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## **EFFECTIVENESS OF BUDGET SPENDING ON EDUCATION OF ASTRAKHAN REGION**

***Аннотация:** в данной статье рассматривается эффективность бюджетных расходов на образование Астраханской области. Авторами приведено сравнение бюджетных расходов в некоторых регионах.*

***Ключевые слова:** эффективность расходования, бюджетные средства, учебные заведения, областной бюджет.*

***Abstract:** the article discusses the effectiveness of budget spending on education of Astrakhan Region. In addition, we compare budget spending in several regions.*

***Keywords:** efficiency of budget spending, educational institutions, regional budget.*

The budget is «a legislative deed containing the table of revenues and expenditure estimated for a defined period and constituting as such the rule to be followed by the executive power and by the Administration that is accountable to it». Regional budget is the second level of budget of the Russian Federation [1, p. 27].

However, identifying budget only in this way does not express all its economic principles. Acting as an economic category budget of regions of Russian Federation (regional budget) – a system of economic relation due to the regional income is distributed in many categories.

Because of being Federative Republic, there are three levels of budget: Federal budget, Regional budget, Local budget.

Consolidated budget of region considered as a regional budget of Russia including its local territories.

Firstly, the term «effectiveness» was used in William Petty’s (1623–1687) scientific work. He used this term to estimate the quality and effect of government policy. However, he did not study this term deeply [5, p. 129].

In 1970, the term «effectiveness» appeared in many field of science. Therefore, effectiveness includes not just efficiency of actions but their aim also. Sukharev O.S. considers effectiveness of budget spending as a budget effectiveness and defines it as an «excess of income over spending of the budget» [6, p. 156].

In this article we will assume that effectiveness of budget spending defines as economically spending, such how economically regions spend money on education. To do these calculations we need to compare budget spending on education between Astrakhan Region and others and define which region less or more spends money economically. We have to take in consideration, that we could compare all regions due to different development of regions. We have to take regions with almost the same level of income.

Table 1

*Median annual income*

Region	Territory – thousand km <sup>2</sup>	Median annual income		
		2012	2013	2014
Astrakhan	49	19522.1	22736	24576
Voronezh	52.2	19538.1	21825	24001
Ryazan	39.6	19098.4	21797	24280
Samara	53.6	20799.8	23470	25884

Therefore, after doing some research we have found some regions with almost the same level of income, and the same territory. They are Voronezh Region, Ryazan Region and Samara Region.

Now we begin to learn the education structure in every region. In 2014/2015 a. y. (academic year) in Astrakhan Region and other regions, the number of organizations performing education process fell down.

Table 2

*Number of organization performing education process (1–11 grades)*

Region	2012/2013 a. y.			2013/2014 a. y.			2014/2015 a. y.		
	total	public	private	total	public	private	total	public	private
Astrakhan	298	297	1	291	290	1	290	289	1
Voronezh	863	851	12	853	841	12	843	831	12
Ryazan	303	297	6	300	294	6	299	293	6
Samara	732	713	19	728	708	20	715	695	20

In spite of reducing the number of organizations performing education process (1–11 grades), the number of pupils is increasing year by year. To compare these data we see that in 2014/2015 a. y. in Astrakhan Region the number of pupils increased for 4, 38% in relationship to 2012/2013a.y.

Table 3

*Number of pupils (thousand)*

Region	2012/2013 a. y.			2013/2014 a. y.			2014/2015 a. y.		
	total	public	private	total	public	private	total	public	private
Astrakhan	100.4	100	0.4	102	101.6	0.4	104.8	104.4	0.4
Voronezh	194,1	192,2	1,9	193,8	191,9	1,9	199,1	197,2	1,9
Ryazan	96,2	95,7	0,5	95,9	95,4	0,5	97,6	97,1	0,5
Samara	284,7	282,2	2,5	287,2	284,5	2,7	292,6	290,1	2,5

In addition, the number of teachers, except the Voronezh Region, is increasing. The most increase is in Voronezh Region, where in 2013 the number of pupils was 193,8 thousands, in 2014–199,1 thousand respectively.

Table 3

*Number of teachers (thousand)*

Region	2012/2013a.y.	2013/2014a.y.	2014/2015a.y.
Astrakhan	6,9	7.0	7.1
Voronezh	16,2	16.2	15.9
Ryazan	8,0	8.0	8.0
Samara	18,6	18.7	18.9

Except the Astrakhan Region, where the number of organizations offering higher education programs stays constant, in the other regions this number is decreasing.

Table 4

*Number of organizations offering higher education programs*

Region	2012/2013 a. y.			2013/2014 a. y.			2014/2015 a. y.		
	total	public	private	total	public	private	total	public	private
Astrakhan	6	5	1	6	5	1	6	5	1
Voronezh	22	17	5	19	15	4	16	11	5
Ryazan	9	5	4	9	5	4	8	4	4
Samara	28	17	11	28	17	11	26	16	10

However, the number of students getting higher degrees in Astrakhan Region is increasing, while this number in other regions is falling down.

Table 5

*Number of students getting Bs, Specialist and MsDegrees (thousand)*

Region	2012/2013 a. y.			2013/2014 a. y.			2014/2015 a. y.		
	total	public	private	total	public	private	total	public	private
Astrakhan	40.6	34.4	6.2	41.1	34.8	6.4	42.9	33.4	9.5
Voronezh	117,2	101,1	16,1	106,2	93,5	12,7	99,0	88,0	10,9
Ryazan	49,5	41,8	7,8	46,2	39,0	7,3	38,5	32,2	6,2
Samara	141,7	122,4	19,3	130,3	114,6	15,7	119,1	104,7	14,4

Budget spending on education is increasing year by year. If in 2012 in Astrakhan Region were spent 8958, 4 mln.rub. So in 2014 were spent 12858, 9 mln.rub. It is on 43% more than in 2012 year, while in Voronezh Region it is only increased 38, 5%, in Ryazan Region -23%, and in Samara Region – 22, 3%.

Table 6

*Regional spending on education (million rubles)*

Region	Spending per year						Average spending education
	2012		2013		2014		
	Total budget spending	education	Total budget spending	education	Total budget spending	education	
Astrakhan	36362,1	8958,4	42401,8	11834,3	45138,7	12857,9	11216.86

Voronezh	49666,3	20940,0	100209,5	25840,2	106685,4	29014,7	25264.9
Ryazan	36362,1	12649,8	53072,3	14519,1	50082,1	15516,9	14228.6
Samara	148098,2	35126,8	166201,5	41501,5	175149,0	42944,5	39857.6

Therefore, after defining the total spending on education, we need to find spending per capita, after which we can identify which region budget spending is spent more rational. To calculate the budget spending per capita, we need to divide the sum of spending on education to the number of the inhabitant of the region.

In 2014 in Astrakhan Region, there were spent 12589.73 rub. per capita, while in Voronezh Region – 12446.78, Ryazan Region – 13671.27, Samara Region – 13367.1. The average value of budget spending in Astrakhan Region for 3 years is 10890.96, while in Voronezh Region – 10842.59, Ryazan Region – 12482.98, Samara Region-12407.59.

Table 7

*Budget spending on education per capita (rubles)*

Region	Spending per year						Average spending
	2012		2013		2014		
	Total budget spending on education (mln)	Budget spending on education per capita	Total budget spending on education (mln)	Budget spending on education per capita	Total budget spending on education (mln)	Budget spending on education per capita	Budget spending on education per capita
Astrakhan	8958,4	8441.06	11834,3	11642.2	12857,9	12589.73	10890.96
Voronezh	20940,0	8985.58	25840,2	11095.42	29014,7	12446.78	10842.59
Ryazan	12649,8	11050.57	14519,1	12727.12	15516,9	13671.27	12482.98
Samara	35126,8	10931.69	41501,5	12923.98	42944,5	13367.1	12407.59

Therefore, we can summarize the research, and make a brief conclusion. Astrakhan Region within three years in average spent 10890,96 rub. per capita. However, within these three years, the Voronezh Region spent money on education more rational and economical, while in other regions budget spending on education is increasing.

For more effective action of education system, government has to make new policy of budget spending, because having ineffective policy may lead a budget deficit.

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