Modernization of the Social Sphere in Terms of the Development of the System of Preschool Education of Children in Rural Areas

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Abstract—The pre-school education system is currently going through difficult times due to lack of funding, which in turn leads to under-staffing and lack of places in these institutions. The problem is particularly acute in rural areas, where sometimes there are no pre-school institutions. The problems facing the social sphere of the region, force rural residents to migrate in search of more comfortable conditions and often the choice falls not on the Omsk region. The departure of the rural population impoverishes the region, as the most active and promising workers leave, which affects the performance of enterprises, leaving them without highly qualified specialists with vast experience. All these problems cause the need for more radical transformations of this link of the social infrastructure of the region, where one of the important factors is the financing of preschool institutions.

Keywords—quality of life, preschool institutions, financing, budget, social factors.

I. INTRODUCTION

Education is one of the key factors in the development of any community, so all developed countries pay special attention to this issue and its development. In addition, education is one of the criteria that affects the quality and standard of living. One of the most important and primary in education is the system of preschool education in the Russian Federation. According to the Constitution of the Russian Federation, children are guaranteed free and accessible preschool education.

And if in cities the availability of preschool institutions is more or less satisfactory, in rural areas it is sometimes absent at all. This is due to the fact that modern rural areas are characterized by low living standards, unfavorable social conditions and, as a consequence, stimulate the outflow of population and work force, which leads to a reduction in social culture and educational institutions, as well as their financing. The current situation in the pre-school education system in rural areas forces parents to have not two or three children, but one, and make every effort to ensure that the child does not stay in the village. This situation is mainly caused by the instability of the economy, which leads to a negative factor in funding for pre-school institutions, which is a reduction in funding for pre-school institutions, which is a negative factor, since education is an important social component of the national economy. Currently, the problem of financing preschool institutions is an acute problem, especially in villages, where sometimes there are already unfavorable living conditions [1]. The relevance of the research is due to the study of the relationship between the development of preschool organizations and their financing from the budgets of regions and municipal entities. The existing mechanism of financial support of preschool education in the Russian Federation is currently characterized by underperformance. Forms and methods of providing budget funds for the provision of state and municipal services in the field of preschool education are not focused on achieving high efficiency of budget expenditures [2].

II. LITERATURE REVIEW

In the modern theory the contradiction between high requirements to preschool education that is caused by changes in social and cultural aspects of life of society, and the real situation in preschool institutions increases, this make the problem of financing preschool education system even more actual.

The purpose of this scientific article is to study the theoretical aspects of the financing of preschool institutions and to develop proposals for improving the system of funding preschool institutions based on the analysis of municipal budgets expenditure on the maintenance of these organizations in terms of reforming the budget system.

The object of research – preschool institutions of the Omsk region.

The subject of the study is a set of theoretical and practical provisions of the system of financing preschool institutions under budget system reform.

The theoretical basis was the works of foreign scientists on the management and financing of educational institutions: G.S. Becker, E. Denison, H. Johnson, J. Kendrick, J. Mintzer, F. Welch, T. Schultz and other scientists.

In Soviet times, following scientists were involved in the issues of educational institutions financing: Abalkin L.I., Dyatlov S.A., Jama V.A. Kostanyan S.L. and others.
The works of scientists have been devoted to the management of expenditures for educational purposes from budgets and their management at the present time: Abankina I.V., Belyakova S.A., Zaitseva G.G., Kazminova Ya.I., Markina E.V., Musarskiy M.M., Nserenko A.N., Tinenko N.G., Shishlova A.V. and other authors.

However, we consider it necessary to note that in our scientific works more attention is paid to the establishment of parental fees for the maintenance of children, the rational use of extra-budgetary funds of preschool institutions, changes in the organization of activities due to the introduction of new forms of state institutions.

Nevertheless, the issues of budget expenditures financing for the provision of state and municipal services of preschool education remain insufficiently studied and require further research in order to form new modern forms and methods of preschool institutions financing. The complexity and versatility of the topic of this study makes it relevant and at the same time leaves a number of controversial issues that require further study.

The sources of information were normative documents of the Russian Federation, normative and methodological data of the Ministry of Finance of the Omsk region, statistical data of territorial statistics bodies, materials of current periodicals and scientific works devoted to the financing of educational institutions.

III. RESEARCH METHODOLOGY

In this research, considering the complex and multidimensional nature of the studied problems, the system and institutional approaches were used. When studying the functioning of the economic system, the main attention is paid to the role of social, political and economic institutions. At the same time, institutions, in accordance with the concept of T. Veblen and W. Mitchell, will be understood as organizations (States, authorities, firms), including historically established economic rules (budget). The list of the presented factors (indicators) is formed in such a way as to characterize as accurately as possible the current socio-economic situation regarding the situation of pre-school educational institutions in the municipal districts of the Omsk region. Such an indicator as the profit of organizations of the municipal district is selected as an indicator characterizing not so much the volume of production, as the efficiency of the activities of commercial organizations.

As part of the research, the study of documents, namely the study of statistical reporting of municipal entities (form No. MO1), reports on the implementation of budgets of municipal districts of the Omsk region. The obtained data were subjected to retrospective analysis, during which the data were compared by districts of the Omsk region, ranking of municipal districts by indicators. The performed graphical analysis allowed to establish a clear relationship between the financing of pre-school educational institutions and the financial results of commercial organizations, which necessitates the modernization of this element of social infrastructure as a factor in the development of the agricultural economy of rural areas.

IV. RESULTS

The issues of the impact of financing on the development of the preschool education system have been dealt with for quite long time. Thus, Lozitskaya O.I. [2] notes that indicators of demand for preschool institutions are the following: demographic indicators that allow to assess the need for preschool institutions in the long term; assessment of the provision of pre-school services.

These indicators allow to assess the existing needs in kindergartens. But at the same time, the current state is assessed on the basis of the strategic goals of the state itself.

According to Solyannikova S.P. [3] the financing mechanism consists of six main elements (Fig. 1).

![Mechanism of Financial Support of Preschool Institutions](image)

The peculiarity of preschool education is that the beneficial effect that a person receives from this service is consumed not only by himself, but also by society as a whole, which explains the fact that many developed countries spend part of their gross product on financing the sphere of preschool education. Many authors believe that the most effective is financing at the local level due to its proximity to consumers of services and it is characterized by the following conditions:

- preferences of the population may be different;
- rendered services of local territories are consumed by the population living in these territories.

Scientific novelty of the research is to establish the dependence of the economic results of enterprises located in the territory of municipalities, which is expressed in the growth (decrease) of profits and the level of financing of the budget of municipal entities of preschool institutions and their presence in these areas of the region.

In 2018, 1960.1 thousand people lived in the Omsk region, which is 12.6 thousand people less than in 2017, while 6.2 thousand people left the rural area. In terms of population, Omsk region ranks 25th in the Russian Federation and 6th in the Siberian Federal district. One of the reasons for the population decrease is the underdevelopment of pre-school education in the municipal districts of the Omsk region. But, according to the Law "On education in the Russian Federation" preschool education should be aimed at the development of creative abilities of children and meet the needs of young citizens in intellectual, moral and physical development. To assess the dynamics of preschool institutions, consider the data in the form of table 1.
TABLE I. ORGANIZATIONS ENGAGED IN EDUCATIONAL ACTIVITY UNDER EDUCATIONAL PROGRAMS OF PRE-SCHOOL EDUCATION, CHILD-SITTING AND CHILD CARE SERVICE ACROSS THE OMSK REGION (AT YEAR END)

| Indicator | 2014 | 2015 | 2016 | 2017 | 2018 |
|-----------|------|------|------|------|------|
| Number of organizations, total, units | 918  | 897  | 873  | 860  | 846  |
| including: |      |      |      |      |      |
| in cities and urban-type settlements | 379  | 382  | 380  | 376  | 372  |
| in rural area | 539  | 515  | 493  | 484  | 474  |
| The number of pupils in total, person | 92035| 102600| 104170| 105371| 104898|
| including: |      |      |      |      |      |
| in cities and urban-type settlements | 67409| 77996| 79775| 81297| 81150|
| in rural area | 24626| 24604| 24395| 24074| 23748|
| Number of pupils per 100 places, person | 108  | 112  | 111  | 112  | 112  |
| including: |      |      |      |      |      |
| in cities and urban-type settlements | 117  | 122  | 120  | 122  | 123  |
| in rural area | 90   | 89   | 90   | 88   | 87   |

As can be seen from the table in the dynamics for five years, the total number of pre-school organizations in 2018 decreased by 72 institutions, which is 7.8% lower than in 2014, including 65 institutions in rural areas. The number of pupils in rural areas also decreased to 23,748 in 2018, which is 3.6% lower compared to 2014. All these factors could not but affect the indicator "Number of pupils per 100 places", which in rural areas decreased in 2018 by 96.7% and amounted to 87 people compared to 2014, when it was equal to 90 people [4].

In the whole region in 2018, the indicator of 100% availability of preschool organizations in the age category from 3 to 7 years was maintained. However, the age category from 2 months to 3 years is 81.63%. For comparison, in Russia, children under three years of age in the availability of kindergartens provided by 79.81%, and in the Siberian Federal district by 69.92% [5]. Omsk region is one of the regions where private kindergartens are very popular, their share in 2018 is 4.2% of the total number of institutions in the region, which is four times higher than the average in Russia. The popularity of private gardens is due to the inaccessibility of gardens to children under three years, the total number of which is 2.9% of the total number of pupils of preschool educational institutions. For comparison, this indicator is 1.4% on average in Russia. The proportion of the number of children with disabilities in the total number of pupils of preschool educational institutions in 2017 amounted to 4.3% (in 2016 – 3.85%) [6].

Speaking about the state of preschool education in the Omsk region, it would be pointless not to say about its financing, since the pace of development of preschool institutions depends on financing.

First of all, it should be noted that in Russia preschool institutions are financed by budgets of all levels, namely: federal budget, regional and local [7]. The objectives of the Federal budget are as follows: maintenance of preschool institutions and implementation of educational programs implemented in them, as well as the allocation of subventions within the subventions to regions in-need. In Omsk region, the regional budget finances education as one of the most significant and important budget items [2]. Data of the schedule testify to active development of the article of educational expenses. Education ranks second in terms of funding in the Omsk region after social policy (Fig.2) and is 17 329 million rubles in 2018. [8].

![Fig. 2. Expenses of the regional budget for 2018 (by sections of the classification of expenses), million rubles](image-url)

Thus, in 2018, 455 additional places of preschool education were created. In particular, the following activities were implemented in rural areas:
- construction of 1 kindergarten building in Prishib village of Azov German national municipal district of Omsk region for 110 people has been completed;

- repair and material and technical equipment of groups for 85 people in the operating educational organizations of Omsk and municipal districts of Omsk region were carried out.

For 2017, preschool institutions of the Omsk region received funding for a total of 5883334.15 thousand rubles, of which 1145513.5 thousand rubles are revenues from extrabudgetary sources. The volume of financial resources per 1 pupil for 2017 amounted to 66.11 thousand rubles, which is higher than the value of 2016 by 0.6 %, which is undoubtedly a positive fact. However, financing in each district of the Omsk region sometimes differs significantly from each other (table 2).

| Municipal district (MD) | Budget financing of PEI, 2018, thousand rubles | Quantity of PEI, 2018 | Budget financing per one PEI, thousand rubles |
|------------------------|-----------------------------------------------|------------------------|-----------------------------------------------|
| Value                  | Rating | Value | Rating | Value | Rating |
| Azov MD                | 81845.90 | 9 | 7 | 17 | 11692.19 | 9 |
| Bolsaterechensky MD    | 68349.20 | 15 | 10 | 9 | 6834.92 | 20 |
| Bolsheukovskiy MD      | 20398.90 | 32 | 14 | 5 | 1457.04 | 32 |
| Gorkovskiy MD          | 43879.90 | 25 | 8 | 14 | 5484.99 | 25 |
| Isilkulskiy MD         | 34874.90 | 27 | 10 | 9 | 3487.49 | 28 |
| Isikulskiy MD          | 112969.00 | 5 | 7 | 17 | 16138.34 | 6 |
| Kachalinskoy MD        | 31305.60 | 4 | 16 | 3 | 7122.23 | 19 |
| Kolosovskiy MD         | 27999.90 | 30 | 11 | 8 | 2463.58 | 30 |
| Kormilovskiy MD        | 81177.80 | 10 | 3 | 29 | 27059.27 | 4 |
| Krutinskiy MD          | 45142.30 | 24 | 8 | 14 | 5642.79 | 24 |
| Lubinskiy MD           | 121398.30 | 3 | 7 | 17 | 17342.61 | 5 |
| Maryanovskiy MD        | 64846.00 | 18 | 16 | 3 | 4052.88 | 26 |
| Moskalenskiy MD        | 75092.50 | 12 | 10 | 9 | 7509.25 | 17 |
| Murontovskiy MD        | 76466.20 | 11 | 9 | 13 | 6494.02 | 15 |
| Nazyravskiy MD         | 45770.80 | 22 | 14 | 5 | 3269.34 | 29 |
| Nizheomskiy MD         | 31971.30 | 28 | 4 | 25 | 7992.83 | 16 |
| Novovarshaskiy MD      | 82914.70 | 8 | 3 | 29 | 27638.23 | 2 |
| Odesskiy MD            | 74196.00 | 13 | 7 | 17 | 10599.43 | 11 |
| Okoneshnikovskiy MD    | 25294.90 | 31 | 7 | 17 | 3613.56 | 27 |
| Omskiy MD              | 30925.70 | 1 | 2 | 32 | 154764.65 | 1 |
| Pavlogradskiy MD       | 53013.10 | 19 | 34 | 1 | 1559.21 | 31 |
| Polavskiy MD           | 67425.30 | 17 | 5 | 24 | 13485.06 | 7 |
| Russko-Polyanskoy MD   | 69572.80 | 14 | 7 | 17 | 9938.97 | 13 |
| Sargatskiy MD          | 46479.20 | 21 | 8 | 14 | 5809.90 | 22 |
| Sedelnikovskiy MD      | 30666.00 | 29 | 3 | 29 | 10222.00 | 12 |
| Tavricheskoy MD        | 108821.40 | 6 | 4 | 25 | 27205.35 | 3 |
| Taraskiy MD            | 155273.40 | 2 | 21 | 2 | 7393.97 | 18 |
| Tetruziy MD            | 48189.90 | 20 | 4 | 25 | 12047.48 | 8 |
| Tyukalinskiy MD        | 45365.30 | 23 | 4 | 25 | 11341.33 | 10 |
| Ust-Ishimskiy MD       | 37459.40 | 26 | 6 | 23 | 6243.23 | 21 |
| Cherlakskiy MD         | 85171.00 | 7 | 10 | 9 | 8517.10 | 14 |
| Sherbakovsky MD        | 68314.90 | 16 | 12 | 7 | 5692.91 | 23 |

Having analyzed the indicators of financing of municipal districts of the region, we found that some districts of the Omsk region, despite the small number of pre-school institutions, outperform others, among such areas we can note: Omsk district, Isilkulskiy district, Novovarshaskiy district, etc. In the table for better understanding, we ranked districts in the ranking score based on funding activity and availability of preschool facilities. The highest results in the calculation of budget financing for one preschool institution were recorded in Omsk district, Novovarshaskiy district, Tavricheskoy district, Kormilovskiy, Lyubinskiy district, etc.

Each district of the Omsk region independently regulates the volume of financing of preschool institutions, in some areas it is high in comparison with others, for example, in the Omsk region the share of financing is 26.3 %, in Odesskiy district - 23 %, in Taraskiy district - 22.8 %, Novovarshaskiy district - 22.6 %. The lowest indicators of the share of financing were noted in Tyukalinskiy district - 12.2%, Sedelnikovskiy district - 12.5%, Kolosovskiy district - 12.5, etc. (table 3). In the process of analyzing the dynamics of financing of preschool institutions by district administrations revealed that districts with low level of financing of preschool education sphere tend to increase their share, which is expressed in the outstripping growth rates of financing, for example, in the Tyukalinskiy district, share of financing in 2018 was 12.2%, the increase amounted to 56.91% and took the ninth place in the ranking in terms of growth rate against the thirtieth place in the ranking by relative share.
TABLE III. RELATIVE INDICATORS OF BUDGET FINANCING OF PRESCHOOL EDUCATIONAL INSTITUTIONS OF MUNICIPAL DISTRICTS OF OMSK REGION IN 2018

| Municipal district | Relative share of PEI funding in “Education” section | PEI funding growth rate, 2018/2017, % | Advancing coefficient of growth funding, and “Education” section |
|--------------------|-----------------------------------------------------|--------------------------------------|---------------------------------------------------------------|
|                    | Value      | Rating | Value   | Rating | Value     | Rating |
| Azov MD            | 22.0       | 6      | -0.82   | 32     | -0.13     | 32     |
| Bolshevikenskiy MD | 16.7       | 17     | 91.99   | 7      | 7.51      | 2      |
| Bolshekovskiy MD   | 14.1       | 25     | 50.69   | 11     | 4.01      | 10     |
| Gorkovsky MD       | 15.3       | 23     | 35.47   | 17     | 2.32      | 19     |
| Znamenskiy MD      | 14.7       | 23     | 33.46   | 22     | 2.56      | 17     |
| Iskulskiy MD       | 17.2       | 14     | 19.13   | 30     | 1.67      | 27     |
| Kalachinsky MD     | 20.6       | 7      | 34.51   | 18     | 1.97      | 24     |
| Kolosovsky MD      | 12.5       | 28     | 80.48   | 3      | 5.80      | 4      |
| Kornulovskiy MD    | 20.2       | 7      | 69.18   | 7      | 5.05      | 5      |
| Krutinskiy MD      | 15.5       | 19     | 21.62   | 29     | 0.87      | 31     |
| Lubinskiy MD       | 20.4       | 8      | 38.25   | 15     | 2.56      | 18     |
| Maryanovskiy MD    | 17.2       | 15     | 30.26   | 25     | 2.04      | 23     |
| Moskalenskiy MD    | 14.9       | 23     | 34.3   | 19     | 2.29      | 20     |
| Muronlevskiy MD    | 16.8       | 16     | 47.08   | 13     | 1.46      | 29     |
| Nazyvaevskiy MD    | 11.8       | 31     | 58.29   | 8      | 5.91      | 3      |
| Nizhnomorskij MD   | 12.6       | 27     | 48.33   | 12     | 3.32      | 12     |
| Novgorodovskiy MD  | 22.6       | 4      | 76.29   | 5      | 4.64      | 7      |
| Odesskiy MD        | 23.0       | 2      | 53.42   | 10     | 3.18      | 14     |
| Okunevskiy MD      | 11.1       | 32     | 32.43   | 23     | 1.63      | 28     |
| Omskij MD          | 26.3       | 1      | 13.14   | 31     | 1.09      | 30     |
| Pavlovskiy MD      | 15.7       | 18     | 36.01   | 16     | 3.24      | 13     |
| Poltavskiy MD      | 18.5       | 13     | 32.11   | 24     | 2.59      | 16     |
| Russko-Polonskiy MD| 19.8       | 10     | 45.22   | 14     | 3.81      | 11     |
| Sargatskij MD      | 15.3       | 20     | 26.82   | 27     | 1.78      | 26     |
| Sedelkovskiy MD    | 12.5       | 29     | 79.84   | 4      | 4.17      | 9      |
| Tavricheskij MD    | 22.1       | 5      | 100.44  | 1      | 7.63      | 1      |
| Tarsky MD          | 22.8       | 3      | 34.29   | 20     | 2.09      | 21     |
| Tverizskij MD      | 15.0       | 22     | 34.06   | 21     | 2.99      | 15     |
| Tykalinskiy MD     | 12.2       | 30     | 36.91   | 9      | 4.65      | 6      |
| Ust-Ishimskiy MD   | 13.8       | 26     | 75.29   | 6      | 4.30      | 8      |
| Cherlaksky MD      | 19.0       | 12     | 29.51   | 26     | 2.07      | 22     |
| Sherbakulskiy MD   | 19.1       | 11     | 25.63   | 28     | 1.91      | 25     |

The ratio of the growth rate of PEI (preschool educational institution) funding and PEI funding indicates a greater increase in PEI funding in districts where initial funding levels are low. To the contrary, areas where PEI funding is significant show its decline.

In addition, in 2018, only in the Azovskiy and Odesskiy municipal districts the budget financing was not limited to subsidies to budget institutions. Additionally funds were allocated for capital investments. In other districts, funds for capital investments of pre-school educational institutions were not allocated.

To assess the impact of funding on the standard of living of districts, we also took the indicator of the profit of organizations. The working hypothesis of this research was to prove the relationship between the amount of funding for preschool education and the economic condition of enterprises registered in the municipal districts of the Omsk region.

![Fig. 3. Rating of municipal districts by PEI financing and profit of organizations of these districts](image-url)
The assessment of figure 3 showed that in districts with lower rates of profit of enterprises, there was a decrease in the volume of PEI financing. With a reduction in funding per PEI, there is still a decline in the profit of organizations. In our opinion, this is due to the fact that in areas with a low level of social policy, highly qualified personnel tried to leave for more prosperous districts or cities, other regions, which causes a shortage of qualified personnel and reduces the capabilities of enterprises themselves.

V. CONCLUSIONS

Thus, the issues of PEI financing in the region, especially in rural area, are very acute, this is due to the fact that children currently attend kindergartens, in the years of birth of which the demographic situation has improved and the expansion of the number of places in kindergartens outstrips the growth rate of funding, which creates difficulties in the quality of services provided by kindergartens and forces parents to co-finance children's educational institutions. The lack of sufficient funding for this sphere creates a shortage of highly qualified personnel, in connection with which there is a need for either retraining of existing personnel, professional development. In addition, there is a growing number of children with disabilities who should not be isolated from society, which encourages the introduction of inclusive education that require specific funding.

All these problems facing modern preschool education require funding, however, not all districts of the Omsk region can afford it. The lack of adequate social conditions for living and long-term development of children force the most mobile and promising young families to leave the countryside in search of the most favorable conditions for living [9]. Thus, in 2018, 15 thousand people left the region, including its rural areas. In general, the Omsk region occupies one of the lowest attractiveness ratings in Russia, 85th place. As many political scientists note three categories of citizens leave the Omsk region: future applicants who have graduated from school and go to other regions for admission to higher educational institutions; the second category - students who have graduated from higher educational institutions and are not satisfied with the level of salaries and social policy; the third category: actually middle-aged people with a good level of economic and cultural potential. It is the third category that is considered to be the most region impoverishing, as it is usually the most powerful personnel, which reduce not only the population of the region, but also the management structure of enterprises. Each of the categories of citizens takes away other generations: parents, children, which makes the flows quite tangible and affect the socio-economic situation, both in the whole region and individual enterprises.

Some single measures are not enough here, we need an integrated approach that would take into account both political and social factors, as well as domestic ones [10].

We believe that in order to improve the development of preschool education and its financing it is necessary:

- To develop and implement the provisions of the State program “Development of education”, approved on 12/26/2017, No. 1642, designed for the period up to 2025;
- To carry out PEI financing of qualification improvement programs for pedagogical workers for the purpose of mastering by them modern educational technologies and training techniques;
- To allocate in the federal budget items for financing “Inclusive education”, as at present the issue of adaptation of children with disabilities is still acute and is not implemented to the necessary extent;
- To maintain and expand the transfer and regional subsidies system. Thus, in the Omsk region in 2019 471.6 million rubles transfers were allocated, which is 141.8 million rubles less than in 2018 [11].

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