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THE IMPACT OF QUANTITATIVE INDICATORS ON THE MECHANISM OF FINANCING GENERAL SECONDARY EDUCATION INSTITUTIONS OF THE LVIV CITY TERRITORIAL COMMUNITY

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Abstract. *The article is devoted to the study of the influence of quantitative indicators on the mechanism of financing general secondary education institutions of the Lviv city territorial community. The relevance of the study is substantiated by the need to optimize the allocation of budget funds in the field of education. The dynamics of key quantitative indicators, such as the number of students, the number of teachers, and the actual class size, for the period of 2021-2023 are analyzed. Trends in changes in Lviv city council's expenditures on education are also considered. The results of the analysis indicate an increase in funding due to an increase in the number of students and teaching staff. At the same time, the problem of disproportions in the distribution of funds between individual educational institutions is identified. Linear and polynomial models for forecasting expenditures are built, and a tendency for their growth is identified. In conclusion, the importance of taking into account quantitative indicators for fair and effective financing is emphasized, and ways to improve the financing mechanism are proposed.*

Keywords: *financing of education, quantitative indicators, general secondary education, financing mechanism, Lviv MTG, budget funds, regression analysis, educational resources, distribution of financing.*

This article analyzes in depth the impact of quantitative indicators on the mechanism of financing general secondary education institutions (GSEIs) in the Lviv city territorial community. This topic is of particular relevance in the context of decentralization of power in Ukraine, when local budgets bear much greater responsibility for meeting educational needs. The authors emphasize that effective management of educational resources at the local level is critically dependent on understanding how various quantitative indicators

affect the distribution of finance. Insufficient or uneven funding can negatively affect the learning environment for students and the level of motivation of teachers.

The study defines the financing mechanism as a set of organizational forms of financial relations, methods of formation and use of funds, financial planning and management aimed at the effective functioning of educational institutions. The authors identify two interrelated components of this mechanism: financial support (state and local budgets, parental and charitable contributions, other sources) and financial regulation (legal framework, mechanisms for allocating funds, financial control, reporting, incentives and sanctions).

The key quantitative indicators considered in the article are the number of students, the number of teachers, the number of GSEIs, expenditures per student, and actual class size. The analysis of statistical data from Lviv Municipal Territorial Council for 2021-2023 shows a stable number of educational institutions (127 GSEI), but an increase in the number of students and teachers. In particular, the increase in student enrollment is explained by the enrollment of children with the status of internally displaced persons, which is an important factor that affects the amount of funding.

The article also highlights the disparities in the actual class size in the GSEI of Lviv ATC, noting that schools with more students usually receive more funding. This can create unequal conditions for learning. The dynamics of education expenditures in Lviv city shows a steady increase during 2021-2023, with the share of general secondary education in total expenditures remaining stable.

The regression analysis made it possible to predict a further increase in education expenditures in Lviv Municipal Territory in 2024-2026, confirming the general trend of increasing funding. However, the authors emphasize the need for transparency and openness in the financing process, as well as the introduction of financial incentives, expanding co-financing opportunities, and creating a reserve fund to improve the financing mechanism for the GSE. Improving the quality of education in Lviv also requires professional development of teachers.

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