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## FINANCING EDUCATION SECTOR THROUGH EDUCATIONAL SUBVENTION: EUROPEAN PRACTICES

**Abstract.** *The article examines the international best practices for financing the general secondary education system and assesses the possibility of their use in Ukraine. It has been established that at the current stage of development of the national education systems, financing of general secondary education is one of the priority directions of the state policy in the developed countries of the world. It has become extremely important to determine not only the sufficient amount of funds for the normal functioning of the education system, but also the most effective use of them. It was noted that there are two main tasks for most national education systems: improving the quality of education to increase labor productivity and economic growth; and searching for effective ways of using available financial resources, which may require educational reforms for the rational use of the available funding. In order to achieve those goals, it is extremely important to build an effective financing framework for general secondary education, which will allow for the most efficient and fair allocation of resources between schools and, at the same time, will ensure a high quality of student training. The authors analyzed various approaches and sources of funding of the general secondary education system. It has been established that the system of financing general secondary education can provide for the direct allocation of funds between various subjects of the educational process or the use of special formulas aimed at increasing the transparency and fairness of the allocation process. It was determined that when assessing the effectiveness of financing from the local budgets, a more thorough analysis is carried out, which allows for combining the assessment of both financial indicators, quantitative indicators and indicators of the quality of the education received. Funding at the local level allows to take into account the individual needs of schools depending on their location and encourages local communities to optimize the school network.*

**Keywords:** *funding of general secondary education, educational subvention, funding formulas, international and European practices, education financing practices.*

**JEL classification:** I21, I23.

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The framework of financing education at its different levels varies greatly. It depends on the importance of any given level for the government policy. Unlike other levels, general secondary education or at least to a certain extent is obligatory for all students. As a result,

the state must provide an opportunity for everybody to attend schools or other types of educational institutions. It means that all the developed countries have a requirement to finance at least the general secondary education institutions (GSEIs). Ukraine has a widespread

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system of the GSEIs, so it is necessary to find the most effective method to fund their activities. The best practices used by the European countries can help to find the best way to allocate the required resources.

The purpose of the article is to examine the international best practices of financing the general secondary education system, particularly through subventions, and assess the possibility of their use in Ukraine. To achieve this goal we propose to determine the principal approaches and frameworks for financing general secondary education the European countries and to evaluate their efficiency for Ukraine.

The topic of financing general secondary education is rather popular among researchers, but they rarely focus on the subvention framework as a primary source of funds. The scientists studying the financing of the school education system include Alonso J., Argyriou A., Burns T., Caillods F., Cerna L., Fakharzadeh T., Foulidi X., Gapon V., Karakiozis K., Kosimbei G., Lewin K., Londar L., Londar S., Lytvynchuk A., Muthaka D., Ngware M., Onsomu E., Papakitsos E., Sánchez A., Theologis E., Zatonatska T., etc.

The leading experts in the field of education funding of the developed countries belong to the OECD, that organization publishes a comprehensive study of the state of education in the OECD countries «*Education at a Glance*» [1], that includes a section for the financing of education. The review of the research offered showed that the primary goal of the scientists was to study all the available ways to finance education, they may include a general analysis of the budgeting in the national education systems of the

OECD countries (Fakharzadeh T.) [2], present the possible way to reform education financing in the countries that wish to change their way (Alonso J., Sánchez A.) [3], or focus on the ways to fund the public schools (Russo C.) [4] or general secondary education (Onsomu E.; Lewin K.) [5; 6]. Besides, the topics of research in the scientific literature include the issues of the globalization of the public expenditures for education in Europe (Ozkok Z.) [7]; and the assessment of the responsibility of the government to provide financing for general secondary education (Savas Y.) [8]. For the Ukrainian researchers the issues of determining the best practices of other countries for the subventions and subsidies for education and their impact on the learning results (Lytvynchuk A.) [9]; and financing school education under the decentralization in Ukraine [10].

High quality general secondary education is very important for the efficiency of the national education system. Yet, it requires sufficient funding. Public funds from national and local budgets are the main source of resources. At the current stage of the development of the national education systems, funding general secondary education is one of the priority directions of state policy, especially in developed countries worldwide and European countries in particular. The financial and economic crisis of 2008 brought to the fore the question of how the education system can continue to overcome the social and economic challenges facing it in the face of reduced funding. It became extremely important to determine not only a sufficient amount of funds for the normal functioning of the education system, but also their most effective use.

So, for most national education systems, there are two primary tasks:

- to improve the quality of education to increase labor productivity and economic growth;
- to search for effective ways of using available financial resources, which may require educational reforms for the rational use of funds.

For this purpose, it is extremely important to build an effective mechanism for financing general secondary education, which will allow the most efficient and fair allocation of resources between the schools, and, at the same time, ensure a high level of student training.

The average costs per student for general secondary education in developed countries vary greatly (Fig. 1).

The data from Figure 1 show us that the amount spent is determined by the income level and the size of the student body. For example, Luxembourg allocated 24 736 USD per student in 2019 due to the small size of the schools, otherwise, Poland spent 8689 USD as their education system is optimized and there are a lot of students per school.

The total expenditure for general secondary education as a percentage of the GDP in the developed countries of the OECD is not very high (Fig. 2).

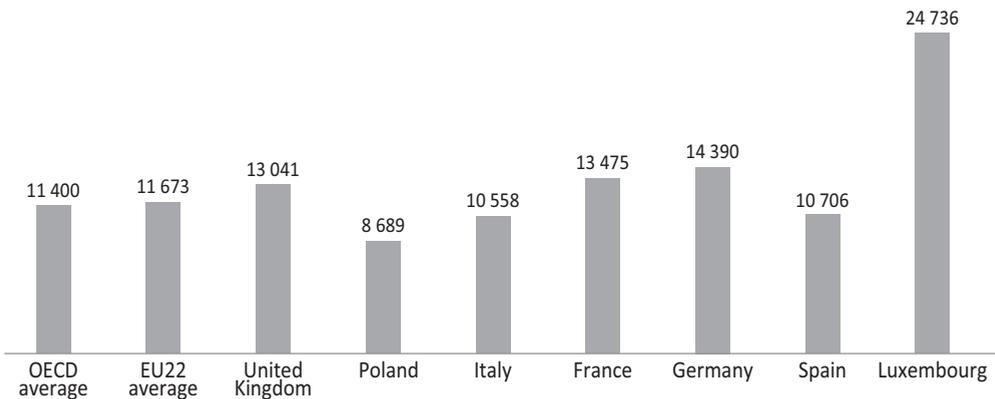


Fig. 1. Total expenditures for the general secondary education institutions per student in the OECD countries in 2019, USD

Source: [1].

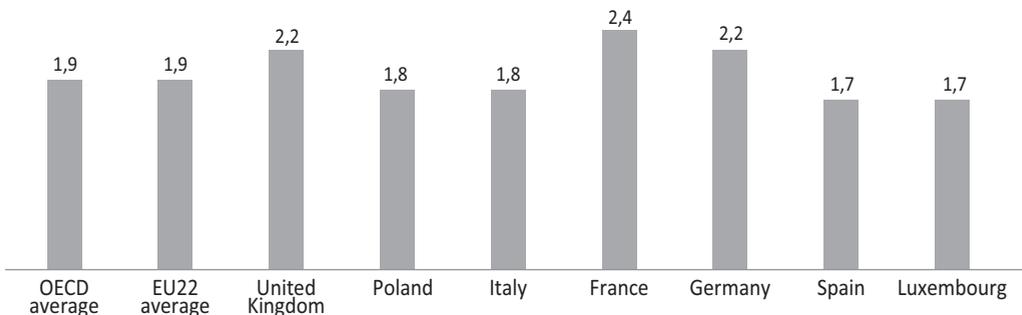


Fig. 2. Total expenditures for general secondary education in the OECD countries in 2019, % of GDP

Source: [1].

The data indicates that as a percentage of the GDP the OECD countries tended to spend rather moderately for general secondary education, but we should remember that those countries are among those with the largest GDP and GDP per capita so the amount was rather substantial.

There are different sources of this funding (Fig. 3).

As we can see, the primary source of funds for general secondary education in the OECD countries was public expenditures from different levels of the government budgets. The average for the OECD was 90 %, and for the EU22 it was even higher (at 92 %). The United Kingdom was the leader in attracting private funds for the GSEIs (at 84 %). As a result, we concluded that the OECD members in general and the EU countries, in particular, tend to finance secondary education from public resources.

The creation of a general framework for financing education and evaluating its effectiveness depends on several factors, such as the division of total costs into groups (expenses for teaching staff, costs for support staff, capital costs) and the determination of the government level that will finance each

group (national, regional, local); the chosen method of financing education (in the form of a lump sum, block subsidy or targeted subsidy), and the degree of autonomy of the school in the distribution of allocated funds [2].

Allocation of the education spending between current and capital expenditures has an impact on the provision of various additional services such as meals, transportation, housing and research; the level of staff wages; the material conditions for the instruction (determined by the expenses for the school buildings and maintenance); and the capability of the education system to adapt to the changes in demographic and enrolment trends. As a result, the allocation between short-term and long-term goals can impact the quality of education. A challenge faced by all governments and institutions is to achieve a proper balance based on the country’s educational priorities, particularly in times of crisis [3].

The current expenditures are the principal part of the expenses (Fig. 4).

Current expenditures consist of staff compensation and expenses for the goods and services required each year to operate the GSEIs, capital expenditures include resources for the acquisition

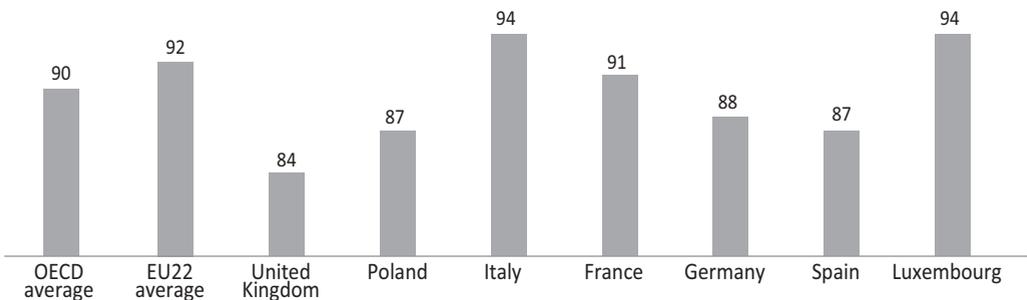


Fig. 3. The relative share of public expenditures for general secondary education in the OECD countries in 2019, % of total expenditures

Source: [1].

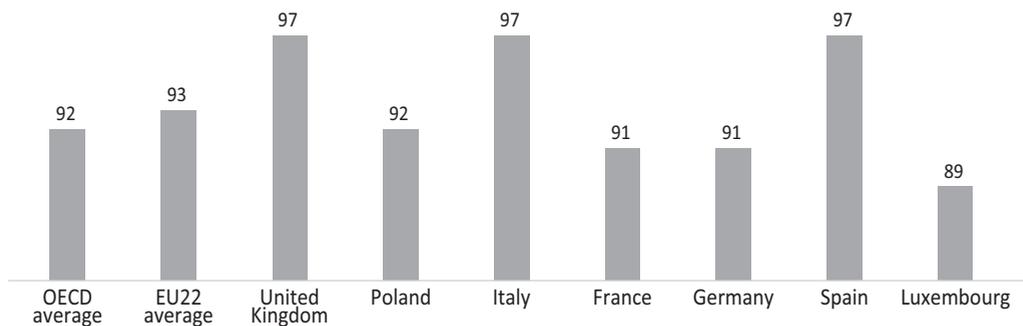


Fig. 4. Share of current expenditures for general secondary education in the OECD countries in 2019, % of total expenditures

Source: [1].

or maintenance of long-term assets. Capital expenditures are usually needed for the construction of new buildings (in case of an increase in enrolment or to restore existing facilities, or to achieve new educational, societal or safety goals). Capital expenditures have large fluctuations over time, the peaks are usually in years when they are needed, followed by years of rather limited resources [4].

Education is a labour-intensive field, so current expenditures constitute the largest part of the total expenditures on education in the OECD countries. In 2019, current expenditure amounted to 91 % of total expenditures on the GSEIs in the OECD countries, so the capital expenditures were rather low. The

difference in the total share of current expenditures does not exceed more than 3 % across education levels, but across countries, it is larger. The share of the current expenditures on the GSEIs ranges from 82 % in Latvia to 98 % in Greece, and from 52 % in Greece to 97 % in Iceland.

As a result, the average capital expenditures across the OECD countries reach 9 % of total expenditures but exceeds 12 % in Australia, Estonia, Greece, Japan, Korea, Latvia and Norway [1].

Staff compensation is the principal part of the current expenditures (Fig. 5).

Current expenditures of the GSEIs consist of 1) compensation of pedagogical staff; 2) compensation of other staff; and 3) other current expenditures

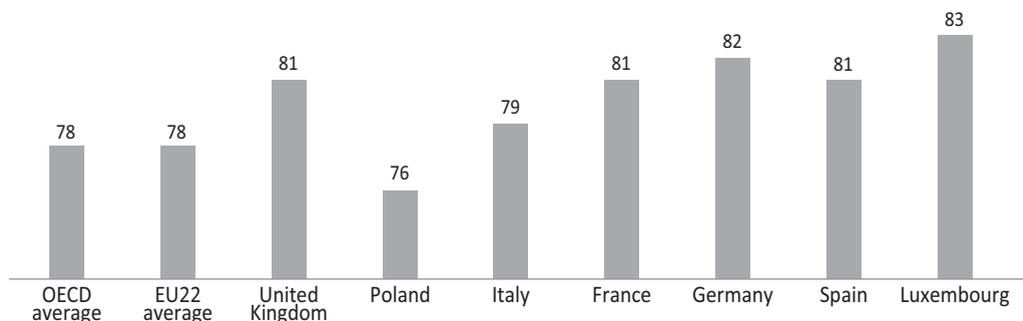


Fig. 5. Share of the staff compensation for general secondary education in the OECD countries in 2019, % of current expenditures

Source: [1].

(including teaching supplies, current maintenance of buildings, meals and housing for the students, etc.). The allocation between those categories depends on the enrolment changes, salary trends of education personnel, and costs of maintaining required facilities. In 2019, total staff compensation comprised the largest share of current expenditures of the GSEIs (78 % on average for the OECD countries) [1].

The financing framework for general secondary education may provide for the direct allocation of funds between various subjects of the educational process or the use of special formulas designed to increase the transparency and fairness of the allocation process. Funding formulas can be designed in such a way as to create incentives for improved efficiency at the levels of the administrative unit and the individual school. Per-student funding encourages increased fiscal discipline, which is especially necessary in the context of the declining number of school-age children, as it leads to higher costs due to lower school and classroom sizes [5].

A periodic review of formulas for financing general secondary education is carried out depending on the strategies and selected criteria. Sometimes, instead of revising formulas or using a large number of the determinants, targeted funding programs can be used, which ensure the allocation of funds for specific needs that do not exist in all GSEIs. Specialized formulas are better adapted to different student and school needs, which leads to a reduction in the number of targeted funding programs [6].

Financing of education takes place at three main levels: central, regional

or local. In some countries, education funding is carried out mainly at the same level (in the USA – at the expense of local budgets, in Australia – at the expense of regional budgets, and in New Zealand – at the expense of the central budget). But in most cases, a combination of funding is used at different levels depending on the cost category [11].

When evaluating the effectiveness of financing from local budgets, a more thorough analysis is carried out, which allows to combine the assessment of not only financial indicators (a standard set of indicators for financial analysis) and quantitative indicators (for example, the average class size, the ratio of the number of students per teacher, costs per teacher and student), but also indicators of the quality of the education received (number of students who received a complete secondary education, results of external assessment of knowledge, etc.). Funding at the local level allows taking into account the individual needs of schools depending on their location and stimulates local communities to optimize the school network. At this stage, such a model is not entirely acceptable for Ukraine, since the budgets of communities are not yet large enough to bear the entire burden of financing education.

Financing mainly from regional-level budgets allows to maintain flexibility in the allocation of the funds, however, since those funds are allocated at the expense of the regional budgets, significant differences in financing are possible between different regions because they have autonomy in choosing the indicators of the allocation formula. For Ukraine, the model of financing mainly from regional budgets is also not optimal, due to the fact that there

are significant differences in the level of economic and social development between different regions. Under this funding model, performance evaluation is usually more formalized and allows for the existence of a significant number of private schools where tuition is paid by individuals, so the evaluation is mainly based on a standard set of financial indicators [12].

The financing of the GSEIs exclusively from the funds of the central budget is mainly carried out in small countries and involves a certain uniformity of financing and administrative determination of the needs of each GSEI in terms of funds, teaching staff, etc. For Ukraine, the use of such a model is also not recommended due to a large number of schools (there were 13 991 GSEIs in Ukraine at the beginning of the 2021/2022 academic year) that carry out educational activities in different conditions (number of students, location, availability of infrastructure). Under such a system, the state determines the amount of funding and the desired results in advance, and at the stage of performance evaluation, it remains only to analyze the fulfillment of the set goals [13].

Another criterion that determines the framework for evaluating the effectiveness of education financing is the chosen method of financing. The best practices of the European countries offer the following methods.

(1) Transfer of the total amount: requires performance evaluation based on a series of pre-defined performance indicators. The main advantage of such a financing system is that local authorities have considerable autonomy in the allocation of funds, subject to compliance with the established standards (for

example, the maximum specific weight of each category of expenses in total expenses, determination of the list of types of expenses for which funds are allocated, etc.). The disadvantage is that under such a system, funds are allocated to several areas at once, so local authorities themselves determine the distribution of funds between specific areas of funding [14; 15].

(2) Block subvention (allocation of the total amount to a pre-determined list of expenses): performance evaluation is carried out on the basis of the financial results of operation, since funds are allocated to a certain category of expenses, and further allocation is carried out at the discretion of the local authorities within the established limits. The quality of the received education is also assessed. The advantage of this framework is a certain autonomy of local authorities in the allocation of subsidies. The main drawback is the fact that in order to obtain the greatest financial effect on certain categories of expenses (for example, expenses for the professional development of the teaching staff), an insufficient amount of resources may be allocated [16].

(3) Targeted subvention: performance evaluation involves monitoring compliance with the allocation of funds and the fulfillment of educational goals. The advantage of such a system is that with a general increase in the level of wages in the country, the main burden of such an increase falls on the central budget, and not on local budgets. Central authorities can guarantee the targeted use of allocated funding. In this case, the selected mechanism allows partially to control the quality of educational services provided in individual educational institutions. The

main drawback of this system is its inflexibility and lack of mechanisms for prompt response to changes [17].

As part of the aforementioned funding mechanisms, there are times when certain GSEIs will need additional resources. There are two general approaches to the development of funding allocation mechanisms that take into account that different GSEIs have different funding requirements:

- additional funding for individual educational institutions is provided within the framework of the main allocation mechanism (for example, the inclusion of weighting factors in the funding formula for the systematic allocation of additional resources among certain categories of schools, such as mountain schools, schools in remote areas);

- individual categories of the GSEIs receive additional targeted funding in the form of additional subventions allocated regardless of the main allocation mechanism. As a rule, in most education systems there is a combination of such funding mechanisms [18].

In Ukraine, education subvention is one of the main inter-budgetary transfers from the state budget to local budgets in the field of education and is directed, first of all, to the payment of wages of the teaching staff for the GSEIs. If the school network in the community is optimal, funds from the educational subvention can also be used to develop the educational environment of the educational institutions. The education subvention is allocated based on the per-student formula and is approved in the state budget of Ukraine. The formula is revised every year in the context of changes in the number of education seekers in a certain territory and the estimated class size. The main

goal of using the formulaic approach is to increase the transparency of the allocation of educational subvention funds and create incentives for optimizing the network of the GSEIs at the level of individual territorial units. After all, in the case of understaffed GSEIs with low class capacity or maintaining an excess number of teaching staff, the relevant local councils must cover the deficit of the educational subvention funds at the expense of their own incomes. The calculation of the amount of subvention for students of special education institutions is based on the estimated class capacity – the average level of class capacity of special education institutions of the corresponding administrative-territorial unit provided that the school network is rationally organized [10]. The educational subvention started in 2015 and is used regularly to finance staff compensation ever since (Fig. 6).

The share of the educational subvention in the expenditures of the consolidated budget for education is significant: in 2017–2018, it fluctuated in the range from 29 to 39%, but during 2015–2021 it equalled an average of 32 %.

The result of the application of the new approaches in budget financing, introduced by the Budget Code and the decentralization reform, is that since 2015, a new budget tool has been used for educational financing – educational targeted subventions for the specific purposes that are not regular but determined each year if they are needed. Since 2015, for the purpose of financial support for the implementation of educational reforms the targeted subventions were funded in Ukraine (Fig. 7).

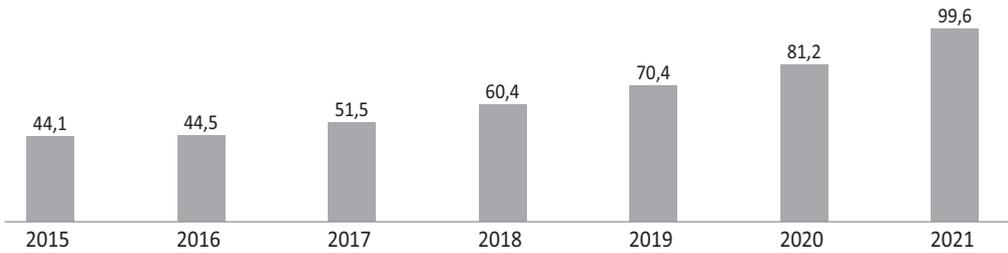


Fig. 6. The amount of educational subvention in Ukraine for staff salaries in 2015–2021, billion hryvnias

Source: [19].

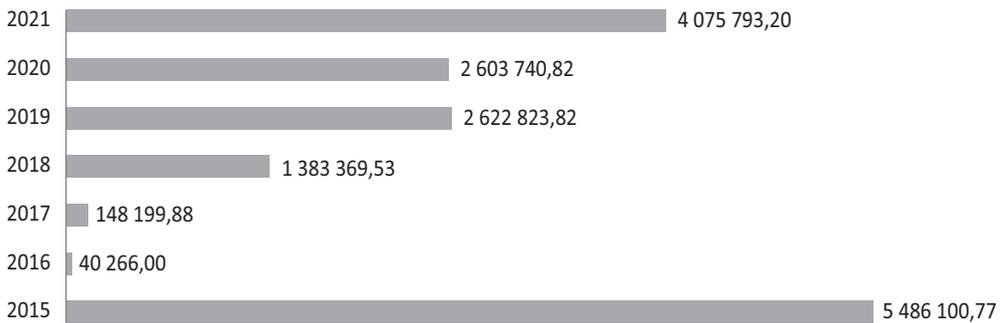


Fig. 7. The amount of targeted educational subvention in Ukraine for specific purposes in 2015–2021, thousand hryvnias

Source: [19].

In total, subvention funds were provided from the state budget in the amount of UAH 4,075.8 million in 2021, UAH 2,603.7 million in 2020, UAH 2,622.8 million in 2019, UAH 1,383.4 million in 2018, UAH 148.2 million in 2017, UAH 40.3 million in 2016 and UAH 5,486.1 million in 2015, in particular:

- for the development of vocational (vocational and technical) education from the state budget during 2015–2021, almost UAH 6 million was allocated;

- more than UAH 5 million was allocated to support the reform of the New Ukrainian School;

- more than UAH 1,2 million was provided for material and technical support and ensuring the quality of school education;

- almost UAH 2 million was allocated for the development of inclusive education [19].

The new budgetary instruments allow for more flexible monitoring of the needs of educational institutions, different categories of education seekers and teaching staff, as well as for improving the quality and competitiveness of the educational system among educational systems of other countries.

**Conclusions.** The general model for financing education depends on several factors. Among them are (1) the allocation of total education expenditures into groups (expenses for teaching staff, support staff, capital costs) and the determination at which level of the government authorities

each category of expenditures will be financed (central, regional, local); (2) the chosen method of financing education: in the form of a total amount, block subvention or targeted subvention, and the degree of autonomy of the GSEIs in the distribution of the allocated funds; (3) the chosen principle of building a system for evaluating the effectiveness of education financing: based on pre-selected financial and quantitative indicators, based on indicators of the quality of education and the achievement of educational goals, a combination of financial methods and evaluation of the quality of the education received.

In Ukraine, combined financing is used: expenses for teaching staff are financed from the state budget, and the rest of the current expenses and capital expenses are financed from local budgets. A funding system where funds are allocated per student will stimulate competition between schools, thus allowing to improve the quality of education. Such a system

corresponds to the socio-economic situation in the country, where the state is responsible for the cost of teachers, thus creating incentives to attract the necessary personnel, and local authorities have incentives to optimize the network of schools for efficient use of local resources. Based on world best practices, it is desirable to evaluate the effectiveness of financing education in Ukraine using both financial indicators (especially regarding the financing of other current expenses and capital expenses) and criteria of the quality of education (in particular, the results of external examinations). Our further research will include the analysis of the targeted educational subventions in Ukraine during and after the war, as it is obvious that their priorities will change because the main part of the resources will be allocated for the reconstruction of the GSEI, creating a territory of safety in the GSEIs and the support for the children that suffered as a result of the aggression so they will have special educational needs.

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## ФІНАНСУВАННЯ СЕКТОРУ ОСВІТИ ЗА ДОПОМОГОЮ ОСВІТНІХ СУБВЕНЦІЙ: ДОСВІД ЄВРОПЕЙСЬКИХ КРАЇН

**Анотація.** У статті досліджується міжнародний досвід фінансування системи загальної середньої освіти та оцінюється можливість його використання в Україні. Встановлено, що на сучасному етапі розвитку національних систем освіти фінансування загальної середньої освіти є одним із пріоритетних напрямів державної політики розвинутих країн світу. Надзвичайно актуальним стало не лише визначення достатнього обсягу коштів для нормального функціонування системи освіти, а й максимально ефективного їх використання. З'ясовано, що для більшості національних систем освіти є два основних завдання: покращення якості освіти для підвищення продуктивності праці та економічного зростання; пошук ефективних шляхів використання наявних фінансових ресурсів, що може вимагати освітніх реформ. Для розв'язання поставлених завдань українцям важливо побудувати дієвий механізм фінансування загальної середньої освіти, який дасть змогу максимально ефективно й справедливо розподілити ресурси між школами та водночас забезпечить високий рівень підготовки учнів. Авторами проаналізовано підходи й джерела фінансування системи загальної середньої освіти, зокрема міжбюджетні трансферти (освітню субвенцію). Доведено, що достатність фінансування здебільшого визначає якість загальної середньої освіти.

**Ключові слова:** фінансування загальної середньої освіти, освітня субвенція, формули фінансування, міжнародний і європейський досвід фінансування освіти.

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