased to operate or have significantly reduced their work. As a result, 12.5 million people in at least 6 regions of the country (Donetsk, Zaporizhzhia, Luhansk, Mykolaiv, Kharkiv, Kherson regions) have lost access to services, and another 13 million people in 7 regions have limited access to them» [6].

All of the above indicates a lack of material, financial and labour resources in the sphere of physical culture and sports. Therefore, the issue of state funding of this sphere in Ukraine is an urgent scientific problem that requires finding solutions.

**The aim of this research** is to substantiate the procedure for financing education in the field of physical culture and sports in Ukraine, taking into account the possibility of attracting not only state and local budgets, but also extra-budgetary funds, in order to improve the financial mechanism of the state policy in the field of physical culture and sports.

## 2. Analysis of the latest research and publications

In the scientific literature, among such scholars as: Vlasenko V.V., Gasyuk I.L., Gadaychuk D.L., Ivanov O., Rybach I., Zhurilo O.M., Griban P.P., Khrykov E.M., Kravchenko O.I., the issue of financing higher education in the field of physical culture and sports is quite relevant and is discussed in the following areas: establishing the minimum cost of training students in higher education institutions, state stimulation the development of physical culture and sports in the educational sphere, analysis of the level of state funding of the sports industry, foreign experience in financing higher education, as well as attracting funds from other private sources for the development of physical culture and sports in Ukraine.

Within the framework of the IV International Scientific and Practical Conference «Education of Ukraine under martial law: management, digitalisation, European integration aspects» [9], such scholars as: Gapon V.V., Barabash O.A., Chitaeva K.G., analyse the implementation of budget programmes in the field of higher education in the context of the armed aggression of the Russian Federation in Ukraine. Nazukova N.M. reveals the regulatory and legal conditions for financing education in wartime and the period of post-war recovery.

Vlasenko V.V. notes that «expenditures on physical culture and sports are social relations regulated by the law and associated with the systematic use of centralised and decentralised state funds to ensure the effective development of physical culture and sports» [1].

«The state policy of Ukraine in the field of physical culture and sports is aimed at harmonious education, physical development, full recovery, meaningful recreation and leisure of young people, self-realisation, acquisition of healthy lifestyle skills, and training of a sports reserve. In addition, the implementation of the state policy of Ukraine in the field of physical culture and sports among students of higher education institutions will contribute to the revival of the country's labour potential, the expansion of international cooperation in the field of physical culture and sports, strengthening the prestige of our country in the international arena, and ensuring national security» [4].

Gasyuk I.L. considers that «the problems of preserving and developing the material and technical base and sufficient funding of physical culture and sports in the educational sphere remain urgent» [2].

In collective monograph study, V.Bakhrushyn notes that «when discussing the problems of state funding of higher education, the main issues under discussion are:

- sufficiency/insufficiency of available funding to ensure the quality and competitiveness of Ukrainian higher education;
- optimal ratio of state, regional and private funding;
- ways to improve the efficiency of public funding» [14].

The scholar also concludes that «it is necessary to improve the mechanisms of distribution of state budget funds, taking into account the projected needs of the economy for specialists in various fields of knowledge, including by region. It is necessary to diversify budget financing instruments, to provide for the possibility of co-financing higher education by budgets of different levels, as well as by private customers. An important prerequisite for increasing the efficiency of budgetary funds is the expansion of financial autonomy of higher education institutions» [14].

According to Article 47 of the Law of Ukraine «On Physical Culture and Sports» [5], the development of physical culture and sports is financed in accordance with the aforementioned law and other regulatory acts at the expense of the state and local budgets, as well as other sources not prohibited by law.

For the development of physical culture and sports, extra-budgetary funds are used, in particular, from: enterprises, institutions and organisations, associations of citizens, individuals; financial and economic activities of physical culture and sports institutions; use of intellectual property rights by physical culture and sports institutions, organisers of physical culture and sports events; holding a state sports lottery; investment activities in the field of physical culture and sports» [5].

Bakhrushyn V.E. conducts a study of foreign experience in financing higher education and draws attention to the ratio of public and private funding. The researcher concludes that the share of public funding in Ukraine is «close to the OECD average (66 %), as well as to the indicators of such countries as Estonia, Ireland, Spain, Italy, Latvia, Lithuania, Mexico, the Netherlands, Portugal, Russia, Hungary (55–70 %). Its share is much lower (20–40 %) in Australia, the United Kingdom, Korea, the United States, and Japan, and much higher (over 85 %) in Austria, Iceland, Luxembourg, Norway, and Finland» [14].

The discussion in the scientific community demonstrates the relevance of the issue under study and allows us to conclude that in the context of martial law in Ukraine, when the financing of the needs of the country's military and defence sector comes to the fore, physical culture and sport can become one of the components of the formation of a physically fit and healthy population. The sphere of physical culture and sport in higher education requires increased attention, because the physical development of the population directly affects human development and social well-being in general.

### 3. Presentation of the main material

The study analyses the main indicators of the state budget of Ukraine in terms of financing the development of physical culture and sports and higher education, in particular. According to the State Budget Indicators for 2025–2026, it is determined that «in the medium term, the state will promote the development of physical culture and sports, create opportunities for self-realisation and development of youth potential, popularise Ukrainian social and state values and form Ukrainian national and civic identity on their basis. The objectives for 2025–2026 are: to represent the state with dignity by Ukrainian athletes in high-level international competitions; to build a healthy nation by involving the general population in mass sports and healthy lifestyles, promoting physical culture and sports; to carry out physical rehabilitation, restore mental health through the development of emotional stability and involvement in recreational physical activity; to implement state policy in the youth sector and in the area of strengthening Ukrainian national and civic identity.

Goals of the state policy in the relevant field of activity, the formation and/or implementation of which is ensured by the main spending unit of the state budget, and indicators of their achievement:

1) Ukraine is a sporting state that belongs to the group of advanced countries where Ukrainians regularly and consciously engage in physical culture and sports, conditions and opportunities for effective training of world-class athletes have been created, an extensive network of world-class sports infrastructure has been created and is accessible to everyone, including people with disabilities, and digitalisation of the physical culture and sports sector has been introduced;

2) Creation of opportunities for self-realisation and development of youth potential, their participation and integration into public life;

3) Promotion of Ukrainian social and state values, in particular the identity, unity, freedom and dignity of the Ukrainian people, and the formation of Ukrainian national and civic identity on their basis [3].

The State Budget of Ukraine for 2023 allocates UAH 3.9 billion to finance the development of physical culture and sports. This is almost at the level of last year's funded expenditures. The funds are allocated to the following areas:

- 2.7 billion UAH to organise and participate in more than 2,000 international and national sports events of various levels in Olympic, non-Olympic and sports for people with disabilities. More than 8,000 Ukrainian athletes will take part in these events, and 16 state institutions and facilities in the field of physical culture and sports will be supported.

- 0.5 billion UAH to create appropriate conditions for the training process of Ukrainian athletes to support and develop sports infrastructure.

- 0.4 billion UAH to hold more than 300 mass sports and fitness events for all categories of the population, in which nine sports and fitness associations plan to engage nearly 200,000 people in recreational physical activity.

- 0.3 billion UAH to support the preparation and participation of Ukrainian athletes in the Winter Deaflympics, European Games, Olympic festivals, and the 2024 Winter Youth Olympic Games.

- 79 million UAH - creating conditions for physical activity of citizens, including internally displaced persons, and providing physical education and health activities in the regions as a means of their social and psychological rehabilitation as part of the social project «Active Parks – Locations of Healthy Ukraine» initiated by the President of Ukraine. Of these, UAH 54 million is a subvention to the regions [7].

The draft budget for 2024 plans to double spending on the implementation of state policy in the areas of youth and sports. Once approved by the Parliament, it will amount to UAH 7.512 billion. Thus, these funds are planned to be allocated to:

- implementation of state youth policy measures - UAH 72.1 million;

- implementation of measures to strengthen Ukrainian national and civic identity – UAH 22.2 million;

- development of physical culture, sports of higher achievements and reserve sports – UAH 4 billion 255.7 million (including expenditures of the special fund of UAH 234.1 million);

- preparation and participation of the national teams of Ukraine in the XXXIII Summer Olympic Games (Paris, France), the IV Winter Youth Olympic Games 2024 (Gangwon, Republic of Korea), the XVII Winter European Youth Olympic Festival 2025 (Borjomi-Bakuriani, Georgia) – UAH 777.4 million;
- development of sports among people with disabilities and their physical culture and sports rehabilitation - UAH 988.8 million (including expenditures from the special fund – UAH 27.8 million);
- preparation and participation of national teams in the XVII Summer Paralympic Games (Paris, France) and the XX Winter Deaflympic Games (Republic of Turkey) – UAH 1 billion 96.9 million;
- scientific and technical activities in the field of physical culture and sports development – UAH 10.5 million (including expenditures of the special fund of UAH 0.5 million);
- financial support for public associations of physical culture and sports – UAH 76.9 million;
- development of sports medicine – UAH 42.7 million (including expenditures of the special fund - UAH 0.2 million);
- a subvention from the state budget to local budgets for the implementation of certain measures to implement the social project «Active Parks - Locations of Healthy Ukraine» – UAH 54.0 million;
- support for the activities of the Ministry of Youth and Sports – 115.1 million UAH. [11].

Table 1 shows the indicators of state budget expenditures and state budget loans for 2022–2026 for the Ministry of Youth and Sports of Ukraine.

Table 1  
Indicators of state budget expenditures and state budget loans for 2022-2026 (Ministry of Youth and Sports of Ukraine)

Name	2022 (report )	2023 (approved)	2024 (plan)	2025 (plan)	2026 (plan)
General fund	3 266 350,4	3 662 817,9	7 195 728,0	4 385 259,1	4 907 304,4
Special fund	52 255,3	459 686,0	262 570,2	331 412,7	367 433,7
Total	3 715 073,2	3 726 036,4	7 458 298,2	4 716 671,8	5 274 738,1

Source: developed based on [3]

As we can see, the indicators of state budget expenditures in the field of physical culture and sports are constant and do not actually increase in quantitative terms. This hinders the development of this social sphere and is a demotivating factor for future physical education and sports professionals. After all, budget funding takes the lion's share in financing the physical education and sports sector.

The next stage in the study is to review the data on higher education funding. Thus, in particular, «budgetary funding involves the provision of irreversible funds from the state or local budgets to institutions in the field of physical culture and sports to cover their costs in full or in part. The structure and content of budgetary funding is characterised by the current budget classifications. The distribution of budgetary funds is carried out by central and local executive authorities in the field of physical culture and sports, taking into account proposals of public organisations in this area» [13].

Table 2 shows the types of budgets and corresponding expenditures for higher education.

Table 2  
Expenditures on higher education by sources of funding

Type of budget	Type of expenses
State budget	Higher education – payment for training services for specialists, researchers and academic staff on the terms of a state order in state-owned higher education institutions
Budgets of cities of oblast significance, rayon budgets, budgets of amalgamated territorial communities	Higher education – payment for training of specialists, scientific and scientific-pedagogical personnel in higher education institutions of I-IV accreditation levels of state and municipal ownership in accordance with the programmes of socio-economic development of the regions
Regional budgets	Higher education – payment for training services for specialists, scientific and scientific-pedagogical personnel on the terms of a regional order in higher education institutions of municipal ownership, as well as on the terms of a state order in higher education institutions of state ownership according to the list determined by the CMU

Source: developed based on [13]

- In addition, extra-budgetary funding from various sources can also be used to finance education, namely:
- through income from business activities: income from subscription groups, fees from entertainment events, rent for the use of facilities and premises, paid physical culture and sports services, production of printed materials, including methodological or reference literature, sale of souvenirs and other sports attributes, sportswear, sale of rights to radio and television broadcasts, use of trademarks, auctions, etc.;
  - in the form of revenues from extra-budgetary funds (primarily the Social Insurance Fund), which work to promote the development of physical culture and sports;
  - in the form of revenues from the gambling business, including lotteries;

- at the expense of revenues resulting from the interaction between a sponsor and a sports organisation (athlete), with the possible participation of intermediaries, in the course of which organisations, athletes, and specialists receive various material support (financial resources, goods, services, etc.) in exchange for their participation in the implementation of marketing functions (production, promotion, sales of products, etc.) of producers means production and consumption and firms operating in the service sector [13].

Analysing the indicators of the state budget [8], we can conclude that the largest increase in expenditures on higher education was recorded in 2021 compared to 2020 – an increase of UAH 8,217,452,011.06 (20,61 %). However, the largest share of higher education expenditures in the total structure of state budget expenditures was in 2019 – 4.01 %. In 2022, there is a decrease in the amount of expenditures on higher education by 8 % compared to 2021. The share of these expenditures in the overall structure also decreased to 1,12 %. As for the local budgets of Ukraine, we can similarly see a significant decrease in the amount of expenditures on higher education in 2022 compared to 2021 by almost 15 %. It can be concluded that Russia's full-scale invasion of Ukraine has a huge impact and exacerbates the problem in the field of higher education financing.

Having analysed the above, we can conclude that the Ministry of Youth and Sports of Ukraine does not provide financial support for educational projects, and funding for higher education institutions is provided through the Ministry of Education and Science. We believe that this does not fully achieve the goals of the state policy in the field of physical culture and sports and, to some extent, exacerbates the problem of underfunding of higher education and the quality of educational services. This, in turn, affects the formation of competencies of specialists in the field of physical culture and sports and the inefficient allocation of both budget and extra-budgetary funds.

Therefore, the study proposes to improve the mechanism of financial support for the development of higher education in the field of physical culture and sports, which will minimise the risks of external factors affecting educational activities and ensure continuity, flexibility, compliance with the cost-benefit categories and efficiency in the formation of both the state policy in the field of higher education and the policy of higher education institutions.

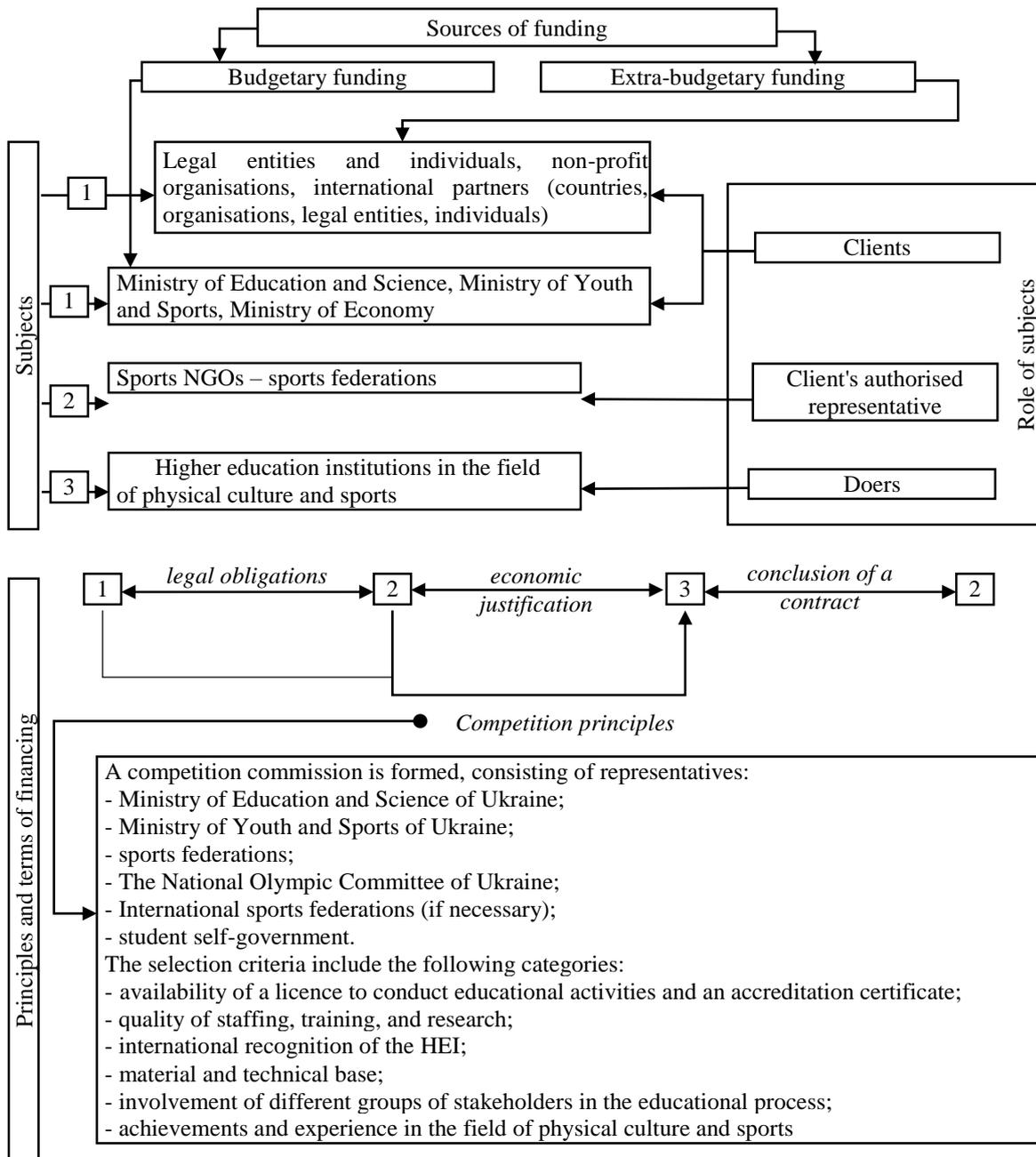
Thus, an alternative source of funding for higher education in the field of physical culture and sports may be budgetary and extra-budgetary funding of sports NGOs, which, in turn, will become customers for the training of specialists in educational programmes in the specialty 017 Physical Culture and Sports. Figure 1 shows the proposed mechanism for supporting the development of higher education in the field of physical culture and sports. These proposals are in addition to the existing practice of financing higher education in the field of physical culture and sports.

The executors of the order in this financial support mechanism are higher education institutions that train specialists in educational programmes in the specialty 017 Physical Culture and Sports. They are subject to certain selection criteria, which include the following categories:

- availability of a licence to conduct educational activities and an accreditation certificate;
- quality of staffing, training, and research;
- international recognition of the HEI;
- material and technical base;
- involvement of different groups of stakeholders in the educational process;
- achievements and experience in the field of physical culture and sports.

Also, each of the federations of individual sports has the right to put forward criteria that will be specific to their activities. In order to assess the compliance with the established criteria, a competition commission is created consisting of representatives of the following: Ministry of Education and Science of Ukraine; Ministry of Youth and Sports of Ukraine; sports federations; National Olympic Committee of Ukraine; international sports federations (if necessary); student self-government.

The choice of funding source (budgetary or extra-budgetary) depends on the needs, capabilities, and risks of the sports organisation applying to become an authorised customer.



Source: developed by the author

Fig. 1. The mechanism of financing the development of higher education in the field of physical culture and sports

#### 4. Conclusions from this study and prospects for further research

The above proposals form the basis for improving the mechanism of financial support from both budgetary and extra-budgetary sources of funding for higher education in the field of physical culture and sports through sports NGOs. This expands real opportunities and provides new rights to NGOs that ensure the development of various sports. At the same time, it does not contradict the current legislation and allows society to have a greater influence on the process of financing higher education, which increases motivation, eliminates social and psychological barriers and solves problems related to personally oriented professional training of future specialists (lack of interest and insufficient motivation for the future profession; lack of innovative approaches to improving health and healthy lifestyle; low level of physical health, functional fitness, etc. Thus, the implementation of targeted funding of higher education in the field of physical culture and sports is ensured, taking into account the specific current needs of society and the available opportunities of funding sources.

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