

THE PUBLIC FINANCING OF EXPENDITURES ON VOCATIONAL TRAINING IN UKRAINE

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Glukhova V. I. The Public Financing of Expenditures on Vocational Training in Ukraine

The purpose of the article is to study the state of the public financing of expenditures on the system of vocational training in Ukraine at the present stage of the reformation of the given sector and to develop suggestions for its improvement. The analysis of budget financing sources showed that the gradual transfer of financing vocational institutions from the state budget to local ones under conditions of their deficit causes a threat to the development and existence of this sphere of education. The need for an increase in the financing of expenditures on vocational education at the expense of the special budget fund has been substantiated. The prospects of the further research are in determining powers of the state authorities at various levels in the field of vocational training and possible sources of their funding; developing standards of budget financing of public vocational institutions under conditions of transferring their financial support to the regional level; search for additional non-budget sources of financing and optimization of all the existing ones for training highly skilled workers.

Keywords: budget, vocational education, financial expenditures.

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Глухова В. І. Державне фінансування видатків на професійно-технічну освіту в Україні

Мета даної статті полягає в дослідженні стану державного фінансування видатків у системі професійно-технічної освіти України на сучасному етапі реформування галузі та розробці деяких пропозицій щодо його вдосконалення. Аналіз джерел бюджетного забезпечення засвідчив, що поступове перенесення фінансування закладів профтехосвіти з державного бюджету на місцеві в умовах їх дефіцитності викликає загрози розвитку та існуванню цієї галузі освіти. Обґрунтовано необхідність збільшення фінансування видатків на професійно-технічну освіту за рахунок коштів спеціального фонду бюджету. Перспективи подальших досліджень полягають у визначенні повноважень органів державної влади різних рівнів у сфері управління професійно-технічною освітою та можливих джерел їх фінансування; розробці нормативів бюджетного фінансування державних професійно-технічних навчальних закладів в умовах передачі їх фінансового забезпечення на регіональний рівень; пошуку додаткових позабюджетних і оптимізацію всіх джерел фінансування на підготовку висококваліфікованих робітників.

Ключові слова: бюджет, професійно-технічна освіта, фінансування, видатки.

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Глухова В. И. Государственное финансирование расходов на профессионально-техническое образование в Украине

Цель данной статьи заключается в исследовании состояния государственного финансирования расходов в системе профессионально-технического образования Украины на современном этапе реформирования отрасли и разработке некоторых предложений относительно его усовершенствования. Анализ источников бюджетного обеспечения показал, что постепенное перенесение финансирования учреждений профтехобразования с государственного бюджета на местные в условиях их дефицитности вызывает угрозы развитию и существованию этой отрасли образования. Обоснована необходимость увеличения финансирования расходов на профессионально-техническое образование за счет средств специального фонда бюджета. Перспективы дальнейших исследований заключаются в определении полномочий органов государственной власти различных уровней в сфере управления профессионально-техническим образованием и возможных источников их финансирования; разработке нормативов бюджетного финансирования государственных профессионально-технических учебных заведений в условиях передачи их финансового обеспечения на региональный уровень; поиске дополнительных внебюджетных и оптимизации всех источников финансирования на подготовку высококвалифицированных рабочих.

Ключевые слова: бюджет, профессионально-техническое образование, финансирование, расходы.

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The vocational training system (VTS) as a subsystem of the educational sector is mostly associated with the manufacturing sector of the country. The interdependence between the amount of highly skilled labor force and the level of competitiveness of the state is generally recognized. Under the present economic conditions and continuous technological changes, the VTS, which celebrated its 75 year anniversary in 2015, should be adequate to the strategy of innovation and investment development of the national economy, flexible and mobile in terms of training a skilled labour force, which would enable Ukraine to join the modern integration processes. Therefore, the VTS development, its modernization, which should be accompanied by an appropriate financial support, is of great importance for

the society. Since for the period of the VTS existence the main source of financing its expenditures were and still are budgetary allocations, so under conditions of scarcity of financial resources the issues of sufficiency, rationality and efficiency of public financing of expenditures in the sphere of vocational training have become relevant.

Financial aspects of the VTS, the mechanism of forming and using financial resources in this educational field are investigated in few studies. Among them there should be mentioned the following publications of foreign and domestic authors: M. L. Agranovich, N. B. Ozerova, S. A. Belyakova, T. L. Klyachko [1, 2] T. M. Boholib [3], I. I. Kychko [4], N. V. Kovernyk [5], L. I. Korobko [6], I. P. Sidor [7], T. V. Sorokina [8]. They are devoted to specific issues of the mana-

gement and financing of the expenditures, optimization of the structure of financial sources and other components of organizational and economic and financial mechanism in this sphere.

Unsolved aspects of the general problem. It should be noted that the problems of public financing of expenditures in the VTS remain little studied by the economic science under conditions of restructuring the industry, in particular, changes in the funding and sources of budget financing in recent years.

The *purpose* of the article is to study the state of public financing of expenditures in the VTS in Ukraine at the present stage of the sector reforming and to develop some suggestions regarding its improvement.

The main objective of vocational training in Ukraine is ensuring the constitutional right of citizens to obtain vocational education according to their wishes, interests and abilities; providing the needs of the economy for skilled and competitive in the labor market work force. Along with its main function vocational training performs important functions of social protection of juveniles because the contingent of these education institutions is mostly formed by children from large and low income families.

The deepening of the economic crisis, chronic lack of budget funds, aggravation of demographic, social problems, lack of a scientifically grounded forecast of the demand for workforce have led to destructive tendencies in the system of formation of a highly skilled labor force in Ukraine resulting in a decrease in the number of vocational training institutions (VTI) and the number of students studying in them.

The analysis of statistics for the period of 2011–2015 shows that the total network of VTI in Ukraine decreased from 940 to 798, or by 142 schools (16%) and the number of public VTI of the Ministry of Education of Ukraine decreased respectively from 935 to 794 or by 141 institutions. Enrollment of students in all the institutions decreased during this period from 409.4 thousand students to 304.1 thousand students or by 25.7% and the number of the graduate students decreased from 240.1 thousand persons to 165.0 thousand (or by 31.8%) [9].

Specifics of vocational training is reflected in the sources of forming financial resources. Since the establishment of the VTS, its financial support has been carried out at the expense of budgetary allocations, revenues from manufacturing activities of students during their training at vocational institutions, income from production output during their practice at enterprises, financial assistance from basic enterprises, charitable contributions and other non-budget funds. It should be noted that in the period of rapid development of the VTS in Ukraine (1975-1986) the budgetary funds dominated in the structure of total expenditures (80%) but at the same time own revenues of vocational institutions (received from production output during manufacturing practices and charitable contributions) and funds of basic enterprises (by 10% respectively) [10] presented significant sources of funding.

With the adoption of the Budget Code of Ukraine and subsequently all non-budget sources of funding acquired the status of the special fund and traditional budgetary allo-

cations — of the general fund [11]. Since then the financing of training skilled workers within the volume of the state order is performed at the expense of the general and special fund of the State Budget of Ukraine.

The vocational training institutions of other forms of property are kept at the expense of their founders. Also in the recent years financial resources of the Social Insurance Fund for Unemployment, at the expense of which the financing of expenditures on training workers and improving their skills is being carried out by the Fund order, has become a source of financing vocational training institutions. Since currently the information base on the volume of different sources of financing the training in all vocational institutions is limited, so we will examine the state of providing public financing of vocational education from the budget as their main financial resource (Table 1) [12].

The analysis of statistic data for the period of 2010-2015 shows that the expenditures of the consolidated budget of Ukraine for vocational training increased by 1.21 times, all centralized budget expenditures on education over this period increased by 1.43 times, and all budget expenditures — by 1.8 times indicating an outstripping rate of their growth compared to the growth rate of expenditures on training skilled workers.

The dynamics of the structure of expenditures on VT in all expenditures on education also has a downward trend: from 6.4% to 5.4%. The current budget allows the VTS to “survive” but makes impossible the necessary development of vocational training. Significant changes in the volume and proportion of budget financing in terms of budgets in the VTS, which reflect legislative changes in financing vocational training in Ukraine are worth noting. As shown in *Table 1*, the share of expenditures financed from local budgets increased from 19% in 2010 to 98% in 2015. In general, historically the transformation of budgetary provision of development of vocational training, according to the legislation, started more than a decade ago. Since 2004 vocational institutions, which were traditionally financed from the state budget, began to additionally cover their expenditures at the expense of respective local budgets. Expanding the sources of budgetary allocations is associated with a new model of economy of VT, which provides financing by job-training programs: government programs – at the expense of the state budget, local – at the expense of local budgets and corporate – at the expense of industries, corporations, employers.

An experiment on financing vocational institutions in Lviv, Kharkiv regions and the city of Kyiv at the expense of funds allocated in inter-budget transfers from the state budget to the budgets of Lviv, Kharkiv regions and in the city of Kyiv was conducted for three years (2007–2009). The results of this experiment show some positive changes in the financing of these regions. Positive trends include a monthly allocation of funds according to the needs of the institution; financing professional development courses for the educational staff, allocation of funds for improving the material and technical base; increasing the expenditures on food for students. The lack of a clear mechanism for drawing up budgets of vocational institutions, correspondent legislation for regulation of financing capital expenditures from

Table 1

The dynamics of budget financing of expenditures on vocational training in Ukraine for the period of 2010–2015, mln UAH

№	Indicators	2010	2011	2012	2013	2014	2015	The growth rate in 2015/ 2010
1	Consolidated budget expenditures on education	79826.0	86253.6	101560.9	105538.7	100109.5	114193.5	1.43
2	Expenditures on VT – total	5106.2	5305.4	6034.0	6359.8	5885.3	6171.2	1.21
3	The share of expenditures on VT in all expenditures on education	6.4	6.1	6.0	6.0	5.9	5.4	0.84
4	State budget expenditures on education	28807.5	27232.8	30243.2	30943.1	299616.8	30185.7	1.05
5	Including expenditures on VT	4133.6	1037.7	1230.0	1418.3	1321.1	124.6	0.03
6	In % (5: 4)	81.0	19.6	20.4	22.3	22.4	2.0	0.02
7	Local budget expenditures on education	51018.5	59020.8	71317.7	74595.6	223508.9	84007.8	1.65
8	Including expenditures on VT	972.6	4267.7	4804.0	4941.5	4564.2	6046.6	6.21
9	In % (8: 7)	19.0	80.4	79.6	77.7	77.6	98.0	5.16
10	Consolidated budget expenditures	377842.8	416853.6	492454.7	505843.8	523125.7	679871.4	1.8

local budgets, investment activities, inadequate procedure of paying the tuition fee for training one student a particular profession can be considered negative trends.

In 2014 expenditures on training of skilled workers under government contracts were related to the spending made from the budget of the Autonomous Republic of Crimea and regional budgets and taken into account at determining the volume of inter-budget transfers (subsidies of equalization and funds transferred from local budgets to the state budget).

Since 2015 the financing of expenditures on vocational training has been provided from regional budgets by a specially introduced subvention for training labor force directed at paying current expenditures on vocational institutions, which provide services of training skilled workers under government contracts. It is allowed to finance capital expenditures from this subvention in case of complete satisfying the requirements for current expenditures in the budget period and under absence of an overdue repayment of the budget debt on protected expenditures.

The analysis shows that financial resources of vocational institutions generated by inter-budget transfers in the years of 2014–2015 in general were used to satisfy their current needs (99%) [13]. The financing of capital expenditures as a residual (1%) creates risks of inadequate material and technical support of educational process in these institutions affecting the quality of training. The problem of efficient use of limited budgetary resources is also of great importance. Since the generation of the government order for training workers in vocational institutions was carried out without consideration for a justified actual demand for them, this led to the fact that the amount of skilled workers exceeded the demand in the labor market. Thus, according to official data, in 2014 19.1 thousand of

graduates from vocational institutions were unemployed, in 2015 — 18.2 thousand of graduates, while the amount of budget money used for their training amounted to 286.1 mln UAH and 329.8 mln UAH respectively [13].

Despite the legislative declaration of modernization of VTS in Ukraine [14], now we are actually witnessing destructive processes caused by amendments made in the Budget Code, which resulted in significant changes in the mechanism of financing expenditures on VT. Since 2016 the subvention for training workers has been canceled, with all the financing of vocational institutions (except for institutions of social rehabilitation) being passed onto local budgets. The absence of at least necessary funds for the current maintenance has caused a threat closing for most of the institutions.

On February 4, 2016 Verkhovna Rada of Ukraine adopted the laws “On Amendments to the Budget Code of Ukraine Concerning the Financing of Vocational Training” and “On Amending the Law of Ukraine “On the State Budget of Ukraine for 2016” Concerning the Financing of Vocational Training” [15] under which expenditures on vocational training are made from the budgets of regional centers; payment of current expenditures of vocational institutions in terms of assuring expenses for obtaining complete secondary education at the expense of an educational subvention; the state budget provides a subvention to support the training of skilled workers for the Crimea budget, regional budgets, cities of regional significance — regional centers. The centralized financial resources for these purposes are provided through reallocation of funds among budget programs, in particular, partially due to the stabilization grant. However, the President of Ukraine applied a veto and returned the laws to Verkhovna Rada of Ukraine with proposals on their reconsideration. As a result the reformation of

vocational training and its optimization is impossible under conditions of absence of financial resources. According to official data, as of 17 March 2016 there was envisaged the financing of 383 vocational institutions from the budgets of cities of regional significance from 1 to 12 months, while the financing of 29 institutions in 17 cities of 8 regions (Volyn – 5 institutions, Zakarpattya – 3 institutions, Lugansk – 3 institutions, Lviv – 2 institutions, Rivne – 1 institution, Odessa – 4 institutions, 10 institutions of Kharkiv and 1 institution in Cherkasy) was not envisaged at all [16].

Therefore, the early making of appropriate decisions would help to avoid irreversible consequences — the destruction of the VTS in Ukraine. Under such crisis conditions of centralized budget financing of vocational training in Ukraine an important role is given to searching for additional sources of financial support of the sector at the expense of the special fund.

The analysis of the structure of financial support for training workers in vocational institutions of Ukraine in the context of the general and special funds for the period of 2010–2015 [12] indicates a gradual increase in the share of means of the special fund from 7.7% in 2010 to 9.1% in 2015, however, compared to 2007 (10.1%) a decrease in the structure is observed. The lack of available information makes it impossible to conduct a deeper analysis of the sources of the special fund but in general we can say that the abovementioned trend in the dynamics of the structure of non-budget funds at a large extent is caused by the lack of a mechanism of employers' economic interest in VT development. Market relations caused breaking connections of vocational institutions with enterprises, which significantly reduced the volume of orders for training highly skilled workers, do not create proper conditions for practical training, do not take sufficient part in updating the material and technical base of the educational institutions. Therefore, it is necessary along with the public financing to increase business investments in VT, the expediency of which is proved by the international practice. But within the VTS itself it is also necessary to intensify the production activity of students, which brings revenue, and search for alternative funds for its maintenance and development.

The question of financial support of training skilled labour force in the planning period largely depends on the efficiency of already allocated funds, which especially actualizes upon conditions of the program-target method of planning budget expenditures. Indicators of the implementation of this budget program demonstrate a poor efficiency of using the funds of the state budget.

The fact that the state instead of getting a certain return for providing social services in the form of creating by workers a share in the gross domestic product should spend significant amounts from the Fund of Compulsory State Social Unemployment Insurance to help unemployed graduates of vocational institutions has a negative affect on the overall performance of the budget program in the field of training skilled labour force.

The inefficient use of budget funds for training labour force in vocational institutions reveals many shortcomings in the planning and organization of the program due to the

lack of a common approach to determining the demand for skilled workers, adequate mechanism of interaction between education authorities, employment centers, imperfect control over the actual employment of graduates trained under the government contract and insufficient financing of the material and technical base of vocational institutions, which affects the quality of vocational training.

CONCLUSIONS

For the formation of effective financial and economic mechanisms of public financing of VT it is appropriate:

- ✦ to develop and adopt a legal framework concerning the development of vocational education and its financing;
- ✦ to clearly distinguish the powers of public authorities in the field of vocational training at various levels and possible source of their financing;
- ✦ to elaborate regional plans for development of vocational training with the regard to the need for the upgrading of the network of vocational institutions, their consolidation, provision of training and retraining of workers to meet the needs of the region and coordinate them with the Ministry of Education and Science of Ukraine;
- ✦ to implement multi-channel and multi-level financing of public vocational institutions while defining the centralized financial resources as priority ones;
- ✦ to develop a methodology for calculating the cost of training skilled labour force with regard to complexity of professions;
- ✦ to improve the mechanism of inter-budgetary relations, which would contribute to an increase in financing vocational training at the local level;
- ✦ to develop the procedure for calculating standards of the budget financing of public vocational institutions under conditions of the transfer of their financing to the regional level;
- ✦ to introduce the system of incentives for business entities with the purpose of additional attraction of their means to financing vocational schools;
- ✦ to encourage increasing revenues from production activities of vocational institutions and their realization.

Thus, the improvement of the public financing of expenditures on vocational training in Ukraine aimed at a primary financial support from means of the general fund, search for additional off-budget sources of the financing and optimization of all the existing ones, the relationship between the allocated financial resources and the results of training and employment, quality of the labour force training will positively affect the modernization of the entire VTS, and investments in human capital will have an economic and social effect. ■

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