

# 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.

**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.

## 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.

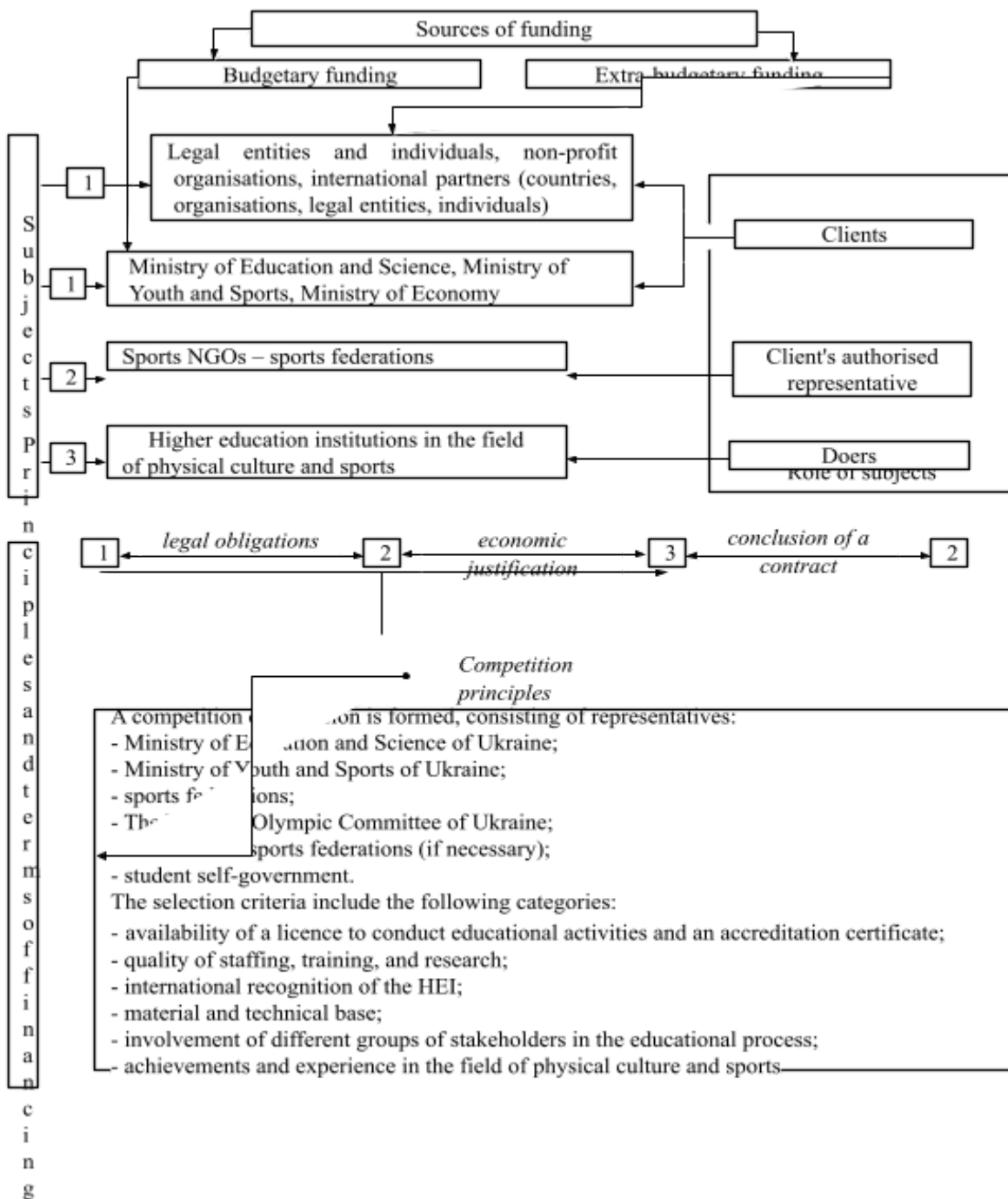
Table 1 shows the indicators of state budget expenditures and state budget loans for 2022–2026 for the Ministry of Youth and Sports of Ukraine.

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]

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.



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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