

ЕКОНОМІКА ТА УПРАВЛІННЯ НАЦІОНАЛЬНИМ ГОСПОДАРСТВОМ

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REGIONAL ASPECTS OF SECONDARY EDUCATION FINANCING IN UKRAINE**РЕГІОНАЛЬНІ АСПЕКТИ ФІНАНСУВАННЯ СЕРЕДНЬОЇ ОСВІТИ В УКРАЇНІ**

Urgency of the research. The competitive position of the national economy depends on the power of human capital, the foundation of which is based on the system of secondary education. The reform of the decentralization of budgetary relations allows the local authorities to influence the financial provision of the Concept of the "New Ukrainian School", based on the needs and interests of each region.

Target setting. The concept of the "New Ukrainian School" implies that the distribution of financial resources is based on the principle of "money goes after the child." In September 2018 the elementary school moves to a new content of education and financing. Budget decentralization is a powerful tool for creating a new educational environment.

Actual scientific researches and issues analysis. Topics of reforming education and the specifics of its financing were investigated by I. Kohut, O. Kuklin, E. Stadnyi, A. Seitosmanov, L. Tymbal, O. Fasolya, P. Hobzsey, N. Kholyavko and other scholars.

Uninvestigated parts of general matters defining. There is an urgent need to research the regional aspects of financing secondary education in the context of budget decentralization.

The research objective. To substantiate the conceptual approaches to financing decentralization of secondary education taking into account regional specificity.

The statement of basic materials. Modern theoretical and methodological approaches and analytical materials concerning the reform of secondary education are analyzed. The economic and political preconditions of providing educational reform in conditions of decentralization are showed.

Conclusions. The constructive implementation of the decentralization reform of the financing of the secondary education system and the implementation of the concept of the "New Ukrainian School", the transfer of significant powers and budgets from state authorities to local has been proved. The tendency to increase financing of education is revealed and specified directions for improving the provision of educational services.

Keywords: economy; education budget; education reform; decentralization; regional aspects of secondary education financing; educational subvention.

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Urgency of the research. The competitive position of the national economy in the global dimension depends on the power of human capital, the foundation of which is formed in the system of secondary education. Focusing on European quality standards requires new approaches to its funding. Nowadays, Ukraine has developed a favorable institutional situation connected with decentralization of government, which involves financial and managerial freedom on the ground, including in the sphere of education, which is undergoing a period of radical transformations

Актуальність теми дослідження. Конкуренентні позиції національного господарства залежать від потужності людського капіталу, фундамент якого формується в системі середньої освіти. Реформа децентралізації бюджетних відносин дозволяє місцевій владі суттєво впливати на фінансове забезпечення Концепції «Нової української школи», виходячи з потреб та інтересів кожного регіону.

Постановка проблеми. Концепція «Нової української школи» передбачає, що розподіл фінансових ресурсів відбувається за принципом «гроші ходять за дитиною». Вже з вересня 2018 р. початкова школа переходить на новий зміст навчання та порядок фінансування. Бюджетна децентралізація є потужним інструментом створення нового освітнього середовища.

Аналіз останніх досліджень і публікацій. Питання реформування освіти та специфіки її фінансування, досліджували І. Когут, О. Куклін, Є. Стадний, А. Сейтосманов, Л. Цимбал, О. Фасоля, П. Хобзей, Н. Холяк та інші науковці.

Виділення недосліджених частин загальної проблеми. Існує нагальна потреба у проведенні досліджень, присвячених саме регіональним аспектам фінансування середньої освіти в умовах децентралізації бюджетних відносин.

Постановка завдання. Обґрунтувати концептуальні підходи до децентралізації фінансування середньої освіти з урахуванням регіональної специфіки.

Виклад основного матеріалу. Проаналізовано теоретико-методичні підходи та аналітичні матеріали, що стосуються реформування середньої освіти на сучасному етапі. Виокремлено економічні та політичні передумови забезпечення освітньої реформи в умовах децентралізації.

Висновки. Доведено конструктивність імплементації реформи децентралізації фінансування системи середньої освіти та впровадження концепції «Нової української школи», передачі значних повноважень та бюджетів від державних органів влади до органів місцевого самоврядування. Виявлено тенденцію до збільшення фінансування та конкретизовано напрями покращення надання освітніх послуг.

Ключові слова: економіка; бюджет освіти; реформа освіти; децентралізація; регіональні аспекти фінансування середньої освіти; освітня субвенція.

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The most important factor in the dynamic development of any society is the availability of education, its competitiveness in the new economic, social and cultural conditions. The educational reform in Ukraine is designed to build a society of educated society, in which equal chances of life success for every citizen are formed, regardless of social status, place of residence, language of communication, physical possibilities. The current state policy in the field of reforming secondary education and ensuring its financing mechanism is determined by the Conception of the "New Ukrainian School", which was approved by the Government in December 2016. According to the Conception new standards for the content of general secondary education are introduced. They are based on a competent and person-oriented approach to learning. The Conception "New Ukrainian School" also enhances the professional growth of the teacher, giving him academic freedom and decent material incentives, which is impossible without changing the order and funding of the secondary education system. With the introduction of decentralization reform of fiscal relations opened the very real prospects of solving these problems, because the local authorities in towns and municipalities combined received this unprecedented administrative and financial powers.

Target setting. The conception of the "New Ukrainian School" which is based on child-centeredness implies that the distribution of financial resources is based on the principle of "money walking after a child." Already in September 2018 the elementary school will move to a new content of education and financing, which forms the motivational mechanism for improving the quality of educational services. However, the process of updating the order of funding for the education system is complex and controversial, which requires concentration of efforts of scientists and government representatives in order to develop methodological and applied principles of such transformations. Budget decentralization is a powerful tool for creating a new educational environment adapted to the current needs of the Ukrainian economy and a growing generation of its citizens, which is especially important given the increased academic mobility of young people and the intensification of competition in the European market for educational services.

Actual scientific researches and issues analysis. Issues of reforming education and the specific of its financing were studied by I. Kohut, O. Kuklin, E. Stadny, A. Seitomanov, L. Tsymbal, O. Fasol, P. Hobzsey, N. Kholiyavko and other scholars. However the analysis of the regional budget of education and the specifics of its financing in the context of decentralization were not the subject of a special scientific study.

For the Ministry of Education and Science of Ukraine and regional and local authorities the monitoring of funding for the educational sector has become a real challenge. A successful example of analytical research and information and methodological support for educational decentralization is the Swedish-Ukrainian project "Support for decentralization in Ukraine" implemented by SKL International with the support of the Department of Education and Science of the Khmelnytsky Region Administration as a pilot regional partner. The result of cooperation was the manual on the effective management of education in the united territorial communities "New school in new communities", a separate section of which is devoted precisely to the regional aspects of financing secondary education in Ukraine [1, S. 6-13, 40-46]. The regional breakdown of secondary education funding in Ukraine can be analyzed on the basis of annual reports from departments and departments of education [2; 3; 4] and comparing them with the experience of decentralization in the financing of education in other countries [5].

Uninvestigated parts of general matters defining. At the same time very few scientific and analytical studies devoted to educational decentralization and regional aspects of financing secondary education after the introduction of the conception of "New Ukrainian School". Usually scientists are guided by the established tradition of analyzing the budget of education as a whole. They do not taking into account the actual challenges of educational reform on the ground - the increased autonomy of educational institutions and the financial capacity of each region.

The research objective. To substantiate conceptual approaches to financing decentralization of secondary education taking into account regional specificity in the context of the Conception of "New Ukrainian School".

The statement of basic materials. The Education Law of Ukraine adopted on September 5, 2017, initiated the processes of educational decentralization. The powers of the Ministry of Education and

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Science are limited to defining the standards of educational services, ensuring the quality of education and the issues of accreditation of educational institutions, and their professional inspection is taken care of by the State Service for Quality of Education. The key decisions of managerial, organizational and economic nature are taken by local authorities, which regulate the optimization of the network of educational institutions and ensure their territorial accessibility, the establishment of reference schools, educational districts, and the provision of public-public management of educational institutions, etc.

One of the key vectors of decentralization reform was the streamlining of funding for the educational sector. Among the reasons that negatively influenced the development of the education system in Ukraine, the low or the residual principle of funding the educational sphere and the inefficient use of existing potential and financial opportunities were determined, due to the lack of consideration of local specifics. In recent years, about 5.3% of the gross domestic product (hereinafter - GDP) has been spent in Ukraine on financing of the educational sphere from different levels (including special funds), and the expenditures on education from the State budget do not exceed 3% of GDP. Given the inflationary processes associated with the deepening of the crisis in the country's economy, the real level of financing of the educational sphere is decreasing, despite the fact that the nominal volumes of funding for this area are increasing. So, in 2013 the budgetary provision of one pupil of the school amounted to UAH 8,1 thousand. (in the dollar equivalent - about \$ 1,000), while in 2016-2017 this figure in the national currency grew to 10 thousand hryvnias, but in dollar terms - decreased by more than half (about \$ 400). For comparison, in the developed countries of the EU, the same item of expenditure provides about 6.8 thousand euros [5].

On the level of local budgets all expenditures (except for labor costs for teaching staff) are transferred to institutions of general secondary education. Some cities have incurred additional financial obligations - compensation of charitable contributions of parents. Increasing the revenue side of local budgets and direct budgetary relations with communities make it possible to take into account the individual needs of each educational institution. For regional and district budgets, compensatory financial resources are provided in the form of additional subsidies for the maintenance of educational institutions.

The 2018 budget provides all areas that are key to the implementation of the conception of the "New Ukrainian School" (hereinafter - NUS) and its implementation in the 2018-2019 academic year. The NUS formula consists of the following key components: 1) the formation of competencies; 2) a motivated teacher; 3) the through process of education, which forms values; 4) decentralization that will promote school autonomy; 5) orientation to the needs of the student - childhood center; 6) new school structure; 7) fair distribution of public funds, which contributes to equal opportunities in obtaining quality education; 8) modern educational environment.

For the reform of general secondary education in Ukraine in 2018 it is planned to spend 2.714 billion UAH (of which 1.814 billion UAH is provided by the State Budget in support of Nursing and UAH 0.9 billion - the amount of undistributed expenditures of educational subvention of Donetsk and Luhansk oblasts). In particular, it concerns the purchase of textbooks and electronic textbooks (UAH 373.3 million), equipment for institutions of general secondary education (UAH 1,000 million), teacher training (UAH 386.6 million), and the creation of an electronic platform (UAH 54.6 million). The equipment of institutions of general secondary education aims at creating a new learning environment: updating furniture, purchasing teaching materials and computer equipment. In the context of this the Order of the Ministry of Education and Science of Ukraine approved an exemplary list of teaching equipment and equipment for educational and general use for primary school study rooms. It is worth noting that co-financing of local authorities and the state budget is foreseen when purchasing equipment for NUS. In general the budget of education and science of Ukraine in 2018 envisages a significant increase in expenditures for secondary education - the educational subvention has been increased from 52 to 61 billion UAH, that is by 16% [6]. It is from allocated funds to pay teachers of general secondary education. In addition, teachers' salaries are raised by one step above the tariff grid and increased by 25%. However the remuneration of technical workers utility fees and other expenditures for the maintenance of educational institutions is a sphere of responsibility of local budgets [7].

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In 2018, a special formula was introduced to calculate the educational subvention, which will stimulate local government to reorganize the educational network [8]. Non-optimal or uncontrolled formation of classes, if the filling is lower than estimated, will lead to a shortage of funds.

$$P \times 1/EFC \times C \times 1/18 \times S,$$

Where P – number of pupils;

EFC – the estimated fullness of the classes (that is how many students study on average in grades in secondary schools of a certain administrative-territorial unit);

C – curriculum (number of hours per week);

18 – number of hours per week for one rate;

S - salary (per teacher's rate per year with accrual)

Recall that by 2018 the educational subvention was distributed according to other principles - based on the financial security standard established by the Ministry of Finance: the number of pupils in schools that are subordinated to the fund manager, type of school and type of settlement. As the experts point out the above formula will be based on the actual amount of labor costs for teaching staff. The funds received by the manager (local budget) will depend on the number of classes with the estimated fullness (different for the city and the village) and the load of teachers according to the typical curriculum (number of hours per item).

For example, if there are 1000 students the grade of the class is 25, the curriculum is 32 hours per week, and the teacher's rate is 18 hours, then the budget will come at 41 bids (teachers' salaries are fixed according to the Unified Tariff Grid) [7].

Taking into account the urgency of the issue of timely payment of salaries to teachers and in the context of financial decentralization, individual self-governments pointed to a reduction in the amount of educational subvention that was brought to the beginning of 2018. However, the Ministry of Education and Science of Ukraine commented that the educational subvention provides for funds to increase remuneration for educators, and if you compare UAH 61.7 billion to the educational subvention in 2018 with the actual expenditures of 2017 (UAH 48.5 billion), then the growth is 27%. And this shows that the salary increase for teachers this year is 25% financially secured [9].

Chernihiv, unfortunately, became an example of a city where in 2018 the educational subvention was allocated for 3167700,00 UAH less, despite the fact that the number of students increased (in 2018 - the educational subvention was allocated 270981400 UAH, 2017 - funded UAH 274149100.00).

It should be noted that Ukraine has used the positive European experience in assessing the quality of education - the creation of the State Service for the Quality of Education of Ukraine (hereinafter – the SSQE), which is formed on the basis of the State Inspectorate of Educational Institutions of Ukraine (hereinafter -SIEI). This fundamentally new institution will allow us to move from quality control to its provision, which provides for strong financial resources [6]. Thus, the budget of education and science of Ukraine for 2018 will provide UAH 30 million to ensure the effective functioning of the SSQE. For comparison expenditures at the Institute of Physical Education in 2017 amounted to only UAH 7.8 million. The institutional development of the Quality Service should be finalized by 2018, in accordance with the decision made at the Strategic Session "School Quality Assurance System. Downloads" (March 20, 2018), organized by the State Service for Quality of Education of Ukraine, the Ministry of Education and Science of Ukraine, the Office of the OSCE Coordinator in Ukraine, the Czech Development Fund, the European Center for the name of Vergeland.

Changes to the Budget are also linked to the revision of the general concept of teaching children with special needs. In particular, a subvention of UAH 504 million was allocated which is intended for institutions of general secondary education for children who need correction of physical and / or mental development, educational-rehabilitation centers, inclusive-resource centers.

It is planned to reorganize the boarding school system and spread the practice of creating inclusive-resource centers. For example, in Chernihiv in 2017 a subvention for children with special needs based on the principle of "money for a child" amounted to UAH 4923888, and in 2018 it is planned to allocate UAH 5224064. for training 213 children. In addition, the stimulation of scientific activity of youth and its physical activity at the national level has significantly increased. The funding of the Youth Academy of

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Sciences and extracurricular activities (UAH 24 million, up to UAH 91.5 million) and sports and physical training of young people (for the same amount, up to UAH 124 million) has grown. [7].

Consequently, we are observing the interweaving of the reform in two important areas: 1) decentralization of local self-government; and 2) changing approaches to the organization of the educational process and its financial support. The transfer of managerial accents in the allocation of financial resources to sites should eliminate the negative practice of leveling the characteristics of each region. Identify the problems that should be taken into account when reforming the financing of the secondary education system, due to the regional specificity of the Chernihiv region, in particular:

1) difficult demographic situation. For a long period of time Chernihiv region had a significant decline in fertility which was reflected in the number of students in institutions of general secondary education. It is fair to note that the situation is improving somewhat due to natural causes. It is possible to state a certain surge of births during 2009-2013, but it concerns mostly Chernihiv and not the region as a whole;

2) negative trends in changing the territorial and organizational structure of the region's economy associated with the manifestations of crisis trends in the national economy, which led to the economic decline and stagnation of certain territories (especially in rural areas far from industrial centers and cities). This provoked a sharp increase in the number of small schools and, consequently, a decrease in the quality of education, since teaching at such schools was forced to conduct non-formal teachers covering a few subjects;

3) the situation with the uniformity of the quality of education in the region has become threatening in connection with the catastrophic state of roads and road infrastructure (especially considering that the Chernihiv region is the second largest region after Odessa in Ukraine). This complicates the application of the practice of optimizing institutions of secondary education based on the introduction of a "reference school" model;

4) environmental problems of the region, including those related to the consequences of the Chernobyl catastrophe, which provoked an increase in the incidence of students and in some cases an increase in the number of children with disabilities and children with special needs;

5) the quality of scientific and pedagogical staff. Aging of the population is reflected in the age structure of the region's educators. On the other hand, the proximity of the capital causes the outflow of talented youth, with both qualified teachers and potential entrants of the regional pedagogical universities.

Undoubtedly the solution of the above problems goes far beyond the reform of secondary education. However, in a decentralized management of financial resources there is a real possibility of compensating for the severity of the manifestation of negative phenomena. Objectives of allocating limited resources, based on the needs of the region become clear.

We can state that the decentralization in the education financing system, as an example of Chernigov, already gives hope for the success of reforms. Thus, the total Estimate of the Chernigiv City Council Education Department reflects the positive dynamics of the receipt of funds: in 2015 - UAH 418.7 million, in 2016 - UAH 507.9 million, in 2017 - UAH 734 million, and in 2018 (plan) - UAH 733.8 million (including educational subventions and funds from the city budget). At the expense of additional funds capital expenditures on the development budget increased, which in practice means the purchase of additional training and equipment, as well as an increase in the amount of funds for capital repairs and reconstruction. In particular, in 2015, UAH 13.2 million was used, in 2016 - UAH 23.7 million, in 2017 - UAH 89.2 million, in 2018 it is planned to use UAH 99 million. It should be noted that starting from 2017 expenditures on the management of capital construction of the Chernihiv City Council were added to the cash management expenditures of education as an executor of repair work.

In general in 2017-2018 according to the Chernigiv City Council's economic management the budget of education is more than 40% of the whole city. For comparison, in the Baltic countries, where decentralization reform has been successfully implemented earlier, education expenditures are also account for a very high share of local budgets: in Estonia - 35%, in Lithuania - 37%, in Latvia - 38%.

The increase of the level of financial autonomy of the education system has made it possible in Chernihiv to change the post-Soviet tradition of "charitable contributions": fees from parents' money for the needs of schools and pre-school educational institutions. Thus, according to the order of the mayor of Chernihiv from January 24, 2017, it is prohibited to initiate fundraising for capital and repairs

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in schools and pre-school establishments of the city. It should be noted that this practice is not implemented in all cities of Ukraine. In 2017, expenditures for charitable contributions amounted to UAH 6.2 million at a rate of UAH 300.00 per child in the garden and UAH 100. on a school pupil.

This amount was used at the rate of 70% - purchase (expenditures for reinforcement of the material and technical base of the institution, namely the purchase of detergents, paints, stationery, household, building and electrical goods and other essential goods and materials) and 30% of expenditures - for services (current or emergency repair of the institution). The total sum was: 4375630 UAH - purchase of necessary materials and tools, 1875270 UAH - current repairs. In 2018 UAH 7.3 million (80% - acquisition of materials, 20% - services) was allocated to cover charitable contributions: one child is kindergarten - 340 UAH, a pupil of secondary school - 120 UAH.

Taking into account the aging of the infrastructure of educational institutions the issue of its maintenance in a proper condition is acute. It should be borne in mind that the infrastructure of educational institutions is a collection of material objects in an educational institution, which ensure the qualitative realization of social and educational functions, create comfortable conditions for the stay and activity of all participants in the educational process. Such infrastructure, according to European standards must have three key requirements: reliability, availability, safety [10; 11]. In 2017 a significant amount of funds was used in Chernihiv for ongoing repairs of educational institutions and the elimination of their emergency state - UAH 4148614,12. For pre-school establishments, this amount is - UAH 2444,571.27, for institutions of general secondary education - UAH 1904042,85.

In general, the results of the financial and economic activities of the Education and Education Administration in 2017 and the priorities for funding the latter are as follows (Table 1).

Table 1

Financial and economic activities of the Chernihiv City Council Education and Education Administration in 2017

	<i>Budget 01.01.2017, UAH</i>	<i>Budget 31.12.2017, UAH</i>	<i>(+/-) Deviation</i>
		696 287 633 + 30 004 000 UKB = 728 210 633	755 455 650 + 30 004 000 UKB = 785 459 650
Pre-school education institutions (hereinafter - ZDO)	241 403 397	262 371 139*	+20 967 742
Establishments of general secondary education (hereinafter referred to as ZZSO)	366 125 006	370 609 729*	+ 4 484 723
night school	2 759 190	2 759 190	-
Training and rehabilitation centers	17 636 315	18 100 706	+464 391
Tourist center	3 816 545	4 099 685	+283 140
Professional education	49 322 443	78 964 920	+29 642 477
Methodological center	1 901 749	2 040 244	+ 138 495
Centralized accounting	6 275 328	6 290 328	+15 000
The household group	2 757 780	3 034 280	+276 500
Speech therapist items	93 237	132 710	+39 473
Payment to orphans	83 260	90 500	+7 240
Sports schools	3 926 383	4 331 143	+ 404 760
Управління освіти	1 919 000	2 444 076	+525 076
Social budget	187 000	187 000	-

* The budget of the ZDO, ZZSO consists of the parental fee for food and the amount of charitable contributions (income in kind).

Source: Financial Reporting of the Central Accounting Department of the Chernihiv City Council Education Department

Consequently we observe the dynamics of a significant increase in funding for the development of vocational education institutions (Tab. 1), since they are financed from the local budget from 2016; as well as a tangible increase in funding for the needs of ZDO and ZSOO which allowed to improve the material base and blocking the need for parental contributions. Due to expenditures from the local budget new equipment was purchased and current repair work was carried out at the city's tourist center and sports schools. It should be noted that from the local budget in 2017, separate funding has been allocated to create a learning environment for children with special needs and inclusive

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education: equipment for hearing impaired children and rehabilitation centers has been purchased; 4 media centers in ZSSO of the city with modern correction equipment were opened.

Positive impact of financial decentralization and the dynamics of the cost of education or training of one child in Chernihiv (Tab. 2).

Table 2

The dynamics of the cost of education or training of one child in Chernihiv in 2015-2018

Indexes	2015, fact	2016, fact	2017, fact	2018, plan
Total expenditures for ZDO, UAH	164022792,97	165115534,45	237593127,98	275335138,00
Number of pupils of ZTE	11442	11585	11611	11600
Cost of one pupil of health care provider, UAH	14335,15	14252,53	20462,76	23735,79
Total expenditures on ZZSO, UAH	208592297,00	223240053,80	344684573,11	368184673,00
Number of pupils ZZSO	25007	25869	26713	27244
Cost of one pet ZZSO, UAH	8341,36	8629,64	12903,25	13514,34

Source: Financial Report of the Central Accounting Department of the Chernihiv City Council Education Department

Consequently, we see a steady tendency to increase funding per child in pre-school and secondary education institutions (Tab. 2). It updates a whole range of problems associated with the effective use of such funds and requires integrated approaches to reform the organizational platform for providing educational process.

Conclusions. According to the conception of the Government of Ukraine, the result of decentralization reforms should be a productive system of local self-government, including in the field of financial relations, based on the basic principle of European integration - the principle of subsidiarity, which can provide residents of all settlements with comfort in key areas of life. At the time the educational reform which, for example, of Chernihiv proves the benefits of financial decentralization.

The results of the research confirm the constructive implementation of the decentralization reform and the implementation of the conception of the "New Ukrainian School". The study of regional aspects of educational financing by example of Chernihiv shows that improvement of the material and technical base, decent pay for teachers, charitable contributions, assistance in the development of abilities of talented children, support for young people with special educational needs and the principle of "money follow the child" make it possible to put the child is at the center of attention and create the conditions for its harmonious development, which ultimately lays the foundation for the competitiveness of the human capital of the national economic system.

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