

FINANCING INCLUSIVE EDUCATION IN UKRAINE

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Abstract. The financing of inclusive education in Ukraine and the procedure of using subsidies from the state budget to local budgets for providing state support to persons with special educational needs are the subject of research. The *purpose* of the article is to analyse the current process of financing inclusive education in Ukraine. The research methods were carried out in three years (2020, 2021, 2022). The *methodology* is based on modern provisions of economics, economic theory, financial law and reflects the interrelation of methodological approaches to the study of the concept of the process of financing inclusive education in general secondary educational institutions of Ukraine. The *results* of the study prove that the financing of inclusive education in Ukraine and the procedure of using subsidies from the state budget to local budgets for providing state support to persons with special educational needs is an urgent problem today. The procedure of using subsidies from the state budget to local budgets for providing state support to persons with special educational needs is highlighted. The formula for calculating the equalisation subsidy is constructed in such a way that a single standard of budgetary support per secondary school pupil is used for all general secondary schools. Funding programmes for inclusive education can be targeted at students and their families rather than at local authorities and schools. This can be financial assistance (e.g., scholarships), tuition fee waivers or other assistance such as school meals. The procedure and conditions for granting subsidies from the state budget to local budgets for the provision of state support for persons with special educational needs take into account the financing of resources for corrective and developmental classes. No more than 35% of the funds of the "integrative" subsidy are used for the purchase of corrective and developmental aids. The work of specialists hired on the basis of civil law contracts (for corrective and developmental classes) is also paid from this subsidy. The resolution also contains a list of corrective and developmental classes that may be conducted. *Practical implications.* The main source of funding from local budgets that can be used for inclusive education services is the equalisation grant. The government has a general policy of financing local authorities or schools. The method of financing regions, schools and pupils in secondary education in general and primary education in particular should be based more on equality in the redistribution of material resources. The Law of Ukraine "On General Secondary Education" (2020) states in paragraph 3 of Article 24 that for work in inclusive classes or groups there should be an additional payment of 20% to the tariff rate for all teaching staff. Special education teachers, rehabilitators and teacher's assistants receive an additional payment for hours worked in inclusive primary school classes. The research has shown that in 2020, the state will allocate 21.3 thousand UAH for each child who graduates from secondary school in various educational institutions in Ukraine.

Key words: financing of inclusive education, economy, inclusion, primary school, "inclusive" subsidy.

JEL Classification: G20, A10, J44, L51, G28

1. Introduction

Relevance of the research topic. The financing of inclusive education in Ukraine and the procedure for using subsidies from the state budget to local budgets for state support of persons with special educational needs is an urgent problem today. Ukraine has chosen the European path of development and ratified the

UN Convention on the Rights of Persons with Disabilities. This will help to ensure the realisation of the rights of children with special educational needs to education without discrimination and on the basis of equal opportunities through the development of an inclusive form of education. The availability of developed funding mechanisms in this direction is necessary for the development

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of inclusive education. The selection of stakeholders for the focus groups was made in order to explore the raised issue as much as possible and to analyse the financing of inclusive education in the field in depth. Two focus groups were held in Odesa, with the participation of financiers from the Odesa Regional Ministry of Education.

Scientific novelty. Conducting a focus group, taking into account the complexity of the study, to understand the existing problems in financing inclusive education in Odessa. Principals of schools (e.g., General Secondary Education Institution "Maibuttya" for Levels (Grades) I-III, Odesa) in which an inclusive form of education is organised, accountants and financiers from the field of education, teachers and teacher's assistants, parents of children with special educational needs were invited to participate in the study needs.

The purpose of the study is to analyse the current process of financing inclusive education in Ukraine.

Scientific and research tasks: 1) to analyse the policy of financing inclusive education; 2) to highlight the procedure for using subventions from the state budget to local budgets to provide state support to people with special educational needs.

The **research methodology** is based on modern provisions of economics, economic theory and financial law and reflects the interrelation of methodological approaches to the study of the concept of the process of financing inclusive education in general secondary educational institutions of Ukraine.

The logic of the presentation of the material under study. It is important to avoid ambiguity in the understanding of the mechanism of existing subsidies from the state budget to local budgets for the provision of state support to persons with special educational needs. The budgetary process in Ukraine is regulated by the Budgetary Code of Ukraine. The drafting of the State Budget of Ukraine is preceded by preparatory measures, provision of relevant data to the authorities, which takes about four months (from January to the end of April of the year preceding the planned one). The Ministry of Finance of Ukraine submits a draft law on the State Budget to the Cabinet of Ministers of Ukraine. The Cabinet of Ministers of Ukraine adopts a resolution on the approval of the draft law on the State Budget of Ukraine. The Cabinet of Ministers of Ukraine submits the approved draft to the Verkhovna Rada of Ukraine by 15 September

at the latest. The second stage of the budgetary process, according to Article 19 of the Budgetary Code of Ukraine, is the consideration and adoption of the law on the state budget, decisions on local budgets. At the same time, the consideration and adoption of the State Budget of Ukraine takes place in the Verkhovna Rada of Ukraine in accordance with a special procedure established by the Regulations of the Verkhovna Rada of Ukraine. The subsidy for the support of persons with special educational needs is established in the State Budget of Ukraine for the respective year.

2. Financial Support for Inclusive Education

The main source of funds from local budgets that can be used for inclusive education services is the equalisation grant. Its amount is calculated on the basis of a formula. The formula is designed in such a way that a single standard of budgetary support per pupil is applied to all institutions of general secondary education. The equalisation grant does not take into account the need to finance the special needs of children with special educational needs (On Approval of the Action Plan for the Implementation of Inclusive and Integrated Education in General Education Institutions and the Period until 2012, 2009).

Another important obstacle to the development of the system of inclusive education may be the fact that, in accordance with Articles 89-90 of the Budgetary Code of Ukraine, the operation of ordinary institutions of general secondary education is financed from district and regional budgets. At the same time, special general education institutions for children requiring correction of their physical and/or mental development and boarding schools for children with disabilities are financed from regional budgets. This creates a situation where it is easier and more profitable for the regional authorities to ensure full occupancy of the boarding schools they finance. It is unprofitable and uninteresting for city (district) authorities to create conditions for ensuring the education of children with special educational needs in institutions financed from their budgets, since such funds are not taken into account in the formula (Bezpalko & Gubareva, 2002).

There are three main types of inclusion financing: "The government has a general policy for funding local authorities or schools. Such a policy either ensures that each authority or school receives the same amount of resources per pupil in primary

education (equity), or takes into account the characteristics of districts or schools (equity). The policy may vary according to the type of school or the nature of financial and human resources, and may be supplemented by specific programmes to compensate for unfavourable conditions." (Shvadchak, 2021)

Education support programmes may be targeted at learners and their families rather than at local governments and schools. It may be a financial grant (such as a scholarship), a fee waiver, or other support: for example, in the form of school meals.

There are funding programmes that are not related to education. They target primary school students and their families and can have an impact on equity and inclusion in education. These are usually social protection programmes: cash transfers or child allowances with an education component aimed at tackling poverty.

The Ministry of Education and Science of Ukraine should cooperate with other ministries and local governments, as well as non-governmental organisations, to promote inclusion.

- Inconsistencies in services and communication protocols, poor coordination and insufficient funding lead to poor implementation of inclusion and weak accountability.

- Funding for oblasts, schools and secondary education in general, and primary education in particular, should be more equitable, make better use of data, and redistribute more resources to compensate for inequalities.

There is no ideal way to finance inclusive education, as Ukraine differs in "its history, understanding of inclusive education and level of decentralisation" of inclusion (Shvadchak, 2021).

National government must facilitate and encourage networks to share resources and capacity-building opportunities, for example through block grants within service contracts with local authorities or clusters of schools. Such autonomy and flexibility should be accompanied by quality assurance mechanisms to monitor whether local authorities and schools are achieving inclusion outcomes.

3. Subsidies for the Remuneration of Specialists Working in Inclusive Classrooms

Personnel issues and the organisation of inclusive education are insufficiently prepared in the modern era. Today, the level of training of specialists in Ukraine to work in an inclusive

educational environment is such that it does not meet public demands and needs. The quality of inclusive education in primary schools in Ukraine, despite the tremendous work of teachers and educators, sometimes fails to withstand criticism, as even pilot schools lack specialists and staffing levels (psychologists, defectologists, speech therapists); there are mostly no assistants who should have been introduced in schools in 2012; school psychologists are overworked and cannot always provide advice on various nosologies. There is a lack of theoretical knowledge and practical skills in working with children with special educational needs, particularly among the vast majority of primary school teachers (On Approval of the Concept for the Development of Inclusive Education, 2010).

There is a financial problem in the management of the teaching staff on the part of the administration of the educational institutions, because today not every teacher is willing to work in a class with children with special educational needs without a salary subsidy. The support for inclusion on the part of the directors of general secondary schools is rather weak and insufficient.

For the year 2023, there is a methodological and psychological unpreparedness of pedagogical workers, class leaders, teachers, both in primary school and subject teachers, for teaching a number of disciplines to children with certain limitations (with special educational needs) (Mishchuk, 2012) (Justified by the author, 2023).

The provision of methodological materials for primary school is estimated at 30%. Materials for secondary schools have not been developed or exist only as the work of individual teachers in pilot schools. In general secondary schools with "spontaneous inclusion", the class size is about 30-34 pupils, which does not correspond to the model of inclusive education. The recorded increase in the number of children with special educational needs who are placed in individual education by teachers and administrators in general secondary schools, which distorts the very idea of inclusive education. The motivation of teachers in general secondary education (in this study, primary schools) to implement inclusive education is low due to insufficient salaries and overwork. No clear criteria have been developed to determine the level of psychophysiological disorders that do not preclude study in general secondary schools (Inclusive education in

Ukraine: achievements, problems and prospects: summary of an analytical report based on the results of a comprehensive study, 2011: 20; The Law of Ukraine "On General Secondary Education", 2020).

4. The Procedure for Granting an "Inclusive" Subvention from the State Budget

The Procedure and Conditions for Granting Subventions from the State Budget to Local Budgets for Providing State Support to Persons with Special Educational Needs refers to the financing of funds for correctional and developmental classes (On Approval of the Procedure and Conditions for Granting Subventions from the State Budget to Local Budgets for Providing State Support to Persons with Special Educational Needs, 2017). No more than 35% of the "inclusive" subvention is used for the purchase of correctional and developmental means.

The work of specialists hired on the basis of civil law contracts (for corrective and developmental classes) is also paid from this subsidy. The resolution also contains a list of corrective and developmental classes that may be conducted.

At the New Ukrainian School there are currently no requirements for the basic equipment of the sports hall for work with children with special educational needs. Everything that an educational institution buys for corrective and developmental work is regulated by the Standard List of Special Corrective Means for Psychophysical Development of Children with Special Educational Needs Who Study in Integrative and Special Classes (Groups) in Elementary Schools of General Secondary Education Institutions (On Approval of the Model List of Special Means of Correction of Psychophysical Development of Children with Special Educational Needs Studying in Inclusive and Special Classes of General Secondary Education Institutions, 2018). And also, by the Order of the Ministry of Education and Science of Ukraine dated 21 June 2019 No. 873 (On Amendments to the Order of the Ministry of Education and Science of Ukraine dated April 23, 2018 № 414, 2019).

If an inclusive class in a primary school is created at the beginning of the school year or at any other time, the funds will not be deposited immediately, because according to the resolution they are deposited within the calendar year, not the

academic year. However, with the balance of funds from previous budget periods, inclusive education in primary school can be financed from any month. In particular, according to this resolution, local councils have the right to redistribute the subsidy funds between the different types of institutions within the limits of the respective local budget.

In many documents the issue of additional payment for work in inclusive primary classes and for work with children with special educational needs is regulated. One of the most recent is the Law of Ukraine "On General Secondary Education" (The Law of Ukraine "On General Secondary Education", 2020), where in paragraph 3 of Article 24 it is indicated that for work in inclusive classes or groups there is an additional payment of 20% to the tariff rate for all teaching staff. Therefore, special education teachers, rehabilitators, teacher's assistants and specialist teachers receive an additional payment for the hours they work in inclusive primary school classes.

The study showed that in 2020, the state allocated 21.3 thousand UAH for each child who completed secondary education in various educational institutions of Ukraine.

6. Conclusions

The results of the study prove that the financing of inclusive education in Ukraine and the procedure of using subsidies from the state budget to local budgets for providing state support to persons with special educational needs is an urgent problem today. The procedure of using subsidies from the state budget to local budgets for providing state support to persons with special educational needs is highlighted. The formula for calculating the equalisation grant is constructed so that a single standard of budget support per secondary school pupil is used for all general secondary schools. Funding programmes for inclusive education may be targeted at learners and their families rather than at local governments and schools. This may be in the form of financial support (e.g., a scholarship), a fee waiver or other support: for example, in the form of school meals. The motivation of teachers in general secondary schools (in this study, primary schools) to implement inclusive education is low because their salaries are not commensurate with the work they do.

Prospects for further research include a more in-depth study of salary subsidies for professionals working in an inclusive educational environment.

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