

# Sustainable Education Financing in Ukraine: Challenges and Pathways for Local Development

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## ABSTRACT:

In modern conditions, solving financial issues in municipal education is an urgent task for state and local governments in Ukraine. In order to achieve this goal, various forms of financial support have been studied, which are conditionally divided into self-financing, household financing, lending and insurance. The author also analyses the economic essence of local budgets, which perform the functions of financial support for local governments, distribution and management of monetary resources. The study's main results include proposals for an integrated approach to synchronising fiscal mechanisms with educational policy. The internal and external factors influencing the strengthening of the financial base of local self-government are identified, and the principles of budgetary and fiscal mechanisms for the development of the educational environment are outlined. The creation of an effective budgetary mechanism will help to increase the level of socio-economic and educational development of administrative-territorial communities.

*Keywords: municipal entity, education, financial support of municipal entity, financial support, financial resources.*

## 1. Introduction

The modern development of society requires continuous improvement and adaptation of the educational system to ensure quality education at all levels. An essential component of this system is municipal education, which provides access to knowledge for a wide range of people, including in communities where resources are often limited. One of the most essential elements of ensuring the effective operation of municipal education is its funding, which allows for curriculum reform, modernisation of the material and technical base, and recruiting qualified teachers.

However, the issue of financial support for municipal education is complex and multifaceted, as it depends on many factors, such as the size of the community budget, the country's economic situation, government support, and local initiatives. In particular, the

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key is to find and optimise financial sources and efficiently allocate resources to ensure the sustainable development of educational institutions.

The importance of the financial support mechanism for a municipality's development at all stages of the process can hardly be overestimated, as its autonomy, flexibility, and high efficiency are the basis for the successful development of society, production, and economy in any territory.

The study aims to analyse the key aspects and problems of financial support for municipalities in Ukraine, identify sources of funding, and identify factors that affect their efficiency.

## 2. Literature review

The problem of municipal financial support has been the subject of many scientific studies, which indicates its considerable relevance and universality.

According to Sharii (2012), municipal financial support for education is a more complex and risky activity compared to other areas of governance, as it is closely related to municipal authorities' dependence on the desires and interests of the local population. However, this dependency goes beyond passive responsiveness to community expectations. In practice, mechanisms such as participatory budgeting, public consultations, and parental involvement in school councils can significantly influence educational budget allocations. For instance, local communities often advocate for investments in school infrastructure, inclusive education programs, or extracurricular initiatives that reflect their immediate needs. Incorporating civic engagement into financial planning not only enhances transparency but also ensures democratic accountability in the formulation of local education policies. (Sharii, 2012).

The works of Kozar (2017), Tsalko and Nevmerzhytska (2020) present various approaches to understanding the nature of the municipal education system. It is crucial to consider several of these approaches. The municipal education system is a complex entity that includes multi-level educational programmes created with due regard for the scientific and cultural characteristics and historical traditions of a particular city; municipal educational standards that ensure their implementation; and an optimally balanced network of educational institutions that meets the needs of the population for various educational services, taking into account their abilities and interests.

In his article "Municipal system of quality management in education within the distribution of powers", T.P. Kozar analysed the powers of local governments in the field of education, outlined the peculiarities of the distribution of functions and powers between local authorities and state administrations, and proposed critical areas for improving educational policy at the local level (Kozar, 2017).

Kovbasiuk and Bakumenko (2010) describe municipal governance as the activity of a territorial community (residents of a village or a community of residents of several villages, towns or cities) to solve local issues independently. This is done through the practical activities of local governments and their representatives.

The study examines the effectiveness of financial mechanisms that meet the needs of municipalities. The role of state and local funding and their impact on the quality of

educational services in communities are analysed. The possibility of attracting additional financial sources, such as international grants, investments, and partnerships with the private sector, is considered to ensure the sustainable development of educational institutions at the local level. The relationship between different funding sources and their impact on access to and quality of education is established. In addition, the mechanisms and tools that can contribute to increasing the financial sustainability and efficiency of using budgetary resources in the municipal education system are analysed.

### **3. Methods**

The following methods were used in the research process: analysis and synthesis to collect and summarise scientific provisions related to the organisation of municipal education financing, and statistical methods to study the dynamics and structure of financing of educational institutions at the local level. The logical method was used to summarise the results obtained theoretically and substantiate the conclusions on the effectiveness of using budget funds. The document analysis method was also employed to assess the legal framework and financial strategies governing municipal education.

### **4. Results**

In today's world, the role of education is gaining in importance. Emphasising the importance of intellectual activity makes high-level education a priority. The educational system, as one of the critical elements of social life and an essential characteristic of a municipality, requires careful monitoring and significant financial investments.

The municipal level of education management is exciting in this context for several reasons.

Firstly, at this level, the main directions of educational policy are formed, taking into account the specifics of each territory.

Secondly, the local level is an essential part of the regional education system and the national education network. Thus, the municipal level completes the structure of the state education system in our country.

Thirdly, in a situation of delegation of powers to the municipal level of education management, all organisational, financial and economic aspects of this process, as well as personnel issues, come under the control of local authorities. At the same time, the educational process must comply with national educational standards.

Fourthly, our country's integration into the global educational community not only reduces the local level's role in education development but also increases its requirements. At the same time, the activities of local educational administrations are often complicated by the lack of a legislative framework regulating the types and content of powers of local governments to manage municipal educational institutions.

In particular, the current version of the Law of Ukraine "On Local Self-Government" and the Budget Code does not clearly define the scope of authority for local bodies in terms of strategic planning, quality control, or financial autonomy in the

education sector. This results in overlapping responsibilities between municipal and regional authorities, delays in decision-making, and ineffective resource allocation.

Addressing these institutional constraints requires targeted legislative reforms.

These may include:

- 1) clearly defining the functional responsibilities of local educational authorities.
- 2) ensuring direct access to educational subventions without intermediaries.
- 3) introducing mechanisms for local strategic planning and financial forecasting.

Strengthening the legal basis would empower local administrations to implement more adaptive and community-focused educational policies.

Changes in market relations necessitate continuous improvement of the concept and content of financial support for local education, taking into account both internal and external threats to the financial system and socio-political risks. Using a systematic approach contributes to effectively identifying problems in various scientific fields and allows choosing the most effective ways to solve them.

The systemic approach, as a general scientific methodological direction focused on the development of methods for theoretical research of complex objects (Osovskiy, 2006), allows the creation of a holistic vision of the system of financial support for the development of municipalities and conducting a qualitative analysis of ways to attract financial resources, taking into account the functioning of integrated structures. In addition, this approach contributes to the study of the mechanisms of management and functioning of the elements of municipal financing within the national financial system and a particular municipality.

The essence of the functional approach is determined by the tasks that educational institutions should implement to meet current needs (Osovskiy, 2006). The main goal is to formulate municipal educational institutions' key objectives and priorities and integrate them into the current financial system. It is recommended to use evidence-based approaches, as "outdated solutions" may arise: conditions may suddenly change while improving the existing system, which may affect its effectiveness (Osovskiy, 2006).

The process-oriented approach creates a horizontal organisational structure that adapts to business processes both within the company and in its external environment. This approach ensures the timely functioning of the organisation's financial system and facilitates sound management decisions on attracting and rationally using various sources of funding, taking into account current needs.

The situational approach allows managers to focus on specific practical problems and circumstances when choosing a system for financing a municipality's development. This is aimed at optimising their work and increasing the overall efficiency of management processes.

The integration approach is vital because it involves "creatively merging the main pillars of development - social, economic and environmental - with cross-cutting priorities, rather than simply counting these elements".

This approach involves cooperation between the participants in the process to form a common point of view, including all stakeholders' views (Suvorov, 2015). In the context of financing municipal educational institutions, this means considering the interests of all parties in the formation, use, and distribution of resources, taking into account their value and socio-economic importance.

When choosing a system of financing municipal education institutions, the key is a dynamic approach that requires analysing not only the object of management itself but also the study of the cause-and-effect relationships that influence the development of the situation. Applying this approach in management implies the need for a retrospective analysis of the behaviour of similar objects of study (Osovskiy, 2006).

The unified approach involves creating a unified system for the functioning of similar elements or activities of organisations aimed at developing standards that uniformly regulate relationships within different strategies. This approach allows for assessing the effectiveness of the implementation of various development strategies in the activities of institutions, identifying successive stages of their implementation (Nevdachyna, 2014).

Thus, when selecting and justifying sources of financing for the development of a municipal entity, it is necessary to carry out a comprehensive and detailed assessment of their potential positive and negative effects on the activity, taking into account the efficiency of resource use. Finishing a municipality's development is an essential and urgent challenge in the current environment when the impact on society goes far beyond financial indicators. Therefore, it is essential to carry out an in-depth analysis of the mechanisms of financial support for the development of municipalities.

However, one critical aspect often overlooked is how financial efficiency is measured and compared across municipalities. To address this, introducing standardized metrics — such as per-student expenditure, cost-effectiveness ratios, administrative overheads, and investment-to-outcome indices — would help objectively assess the performance of local education systems. Benchmarking these indicators across different regions could highlight best practices, expose inefficiencies, and inform more equitable distribution of resources. Such comparative analysis would not only enhance inter-regional coordination but also contribute to the formation of a more cohesive and responsive national education financing strategy.

As part of the financial support for the development of municipalities, it is worth noting that the provision of state financial support to local budgets aims to ensure equal conditions for citizens' access to essential budget services and social guarantees, regardless of their residence. It also helps to stimulate an effective budget policy, develop the use of local tax potential and increase the efficiency of budget spending (Herchynskiy, 2017).

Regarding the revenue structure of local budgets in Ukraine, funding is mainly provided through intergovernmental transfers rather than local budget revenues. Thus, the primary source of financial resources for local governments is official transfers from the State Budget of Ukraine, which facilitate the implementation of delegated state powers (Londar et al., 2022).

The analysis of municipal education funding in the Kyiv, Odesa, Lviv, and Ternopil regions from 2018 to 2023 allows us to assess the overall level of funding in each community (Figure 1).

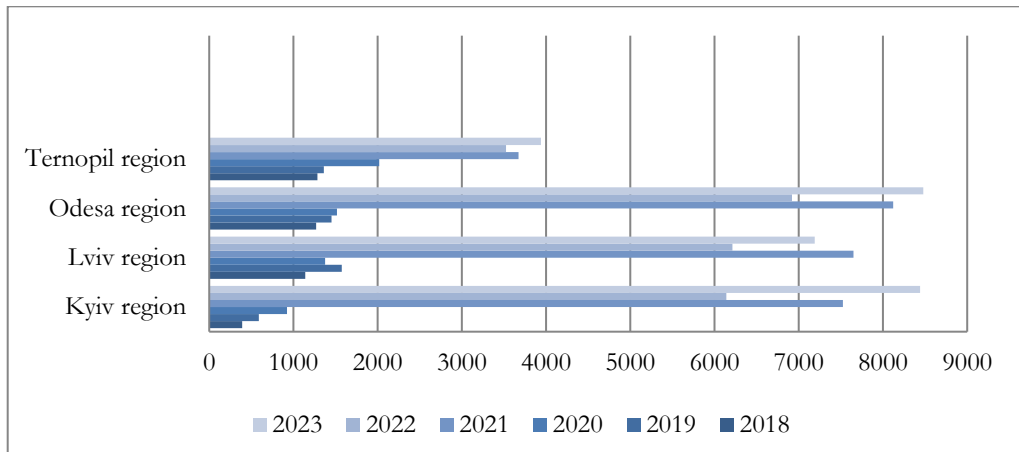


Figure 1. Trends in the size of municipalities in Kyiv, Lviv, Odesa and Ternopil regions in 2018-2023  
 Source: compiled by the author based on the source (State Budget Web Portal for Citizens, 2022)

A study of municipal funding in the Kyiv, Lviv, Odesa, and Ternopil regions from 2018 to 2023 shows that the Ternopil region received the most significant amount of funding. In 2018, the amount was UAH 1285.4 million; in 2019, UAH 1362.05 million; and in 2020, UAH 2019.42 million. The Lviv and Odesa regions have similar levels of funding. At the same time, the Kyiv region received smaller funds, which the smaller number of established territorial communities can explain.

Certain changes occurred in municipal financing from 2021 to 2023. In particular, in 2022, funding decreased due to Russia's armed aggression, but in 2023, there was a positive trend.

It is crucial to take a closer look at the distribution of funding for education between different types of educational institutions starting from 1 January 2020 (Table 1).

**Table 1:** Distribution of educational and financial support between different types of educational institutions from 01.01.2020

Type of educational institution	Distribution of educational financial support
Primary schools, gymnasiums, lyceums	Primary schools, high schools and lyceums are secondary schools corresponding to levels I, II and III, providing primary, basic and secondary technical education. These institutions can operate as independent legal entities or branches of other educational institutions, such as secondary schools of I-II, II-III or I-III levels. In order to receive financial support, it is not mandatory that the names of the institutions exactly match those specified in part 1 of Article 103 <sup>2</sup> of the Budget Code. According to the transitional provisions of the Law of Ukraine "On Education", by 28 September 2022, educational institutions had to change their names to primary school, high school or lyceum.
Training and production plants	General education complexes (GECs) and evening schools may be transformed into educational institutions of the appropriate type for

Type of educational institution		Distribution of educational financial support
		secondary education until 28 September 2022. According to Article 50 of the Final Provisions of the Budget Code of Ukraine, in 2020, teachers' salaries of EECs and evening schools will be funded under the same conditions as in 2019.
Sanatoriums and special schools	and	The salaries of specialised and sanatorium school pedagogical staff are paid from the funds allocated for educational institutions.
Boarding schools, colleges	schools,	Lyceums (third-level educational institutions) include specialised educational institutions - schools with in-depth study of certain subjects, gymnasiums, lyceums and colleges (if they are boarding schools) of state or municipal ownership. These institutions had to bring their charters in line with the requirements by 28 September 2020. Even though the Law on the Budget of Ukraine does not list colleges among the types of general education institutions, they had the right to exist before this date. Accordingly, the salaries of employees of these institutions in 2020 were funded from the education budget, as before.

Source: compiled by the author based on his research

Thus, the number of general secondary education institutions did not affect the financing of teachers' salaries through educational financial support. To improve the efficiency and transparency of resource use in the education sector, the Centre for Social and Economic Research CASE Ukraine has developed an online platform that allows for interactive analysis of educational institution budgets. This will provide detailed information on expenditures, including teachers' salaries, utilities, food, and computer equipment.

One of the critical results of the reform of municipal education financing was the creation of an index of financial efficiency of the educational network of schools in the territorial community (Kovalenko, 2017). This indicator allows for analysis of the gap between the amount of funding for education from the state budget and the real needs of educational institutions, which helps local authorities identify reserves for improving the quality of educational services and increasing the efficiency of using financial resources. Figure 2 shows the distribution of education funding in the territorial communities of Lviv, Ternopil, Kyiv, and Odesa regions.

However, while (Figure 2) provides valuable insights into the dynamics of financial allocations, it does not account for socio-economic correlates such as student performance, infrastructure quality, or dropout rates. Without these dimensions, the analysis remains incomplete and may not fully reflect the effectiveness of public spending. Future research should incorporate performance indicators — such as standardized test results, pupil-teacher ratios, digital accessibility, or school facility conditions — to assess whether increased funding leads to measurable improvements in educational quality and access. Understanding such correlations would enable more informed budgeting decisions and promote evidence-based educational reforms.

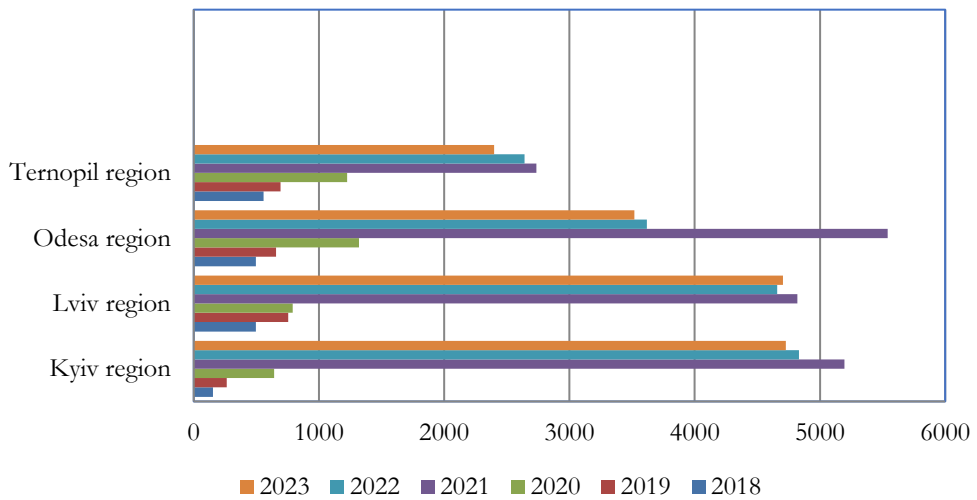


Figure 2. Changes in the amount of financial support in Kyiv, Lviv, Odesa and Ternopil regions in 2018-2023, UAH million

Source: authors' compilation based on the source (State Budget Web Portal for Citizens, 2024).

From 2018 to 2023, the amount of funding for the development of municipalities increased in all the regions studied. Thus, in 2020, compared to 2019, the increase was UAH 37.42 million (4.9%) in Lviv region, UAH 533.44 million (77.08%) in Ternopil region, UAH 379.98 million (144.9%) in Kyiv region, and UAH 661.67 million (100.6%) in Odesa region. In 2021, the total amount of funding for education through educational provision was UAH 5194.7 million in the Kyiv region, UAH 4820.3 million in the Lviv region, UAH 5541.5 million in the Odesa region, and UAH 2735.6 million in the Ternopil region.

In practice, the planned expenditures from Ukraine's state budget for education were almost fully funded. However, since 2022, the funding for education in all regions has been declining.

One of the most critical aspects of a municipality's functioning is providing educational services to people with special educational needs. By the Resolution of the Cabinet of Ministers of Ukraine No. 88 of 14 February 2017, the procedure and conditions for funding from the state budget of local authorities to support such persons were approved. In 2021, changes were made to the use of these funds. In particular, the remaining funding intended to equip the rooms of inclusive resource centres in 2019 but not spent in 2020 was redirected to purchase the necessary equipment for these rooms in 2021 (Cabinet of Ministers of Ukraine, 2018) (Figure 3).



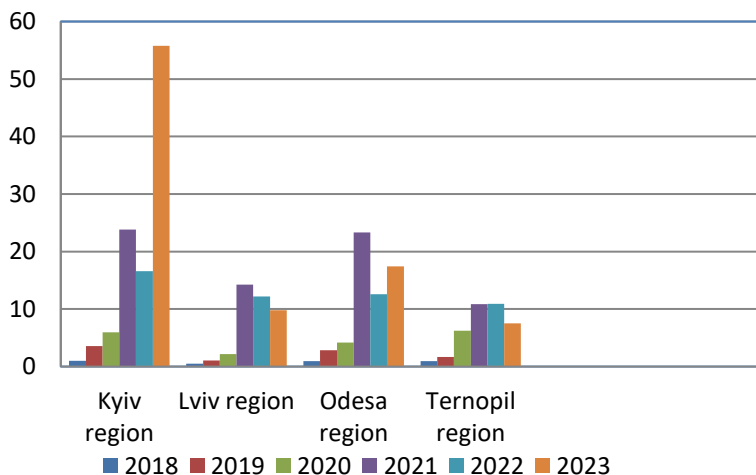


Figure 3. Redistribution of financial support from local budgets for state support for people with special educational needs in Kyiv, Lviv, Odesa and Ternopil regions 2018-2023

Source: calculated based on State Budget Web Portal for Citizens (2024) data

Kyiv, Lviv, and Odesa regions show a positive trend in the increase in financial resources. For example, in the Ternopil region in 2021, expenditures amounted to UAH 10.83 million. However, funding from local budgets to support people with special educational needs remains insufficient to ensure adequate conditions for such students. In 2023, the total amount of funding was UAH 55.8 million in the Kyiv region, UAH 9.8 million in the Lviv region, UAH 17.4 million in the Odesa region, and UAH 7.5 million in the Ternopil region (Cabinet of Ministers of Ukraine, 2021).

Although special subventions provide budgetary funding for the development of municipal education, the positive dynamics do not provide adequate conditions and incentives for teachers and students.

This is particularly evident in the context of inclusive education for children with special educational needs. Despite the formal allocation of targeted funds, many municipalities still face challenges in implementing inclusive education policies effectively. Institutional responses vary significantly: while some communities have established Inclusive Resource Centers (IRCs), others lack basic infrastructure such as adapted classrooms, assistive technologies, or adequately trained support staff. Moreover, staff training in inclusive methodologies remains uneven, with limited access to ongoing professional development programs.

Evaluating the effectiveness of current programs and identifying capacity gaps could improve the use of subventions. Practical steps may include standardizing minimum requirements for inclusive infrastructure, expanding state-funded training programs for educators, and monitoring compliance with both national inclusion frameworks and international standards such as the UN Convention on the Rights of Persons with Disabilities. These measures would ensure that the allocated funds are transformed into real improvements in access and quality of education for all learners.

Analysing international experience in municipal financial support and education will allow the adaptation of foreign practices to domestic conditions, which will help increase the efficiency of the budget mechanism in municipal development.

This, in turn, will help structure methods and take measures to prevent and reduce the risks of financial insolvency of local authorities and assess the implementation of similar approaches in other countries.

International experience is essential for Ukraine, as it contributes to the socio-economic development of the education sector in the context of decentralisation. One of the key features of modern foreign models is the financing of educational institutions from various sources, such as public funds, private companies, families, students themselves, sponsors, volunteers, foundations, and charitable organisations.

In different countries, education financing has different strategic directions, including free market orientation, support for a regulated market of "public goods", and socially oriented financing (Kyrylenko, 2015).

Although each country has its own specifics in decentralising education, there are numerous common approaches to education financing and governance (Figure 4).

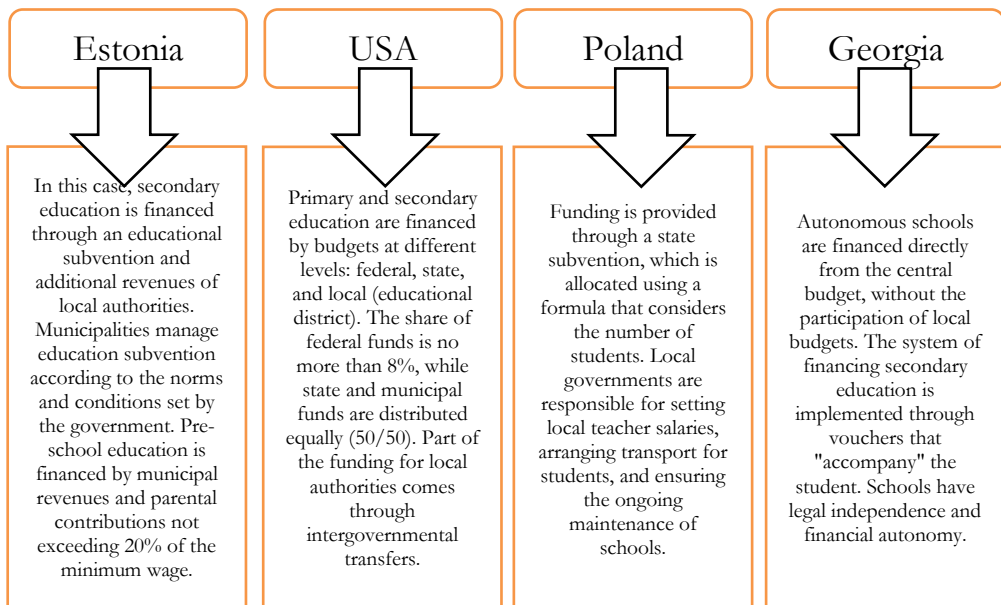


Figure 4. Characteristics of international experience in financing municipalities

Source: prepared by the author based on materials from *Decentralisation of Power Based on Best Foreign Practices and Ukrainian Legislative Initiatives* (2015)

The Polish education system has a two-tier funding model. Local authorities receive an educational transfer, after which they determine the budgets of individual educational institutions and are fully responsible for their use.

The main principle of financing general secondary education is redistributing funds from the central budget to the budgets of territorial communities. Over time, the

share of municipalities' resources that did not come through educational transfers increased (Herbst & Herchynskiy).

Ireland is an example of a country with a high degree of centralisation in education management. The central government provides the primary funding for schools through a ministry. This covers more than 85% of the capital expenditure on primary education (local authorities fund the remaining 15%) and all capital expenditure on secondary vocational schools, colleges, and combined secondary schools. The state provides subsidies for current expenditures per pupil, and the funds are directly transferred to school boards (Storonyanska & Benovska, 2017).

In the Czech Republic, the education system has changed from student-centred standardisation to teacher-centred. Previously, funding was calculated based on the number of students and the average cost of educating them, while the new model takes into account a teacher's basic salary, additional payments depending on the number of students in the class, and the cost of integrating students with special needs. In addition, local authorities set standards for non-teaching staff (Tytysh, 2016).

In France, funding for education depends on the type of education and its level. Local communities (for pre-schools and primary schools), departments (for colleges), regions (for lyceums), and the state (for universities) are responsible for the construction and equipment of educational institutions. Operating costs are distributed according to the same scheme, but most funds come from the state budget (Shyian, 2016).

## 5. Discussion

Municipal education financing in Ukraine is one of the most important problems that requires a systematic approach to ensure high-quality education in a difficult economic situation. Increasing the efficiency of municipal education financing is necessary to ensure the accessibility and quality of educational services, which is critical for society's development (Kuybida, 2004).

On the one hand, the financial support of municipalities largely depends on local budgets. However, according to research, the primary funding source today is intergovernmental transfers from the State Budget of Ukraine. This poses certain risks, as local budgets often do not have sufficient revenues to fulfil their delegated state powers. Intergovernmental transfers, as the primary funding source, can be unstable, particularly in times of economic crisis or political turmoil. This threatens the financial sustainability of education at the local level, which necessitates the search for alternative funding sources (Lytvynchuk & Hayduk, 2019).

On the other hand, the issue of optimising the use of financial resources is relevant, mainly through improved local budget management, optimisation of the educational services system and more efficient use of existing resources. One approach is to integrate modern financial mechanisms, such as self-financing, lending and insurance, which allows diversifying the sources of revenues to local budgets and reducing their dependence on intergovernmental transfers (Osmirko, 2012).

At the same time, given the current economic situation and growing financial needs in education, municipal authorities should use a comprehensive approach to allocating budget funds. For example, it is necessary to consider the number of educational

institutions and the specific needs of each territorial community. This will allow for a more efficient allocation of funds to develop education. Since the dynamics of funding for educational institutions in different regions are ambiguous, ensuring transparency in allocating budget funds and introducing control mechanisms to reduce possible misuse (Laktionova *et al.*, 2020).

## 6. Conclusion

Thus, the study examined the financial support of municipalities in Ukraine, particularly in the Kyiv, Lviv, Odesa, and Ternopil regions from 2018 to 2023. Changes in the amount of funding, particularly a decrease due to armed aggression, as well as positive trends in 2023, are analysed. It was found that the primary funding source is state transfers, and the distribution of educational resources between different educational institutions was assessed. An important aspect was the provision of funding for people with special educational needs, where insufficient funds were noted to ensure appropriate conditions for such students.

Therefore, the systemic analysis of financial support has shown that, despite the positive dynamics in some regions, there are significant challenges in the area of financing, in particular in supporting people with special educational needs, which requires further improvement of the regulatory framework and increased financial resources to ensure equal conditions for all categories of students.

To enhance the strategic relevance of future reforms, it is essential to consider adaptable elements from international models. For example, Estonia and Finland have successfully implemented decentralized education financing mechanisms combined with strong national quality standards. These systems ensure that local authorities maintain autonomy while being held accountable for results. Ukraine could benefit from introducing a performance-based budgeting system, standard benchmarks for inclusive infrastructure, and targeted grants to reduce interregional disparities.

In light of decentralization, aligning financial autonomy with clear policy responsibilities and capacity-building at the municipal level would contribute to a more efficient and equitable education system. Integrating such international best practices into Ukraine's evolving framework would strengthen long-term planning, ensure sustainable development, and guarantee access to quality education for all learners.

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