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“Support to Decentralization in Ukraine”

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## Overview of Allocation Formulas for Education Subvention in Ukraine

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The Swedish-Ukrainian project “Support to Decentralization in Ukraine” (SDU) has been actively involved in supporting decentralization process in Ukraine since 2015. One of key tasks of the project was to assist the Ministry of Education and Sciences of Ukraine (MES) in the process of designing, analyzing, checking, implementing, and adjusting the allocation formula for education subvention from the national to local budgets. This important but difficult task was assigned to MES in 2015 as Ukraine entered the process of decentralization. The Ministry was not prepared to undertake it: it lacked trained staff, necessary statistical data, internal working procedures, and experience of legal regulation of the allocation and use of education subvention.

The present Short Note 142 tells the story of the allocation formulas used in Ukraine since 2015 and explain how, in the years 2016-2018, in three consecutive budget years Ukraine used three completely different formulas. At the same time, SN places the education subvention in the context of the overall decentralization process in Ukraine and identifies its place in the Ukrainian system of local government finance. The aim of the Short Note is to provide a brief introduction to allocation formulas for education subvention used in Ukraine, which includes some concrete description of the allocation mechanisms without going into technical details, which of necessity are often cumbersome.

In the first section, we review the context of education subvention, namely the inherited system of public finance and the decentralization reforms of 2015. The second section is devoted to a review of the allocation formulas for education subvention adopted in different budget years. The achievements of this process, as well as remaining challenges, are formulated in the last section.

The present note is a continuation of technical assistance provided by SDU project to MES in the form of Short Notes, which are either policy papers or analytical reports intended for the leadership and experts of the Ministry. Allocation formulas were the topic of multiple previous Short Notes submitted to MES, most recently in SN 112 (August 2019), SN 119 (November 2020), SN 125 (May 2021). Different short notes also addressed specific related topics, including among others: (a) normative class sizes in SN 124 (April 2021), SN 126 to 129 (May to October 2021), (b) use of the reserve in SN 89 (February 2018), SN 131 (November 2021), (c) monitoring of the use of education subvention in SN 131 (November 2021), SN 137 (January 2023), and (d) use of buffers in SN 112 (August 2019), SN 119 (November 2020). SDU project also issued in 2017 a monograph on education finance in Ukraine, and in 2021 a monograph on reforms of national systems of teacher salaries in some neighboring countries.

Table 1. Abbreviations used in the text

Abbreviation	Meaning
MES	Ministry of Education and Science of Ukraine
NCS	Normative class size
MF	Ministry of Finance of Ukraine
TG	Territorial gromada
PIT	Personal income tax
CIT	Corporate income tax
CMU	Cabinet of Ministers of Ukraine

## 1. Education subvention in the system of public finance in Ukraine

The reforms undertaken in Ukraine in 2015 addressed multiple challenges facing the country, including the system of public administration and public finances. Public administration presented a tightly controlled system of vertical subordination, in which lower levels were appointed and supervised by upper levels. This subordination had two parallel lines, or *vertikals* as they were called. The first one was political subordination of the executive branch. Thus, head of gromada, that is of the lowest administrative level, fully depended on head of rayon, this person on head of oblast administration and so on, further up. The second was sectoral subordination, in which budget department at gromada level depended on the decisions of budget department at rayon level and so on, further up. Thus, detailed budget of lower levels of administration were controlled and formed a part of budgets of upper levels. What was true of budget departments held for all other sectors as well, including different levels of education administration. The one exception to these two chains of subordination were major cities, legally constituting *cities of oblast subordination*, meaning that they did not depend on the rayons, but directly on oblasts, and therefore enjoyed certain level of autonomy.

This inflexible, centralized system of public administration and finance, largely inherited from the Soviet Union, did however enjoy two major advantages over the original Soviet model. One was the disappearance of third line of subordination, namely the party line, in which party officials at given level fully depended on party officials at higher levels. The creation of multi-party system in Ukraine, even with its limitations and weaknesses, prevented this third *vertikal*. The second major advantage was the introduction of Budget Code in 2010, which introduced formula-based determination of both the revenues and the expenditures for each administrative unit at every level. For those local budgets, for which determined expenditures exceeded determined revenues (so called deficit budgets), partial recompensation governed by the famous *alpha* coefficient was used. Budget Code greatly reduced discretionary decision making in the sphere of public finances and despite some

problems (such as the fact that the alpha coefficient, set each year by the Ministry of Finance, was never made public) it significantly improved stability of public budget sphere, especially in comparison to troubled first ten years of Ukrainian independence. Since funds for education were embedded in the budget *vertikal*, this reforms also stabilized financing of education and eliminated arrears of teacher salaries, which for many years haunted Ukrainian schools. We note that as Budget Code was a law designed and implemented by the Ministry of Finance, that Ministry was fully responsible for allocation and use of resources for secondary schools in Ukraine, with no role played by the Ministry of Education and Science (other than provision of necessary student data).

The reforms of 2015 aimed at eliminating both *vertikals*, the political one and the budget one. The two parallel directions was decentralization and introduction of modern public finance (far-reaching redesign of the Budget Code). Decentralization, in Ukrainian conditions, meant significant consolidation of budgetarily weak, territorially fragmented network of 12 thousand gromadas into much larger, politically autonomous *amalgamated territorial gromadas* (TG), with democratically elected councils and head. The first step, in December 2015, saw creation of 139 new amalgamated gromadas. For several years, the amalgamation proceeded slowly on the voluntary basis, despite the presence and, in theory, obligatory character of regional amalgamation plans. The process concluded in 2020 with creation of 1430 TG. The eightfold reduction of the number of first tier local governments units indicates the scale and ambition of the process.

It needs stressing that the decentralization process in Ukraine did not include sudden or gradual transfer of competencies previously exercised by the state to local governments. For example, gromadas were always responsible for managing networks of preschools and of some secondary schools, with very limited autonomy for either management or finance. The allocation of education responsibilities was at the same time somewhat haphazard: most secondary schools belonged to the rayons and to large cities, but some belonged to the gromadas and some (especially the schools with dormitories, though again not all of these) to the oblasts. Decentralization in Ukraine required creation of fiscally sustainable local governments (amalgamation), clarification of this confusing system of allocated competencies, as well as definition and adoption of new rules for local managing and financing of schools. This very difficult and sensitive task has not been completed as yet.

In the second parallel reform of the state, the vertical system of nationally determined revenues and expenditures for each local government was replaced with a system of legally defined revenues of local governments, coupled with the autonomy to adopt local budgets independent of budgets of other levels of administration. Main revenues of local governments such as shares of national taxes (PIT and CIT among them) and local fees and charges did not constitute a revenues stream strong enough to support education expenditures in most gromadas, therefore a system of grants includes also the *education subvention*. From 2016, education subvention was a categorical grant, whose resources could only be used for secondary education. A year later this grant was restricted to financing only the salaries of pedagogical staff. Salaries of administrative and technical staff of schools, as well as non-salary expenditures, became the responsibility of gromada. The task of allocating the education subvention to local budgets was assigned to the Ministry of Education and Science. However, the approval of the Ministry of Finance was required, because the formula was adopted as a decree of the Cabinet of Ministers.

Alongside the education subvention, Ukraine introduced several other subventions for local budgets with the aim of supporting provision of education. We may list here the subvention for inclusion of students with special education needs (SEN students), the subvention for implementation of the reform New Ukrainian School, as well as various investment grants. For poorer gromadas, the

equalization subvention provides significant budget support, which can be used also for financing education.

Education subvention to local budgets, at 108 billion Hryvnia in 2022, is one of the largest single expenditures of the national budget, behind social protection (318 billion Hryvnia in 2022), health (194 billion), servicing of the national debt (179 billion Hryvnia), and defense (133 billion Hryvnia). The following Table 2 presents main transfers relevant for pre-university education in the state budget for 2022, as adopted in November 2021.

Table 2. Main budget transfers for secondary education in the national budget 2022

<b>Subventions and transfers to local budgets for secondary education, plus equalization transfer</b>	<b>Amount (million HR)</b>	<b>Share of the national budget</b>
Education subvention to local budgets	108 044	7,21%
Subvention for SEN students	504	0,03%
Subvention for "New Ukrainian Schools"	1 571	0,10%
National program "Capable school for better results"	1 412	0,09%
Ensuring fire safety in schools	1 500	0,10%
Maintenance of education and health institutions	2 950	0,20%
Equalization subvention	16 297	1,09%
Total state budget for 2022	1 499 469	100,00%

We note that education subvention amounts to over 7% of the national budget. In comparison, the equalization subvention (called Базова дотація) is relatively small.

Since full-scale Russian aggression against Ukraine in February 2022, the state budget was amended several times to significantly reduce the allocation for many sectors, including education, and to make space for increased defense expenditures. The same applies, of course, to the state budget for 2023. For this reason the original budget for 2022, prior to amendments, provides best expression of the budget priorities of Ukraine.

## **2. The allocation of education subvention to local budgets**

The definition, adoption, and implementation of a per student allocation formula for the education subvention was a very difficult task for the Ministry of Education and Science. The Ministry lacked the data, the experience, and the expertise to perform the necessary analysis and propose the formula. For this reason, at the proposal of the Ministry of Finance, in the first years the formula which had been a part of the (now repealed part of) Budget Code was applied. This provided a measure of continuity and stability, especially given the fact that in the first years of voluntary amalgamation process the number of amalgamated gromadas was very small, and most secondary schools were still managed by the rayons. Nevertheless, from the purely political point of view, the process was still dictated by the Ministry of Finance. The formula was adopted in the Decree of CMU Nr 435 of June 26, 2015.

The formula used was a top-down formula based on the concept of weighted students. This means that each category of students was assigned a specific weight (coefficient), which translated the number of physical students into weighted students. The total number of normative students (summed over the used categories) was then used to determine the normative of budget need, which was the total pool of funds allocated for education subvention divided by total number of weighted students. As mentioned above, this was the continuation of the formulaic approach used in the Budget Code until 2014.

The weights were assigned to education institutions based on their location (urban, rural) and their founder (city of oblast significance, rayon, territorial gromada). Rural schools were divided into four categories, depending on their actual class size (we call them founder with large, medium, small, and very small rural schools, although this name was not used in official decrees). Separate weights were assigned to students of special and evening schools, to students of vocational schools and also to students who were orphans. Altogether, the system included 35 weights. Weights for schools located in mountains were 15% higher than basis weights, reported below (out of all students of day secondary schools, 2,9% are in mountain schools), to reflect the fact that all state salaries in mountains are increased by 25%. Altogether, over 30 weights were used, some of them applicable to very few students.

The main categories of students and their weights used in the formula are reported in the following Table 3.

Table 3. Main weights of the allocation formula used in 2016

Category of students		Number of students	Weight for non-mountain schools	
Students of day secondary schools	Urban schools in cities of oblast significance, Kyiv	1 767 662	0,841	
	Urban schools in rayons	584 221	0,926	
	Urban schools in territorial gromadas	53 918	0,926	
	Rural schools	Large rural schools	90 029	1,178
		Medium rural schools	233 192	1,305
		Small rural schools	344 130	1,431
Very small rural schools		523 673	1,751	
Evening schools	Cities of oblast significance, Kyiv	23 047	0,430	
	Rayons, gromadas	15 499	0,290	
Schools with dormitories	Mainstream schools	25 266	5,000	
	Special schools	31 248	6,600	
	Sanatorium schools	13 814	5,400	
Orphans and students without parental care		11 497	12,000	

The value of such top-down formulas is that if MES succeeds during the budget discussions to obtain an increase of total pool of funds, the system of weights will automatically distribute this additional allocation among the school founders. However, the formula does not allow to assess how much funds are in fact needed, and whether the allocation for a given local government is sufficient or insufficient. Also, the distribution of local governments into four groups based on their average class size was reassessed every three years: this means that municipality which consolidated its school network and increased its class size would be punished by reducing the coefficient (and hence reducing the allocation), while in the opposite case it would be rewarded.

From January 1, 2017, the allowed use of the funds of education subvention was restricted, from any expenditures on secondary education to only the salaries of pedagogical staff. Remaining expenditures, such as salaries of technical and administrative staff, and all material expenditures, became the responsibility of local budgets. The continuation of the old, weight-based allocation formula was therefore impossible. At the request of the Ministry of Finance, for the transitory budget year 2017, a different formula was used, with a per student amount linked to (appropriately normalized) expenditures on salaries of pedagogical staff, reported for year 2015 (as the formula was adopted in mid-2016, salary expenditure data for budget year 2016 were not yet available). This new formula was adopted in the Decree of CMU Nr 114 of March 1, 2017. The Decree included specific request that MES proposes an improved formula for the budget year 2018.

In 2018 a new formula for allocation of education subvention, developed by MES and expressing educational standards, was introduced. With some changes introduced each year, this formula is used until the present day. The Ministry developed, tested and implemented this formula with the support of Decentralization Support Project, financed by the Swedish Agency for International Development SIDA. The formula was adopted in the Decree of CMU Nr 1088 of December 27, 2017.

The expectations of the reformers for the formula included:

- Adequacy: The formula should ensure that the needs of local governments to provide pedagogical process were fully satisfied by the allocated funds.
- Efficiency: The Ministry expected that no founder of secondary schools would receive excessive allocation, which it could not reasonably use.
- Predictability: The Ministry wanted to ensure that territorial gromadas can plan for future development of local school networks and can rely on foreseen revenues from the education subvention.

Like previous formulas used in Ukraine, the new formula had to take into account huge differentiation of local school networks across the country. The key parameter of differentiation was the class size. Small rural schools with very low class size, for example below 8, are much more expensive on a per student basis than large urban schools with large class size, for example above 27. To address this differentiation, the key building block of the new formula is the normative class size NCS. Once each local government is assigned its normative class size, the allocation is performed using the following logical steps:

1. Division of the number of students by NCS yields the number of normative classes (the number of classes which will be financed by the formula). This is performed separately for initial school (grades 1 to 4), for basic school (grades 5 to 9) and for upper school (grades 10 and 11).
2. Multiplication of the number of classes by the teaching plan yields the required weekly number of lessons, which must be financed in a given TG. The teaching plan is defined in education legislation, separately for every grade. In the formula, the teaching plan is averaged for initial, basic and upper schools.
3. Division of the weekly number of lessons by the legal teaching load of Ukrainian teachers yields the required number of full-time equivalent teachers (stavkas), who are needed to conduct lessons. The teaching load in Ukrainian schools is and has been for a long time 18 lessons per week (very low by international standards).
4. Multiplication of the number of full-time equivalent teachers by yearly average teacher salary (with taxes and social contributions) yields the required funds per year for salaries of pedagogical staff required to conduct lessons.
5. A separate coefficient increases this amount to cover the salaries of pedagogical staff not conducting lessons (school leaders, pedagogies and similar).

This is a rather simple basis for allocation. However, these steps are performed for main groups of students following different curricula:

- Students of day mainstream schools (the student of these schools comprise over 95% of all students),
- Students of special schools (for students with special needs),
- Students of evening mainstream schools,

- Students of other educational institutions providing secondary education (professional technical schools, colleges),
- Students of private schools.

In addition, the education subvention covers needs of students located in dormitories (specifically, salaries of tutors working there, but not salaries of technical staff), and has to take into account 25% increase of salaries for teachers working in mountain schools. Thus, the simple allocation process outline above becomes a somewhat complex formula with many different coefficients. The formula is spelled out in detail in the Decree of Cabinet of Ministers of Ukraine Nr 1088 of (with subsequent changes).

Maybe the most challenging task in developing the allocation formula was the determination, for each school founder, of its normative class size. This was relatively straightforward for all groups of students except for the first, dominant category (day mainstream schools). Such determination has to be based on factors satisfying three difficult requirements:

1. The factors must be *relevant* for average school size in the municipality (for example, rurality is a relevant factor, but per capita revenues of local budgets is not),
2. The numerical values of the factors must be *available* for each municipality in official public statistics (for example, due to the long time since last census in Ukraine, population density or average number of inhabitants in the settlement are not available),
3. The factors cannot be adjusted by the actions of local governments, in other words they must be *objective* (for example, average school size or average class size are not objective factors, because decisions to consolidate or not the local network of schools will change their values).

After much discussions, it was decided to separate large cities, so called cities of oblast significance, and all other municipalities. Cities of oblast significance were assigned NCS 27 (later increased to 27,5), while regions as school founders had NCS equal to 20. For other school founders, rayons and gromadas, two factors were selected. One is student density, that is the number of students of secondary schools per square kilometer. Since the students are reported every year in obligatory school statistics, this data is available and objective. More difficult was determination of surface area of new school founders, because development of new official statistical and geographic data lagged behind the decentralization process. However, since the conclusion of decentralization process in 2020 this issue was resolved.

The second factor is rurality, or percentage of inhabitants of villages in the total population of TG. Although the population number of TG and its rural population are data items based on old census and therefore not very reliable (even though adjusted every year by the State Statistical Service). It is assumed that their ratio changes more slowly over time and is therefore more reliable.

Normative class sizes for school founders other than cities of oblast significance, based on student density and rurality, are determined in the following Table 4.

Table 4. Normative class sizes for school founders other than cities of oblast significance

Student density	Percentage of rural population								
	From 0 to 25	From 25 to 46	From 46 to 57	From 57 to 64	From 64 to 67	From 67 to 75	From 75 to 89	From 89 to 100	100
From 0 to 1,3	13,5	11,5	11,5	11,5	11,0	10,5	10,0	10,0	10,0
From 1,3 to 1,5	13,5	13,5	13,5	13,0	12,0	11,5	11,5	11,0	11,0
From 1,5 to 2,2	15,0	15,0	14,0	13,0	13,0	12,5	12,0	11,5	11,0
From 2,2 to 2,6	15,0	15,0	14,0	14,0	13,5	12,5	12,0	11,5	11,5
From 2,6 to 3,6	17,0	16,0	15,0	14,0	13,5	13,0	12,5	12,5	12,0
From 3,6 to 3,7	19,0	16,0	15,5	14,0	13,5	13,0	12,5	12,5	12,0
From 3,7 to 9,4	19,0	17,0	16,5	15,0	14,0	14,0	14,0	14,0	13,0
Above 9,4	20,5	18,0	18,0	17,5	15,0	15,0	15,0	15,0	14,5

The determination of values of NCS in Table 4 required serious analysis. One important condition on these values is that they are monotonic with respect to the defining factors. This means that as percentage of rurality increases (moving right in Table 4), NCS decreases. In other words, in more rural TG we expect smaller schools with smaller classes, so normative class size should be smaller. Analogously, as student density increases (moving downwards in Table 4), NCS increases. In other words, for more densely populated areas we expect larger schools, so normative class size should be larger. The condition of adequacy of the allocation formula requires that in addition to monotonicity, normative class sizes in each cell in Table 4 should be as close as possible to the average of actual class sizes in TG meeting the specific conditions of student density and rurality. These requirements almost completely determine actual values of NCS in the table. The choice of the intervals of student density and of rurality, used in Table 4, is a subtle technical problem, resolved by demanding that the number of outliers (TG with actual class size very different from NCS) is minimized.

Altogether, NCS varies from 10 to over 20, capturing the enormous diversity of local school networks. The imposition of minimum NCS at the level of 10 serves to stimulate efficiency and school consolidation: there are many TG with average class size below 10, but they need to take action and improve consolidate their rural schools.

After a review of the formula conducted by MES in 2021, it was decided to abandon separate treatment of large cities (the legal concept of cities of oblast significance was discontinued in 2021), and to adopt a single, larger table for all TG (size 15 x 15). The changed table of NCS and a number of other changes to the formula was introduced in Decree of Cabinet of Ministers of Ukraine Nr 1364 of December 20, 2021.

The changes to the allocation formula outlined briefly above may be summarized in the following Table 5.

Table 5. Overview of allocation formulas for education subvention 2015 – 2023

Budget years	Author of the formula	Type of the formula
2016	MF	Top-down formula based on the number of weighted students
2017	MF	Transitory formula based on historical salary costs
2018 – 2023	MES	Bottom-up formula based on normative class sizes



We note that Ukraine is unique among developed countries which in three successive budget years (from 2016 to 2018) used three very different per student allocation formulas. This was, of course, the result of specific political process, with gradual adaptation of budget legislation to the decentralization process.

### **3. Achievements and challenges**

The evolution of the use of education subvention as a tool of education policy in Ukraine has relatively short history. As Table 5 indicates, a proper formula designed by the Ministry of Education was introduced 2 years after the decentralization process started. Nevertheless, it is possible to identify both achievements of the new approach and the challenges which remain.

The main achievements of the reform of financing of secondary education in the last 4 years may be formulated as follows:

- The term “normative class size” became a standard concept used in discussions with and between local governments. All school founders understand that it is their responsibility to ensure that average class size does not fall below their NCS, because otherwise they will have to add additional funds from their own revenues to the received education subvention. Thus, focus on improving efficiency has replaced constant demands for more funds.
- Consequently, the pace of closure of small rural schools has significantly increased. Gromadas began to fully utilize the option of creating hub schools with smaller satellite schools (with initial grades only).
- The system became much more predictable for local governments. They now understand the budgetary consequences of their decisions regarding network, and know that if they make an effort to consolidate their schools, they will not be punished by a decreased allocation.
- The new allocation formula allowed to link possible education reforms (such as teaching plans or increasing teacher salaries) with well-defined additional budget allocation. This reduces the opportunities for “unfunded mandates”, when the national policy can be implemented only at additional, unwelcome cost to local governments.
- The new system allowed to create grants to local governments to serve changing policy purposes, such as introducing the reform of New Ukrainian School or motivating more inclusive education.

Nevertheless, serious challenges remain, even though Russian aggression created more urgent problems and made some of the issues of the current financing system much less important:

- One of initial ambitions of the new system was that as the formula defined the actual budget needs of local governments as founders of secondary school, the total that the formula yielded would be then accepted by the Ministry of Finance as the real needs of Ukrainian education, and would be allocated in the national budget. However, although MF officials participated in the development and adjustment of the formula, and reviewed the allocation prior to its submission to CMU for approval, this never happened. The formula did strengthen the hand of MES in the budget discussions, but not to the point of dictating what the pool of funds for education should be.
- Despite the review conducted in 2021 and subsequent overhaul of the formula for budget year 2022, the main tool used, that is normative class size, still has serious weaknesses. Due to serious differentiation of the character of local school networks and of local settlements, basing NCS only on student density and rurality does not seem enough. However, Ukraine is still a data-poor country, and it was not possible to identify new potentially usable factors

meeting all the requirements stated in the previous section (relevance, availability, objectivity). For this reason there are still many outliers, that it gromadas whose average class size for objective reasons is very much above or below their NCS. This issue was only partially addressed through the use of buffers (see SN 119).

- The Ukrainian national system of teacher salaries is still based on the Soviet model and is not suitable for modern, democratic countries. It also creates problems with the allocation formula, by not distinguishing clearly enough which elements of the salaries should be guaranteed by the state and which should depend on local decisions. Reform of teacher salaries will improve the application of the formula.
- Several areas of education legislation are still incompatible with the allocation formula, creating conflicts which should be resolved. These areas include division of classes into groups, individual instruction in schools, and so called groups of prolonged stay (students staying in the school after classes). Like with teacher salaries, more clear and transparent regulation of these and related issues will lead to more transparent formula.

The Russian aggression and occupation of many areas of Ukraine resulted in even more difficult challenges for MES:

- Widespread destruction of school facilities, including their buildings and equipment, will require huge investments and will hamper proper pedagogical process for many years.
- Massive migration of students and teachers alike, including their migration to neighboring countries, has redrawn the map of local school networks and radically transformed the actual class sizes. It can be expected that migrations will continue for years after the armed conflict is resolved, bringing instability to any allocation mechanisms. Moreover, it is impossible to predict which migrations are temporary, and which will become permanent, so making demographic projections is nearly impossible.

#### **Decrees of Cabinet of Ministers quoted in the text**

КАБІНЕТ МІНІСТРІВ УКРАЇНИ, Постанова від 26 червня 2015 р. № 435 Про затвердження формули розподілу освітньої субвенції між місцевими бюджетами

КАБІНЕТ МІНІСТРІВ УКРАЇНИ, Постанова від 1 березня 2017 р. № 114 Про затвердження формули розподілу освітньої субвенції між місцевими бюджетами

КАБІНЕТ МІНІСТРІВ УКРАЇНИ, Постанова від 27 грудня 2017 р. № 1088 Про затвердження формули розподілу освітньої субвенції між місцевими бюджетами

КАБІНЕТ МІНІСТРІВ УКРАЇНИ, Постанова від 20 грудня 2021 р. № 1364 Про внесення змін до формули розподілу освітньої субвенції між місцевими бюджетами

Warsaw, March 28, 2023