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BUDGETARY AND EXTRA-BUDGETARY MECHANISMS FOR FINANCING PROFESSIONAL PRE-HIGHER EDUCATION IN UKRAINE: CURRENT STATUS AND DEVELOPMENT CHALLENGES

Abstract. The article provides an analysis of the current state and key challenges of financing professional pre-higher education (PPHE) in Ukraine amid ongoing transformations of the education system and the influence of external factors, particularly the consequences of full-scale armed aggression. The study examines the legal and regulatory framework of budgetary financing for PPHE, focusing on the coordination and distribution of financial responsibilities between state and local budgets to ensure the sustainable functioning of this educational level. Special attention is given to the dynamics and structural changes in state and local budget expenditures during 2021–2024. The findings reveal increased financial uncertainty and notable discrepancies between planned and actual funding levels. The study highlights the growing problem of insufficient financial stability of budgetary support and substantiates the need to intensify diversification of revenue sources for PPHE institutions. The structure and potential of extrabudgetary funding are systematized, including tuition fees, income from economic activities, rental payments, grants, international technical assistance, and charitable contributions. It is substantiated that the combination of budgetary and extra-budgetary financial instruments is a key prerequisite for ensuring operational stability, modernizing the material and technical base, and enhancing the competitiveness of PPHE institutions. It proposes mechanisms to enhance extrabudgetary financing, such as developing institutional fundraising practices, introducing tax incentives for donors, and expanding partnerships with employers. The conclusions confirm that stable financial support for PPHE institutions can be achieved only through effective integration of budgetary funds with alternative financing sources.

Keywords: financing of education, professional pre-higher education, budget financing, state budget expenditures, local budget expenditures.

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Professional pre-higher education (PPHE) plays a critical role in developing professional competencies by integrating theoretical instruction with practical training. It supplies the Ukrainian labor market with mid-level specialists who are essential for the stable development of industry, services,

and social infrastructure, particularly in the context of post-war reconstruction.

It is therefore unsurprising that improving the financing of PPHE has become a highly relevant issue within the broader process of modernizing the national education system. The adequacy and efficiency of resource allocation di-

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rectly determine the quality of training for future specialists, their competitiveness in the labor market, and their ability to meet the demands of the modern economy.

Today, Ukraine's PPHE system faces a range of challenges: insufficient and unevenly distributed funding across regions, the urgent need to modernize and restore infrastructure damaged by the war, and the necessity to strengthen co-operation between educational institutions and employers. Consequently, it is critically important to assess the extent to which the current financing model ensures the sustainability and development of this educational segment.

Debates concerning the optimization of budgetary financing mechanisms for PPHE have become increasingly prominent, as these mechanisms will shape the future trajectory of institutions at this level. Recent **research and publications** indicate that issues related to budgetary financing and quality management across different educational sectors, including PPHE, are widely represented in academic literature. Notably, these topics appear in the works of Ukrainian scholars such as A. Slavkova [1], O. Totska and I. Tytarenko [2], and I. Chuy and B. Pavluk [3].

However, it has also become evident that, under the difficult conditions of war and post-war recovery, the PPHE system and its financing methodology require substantial reform. This issue has attracted significant scholarly attention: for example, questions of public administration and PPHE reform, including under wartime conditions, have been examined by Ukrainian researchers such as O. Pelishenko [4], Ye. Vološka [5], and a research team led by S. Londar [6].

Nonetheless, the topic of financial support for PPHE – especially under martial law and limited budgetary capacities – remains ***insufficiently explored and requires deeper analysis***.

The purpose of this article is to examine the financing structure of professional pre-higher education institutions (PPHEIs) in Ukraine and to formulate recommendations for its improvement, particularly through the diversification of revenue sources.

An analysis of the financial support system for PPHE should begin with an assessment of the current state and the key challenges associated with implementing the educational reform that has been under way in Ukraine in recent years. A pivotal milestone was the entry into force of the 2019 Law of Ukraine "On Professional Pre-Higher Education" [7], which established the regulatory framework for PPHE, defined the mechanisms for obtaining this educational level, set out the rights and obligations of participants in the educational process, and delineated the respective responsibilities of national and local authorities.

This reform aimed to modernize the educational structure, clarify the status of PPHE within the national education system, optimize property relations, enhance institutional autonomy, and improve organizational models of the educational process. The introduction of training for professional junior bachelors instead of junior specialists expanded the range of educational programs, opening new opportunities for the commercialization of educational services and the development of additional funding streams [8].

The abolition of age limits and restrictions on the number of tuition-free

degrees broadened the potential applicant pool, particularly among adult learners. This expansion contributes to increased student enrollment in both publicly funded and tuition-based programs and positively affects institutions' own revenues. The development of various modes of education, including dual education, further creates opportunities for cooperation with employers, engagement in joint projects, and the attraction of extrabudgetary funds.

Despite significant progress in the development of PPHE, a set of systemic problems and challenges persists. Although the legislative framework formally ensures appropriate conditions for institutional functioning, in practice institutions frequently face limited and unstable funding. According to certain assessments, state subventions are provided only partially, which complicates financial planning and impedes development efforts [9]. The situation became particularly acute in 2025 when, despite an overall increase in national education expenditures, budgetary support for PPHE declined, undermining predictability and trust in state policy and constraining institutions' ability to expand their own revenue sources.

Another limiting factor has been the lack of inclusion of PPHEIs in international donor programs and support projects up to 2025 – a practice more common for other educational levels, particularly vocational education and training (VET). Consequently, institutions were deprived of opportunities to attract external resources and to build financial reserves.

These problems are further exacerbated by wartime conditions: administrative changes, difficulties with accreditation, and disruptions in regulatory

procedures have increased the risks to the sustainable development of PPHE [9]. These processes not only hinder modernization but also restrict the capacity of institutions to broaden their service offerings, which could otherwise generate additional income.

Particular attention must also be paid to updating standards and qualification requirements. The absence of up-to-date professional standards complicates the formulation of realistic qualification benchmarks and slows the expansion of the National Occupational Classification to include professions relevant to PPHE graduates. This reduces the attractiveness of educational programs and limits the ability of institutions to develop competitive and potentially profitable educational products.

Given these challenges, it is necessary to shift from normative and managerial analysis to an empirical assessment of the actual state of the PPHE system. Statistical data on the number of institutions and the size of the student population serve as key indicators that make it possible to objectively evaluate the sector's scale, pace of transformation, and potential for expanding educational services.

Today, PPHE in Ukraine is represented by a wide range of institutions of various profiles and specializations. However, it is important to note the differences in the methodology used to count the number of such institutions. According to Unified State Electronic Database on Education (USEDE), as of 2024, 694 PPHEIs were operating in Ukraine, which differs significantly from the data provided by the State Statistics Service of Ukraine, reporting only 320 institutions (Table 1).

Table 1

**Number of PPHEIs in Ukraine and students enrolled in them
at the beginning of the academic year**

Year	Number of PPHEIs	Number of students
2020	129	165 622
2021	248	282 319
2022	283	301 765
2023	314	350 013
2024	320	383 454

Compiled by the author based on data from: [10].

These substantial discrepancies can be explained by the fact that the State Statistics Service of Ukraine includes only those institutions that function as separate legal entities, while USEDE also accounts for both detached and non-detached structural units of higher education institutions.

Based on the statistical data of the State Statistics Service summarized in Table 1, it can be concluded that there has been a steady increase both in the number of educational institutions and in the number of students enrolled in them.

In 2020, there were 129 PPHEIs with a total of 165,622 students. However, by 2021 the number of institutions had sharply increased to 248, while student enrollment rose to 282,319. Growth continued in 2022, reaching 283 institutions and 301,765 students. In 2023, the number of PPHEIs expanded to 314, and the student population reached 350,013. By 2024, the number of institutions had increased to 320, and student enrollment reached 383,454 – the highest value recorded during the period. Overall, within five years, the number of institutions nearly doubled, and student enrollment more than doubled, indicating dynamic development and growing popularity of PPHE in Ukraine.

It is important to note that growth in the number of PPHEIs does not neces-

sarily imply the establishment of many entirely new entities. In many cases, the following are counted as "new" institutions:

- institutions that already existed but underwent changes to their statutes or status;
- private or municipal institutions that obtained licenses as PPHEIs;
- statistical "reclassification" or redistribution of structures due to updated classification criteria.

Thus, the observed growth may be partly "technical", resulting from legalization or reclassification rather than the creation of entirely new institutions. However, this increase cannot be attributed solely to technical adjustments in accounting. Educational trends in society indicate that, starting from 2020–2021, demand has been steadily rising for short-term, practice-oriented programs (professional junior bachelor, junior specialist) instead of lengthy university studies. Growing demand, in turn, encourages the establishment or reorientation of other institutions toward the PPHE format. This aligns with trends seen in many European countries, where the labor market increasingly requires "practical specialists", leading to greater demand for VET and PPHE.

Such growth intensifies pressure on the system of financing educational ser-

vices. Therefore, it is logical to analyze which revenue sources currently constitute the main financial base for PPHEIs and whether the existing model corresponds to the real needs of the sector.

The current structure of PPHEI financing is presented in Figure, which clearly illustrates the interaction between key revenue sources and the ar-

eas of expenditure defined in Article 66 of the Law of Ukraine "On Professional Pre-Higher Education" [9]. It is also important to recall that, according to Article 78, paragraph 7 of the Law of Ukraine "On Education" [11], the financing of VET and PPHE is carried out primarily from the state budget, including through educational subventions to

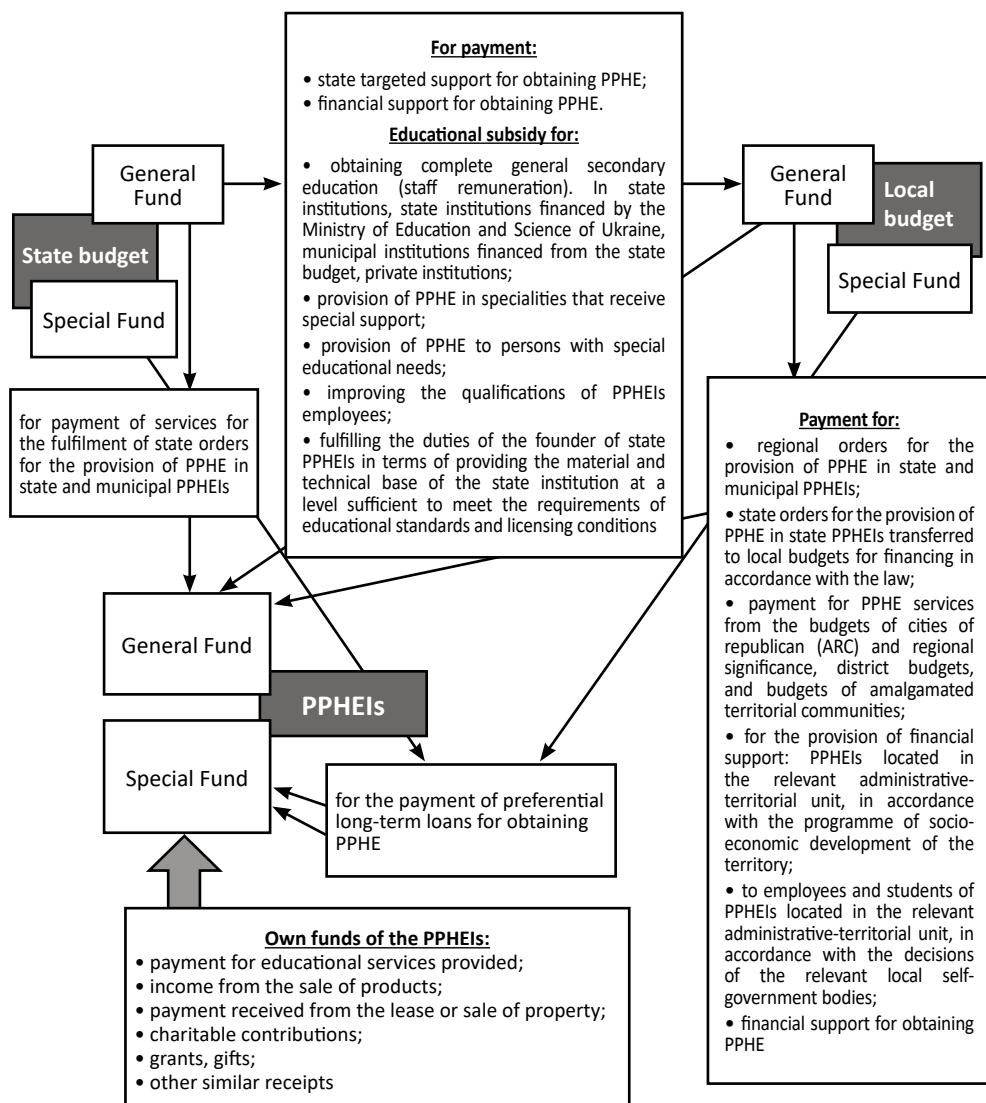


Figure. Financing scheme of PPHE in Ukraine

Compiled by the author based on: [7].

lower-level budgets, as well as from local budgets and other sources not prohibited by law. In other words, the legislation explicitly determines budgetary funds as the principal source of financing for such educational institutions.

Let us analyze the actual volumes of expenditures on PPHE from the state and local budgets during 2021–2024 to assess the real financial situation of this educational segment.

Based on the data presented in Table 2, it can be concluded that during the period from 2021 to 2024, state budget expenditures on education showed certain fluctuations but generally maintained a gradual upward trend, while the percentage of plan execution tended to decline. In 2021, actual expenditures on education amounted to 63,837.2 million UAH, with a plan execution rate of 90.64%. In 2022, funding decreased to 58,508.1 million UAH, and the plan execution rate fell to 83.34%. In 2023, expenditures increased to 60,452.2 million

UAH, yet the execution rate again declined, reaching 81.08%. In 2024, funding continued to grow, reaching 64,738.0 million UAH, while the execution rate rose slightly to 82.78%, although it still remained below the 2021 level.

Expenditures on PPHE also experienced fluctuations. In 2021, actual expenditures totaled 5,696.9 million UAH, with a very high plan execution rate of 96.1%. In 2022, funding decreased slightly to 5,475.4 million UAH, and execution dropped to 94.31%. In 2023, expenditures fell further to 5,270.1 million UAH, with the execution rate declining to 91.76%. In 2024, expenditures increased to 6,233.0 million UAH, and the execution rate rose to 92.78%; however, it remained lower than in 2021. Thus, PPHE funding fluctuated but showed an upward trend in 2024 following an earlier decline.

The Table 3 demonstrates that during 2021–2024, local budget expenditures on education were characterized by fluc-

State budget expenditures on education (million UAH) and percentage of plan execution (%)

Year	2021		2022		2023		2024	
	Educational level	Actual expenditure amount	% of plan execution	Actual expenditure amount	% of plan execution	Actual expenditure amount	% of plan execution	Actual expenditure amount
Education overall	63837,2	90,64	58508,1	83,34	60452,2	81,08	64738,0	82,78
PPHE	5696,9	96,1	5475,4	94,31	5270,1	91,76	6233,0	92,78

Compiled by the author based on: [12].

Local budget expenditures on education (million UAH) and percentage of plan execution (%)

Year	2021		2022		2023		2024	
	Educational level	Actual expenditure amount	% of plan execution	Actual expenditure amount	% of plan execution	Actual expenditure amount	% of plan execution	Actual expenditure amount
Education overall	249077.4	95.46	232250.4	88.8	248186.7	92.86	283694.4	92.29
PPHE	9368.2	96.94	10848.9	92.15	9630.5	94.34	10481.3	94.92

Compiled by the author based on: [12].

tuations in both actual funding amounts and the level of plan execution. Overall, education expenditures in 2021 amounted to 249,077.4 million UAH, with a plan execution rate of 95.46%. In 2022, the actual amount decreased to 232,250.4 million UAH, accompanied by a decline in the execution rate to 88.8%. In 2023, expenditures increased to 248,186.7 million UAH, while the execution rate reached 92.86%. In 2024, actual expenditures totaled 283,694.4 million UAH, with a plan execution rate of 92.29%.

As for PPHE financing, in 2021 it amounted to 9,368.2 million UAH with a plan execution rate of 96.94%. In 2022, expenditures increased to 10,848.9 million UAH, while the execution rate decreased to 92.15%. In 2023, actual expenditures fell to 9,630.5 million UAH with an execution rate of 94.34%, whereas in 2024 they rose to 10,481.3 million UAH, and the execution rate reached 94.92%.

The presented statistical data allow for preliminary conclusions regarding the state of PPHE financing in Ukraine. It is evident that despite the overall increase in absolute funding volumes, the level of plan execution significantly declined after the onset of the full-scale war (particularly in the case of state budget financing of education), which is an expected consequence of budget redistribution in favor of the defense sector. The execution of expenditures for PPHE financing demonstrates a more stable trend compared to education as a whole, which may indicate the prioritization of this educational segment.

Regarding education financing from local budgets, the trends are somewhat more favorable. Despite a significant decrease in 2022 – to nearly 89% – current

expenditure execution exceeds 92% for both overall education and PPHEIs specifically.

However, given the difficult economic situation in the country and the high uncertainty associated with the future consequences of military actions, educational institutions at all levels should consider diversifying their funding sources.

Therefore, let us examine in more detail the existing extrabudgetary funding sources for educational institutions. In particular, Article 79 of the Law of Ukraine "On Education" [11] specifies that, in addition to budgets at various levels, sources of funding may also include institutions' own revenues, which encompass:

- payment for educational and other services provided under contracts, including tuition fees for students enrolled on a contractual basis, fees for preparatory courses, and payments for various additional educational programs such as second-specialty training, short-term courses, and workshops;
- payment for research and other types of work (e.g., contract-based projects) performed by institutions upon request;
- revenues from the sale of products manufactured in training and production workshops, including services aligned with the institution's educational profile (e.g., hairdressing services in a cosmetology college);
- income from leasing premises (rooms, sports facilities), buildings (academic blocks, dormitories), and equipment owned by the institution;
- grants from domestic and international organizations (e.g., the EU, USAID) for educational projects, academic mobility programs, and exchanges;

- dividends from securities, interest from deposits, and earnings from placing special fund resources in accounts with state-sector banks.

As we can observe, the current practice of PPHEIs financing in Ukraine through extrabudgetary revenues is characterized by a wide range of mechanisms for mobilizing additional resources, which enhance both the flexibility and efficiency of their operations. At the same time, an analysis of available information sources indicates that funding through extrabudgetary sources is characterized by low stability and predictability, largely depending on the macroeconomic situation, the population's purchasing capacity, and the ability of institutions to actively seek additional revenue streams. This dependency generates risks of unevenness and instability in financial support, particularly for institutions that lack sufficient opportunities to attract large-scale contracts, donor resources, or grant programs.

Nevertheless, overall, the increase in expenditures for maintaining educational institutions through extrabudgetary sources reflects a global trend rather than merely a necessity arising from crises [13]. It is expected that the process of expanding funding sources will continue in the future. Mixed financing is inherently more effective than purely state funding, as diversification incentivizes educational institutions to improve both their educational activities – by attracting learners of all age groups, including those funding their studies independently – and managerial performance, as leadership becomes motivated to seek partners and sponsors, participate in grant programs, and launch new, in-demand educational programs.

Accordingly, the search for new and non-standard sources of extrabudgetary financing remains a pressing issue. One such source could be fundraising – the mobilization of charitable contributions from various categories of donors, including alumni, charitable foundations, and private enterprises. Fundraising enables donors to pursue their own economic interests, such as tax optimization, support for educational institutions that train their future workforce, prestige, and enhancement of corporate image. However, at present, this practice is not widespread in Ukraine due to several reasons, including the economic situation, which limits donors' disposable resources, as well as the absence of an established culture of philanthropy and insufficient awareness regarding institutional needs.

To enhance the effectiveness of charitable activity in the education sector, it is advisable to introduce mechanisms based on international experience in applying tax incentives for charitable organizations, individuals, and business entities. This includes preferential regimes for profit, property, and gift (inheritance) taxation, as well as the provision of tax credits. Additionally, the formation of professional associations and networks of donors, along with the creation of shared information platforms for effective communication between foundation leaders, local authorities, and PPHEIs, remains highly relevant [13].

Another potentially attractive mechanism for mobilizing funds for PPHEIs financing could be concessional long-term loans for PPHE, provided for under Ukrainian legislation, though they are not yet widespread. While such loans could become a popular tool for access-

ing education, in the context of war and budgetary constraints, full reliance on them is not advisable.

The overall results of the study suggest that the PPHE system in Ukraine is undergoing intensive transformation, driven both by the introduction of new legal and regulatory mechanisms and by the demands of the modern labor market. An institutional platform has already been established for modernizing educational content, expanding institutional autonomy, and creating new opportunities for financial support. At the same time, practical implementation of reforms has revealed a number of structural imbalances requiring systemic improvement.

Statistical trends for 2020–2024 demonstrate growth in both the number of PPHEIs and learners, reflecting increased demand for practice-oriented educational programs. However, such rapid expansion places additional pressure on the financing system and necessitates greater predictability and balance in budgetary support. Analysis

of budgetary expenditures shows that, despite a certain increase in overall education funding, including PPHEIs, the level of planned budget execution has declined since 2022 due to war-related and economic factors.

Assessment of extrabudgetary funding sources indicates that internal revenues can serve as a significant tool for institutional autonomy; however, their scale is determined by the overall economic situation, the dynamics of demand for educational services, and the institution's activity in grant programs, partnerships, and fundraising.

Thus, a comprehensive analysis of PPHE financing underscores the need to transition to a more balanced model based on a combination of budgetary and extrabudgetary mechanisms. Ensuring sustainable development of this segment of education requires enhancing managerial autonomy, promoting diversification of financial flows, and expanding partnership interactions with businesses, civil society institutions, and international organizations.

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БЮДЖЕТНІ ТА ПОЗАБЮДЖЕТНІ МЕХАНІЗМИ ФІНАНСУВАННЯ ФАХОВОЇ ПЕРЕДВІЩОЇ ОСВІТИ В УКРАЇНІ: СУЧАСНИЙ СТАН І ВИКЛИКИ РОЗВИТКУ

Анотація. У статті проведено аналіз сучасного стану та ключових проблем фінансування фахової передвищої освіти (ФПВО) в Україні в умовах трансформації освітньої системи і впливу зовнішніх чинників, зокрема наслідків повномасштабної збройної агресії. Дослідження охоплює розгляд нормативно-правових зasad бюджетного фінансування ФПВО з акцентом на координації та розподілі фінансових поєноважень між державним і місцевими бюджетами з метою забезпечення сталого функціонування цього рівня освіти. Особливу увагу приділено аналізу динаміки та структурних змін видатків державного й місцевих бюджетів у 2021–2024 pp. Отримані результати свідчать про зростання фінансової невизначеності та наявність суттєвих розбіжностей між запланованими й фактичними обсягами фінансування. Підкреслено загострення проблеми недостатньої фінансової стійкості бюджетної підтримки та обґрунтовано потребу в активізації диверсифікації джерел доходів закладів ФПВО. Систематизовано структуру й потенціал позабюджетних фінансових ресурсів, зокрема коштів від плати за навчання, доходів від господарської діяльності, орендних платежів, грантового фінансування, міжнародної технічної допомоги та благодійних внесків. Обґрунтовано, що поєднання бюджетних і позабюджетних фінансових інструментів є ключовою умовою забезпечення операційної стійкості, модернізації матеріально-технічної бази та підвищення конкурентоспроможності закладів ФПВО. Запропоновано механізми збільшення ролі позабюджетного фінансування, як-от: розвиток інституційних практик фандрейзингу, запровадження податкових стимулів для донорів і розширення партнерської взаємодії з роботодавцями. Зроблено висновок, що стабільне фінансове забезпечення закладів ФПВО можливе лише за умови ефективної інтеграції бюджетних коштів з альтернативними джерелами фінансування.

Ключові слова: фінансування освіти, фахова передвища освіта, бюджетне фінансування, видатки державного бюджету, видатки місцевих бюджетів.

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