

**МІНІСТЕРСТВО ОСВІТИ І НАУКИ УКРАЇНИ
СУМСЬКИЙ ДЕРЖАВНИЙ УНІВЕРСИТЕТ
ФАКУЛЬТЕТ ІНОЗЕМНОЇ ФІЛОЛОГІЇ
ТА СОЦІАЛЬНИХ КОМУНІКАЦІЙ**



**СОЦІАЛЬНО-ГУМАНІТАРНІ
АСПЕКТИ РОЗВИТКУ СУЧАСНОГО
СУСПІЛЬСТВА**

**МАТЕРІАЛИ VII ВСЕУКРАЇНСЬКОЇ НАУКОВОЇ КОНФЕРЕНЦІЇ
СТУДЕНТІВ, АСПІРАНТІВ, ВИКЛАДАЧІВ ТА СПІВРОБІТНИКІВ**

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Although less spectacular than in the previous case, irreparable damage is also caused to so called sensitive equipment such as computer power supplies and safety and communication systems. Summing it up it is necessary to say that overvoltages should be carefully considered when designing substation as they represent a danger to people and electrical equipment.

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FINANCING OF EDUCATION IN THE UNITED TERRITORIAL COMMUNITIES

At present the relevance of the topic of financing education in the united territorial communities is defined by the fact that the development of education in territorial communities in Ukraine takes place under qualitatively new conditions. This process is characterized by a high degree of intensity, which is due to the reform of decentralization and the association of territorial communities, in particular.

The purpose of the research is to determine the state and characteristics of the financial provision of education in the united territorial communities in modern Ukraine.

Nowadays one of the primary tasks of reforming the system of public finances and administrative-territorial organization of Ukraine is the formation of effective mechanisms of financial support for the functioning of territorial communities for their

full involvement in the processes of socio-economic growth of the state. This involves a change in the views on the economic development of certain territories, the nature of financial interactions of the village, community, government and causes the need to increase the financial base of local self-government and, as a consequence, increase of its self-sufficiency and financial independence [1].

The Constitution of Ukraine stipulates that the state shall ensure availability and free of charge for pre-school, general secondary, vocational and higher education in state and communal educational institutions, and full secondary education is compulsory [2, p.53]. According to the Law of Ukraine "On Education", citizens of Ukraine have the right to free education in all state (communal) educational institutions. At the same time, the state guarantees children the right to receive general secondary education and pays for it [3, p.1]. Today, financial provision of communal educational institutions is carried out through budget financing.

According to the Law of Ukraine "On Education", branch management is carried out by state bodies of government and bodies of public self-government. The system of state educational management bodies includes the central executive body - the Ministry of Education and Science of Ukraine, local state administrations, local self-government bodies, and their structural divisions respectively. According to this law, powers are shared between central and local education authorities, in the field of financial security in particular. So, the branch ministry defines the minimum standards of material and technical and financial provision of educational institutions. Local authorities and local self-government bodies, in accordance with the powers regarding financial provision of education, establish the amount of budget financing of educational institutions and institutions of education of communal property not lower than those established by the Ministry of Minimum Standards, and also provide financing for the costs of their maintenance [3].

The Budget Code of Ukraine defines the expenditures for education, which are financed from the budgets of cities of oblast level, district budgets and budgets of the united territorial communities established in accordance with the law and a prospective plan for the formation of community territories [4, art. 89].

Starting from 2016, the budgets of the united territorial communities are directed to an educational subvention from the state budget. The term "subvention" means a subsidy that has a special purpose: an intergovernmental transfer for use for a specific purpose in the manner determined by the authority that has made the decision to grant a subvention [5].

The Budget Code of Ukraine stipulates that the educational subvention is directed to the current expenditures of such types of educational institutions [4, Art. 103-2]:

- 1) general educational institutions of all levels;
- 2) school departments of educational complexes;
- 3) specialized schools (boarding schools), including boarding schools with in-depth study of selected subjects and courses for in-depth training of children in the field of science and arts, physical culture and sports, and other fields; Lyceums (boarding schools); gymnasiums (boarding schools), colleges (boarding schools);
- 4) evening (shift) schools;
- 5) general educational institutions for citizens in need of social assistance and rehabilitation: general boarding schools, general educational sanatorium boarding schools, special general boarding schools, general educational institutions for children deprived of parental care, orphanages (except for kindergartens of family type and foster families);
- 6) special general educational establishments for children who need correction of physical and / or mental development, training and rehabilitation centers.

The size of the educational subvention is determined by the law on the State Budget of Ukraine separately for oblast, rayon budgets and budgets of cities of oblast significance, and budgets of united territorial communities established in accordance with the law and a prospective plan for the formation of community territories [6].

The educational subvention is allocated between the respective budgets on the basis of the formula approved by the Cabinet of Ministers of Ukraine and takes into account the following basic parameters:

- fullness of classes;

- number of pupils of different types of general education institutions in urban and rural areas, mountainous settlements;
- financial standard of budgetary provision of one pupil;
- correction factors applicable to the number of pupils of different types of general education institutions and depending on the area in which the institution is located.

Thus, at present, Ukrainian citizens have the right to free education in all state (communal) educational institutions. In the budgets of the united territorial communities, an educational subvention, which funds are provided by general educational institutions, come from the state budget.

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