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State Policy in the Sphere of Education (at the Example of Government Programs in Russia in 2011-2016)

Mamedova N.A.¹, Aleksandrova K.S.² and Khydyrova A.V.³

¹Russian Economic University named after G.V. Plekhanov, Moscow, Associate professor, Department of State and Municipal Management, E-mail: nmamedova@bk.ru

²Postgraduate student of M.V. Lomonosov Moscow State University, Moscow, 119899, Russia, E-mail: kwerbakova@gmail.com

³The Federal State Budgetary Research Institution "Centre for Protection of Rights of Children", Researcher, E-mail: akhydyrova@gmail.com

ABSTRACT

The article is devoted to the analysis of modern Russian policy in the sphere of education in 2011 – 2016. The objects of the analysis are results of government program implementation. Also the article defines special aspects of taking and execution of state decisions in education system development. There were used data of official reports of programs' executive, control body and official statistics. Analysis covers the area of the state policy in the sphere of general and professional education. Data on planned and actual values of the target indicators of programs were interpreted taking into account the state decisions, as a result of which a lagged social effect arises. The statistics faults in calculation of programs' indicators were applied. It allows authors to interpret the official statistics data more widely. In the article there were suggestions of how to optimize the state decisions taken to implement programs activities in 2017 – 2020.

Keywords: Education, state policy, general education, professional education, state program, Russia.

1. INTRODUCTION

State policy in the sphere of education is part of the social policy complex from the point of view of planning and execution of the state budget. This complex apart from education includes also such spheres as: public health, culture, pension system and housing and utilities.

Tasks of the state policy in the education field have to result from strategic priorities of the state development. Also they should take into account global and transnational trends and the best national political practices [4,8]. In Russia the Concept of long-term socio-economic development of Russian Federation for the period until 2020 is the main document that defines the tasks of the strategy.

The perfect model of government programs management supposes not only programs correlation with the document of strategic goal-setting, but also cross correlation between state programs themselves. Lack of that interrelation bring risks of mismatch during the execution of state programs. It is assumed that the program draft (the structure of activities and their targets) take into account similar data of conjugate programs under the common denominator of quality and accessibility of public services in the social sphere.

However, the highest priority of state programs administration is not an interrelation documents designing on the principle of inter-program correlation. The highest priority is achievement of functional interrelation among responsible executives of state programs in the implementation of program activities [2]. By default, there are executive bodies (Ministries) and their territorial administrations. Not so much the execution of separate program depends on logic and quality of functional interaction. It is only the area of responsibility of one responsible executor, but the achievement of the cumulative effect of state policy in its separate social segment.

In Russia the foundation stone of modern government policy in the sphere of education is the state program 'Education development' for 2003 – 2020 years (has been approved by Decree of the Government of the Russian Federation on March 31, 2017 № 376). The Ministry of education of Russian Federation is responsible executive that state program. The program is oriented to the development of general education system (it includes preschool and school education) and the system of professional education.

2. MATERIALS AND METHODS

Main goals of the state program are:

1. Development of the younger generation potential in the interests of innovative socially-oriented development of the country;
2. Providing high quality of Russian education in accordance with changing population requests and also providing competitiveness in the world education market.

These goals are associated with set of measures that are systematized in thematic blocks. Their implementation is carried out at the expense of the federal budget, which corresponds to traditional national political practices [10]. Specialty of the budget process in Russia, as federal state, is primarily the subsidiarity of financing the expenditures of budget recipients at a regional or local level of government.

That is, despite the fact that the competence is at the regional or local level, at the federal level are dictated that the criteria for target spending and the targets for the effectiveness using of budget funds.

Recipients of budgetary funds are budgetary organizations (organizations of preschool, school education, and also organizations of vocational education).

Programs facilities proceed not to finance their core functions, but to develop their activities and the institutional environment in which these organizations function. The amount of funding for the program is presented in Figure 1.

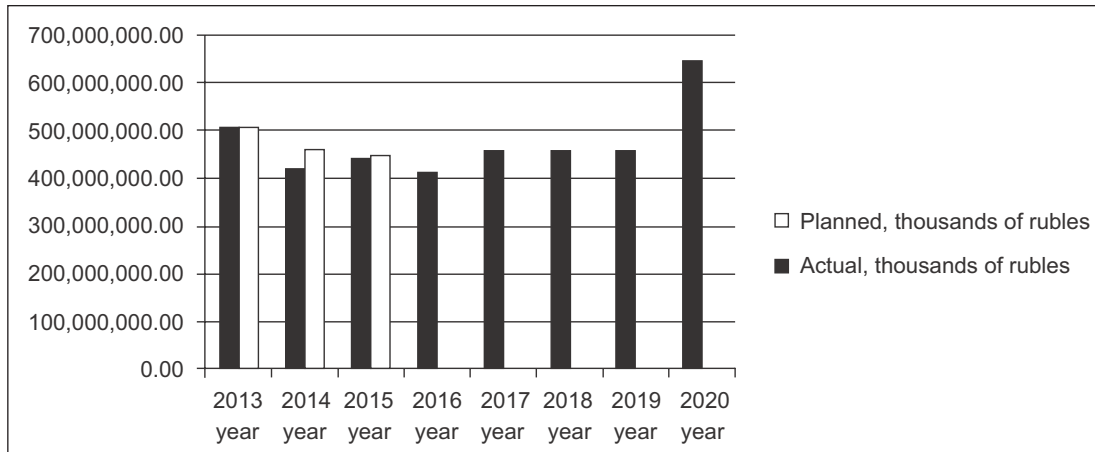


Figure 1: Resource support for the implementation of the state program "Development of Education" at the expense of the federal budget

The following are the data of financial support of the program at the expense of the federal budget with reference to the annually adopted Federal Law on the Budget and taking into account actual deviations in the execution of the budget (Table 1).

**Table 1
Data on the cash execution of the State Program "Development of Education"**

	2014 year		2015 year		2016 year	
	<i>Expenses for State Program at the expense of the federal budget, mln.rubles</i>	<i>Deviation from Federal Law № 349, mln. rubles</i>	<i>Expenses for State Program at the expense of the federal budget, mln. rubles</i>	<i>Deviation from Federal Law № 349, mln. rubles</i>	<i>Expenses for State Program at the expense of the federal budget, mln. rubles</i>	<i>Deviation from Federal Law № 349, mln. rubles</i>
Budget Law	458 987,7	X	441 523,5	X	466 054,3	X
The draft in the new edition of State Program	418 987,7	- 40 000,0	441 523,5	-	466 054,3	-
Approved in new edition	418 987,7	- 40 000,0	441 523,5	-	466 054,3	-

It should be noticed that the scale of that Program is unprecedented for Russian policy in the education sphere. The only comparable project is the Priority National Project (PNP) 'Education' that has been realized in 2011-2013 years. The volume of its financing for three years amounted to 96,72 billion rubles.

The implementation of the PNP 'Education' was one of the first successful examples of the introduction of the method of program-targeted budgeting in social policy. This method is the method of planning, budget execution and budget control that provides allocation of budgetary funds, based on the public significance of the expected and concrete results of their use, taking into account the priorities of public policy.

In contrast to estimated approach that is typical for the state budgeting in the 80-90s. It's flexibility is achieved through the fragmentation of budgetary resources to finance certain activities as independent project. In state program there can be included federal target programs and departmental target programs. For example, expenses for certain activities of the PNP 'Education' were carried out within the framework of the Federal Target Program (FTP) for the development of education for 2011 – 2015 and the FTP 'Scientific and Scientific-Pedagogical Staff of Innovative Russia' for 2009 – 2013.

As we have already notices the realization of PNP 'Education' has become successful example of system planning of allocation of budgetary funds. According to the control body of the Accounts Chamber of the Russian Federation¹, the level of expenditure in the sphere of education for 2011-2012 was 99,2%². In 2013 the amount of expenses for PNP 'Education' was 34,4 billion rubles. The realization of activities was focused on following priorities:

1. Providing the accessibility of preschool education;
2. Achievement of strategic goals that were announced in the national education initiative 'Our new school';
3. Development of innovation character of professional education as the basis of knowledge-based economy development;
4. Development of IT-technologies in education;
5. Organizational and analytical support of the PNP "Education".

Let's pay attention to the fact, how the goals of educational policy evolved. In contrast to the state program 'Education development' in the framework of PNP 'Education' the emphasis was placed on the formation of institutional environment of education, formation and retention of highly qualified staff. All of it implies the application of a unified approach to the management of material and human resources in the field of education. In particular, budgetary allocations in 2013 were announced for:

1. Support the program of federal and national research universities development (17,3 billion rubles)
2. Monthly remuneration payment for classroom management (10,5 billion rubles)
3. Payment of encouragement to the best teachers (0,2 billion rubles);
4. Measures to modernize municipal systems of preschool education (0,1 billion rubles);
5. Measures to extension throughout the Russian Federation models of educational systems that provide a modern quality of general education (0,2 billion rubles).

In the state program 'Education development' for 2013-2020 years the contest of activities supposes not the formation of institutional environment, but its development and increase of effectiveness of the use of infrastructure already established in the field of education.

- 1 Accounts Chamber of the Russian Federation carries out a complex of control and expert-analytical measures to verify the use of federal budget funds allocated for their implementation.
- 2 The data on the level of implementation of federal budget expenditures established by the consolidated budgetary list, taking into account the changes, amounted to 99.2% in 2012 from the level specified in the Federal Law "On the Federal Budget for 2012 and the Planning Period of 2013 and 2014" (as amended) / Report of the Accounts Chamber of the Russian Federation in 2013.

For comparison, the priorities of the State Program are:

1. Providing the accessibility of preschool education;
2. Increase the quality of education results at different levels;
3. Development of the sphere of continuous education, including flexibly organized variable forms of education and socialization throughout the life of a person;
4. Strengthening the unity of the educational space of Russia.

As we can see, a part of the priorities is duplicated or partially includes the priorities previously established in the PNP 'Education'. This is due to the low results of the PNP 'Education' for a number of activities. These facts were revealed during monitoring the use of budget funds aimed at modernizing regional systems of general education. We should note here that the effectiveness of using the funds allocated to the priorities in vocational education was high - this is noted by the state bodies of financial control.

So, the funds for modernization of the general education system were directed in the form of subsidies³ from the federal budget to the subjects of the Russian Federation. Below there are the violations of the use of federal budget funds, extra-budgetary sources and federal property in 2011-2013, identified by the Accounts Chamber of the Russian Federation:

1. Price fixation for accommodation of students in the dormitory, exceeding the limit of the fee for living in a dormitory, approved by the legislation of the Russian Federation;
2. Inefficient use of extra budgetary funds related to capital construction;
3. misuse of federal budget funds related to the payment of work performed that does not comply with the objectives of the educational policy;
4. Inefficient use of federal budget funds related to the development and implementation of information and communication technologies.

It would be an exaggeration to say that all these violations were systematic and general, but still took place, reducing the indicator of the effectiveness of spending budget funds. The lowest effectiveness of the implementation of the PNP 'Education' corresponds to the priority 'providing the accessibility of preschool education'. Therefore, this priority is completely duplicated in the State Program.

As of January 1, 2014, the issue of providing children with places in pre-school institutions is still not fully resolved. According to the Accounts Chamber of the Russian Federation, the level of provision on average in the country is 59.8%. In the regions of Russia this indicator is significantly differentiated: from 8.1% in the Republic of Ingushetia (the minimum indicator) to 86% in the Novgorod region (the maximum figure). Russia has gradually withdrawn from the problem of the shortage of pre-school education institutions as a result of non-core use of buildings - objects of state and municipal property. However, the pace of commissioning new facilities and carrying out major repairs of buildings do not correspond to the growth dynamics of pupils of the pre-school educational institution (PEI) (Table 2). It should also be considered that the table only shows the functional PEI, official statistics also take into account organizations undergoing overhaul and organizations that activities are suspended.

³ The federal budget subsidy is inter-budgetary transfers provided to the budgets of the constituent entities of the Russian Federation in order to co-finance the expenditure obligations of the state authorities of the constituent entities of the Russian Federation arising from the performance of their powers / 'Budget Code of the Russian Federation' № 145-FZ of July 31, 1998 (as amended from 29.07.2017), Reference and legal system Consultant Plus.

Table 2
The dynamics of the number of pre-school institutions, the number of pupils of the PEI

<i>Indicator's name</i>	<i>2011 year</i>	<i>2012 year</i>	<i>Growth 2012/2011</i>	<i>2013 year</i>	<i>Growth 2013/2012</i>	<i>2014 year</i>	<i>Growth 2014/2013</i>	<i>2015 year</i>	<i>Growth 2015/2014</i>
Number of PEI, thousands	44,9	44,3	-1,3	43,2	-2,5	41,3	-4,4	39,5	-4,4
Number of pupils, thousands	5 661	5 983	5,7	6 347	6,1	6 068	-4,4	6 348	4,6
Coverage of children by preschool education, %				63		64,6	2,5	66,3	2,6

In order to measure the result of the implementation of activities on the priority of ‘providing the accessibility of preschool education’, a statistical indicator “coverage of children with preschool education” was introduced. According to the State Committee on Statistics of Russia (SCS of Russia) in 2013, this indicator was 63%, in 2014 - 64.6%, in 2015 - 66.3%. As you can see, the data differ from the data published by the country’s main supervisory authority (in 2014 - 59.8%). The point is that the SCS of Russia calculates the indicator based on the actual load on the PEI, and the Accounts Chamber - based on the normative load (the norm of the number of children in the group). The difference in indicators indicates that in a number of PEI the number of children in the group exceeds the normative index. In addition, the Accounts Chamber operates with data on the total number of children in the calculation of the indicator, and SCS of Russia on data of the children number placed on the waiting list for enrolling a child in the PEI.

Thus, the lack of effectiveness of the activities of the PNP ‘Education’ on the priority of ‘providing the accessibility of preschool education’ led to the fact that this priority was transferred to the State Program ‘Development of Education’ for the period 2013-2020. At the same time, over the period 2013-2015, the dynamics of indicators by priority are unsatisfactory.

Official statistics show a failure to achieve the goal of 100% availability of pre-school education for children aged 3 to 7 by 2016. By the end of 2015, the level of availability of preschool education was 98.97%. But, what is behind this indicator? First, this indicator and the indicator ‘coverage of children with preschool education’ is not the same. Secondly, let’s pay attention to the age period: from three to seven years. In order to get the indicator in 98.7% of the security, most of the groups of nurseries were eliminated (reorganized) as part of the measures to optimize the number of PEI. And if there are no suitable rooms and conditions for the arrangement of nurseries, then the queue is automatically canceled.

Thus, children under the age of three turned out to be out of the system of preschool education, despite the fact that the state childcare allowance for children between 1.5 and 3 years is 50 rubles a month, paid to one of the parents. For comparison, the size of the minimum wage in Russia for 2015 was 5,965 rubles, for 2016 - 7,500 rubles.

Since 2014, the policy of optimizing the network of educational organizations has taken certain targets as a basis. It was assumed that as a result of actions in which the best condition of the education system as a whole will be achieved, budget funds will also be released, and the places of provision of services will be closer to the population. However, in the period 2014-2015, the complex of measures was limited only to measures to reduce facilities or reduce the number of employees. In 2014, 1 106 PEIs were liquidated or reorganized. By 2018, it is planned to reduce their number in general by 2 426 units.

The increase of the availability of preschool education for children aged 3 to 7 years only by reducing the number of pre-school educational establishments and re-profiling the groups resulted in a reduction in accessibility of services and deterioration in the performance of state and municipal organizations. In the medium term this will be manifested, first of all, by the deterioration in the quality of education and by the decrease in the population's satisfaction with the quality of the provision of social services.

The analysis of the effectiveness (using the SERVPERF method [7]) of educational services provided to the population [3] allows us to say that the implementation of optimization measures is not accompanied in full measure by the approach of state and municipal organizations to the place of residence of citizens. Optimization has not improved the situation with low availability of educational services for rural residents. In particular, 9.5 thousand settlements with a population of 300 to 1.5 thousand people do not have kindergartens, 877 of them are located more than 25 km from the nearest nursery schools.

Obviously, the continuation of planned measures to reduce the number of state and municipal organizations can be carried out only with the formation of appropriate methodological approaches, while the quality of services should not be allowed to decline.

3. DISCUSSIONS AND RESULTS

When it is necessary to solve the task of discrepancy between budget performance data on financing the activities of the State Program (almost 100%) and data on the low effectiveness of a number of target indicators (taking into account regional differentiation of indicator values), the first thing to do is analyze the financing structure of the State Program.

Based on the results of visualization of these resources (Table 3), the sequence (annual funding) and the uniformity of funding for the activities of the State Program 'Development of Education' should be noted. The ratio between planned and actual funding values for the period 2013-2015 makes it possible to make a stable forecast for the results of the implementation of the federal budget in terms of budgetary allocations for the implementation of this program. However, special attention must be paid to the structure of financing in the context of the main activities of the State Program.

The analysis of the distribution of financial support indicates a clear disproportionate distribution of financial resources between subprogrammes and subprogramme activities. The obvious overbalance is Subprogram 1. Implementation of professional education programs. Basic activity 1.1. "Implementation of educational programs in universities" - annually more than 90% of the annual funding of the entire State program. Thus, the development of professional education is an unconditional priority of the State Program "Development of Education".

Indicators (targets) of Subprogramme 1 (GA 1.1.), aimed at the development of professional education, are the following indicators:

1. The proportion of graduates of professional education institutions of the last year of employment who have found employment in the specialty they received;
2. Coverage of the population with programs of additional professional education (the proportion of the number of employed population aged 25-65 years who passed the qualification improvement and (or) professional retraining in the total number of employed in the economy of the population of the specified age group);
3. the share of the higher education sector in the internal costs of research and development.

The values of the indicators (targets) of the State program are approved, but the Ministry of Education and Science of the Russian Federation, as the responsible executor, annually proposes to adjust the indicator value (Table 4).

Table 3
Financial provision of the main activities of the state program (taking into account subprogrammes)

<i>Sub programmes of the State Program</i>	<i>Names of general activities (GA)</i>	<i>The amount of financing, thousands of rubbles. / % from the amount of annual financing</i>					
		<i>2015 year</i>	<i>2016 year</i>	<i>2017 year</i>	<i>2018 year</i>	<i>2019 year</i>	<i>2020 year</i>
Sub programme 1. Implementation of professional education programs	GA 1.1. "Realization of educational programs in universities"	371046921,2	349003122,9	365422433,5	374470393,5	380624291,1	567711389,6
		97,335%	96,433%	94,904%	96,223%	96,184%	97,614%
Subprogramme 2. Promotion of the development of preschool and general education	GA 2.2. "Promoting the development of general education"	2425980,3	745647	800564,2	791649,6	786003,2	1016261,7
		0,636%	0,206%	0,208%	0,203%	0,199%	0,175%
	GA 2.4. "Development of the infrastructure of the preschool and general education system"	715350	1717231,7	1455000	1455000	1455000	1455000
		0,188%	0,474%	0,378%	0,374%	0,368%	0,250%/%

State Policy in the Sphere of Education (at the Example of Government Programs in Russia in 2011–2016)

<i>Sub programmes of the State Program</i>	<i>Names of general activities (GA)</i>	<i>The amount of financing, thousands of rubbles. / % from the amount of annual financing</i>					
		<i>2015 year</i>	<i>2016 year</i>	<i>2017 year</i>	<i>2018 year</i>	<i>2019 year</i>	<i>2020 year</i>
Subprogramme 4. Development of additional education for children and implementation of youth policy measures	GA 4.1. “Implementation of educational programs for additional education of children and activities for their development”	4217617,5	5133109,3	6904726,7	6671327,1	7153340,3	7169113,4
		1,106%	1,418%	1,793%	1,714%	1,808%	1,233%
	GA 4.2. “Promotion of the development of additional education and socialization of children”	84289,3	129099,9	249500,8	246016,2	243688,9	243688,9
		0,022%	0,036%	0,065%	0,063%	0,062%	0,042%
	GA 4.3. “Identification and support of gifted children and youth”	819871	1783185,5	1838046,9	1818006,2	1805000,7	1805074,6
		0,215%	0,493%	0,477%	0,467%	0,456%	0,310%
	GA 4.4. “Creation of conditions for successful socialization and effective self-realization of youth”	714191,9	1219026,7	5977305,1	1414327,8	1392510,8	131775,4
		0,187%	0,337%	1,552%	0,363%	0,352%	0,023%
	GA 4.5. “Carrying out activities to promote patriotic education of citizens of the Russian Federation”	12003,2	272990,2	508437,4	516531,7	502927,9	502927,9
		0,003%	0,075%	0,132%	0,133%	0,127%	0,086%
	GA 4.6. “Implementation of mechanisms for the development of youth policy”	113978,1	116596,7	186567	166967	166967	167001,6
		0,030%	0,032%	0,048%	0,043%	0,042%	0,029%

Sub programmes of the State Program	Names of general activities (GA)	The amount of financing, thousands of rubbles. / % from the amount of annual financing					
		2015 year	2016 year	2017 year	2018 year	2019 year	2020 year
Subprogramme 5. Improving the management of the education system	GA 5.1. "Implementation of mechanisms for assessing and ensuring the quality of education in accordance with state educational standards"	965760,5	1467752,3	1347648	1274974	1261501,4	1050926,9
		0,253%	0,406%	0,350%	0,328%	0,319%	0,181%
	GA 5.3. "Support for the implementation of certain activities of the state program"	90250	324025,2	353881,9	342885,8	335555,3	335555,3
		0,024%	0,090%	0,092%	0,088%	0,085%	0,058%
Итого		381206213	361911787,4	385044111,5	389168078,9	395726786,6	581588715,3

Table 4
Target values of the indicators Subprograms 1. GA 1.1. "Implementation of educational programs in universities" and proposals for adjusting the responsible executor

Name of the indicator (target)		2016 year	2017 year	2018 year	2019 year	2020 year
The share of the higher education sector in the internal costs of research and development	Target values	12%	12,7%	13,5%	14,2%	15%
	Proposals for adjustment	–	11,7%	11,9%	12,2%	12,5%
The proportion of the employed population aged 25 to 65 years who have undergone professional development and (or) professional training in the total number of employed in the economy of the population of this age group	Target values	41%	45%	49%	52%	55%
	Proposals for adjustment	–	40%	43%	46%	50%
Share of graduates of professional education organizations of the last year of employment, who have found employment in the specialty they received	Target values	–	–	–	–	–
	Proposals for adjustment	–	65%	66,5%	68%	69%

According to Table 4, it should be noted that the proposals of the responsible executor on the adjustment substantially reduce the planned dynamics of the indicator values. Taking into account the allocated funding for the implementation of the Subprogram, GA 1.1. "Implementation of educational programs in universities" (more than 90% of the annual volume of resource support), such proposals can not be considered adequate.

Special attention should be given to the indicator “The share of the higher education sector in internal costs for research and development.” Its value is calculated from the internal costs of higher education institutions in the higher education sector. The amount of costs is calculated as the sum of the internal operating costs, capital costs and the costs of research and development. Traditionally, priority in choosing a financing object is given to research aimed at obtaining products corresponding to the list of critical technologies [9].

Thus, in the period 2016-2020 the value of the cost indicator is 12-15% (Table 4). Even less important was the correction by the responsible executive - the Ministry of Education and Science of the Russian Federation (11.7-12.5%). It means that the remaining amount is distributed between internal operating costs and capital costs. Internal costs include labor costs, insurance payments, material costs, equipment costs and other costs. Capital expenditures include, in particular, the costs of land and buildings [1]. The clear superiority of the volume of financing in favor of domestic current and capital expenditures does not correspond to the announced state policy on the clusterization of Russian science on the basis of universities and research centers [6]. When comparing with the priority of the State program ‘The development of the innovative character of professional education as the basis for the development of the knowledge economy’, the structure of the internal costs of higher education institutions is even more inadequate.

In monitoring the implementation of the State Program of the Russian Federation, the Accounts Chamber of the Russian Federation conducts monitoring and expert-analytical activities, including on the basis of requests by the President of the Russian Federation, committees and commissions of the chambers of the Federal Assembly, members of the Federation Council and deputies of the State Duma, the Government of the Russian Federation, State power and government bodies of the subjects of the Russian Federation. Among the control measures, according to the results of which the changes in the content of measures, the volume of financing and target indicators were made in the State Program, it is necessary to designate:

1. Control measures for the analysis of planning and implementation of activities, including an assessment of the balance of goals, objectives, indicators, activities and financial resources;
2. Control measures to analyze the program’s compliance with the long-term goals of the social and economic development of the Russian Federation;
3. Monitoring the use of budgetary funds directed in the form of subsidies from the federal budget to constituent entities of the Russian Federation for the modernization of regional systems of preschool and general education;
4. Analysis of the cost of entering one place in preschool educational organizations, including through capital repairs, reconstruction or construction, as well as the reasons for exceeding this value;
5. Verification of targeted and effective use of state property and land plots in federal ownership, as well as disposal of rights to the results of intellectual activity by educational institutions and organizations;
6. Monitoring the use of budget funds allocated to higher professional education organizations for ordering and paying for research work (for communication with the goals and objectives of the activity).

On some results of control measures for the implementation of the State Program, we should dwell in more detail, since their interpretation allows us to identify a pronounced deferred social effect - a time-distributed and hardly predictable effect. Such effect changes perceptions relative to the current statistics and gives an opportunity to interpret their dynamics more broadly.

One of the main expected results of the State program is to increase the attractiveness of the teaching profession and the level of qualification of teaching staff. During the period 2013-2015, the implementation of the State Program activities marked a deviation from the established target values of the average salary of pedagogical workers. In particular, in 2014 the average salary of pedagogical workers of general education institutions was 96.7% of the average wage in the constituent entity of the Russian Federation. In 2015, this value was 96.0%. In regard to teachers of pre-school educational institutions in 2014, the value of workers' wages relative to the average wage in the constituent entity of the Russian Federation was 94.3%. In 2015, this value was 94.4%. For both categories of employees, the target value for the period 2014-2015 was 100%. As a result, we diagnose not only the absence of the fact of reaching the set value, but also the fact of weak positive dynamics of the final values.

While the deviation is not critical, attention is drawn to the approach of educational organizations that seek to meet the set benchmark. To achieve the target, the practice of transferring workers from work under an employment contract to work under a service contract began to gain momentum. Remaining formally involved in the educational process, such employees were excluded from the statistical sample, since only the payments under the employment contract are taken into account for calculating the average wage indicator. For Russia, the difference in the conditions of the organization of labor under an employment contract and the contract for the provision of services is very significant. As a result, workers transferred to this form are forced to look for a new job. Obviously, such a practice to achieve the target does not correspond to the priority of the State Program and adversely affects the human resources of educational institutions and the attractiveness of the pedagogical profession. This is an example of how the desire to achieve the planned performance indicators in the deferred perspective has a negative trend.

The results of the expert and analytical exercise on monitoring the use of budget funds directed in the form of subsidies to the subjects of the Russian Federation for the modernization of regional systems of preschool and general education also have signs of a deferred effect. In particular, in 2015 the Ministry of Education and Science timely and in full, in accordance with the concluded agreements, transferred to 84 regions of the Russian Federation subsidies for the modernization of regional preschool education systems in the total amount of 30.0 billion rubles. At the same time, there is no single methodological approach to assessing the target spending of these funds. The results of the monitoring showed that the bulk of funds allocated during the period 2013-2015 for:

1. Modernization of regional systems of preschool education - used for the construction of nursery schools (on average more than 50% of the total subsidy);
2. Modernization of regional systems of general education - used to purchase equipment (an average of more than 45% of the total subsidy).

But if we pay attention to the results of the implementation of the State Program, we note that in the area of modernization of preschool education by the constituent entities of the Russian Federation, only a quarter of indicators were fulfilled for the period 2013-2015. That is, one out of four, and half of the modernization of general education). So, the supporters of the State Program talk about the amount

of subsidizing the federal budget, criticism - about the difference between planned and actual indicators. There are no wrongs in this situation. Another similar example: the planned value of the indicator for the number of schools with distance education for the period 2013-2015 is 100% complete. However, in fact, it is only 25.3% of schools in the country, including: 14.5% in urban and 10.8% in rural areas.

The verification of the legitimacy, targeted and effective use of budget funds aimed at the development of regional systems of general and pre-school education in 2015 was jointly conducted by the Accounts Chamber of the Russian Federation with the General Prosecutor's Office of the Russian Federation. It was found that without achieving the result, the federal budget funds were used in the framework of modernization of regional preschool education systems in the amount of 581.8 million rubles. In a number of subjects of the Russian Federation, with full development of the subsidy, obligations to create places (4 subjects) have been partially or completely not fulfilled. For example, in the Magadan Region and the Republic of Kalmykia, not a single place was created with the planned value of 175 and 190 seats, respectively.

One of the interesting results of the audit was the finding in 15 constituent entities of the Russian Federation of the excess of the effectiveness of the use of subsidies within the "cost of creating one place" indicator. This indicator is determined by the agreement on the grant, however, there is no uniform methodology for calculating this indicator. To make conclusions about the verification of data, data on the cost of entering one place, the forms of creating places (capital construction or reconstruction) were analyzed. Analysis of the data in the regional context revealed that the cost of entering one place is several times different. And this despite the fact that the form of creation was unified in the subjects of the Russian Federation being compared, and the geographical conditions are similar. For example, the cost of entering one place from an acquisition varies from 62.9 thousand rubles in the Republic of Khakassia to 899.7 thousand rubles in the Irkutsk region - regions are similar in geographic terms.

Also attention should be paid to the fact that the creation of one place in preschool educational institutions due to the reconstruction and acquisition of buildings is more expensive. For example, the cost of creating a single place in the Penza region through the acquisition is 670.0 thousand rubles, at the expense of reconstruction - 580.3 thousand rubles, which is 49.9% and 29.9%, respectively, higher than the cost of creating one seat per Account construction (446.9 thousand rubles). However, in 2014, 52.8% of the completed objects were put into operation, and 81.8% of the acquired objects received permission to enter. The question arises about the economic feasibility of spending the state subsidy. For all this, in the period 2014-2015 there are widespread violations of the deadlines for putting objects into operation. These data should be correlated with data on the dynamics of the number of pre-school institutions, the number of pupils of the PEI in the period 2013-2015 (Table 2).

4. CONCLUSION

The analysis of practical aspects of the state policy in the field of education for the period 2011-2016 made it possible to identify methodological approaches in the activities of the subjects of the management process and compare the effectiveness of achieving the targets with specific government decisions that ensure implementation of the policy. Taking into account the conclusions made and as suggestions for optimizing state decisions in the implementation of the policy in the sphere of education for the period 2017-2020, a number of these were stressed out:

1. Proposals are needed to ensure the availability of preschool education for children between the ages of 1.5 and 7 in terms of reducing waiting times in the queue for receiving state (municipal) services. A separate aspect is the restoration of infrastructure for the nursery schools segment of pre-school education.
2. It is necessary to identify ways of achieving target indicators through qualitative changes, avoiding manipulation of the number of employees. It is necessary to identify all instances of such manipulations in the implementation of state decisions in both general education and professional education. The analysis showed that in the sphere of higher professional education similar manipulations with the staff number were made to achieve the target of the wage level of employees relative to the average wage in the region.
3. Take into account when assessing the results of the state policy in the field of education that real reserves for optimizing the network of educational institutions in the sphere of education during the period 2013-2015 are practically not identified. It is necessary to take into account the negative outlook in case of continuing measures to reduce the number of state and municipal organizations. This forecast was formed on the basis of already diagnosed negative changes in the level of quality and accessibility of educational services. Otherwise, this will lead to a further decrease in the coverage and quality of the services provided, increasing queues and waiting times for receiving them, and reducing the level of citizens' satisfaction.
4. Use the results of the monitoring carried out by the Ministry of Education and Science of Russia on the evaluation of the consequences of the decision on the reorganization or liquidation of state and municipal educational organizations submitted to the Government of the Russian Federation in 2016.
5. Introduce a unified approach (taking into account regional specifics) on the application of the criteria for access to services for the population in the sphere of education, including in rural areas. In 2016, the Ministry of Education and Science of Russia sent proposals to the Ministry of Economic Development of Russia on amending the legislation of the Russian Federation.
6. To form a unified approach to the criteria for assessing the targeted expenditure of state subsidies for the modernization of regional systems of preschool education. It is not enough to tie the effectiveness of subsidies only to the establishment of the fact of the timeliness and completeness of transferring to the subjects of the Russian Federation subsidy funds.

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