

IMPLEMENTATION OF FOREIGN EXPERIENCE OF FINANCING GENERAL SECONDARY EDUCATION

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The entry of our country into the world economic space necessitates consideration of the experience of foreign countries in financing general secondary education. We believe that the analysis of educational reforms in industrialized countries will avoid many mistakes, adopt a positive experience in the development of educational services. In order to solve the main problems of financing education in Ukraine, it is necessary to diagnose the system of functioning of the financial support of general secondary education in the developed countries of the world.

In view of this, one of the important areas of research on the problem of financing general education is a systematic study of the best practices of foreign countries that have achieved the best results in this area. Of course, in this context we should talk about adaptation, and not about direct copying of other people's experience in the field of education financing, which will not always give an effective result, because each country has its own characteristics and its own way of development.

In our opinion, on the example of economically developed countries of the world it is possible to consider and offer some effective methods and techniques of

budget management in the formation of regional education in order to implement them in Ukraine. Emphasis should be placed on those tools that can be used in the field of financing regional education in order to improve the management of financial resources allocated from local budgets for general education. In our opinion, on the example of economically developed countries of the world it is possible to consider and offer some effective methods and techniques of budget management in the formation of regional education in order to implement them in Ukraine. Emphasis should be placed on those tools that can be used in the field of financing regional education in order to improve the management of financial resources allocated from local budgets for general education.

As for the financing of general secondary education, the experience of the United States is quite interesting. Funds for general secondary education in this country come from the budgets of all levels: the municipality (educational district); state, federal district. It is stated that the share of funds coming from the federal budget is almost the same in all states and does not exceed 8% of the total amount. The funds of the municipality and the state are divided in a ratio of 50 to 50.

Part of the funds in municipalities (educational districts), except for state funds allocated directly for general education, come in the form of intergovernmental transfers (equalization transfers).

A significant part of the financial assistance to schools, coming from the state level, comes through educational districts, to which the right to manage schools is delegated in the manner prescribed by law. Funds for schools come from the educational district, the state (if it is independent and empowered to collect taxes) or from the municipality if the educational district is dependent and has no tax powers.

Some states introduce the concept of «effort support», which gives confidence that the funding of general secondary education is not threatened. This is achieved at the legislative level by fixing the share of total income received by the state budget, which should be used to support education, or the creation of a

special educational fund, provided that its income should increase annually by a certain percentage.

As we can see, the financing of the general secondary education system in the United States differs significantly from that which operates in our state. Firstly, education is financed directly from the relevant budget, secondly, the governing bodies perform clearly defined functions that are not duplicated, and thirdly, educational institutions have financial and organizational independence.

In the future, the British experience in financing general secondary education can serve as a clear example for the domestic economy. In this country, school education is financed from the state budget. The amount of funding depends on the number of students. Schools receive and manage federal and local government grants. Primary schools can be clustered to receive grant manager status.

Talented students can receive a scholarship from the state or from the school. There is a special government program to encourage young talent, and the amount of assistance depends on the average annual income of the family.

The analysis leads to the conclusion that in the field of financing general secondary education in the UK is positive, firstly, the independence of schools at the disposal of funds received from their own fundraising and budget, and secondly, governing bodies perform clearly defined functions at the legislative level, which are not duplicated.

Consider the experience of Poland in the field of school education in order to highlight the features of funding in this country, which, in our view, will be of practical interest to Ukraine. The main source of funding for school education in this country is the educational part of the general subsidy from the State budget. For all local governments, the amount of the total subsidy is determined annually in the law on the state budget, so the Minister of National Education establishes an algorithm for distributing these funds between the relevant local governments, which outlines rules on how schools should receive and use private funds.

Education subsidies from the state budget in recent years have accounted for approximately 70% of total expenditures on school education.

Ukraine can adopt the practice of successful structural transformations in the financing of general secondary education in Spain. The organization of the public funding system in this country is carried out in accordance with the decentralization of educational powers.

Funds allocated for education and their distribution among the autonomous regions, various programs and services are determined annually in the State Budget. In their budgets, the autonomous regions make decisions on financing education expenditures through state transfers and, in part, local taxes.

Italy experience in financing school education is quite interesting. This state is responsible for funding schools for both administrative and educational purposes.

Regions should directly (but often delegate this right to municipalities and provinces) provide assistance and services to students (food, transport, textbooks for primary school, assistance to children from poor families, medical and social assistance) from their own budgets, they should also fund school construction plans. Municipalities and provinces in Italy are responsible for providing schools with lighting, heating, telephone communication, maintaining school buildings in good condition, and so on.

As we can see, in recent years, decentralization processes in the field of education have also taken place in countries with highly centralized management in this area. In our country, the processes of decentralization are at an early stage, so, in our view, the powers of local governments at various levels in the field of education are not yet fully defined.

The results of the study on the generalization of foreign experience in financing and management of general secondary education make it possible to identify priority areas for reforming and improving the budget management of school education institutions in Ukraine at the city level, namely:

- development and implementation of a new system of financial accountability (school management) to local governments for financial allocations;
- fixing at the level of legislation the share of the total income of the city budget, which should be aimed at the development of education (financing of targeted projects and programs);
- increasing the independence of schools in managing the funds they received from the budget, as well as their own fundraising (allocation of scholarships and grants to able students to implement research projects), etc.

As we can see, each state has its own model of financing regional education in accordance with its national system of budget policy and traditions of local support in this area. However, all countries have a common approach to regional education as an important factor in the economic progress of society.

Further research will focus on studying the positive aspects of foreign experience in regulatory and legal support in the field of secondary education financing.

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