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**IMPROVEMENT OF PUBLIC ADMINISTRATION MECHANISMS
IN THE SPHERE OF FINANCING OF THE INCLUSIVE EDUCATION SYSTEM**

The experience of public administration in a number of European countries has suggested that there is the necessity for flexibility and adaptability of public administration mechanisms in the education system. Using these principles will make inclusive education available to every student with special needs. Comparing to other countries, Ukraine's reforms in the inclusive education sector are slow.

This situation is largely due to outdated approaches to financing mechanisms and unwillingness of the society to perceive the presence of such children in general educational institutions.

Updating funding for inclusive education should be based on the principle of educational service performance, based on standardized assessment of their value. Formation of such assessments should take place taking into account the practical experience of the EU member states.

An effective solution to this problem should be the comprehensive program of state assistance to develop inclusive education, which will concern the financial system of Ukraine. One of the elements of the state program may be the creation of an appropriate information system to count children with special educational needs, including nosology.

This system should function automatically and provide a (personal) distribution of financial resources of the state and local budgets. In addition, up-to-date computer technologies can optimize the planning and control processes of regional educational institutions and inclusive resource centers.

The development of the inclusive education system depends on the principles of state policy, which in turn should be based on the scope of state and local budgets.

Nowadays in Ukraine, there is a shift in the emphasis of the state's social policy towards the disabled in forming the public consciousness regarding their perception as equal members of society and the necessity to create conditions for them to live in full-fledged life, as well as obtaining education.

The main direction of the modern inclusive education system is to create conditions

for the purposeful development of mental processes, determining the level of knowledge, skills, appropriate education of children, and their integration into the society.

In Europe, the number of children with special educational needs is 15 million. Such children tend to graduate from high schools with a low level of qualification and often become unemployed or are not economically active. If these children do not have a sufficient level of support in educational institutions, their development will be slow, and families will be under considerable pressure.

In order to create conditions for the development of children with special educational needs, governments of different countries develop and implement various state programs.

Such programs are an effective tool for adapting children with special needs in general educational institutions. The essence of these programs comprises special curricula taking into account the degree and nature of children diseases. Gradually, the role of managing adaptation of children with special needs passes from ministries to local authorities. The reason for such changes is greater flexibility of local government activities and increasing scope of local budgets.

Such trends have been observed in the UK, the Czech Republic and the Netherlands. In these countries, there is a shift of resources to those who are close to children and who directly see and know their needs. In this way, local authorities can encourage a larger number of students with special needs.

In 2010, the concept of the development of inclusive education was approved in Ukraine. This document has determined that inclusive education is an integrated process of ensuring equal access to quality education for children with special educational needs by organizing their training in general educational institutions based on incorporating personally oriented teaching methods, taking into account the individual peculiarities of educational and cognitive activity of those children.

In 2017, the Government of Ukraine for the first time provided a targeted educational subvention for the education of children with special educational needs. This subvention should encourage local authorities to take steps to expand inclusive education opportunities locally.

The main administrator of these financial resources is the Ministry of Education and Science of Ukraine, and subvention managers for local budgets are the structural units of

education and science of executive local bodies and local self-governments, which are determined by the decision of relevant local councils.

The funds of the subvention are directed to providing state support to children with special educational needs who study in special and inclusive classes of general secondary educational institutions (except special schools, sanatorium schools, and training and rehabilitation centers), namely, for blind children, children with poor eyesight, the deaf and those with low hearing, with severe speech disorders, mental retardation, musculoskeletal disorders, intellectual disorders, development disorders (including autism spectrum disorders).

The subvention covers the following expenses:

–conducting (providing) additional correction-development activities (services) identified by the individual program of development for inclusive students and the curriculum (individual student's curriculum) for special class students;

–the purchase of special correction equipment of psychophysical development enabling the child to master the curriculum. For the acquisition of these funds, as determined by the relevant government decree, no more than 35 per cent of the total expenditures per child of the corresponding institution of general secondary education, which needs state support, is used.

The formation of financial mechanisms of the inclusive education system requires well-considered, integrated approaches. One of them, which is of fundamental importance, is to assess the efficiency of budget expenditures. Efficiency of educational, corrective-developmental and medical-preventive work in the inclusive class largely depends on the coordination of the actions of the teacher and various specialists (social workers, special teachers, medical workers, psychologists, etc.).

Improving the mechanisms of public administration in the sphere of financing the education system for children with special needs in a general educational institution of any type determines the creation of an appropriate information system for the registration of such children, including nosology. This will greatly help provide the necessary support for their development. This system should function automatically and provide a (personal) distribution of financial resources of the state and local budgets. Furthermore, modern computer technologies will facilitate the planning and control processes of regional inclusive resource

centers, training and retraining of specialists in teaching children with special educational needs.