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## The peculiarities of financial provision of education in the Carpathian region in terms of administrative and territorial reform

*The peculiarities of funding of the educational sector from the local budgets in the Carpathian region were analyzed and the changes in management of educational sector, which were caused by the conduction of administrative and territorial reform in the country were found. It was emphasized that the result of the reforms should not be only the saving of financial resources, but also high quality of educational services for both tax payers and recipients of services. It was studied a new tendency of management of educational network – the creation of hub schools. The major problems of their formation were found: the discrepancy of boundaries of educational district with the boundaries of united territorial communities, the correspondence of the requirements for hub schools with the existing realities and other. The legislative changes during 2015-2017 in financing of secondary, vocational and technical education by means of appropriate subsidies from the state budget were analyzed and the main problem of financing were detected.*

*Keywords: education, financing, Carpathian region, reform, united territorial communities.*

In the context of conduction by Ukraine transformation reforms of local self-government and decentralization of power reforms, it was necessary to reform the branches of social sectors, especially it comes to education and health care branches, for financing of which, it is used about half of all expenditures of local budgets. The problem is that the large amounts of funding do not increase the quality of services provided. The low effectiveness of expenditures of local budgets of education sector is primarily concerned with the existence of an extensive network of institutions, which requires the conduction of optimization. Especially actual these problems are in the areas of the Carpathian region, due to the difficult natural and climatic conditions, because of the existence of mountain areas in the region.

The conduction of administrative and territorial reform in Ukraine allowed to consider a new approach to the problems of educational institutions, as with the creation of united territorial communities, the approaches to their funding and the powers of local self-government authorities have changed in the process of management of education.

The issues of efficiency of financing of educational institutions from the local budgets are clarified in the works of such scientists and trainees as V. Nadraha [1], O. Demkiv [2], O. Kyrylenko [3], I. Storonianska [4], the management of education H. Yelnikova [5], L. Hrynevych [6]; theoretical principles of decentralization of education management in the works of L. Yurchuk [7], D. Serebryanska [8]. However, the conduction of administrative and territorial reform in the country and the reform of the educational sector require a deep study of the problem of financing of secondary education, particularly in the Carpathian region, where most children are the students of rural schools.

*The aim of the article is to study the peculiarities of funding of education branch of the Carpathian region from the local budgets in conditions of administrative and territorial reform.*

The conducted study allowed to highlight the peculiarities of the Carpathian region, which have a significant impact on the quality of education services received in educational institutions and the possibilities of their funding:

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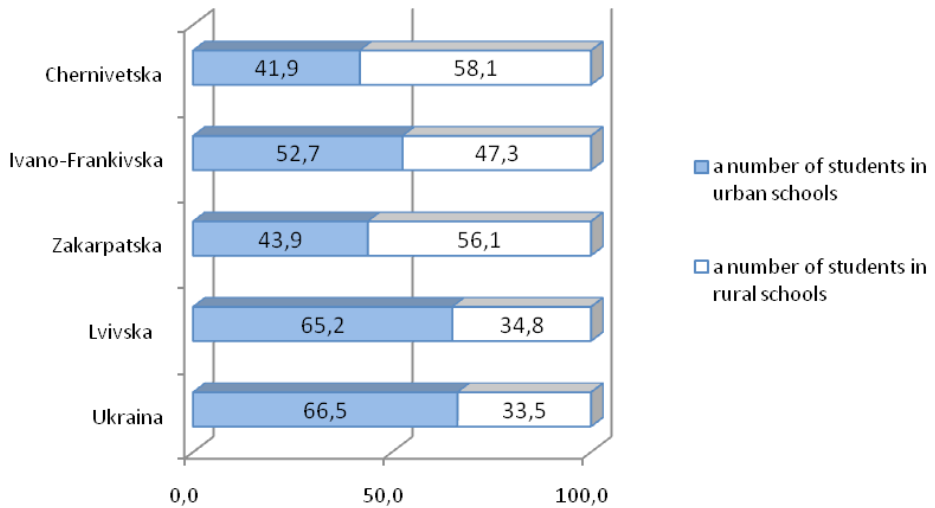


Figure 1. The distribution of students between urban and rural schools in the academic year 2014-2015

- low level of urbanization of most areas of the region and the predominance of rural schools (the part of rural residents in the region reaches more than 50%). The average population density is among the highest compared to the other regions – 115 people per sq. km [9] (Fig. 1);
- mountain areas are marked by high natural increase and mostly negative net of migration, namely in the region, there are born a significant number of children, who in perspective migrate to other regions and neighboring countries;
- The areas of the Carpathian region are the parts of the Carpathian Euroregion, due to the cross-border cooperation (cross-border educational mobility in the border regions) and the changes introduced in the educational programs, in particular towards the introduction of bilingual educational programs, etc.
- due to the difficult natural and climatic conditions, lack of scheduled transport, a part of students in the region need mandatory scheduled transportation to educational institutions. The problem of bad road conditions requires special attention, too.

The low level of urbanization of the region and the distribution to urban and rural schools create irregularity in the education system. Students in rural schools have fewer opportunities for getting high-quality education because of weaker material and technical base of educational institutions, limited possibilities of deep study of subjects, the absence of extracurricular education and other. A main part of children from low-income families study in rural schools. All these features lead to lower results of rural students at independent external evaluation (Fig. 2).

The studies show that both a quality of education and a cost of financing of students depend on the level of urbanization of the region. The expenditures per student are higher in the areas with a large percentage of rural population and much lower in the cities of regional subordination. One student is the most expensive in two areas of the Carpathian region in Ivano-Frankivsk (15100 UAH per student per year) and Transcarpathian regions (12100 UAH per student per year). The lowest expenditures per student are in the industrialized Kharkiv region – 8500 UAH. [9]. The gap between the quality of education in cities and villages from year to year increases. For improving the situation it is necessary to carry out the reforms both administrative and territorial and also industrial.

The conduction of administrative and territorial reform in Ukraine is closely connected with the reform of the education sector and changing of approaches in the system of funding, accountability and subordination of educational institutions

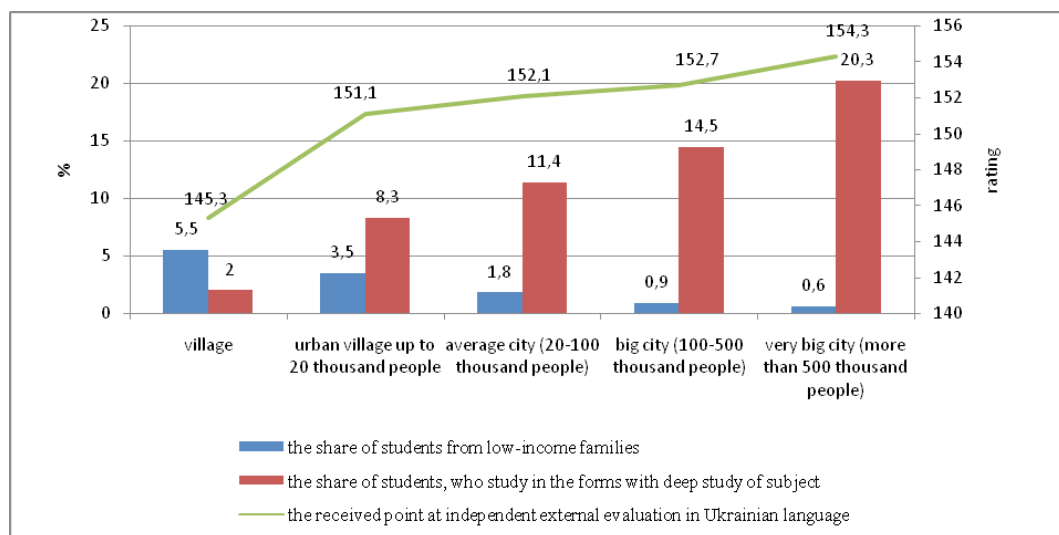


Figure 2. The state and quality of secondary education depending on the level of urbanization in 2015

at regional and local level that would provide reduction of unjustified expenditures, contribute to the development of competition in the provision of services between different administrative and territorial units, the expansion of public control and its direct impact on the realization of their interests.

The process of decentralization of power in Ukraine is a lengthy process, associated with the gradual transfer of the functions of management and financing of educational institutions to the united territorial communities. It should be noted that since the formation of united territorial communities is only at the stage of its incipience, the performance of function of education management is one of the most difficult tasks for them. Before the association, the education management in villages and hamlets was carried out by district education departments at state administrations and the functions of executive bodies of rural councils and the councils of hamlets in education were minimal and consisted of the implementation of indirect tasks of the provision of schools.

Unlike the district administrations, for now, local self-governments of united territorial communities are autonomous and have all powers, including in the field of education management, but the biggest problem is their incompetence, the lack of the specialists of appropriate level. In new conditions, it is necessary to conduct the formation of the body of education management of united territorial communities, its personnel and methodological provision.

There were changed the approaches to the funding of educational institutions: united territorial communities, which function at the level with district administrations, for now, get education subvention directly from the state budget [10]. There were created the conditions where all administrative and financial powers are concentrated in the single local self-government body. In fact, there is a real possibility of overcoming problems of ungraded schools and highly cost-plus schools in rural areas.

One of the major tasks facing the authorities of united territorial communities is organization of the network of educational institutions. The existing groundless network of educational institutions contributes to the irrational use of state property and the reduction of the quality of services provided. Most seriously low effectiveness of the network of educational institutions occurs by the existence of ungraded schools, where the expenditures on maintenance per pupil are significantly higher than the average in the region. Thus, for example, the expenditures per pupil in the mountainous districts of Lviv region – Turkiivskiy, Skole, Staryi Sambir districts are almost in 2 times higher than in Lviv. The main reason is a low real workload

of schools. If the ratio between the actual and planned capacity of schools in Lviv is 76.8%, in Peremyshlyany, Skole districts – schools are loaded a third.

Typically, the high cost of education of student in ungraded school is closely connected with other problems such as inability to provide school with professional teachers, lack of necessary educational and material resources, modern communication connections and so on. In ungraded school, professional training of teachers does not meet the executable educational activity, as teachers often teach more than 2-3 subjects (up to 5 subjects) that do not meet their profession. As a result – poor quality of education [4].

It was unreal to reorganize the existing system of secondary education, because at a recent time the national legislation provides the liquidation or reorganization of educational institutions only with the consent of territorial community. However, due to the certain circumstances, the community is often unable to estimate the expediency of existence of ungraded schools objectively. It required the explanations among the pedagogical and parental communities, and often it did not give any results. By legislative changes in 2015, it was lifted the ban on the closure of secondary schools. For now, they can be closed by the decision of local authorities without the consent of general meeting of territorial community. These measures are, on the one hand, unpopular, but on the other – necessary for increasing the effectiveness of management of expenditures of local budgets and improving the quality of educational services [4].

*A new approach to the arrangement of education network is the creation of hub schools.* Such schools are intended to provide high-quality, structural and innovative renewal of general secondary education. The conception apprehends that such schools should primarily appear in united territorial communities. The aim of creation of hub schools is the increase of quality of education and the efficient use of the existing resources, especially financial.

Hub school is a new kind of general educational institution in rural areas, which includes the main institution and the branches. It was created to provide full secondary education, to be provided with qualified teaching staff, to have a modern logistical, educational and methodological basis, convenient location, and also provide preprofile training and specialized education, deep study of certain subjects. Hub school is a legal entity with bank accounts, its own balance sheet. The basic principles of organization of hub school is an improvement of the material state of hub school; the reduction of the degree or closure of highly consumable schools; the existence of infrastructure and the possibility of organization of delivering of students from schools-branches to hub schools, primary school should be located close to the residence of pupils.

The process of creation of hub schools is long-lasting and requires additional funding from the state budget. The submission of draft of hub school to the competition surpasses the process of deep analysis of network of general education institutions, the development of scenarios and more. At the beginning of 2016-2017 academic years in Ukraine it was created 142 hub schools, 12 of which are in the Carpathian region (4 schools in Lviv, 3 in Ivano-Frankivsk and Zakarpattia and 2 schools in Chernivtsi regions). Although, it was planned that the creation of hub schools should primarily take place in united territorial communities, but only 20 of hub schools, created in Ukraine, were established in united territorial communities.

To sum up the formation of hub schools, we could identify a number of problems that need immediate solution, among them:

- hub school model was primarily developed for united territorial communities, but these schools were created beyond them, too. The problem is that many united territorial communities can not create hub school, because they are very small in size and on their territory there are only one or two schools. Therefore, such community often does not have the school that meets the parameters of hub school. In this case, hub school can be formed in neighboring community, and it will cause additional stress among parents and students.

- mismatch of the boundary of hub school with its branches and with the boundaries of united territorial community has caused not only social tension, but also management problems of hub schools, as united territorial community forms its own body of education management and is funded directly from the state budget through educational subvention. If hub school will be located outside united territorial community, then community has to give away a part of educational subvention;
- terms «hub school» and «education district» require a clear legislative regulation. It is necessary, because earlier while creating education districts, there were also created appropriate bases and hub schools. Therefore, the term «hub school» is not new, but the requirements to the current hub schools are somewhat different, especially regarding mandatory presence of schools-branches, legal status and other;
- legally enshrined rate regarding a number of students in hub school (at least 320) appeared to be unreal, as such schools in rural areas in Ukraine are few, therefore the rate was subsequently reduced to 200 students.

One more important issue of funding of education is irregularity of the process of funding of educational institutions by means of educational subvention. A positive side of funding through educational subvention are the possibilities of district and urban administrations and united territorial communities independently distribute money between educational institutions that stimulate the increase of effectiveness of use of budgetary funds and the solution of problem of ungraded schools because own revenues of local budgets should be spent for their funding. The amounts of subventions are less than appropriate expenditures of local budgets on secondary education: actual settlement expenditures per student for most schools in the united territorial community of the Carpathian region are much higher than the expenditures per student from formula (9,3 thousand UAH) (Fig. 3).

A peculiarity of educational subvention in 2015-2016 was the fact that it could be directed only for the payment of current expenditures of educational institutions, and it could be used for the needs of capital expenditures only on condition of full satisfaction of need in current expenditures for the budgetary period by means of subvention and providing the absence of overdue budgetary debt by protected expenditures. However, in terms of the budget deficit, the use of educational subvention on funding of capital expenditures is unrealistic, and it compromises a renewal of material and technical base, a conduction of emergency works etc.

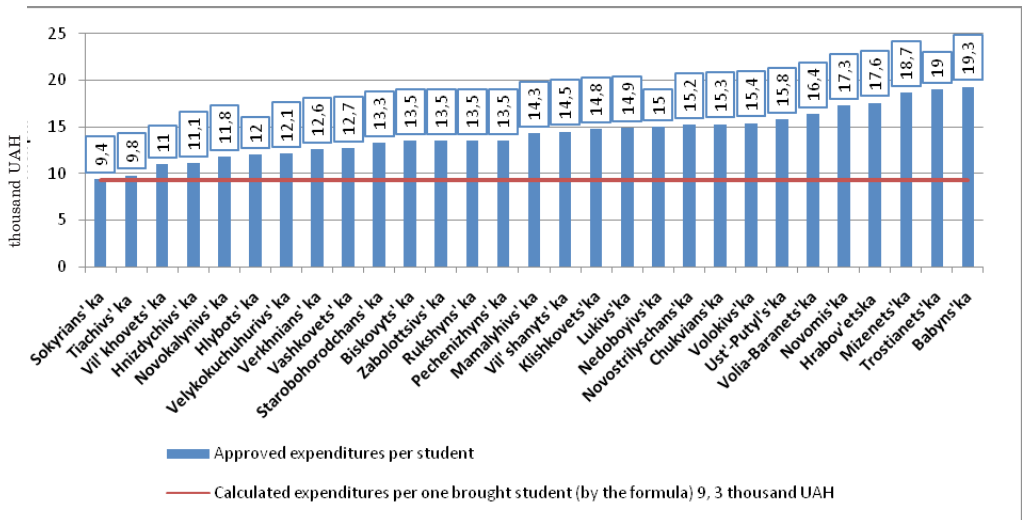


Figure 3. The expenditures per student in the united territorial communities of Carpathian region in 2016

Source: The report was created by using the reports of united territorial communities of Lviv, Zakarpattia, Chernivtsi and Ivano-Frankivsk regions.

By the draft of state budget for 2017, there are proposed significant changes in the structure of expenditures on educational subvention. Now, it should be directed only for the salary of teaching staff. Earlier, all current expenditures were funded from subvention – first of all protected expenditures, namely, salaries of teaching and non-teaching staff (technicians, librarians, cooks, technical staff), payment of utility services and food. However, next year the government proposes to keep the apartments of schools and technical staff by means of funds from local budgets. It should be noted that the specific weight of non-teaching staff in educational institutions is 25% (it additionally overweights local budgets on 9.2 billion UAH) and payment of utility services is about 10% of all educational expenditures and is growing from year to year [11].

By introducing of additional powers for local authorities in terms of payment of utility services of educational and health institutions, regional and district budgets from the state budget, it is planned to allocate 14.9 billion UAH in the form of additional subsidy for the maintenance of institutions (5.9 billion UAH of which for regional budgets and 9.0 billion UAH for district budgets) [12]. However, in the draft budget for 2017, there is not provided any compensation resources for the cities of regional significance and united territorial communities, although the main share of public services is provided in settlements by local self-government bodies.

Thus, although in general, the proposed approach to the funding of services by means of educational subvention is justified, because it encourages local authorities to promote energy efficiency, but the mechanism of its action requires improvement.

A major problem of funding education from local budgets became the change of approaches to funding of vocational and technical education. The subvention from the state budget for financing of labouring specialities, which was introduced in 2015, was canceled next year, and the powers for funding of this sector were rested on local governments, in particular regional and cities of regional subordination. However, this procedure was carried out without providing appropriate resources for their funding. Therefore, such a situation has occurred, where the majority of cities of regional importance were not able to provide the funding of the institutions mentioned above and, consequently, the realization of such innovations led to a deterioration in the quality of education and threatened with closure vocational and technical institutions. For solving the financial problems of vocational and technical institutions and supporting of the budgets, where are limited financial resources, it was additionally allocated by the government 500 million UAH in 2016. While solving the problems of financing of such institutions, it should be considered that they give students the same education as high school and simultaneously fulfill a social function, because the contingent of students studying there, they are mostly the children of poorer segments of population and the children from rural areas.

Positive development should be the fact that by the draft budget for 2017, it is planned to allocate a state subvention for obtaining of secondary education within vocational and technical education and leave the funding of vocational and technical education at the level of cities-regional centers.

The conducted study reveals that the peculiarities of funding of educational sector of the Carpathian region from local budgets are primarily high cost of expenditures, because of the low level of urbanization of most areas of the region and the predominance of rural schools, which need the conduction of optimization measures. The conduction of administrative and territorial reform and the creation of united territorial communities opened new opportunities for solving these problems, as united territorial communities have direct financial relationships with the State Budget and the powers of management of educational institutions.

While reforming education sector, it should be taken into consideration that the purpose of changes has to be not only the saving of financial resources, but also high quality of educational services both for taxpayers and for the customers of these services. The reorganization of educational institutions requires an integrated approach for solving the problem, namely it should be considered the actual

workload of school by students, the demographic situation and production potential in the region. For the proper functioning of high school, it is required a sufficient number of students and teachers who are highly qualified. Therefore, while making optimization of schools in rural areas, it should be understood that such schools have to collect children from several localities, while it is important for primary school to be close to pupils at most.

In future, it is necessary to change the approaches to financing of vocational and technical education towards the introduction of multi-channel funding, in particular to allocate state subvention for obtaining secondary education within vocational and technical education; to introduce two types of order for training of labouring specialities: state (associated with the low supply of professions of national importance) and regional (which is conducted by region and cities of regional importance for the local labor market). Also for upgrading the base of institutions of vocational and technical education, it is important to draw the funds of business.

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**Беновська Л. Я. Особливості фінансового забезпечення освіти в Карпатському регіоні в умовах адміністративно-територіальної реформи.**

*Основною проблемою фінансування освітніх закладів з місцевих бюджетів в Україні є те, що великі обсяги фінансування не забезпечують зростання якості наданих послуг. Причиною низької ефективності видатків є існування розгалуженої мережі закладів, яка не відповідає наявним реаліям і потребує проведення оптимізації. Здійснення в країні адміністративно-територіальної реформи відкриває нові можливості для вирішення зазначених проблем, адже об'єднані територіальні громади (ОТГ) наділені новими підвищеними повноваженнями у фінансуванні та управлінні освітніми закладами.*

*Метою статті є дослідження особливостей фінансування освітньої галузі Карпатського регіону з місцевих бюджетів в умовах адміністративно-територіальної реформи.*

*Проведений аналіз фінансування освітньої галузі Карпатського регіону з місцевих бюджетів дозволив з'ясувати особливості, що проявляються у високій затратності через низький рівень урбанізованості регіону. З'ясовано, що видатки на одного учня є більшими у районах з великим відсотком сільського населення і значно меншими у містах обласного підпорядкування. Найдорожче один учень обходиться у двох областях Карпатського регіону з низьким рівнем урбанізації та складними природно-кліматичними умовами — в Івано-Франківській (15100 грн у рік) та Закарпатській областях (12100 грн у рік).*

*У статті проаналізовано: зміни в управлінні освітньою галуззю, викликані проведенням адміністративно-територіальної реформи; законодавчі зміни 2015-2017 рр. у фінансуванні середньої та професійно-технічної освіти за рахунок відповідних субвенцій з Держбюджету та виокремлено проблеми фінансування.*

*Наголошено, що результатом реформ має стати не лише економія фінансових ресурсів, а висока якість освітніх послуг як для платників податків, так і для отримувачів послуг. Реорганізація освітніх закладів потребує комплексного підходу до вирішення проблеми, а саме: необхідно враховувати фактичну завантаженість шкіл учнями, демографічну ситуацію та виробничий потенціал у районі.*

*Новим напрямом впорядкування освітньої мережі має стати створення опорних шкіл. Аналізування першого етапу їх формування дозволило виявити основні проблеми: неспівпадіння меж освітнього округу з межами об'єднаних територіальних громад, відповідності розроблених вимог до опорних шкіл наявним реаліям та інші.*

*У перспективі необхідно змінити підходи до фінансування професійно-технічної освіти в сторону запровадження багатоканального фінансування, з використанням коштів Державного, місцевих бюджетів і коштів бізнесу.*

*Ключові слова: освіта, фінансування, Карпатський регіон, реформа, об'єднані територіальні громади.*

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