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FINANCIAL MECHANISMS OF THE ECONOMIC COMPONENT OF FORECASTING AND DEVELOPMENT OF GENERAL SECONDARY EDUCATION IN UKRAINE

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The inefficiency of the current system of financing education in Ukraine in the conditions of budget deficit necessitates the search for / implementation of mechanisms that promote the development of economic independence of general education institutions to increase the efficiency of financial resources. The article presents an analysis and definition of regulatory costs of educational services in Ukraine, in particular: presents the calculation of regulatory costs of educational services in Ukraine and substantiates the need to develop stages of implementation of the program of transition of general secondary education to regulatory funding. Introduction of regulatory funding, development and coordination of the main stages of financing of educational institutions, taking into account regulatory funding, will lead to increase of quality of education, level of motivation and efficiency of work of school. In this regard, the application of foreign experience in reforming financial relations between the state and educational institutions, defining and developing the sequence of measures / stages of implementation of the program of transition to regulatory funding will help improve the mechanism of using budget funds.

Determination of regulatory costs is based on the calculation of: the cost of providing educational services in the current and planning period / year. Accordingly, it should be an incentive for high performance of the school, based on the calculation of the integrated performance of educational institutions. The introduction of the normative principle of financing educational institutions requires the development of stages of transition to new principles of financing. In this regard, the sequence of measures / stages for the implementation of the program of transition of educational institutions to regulatory funding is defined and presented. The introduction of the main stages and measures of financing of general educational institutions will lead to the improvement of the quality of work of educational institutions

Keywords: educational services, the cost of providing educational services, regulatory costs, regulatory funding, stages of transition to regulatory funding

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1. Introduction

In any society education is a profitable investment source. At the same time, the today politic and economic situation in Ukraine causes problems, connected with stable and enough financing of secondary education and, correspondingly, its needs. Reduction of state financing of secondary educational institutions generates a necessity to search for new financing sources, to estimate their effectiveness and also to determine regulatory costs of educational services financing.

2. Analysis of literary data and statement of the problem

The problem of economic development of secondary educational institutions in Ukraine, the question of search and attraction of additional financing is permanently analyzed by native scientists and managers, state and public institutions, and is reflected in elaboration and acceptance of different educational projects/programs [1, 2]. Questions of economic development of secondary educational institutions, especially problems of searching for additional financing of educational institutions in Ukraine are discussed in modern

scientific studies [3, 4]. From the point of view of analysis of methodological bases of development of education financing mechanisms, the most urgent for today is studying “costs distribution” in education” and also the conception of “academic capitalism” and the theory of “entrepreneurial university” [5, 6]. Problems of economic globalization and search for additional financing sources for Ukrainian education are considered in works of the National council of economic education of the USA in Ukraine [7, 8].

Connected with existent financial problems of economic activity of secondary educational institutions in Ukraine, there appears a necessity of getting more information about the gained experience and economic mechanisms, determining regulatory costs for financing educational services.

3. Aim and tasks of research

Aim – to study financial mechanisms of an economic component of prognostication and development of secondary educational institutions in Ukraine.

The following tasks were set for attaining this aim:

1. Calculation of regulatory costs for providing educational services in Ukraine.

2. Substantiation of the necessity to elaborate realization stages for the program of secondary educational institutions' transition to regulatory funding.

4. Methods of research

The methodological base is conventional scientific methods of comparison and generalization, ones of system, comparative, structure and functional analysis – for searching and analyzing obtained scientific information about the aim, object and tasks of the study, methods of economic analysis and mathematical methods – for elaborating the methodology for calculating a regulation.

5. Results

The method for determining regulatory costs of providing educational services

Connected with reforms, conducted in general secondary education in Ukraine, there were elaborated correspondent methodical recommendations as to budgetary institutions' transition to regulatory funding. At the same time offered approaches don't take into account some important parameters of activity of institutions, don't determine a volume of financial support and realization of the state task by educational institutions [2, 3].

For more detail/distinct determination of the volume of financial support and state task realization, we offer a methodology for determining regulatory costs for educational services, provided by secondary educational institutions, taking into account the existing foreign experience [9–11].

The methodology for determining regulatory costs for providing educational services with taking into account the regulation is realized, based on the calculation of:

- costs for providing educational services in the current financial and planning period/year, taking into account a unit of an educational service, provided within the state financing;

- volume of costs for keeping the property of general educational institutions in the current financial and planning period/year;

The financing volume (F_y) for realizing the state order by an educational institution in the correspondent current financial and planning period/year is determined by the following formula:

$$F_y = \sum_i N_i \times k_i + N_{mi} \quad (1)$$

where N_i – regulatory costs for providing i -th state service in the next financial year and planning period;

k_i – volume (number of units) of provided i -th state service in the next financial year and planning period;

N_{mi} – regulatory costs for keeping the property in the next financial year (planning period).

Among costs for an educational service, provided by an educational institution, there are separated:

- regulatory costs, directly connected with providing an educational service;

- regulatory costs for general economic needs (excluding ones, taken into account in the composition of regulatory costs for keeping the property);

- other regulatory costs.

The following regulatory costs are separated in the composition of regulatory costs, directly connected with providing an educational service:

- charge for staff (pedagogical workers) salary, taking into account extra charge and indexation;

- for buying book products (textbooks, handbook and so on) and periodical editions for school;

- other costs, directly connected with an educational service, provided by an educational institution.

Regulatory costs for general economic needs include the following ones:

- for public utilities (excluding regulatory costs, related to ones for property keeping);

- for keeping objects of real estate (regulatory costs for exploitation of systems of burglar, fire-alarm systems, security; for setting a local calculating network and video-observation system; for current repair of real estate objects; for real estate rent; regulatory costs for keeping adjacent territories according to accepted sanitary rules and norms, and other regulatory costs, connected with keeping real estate).

- for keeping objects of especially expensive movable property (regulatory costs for technical maintenance and current repair of objects of especially expensive movable property, material reserves, consumed as “especially expensive movable property” (not related to regulatory costs, directly connected with providing an educational service).

Other regulatory costs may be connected with:

- buying communication services;

- buying/rent transport means/services;

- organization of nutrition for separate categories of pupils (children-orphans, children, deprived of parent care, children with special needs);

- other general economic needs (labor compensation according to economic contracts, subscription for normative-methodical literature, buying housing instruments/cleaning means, combusting-lubricating materials for transport means (if they are taken on the institution balance), medicaments and means of first aid for the medical cabinet (if it is present in the institution, for example, in rural areas).

The calculation of the aforesaid regulatory costs in recalculation for a unit of a state/educational service is realized, based on costs for tasks, set in the reporting (financial) year, corrected by the coefficient of increase (decrease) of the volume of the mentioned service type. Introduction of the normative principle of financing educational institutions needs elaboration of stages of transition to new financial principles and the complex of measures at each stage of such financing implementation. In this connection, the following section presents a sequence of realization measures/stages of the program for educational institutions' transition to regulatory funding.

6. Discussion

Substantiation of the necessity to elaborate realization stages of the program for educational institutions' transition to regulatory funding

The two-level system of regulatory funding of secondary education is based on the conventional distribution of budgetary sources of financial resources of

general educational institutions in main and additional components. The main financing of an educational institution is realized, taking into account regulatory costs for one pupil. Based on the regulatory costs for one pupil, the guaranteed minimum that provides continuousness of the educational process is taken.

Based on foreign studies, we present the substantiation and realization stages of the program for educational institutions' transition to regulatory funding. At that it must be noted, that special attention must be paid to the problem of changing mechanisms of budgetary financing at the legislation level for providing its transition from "finances management to results management" [10–12].

The first "Preparatory" stage provides preparation of initial statistical inventorying of data as to the material-technical base of general educational institutions, determination of the qualification structure of professions in a region, diversification of clients/labor market analysis, recommendations on restructurization of the network of schools, elaboration of the regional program for transition to regulatory funding, financial-economic analysis of the real condition of general educational institutions, opening of personal accounts by each educational institution, creation of the correspondent coordinating/supervising council on organization of transition to regulatory funding within correspondent budgetary commissions in regions, organization and conduction of a drive in mass media, explaining main positions of transition to regulatory funding.

The "Experimental" second stage provides elaboration of the normative-legal base on regulatory funding introduction, planning of the regional education budget, conduction of a regional experiment for probation of new organizational-legal forms, analysis and assessment of socio-economic risks and results of transition to normative budgetary financing in a region, presentation of correspondent information to leaders of educational institutions as to regulatory funding, elaboration and probation of the methodology and technologies of regulatory funding, study and use of the existent foreign experience as to regulatory funding.

The third "Correction" stage provides coordination of regional budget possibilities with regional labor market needs (taking into account professional orientation of separate educational institutions), correction of the method for costs calculation, coordination of financial flows movement, realization technologies of educa-

tional programs on regulatory funding for different regions (taking into account the specificity of labor market development and needs), information-legal support of the project.

The fourth "Control" stage is elaboration and approval of the system of indicators/calculations and order of monitoring of the regulatory funding implementation process in regions, estimation and analysis of results of transition to regulatory funding in separate regions/educational institutions, making decisions as to correction and specialization by results of the analysis of the normative-legal and methodical base, learning-methodical materials, finishing the model of regulatory funding by the results of probation at the regional and national levels.

The fifth "Final" stage is the transition to regional budgets formation on the normative base.

7. Conclusions

1. The determination of regulatory costs, presented in the paper, is conducted, based on the calculation of costs for provided educational services in the current and planning period/year. Correspondingly, it must be an attractive lever for high rates of school work. Introduction of the normative principle of educational institutions financing needs elaboration of transition stages to regulatory funding. In this connection, the sequence of realization measures/stages of the program for educational institutions transition to regulatory funding has been elaborated and presented. Introduction of main stages and measures of general educational institutions financing will result in their work quality increase.

2. The presented substantiation and mechanism of transition to regulatory funding (realization stages of the program of general educational institutions' transition to regulatory funding) needs changing mechanisms of budgetary financing at the legislation level for providing its transition from "finances management to results management". In further, based on coefficients, reflecting the school work effectiveness, namely: school load, pupils' success rate (by obtained EIA results), employment and career growth of graduates, there is calculated the integral activity coefficient of educational institutions that makes their rating possible. The offered approach favors the effective redistribution of financial resources, taking into account the growing interest in increasing the competitiveness of provided educational services, education quality and school activity results.

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