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DIRECTIONS OF IMPROVING THE BUDGET FINANCING OF VOCATIONAL EDUCATION

Summary

The article describes the problems of budget financing of institutions of vocational education and training. The authors researched the actual budget expenditures in Ukraine by educational levels in the period since 2019 to 2023 and drew conclusions about the effectiveness and prospects of such funding. In particular, it was found that the main part of education expenses is being financed from local level budgets, which receive an educational subvention from the State budget. The authors have found out that the funding of vocational education in Ukraine is not given due attention and is insufficient. The lack of interest of local authorities in financing vocational education and training is explained both by unresolved property issues and by the lack of funds in local budgets, which causes public controversy both in the public area and between state administration bodies of different levels.

However, the authors note that the government has launched several positive initiatives aimed at improving the situation. In particular, we are talking about the initiative to create training and practice centers (TPCs) at institutions of vocational education and training with funds earmarked as part of the educational subvention from the State budget.

In addition, attention is focused on problem of unpopularity of the segment of vocational education, while at the same time there is a significant need for specialists in work specialties, especially in the period of recovery after the war.

Also, the legislative framework for financing education in Ukraine as a whole and of vocational technical institutions in particular was investigated. As a result, non-budgetary sources of vocational technical education funding have been singled out. It is obvious that only state financing of vocational training institutions is not sufficient, so it is necessary to expand the practice of attracting donor organizations' resources.

As a successful example, the EU4Skills and Skills4Recovery projects are given, which are fixed by the German government and are aimed at supporting the reform of vocational education in Ukraine.

Keywords: State budget of Ukraine, local budgets, financing of expenditures, expenditures on education, financing of vocational education.

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