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FINANCIAL SUPPORT OF CULTURE, TOURISM AND CREATIVE INDUSTRIES IN UKRAINE: OPPORTUNITIES AND PROSPECTS

Abstract. In the article the main sources of funding for cultural, tourism and creative industries in Ukraine were defined. The importance of building effective financial support for initiatives in this area was justified. The activities of the Ukrainian Cultural Foundation as a state institution responsible for the preservation of cultural heritage and development of Ukrainian culture in the context of current world trends were also analyzed. It was determined that the amount of funds allocated to the sphere of culture occupies a larger share in the budgets of most EU countries, compared to Ukraine. The importance of creative industries as a tool to intensify tourism activities at the regional and national levels was revealed. It was proved that the Ukrainian Cultural Foundation is an institution designed to create a new model of competitive promotion and multi-vector support of initiatives in the field of culture and creative industries. In these industries professionals, institutions and communities — the main groups of beneficiaries — act as partners for generation. new meanings and preservation of cultural capital necessary for the dynamic development of society. The analysis of state strategic documents, in particular the State Strategy for Regional Development 2020, showed that the areas of probable common interests of tourism, culture and creative industries are quite clearly defined and relate to historical and cultural heritage, museums, historical and monumental arts, architecture, archeology; original folk culture, customs, traditions, rituals, including national minorities. The new state strategy for regional development — 2027 focuses on the role of national and regional cultural and tourist routes. Sectoral strategies and international programs operating in Ukraine provide a detailed description of the area of probable common interests of culture and tourism. It was proved that an effectively built state financial support for initiatives in the field of culture, tourism and creative industries promotes cooperation between government, business and civil society, creates favorable conditions for effective and efficient investment, ensuring transparent, effective dialogue between all stakeholders to achieve stable results in the creation of a cultural product, the development of civil society and the internationalization of Ukrainian culture.

Keywords: tourism financing, financial cultural policy, creative industries, project management, grant activities, budget funds, tourism development.

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ФІНАНСУВАННЯ СФЕРИ КУЛЬТУРИ, ТУРИЗМУ ТА КРЕАТИВНИХ ІНДУСТРІЙ В УКРАЇНІ: МОЖЛИВОСТІ І ПЕРСПЕКТИВИ

Анотація. Розглянуто основні джерела фінансування об'єктів культури, туризму і креативних індустрій в Україні, обґрунтовано важливість побудови ефективної фінансової підтримки ініціатив у цій сфері. Проаналізовано діяльність Українського культурного фонду як державної інституції, відповідальної за збереження культурної спадщини і розвитку української культури в контексті актуальних світових тенденцій. Визначено, що обсяг коштів, спрямованих на сферу культури, займає значно більшу частку в бюджетах більшості країн ЄС порівняно з Україною. Розкрито важливість креативних індустрій як інструменту активізації туристичної діяльності на регіональному й національному рівнях. Доведено, що Український культурний фонд є інституцією, яка покликана створити нову модель надання на конкурсних засадах державної промоції та багатовекторної підтримки ініціатив у сфері культури та креативних індустрій, у якій професіонали, інституції та спільноти — основні групи бенефіціарів фонду — виступають у ролі партнерів для генерування нових сенсів і збереження культурного капіталу, необхідних для динамічного розвитку суспільства. Аналіз державних стратегічних документів, зокрема Державної стратегії регіонального розвитку — 2020, засвідчив, що зони ймовірних спільних інтересів галузей культури туризму та креативних індустрій достатньо чітко означені і стосуються: історико-культурної спадщини, музеїв, пам'яток історії та монументального мистецтва, архітектури, археології; самобутньої народної культури, звичаїв, традицій, обрядів, у тому числі національних меншин. Нова державна стратегія регіонального розвитку — 2027 акцентує увагу на ролі національних і регіональних культурно-туристичних маршрутів. Галузеві стратегії та міжнародні програми, що діють в Україні, дають розгорнуту характеристику зони ймовірних спільних інтересів галузей культури і туризму. Доведено, що ефективно побудована державна фінансова підтримка ініціатив у сфері культури, туризму та креативних індустрій сприяє розвитку співробітництва між державою, бізнесом і громадянським суспільством, створює сприятливі умови для результативного та ефективного інвестування, забезпечення прозорого, ефективного діалогу між усіма зацікавленими сторонами для досягнення стабільного результату у творенні культурного продукту, розвитку громадянського суспільства та інтернаціоналізації української культури.

Ключові слова: фінансування туризму, фінансова культурна політика, креативні індустрії, управління проектами, грантова діяльність, бюджетні фонди, розвиток туризму.

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Formulation of the problem. Nowadays the development of culture and creative industries has become an important factor in socio-economic processes of integration of individual countries into the world community. In the context of the development of each independent state, cultural policy becomes important. It provides an opportunity to activate the powerful cultural potential of the nation and its citizens. On the other hand, the implementation of a wide range of socio-cultural projects and initiatives is considered one of the most effective forms of promoting culture and strengthening its prestige among the population. Moreover, the consideration of culture as a sector of the economy and a source of cultural tourism is a relatively new area of research, which has recently been quite actively developing in the world. If we talk about the specifics of Ukraine, the field of culture and creative industries faces the same challenges and problems that exist in world practice. One of the key points is to ensure the efficient use and attraction of financial resources for the implementation of initiatives. Among the state institutions that are subjects of public cultural policy. A special place is occupied by the Ukrainian Cultural Foundation, which, by using a project approach and inter-sectoral social partnership, was able to demonstrate an effective and efficient approach to public financial support of initiatives in culture, tourism and creative industries.

Analysis of recent research and publications. The issues related to the financing of state institutions, financial activities of local governments, public finance, distribution of budget funds for various sectors of the economy, including culture, tourism, were analyzed in the works of I. Vakhovych, O. Kulinich, Y. Balanyuk, O. Batishcheva, Y. Bogutsky, O. Butsenko, T. Dorosh, I. Ignatchenko, K. Kalyuzhny, L. Maksymyak, V. Panchenko, N. Fesenko, V. Cherba, etc. However, insufficient attention is paid to the issues of budget funds and effective implementation of state financial support of citizens' initiatives. This emphasizes the relevance of this study.

The objective of the article is to define and justify directions and ways of the state financial support of initiatives developed by subjects of public cultural policy.

Presentation of the main research material. The successful development of any sector of the economy, including culture, depends on the availability of a certain range of financial resources and access to them. In general, in the scientific and practical environment, there are four main sources of funding for cultural facilities, namely: budget funds; household culture expenditures; private expenses (charity); funds of international programs to support culture.

As to the state budget, in 2019 expenditures in the field of culture amounted to 2.53% of the consolidated budget and 0.49% of local budgets in Ukraine. After a decrease in 2015, the share of this area in the Ukrainian budget in 2016—2019, the amount of funding remained almost unchanged (*Fig. 1*).

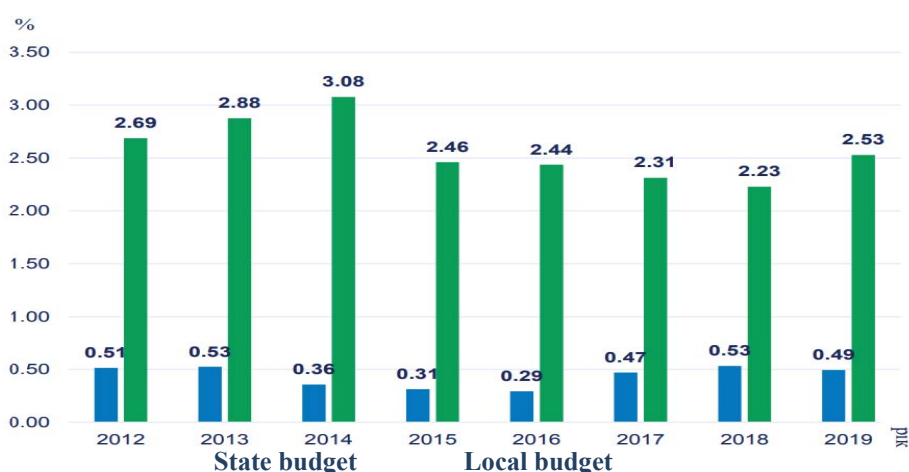


Fig. 1. The share of expenditures on culture and art in the state and local budgets in 2012—2019, %

Note. [1].

Experts in the field of culture point out that since 2015, the situation with public funding has deteriorated. By the end of 2014, the basic expenditures on culture were taken into account when

determining intergovernmental transfers. Thus, when expenditures on culture were not covered by the local budget's own revenues, the local budget received a subsidy from the state budget. Thanks to it, it was possible to guarantee the same basic amount of cultural services. Since 2015, compensatory mechanisms for culture have been abolished, leading to underfunding at the local level.

It should be noted that in Ukraine there is no norm of the amount of the consolidated budget, which should be devoted to the sphere of culture. At the same time, the financing of certain programs belonging to culture, tourism and creative industries depends on the request of the relevant budget manager and his arguments in the process of forming a budget request to the Ministry of Finance. At the local level, the choice of funding in the field of culture is in accordance with the wishes of local authorities. A similar situation is observed in most European countries, where the issue of funding for these areas is individual. At the same time, the amount of funds allocated to the sphere of culture occupies a much larger share in the budgets of most EU countries, compared to Ukraine

On the other hand, a part of the expenditures of the State Budget of Ukraine provides for the financing of cultural institutions and the development of cultural products, but within other subdivisions or the Ministry. Thus, by analyzing the State Budget in recent years in terms of financing culture and tourism in general and the Ministry of Culture and Information Policy of Ukraine, in particular, taking into account the data of the State Treasury of Ukraine on budget execution at all levels, it can be stated that there is a significant increase in funding from UAH 1.5 billion in 2014 to 8.2 billion in 2020 (Table 1).

Table 1

Financing of cultural policy objects in Ukraine in 2018—2020, UAH million

Expenditure items	2018	2019	2020
National creative unions and «Prosvita» (Enlightenment) events	19,2	87,6	24,7
National theaters	1055,4	1157,6	1265,2
National museums, national and state libraries	678,0	708,0	799,2
National art groups, concert organizations and circuses	590,9	643,0	706,1
Ukrainian Book Institute	144,3	145,5	100,2
Support of cinematography	507,8	508,3	455,0
Production of patriotic films	50,0	500,0	50,0
Ukrainian Cultural Foundation	207,5	708,0	400,9
Protection of cultural heritage, national events in the field of culture and arts	266,0	245,9	135,2
Construction of cultural objects of national importance	523,0	500,0	100,0
Preservation of historical, cultural and architectural heritage in national and state reserves	412,1	429,9	469,1
Total	6420,8	7013,2	8162,7

Source: formed on the basis of data [1].

However, these optimistic indicators should be assessed through the prism of consumption expenditures and development expenditures. A detailed analysis of the financing of culture and art from local budgets according to the codes of economic classification in 2019 is presented in Fig. 2.

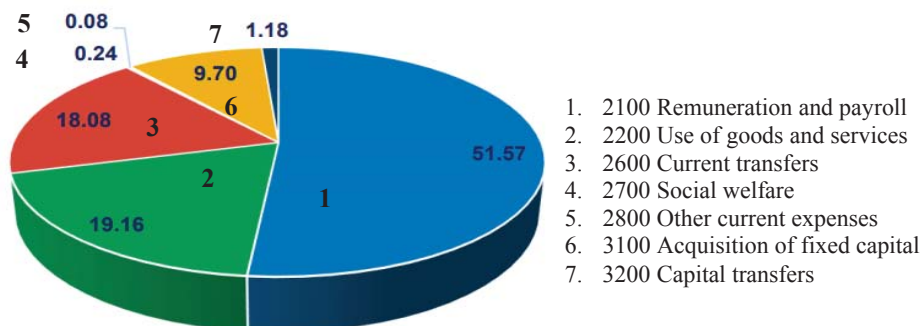


Fig. 2. Financing of culture and art from local budgets according to the codes of economic classification in 2019, %

Source: formed on the basis of data [1].

Thus, the data presented in the table and diagram show that consumption expenditures (wages, utilities, etc.) form the basis of expenditures for the operation of cultural and artistic institutions, and capital expenditures, which are the basis for development of about 10%.

It should be noted that the main contribution to the development budget of the Ministry of Culture and Information Policy is made by the Ukrainian Cultural Fund through competitive programs, including tourism. Thus, the revolutionary changes that took place in 2014 necessitated the promotion of the Ukrainian cultural product, which is a value and meaning basis and should ensure a reformist breakthrough in society. It is thanks to the state promotion of cultural potential and the assimilation of European practices in Ukraine that it is finally possible to get rid of post-Soviet stereotypes and remnants that are still present in Ukrainian society. At the same time, strengthening cultural development contributes to increasing the investment attractiveness of Ukraine and lays the foundations for socio-economic development [3].

Based on this, in 2017 the Ukrainian Cultural Foundation (UCF) was created in Ukraine to ensure the development of national culture and art, create conditions for activating the intellectual and spiritual potential of any individual and the whole society, ensure wide access of citizens to national cultural heritage, support cultural diversity and integration of Ukrainian culture into the world cultural space.

The Foundation promotes the creation of a developed ecosystem of culture and creativity in Ukraine by introducing new mechanisms for providing competitive state financial support to initiatives in the field of culture and creative industries. This contributes to the generation and dissemination of new meanings and common values and the development of Ukrainian culture in the context of current world trends.

It is an institution designed to create a new model of competitive promotion and multi-vector support of initiatives in the field of culture and creative industries, in which professionals, institutions and communities — the main groups of beneficiaries of the fund — act as partners to generate new meanings and preserve cultural capital needed for the dynamic development of society [4].

The amount of funding for UCF from the state budget is determined annually in the Law of Ukraine on the State Budget of Ukraine for the relevant year by a separate line. UAH 207.5 million was provided in 2018, in 2019 the budget of the UCF increased and amounted to over UAH 708 million. The total budget of the UKF for 2020 at the beginning of the year remained at the level of 2019 — UAH 697.4 million, but in April 2020 it was sequestered to UAH 400.86 million.

To understand the trends, the effectiveness of budget funds use and the demand for UCF activities in the field of culture, tourism and creative industries, we will analyze its activities in 2018—2019.

Thus, in 2019, the fund introduced a program approach, which included a competition of projects under seven programs aimed at addressing the specific needs of the cultural and arts sectors. Within the framework of competitive programs, the Foundation supported 432 cultural and artistic projects. Among them, 74 (or 17%) were implemented by organizations that received a grant from the Fund in 2018. The analysis of funding proved the effectiveness of the Fund's distribution of public funds, as 75% of the winning projects were submitted by private organizations and only 25% by public ones. It is worth noting that the communicative component has become a mandatory component of all projects, in which applicants share their achievements and success stories, distribute created cultural products and attract a wide audience. Thus, an important aspect of public financial support for initiatives is not only investing in cultural projects and products, but also daily discussion of projects that have been selected for state funding with the help of professional expertise of professionals from various cultural industries. This approach creates awareness of the high standard of projects implemented at the expense of the state budget.

The *Table 2* presents a comparative description of the key performance indicators of the UCF in 2018—2020. In 2018, the UCF identified eight priority sectors of culture and arts, in 2019 several more were added to the list of project support sectors. Thus, in particular the program «Culture. Tourism. Regions» became a joint pilot project of the UCF and USAID «Competitive Economy of Ukraine» (CEU) and SME.DO (Small and Medium Business Development Office).

The program aims to increase the tourist attractiveness of the regions by stimulating local community development. The analysis of key UCF programs in 2018—2020 by the amount of funding and the number of implemented projects is presented in *Table 3*.

Table 2

Comparative description of the UCF activities in 2018—2020

Name of the indicator	2018	2019	2020
Grant requests, UAH million	333,71	2970,13	3383,48
Actual amount of grants, UAH million	139,42	497,87	248,69
Filed applications, units	716	2059	2592
Implemented projects, units	293	432	278
Number of experts involved, units	60	158	487

Source: formed by the author on the basis of [6; 9].

Table 3

Comparative characteristics of the UCF in terms of culture and arts sectors

Sector	Actual amount of grants, UAH million			Number of implemented projects, units		
	2018	2019	2020	2018	2019	2020
Audiovisual art	41,36	291,38	65,42	77	147	47
Cultural heritage	26,17	37,00	41,93	60	66	58
Cultural and creative industries	19,43	65,02	46,61	42	63	57
Performing arts	21,61	32,23	20,33	41	50	31
Literature and publishing	9,71	27,48	18,90	28	46	22
Visual art	7,31	23,72	25,01	20	30	26
Audio art	7,38	7,38	17,49	17	22	25
Design and fashion	6,44	7,71	13,00	8	8	12

Source: formed by the author on the basis of [6; 9].

The activity of the UKF emphasized the problem of the need to improve the staffing of public authorities responsible for the implementation of cultural policy and at the level of public and commercial organizations participating in the competitions of the Foundation. The lack of qualified personnel in cultural institutions entails the lack of implementation of modern innovation policy. Cultural institutions need well-trained managers, grant writers, managers capable of implementing public policy and creating a competitive environment. Foreign experience indicates the successful implementation of innovations through consultations and public hearings with representatives of the creative community and European cultural structures and the involvement of international experts with a high level of knowledge in this field [3; 8]. If we talk about the distribution of funds to support initiatives in the field of culture, tourism and creative industries by region, it is quite heterogeneous. Thus, the most active in terms of attracting financial resources and the number of applications for UCF programs in 2018—2020 are Kyiv (city), Lviv and Kharkiv regions. In addition, Luhansk, Kirovohrad and Sumy regions are the least active in terms of preparing project applications and, accordingly, receiving grant funds. The analysis of the geography of UCF projects, the number of prepared applications and the amount of funds raised in terms of regions of Ukraine are presented in *Table 4*.

Table 4

The main indicators of activity of Ukrainian regions in terms of their cooperation with the UCF

Name of the region / city	Actual amounts of grants, UAH million			Name of the region / city	Actual amounts of grants, UAH million		
	2018	2019	2020		2018	2019	2020
Kyiv	76,17	341,94	120,76	Mykolayiv region	0,60	3,91	1,03
Vinnitsia region	3,05	12,15	1,79	Odessa region	5,80	8,89	8,69
Volyn region	0,45	0,57	4,05	Poltava region	0	3,10	2,28
Dnepropetrovsk region	1,36	7,01	4,27	Rivne region	3,54	9,02	5,38
Donetsk region	3,00	7,19	0,94	Sumy region	-	-	-
Zhytomyr region	2,02	1,72	1,77	Ternopil region	2,76	3,76	0,13
Transcarpathian region	2,78	2,24	4,69	Kharkiv region	8,40	15,87	10,73
Zaporozhye region	1,79	4,66	2,61	Kherson region	1,92	3,16	1,70
Ivano-Frankivsk region	3,98	8,13	5,87	Khmelnyskiy region	1,57	3,45	6,68

Table 4 (continued)

Name of the region / city	Actual amounts of grants, UAH million			Name of the region / city	Actual amounts of grants, UAH million		
	2018	2019	2020		2018	2019	2020
Kyiv region	1,39	11,80	10,45	Cherkasy region	1,17	4,08	4,04
Kirovograd region	0,60	0,74	0,75	Chernivtsi region	3,43	3,95	1,08
Luhansk region	1,47	0,78	0,71	Chernihiv region	0,34	1,84	1,15
Lviv region	11,68	36,85	47,13				

Source: formed by the author on the basis of [6; 9].

The activities of the UCF in Ukraine created conditions for the development of culture and provided an important impetus for the entire Ukrainian society. Non-governmental public organizations, cultural institutions, unions, artists had the opportunity to join the formation and implementation of the latest cultural policy and unleash the potential of the rich cultural and natural heritage of the Ukrainian people. It should be noted that the institutions of various organizational and legal forms received the opportunity to get financial support for their own initiatives. The analysis of their activity is presented in *Table 5*.

Table 5

**The main indicators of cooperation between the UCF
and institutions of various organizational and legal forms**

Organizational and legal form	Actual amount of grants, UAH million			Implemented projects, units		
	2018	2019	2020	2018	2019	2020
NGOs	31,81	97,80	95,84	73	119	112
Individual entrepreneurs	25,98	112,43	43,25	55	113	40
Limited liability companies	37,38	215,29	49,93	51	80	35
Utilities (institutions, establishments), enterprises	12,81	18,65	14,26	13	24	27
Charity organizations	5,92	19,75	15,57	20	20	24
Government organizations (institutions, establishments), enterprises	11,05	13,10	10,96	20	30	14
Local authorities	6,12	4,55	3,06	12	20	7
Private organizations (institutions, establishments), enterprises	2,22	8,11	3,15	8	9	3
Creative unions	3,13	5,56	1,44	7	7	4
Trade unions	0,24	0,37	0	1	1	0
Associations	0	1,05	0	0	1	0
Citizens' associations	0	0,45	6,58	0	2	3
Other organizational and legal forms	0	0,76	0,37	0	1	1

Source: formed by the author on the basis of [6; 9].

The main financial resources for the implementation of institutional and competitive programs of the UCF are the state budget, the amount of which is determined annually in the Law of Ukraine on the State Budget of Ukraine. According to Section 4 of Article 13 of the Law of Ukraine «On the Ukrainian Cultural Fund», in addition to the state budget, the formation sources of the Ukrainian Cultural Fund are:

- voluntary contributions of individuals and legal entities, including non-residents of Ukraine;
- voluntary contributions from governments, agencies and institutions of other countries, international financial and other organizations, including in the form of targeted grants;
- other sources not prohibited by the legislation of Ukraine.

At the same time, not only the state is interested in the development of culture and creative industries, but also cultural operators, representatives of regional authorities, business, artists, donors, representatives of non-governmental organizations, members of civil society, cultural entities and more. Accordingly, one of the important activities of the UCF during the implementation of the UCF Strategy 2019—2021 is to attract other resources and sources of

funding, which, in addition to promoting the main activities of the UCF, ensure the achievement of goals. One of the areas of such activities is fundraising. The UCF fundraising strategy includes the identification of key areas, opportunities, tasks, sources and expected results of funding and the definition of possible mechanisms, tools, establishing the procedure for effective functioning of this area of activity.

Along with this, the legislation in the field of culture emphasizes the importance of the economic (commercial) component of cultural activities, which should expand the scope of opportunities for cultural institutions to earn money. New legislation or amendments to existing ones are constantly expanding the list of economic activities of culture. Particular attention is paid to the creative industries as «economic activities aimed at creating added value and jobs through cultural (artistic) and / or creative expression, and their products and services are the result of individual creativity». The importance of the creative industries at the crossroads of art, business and technology is constantly growing — both at the national level and, in comparison with the competitiveness of countries, at the international level. They have become a strategic direction for increasing competitiveness, productivity, employment and sustainable economic growth.

In 2019, the United Nations General Assembly (UN) declared 2021 the International Year of the Creative Economy for Sustainable Development. This nomination was a recognition of the growing role of creative industries in the economic development of both developed and developing countries. The program of events of the International Year of Creative Economy includes a series of forums, conferences and intergovernmental meetings, which should draw attention to the problems that hinder the development of creative industries and the opportunities that create these areas. Basic types of economic activities that belong to the creative industries are defined by the order of the Cabinet of Ministers of 24.04.2019 № 265-r «On approval of types of economic activities that belong to the creative industries» [8].

If we talk about the effect of the development of this area on the economy, it should be noted that the gross value added of creative industries in Ukraine is rapidly growing. In 2018, the GVA of creative industries amounted to 97 billion hryvnias (3.9% of total value added), and in 2019 it already amounted to 117.2 billion hryvnias (3.95% of total value added) (Fig. 3).

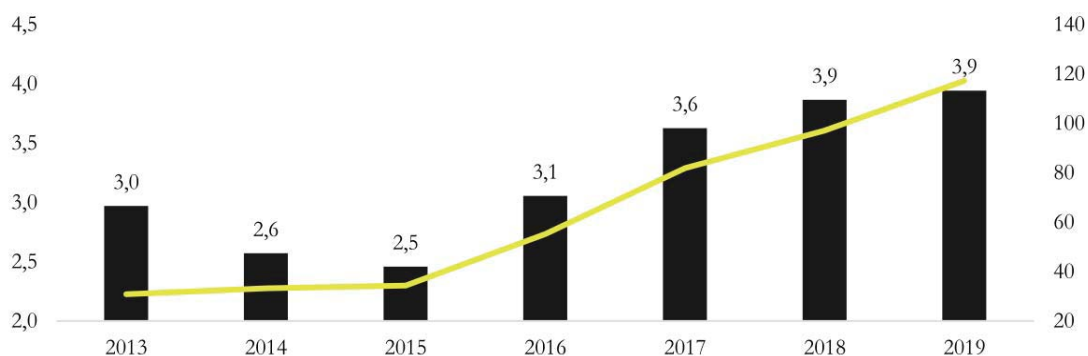


Fig. 3. Gross value added of creative industries in Ukraine

Source: formed on the basis of data [1].

Most of the value added of the creative industries is created by computer programming — almost 43% of the total GVA of the creative industries in 2019, which ensures their rapid growth. The top 5 largest economic activities of the creative industries, according to GVA troops also include advertising agencies (12%), consulting on informatization (10%), activities in the field of television broadcasting (9%), as well as the production of movies and videos, television programs (4%) and mediation in advertising in the media (4%).

If we consider the economic activity of the creative industries at a higher level, most of the GVA here is created by activities related to information technology (IT). In 2019, IT generated UAH 63.7 billion of GVA or 54.3% of the national GVA of the creative industries. In second place is advertising, marketing and PR — UAH 20.2 billion of GVA or 17% of national GVA. In third place with a small gap is audiovisual art — 19.4 billion hryvnias of GVA or 17% of GVA.

The number of firms in the creative industries is also growing rapidly. In 2019, there were 205.5 thousand business entities. A year earlier there were 175.2 thousand, and in 2013 — 97 thousand. A possible reason for such a significant increase is the active use of a simplified system for reporting and taxation, which motivates professionals to register as sole proprietors. Key economic indicators of development of creative industries of Ukraine in 2016—2019 are presented in Table 6.

Table 6

Gross value added of creative industries by type of economic activity

Code	Type of economic activity	GVA, million UAH				GVA,% from the total GVA CA			
		2016	2017	2018	2019	2016	2017	2018	2019
	Together	55,15	81,86	96,99	117,24	100%	100%	100%	100%
IT									
58.21	publication of computer games	94	253	266	277	0%	0%	0%	0%
58.29	publication of other software	1,024	1,431	1,304	1,504	2%	2%	1%	1%
62.01	computer programming	20,377	32,687	39,354	49,858	37%	40%	41%	43%
62.02	consulting on informatization	5,709	7,600	9,441	12,083	10%	9%	10%	10%
Advertising, marketing, PR									
63.91	activities of news agencies	81	142	138	207	0%	0%	0%	0%
70.21	activities in the field of public relations	254	318	419	507	0%	0%	0%	0%
72.20	research and experimental development in the field of social sciences and humanities	104	104	2,652	250	0%	0%	3%	0%
73.11	advertising agencies	8,837	12,255	13,902	14,510	16%	15%	14%	12%
73.12	mediation in advertising in the media	3,284	4,129	3,685	4,729	6%	5%	4%	4%
Audiovisual art									
59.11	production of movies and videos, television programs	1,626	2,367	2,987	4,745	3%	3%	3%	4%
59.12	arrangement of movies and videos, television programs	48	78	128	159	0%	0%	0%	0%
59.13	distribution of movies and videos, television programs	511	451	741	1,171	1%	1%	1%	1%
59.14	film demonstration	812	1,137	2,094	2,532	1%	1%	2%	2%
60.20	activities in the field of television broadcasting	5,019	9,630	8,086	10,783	9%	12%	8%	9%
Architecture									
71.11	activities in the field of architecture	2,548	2,454	3,206	4,068	5%	3%	3%	3%
Literature and publishing									
58.11	books publishing	464	560	622	1,070	1%	1%	1%	1%
58.13	publication of newspapers	569	626	659	749	1%	1%	1%	1%
58.14	publication of magazines and periodicals	703	630	730	786	1%	1%	1%	1%
58.19	other types of publishing activities	493	594	738	644	1%	1%	1%	1%
74.30	translation services	328	514	632	723	1%	1%	1%	1%
Performing arts									
85.52	education in the field of culture	58	99	149	c	0%	0%	0%	c
90.01	theatrical and concert activities	668	1,442	1,759	2,031	1%	2%	2%	2%
90.02	activities to support theatrical and concert events	144	249	305	405	0%	0%	0%	0%
90.04	operation of theater and concert halls	107	150	185	217	0%	0%	0%	0%
Design									
74.10	specialized design activities	394	674	921	1,406	1%	1%	1%	1%
Visual art									
74.20	activities in the field of photography	223	373	458	505	0%	0%	0%	0%
90.03	individual artistic activity	91	141	254	356	0%	0%	0%	0%
Audio art									
59.20	publication of sound recordings	72	98	110	131	0%	0%	0%	0%
60.10	activities in the field of radio broadcasting	206	227	134	291	0%	0%	0%	0%
Fashion									
32.12	production of jewelry and similar products	223	293	759	346	0%	0%	1%	0%
32.13	production of imitation jewelry and similar products	7	13	16	48	0%	0%	0%	0%

Table 6 (continued)

Code	Type of economic activity	GVA, million UAH				GVA,% from the total GVA CA			
		2016	2017	2018	2019	2016	2017	2018	2019
Libraries and cultural monuments									
91.01	functioning of libraries and archives	41	64	84	70	0%	0%	0%	0%
91.02	functioning of museums	31	69	70	84	0%	0%	0%	0%
Other									
32.20	production of musical instruments	6	9	9	c	0%	0%	0%	c

Source: formed on the basis of data [1].

The presented analytical data on financing and development of culture, tourism and creative industries show the undeniable complementarity of these areas and the importance for the economic development of Ukraine. On the other hand, the analysis of state strategic documents, in particular the State Strategy for Regional Development 2020, showed that areas of probable common interests of tourism and creative industries are quite clearly defined and relate to: historical and cultural heritage, museums, historical monuments and monuments, architecture, archeology; original folk culture, customs, traditions, rituals, including national minorities. The new state strategy for regional development—2027 focuses on the role of cultural and creative industries, national, regional, cultural and tourist routes. Sectoral strategies and international programs operating in Ukraine provide a detailed description of the area of probable common interests of culture and tourism. At the same time, special attention is paid to the cultural and creative industries, for which a separate classification is suggested.

For further analysis and characterization of the relationship between culture, tourism and creative industries, it is advisable to identify 5 areas of common interest [10] (Table 7).

Table 7

Areas of common interest in the fields of culture, tourism and creative industries

№	Field	Description
1	Cultural heritage	– historical monuments (buildings, structures, memorials); – archeological monuments (settlements, mounds, ruins of ancient settlements)
	Tangible cultural heritage	– fortifications, ancient burial sites, stone sculptures, etc.); – monuments of urban planning and architecture (architectural ensembles and complexes, squares, streets, buildings of civil and industrial construction, military and religious architecture, folk architecture, products of monumental, fine, decorative and applied, garden and park art); – monuments of art (works of monumental, fine, decorative and other arts); – museums and archives
	Intangible cultural heritage	– oral tradition; – performing arts; – customs, rites, celebrations; – traditional crafts / folk arts and crafts (pottery, ceramics, blacksmithing, weaving, weaving, carpet weaving, carving, Easter painting, etc.)
2	Performing arts	theater, ballet, dance, circus, musical performances (musical, opera), performance, happening
3	Fine arts	painting, sculpture, graphics, mosaic, print, installation, poster, lithography, muralism, street art, land art, sculpture, photography, public art
4	Cultural and creative industries	– design and fashion (interiors, applied, graphic, landscape, sound design, fashion, architecture); – festivals (music, folklore, ethno-, literary, film, art, eco-tourism, gastronomic, book, theater, others); – cultural and creative spaces; – creative entrepreneurship; – innovations
5	European cultural routes	transnational, transregional, regional routes, including elements of European cultural values, including architectural and cultural heritage

Source: formed on the basis of [10].

Thus, properly and effectively built public financial support for initiatives in the field of culture, tourism and creative industries promotes cooperation between government, business and civil society and creates favorable conditions for effective and efficient investment, ensuring

transparent, effective dialogue between all stakeholders to achieve stable result in the creation of a cultural product, the development of civil society and the internationalization of Ukrainian culture. In turn, numerous projects implemented with the support of the UCF, indicate an improvement in the quality of Ukrainian cultural products and improve the efficiency of budget funds, which is especially important in the context of limited financial resources due to the pandemic.

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