

## Article

# Sustainable Management of the Public Financial Model for Sports Support in Slovakia

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**Abstract:** Sports represent an undeniable value associated with people's health and leisure time. Therefore, research on sports management related to the overall setting of a sustainable sports funding model from public resources is vital. This article's aim was to evaluate the sustainability of this form of sports funding in Slovakia. Since there is no complete, transparent database of the allocated subsidies at the national, regional, and local levels in this country, an important part of the research was the collection of diverse pieces of data. As part of the methodology, the research combines geographical and temporal comparisons of public sports funding at all levels of management. Multiple interviews with members of the professional sports community also provided important qualitative inputs. Due to the identified shortcomings in the current state of the model of public sports funding in Slovakia, it is considered unsustainable. Therefore, the article also contains specific recommendations for the improvement and gradual removal of the identified sustainability barriers. These implications lead to the future creation of a database clearly capturing public sports funding, with rules for its permanent operation and updating. To strengthen the transparency aspect, the database can be powered by blockchain technology.

**Keywords:** sustainability; sports; sports management; financial analysis; comparison



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## 1. Introduction

The field of sports includes several aspects that affect not only its overall development but also the environment in which sports are practiced. In this direction, we can talk about the ability to overcome barriers and reduce tension, up to the importance of sports in personal growth and team cooperation. However, all these aspects can affect the life of an individual or an entire society only if sports receive sufficient support, both from entities in the external and internal environment [1–3].

The factors of the sports environment, both internal and external, can be divided into three levels, specifically [4]:

- Macro level—the nation's wealth, population, social and cultural context, geographical and climatic differences, degree of urbanization, political system, etc.
- Meso level—the overall state policy and sports policy, including the financial support policy, the organizational context of sports, involvement of people in sports programs via various types of organized participation, availability of sports facilities within the overall sports infrastructure, identification of sports talents, health care for athletes, etc.
- Micro level—athletes themselves, their genetic characteristics, motivation, and close environment such as support from parents or friends as well as the coaches caring for the athletes' performance and further development.

Although factors at all three levels are interrelated, many factors at the macro and micro levels cannot be influenced or changed directly. On the other hand, factors at the meso

level, such as the amount and effectiveness of public funding of sports, can be changed because they are embedded in sports policies. However, most research projects deal with macro- and micro-level factors [5–7], and few examine cross-level factors. The authors of the study that describes these levels think that this is mainly because countries differ in the way they organize and fund their sports systems, which complicates the collection and analysis of data for the purpose of a mutual comparison of individual systems and their settings [8]. However, it is important to focus on the factors included in the meso level since they are very closely connected to a crucial aspect of the overall long-term sustainability of sports organizations. This is represented by the financial aspect, manifested in sufficient funds for the sports organizations' operation [9,10].

Therefore, the significance and merit of this article are highlighted by the examination of the factors included in the meso level, which is based on the policy of financial support for sports (at all three levels of a country's governmental hierarchy—national, regional, and local levels). The overall management of this support includes the coordination of relations with private entities, public administration, and international organizations. The economic situation of the country and its sports support policies therefore significantly influence the achievement of national sports associations' goals as well as their sustainability and impact on the active population. It can be argued that one of the most important ways of funding sports is represented by public funds allocated from the state treasury [11]. This claim is proven by the results of a study conducted on a sample of 30 European countries, showing that each allocated million euros increases the number of participants (athletes) in the Olympic Games sent from the given country by 0.65%. As the authors of the study add, the effectiveness of the sports system management is determined by the results of athletes at the highest sports events, which is based on the assumption that the greater the number of participants in the Olympic Games in various types of competitions and the greater the number of podium positions, the higher the quality of the sports system management in the country [12].

The problem with this model of funding sports in Slovakia, but also in other countries such as the Czech Republic or other post-communist countries of the Eastern bloc, is that there is no continuity and sustainability of funding sports across all three levels (national, regional, and local levels). In contrast to Western countries, there are no precise data in these countries on how much money is allocated to sports from regional resources. In these countries, most public resources are redistributed at the local and regional level (level of self-governing regions and municipalities), but the forms of redistribution are often unclear and non-transparent [13]. That is why the research presented in this article was not only devoted to the national level but also to the lower levels of sports management and its funding in Slovakia. The need for including the local level in the sports funding research is supported, e.g., by [14].

Thus, the article focuses on the policy of funding sports from public funds and its effectiveness in achieving the goals of national sports associations. The long-term sustainability of these associations and lower-level sports organizations achieved via sufficient financial support belongs among these goals. The article also examines the importance of public funds as one of the most important ways of funding sports and their impact on the number of participants in sports events. The article addresses the problem of the lack of continuity and sustainability of sports funding in Slovakia. The research further deals with the absence of accurate data on the financial support of sports and the non-transparency of the redistribution of public resources in the field of sports and their support. In addition, the broader context of sports funding and its impact on various aspects of the lives of individuals and the whole society is examined. This broader goal is aimed at understanding the relationship between sports funding and the effects on overcoming barriers, easing tension, personal growth, and team collaboration. The results and findings of this study contribute to a better understanding of the sports funding policy and its consequences at various levels, and thereby help create a more sustainable and efficient model of sports

funding in the Slovak Republic. This can subsequently become an inspiration for sports management in other countries.

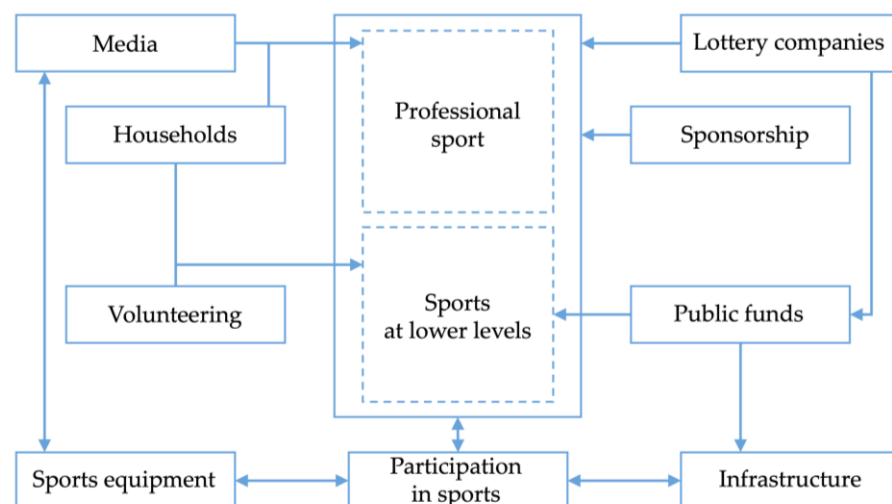
## 2. Literature Review

Within the framework of a theoretical overview being needed for the connection of this research project to the current level of knowledge, it was necessary to cover the specifics of sports funding with respect to the individual selected levels researched.

### 2.1. Sports Funding

Many authors around the world focusing on the field of sports and sports management or sports economics study the funding of sports. In doing so, they focus more closely, e.g., on linking the funding of sports programs with the quality of athletes [15], with benefits for people's well-being in the post-COVID era [16], or with the performance of government management in connection with sports support funds [17,18]. As an inspiring example, the Nordic countries are often mentioned, which are considered very advanced in the field of sports support and funding [19,20].

The main streams of sports funding in the European Union show that the needs of amateur sports (especially mass sports organizations) are funded mainly from public resources. These funds are generally used to finance infrastructure development (stadiums, sports halls, etc.), while other needs are financed via volunteer work and household spending. Professional sports receive funds from various private sources, such as sponsors and the media, but also from household spending, i.e., people buying tickets, paying membership fees, etc. [21]. This sports funding system is captured in Figure 1.



**Figure 1.** General model of the sports funding system in the EU. Source: adapted from [21].

As part of defining and approaching the main issue studied in this article, namely the sustainable management of the financial model of sports in the conditions of the Slovak Republic, it is important to describe what forms of public resources are allocated to sports in Slovakia. From the perspective of funding sports, using the allocation of public resources in the Slovak Republic, according to [22], we can talk about four forms of funding. These include:

- 1) Assignment tax;
- 2) Funds from the European Union;
- 3) Budgets of state enterprises;
- 4) The budget of the central government and local government and its chapters used to fund projects that also serve sports activities (indirectly provided public resources).

## 2.2. Sports Funding at the National Level

Regarding the national level of sports and sports management, researchers and academicians often focus their attention on the national sports teams competing in mega sports events such as the Olympic Games. This is the type of research dealing with the national support of specific sport types, preferred by individual countries and their governments. Another perspective, still at the national level of sports funding, is then brought by treating sports in the country as a specific industry itself. Refs. [23–25] The approaches of individual countries differ, but their main goal stays the same. They all strive to create appropriate conditions for sports and the sustainable operation of sports organizations. This supports the research aimed at studying the specifics of the national systems and policies of various countries, so that the shortcomings and inefficiencies can be identified and proper recommendations for future changes can be designed.

In Slovakia, the central government is responsible for the management and coordination of matters related to sports, including the creation of national policies, legislation, and financial conditions for the development of sports. It also cooperates with non-governmental organizations and provides subsidies to sports associations from the state budget. The government is responsible for sports education and international cooperation. In addition, the central government is responsible for youth policy, which includes the preparation of conceptual and decisive materials and the coordination of the activities of the Government of the Slovak Republic in the planning and implementation of youth policy. They also provide technical, organizational, and content support for the activities of the intergovernmental working group for youth policy. The central government is preparing legislation and conditions for the financial support of youth organizations and other institutions that provide services to children and youth. This represents an important parameter playing a central role in setting up sports promotion within youth categories. [26] Furthermore, the central government guarantees cooperation between the government and local levels of youth policy and creates conditions for the work of children's and youth organizations. They also coordinate the work of the Accreditation Commission for youth work programs, including the issuing of certificates for accredited institutions. To support these activities, the central government publishes research as well as analytical and forecasting documents and organizes workshops, conferences, and training for representatives of regions, cities, and municipalities together with youth workers and the youths themselves [27].

Funding sports as a separate category falls mainly under the responsibility of the Ministry of Education, Science, Research and Sports of the Slovak Republic (MESRS). However, this does not mean that at the national level, other ministries do not also participate in it, to a certain extent. For example, the Ministry of the Interior (MI) funds police sports clubs, the Ministry of Defense (MD) allocates funds to a military sports center, and the Government Office (GO) itself should not be omitted with the allocation of subsidies (subsidy allocation—SA) from the prime minister's reserve, funding various sports projects [28].

## 2.3. Sports Funding at the Regional Level

At the regional level, the researchers covered, e.g., the topic of sponsorship for regionally active sports clubs [29] or the funding of sports with the intention of supporting regional economic growth [30]. The efficiency of allocating public funds among regional bodies to support sports at this level is not omitted either [31]. This is exactly where this study follows the current state of knowledge, bringing a detailed analysis of the conditions and situation in Slovakia.

At the regional level in Slovakia, self-governing bodies are responsible for designing a strategy for the development of sports in the region. They support the construction, modernization, reconstruction, maintenance, and operation of facilities creating the sports infrastructure in the region, in cooperation with national sports associations, sports organizations, and municipalities within the region. Regional authorities ensure the use of sports infrastructure in regional high schools and provide sports infrastructure that allows citizens with a focus on youth to use sports facilities. In cooperation with sports associations

and sports clubs, they can establish sports centers for the provision of sports options for everyone under the guidance of a coach. In addition, they support the organization of sports competitions and facilities for persons with disabilities and create conditions for sports activities for these people. Regional bodies also award prizes to recognized athletes and sports professionals in the region [26–28].

The procedure for funding sports at the regional level in Slovakia consists of the following steps. The first is the approval of the higher territorial unit (HTU) budget, where the exact amount allocated to specific programs, including a program involving sports, is determined. It is important to approve this budget in such a way that it responds to the specific complex demands of the citizens of the designated region and can make society more efficient in all directions. After the budget is approved, the general binding regulation (hereinafter referred to as “GBR”) is prepared, based on which entities can apply for a subsidy. It is important to realize that this process is linked to broader legislation. Namely, it is Act no. 302/2001 Coll. on the self-government of higher territorial units [32], Act no. 583/2004 Coll. on the budgetary rules of the territorial self-government and on the amendment and supplementation of certain acts as amended [33], Act no. 523/2004 Coll. on the budgetary rules of public administration and on the amendment of certain acts as amended [34], and Act no. 357/2015 Coll. on financial control and audit and on the amendment of certain acts as amended [35]. The GBR regulates, e.g., the maximal amount of subsidy provided, unauthorized expenses, the deadline for submitting a subsidy application, and other important details. After the GBR has been drawn up and the call has been issued, the relevant entities can apply for a subsidy within the corresponding program by the set deadline. The next step of the HTU is to assess all applications in the register and decide on the approval or rejection of individual subsidies. This assessment takes place exclusively in the presence of the regional commission, consisting of the deputies of the given region. If the commission’s decision is positive, a contract on the provision of a subsidy is established with the entity. In the opposite case, the entity is sent the reason why the requested subsidy was not approved, or they are sent a notification about the adjustment of the request for the subsidy from the HTU. The recipient of the subsidy is obliged to send the statement of the given subsidy back to the given administrative body, which then informs them whether they have an obligation to return the given subsidy in a certain financial amount. Such activity is performed by an authorized inspector.

#### *2.4. Sports Funding at the Local Level*

Studying the support of sports at the local level of individual cities and municipalities, other researchers focused on the effects new sports facilities bring to the cities they are built in [36], on specific sports-supporting programs and their budgets [37], or, again, directly on the efficiency of such public expenses [38]. Our study connects to this perspective, revealing the situation of local sports funding and its financial sustainability in Slovakia.

At the local level in Slovakia, municipalities are responsible for developing the concept of physical culture, selecting and training sports talents, supporting the organization of sports events of local importance, creating conditions for the development of sports for all and supporting initiatives in the field of sports activities. [26] They also manage and control the use of funds provided for physical culture and cooperate with civil society organizations, municipalities, and other legal entities operating in the field of physical culture. In the field of youth policy, the municipalities support the social life of young people through various services, especially providing information on ways of spending leisure time, accommodation, education, and future career prospects. [27] They analyze the activity of institutions and services for children and youth in the municipality and monitor and evaluate the effectiveness of measures related to youth. These youth leisure institutions play a significant role in the promotion of sports and physical activities; therefore, it is important that they operate in the context of regional/local sports policy [28].

The process of allocating funds for sports of municipalities in Slovakia is similar to the one performed by the higher territorial units. This fact is also documented by Act no.

583/2004 Coll. on the budgetary rules of territorial self-government and on the amendment and supplementation of certain acts [33], which applies both to self-governments and to the HTUs.

### 3. Materials and Methods

This section contains the study's aim along with the established research questions and hypotheses. These are directly followed by a description of the necessary collected data with an indication of the methods required for their collection and analytical processing. This brought the results contained in the following part, necessary for assessing the validity of the formulated hypotheses and answering the research questions set.

#### 3.1. Research Aim

The aim of the research presented in this article was to create a comprehensive comparative analysis of the funding of sports in Slovakia within the three examined levels—national, regional, and local. These three levels all belong to the meso level of factors (in the form of sports policies) affecting sports and sports management, described in the introduction. The analysis includes a comparison of the current state with a selected past period. The aim also leads to the creation of a transparent database of funding sports from the public budget in the form of subsidies for legally recognized and non-recognized sports. Such a database was not available in Slovakia before, and it was necessary to create it completely as a part of this research project.

#### 3.2. Research Hypotheses

Hypotheses are formed to test the assumption that the model of funding sports from public funds at different levels (national, regional, and local) in Slovakia is sustainable in the long run. These hypotheses are designed based on the need to analyze and compare the funding of sports at different levels and evaluate their sustainability.

As was summarized in the literature review, multiple research projects dealt with each of the levels (from the national down to local one) in different countries. Thus, to help examine the knowledge gap identified this way, our hypotheses followed the studies from other countries at the national level [24,25], at the regional level [31] as well as at the local level of cities and municipalities [37,38], describing the current situation of public sports funding in Slovakia.

Since our study focuses on the three levels of overall governance and sports financial support, each of these levels is represented by one hypothesis below.

**H1.** *The model of funding sports from public funds at the national level in Slovakia can be considered sustainable in the long term.*

**H2.** *The model of funding sports from public funds at the regional level in Slovakia can be considered sustainable in the long term.*

**H3.** *The model of funding sports from public funds at the local level in Slovakia can be considered sustainable in the long term.*

#### 3.3. Research Questions

The research questions were formulated with the aim of obtaining important information and understanding various aspects of funding sports from public funds at individual levels (national, regional, and local) in Slovakia. These questions focus on various aspects and factors that are relevant for assessing the sustainability of the funding model and its long-term effect.

**RQ1.** *Are all the necessary data available to assess the sustainability of the sports funding model from public funds at the national, regional, and local levels?*

**RQ2.** *What factors influence the model of funding sports from public funds at the national, regional, and local levels?*

**RQ3.** *What resources and capacities are necessary for the introduction and operation of a sustainable model of funding sports from public funds?*

**RQ4.** *What are the expected results and long-term effects of creating a transparent database of sports funding from public funds?*

### 3.4. Research Data

The data used as part of the research activity can be divided into three logical structures, specifically data obtained for the needs of the analysis of the current state of sports funding in Slovakia and in EU countries; data obtained for the needs of the analysis of sports funding at the national level in Slovakia; and data obtained for the needs of the analysis of sports funding at the regional or local level.

The first part of the research activity, which focused on the analysis of the issue of the current state of sports funding in Slovakia and in EU countries, was created mainly on the basis of previously conducted authors' analyses [39–42] in combination with a comparative analysis that drew input data especially from the Statistical Office of the European Union (Eurostat).

Within the national level, the research activity drew data mainly from the individual budget chapters of the ministries and other governing organizations, purposefully linked to the funding of sports at the studied level in Slovakia. Namely, it was the Ministry of Education, Science, Research and Sports [43]; the Ministry of the Interior [44]; the Ministry of Defense [45]; the Government Office and the institution for allocating subsidies from the prime minister's reserve [46]; and, finally, the municipalities with the HTUs [47].

As a part of the research focused on a regional or local level, data were obtained from eight regional cities of Slovakia (Bratislava [48,49], Banská Bystrica [50], Košice [51,52], Nitra [53], Prešov [54], Trenčín [55], Trnava [56], and Žilina [57]) and eight higher territorial units (HTU Bratislava [58], HTU Banská Bystrica [59], HTU Košice [60,61], HTU Nitra [62], HTU Prešov [63], HTU Trenčín [64], HTU Trnava [65], and HTU Žilina [66]) in Slovakia. These data were obtained from the corresponding schemes, which were valid in 2020 and 2021. The data relate to the funding of sports at different levels and are relevant to the analysis of the funding model's sustainability. It is important to note that these data follow the previous authors' analyses carried out in 2022 or 2023 [39–42]. These previous analyses provided important information and insight into the state of sports funding that can be used in current research and comparisons between the current state and the past period.

For the purposes of a qualitative verification of the current state of sports funding in Slovakia, interviews were conducted with several representatives of the professional sports community. At the same time, these interviews can be considered one of the means for evaluating the validity of the research hypotheses established. Further details about the interviews are included in the following sub-section.

### 3.5. Data Processing and Analysis

The methodological approach of our study combines multiple methods to collect, process, and analyze the data needed for testing the validity of the hypotheses set. This combination includes interviews with club representatives and sports professionals as, e.g., used in [31]; a mixed research methods approach (of a quantitative and qualitative nature) with an international comparison, e.g., used by [67,68]; as well as financial analysis based on selected financial indicators and sources of incomes as, e.g., applied in [69].

#### 3.5.1. Interview as a Tool for the Qualitative Analysis Approach

The main aim of the conducted interviews was to collect information from various subjects, including athletes, managers of sports clubs, coaches, and representatives of HTUs

and local government. This information is crucial for understanding and analyzing the funding of sports at different levels, be it national, regional, or local.

The interviews had a semi-structured form so that, in addition to the pre-selected topics, they could flexibly cover deviations, which still provided an important and relevant insight into the investigated field. They were conducted with respondents whose further identification is given below. The interviews took place in the period from November 2022 to April 2023.

The athletes contributed their experiences regarding the funding of their clubs. Their perspective is important as they are directly involved in the funding process and have direct insight into funding sources such as subsidies, sponsorships, and revenue from sporting events.

Sports clubs' managers have competencies in managing the clubs' finances, which include identifying various sources of funding, negotiating with sponsors, and securing funds for the club's operation and development. Their information provides an important insight into the overall financial status of clubs and the impact of various factors on their sustainability from the financial perspective.

Sports clubs' coaches contributed information on clubs' funding support activities, including budget planning, identification of funding priorities, and effective use of funds for athletes' and teams' development. Their knowledge is important for understanding how financial resources are invested in training programs and the purchase of necessary equipment.

Representatives of the HTUs and local government have competencies in the management of public and local funds. Their information is vital for understanding the process of the allocation of budget funds for sports at regional and local levels. They are responsible for deciding on the funding of sports projects, support for sports events, and investments in sports facilities.

The collection of this information was crucial for assessing the sustainability of the sports funding model at the chosen levels of research. The information collected this way helps identify available sources of funding, factors affecting funding, as well as the necessary resources and capacities for the introduction of a sustainable model of funding sports from public funds. It is also an important step in the creation of a transparent database on sports funding, which was not available in Slovakia until now. The basic descriptive characteristics of the individual subjects of the conducted interviews are clearly captured in Table 1.

**Table 1.** Characteristics of the interviewed subjects.

Interviewed Subject	Information Provided	Competence Level
Athlete	Experience with the club's funding	Individual level
Sports club manager	Managing the club's funding	Individual/collective level
Sports club trainer	Supportive activities in the club's funding	Individual/collective level
HTU representative	Managing public funds	Regional level
Self-governance representative	Managing local funds	Local level

A total of 36 respondents participated in the interviews, of which seventeen were athletes (47%), eight were coaches (22%), six were representatives of city councils (17%), three were representatives of HTUs (8%), and two were club managers (6%). The participation of athletes and coaches in the interview was focused on how they perceive the situation in the field of sports in the given region, as they encounter it daily.

The research categories studied during the interviews conducted included the following ones: the perceived effectiveness of the public sports support funding (whether the



funding system truly helps the individual sports organization achieve sustainable operation via sufficient financial support); the transparency of the data on approved subsidies; the clarity of the rules and requirements in the process of applying for the subsidies (clarity of the corresponding GBRs); the level of bureaucratic burden put on the applicants for the subsidies; and the perceived fairness of the fund allocation.

### 3.5.2. Comparative Analysis—Geographical and Historical Aspect

In the case of using comparative analysis, the data at the national level were analyzed by including the aspect of the geographical location of the Slovak Republic. Since Slovakia is a permanent part of the EU, the selected statistical indicators of the state of sports funding were compared with EU countries using the Eurostat statistical database.

A more demanding, deeper comparison was made in the case of analyzing regional or local levels, where data were available in various forms, which greatly complicated the entire process of their analysis. For the research activity, this meant that each subsidy had to be identified in detail, separately. In total, more than 10,000 subsidies were evaluated within this comparison—subsidies that related to the monitored period between 2017 and 2021.

The comparative analysis is qualitatively supplemented by a historical comparison of the authors' analyses that followed the period between 2015 and 2019.

A similar procedure of comparative analysis can be found in studies [13,70], which focused on a similar issue of sports funding at different levels, or also in study [71], which similarly statistically evaluates certain sports funding models. These selected other studies justify and support the selected methodological approach applied in our research.

## 4. Results

Following the overall research aim and the formulated hypotheses and research questions, the results obtained by the analyses were organized and supplemented with appropriate methods of visualization and interpretation. After the identification of the broader context in the form of a comparison of the relevant indicators of the Slovak Republic with EU countries, the results gradually describe the current state as well as the historical development within the national, regional, and local levels of public sports funding. All components of the analysis performed led to an assessment of the sustainability of the applied financial model. The assessment of the current state is followed by recommendations aimed at supporting the long-term sustainable setting of this financial model of sports support in the Slovak Republic.

### 4.1. Comparison of Sports Funding within the EU Countries

In 2021, the total allocated funds for sports reached the value of EUR 2.07 billion in the EU on average [72]. However, this average value is reached by only eight EU countries (see Table 2), if Belgium (lower limit) is also included, which is not even half of the European Union average. On the other hand, it is also necessary to consider the fact that each country has a different economic power, and therefore the funds linked to the sports can represent different values. That is why the more relevant aspects of statistical measurement and comparison are the values recorded as public spending on sports per capita or of public spending on sports in relation to the country's GDP.

From the perspective of the allocation of public funds to sports per capita, the average in the EU is EUR 130 [72] (with a population of approx. 15.89 million). This average corresponds to the total expenditure of the 27 EU countries by 2021 (see Table 3). In this regard, countries such as Luxembourg (the second smallest country in the EU), Sweden, the Netherlands, and Finland allocate the most funds to sports in this calculation. The opposite cases are the countries of Bulgaria, Latvia, Romania, and Slovakia, where the allocation is EUR 34 per capita. If Slovakia wanted to match the EU average, it would have to allocate almost another EUR 528 million to sports.

**Table 2.** Total public expenditure allocated to sports within the EU countries (in millions of euros).

ID	Country	2016	2017	2018	2019	2020	2021
1.	France	12,119	12,539	12,747	13,750	12,725	13,226
2.	Germany	7370	7927	8431	8892	9452	9834
3.	Italy	4516	4450	4694	4859	4291	5300
4.	Spain	4205	4488	4777	5165	4750	5179
5.	Netherlands	3712	3732	3960	4165	4395	4592
6.	Sweden	2563	2558	2589	2749	3043	3185
7.	Poland	1449	1777	2250	2352	2079	2219
8.	Belgium	1656	1679	1926	1933	1752	1924
9.	Hungary	1279	1464	1330	1572	1740	1349
10.	Finland	1053	1188	1351	1393	1327	1337
11.	Austria	990	1015	1078	1090	1112	1244
12.	Denmark	1099	1108	1166	1214	1235	1239
13.	Czech Republic	661	811	1014	1032	1028	1007
14.	Greece	633	665	789	787	847	960
15.	Portugal	492	543	637	668	667	783
16.	Romania	434	490	585	662	651	656
17.	Ireland	309	281	360	366	362	364
18.	Luxemburg	261	294	314	333	317	343
19.	Croatia	200	150	160	176	185	213
20.	Estonia	95	132	138	163	159	203
21.	Slovakia	123	127	175	218	189	190
22.	Lithuania	71	88	99	123	156	170
23.	Bulgaria	81	111	89	65	149	159
24.	Slovenia	110	119	146	137	140	141
25.	Latvia	64	87	93	76	66	71
26.	Cyprus	53	60	62	83	77	52
27.	Malta	10	22	30	28	22	37
Average	EU (27)	1689	1774	1888	2002	1960	2073

**Table 3.** Public spending on sports per capita (in euros).

ID	Country	Population (mil.)	Per Capita
1.	Luxemburg	0.45	763
2.	Sweden	9.09	350
3.	Netherlands	16.32	281
4.	Finland	5.16	259
5.	Denmark	5.37	231
6.	France	59.77	221
7.	Belgium	10.27	187
8.	Austria	8.17	152
9.	Estonia	1.41	144
10.	Hungary	10.08	134
11.	Spain	40.08	129
12.	Germany	83.25	118
13.	Czech Republic	10.26	98
14.	Ireland	3.88	94
15.	Italy	57.71	92
16.	Malta	0.4	92
17.	Greece	10.65	90
18.	Portugal	10.08	78
19.	Slovenia	1.93	73
20.	Cyprus	0.78	66
21.	Poland	38.62	57
22.	Croatia	4.4	48
23.	Lithuania	3.6	47

**Table 3.** *Cont.*

ID	Country	Population (mil.)	Per Capita
24.	Slovakia	5.55	34
25.	Romania	21.7	30
26.	Latvia	2.37	30
27.	Bulgaria	7.62	21
Average	EU (27)	15.89	130

The last instance measured in this comparison is spending on sports against the GDP of the EU countries. The EU average has long been at the level of 0.4% [72] (Table 4). This percentage was reached by 15 EU countries in 2021. In these statistics, Slovakia is also among the countries that are at the very bottom of the ranking, and in the long term, no change in this situation is expected. Of the EU countries, only Ireland (0.1%) reached a worse position in the ranking. Hungary, on the other hand, continuously provides the biggest support, which allocates public expenditure at roughly 1% of GDP. Basically, it is the only country that actively, and continuously, exceeds the limit of one per cent.

**Table 4.** Public spending on sports in relation to the country's GDP (in %).

ID	Country	2016	2017	2018	2019	2020	2021
1.	Hungary	1.1	1.2	1.0	1.1	1.3	0.9
2.	Estonia	0.4	0.6	0.5	0.6	0.6	0.6
3.	Sweden	0.5	0.5	0.5	0.6	0.6	0.6
4.	Greece	0.4	0.4	0.4	0.4	0.5	0.5
5.	France	0.5	0.5	0.5	0.6	0.6	0.5
6.	Luxemburg	0.5	0.5	0.5	0.5	0.5	0.5
7.	Netherlands	0.5	0.5	0.5	0.5	0.6	0.5
8.	Finland	0.5	0.5	0.6	0.6	0.6	0.5
9.	Belgium	0.4	0.4	0.4	0.4	0.4	0.4
10.	Czech Republic	0.4	0.4	0.5	0.5	0.5	0.4
11.	Denmark	0.4	0.4	0.4	0.4	0.4	0.4
12.	Spain	0.4	0.4	0.4	0.4	0.4	0.4
13.	Croatia	0.4	0.3	0.3	0.3	0.4	0.4
14.	Poland	0.3	0.4	0.5	0.4	0.4	0.4
15.	Portugal	0.3	0.3	0.3	0.3	0.3	0.4
16.	Germany	0.2	0.2	0.3	0.3	0.3	0.3
17.	Italy	0.3	0.3	0.3	0.3	0.3	0.3
18.	Lithuania	0.2	0.2	0.2	0.3	0.3	0.3
19.	Austria	0.3	0.3	0.3	0.3	0.3	0.3
20.	Romania	0.3	0.3	0.3	0.3	0.3	0.3
21.	Slovenia	0.3	0.3	0.3	0.3	0.3	0.3
22.	Bulgaria	0.2	0.2	0.2	0.1	0.2	0.2
23.	Cyprus	0.3	0.3	0.3	0.4	0.3	0.2
24.	Latvia	0.3	0.3	0.3	0.2	0.2	0.2
25.	Malta	0.1	0.2	0.2	0.2	0.2	0.2
26.	Slovakia	0.2	0.1	0.2	0.2	0.2	0.2
27.	Ireland	0.1	0.1	0.1	0.1	0.1	0.1
Average	EU (27)	0.4	0.4	0.4	0.4	0.4	0.4

From the perspective of geographical comparison, Slovakia is at a very low level within the EU according to the individually selected indicators of the economic and financial analysis. This is a challenging position for individual sports organizations at all levels. Either it puts them in a position where they must try even harder to obtain additional funding outside the public sector, e.g., in the form of sponsorship, or it can be perceived as a disadvantage in international competition. For this situation to continuously improve and for the model of funding sports from public resources to be considered truly sustainable in the future, it is necessary to have transparent data on the individual levels of this funding.

Only then is it possible to continuously evaluate and assess how effectively public funds are being allocated to sports at individual levels. And this is the only way to set and maintain a sustainable model of funding from the public resources in the future. Therefore, it is also necessary to deal with the collection and evaluation of relevant data, as done and presented in the next sections. Thus, the results from the geographical comparison represent a direct justification of the further presented research and its overall merit for current knowledge and practice.

#### 4.2. National Level of Public Sports Funding in Slovakia

Resources to sports, as mentioned above, are allocated by individual ministries, but municipalities and HTUs should not be omitted either. As part of the assessment of the total amount of sports funding, the analysis was performed, shown in Table 5. This focused on the years between 2017 and 2021. It must be noted that the year 2022 was not included in the analysis, as complete data were not available within the HTUs and municipalities, which significantly affects the overall public funding of sports. For future analyses, this represents one of the elements on which potential following research activities can be built.

**Table 5.** Distribution of the share of sports funding by individual organization (in millions of euros).

Year	MESRS	MI	MD	GO and SA	Municipalities and HTU	Total
2017	105.97	0.72	5.48	-	107.57	219.74
2018	68.61	0.76	6.09	9.00	132.28	216.74
2019	99.35	1.02	6.55	10.03	139.18	256.13
2020	117.63	-	14.74	-	130.64	263.01
2021	141.41	0.75	15.50	-	136.75	294.41
Total	532.97	3.25	48.36	19.03	646.42	1250.03

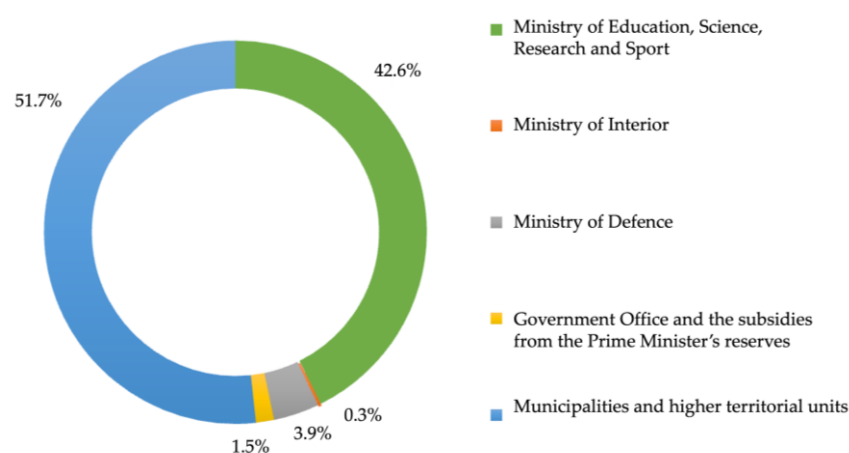
In the statistical analysis, the allocation of funds for sports is only increasing very slowly. For example, in 2018, the allocation of funds was even lower than in the observed year of 2017. The development of funds was certainly not enhanced by the pandemic, when the budget increased by almost EUR 2 million, which can be partly considered a good sign, but on the other hand, several EU countries protected the sports sector in this period much better than the Slovak Republic (see Tables 3 and 4).

If the overall percentage growth of the budget between 2017 and 2021 was considered, it can be concluded that the growth represents a value of less than 25.4%. However, it is difficult to state whether these are high or low percentage shifts. The reality, validity, and credibility of this funding lie in other limits, namely in how the given funds can be used effectively and transparently. This is very difficult for the state to control.

For comparison, attention can be drawn to the fact that the largest allocation of funds regularly flows from the budgets of municipalities and HTUs; specifically for this monitored period, it was EUR 646.42 million [47]. The problem with this industry is its slow development, which, as was suggested, could have slowed down even more due to COVID 19. On the other hand, even in the post-COVID era, no great growth of the monitored amount is noticeable.

Note: MESRS = Ministry of Education, Science, Research and Sport of the Slovak Republic; MI = Ministry of the Interior of the Slovak Republic; MD = Ministry of Defense of the Slovak Republic; GO = Government Office; SA = subsidy allocation; HTU = higher territorial unit.

The percentage expression (Figure 2) shows that municipalities and HTUs still represent the majority of 51.7% of the total budget allocated to sports. However, when compared to previous research analyses [39–42], this is a reduction from the recorded 57.75%, which is a total decrease of 6.05%.



**Figure 2.** Percentage distribution of sports funding by individual organization.

In the proportion in which the percentage share of municipalities and HTUs in funding sports decreased, the share of the Ministry of Education of the Slovak Republic increased almost to the same extent, from the original 36.33% to 42.6%. This is a growth of 6.27%. These relatively high percentage shares clearly show that for the Ministry of Education of the Slovak Republic, funding sports is one of the main priorities, in contrast to the Ministries of the Interior or Defense, which can be considered a logical development. Also, this percentage allocation and its development can be of interest to future researchers, as it can show the long-term setting of the proportional funding of sports in the Slovak Republic.

Looking at other institutions, it is worth noting that only the Ministry of Defense increased the total share of sports funding, specifically by 1%. Although this seems to be a small amount, it helped in the construction of the modern athletic stadium and various other purpose-built sports facilities of the Military Sports Centre Dukla. The total change represents an increase from 2.87% to the final 3.9%. In contrast, the change in the percentage share of the Ministry of the Interior or the Government Office and the subsidy allocation from the prime minister's reserve decreased by 1.15% (from the original 2.65%) and by 0.1% (from the original 0.4%). However, these institutions do not cover particularly important areas of sports funding. Therefore, even their percentage decline can be seen as neutral in the long run.

An important addition to the funding of sports at the national level is also the identification of the pattern of the share of recognized sports, which was already a subject of research in the authors' past works, especially in [73]. In this article, the focus on this formula was rather directed at the current perception of the formula from the perspective of the sports community. In this regard, a great deal of criticism was addressed towards the formula, which corresponds to several opinions of the professional public. For example, Dušan Ťažký—former sports director and general secretary of the Slovak Cycling Association—says that the formula does not allocate enough funds to small sports organizations, even to pay the expenditures for one of their employees [74]. This opinion is also held by Ivan Husár, the state secretary for MESRS for sports, who presents his thoughts on the act on sports, which also discusses the formula, as follows: "... just the application practice in four years has shown that it is mainly a bit too bureaucratic for smaller associations, burdens them and does not provide them with the money to cover these duties". He adds that the act contains many issues that cannot be applied in practice [75].

Other opinions include the comments of Petr Onuščák—president of the Slovak kick-boxing Association—and Róbert Kajánek—vice president of the Slovak Muay Thai Association—who answered the question of what they see as the strengths and weaknesses of the current Sports Act.

Onuščák indicates that the act favors only a few sports and therefore does not bring the same benefit to all. Furthermore, he recommends reconsidering the membership coefficient under 23 years of age in the act, as some associations register young members who have

not achieved solid placements at the European or World Youth Championships for several years. In addition, according to him, the year-to-year reduction in contributions should be abolished, as some associations receive financial resources even without achieving results for several years. Onusčák concludes his comment by saying that the act on sports is beneficial only for some sports [76].

Kajánek, on the other hand, claims that the act was prepared primarily by lawyers and not by representatives of the sports community. He also emphasizes that the coefficients of recognized sports should be adjusted to reflect the current popularity of some sports, including combat sports. Kajánek cites the growing viewership and success at the European and World Championships as proof of the growth of his sport and suggests that the act should be changed and adapted to the changing state within society and sports. He further criticizes associations that receive subsidies despite showing no progress or results for a long period of time. Kajánek gives an example of a tennis association that, according to him, should not receive as large number of subsidies as it does, if it does not show results for a long time [76].

Anton Siekel—president of the Slovak Olympic and Sports Committee—says that the formula is only as good as the data expressing the variables contained in it. This probably best describes the reality of the application of the formula for the contribution to recognized sports. We agree with this opinion. Many other representatives of sports also identify with it, which is evidenced by the effort to measure the popularity of sports more effectively, using different measures, or by the professional debates on this topic [77,78].

Assessment of the validity of hypothesis H1: The collected and analyzed statistical data as well as the opinions of the professional public provide evidence that the current model of sports funding cannot be considered fully sustainable and raises questions about its efficiency and fairness. They also indicate the need to reevaluate the formula of the share of recognized sports and adapt it to current needs and conditions.

The results of the comparative analysis, which shows that from the perspective of the EU, the Slovak Republic is at the bottom of the sports funding ranking, should be viewed in similar terms. Within the domestic space, the funding of sports at the national level is only very slowly increasing, which ultimately prevents the continuous operation of the sports funding model in the long run. For many funded sports organizations, it is very difficult or even impossible to achieve long-term financial sustainability under current funding conditions and settings.

### *4.3. Regional Level of Public Sports Funding in Slovakia*

#### *4.3.1. Funds Allocated for Sports within HTUs*

In the years between 2017 and 2021, a total of EUR 9.39 million was allocated from the HTU budgets to sports programs. The highest expenditure on sports funding was recorded in 2021 when a total of EUR 2.18 million was allocated for individual sports programs. On the opposite side of the comparison is the year 2020, when the funding amounted to EUR 1.26 million. This points to the fact that the sports program was really cut down during the pandemic, which was also the subject of criticism of the method of funding in the previous research [39,41].

Among the donors of sports funds at the regional level (Figure 3), HTU Nitra stands out, which was the biggest supporter of sports up to four times during the studied period. During the whole period, the representatives of Nitra allocated the sum of EUR 3.70 million. Gradually, this HTU is followed by HTU Bratislava with the amount of EUR 1.56 million, HTU Prešov with the amount of EUR 1.50 mil., HTU Trnava with the amount of EUR 0.76 mil., HTU Banská Bystrica with the amount of EUR 0.58 million, HTU Žilina with the amount of EUR 0.54 mil., HTU Trenčín with the amount of EUR 0.41 mil., and HTU Košice with the amount of EUR 0.33 mil. These differences in amounts clearly show that the funding from the HTUs is not uniformly set and in some regions (see the example of Košice), it does not correspond to the proportional support in relation to the demographic structure of the population to a sufficient extent.

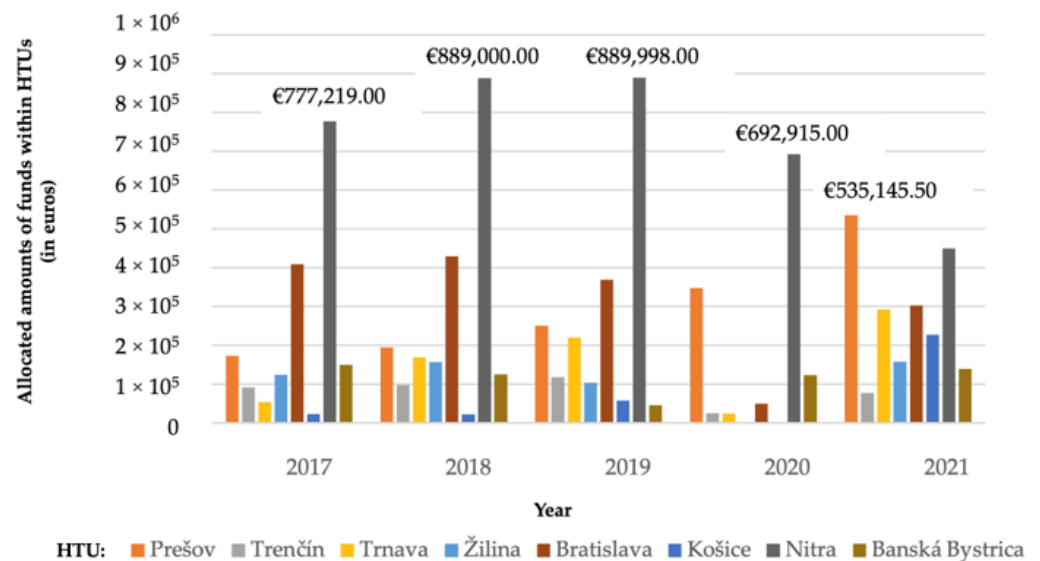


Figure 3. Allocated amounts of funds for sports within individual HTUs.

Following on from previous findings, it can be stated that almost 40% of all funds consist of the financial resources of HTU Nitra (Figure 4). Together with HTU Bratislava, they even represent 56%, i.e., the majority of all resources. Projected into percentages, it is even more visible that other HTUs are far behind with their subsidy programs (see the example of Košice or Trenčín).

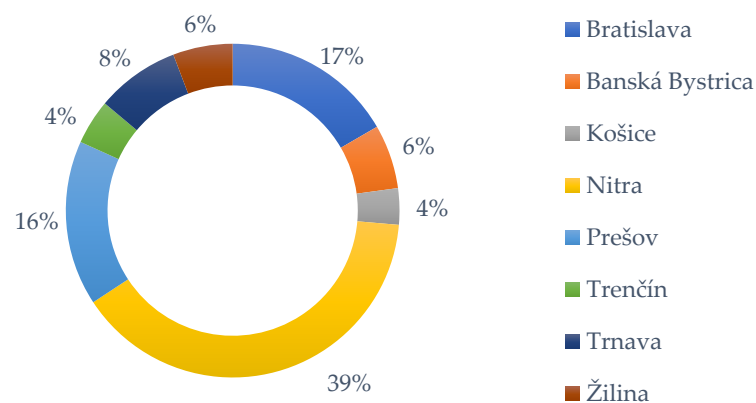
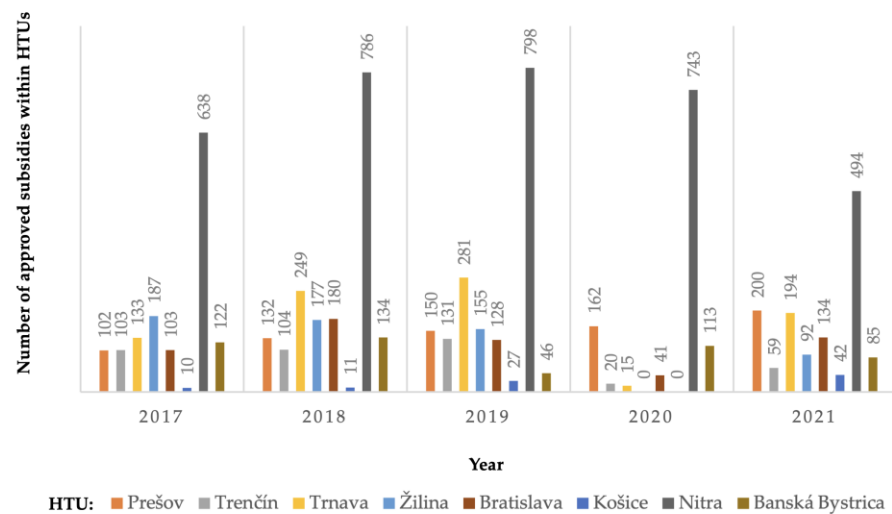


Figure 4. Percentage representation of the share of funds allocated to sports by individual HTUs.

#### 4.3.2. The Level of the Subsidy Scheme for the Higher Territorial Units (HTUs)

Hypothetically, the transparency of individual HTU programs can also be measured using the number of subsidies. The background of this assumption is that if the HTU provides more subsidies among a larger group of sports entities, it helps the sports field more transparently and efficiently than if it helps only certain sports entities, despite the greater individual financial assistance.

The largest number of approved subsidies for sports is regularly reported by HTU Nitra (Figure 5). With 3459 subsidies, it represents up to 48% of all subsidies flowing to sports from the HTUs. Far behind Nitra, HTU Trnava can be classified in second place with a share of 12% and 872 subsidies. Following these HTUs are successively placed HTU Prešov with a share of 10% and 746 subsidies, HTU Žilina with a share of 8% and 611 subsidies, HTU Bratislava with a share of 8% and 586 subsidies, HTU Banská Bystrica with a share of 7% and 500 subsidies, HTU Trenčín with a share of 6% and 417 subsidies, and HTU Košice with a share of 1% and 90 subsidies.



**Figure 5.** Number of approved subsidies for sports within HTUs.

By evaluating this ratio and the number of approved subsidies, it is possible to see that the HTUs do not have a uniform concept even in the case of approving/not approving subsidies. For example, in the case of HTU Košice, the small number of approved subsidies can be regularly observed with cases when the subsidy records are completely unavailable, such as in the case of 2020 (or as a part of the previous analysis in 2015). It is also necessary to emphasize that the number of subsidies does not increase radically, but on the contrary, decreased in 2021 (1300 subsidies) to approximately the value of 2017 (1398 subsidies). This also points to the fact that the sports field did not receive the necessary support during the crisis experienced.

#### 4.4. Local Level of Public Sports Funding in Slovakia

##### 4.4.1. Funds Allocated for Sports within Regional Cities

From the perspective of the complete program funding of sports of all regional cities in Slovakia (Figure 6), it can be concluded that the regional cities allocated a total of EUR 105.13 million for the period between 2017 and 2021. The largest funding for the sports program was recorded in 2021 when it comprised a total package worth EUR 23.99 million. Conversely, the smallest amount of funding went to sports in 2017, specifically EUR 17.60 million. A big drop in the funding of sports programs can also be registered in 2020 when sports funding reached the value of EUR 18.62 million, which was reduced by almost EUR 4 million compared to 2019.

Looking at the percentage shares of individual regional cities (Figure 7), we can conclude that it is a very balanced financial distribution of the shares of all cities, except for the city of Prešov. The city of Prešov is the only regional city in Slovakia where the value of the sports program funding has not even once exceeded the value of EUR 1 million during the period studied. This problem was also mentioned in the previous research [39,41], where the decline of the city's football club, handball club, and hockey club were also listed. This has partially stabilized in the meantime. The city council of Prešov allocated only EUR 3.41 million to the sports field during the period studied, which represents roughly a 3% share of the total funding of all the regional cities. For comparison, the closest to Prešov is the approximate budget of the city of Košice or Žilina, which allocated EUR 11.54 million and EUR 11.67 million to sports, representing an 11% share. If the largest share is closely examined, specifically the 18% share of the city of Bratislava, the difference would already be at the level of almost EUR 15 million since Bratislava allocated EUR 18.34 million to the sports program.



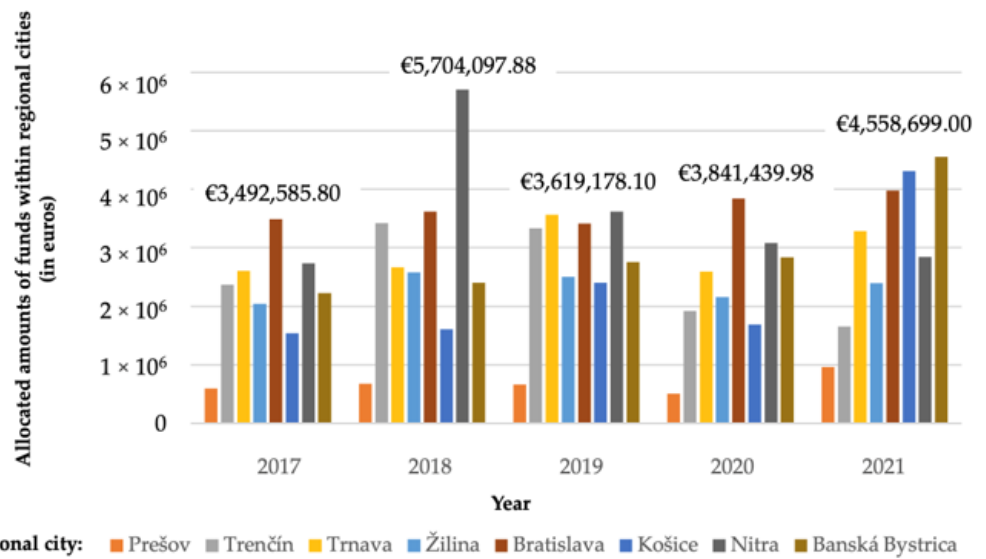


Figure 6. Allocated funds for sports within individual regional cities in Slovakia.

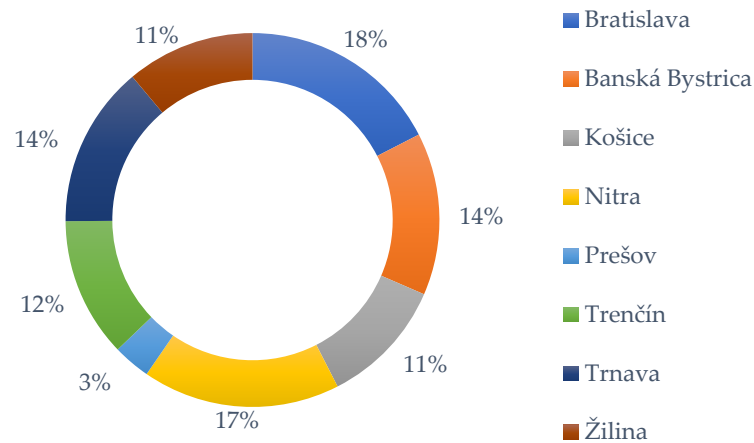


Figure 7. Percentage representation of the share of funds allocated to sports by individual regional cities in Slovakia.

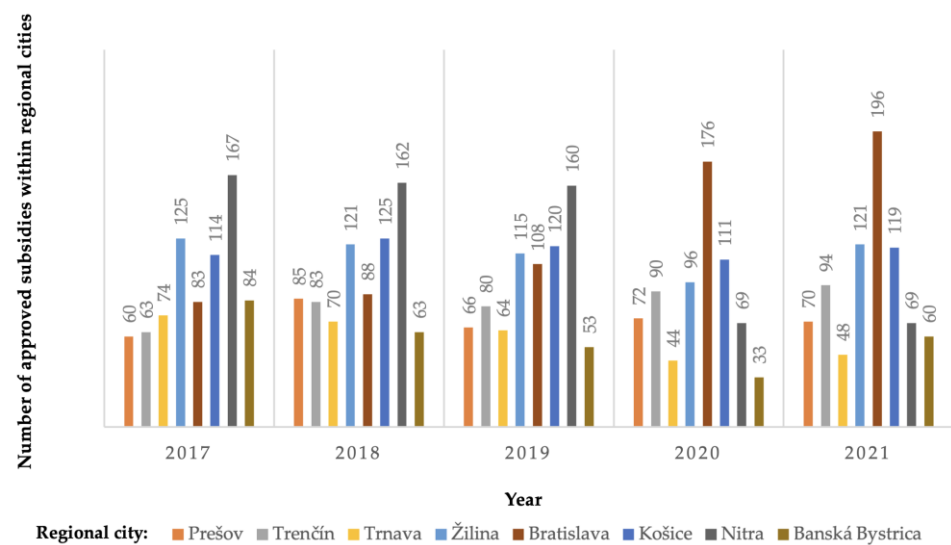
#### 4.4.2. The Level of the Urban Subsidy Scheme

An important part of the regional cities' sports financial programs is their subsidy scheme. This can be evaluated as one of the main tools for allocating funds to different types of sports, even the sports that are not clearly a priority for the cities. To this perspective, we can add that up to 22.80% of the funds from the sports program of the regional cities consisted of sports subsidies. Together, these subsidies reached the amount of EUR 23.97 million.

When the years 2020 and 2021 were studied more closely, it was revealed that these years did not bring a noticeable reduction in the provision of subsidies. On the contrary, the cities started new subsidy schemes, which were greatly increased. In this regard, the city of Bratislava can be emphasized, which increased subsidies from the value of EUR 122.96 thousand (2019) to EUR 953.99 thousand (2020). Another such case is the city of Nitra, which went from the value of EUR 572.03 thousand (2019) to the value of EUR 964.15 thousand (2020). A rare case from the opposite side of the spectrum is the city of Trenčín, which dropped from a value of EUR 650.78 thousand (2019) to EUR 180.15 thousand (2020). However, if we are looking for a unique example of the best and most consistent regional city, from the perspective of the amount of funding allocated to sports resulting from subsidies, Banská Bystrica would clearly represent such a city. Although the city came with a certain reduction in funds during the period between 2019 and 2021, it was the only city that had

subsidy schemes worth more than EUR 1 million four times in a row. In fact, only Nitra, apart from Banská Bystrica, reached a subsidy value of more than EUR 1 million and that was recorded only once, in 2021. Of course, the value of EUR one million should not be taken as a universal amount representing a magical limit. Rather, it is about the use of this value as a figurative indicator of the development of funds in the entire range of Slovak regional cities.

The factor of the number of subsidies for sports (Figure 8) was also created for the regional cities from the perspective of the consistency of the whole analysis. In this regard, it can only be stated that the share of approved subsidies stayed at the same values almost every year, i.e., numbers varying around a total number of 770 or more approved subsidies, except for 2020, when the number of approved subsidies was 691. A total of 3801 subsidies were approved during the period studied.



**Figure 8.** Number of approved subsidies for sports within individual regional cities.

The shared statistics show that the city of Bratislava provides the most subsidies. The city increased this share mainly due to the years of 2020 and 2021 when the number of subsidies reached 176 and 196, respectively. Closely behind the city of Bratislava was the city of Nitra, which regularly provided the largest number of approved subsidies from 2016 to 2019. This fact changed in the examined period 2020/2021 or 2021/2022 when the city of Nitra reduced its subsidy schemes to exactly 69 approved sports projects. The city of Banská Bystrica and the city of Trnava approved a total of 293 and 300 subsidies for sports, respectively. In the case of the city of Trnava, a continuous reduction in the number of approved subsidies occurred, when a decrease from 74 (2017) approved subsidies to 48 approved subsidies (2021) was observed. It is not possible to identify a uniform development for Banská Bystrica, because the course of approved subsidies oscillates considerably, reaching a period of reduction as well as a period when a higher number of approved subsidies was observed. The fact that it is the city that regularly provides the largest package of funds for sports subsidy programs and, on the other hand, also has the smallest number of approved subsidies, points to the fact that there is probably a low diversification of funds in the city towards all sports. Again, the question arises as to whether such subsidy schemes can be considered sufficiently transparent and effective, aiming at supporting the sustainability of the entire system of funding sports support as well as the sustainable operation of individual sports organizations.

#### 4.5. Interviews with Representatives of the Sports Community, HTUs, and the Cities

From the interviews, the characteristics of which were listed in the research methodology, it emerged that most coaches and athletes consider the funding of sports at the local

and regional level to be insufficient and ineffective. These are exactly the categories studied while applying this particular method. At the same time, coaches point out that GBR, which are used for funding, are not optimally set and this often affects the possibility of obtaining sports subsidies. Thus, the researched category of administrative and legislative clarity and simplicity were not met by the analyzed results either. These results represent an aggregated form of the insights and information provided by the interviewees during the semi-structured interviews and their in-depth analysis. They were performed to complete the picture already created by the subsidies statistics in the previous sub-chapters results. The opinions of the subjects involved in the sports funding process (on either side) enhance the appropriate story telling of the data acquired, compared, and summarized, while adding another layer of arguments needed for the final assessment of the hypotheses' validity. This supports the mixed-methods approach applied, as described in the research methodology.

On the other hand, representatives of HTUs and city councils claim that sports are currently supported as much as other fields, and sometimes even more. However, everyone agrees that the crisis period, which the entire economy is currently going through or whose effects are still felt, also affects sports funding. Some of the respondents expressed the opinion that the sports funding is effective only if the clubs are effectively managed and utilize the allocated funds correctly. It can therefore be concluded that the financial security of sports at the local and regional level is currently problematic and there are opinions leading to the conclusion that it is necessary to improve and optimize this funding.

It is also interesting that some athletes and coaches draw attention to the fact that sports funding should be distributed more according to the needs of individual sports and clubs. Most of them claim that the funding is redistributed quite inefficiently and sometimes there are situations where the funds go only to certain sport types or clubs that are politically or otherwise preferred in the given period. This neglects other sports and clubs, which also deserve necessary financial support so that they can operate sustainably and ensure the values they provide for society.

Overall, it can be stated that the findings obtained from the analysis of the conducted interviews show that the financial support of sports at the local and regional levels is not completely satisfactory. Some representatives of the sports field think that the efficiency of the redistribution of funds could be improved to consider the needs of individual sports and clubs. On the other hand, some representatives of local governments and HTUs see sports support as a means for promoting a healthy lifestyle and active leisure time. In any case, it is necessary to find a balanced approach in the future that will consider all relevant factors and the needs of individual sport types and sports organizations.

Assessment of the validity of hypotheses H2 and H3: Similar to the case of the national level, at the regional and the local level, it can be concluded that the funding of sports is not optimally set. It could even be evaluated as ineffective, discriminative to a certain extent, bureaucratic, insufficiently transparent, not unified, and insufficiently financially supported overall.

In this regard, the comparative analysis clearly shows that there is no uniformly set model of funding sports in the case of HTUs or the regional cities themselves. The continuity and interconnectedness of individual funding components at the local or at the regional level is not obvious, which represents a problem for the sports community, especially in planning and supporting the strategic operation of sports at this level. The validity of the established hypotheses was therefore not confirmed. It is to the gradual improvement of this identified state that the entire conducted and presented research is directed. As a final output, specific recommendations for further action are formulated in the next parts of the article for relevant entities involved in setting strategies and policies for public sports funding at all levels of the country's governance.

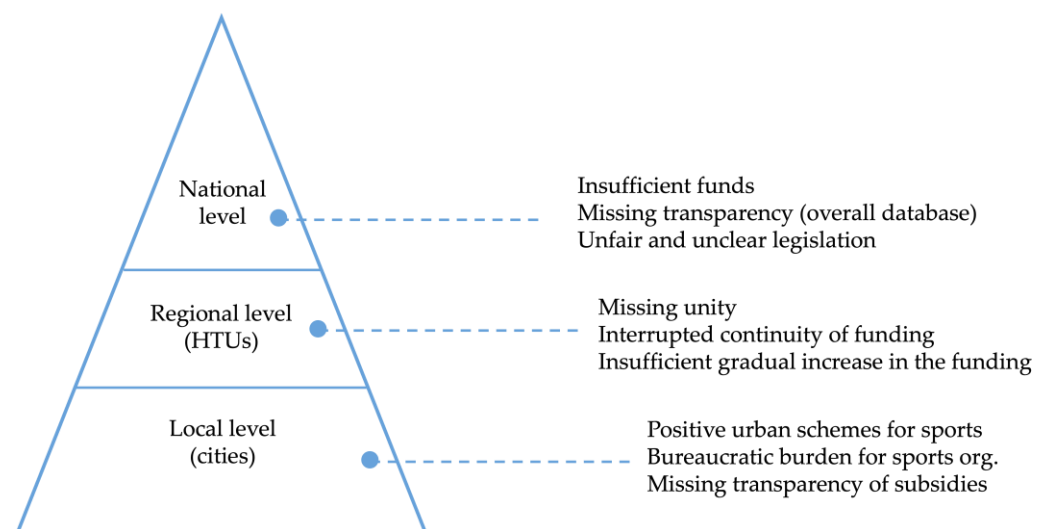
To present all the researched categories used in the testing of the validity of all the research hypotheses established, Table 6 was created. Even though some positive arguments were collected in the research, namely those pertaining to the urban sports funding schemes,

the final decision on the hypotheses' validity was negative. This final result was supported by the negative aspects identified within the public sports funding in relation to all the other categories studied.

**Table 6.** Research hypotheses' validation summary.

Research Hypothesis	Research Category	Result of Validity Testing
H <sub>1</sub> —related to the national level	International comparison within the EU countries Total amount of funds for sports support (overall and recalculated towards the population and country's GDP) Course of funds for sports support over time Nationwide legislation for the allocation of sports support funds Transparency of the funds allocated (existence of a dedicated accessible database)	Rejected
H <sub>2</sub> —related to the regional level (HTUs)	Continuity of funds supporting sports at the regional level Interconnectedness of the funds supporting sports at the regional level Perceived effectiveness Transparency Clarity of the rules and requirements Level of bureaucratic burden	Rejected
H <sub>3</sub> —related to the local level (cities)	Continuity of funds supporting sports at the regional level Interconnectedness of the funds supporting sports at the local level Perceived effectiveness Transparency Clarity of the rules and requirements Level of bureaucratic burden	Rejected

To enhance the clarity and understandability of the overall research results, Figure 9 was created to arrange the results highlights according to the studied levels.



**Figure 9.** Results highlights arranged according to the studied levels.

This way the main shortcomings of the public sports funding system in Slovakia were summarized so that they can be compared with the results of other researchers in the following Section 5. This representation also helped guide the recommendations for achieving sustainability of public sports funding in the future.

## 5. Discussion

As a part of the comparison of the obtained research results with other studies, it is possible to start by comparing the databases that other, more developed countries, have in the field of sports and their funding [42]. These represent inspiration for Slovak policymakers and show a future state to which Slovakia can aspire. This study can be perceived in connection to the first shortcoming of Slovak public funding of sports identified in our research, in the form of a missing unified access to the data on the public subsidies for sports organizations and their exact allocation.

The results of our study can also be seen in the context of research focused only on funding at the national level when public funds are redistributed among national sports associations based on valid legislative procedures [79]. Public funding of sports in general and subsequently with a narrower focus, e.g., on organizing mega events, is the object of research conducted by scientists in different countries, including Brazil [80]. The authors of the study focused on the situation in this country, by applying the chosen approach, concluded that the motives and procedures of public sports funding can be described using punctuated equilibrium theory. Finding the appropriate economic concept for the whole setting of public funding of sports support in Slovakia can be seen as the second shortcoming stemming from the analyzed results of our research. Sports and sports organizations represent a specific type of market with a specific demand and supply. In the effort to achieve the long-term financial sustainability of the whole public funding model for sports support, this perspective should not be neglected. This only emphasizes the necessity of having united and easily accessible data on the redistribution of funds so that policymakers can base their further decisions on valid data and their analysis.

Both previously listed aspects of the need for accessible data and the selection of an appropriate economic concept to substantiate the decision-making on sports funds allocation are intertwined with another element—the transparency of the whole system. Its crucial role, determinants, and further effects were studied, e.g., in the Czech Republic, at the national [81] as well as at the local level [82].

From the perspective of the studied financial sustainability of public sports funding, even a state when the whole system can be considered sustainable while looking at its fund allocation efficiency, still does not necessarily create the conditions where all the sports organizations have sufficient funds for their operation. For this reason, such organizations often need to look for potential sponsors. Fortunately, the sponsoring relationship can be mutually beneficial, as is described, e.g., in [83].

Although our study focused on a specific aspect of sustainability within the field of sports and sports management, the topic of sustainability is broader and offers several possible areas of focus for researchers. This is how the authors of the study [84] approached the topic. They focused on the aspect of ecological sustainability and the environment in connection with the activities of sports organizations. Specifically, it was about the connection between the physical attendance of sports events by fans and the confirmed increase in air pollution in the areas in question. Thus, the results of the study indicate that when sports organizations manage their existentially important questions regarding the funding of their regular operations, another goal arises, related to how they can limit the negative environmental impacts of their activities. Promoting less-polluting ways of transporting fans and spectators to sports matches, competitions, and other types of events is therefore the task for sports managers as well as for government officials and policymakers. Another investigated sustainable aspect of the operation of sports organizations is the internally directed perspective of the employees and managers of these organizations. The authors of the study [85] address this. They specifically focused on the topic of inclusive and autocratic leadership and its impact on employee satisfaction. In the case of the first type of leadership, positive and negative effects on the overall satisfaction of the employees were assumed in the case of the second type of leadership. Organizational trust and involvement in sports were identified as important factors. The topic of organizational trust and the appropriate form of leadership is also critically important in relation to the

results of our study. As is also stated in the proposed recommendations, the entire system of a sustainable model of funding sports organizations from public sources is based on the creation and regular updating of a transparent database of the necessary data for evaluating the efficiency achieved. This means that it is also necessary to use leadership and trust to inform and motivate all involved employees of the sports organizations themselves, as well as national, regional, and local governments, to actively participate in the gradual development of this system.

Other possible perspectives on sustainability in different areas, which are still relevant for the assessment of sustainability in the field of sports and their management, are included in those analyzed in studies [86–91].

In order to put the results of the presented research focused on the sustainability of the model of funding sports from public sources into an even wider context, it is possible to link the identified need to establish a transparent approach to selected variables and the evaluation of selected indicators of the effective distribution of funds with a multi-criteria evaluation approach (applied, e.g., in studies [92–94]).

This transparency of the whole system that is required can be achieved via the application of blockchain technology, which from its nature prevents suspicious changes in individual data entries, in this case representing the individual transactions of public funds towards different sports organizations [95–97].

## 6. Conclusions

This article focused on the assessment and evaluation of the sustainability of the model of funding sports from public resources in Slovakia, one of the European countries often perceived mainly in connection with its history during the communist period. Although this historical stage certainly influenced the gradual development of the country and to some extent determined its position in the post-communist world, today, it is a modern country involved in international groupings. This is also why it is in the interest of the country and its politicians to set all funding systems in a transparent and sustainable manner.

The performed and presented analyses revealed that within this future vision, several steps need to be taken to improve the identified current state. This is proven by the results of a comparison of Slovakia with other European countries, but also an in-depth comparative analysis within the country, at all its geographical levels, from the national level to the level of sports support in the cities themselves.

Following the achieved research results and their comparison with other similarly oriented studies from around the world, and after placing them in a broader relevant context within the discussion, the authors propose the following recommendations for responsible entities (policymakers and government members at all levels).

The first point is the necessary creation of a unified database on funding sports at individual levels to be able to effectively manage this area (the research carried out clearly points to this need and, at the same time, laid the foundations for the process of creating such a database directly with the applicable results of a comparative analysis in space and time). To increase the security and trustworthiness of the data included in this database, it can be built based on blockchain technology, as was described in the discussion.

The second recommended point is to establish clear and precise indicators for the regular implementation of financial and economic analysis aimed at evaluating the effectiveness and sustainability of this system of financial support for sports in the country.

Following this, it is needed to create unity and simplify the system of the ongoing collection and storage of new data in the database created. Only then can the database truly fulfil its purpose described above.

The next step needed is to unify and simplify the GBRs and other associated legal regulations related to the allocation of public funds to support sports. This will support the overall transparency and sustainability of this sports funding system.

Finally, it is also important to select an appropriate way of communicating the results of the performed analyses of the effectiveness and sustainability of the system of funding

sports from public resources to all interested parties—sports organizations, their managers, members, the wider public, etc.

The article represents the continuation of a several-year research project and builds on the results achieved so far in the researched area. It advances knowledge about the current state of the efficiency, sustainability, and transparency of the sports funding model from public resources. The value and novelty of the research lie in the comparative analysis of self-collected and combined data creating a complete database for the necessary researched variables. The value is supplemented by an in-depth qualitative investigation of the selected issue via multiple interviews with responsible professional subjects. The research thus appropriately combines secondary and primary sources of necessary data.

The limitations of the research are linked to the unavailability of certain data points that were included in the investigated data structure. From the perspective of the findings' generalization, another limitation is the central interest in only one country. Although the perspective of international comparison completes the first part of the comparative analysis focused on all EU countries, the remaining analytical processes were focused exclusively on one selected country. The addition of the international context is then brought only by the results of studies conducted by other authors from around the world, included in the discussion.

The future direction of research will be focused on the identification and characterization of the current state within the framework of other factors affecting the sustainable operation and management of sports organizations. For other research teams abroad, our research offers conditions for a detailed international comparison of a selected aspect of sports funding and its effectiveness. It also offers the possibility to replicate the comparison within the financial analysis only in a selected other country. Finally, more specific details on the application of blockchain technology to support the transparency and security of the data records representing the sports support subsidies can be researched as well.

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