

## TAX CONTROL AND BUDGET REVENUE MONITORING IN THE ACTIVITIES OF THE STATE TAX SERVICE OF UKRAINE: FISCAL PERFORMANCE AND THE DEBT COMPONENT

**Gabriella Loskorikh**

PhD in Accounting and Taxation, Associate Professor,  
Deputy Head of the Department of Accounting and Auditing,  
Ferenc Rakoczi II Transcarpathian Hungarian University  
ORCID ID: 0000-0002-5402-7220  
[loskorih.gabriella@kmf.org.ua](mailto:loskorih.gabriella@kmf.org.ua)

**Kateryna Sochka**

Candidate of Economic Sciences, Docent,  
Associate Professor at the Department of Accounting and Auditing,  
Ferenc Rakoczi II Transcarpathian Hungarian University  
ORCID ID: 0000-0002-6247-221X  
[szocska.katalin@kmf.org.ua](mailto:szocska.katalin@kmf.org.ua)

**Oksana Perchi**

Senior Lecturer at the Department of Accounting and Auditing,  
Ferenc Rakoczi II Transcarpathian Hungarian University  
ORCID ID: 0000-0003-4514-721X  
[percsi.oxana@kmf.org.ua](mailto:percsi.oxana@kmf.org.ua)

**Abstract.** *This article examines the role of tax control under martial law, when the fiscal sustainability of the state depends not only on the existing tax framework but also on the ability of tax authorities to identify risks of budget revenue losses in a timely manner, maintain stable revenues, and respond to deteriorating debt indicators. The aim of the study is to examine current approaches to tax control and budget revenue monitoring in the activities of the State Tax Service of Ukraine (STS) and to identify the main trends in fiscal performance and the debt component of tax administration. The methodological framework combines comparative analysis, systematisation, logical generalisation, structural-dynamic analysis, and the interpretation of quantitative indicators. The findings show that, under current conditions, tax control performs not only an inspection function but also analytical, coordinating, and preventive functions, including revenue monitoring, oversight of major revenue-generating taxes and charges, the identification of high-risk transactions, and control over tax debt. The study demonstrates that growth in budget revenues does not automatically reduce fiscal risks, as positive revenue mobilisation may be accompanied by a rising debt burden. The analysis also shows that the highest growth rates were recorded for revenues to the State Budget, while the debt component remained the most problematic aspect of tax administration. In addition, the performance of tax administration remains uneven across functional areas, with the most vulnerable segments being risk-oriented control and the prevention of new tax debt accumulation. Budget revenue growth in 2022–2025 was accompanied by a deterioration in debt indicators, as tax debt reached UAH 278.5 billion by the end of 2025. The practical value of the article lies in its potential to improve tax control mechanisms, strengthen analytical monitoring, enhance tax risk management, and support greater budget sustainability under conditions of prolonged economic uncertainty, fiscal volatility, and sustained economic pressures.*

**Keywords:** *tax control, budget revenues, State Tax Service of Ukraine, tax risks, tax debt, VAT, excise tax, personal income tax, tax monitoring, martial law.*

**Formulation of the problem in general terms.** Under martial law, the fiscal sustainability of the state depends not only on the statutory framework of taxation but also on the institutional capacity of the State Tax Service of Ukraine (STS) to ensure stable budget revenues, identify risks of budget revenue losses, support the administration of key taxes and charges, and manage tax debt. In this context, tax control and revenue monitoring should be viewed as interrelated elements of a single fiscal stabilisation

mechanism. Under such conditions, it is important to assess not only the volume of tax revenues but also their structure, dynamics, and resilience in the face of economic instability, a narrowing tax base, disrupted economic linkages, and rising risks of non-payment. Accordingly, the activities of the STS encompass not only the administration of tax liabilities but also analytical support for revenue collection, identification of tax risks, control over the timeliness of tax payments, and tax debt management. This necessitates a



comprehensive analysis of tax control and budget revenue monitoring in order to assess the fiscal performance of the STS under martial law.

**Analysis of recent research and publications.** Issues related to tax control, the effectiveness of tax administration, budget revenue monitoring, and tax debt management have been extensively examined in both domestic and international scholarly literature. International research primarily focuses on the impact of the institutional quality of tax administration on budget revenue mobilisation, tax compliance, and the reduction of tax evasion. In particular, Bayale N., Tchila P., Yao J.-P.A., and Tenakoua H. [2] demonstrate that tax administration reforms can improve tax revenue performance when accompanied by stronger institutional control procedures. Beer S., Kasper M., Kirchler E., and Erard B. [3], as well as Christiansen T. G. [5], analyse the effects of tax audits and show that control has not only fiscal but also behavioural effects, shaping taxpayers' compliance in the short and medium term. Milosavljevic M., Ignjatovic M., Spasenić Ž., Milanović N., and Đoković A. [11] substantiate the relationship between the effectiveness of tax administration and the scale of tax evasion, while Olaoye C. and Ekundayo A. [12] emphasise the importance of tax audits in ensuring the timely remittance of tax payments to the budget. Thus, international scholarly discourse treats tax control as part of a broader revenue administration system that integrates analytical, institutional, and behavioural mechanisms affecting fiscal performance.

In domestic scholarly publications, tax control is increasingly examined in the context of martial law, the risk-oriented approach, and the need to ensure budgetary sustainability. Lazebnyk L. and Pizhuk O. [9] emphasise innovative approaches to tax administration and their significance for Ukraine's economic security. Baran M. [1], Radchenko R. [15], and Bila-Tiunova L. [4] analyse the specific features of tax control under martial law, particularly its legal constraints, the adaptation of control procedures, and its role in preserving the fiscal capacity of the state. Hryshchuk H. and Chepil S. [6], as well as Rudenko V. [16], consider tax control an instrument for combating the shadow economy and tax evasion, whereas Hryshchuk H. and Pochkai K. [7] focus on the transformation of tax control through the introduction of risk-oriented management models. Panaseyko I., Panaseyko S., and Panaseyko M. [13] underscore the importance of tax control for implementing tax policy under conditions of macroeconomic instability. In the authors' previous study [10], a generalised description of the control activities of the STS within the system of fiscal administration was provided, and current trends in its effectiveness were outlined. A separate strand of research addresses tax debt: Kruhlyakova V. and Pylat M. [8] analyse the current state of tax debt management and the challenges associated with it, emphasising the need to improve the effectiveness of the instruments used for its settlement.

Despite the substantial body of scholarly research, several important aspects remain insufficiently explored. First, most studies address tax control from legal, organisational, or behavioural perspectives, whereas the

integrated relationship between the control measures implemented by the STS, budget revenue monitoring, actual revenue mobilisation, and changes in tax debt has not been examined in sufficient depth. Second, there is a lack of comprehensive empirical studies based on the official reports of the STS that trace the dynamics of fiscal performance and the debt component over the period 2022-2025. Third, the interrelationship between risk-oriented tax control, the administration of major revenue-generating payments, and the outcomes of tax debt management under martial law requires further scholarly elaboration. These considerations underscore the relevance of the study and define its substantive focus.

**Formation of the objectives of the article.** The purpose of this article is to generalise the performance of the State Tax Service of Ukraine in the area of tax control and budget revenue monitoring and to identify the main trends in their development. In line with this purpose, the following objectives are set: to analyse the dynamics of the main budget revenues administered by the STS; to characterise the results of administering key taxes and charges; to generalise selected indicators of risk-oriented control; and to assess the dynamics of tax debt and the effectiveness of the measures taken to ensure its repayment.

**Methods of research.** The methodological framework of the article combines general scientific and specialised methods, which enabled a comprehensive analysis of tax control and budget revenue monitoring in the activities of the State Tax Service of Ukraine. Comparative analysis was used to examine budget revenue indicators, the results of administering the main taxes and charges, selected indicators of risk-oriented control, and tax debt parameters over time. Structural-dynamic analysis made it possible to identify changes in the volumes and proportions of the main revenue-generating payments, assess their growth rates, and trace trends in the fiscal performance of the STS. The tabular method was employed to systematise and present the empirical data clearly, while the method of scientific generalisation was used to formulate the final conclusions regarding fiscal performance and the debt component of tax administration. The study is based on official STS reports on the implementation of work plans for 2023–2025; for the analysis of 2022, comparative indicators presented in the 2023 report were used. This made it possible to trace the dynamics of budget revenues, selected parameters of risk-oriented control, and tax debt indicators over the period 2022-2025.

**Results of the study.** The official reports of the State Tax Service of Ukraine for 2023-2025 show that budget revenue monitoring occupied a prominent place within the system of tax administration. Within this area, the STS provided daily analytical support for monitoring revenue performance, assessed the impact of macroeconomic factors and legislative changes on budget revenue formation, refined projected revenue parameters, and prepared analytical materials to support managerial decision-making.

Under such conditions, tax control should be interpreted not merely as a set of audit procedures but as a broader system of analytical, monitoring, and administrative

instruments aimed at ensuring fiscal sustainability. In the activities of the STS, its implementation encompassed analytical support for revenue collection, the identification of reserves for payment mobilisation, the detection of high-risk transactions, the administration of VAT refunds, and control over tax debt.

The data presented in Table 1 indicate that, over the period 2022-2025, revenues from payments administered by the STS increased significantly. During this period, revenues to the Consolidated Budget rose from UAH 1,091.4 billion to UAH 1,871.8 billion, while revenues from the Unified Social Contribution increased from UAH 425.3 billion to UAH 662.7 billion. This trend points to an improvement in the fiscal performance of tax administration, although the scale of growth varied considerably across individual revenue segments.

It is particularly noteworthy that the highest growth rates were recorded in revenues to the State Budget, whereas local budget revenues exhibited more moderate dynamics. At the same time, the indicator reflecting the share of Consolidated Budget revenues administered by the STS is reported only for 2023-2025, which limits its comparability with 2022. Nevertheless, even in the absence of this indicator for the entire period, the general trend towards the growing fiscal importance of the STS within the budgetary system is evident.

During 2022-2025, the STS implemented a set of measures aimed at ensuring the full accrual and timely payment of taxes, charges, and other mandatory payments to the budget. The main results of the administration of key revenue-generating payments are presented in Table 2.

As the data presented in Table 2 indicate, the growth of budget revenues in 2022-2025 varied considerably across individual taxes and charges. The most dynamic increases were recorded in corporate profit tax revenues to the general fund of the State Budget, VAT on domestically produced goods, excise tax, personal income tax, and the military levy. In particular, corporate profit tax revenues nearly doubled, excise tax revenues increased more than twofold, and military levy revenues rose by almost 4.9 times. This points to the high sensitivity of fiscal outcomes to changes in the tax base, the rates applicable to specific taxes, and the wartime budgetary priorities of the state. Personal income tax remains the principal source of local budget revenues and accounts for the largest share in the overall revenue structure.

VAT indicators make it possible to assess not only revenue mobilisation but also the balance between the fiscal effect and the VAT refund mechanism. Over the period 2022-2025, revenues from VAT on domestically produced goods credited to the general fund of the State Budget increased by 62.8%, while the amount of VAT refunds rose

Table 1

**Dynamics of revenues from payments and the unified social contribution administered by the STS, 2022-2025**

Indicator	2022	2023	2024	2025	Growth, 2025/2022, %
Revenues to the Consolidated Budget, UAH billion	1,091.4	1,213.6	1,566.6	1,871.8	+71.5
Revenues to the State Budget, UAH billion	698.7	783.6	1,133.5	1,380.6	+97.6
Revenues to Local Budgets, UAH billion	392.7	430.0	433.1	491.2	+25.1
Unified Social Contribution revenues, UAH billion	425.3	478.1	548.8	662.7	+55.8
Share of revenues from payments administered by the STS, %	n/a	45.8	50.7	48.3	n/a

Source: compiled by the authors from the reports of the STS for 2023-2025, including comparative indicators for 2022 [14]

Table 2

**Dynamics of major taxes, charges, and related indicators in the activities of the STS, 2022-2025**

Payment / Indicator	2022	2023	2024	2025	Growth, 2025/2022, %
VAT on domestically produced goods (general fund of the State Budget), UAH billion	298.5	347.0	425.5	486.1	+62.8
VAT on domestically produced goods, net of VAT refunds, UAH billion	213.9	214.6	268.3	306.5	+43.3
VAT refunds, UAH billion	84.6	132.4	157.2	179.6	+112.3
Corporate profit tax (general fund of the State Budget), UAH billion	117.0	143.8	271.1	284.7	+143.3
Excise tax to the Consolidated Budget, UAH billion	91.9	130.5	151.2	184.8	+101.1
Personal income tax to the Consolidated Budget, UAH billion	387.0	458.4	532.4	629.0	+62.5
Military levy to the State Budget, UAH billion	33.7	38.0	51.2	163.6	+386.1
Single tax paid by individual entrepreneurs, UAH billion	32.9	38.0	55.1	59.9	+82.1
Local taxes and charges paid by legal entities, UAH billion	32.5	36.4	40.7	46.8	+44.1
Single tax paid by legal entities, Group III, UAH billion	9.8	11.9	8.2	9.0	-8.3
Single tax paid by legal entities, Group IV, UAH billion	4.5	5.9	5.8	7.5	+67.0
Environmental tax to the State Budget, UAH billion	3.3	3.7	3.9	4.0	+21.2
Rent payments to the State Budget, UAH billion	n/a	60.3	52.4	48.7	n/a

Source: compiled by the authors from the reports of the STS for 2023-2025, including comparative indicators for 2022 [14]

by 112.3%. Thus, the fiscal effect of VAT administration was accompanied by a simultaneous expansion of tax refund procedures, confirming the complex balance between the revenue-generating and service functions of the STS.

At the same time, the dynamics of certain payments were more moderate or even contradictory. For example, in 2025, revenues from the single tax paid by legal entities in Group III remained below the 2022 level, whereas revenues from the single tax paid by legal entities in Group IV increased by 67.0% over the same period. Rent payments are systematically reported only for 2023-2025, which limits a full comparison with 2022 within the officially published data. This once again confirms that the analysis of budget revenues should take into account not only fiscal dynamics but also the limits of comparability of official statistical indicators.

Another important area of activity of the STS was risk-oriented tax control, which complemented the overall analytical support of budget revenue monitoring and enabled the timely identification of potential sources of fiscal losses. Its practical implementation focused primarily on monitoring tax invoices and adjustment calculations in the Unified Register of Tax Invoices, processing complaints, identifying high-risk financial and business transactions, preventing the spread of high-risk input VAT credit, and overseeing foreign economic transactions. Since the official reports contain comparable indicators in this area mainly for 2023-2025, this period is the most representative for analysing the effectiveness of risk-oriented control. A summary of the relevant indicators is presented in Table 3.

In 2023, the STS prepared more than 6.5 thousand analytical materials covering over 3.9 thousand taxpayers and submitted 12 notifications to the Office of the Prosecutor General regarding indications of criminal offences. In 2024, the number of analytical materials declined somewhat; however, the procedural support of control activities intensified, particularly through 2,165 videoconferences with taxpayers held during complaint review. In 2025, the high intensity of analytical monitoring was maintained, while the number of court cases concerning tax invoices and adjustment calculations processed by the STS increased to 9,203. This points to the institutional consolidation of the risk-oriented approach to tax control.

A separate segment of risk-oriented control concerned foreign economic activity. The introduction of the export security regime at the end of 2024 became a new instrument of preventive tax control and was applied on a large scale in 2025. At the same time, the STS intensified cooperation with customs authorities, which helped identify high-risk importers and prevent the spread of high-risk input VAT credit.

Another important dimension of tax control in the activities of the STS is tax debt management. It is in this area that the discrepancy between the effectiveness of individual enforcement measures and the overall dynamics of the debt burden is most clearly manifested. An analysis of the official reports indicates that, even where instruments for debt collection, write-off, and debt administration are in place, the overall volume of tax debt may continue to grow under the influence of broader economic and fiscal factors. Since the 2023 report also contains comparative data on the state of tax debt at the end of 2022, this makes it possible to extend the time horizon of the analysis of the debt component of the STS's activities to the period 2022-2025. A summary of the relevant indicators is presented in Table 4.

Within the powers established by law, the STS organised and supervised the write-off of uncollectible tax debt and arrears in the payment of the Unified Social Contribution. Pursuant to Article 101 of the Tax Code of Ukraine [17], tax debt amounting to UAH 8,027.3 million was written off in 2023, UAH 7,819.1 million in 2024, and UAH 5,499.13 million in 2025.

As shown in Table 4, during 2022-2025 the STS systematically implemented measures aimed at reducing tax debt; however, their effect did not translate into a sustained decline in its overall volume. While tax debt amounted to UAH 145.0 billion at the end of 2022, it decreased to UAH 139.0 billion by the end of 2023, but then rose to UAH 175.7 billion in 2024 and further to UAH 278.5 billion in 2025. Thus, following a short-term decline in 2023, the debt trajectory turned sharply upward.

The effectiveness of specific debt management measures remained notable: the reduction in tax debt amounted to UAH 26.4 billion in 2023, UAH 20.9 billion in 2024, and UAH 19.4 billion in 2025. However, the effect of debt recovery, asset sales, and other measures was

Table 3

**Selected indicators of risk-oriented tax control in the activities of the STS, 2023-2025**

Control activity indicator	2023	2024	2025
Analytical materials prepared on the basis of monitoring high-risk transactions involving tax invoices / adjustment calculations	over 6.5 thousand	over 4.3 thousand	over 4.5 thousand
Number of taxpayers covered by analytical materials	over 3.9 thousand	over 3.0 thousand	over 2.9 thousand
Notifications submitted to the Office of the Prosecutor General regarding indications of a criminal offence	12	6	4
Court decisions concerning the registration / cancellation of registration of tax invoices / adjustment calculations processed by the STS	7,277	8,753	9,203
Videoconferences with taxpayers held during the consideration of complaints	n/a	2,165	1.4 thousand

*Source: compiled by the authors from the reports of the STS for 2023-2025 [14]*

The indicators for 2023-2025 are substantively comparable, although they partly reflect different emphases in control practice and therefore require interpretation in the context of each reporting year.

## Dynamics of selected indicators of tax debt management by the STS, 2022-2025

Tax debt management indicator	2022	2023	2024	2025
Tax debt to the Consolidated Budget at year-end, UAH billion	145.0	139.0	175.7	278.5
Absolute annual change in tax debt, UAH billion	n/a	-6.0	+36.7	+110.6
Reduction in tax debt as a result of measures taken, UAH billion	n/a	26.4	20.9	19.4
Revenues / recovered amounts applied to the repayment of tax debt, UAH billion	n/a	14.5	12.2	13.8
Revenues to the State Budget applied to the repayment of tax debt, UAH billion	n/a	6.7	6.9	6.0
Revenues from the sale of ownerless property, UAH million	n/a	19.8	36.3	38.4
Revenues from the sale of property under tax lien, UAH million	n/a	15.4	28.0	49.5

Source: compiled by the authors from the reports of the STS for 2023-2025 [14].

For 2022, only those indicators that directly follow from the comparative data presented in the 2023 STS report are included in the table.

Note: The tax debt indicators are presented excluding tax debt on customs-related payments, in accordance with the official reports of the STS.

partly offset by newly accumulated debt, adverse economic conditions, and structural constraints on taxpayers' solvency. This provides grounds for regarding the debt component as one of the most vulnerable areas of tax administration under martial law.

Thus, a synthesis of the STS reports for 2023-2025, taking into account the comparative indicators for 2022, makes it possible to identify several key trends. First, the STS ensured steady growth in the mobilisation of budget revenues and the Unified Social Contribution. Second, fiscal performance varied significantly depending on the type of tax or charge, indicating the heterogeneity of the tax base and the sensitivity of individual payments to economic and regulatory factors. Third, risk-oriented control increasingly relied on analytical tools, digital monitoring, and interagency cooperation. Fourth, despite the effectiveness of certain measures aimed at reducing tax debt, the overall debt component showed a deteriorating trend, particularly in 2024-2025.

The findings have practical implications for improving the organisation of tax administration at both the central and territorial levels. In particular, they provide a basis for strengthening the analytical support of major revenue-generating payments, deepening targeted monitoring of high-risk transactions, prioritising debtors according to the level of fiscal risk, and expanding the use of preventive measures to prevent the accumulation of new tax debt. In addition, the results of the study may be used to determine priorities for the control activities of the STS, support internal managerial decision-making, and improve coordination among the units responsible for revenue monitoring, risk-oriented control, and tax debt repayment.

**Conclusions.** The analysis of the official reports of the State Tax Service of Ukraine for 2023-2025, taking

into account the comparative indicators for 2022, provides grounds for concluding that tax control and budget revenue monitoring constituted important components of tax administration under martial law. During the period under review, revenues to the Consolidated Budget, the State Budget, local budgets, and the Unified Social Contribution increased, while the role of analytical and risk-oriented support in the practice of the STS became more pronounced.

At the same time, the findings indicate that the positive dynamics of budget revenues were not accompanied by a sustained reduction in tax debt. While its amount declined to UAH 139.0 billion at the end of 2023, it increased to UAH 175.7 billion by the end of 2024 and further to UAH 278.5 billion by the end of 2025. This points to the persistence of significant fiscal risks in the area of debt administration, despite the active use of debt recovery, write-off, and collateral asset sale measures. Accordingly, further improvement of tax control within the STS should focus on the development of analytical monitoring, the enhancement of tax risk management, the strengthening of preventive mechanisms aimed at avoiding budget losses, and the prevention of new tax debt accumulation. In practical terms, this implies the introduction of a more targeted approach to monitoring major revenue-generating payments, the regular updating of tax risk profiles, stronger coordination between the analytical and debt management units of the STS, and the concentration of control efforts on those segments of administration where a high fiscal effect is combined with an elevated probability of budget losses. Prospects for further research lie in extending the time horizon of the analysis and assessing the effectiveness of individual tax control instruments by type of payment and area of administration.

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**Лоскоріх Габрієлла Людвиківна**, доктор філософії за спеціальністю 071 «Облік і оподаткування», доцент, заступник завідувача кафедри обліку і аудиту, Закарпатський угорський університет імені Ференца Ракоці II. **Сочка Катерина Андріївна**, кандидат економічних наук, доцент, доцент кафедри обліку і аудиту, Закарпатський угорський університет імені Ференца Ракоці II. **Перчі Оксана Федорівна**, старший викладач кафедри обліку і аудиту, Закарпатський угорський університет імені Ференца Ракоці II

#### **ПОДАТКОВИЙ КОНТРОЛЬ І МОНІТОРИНГ БЮДЖЕТНИХ НАДХОДЖЕНЬ У ДІЯЛЬНОСТІ ДПС УКРАЇНИ: ФІСКАЛЬНА РЕЗУЛЬТАТИВНІСТЬ ТА БОРГОВА СКЛАДОВА**

Актуальність статті зумовлена необхідністю переосмислення ролі податкового контролю в умовах воєнного стану, коли фіскальна стійкість держави залежить не лише від чинного податкового регулювання, а й від здатності податкових органів своєчасно виявляти ризики втрат бюджету, підтримувати стабільність надходжень і реагувати на погіршення боргової ситуації. Метою дослідження є узагальнення сучасних особливостей податкового контролю та моніторингу бюджетних надходжень у діяльності ДПС України, а також визначення основних тенденцій їх фіскальної результативності та боргової складової. Методичну основу роботи становлять методи порівняльного аналізу, систематизації, логічного узагальнення, структурно-динамічного підходу та інтерпретації кількісних показників. У результаті дослідження встановлено, що в сучасних умовах податковий контроль виконує не лише перевірочну, а й аналітичну, координаційну та превентивну функції, охоплюючи моніторинг надходжень, супровід адміністрування основних бюджетоформуючих платежів, виявлення ризикових операцій і контроль за станом податкового боргу. Обґрунтовано, що зростання обсягів бюджетних надходжень не означає автоматичного зниження фіскальних ризиків, оскільки позитивна динаміка мобілізації доходів може супроводжуватися посиленням боргового навантаження. Виявлено також, що результативність податкового адміністрування є неоднорідною за окремими напрямками, а найбільш уразливими залишаються сегменти, пов'язані з ризик-орієнтованим контролем і стримуванням накопичення нового податкового боргу. Показано, що позитивна динаміка бюджетних надходжень у 2022–2025 роках поєднувалася з погіршенням боргових параметрів, оскільки на кінець 2025 року обсяг податкового боргу зріс до 278,5 млрд грн. Практична цінність статті полягає в тому, що її положення можуть бути використані для вдосконалення механізмів податкового контролю, посилення аналітичного моніторингу, підвищення якості управління податковими ризиками та забезпечення більшої бюджетної стійкості в умовах економічної невизначеності.

**Ключові слова:** податковий контроль, бюджетні надходження, ДПС України, податкові ризики, податковий борг, ПДВ, акцизний податок, ПДФО, податковий моніторинг, воєнний стан.

Дата надходження статті: 10.04.2026

Дата прийняття статті: 01.05.2026

Дата публікації статті: 29.05.2026