



Jan Herczyński
Senior Education Expert
Polaris Programme, SALAR International
(+48) 501 048 500, jan@herczynski.eu

SN 185

Allocation Formula for Education Subvention 2026

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One of key responsibilities of the Ministry of Education and Science of Ukraine (MES) arising during the decentralization process is to propose to the Cabinet of Ministers of Ukraine (CMU) the allocation formula for education subvention from the national to local budgets. In this context, the local budgets are budgets of oblast administrations and of territorial gromadas (TG). The Ukrainian-Swedish project “Support to Decentralization in Ukraine” (SDU, active 2014 – 2023) was crucial in supporting MES in this task and in developing the required skills and capacities for the Ministry, initially in the Institute of Education Analytics, since 2019 in the Expert Group on Budgeting (EGB) in the Directorate for European Integration, Budgeting, and Assessment of Policies of MES. Since 2024 this work is being continued by Polaris Programme "Supporting Multilevel Governance in Ukraine". Polaris Program is financed by the Swedish Agency for International Development SIDA and implemented by SALAR International.

The current allocation formula for education subvention was adopted in the Decree of CMU Nr 1088 of December 27, 2017. Since then it underwent successive changes for every budget year (see list of decrees in Annex 3 and Table 28). Last changes were introduced in the Decree of CMU Nr 1764 of December 26, 2025, for budget year 2026. The conditions on how the funds from education subvention should be used are stated in the Decree of CMU Nr 6 of January 14, 2015.

The purpose of the present Short Note 185 is to review in detail the most recent changes to the allocation formula for education subvention for budget year 2026. Several of key changes were preceded by discussions and by policy papers prepared for MES by Polaris experts, covering issues of normative class size (SN 168, July 2024) and of financing of students on individual form of learning (SN 182, July 2025). The arguments presented in these policy papers are not repeated here.

In section 1 we offer a simplified overview of the allocation formula as well as basic facts about the allocation in recent budget years. We stress the key role of the normative class size (NCS, розрахункова наповнюваність класів) in the formula. Section 2 is devoted to temporary normative class sizes (TNCS) used for allocation for budget year 2026. TNCS is based on the concept of buffers, which may be considered complex, so the SN provides both the graphical presentation of buffers used, and their exact mathematical formulation (in Annex 2). Completely new elements of the formula are separated allocations for students on individual form of learning (індивідуальна форма навчання) and for students following only the Ukrainian component of the curriculum (українознавчий компонент), presented in sections 3 and 4. Section 5 discusses changes made to the allocation for students of private schools, while section 6 addresses changed financing of Inclusion Resource Centers (IRC, інклюзивно-ресурсні центри). Cost-cutting measures, originally implemented in 2023 and still used in the allocation of education subvention, are addressed in section 7. In the final section we review the allocated and unallocated pools of funds of education subvention and we formulate key regulatory challenges for preparation of allocation for budget year 2027. Annexes 1 and 2 provide more technical information.

A parallel goal of the Short Note is to provide the Ukrainian experts with alternative, and hopefully easier to understand, description of the allocation formula, published in Decree of CMU Nr 1764, and presented below as Equation 4. This description forms the content of section 1 and Annex 1 (technical issues of buffers are described in Annex 2). We attempted to show, in particular, how the description of the allocation mechanism in terms of natural quantities, such as normative class sizes and teaching plans (Table 1), is related to the multitude of conversion coefficients (коефіцієнти приведення) appearing in the formula (Table 23). This alternative description also allows us to put the current allocation formula into context.

Since the allocation formula of Decree of CMU Nr 1764 uses abbreviations of Ukrainian words for all its terms, we follow the same convention in equations presented below. The expansion of these abbreviations in Ukrainian and their meaning in English are provided in Table 22.

The financing mechanism reflects and supports the education policy of Ukraine, as expressed in current regulatory framework. For this reason it is not surprising that in many places the Short Note references relevant laws, decrees, and orders. The list of all cited legal acts is provided in Annex 3.

For the benefit of Ukrainian speakers we provide Ukrainian versions of legal and technical terms used in the Short Note. For the benefit of non-Ukrainian speakers we provide English translation of titles of legal acts cited.

The present Short Note 185 is continuation of analytical and institutional support to the Ministry of Education and Science of Ukraine provided by Polaris Programme and by its predecessor project. Allocation formula for education subvention was a topic of multiple oral and written submissions to MES. Polaris organized two seminars for MES and MF to discuss allocation formula and various options for its adjustments for budget year 2026, in March 2025 in Strasbourg, and in August 2025 in Lviv (the latter seminar led to adoption of key changes regarding NCS). Recent Short Notes focusing on allocation formula include “Overview of Allocation Formulas 2018-2022” (SN 142, March 2023), “Formula adjustments for 2024” (SN 153, September 2023), “Allocation formula during the war” (SN 165, May 2024), “Normative class sizes for budget year 2025” (SN 168, July 2024), “Estimates of actual class size” (SN 173, January 2025), “Policy Options for education subvention for last four months of 2025” (SN 176, March 2025), “Policy options for normative class sizes for distant classes” (SN 177, March 2025), “Steps towards allocation of education subvention for budget year 2026” (SN 181, July 2025), and “Individual students in the allocation formula” (SN 182, July 2025).

The following table lists the acronyms used in the present short note.

Acronym	Full name (in English)
CMU	Cabinet of Ministers of Ukraine
MES	Ministry of Education and Science of Ukraine
MF	Ministry of Finance of Ukraine
IEA	Institute of Educational Analytics
NCS	Normative class sizes
TNCS	Temporary normative class size
ACS	Actual class size
RACS	Rounded actual class sizes
TP	Teaching plan (hours per week)
EGB	Expert Group on Budgeting
AIKOM	Automated System of Education Information and Management
NRC	Education-Rehabilitation Center
IRC	Inclusive Resource Center
TOT	Temporarily Occupied Territories
TG	Territorial gromada
SN	Short Note

The present Short Note summarizes many years of close cooperation between Swedish-Ukrainian projects and MES. I need to express my gratitude to Anastasia Sofiienko, General Director of the

Directorate of Strategic Planning and Renewal of MES, and to Zoriana Chenryi, head of the Expert Group on State Education Expenditures in this Directorate. This long term work would not have been possible without the contributions and support of my colleagues Igor Ostrovskyi and Kostiantyn Gavrilov. Igor and Kostiantyn also provided critical feedback on earlier drafts of the note.

Executive summary

The Short Note 185 provides a complete description of the current allocation formula, alternative to the description published in official Ukrainian documents, including Decree of CMU Nr 1764 of December 26, 2025 (section 1, Annex 1). This includes a derivation of the formula of Decree Nr 1764, reproduced below as Equation 4, from general principles, and explains the link between the multiple coefficients of conversions used in the formula and natural quantities such as normative class size and teaching plan.

In particular, SN discusses changes introduced into the allocation formula for education subvention for the budget year 2026, describing their rationale and providing some context and examples. Main of these changes are:

1. Introduction of temporary normative class sizes, reflecting the difference between frontline and non-frontline territorial gromadas. Every year after unilateral aggression of the Russian Federation four years ago, with the lack of adequate official data on Ukrainian population, the Ministry of Education and Science has maintained frozen NCS, that is NCS as assessed in October 2021 for the budget year 2022. Since then, as an effect of the war activities and major migrations of students and teachers of secondary schools from frontline gromadas, their actual class sizes have become very different from frozen NCS. The war also brought lesser but still significant changes of the network of classes in non-frontline gromadas.

In response to these challenges, the Ministry of Education and Science of Ukraine adopted new approach to determine NCS. In place of frozen values determined in 2022, two different buffer mechanisms were adopted for frontline and non-frontline territorial gromadas (section 2, Annex 2).

2. Introduction of separate treatment of students on individual form of learning in the allocation formula. Ever since 2018, due to small number of students on individual form of learning, no dedicated mechanism was used in the allocation formula. However, the share of these students grew explosively since Russian aggression in 2022, and they can no longer be accounted for together with students enrolled in classes.

In response to this challenge, MES adopted separate coefficients for main groups of students on individual form of learning (external form and family form). One side effect of this change is redefinition of actual class sizes in secondary schools (section 3).

3. Introduction of dedicated coefficients for Ukrainian students abroad. Since February 2022, very large numbers of Ukrainian students temporarily migrated abroad. They are enrolled either remotely in Ukrainian schools or attend schools of their countries of residence. The second group needs access to at least limited number of subjects such as Ukrainian

language, literature, or history (called the Ukrainian component of the national curriculum).

In response to this challenge, MES introduced format of remotely teaching just the Ukrainian component for students abroad, and to finance this pedagogical effort of schools adopted a dedicated set of coefficients for these students in the formula (section 4).

In additions, MES introduced several less consequential changes covering students of private schools (section 5) and financing of Inclusion Resource Centers (section 6). We provide detailed review of these changes, together with relevant statistical data to explain the context.

Finally, we identify urgent areas of regulatory framework which MES should address soon in order to properly prepare the allocation formula for education subvention for budget year 2027 (Conclusion).

1. Overview of the allocation formula

Education subvention from the national to local budgets as key instrument of financing secondary education in Ukraine is defined in the Budget Code, article 103². Education subvention may be used only for paying the salaries of pedagogical staff in institutions providing secondary education. It should be allocated to local budgets through an allocation formula (формула розподілу освітньої субвенції).

Legal regulations of the allocation formula are stated point 3 of article 103² of Budget Code. The responsibility for elaborating the formula rests with MES, it is adopted by CMU. The formula uses so called *financial normative of budget need* (фінансовий норматив бюджетної забезпеченості), and is based, among other, on the following three factors:

1. Number of students,
2. Normative class size (NCS),
3. Teaching plans (TP).

The current allocation formula for education subvention was introduced in Decree of Cabinet of Ministers of Ukraine Nr 1088 of December 27, 2017, “On adoption of formula for allocation of education subvention to local budgets” and underwent yearly changes, always adopted in decrees of Cabinet of Ministers (see Table 28 in Annex 3). The current version of the formula, valid for budget year 2026, was adopted in December 2026 and is described in detail in Annex 1.

The general structure of the formula is as follows: for every local budget (gromada or oblast) a specific normative class size is determined (see section 2). The amount of subvention for that local budget necessary for salaries of pedagogical staff conducting lessons is determined in the following four steps:

1. The number of students of secondary education divided by NCS (denoted PHK in the formulas) yields the number of classes which need to be financed by that local budget.
2. Number of classes multiplied by the teaching plan yields weekly number of necessary lessons.
3. Weekly number of necessary lessons divided by 18 yields number of full-time equivalent teachers (FTE, ставка) necessary to teach those classes. Here 18 is the weekly workload of FTE teacher.

4. Number of FTE teacher multiplied by average yearly teacher salary yields amount of subvention required for conducting lessons.

These steps are presented in a more formal way in the following Table 1. The input into the formula is the number of students, denoted Y (here and in all the formulas presented, we use Ukrainian notation, for example the letter Y comes from the word учні, see Table 22).

Table 1. Key steps of the allocation formula

Step	Formula	Result of the formula	Notation used
1	$\frac{1}{PHK} \times Y$	Number of classes	PHK – normative class size
2	$\frac{1}{PHK} \times Y \times H\Pi$	Weekly number of classes	H\Pi – teaching plan
3	$\frac{1}{PHK} \times Y \times H\Pi \times \frac{1}{18}$	Number of FTE teachers	18 hours is the weekly workload of Ukrainian teachers
4	$\frac{1}{PHK} \times Y \times \frac{1}{18} \times H\Pi \times 3\Pi$	Subvention for conducting classes	3\Pi – average yearly teacher salary

A separate important cost of salaries of teachers conducting lessons is division of classes into group (see Annex 1). The formula will also have to take into account, in addition to Step 4 above, allocation for salaries of non-teaching staff, such as school principals, teachers conducting extra-curricular activities, and support psychological personnel. These employees of schools are collectively referred to as *other pedagogical staff* below.

In step 1, the number of classes is always rounded up to an integer value, for the obvious reason that it makes no sense to allocate funds for half a class. For large gromadas, with many students and many classes, this rounding introduces only minor, insignificant increase of allocation. For other TG this difference will be relatively larger, but will remain very limited.

It is clear from the above that normative class sizes are the key element of the formula used in Ukraine. Indeed, NCS translate unique conditions in a gromada, such as rurality, fragmentation of population centers and distances between them, or population density, into a simple objective numerical measure which determines the level of per student allocation. Clearly, per student allocation is higher when NCS is smaller, because NCS appears in denominator in step 1 above. . For rural gromadas NCS may be as low as 10, while for large cities is may be as high as 27,5 (NCS is assumed to be an integer or an integer and a half). We discuss normative class sizes for mainstream students in detail in section 2, for remaining groups of students NCS is provided in Annex 1 (Table 21).

The very simple approach to allocation of education subvention, described in 4 steps above, is necessarily complicated by the fact that teaching plans and NCS are quite different for different streams of education, for example day education, evening education, or special education. Thus already in budget year 2018 the formula recognized six groups of students, and their number increased over time. For budget year 2026, there are 14 groups, see Table 20.

In addition, for many of these groups the teaching plan TP (denoted H\Pi in the formulas) varies by grade. Using one average teaching plan for all grades would be too simplified, because of large differences in weekly teaching plan of initial and upper secondary grades. On the other hand, using 11

groups of students, one for each grade, would complicate the formula very much. To reduce the complexity of the formula, in keeping with standard Ukrainian education categories, all students are divided into three levels of education, namely initial (grades 1 to 4), basic (grades 5 to 9) and upper secondary (grades 10 to 12). For each of these levels, an average TP across grades is used. Teaching plans by level of education for all groups of students except for individual students is presented in Table 21. The values for mainstream education in Table 21 take into account the reduction of teaching plan financed from education subvention to just invariable part of curriculum, which was applied since 2023 (see section 7).

Further, in addition to allocating funds for salaries of other pedagogical staff, the formula must take into account certain peculiarities of Ukrainian secondary education, namely:

- Division of large classes into groups for some subjects (mandated by Order of MES Nr 128 of February 20, 2002),
- Increased salaries for teachers working in mountain schools (increase of 25% mandated by Decree of CMU Nr 648 of August 11, 1995),
- Cost of assistant teachers in inclusion classes (mandated by art. 44 of Law on Complete Secondary Education Nr 463-IX of January 16, 2020),
- Students on individual form of learning (who are not enrolled in classes),
- Reduced teaching of students following Ukrainian component.

Even with several groups of students with different values of NCS and TP, and taking into account factors listed above, the formula as described above would remain relatively simple. However, to satisfy the requirements of article 103² of Budget Code it needs to be rewritten, using the normative of budget needs and relevant conversion coefficients. The normative of budget need, denoted H_0 , is defined as the amount of subvention for one student on initial mainstream (non-special) education in Kyiv in Equation 1:

Equation 1. Definition of normative of budget need

$$H_0 = \frac{1}{PHK_{\text{Київ}}} \times H\Pi_{\text{поч}} \times \frac{1}{18} \times 3\Pi$$

Here $PHK_{\text{Київ}}$ denotes NCS for Kyiv (value 27,5), $H\Pi_{\text{поч}}$ denotes teaching plan for mainstream education at initial level (value 23, see Table 22, we stress here that this reflects reduction of teaching time, discussed in section 7), and 3Π denotes average salary of teacher (in conditions of budget years 2026, value Hryvnia). Please note that the formula for the normative of budget need is essentially same as last step of formula construction in Table 1, without the number of students.

Article 103² of Budget Code states that normative of budget need is determined by CMU, however neither yearly laws on national budget nor amended every year Decree Nr 1088 provide the value of this normative. These values, together with values of 3Π , are available in publications of MES, including subvention statements. The following Table 2 provides values of the normative and of the average teacher salary used in the allocation formula since budget year 2021 (after the amalgamation process of gromadas was completed).

Table 2. Financial normative of budget need and average teacher salary 2021 – 2026

Budget year	Normative of budget need		Average teacher salary	
	Value (Hryvnia)	Year to year change	Value (thousand Hryvnia)	Year to year change
2021	9 615,0		190,4	
2022	10 423,1	8,4%	206,4	8,4%
2023	9 516,9	-8,7%	204,8	-0,8%
2024	11 510,4	20,9%	247,7	20,9%
2025	11 510,4	0,0%	247,7	0,0%
2026	14 528,2	26,2%	312,7	26,2%

The decrease of the normative in 2023 was the effect of reduction of teaching time which was introduced as a cost-cutting measure after the Russian aggression (see section 7). As Equation 1 shows, reduction of TP directly reduces also the normative. For other years, the change of the average teacher salary and of the normative are the same.

The total pool of funds of education subvention depends on average teacher salary, on number of students, and to a smaller measure on the allocation formula. Total amounts of subvention are presented in Table 3.

Table 3. Total pool of funds of education subvention 2021 – 2026

Budget year	Value (million Hryvnia)	Year to year change
2021	99 667	
2022	108 043	8,4%
2023	87 516	-19,0%
2024	102 698	17,3%
2025	103 162	0,5%
2026	124 538	20,7%

We note a decrease of allocation in 2023, in the first Ukrainian budget adopted after the Russian aggression of February 2022. Ukraine had to adopt cost-cutting measures to the allocation formula, discussed below in section 6. Note also that in many budget years increase of overall allocation closely matched the increase of teacher salaries (the value for budget year 2026 is discussed in Conclusion section).

As observed above, the formula recognizes several groups of students, based on their normative class size and teaching plans. In addition, the formula includes separate education functions, such as inclusion (assistant teachers in inclusion classes), dormitories, secondary education provided in professional schools and in pre-higher education institutions (colleges), and Inclusion Resource Centers (IRC). The structure of education subvention evolved over time. The following Table 4 presents main components of overall subvention allocation from 2021 to 2026. In this table, special education includes allocation for Education-Rehabilitation Centers (NRC), and dormitories comprise all three types (mainstream dormitories, special dormitories, and dormitories of NCR).

Table 4. Structure of education subvention 2021 – 2026

Education function	2021	2022	2023	2024	2025	2026
Mainstream education	86,6%	86,2%	84,9%	84,4%	83,9%	83,7%
Inclusion	3,4%	4,1%	4,5%	5,2%	5,9%	7,4%
Pre-higher education	2,0%	2,0%	2,2%	2,1%	2,1%	2,3%
Special education	2,0%	2,3%	2,5%	2,5%	2,4%	2,2%
Dormitories	2,7%	1,9%	2,0%	1,9%	1,9%	1,5%
Inclusive Resource Centers	1,0%	1,2%	1,3%	1,4%	1,4%	1,1%
Private education	0,5%	0,7%	0,8%	0,9%	1,1%	0,8%
Other	1,9%	1,6%	1,8%	1,6%	1,3%	1,0%

We can observe that mainstream education is consistently the largest component of subvention, comprising over 80%, however it exhibits mild but persistent decline every budget year from 86,6% in 2021 to 83,7% today. Explosive growth of inclusion education reflects real changes in operations of Ukrainian schools: increasingly special needs students are taught together with their colleagues attending mainstream classes. As a result, share of allocation for inclusion more than doubled since 2021. It is the almost tripled allocation for inclusion in real terms which explain relative decrease of share of mainstream education over the years. Decline of the share of allocation for dormitories is the effect of decreasing number of their users, from 65 thousand in 2021 to 38,5 thousand today. Finally, we observe that sudden decline of allocation for IRC and for private education in 2026 after several years of slow growth is the result of changes to the allocation formula adopted this year, see sections 4 and 5.

2. Normative class sizes

As noted in the Introduction, normative class sizes for mainstream secondary schools managed by territorial gromadas are the cornerstone of the allocation formula. The factors on which NCS is based must have certain required characteristics: they must be available as official data for every TG, and they must be objective in the sense that gromadas cannot affect them through their own decisions. Thus, to give just two examples, NCS cannot be equal to actual average class size or average school enrollment in a gromada, because the school founder can adjust them downwards, thus enforcing an increased allocation.

Ministry of Education chose student density and share of rural population as the two factors to be used for assessing NCS. Here it is worth pointing out that student density is rather uncommon factor used for analogous purposes, but a more typical factor, population density in TG, was not available.

Since budget year 2018, NCS for every gromada was defined in three different ways:

1. Between 2018 and 2021, NCS for oblast centers and Kyiv was set at 27, for other former cities of oblast significance at 25, and a table of NCS was used for rayons and for remaining territorial gromadas. In the following 3 years, some changes were made for “large” gromadas, but not to the table of NCS. The size of the table was 8 x 9, its columns referred to the share of rural population in the gromada, and its rows to student density in the gromada. Values of NCS in the table varied from 10 to 20,5. While the table remained unchanged, changes in the share of rural population and in the density of students meant that NCS for specific gromadas did change from one budget year to the next (see Table 6).

2. For budget year 2022, a detailed review of actual class sizes followed by discussions within MES led to adoption of a single table of NCS, now encompassing all TG. Same factors as before were used for the table, that is student density and share of rural population. The size of the new table is 15 x 15, its values varied from 10 to 27,5. This table is reported in Table 5 below.
3. Between 2023 and 2025, due to massive internal and external migrations of students and absence of official statistical data, frozen NCS for each TG was used. This means that irrespective of any changes of student density or demographic situation, NCS for each TG was kept unchanged (for this reason, these years are not listed in Table 6).

The table of normative class sizes, adopted in 2021 and used for the allocation of education subvention for budget year 2022 is presented below.

Table 5. Table of NCS adopted in 2021.

	<9%	9%-12%	12%-19%	19%-22%	22%-23%	23%-26%	26%-43%	43%-49%	49%-53%	53%-58%	58%-63%	63%-66%	66%-72%	72%-100%	100%
<1	16,5	15,5	15,5	15,5	15,5	14,5	14,5	13,5	13,5	13	13	13	11,5	10	10
1-1,4	18,5	18	18	18	18	16,5	16,5	15,5	13,5	13	13	13	13	12,5	11,5
1,4-2,1	18,5	18	18	18	18	16,5	16,5	15,5	14,5	14	13,5	13,5	13	12,5	12,5
2,1-3	19	18	18	18	18	16,5	16,5	15,5	15	15	14,5	14,5	14	13	13
3-3,9	19	18	18	18	18	18	17,5	17	15,5	15	14,5	14,5	14	13,5	13,5
3,9-4,1	20	20	20	19	19	18	17,5	17	15,5	15,5	14,5	14,5	14,5	14,5	14,5
4,1-4,5	20,5	20	20	19	19	18	18	18	16,5	16,5	15	15	15	15	14,5
4,5-5,8	20,5	20	20	19	19	18	18	18	18	17	15,5	15,5	15,5	15,5	15,5
5,8-7	20,5	20	20	19,5	19	18,5	18	18	18	17,5	15,5	15,5	15,5	15,5	15,5
7-10,2	21	21	21	20	20	18,5	18	18	18	18	16,5	16,5	15,5	15,5	15,5
10,2-15	24,5	24	22,5	22,5	21,5	19	19	19	18,5	18,5	18	18	18	18	18
15-35,3	24,5	24,5	23,5	23,5	21,5	21,5	21,5	21	21	21	20,5	20,5	20,5	20,5	20,5
35,3-44,9	25	25	25	25	25	24,5	24,5	24,5	24,5	24,5	22,5	22,5	22,5	22,5	22,5
44,9-93,7	27,5	27	25	25	25	25	25	24,5	24,5	24,5	24	24	24	24	24
93,7>	27,5	27,5	27,5	27,5	27,5	27,5	27,5	27,5	27,5	27,5	27,5	27,5	27,5	27,5	27,5

NCS for individual gromada could change from one budget year to the next one as a result of either changed used parameters (student density and share of rural population) or of changed definition of NCS, as illustrated above. Changes of NCS for individual gromadas are summarized in the following Table 6 (the bottom row shows changes due to introduction of temporary NCS for budget year 2026, discussed below).

Table 6. Changes to NCS for individual gromadas

Change of the budget year	Number of TG for which NCS was:		
	Reduced	Unchanged	Increased
From 2018 to 2019	51	691	28
From 2019 to 2020	57	734	76
From 2020 to 2021	307	291	308
From 2021 to 2022	390	182	891
From 2025 to 2026	658	551	230

We noted already that reduction of NCS for a gromada leads to increased allocation of education subvention to that TG, and conversely, an increase of NCS reduces the allocation. This is reflected in Table 5: assessed NCS decreases for more rural gromadas, that is as share of rural population grows (leftwards in the table) and it increases for larger cities, that is as student density grows (downwards in the table).

Following the Russian aggression in February 2022, secondary education in Ukraine entered very unstable situation, through repeated, unpredictable internal and external migrations of students and

teachers. In addition, no new official data on total and rural population of gromadas were released. For these two reasons, allocation of subvention for budget years 2023, 2024, and 2025 used *frozen NCS*, that is the values of NCS assessed for each gromada in the conditions of 2022. Of course this was done as a temporary measure.

Over time, the Ministry understood that with every passing year the frozen values of NCS are increasingly inaccurate, deviate from actual class sizes, and lead to waste (overfunding) in some TG, and to difficult budget situations (underfunding) in other areas. The same concerns were formulated by the Ministry of Finance (MF). The proposed solutions to address this problem evolved over time:

1. Initially, the plan was to define a new table of NCS, based on the new enrollment of students in secondary schools. Several options were proposed to replace the share of rural students (no longer available in official Ukrainian data) with other available factors, so called proxy measures of rurality. These proposals were summarized in Short Note 165 “Allocation formula for education subvention during the war and beyond” (May 2024). We note also that recalculation of table of NCS was also necessary because in 2023 Verkhovna Rada adopted Law Nr 3285-IX which changed the definition of rurality, namely it decreed that population of former settlement of urban type (селище міського типу) is in fact rural population. As Table 5 was estimated using the now obsolete definition of rurality, it was no longer valid.
2. Soon afterwards, it was understood that using these proxy measures of rurality were not a good solution, and an alternative proposal, to define temporary NCS (TNCS) using buffers was developed (the buffers would allow for some adjustment of frozen NCS to make it slightly closer to actual class sizes ACS). The idea to introduce TNCS was based on the assumption that until the war is over it will not be practically possible to adopt a systematic approach using a new table of NCS; instead some temporary solution is needed until local school networks become more stable. This proposal was formulated in Short Note 168 “Normative class sizes for Budget Year 2025” (July 2024). However, this proposal was not adopted.
3. Finally, during intensive policy seminar organized by MES and Polaris Programme in Lviv in July 2025, it was decided that separate treatment is necessary for TG where military activities were taking place (frontline, occupied, and deoccupied gromadas). This led to a new approach to defining TNCS, through adoption of two types of buffers, separately for frontline and for non-frontline gromadas, as described below.

The approach discussed during the Lviv seminar was in the end adopted for the allocation formula for budget year 2026. It is based on the division of all gromadas into two groups:

- Frontline gromadas: these are partially or totally temporarily occupied TG, as well as TG which include settlements where military activities are taking place or are possible.
- Non-frontline: all the remaining gromadas.

The division is based on Order of Minister for Development of Gromadas Nr 136 of February 28, 2025, with last changes introduced in Order Nr 1374 of September 11, 2025. The order lists all settlements which are temporarily occupied (тимчасово окуповани), are places of current military activities (активні бойові дії), or where military activities may occur (можливі бойові дії). If a gromada includes even one settlement point in any of these categories, it is assumed to be frontline, in opposite case it is non-frontline. The only exception to this rule is that all gromadas in Odesa oblast

are considered non-frontline. The categorization reflects the military situation as of September 2025, and is adopted specifically for the needs of allocation of education subvention.

There are 271 frontline gromadas according to this definition, located in 9 regions (9 of these frontline gromadas no longer have schools with enrolled students). Number of frontline gromadas, number of enrolled students there, and share of students in frontline gromadas among all students of secondary schools are presented in Table 7.

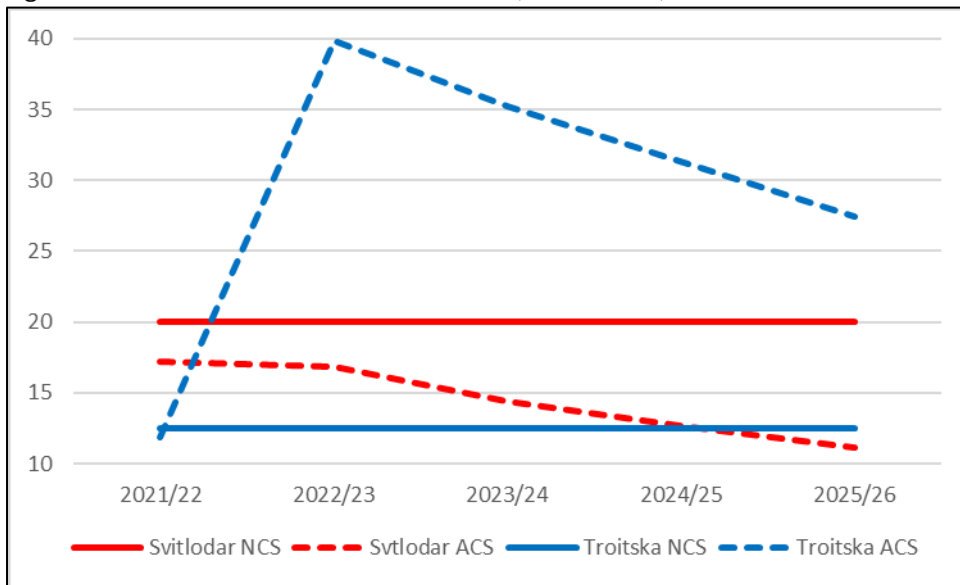
Table 7. Students in frontline gromadas, September 2025

Oblast	Number of frontline gromadas	Number of students in frontline gromadas	Share of students in frontline gromadas
Дніпропетровська	12	15 841	5,6%
Донецька	43	60 546	98,3%
Запорізька	66	93 522	97,4%
Луганська	26	14 664	99,3%
Миколаївська	17	48 825	52,6%
Сумська	23	44 961	57,6%
Харківська	43	152 135	84,0%
Херсонська	36	40 045	82,6%
Чернігівська	5	7 157	8,9%
Ukraine	271	477 696	14,0%

Nearly half a million of students, or 14% of all, are enrolled in secondary schools managed by frontline gromadas. In three oblasts this share is close to 100%, in two oblasts the share is over 80%. However, this does not mean that the schools themselves are located in temporarily occupied territories, or where military activities are ongoing or possible. Rather, this means that founding organs of these schools face dramatic challenges in providing secondary education to their population.

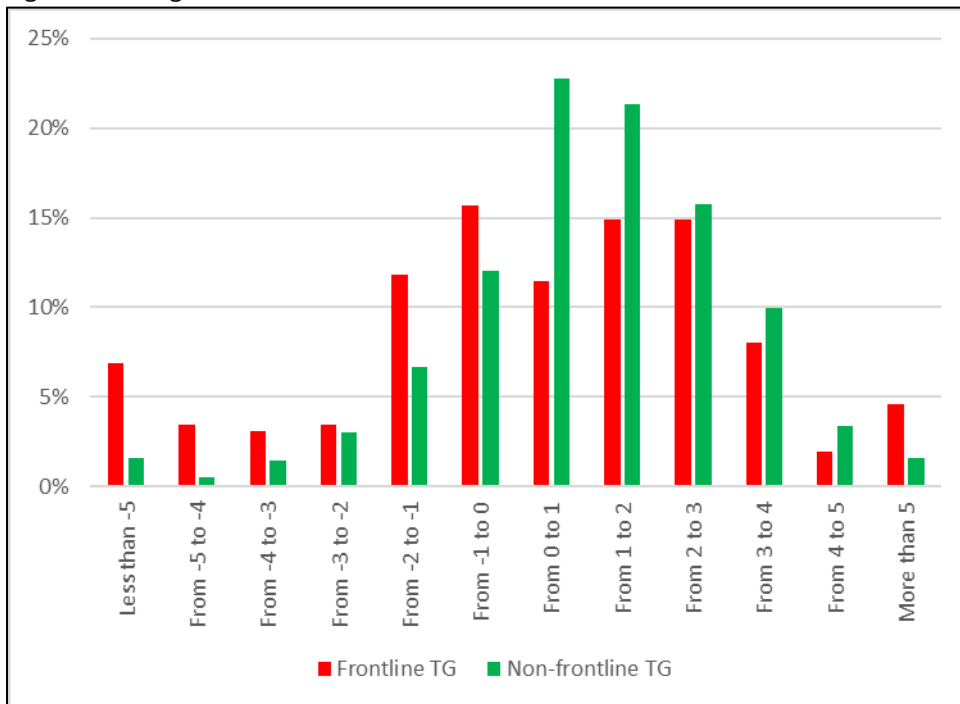
For some frontline TG, with the number of students quickly diminishing due to migration of residents to safer areas, ACS also decreased very much below NCS. In other frontline TG, especially those fully or partially temporarily occupied, analogous reduction of number of students together with distant learning led to creation of large classes, much larger than NCS. Two extreme cases are provided by occupied territorial gromadas, Svitlodarska in Doneck region (Світлодарська, budget code 0553800000), and Troitska in Luhansk region (Троїцька, budget code 1250400000). Their student population dramatically decreased from 1 517 and 1 314 in 2021 to 126 and 247 in 2025 respectively. However, the evolution of their actual class sizes was quite different, as seen in the following Figure 1.

Figure 1. ACS and frozen NCS of Svitlodarska, Troitska TG, 2021 – 2025



Actual class sizes in Svitlodarska TG collapsed from 17,2 in 2021 to 11 today, while those of Troitska skyrocketed. While back in 2021 in both gromadas ACS were in line with their frozen NCS, today we have complete divergence, due to different decisions taken regarding formation of classes (especially of distant classes). Using frozen NCS in budget year 2025 led to significant overfunding of Troitska TG and to equally significant underfunding of Svitlodarska TG. Some other striking examples of evolving ACS during the war period are provided in SN 165. We observe that of course there are also similar contrasting examples in non-frontline TG, but much fewer. This can be best reviewed in a histogram of differences between ACS and frozen NCS for school year 2025/26 for frontline and non-frontline gromadas. We provide below in Figure 2 percentages, because there are much fewer frontline gromadas than non-frontline.

Figure 2. Histogram of ACS – frozen NCS for frontline and non-frontline TG



We observe in Figure 2 that the share of extreme cases, with difference between ACS and frozen NCS is either less than -5 or more than 5, is much higher for frontline gromadas. This indicates that the examples of Troitska TG and Svitlodarska TG discussed above are not unique (see Figure 1). At the same time, even among non-frontline gromadas there are some with ACS much different from frozen NCS. Still, the difference between frontline and non-frontline gromadas is significant. This justifies taking different approach to assess needed changes to NCS for frontline and non-frontline TG:

- For frontline gromadas, it is assumed that war activities and the need to move students to safer areas and to schools with shelters have influenced local school networks very strongly. This means that actual class size ACS is much more relevant for allocation of education subvention than frozen NCS from 2022. Thus, in setting new temporary NCS, the Ministry should use actual class sizes as the starting point.
- For non-frontline gromadas, it is assumed that some changes in the school networks have taken place, but that overall the frozen NCS are still in general valid for the allocation. Thus possible adjustments to frozen NCS should take the form of minor changes of all NCS in the direction of current ACS.

We need to stress here that assessment of actual class size is conducted without taking into account students on individual form of learning (see section 5). Further, we always round ACS to nearest half an integer, which means to nearest integer or to nearest integer and a half.

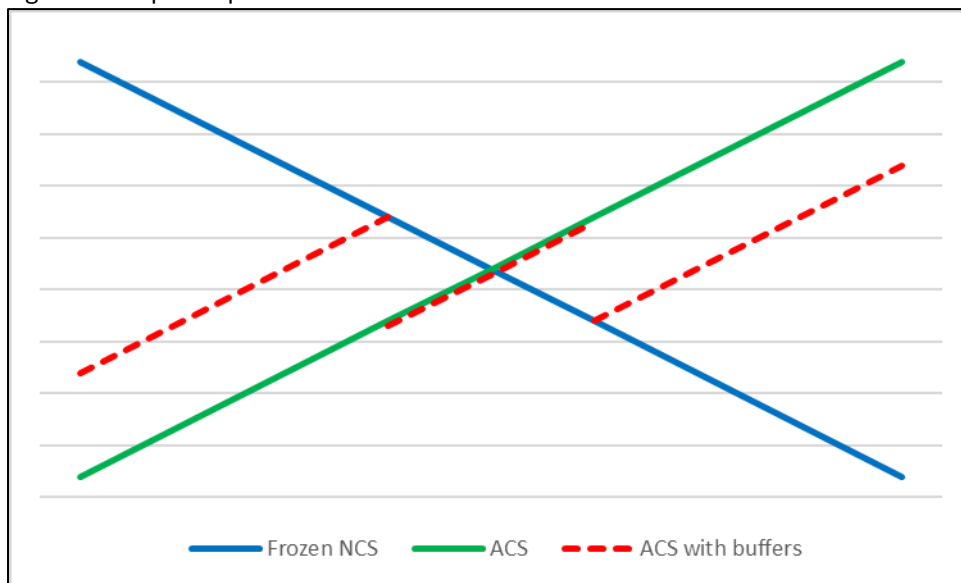
To reflect contrast between frontline and non-frontline gromadas, different forms of buffers are used for them. For frontline gromadas, the Ministry adopted what is informally called *ACS with buffers* (ФНК з буферами). This means that if frozen NCS and ACS differ by less than 1 (the buffer value), than TNCS will be equal to actual class size rounded to nearest half an integer (buffers do not apply). If frozen NCS is smaller than ACS minus 1, then TNCS becomes ACS - 1 (lower buffer). If frozen NCS is larger

than ACS plus 1, then TNCS becomes ACS + 1 (upper buffer). Finally, TNCS cannot be smaller than 10 or greater than 27,5.

Such use of buffers ensures that TNCS is always close to actual class size, except when ACS is less than 10 or more than 27,5. However, it may be very different than frozen NCS. The last point means that change of normative class sizes from budget year 2025 to 2026 may for some individual gromadas be quite significant. For example, for Svitlodarska TG frozen NCS is equal to 20, while their current ACS is 11,09. As a result, TNCS becomes 12. This is close to ACS but very different from frozen NCS, the difference being 8. In a contrasting example, frozen NCS for Troitska TG is 12,5 while their ACS reached 27,44 in school year 2025/26. Their TNCS becomes 26,5, differing from frozen NCS by massive 14.

The following Figure 3 provides symbolic graphical presentation of ACS with buffers. The blue line represents frozen normative class size, and the green line – actual class size. The left side of figure shows the situation when frozen NCS is much larger than ACS, the right side shows the opposite situation, and in the middle we see frozen NCS and ACS close to each other. The dotted red line in Figure 3 shows resulting ACS with buffers. We observe that ACS with buffers is equal to ACS if the difference between ACS and frozen NCS is small (central part of the figure), and that it is always close to ACS (green and dotted red lines are close to each other), of course except when ACS is significantly smaller than 10 or larger than 27,5 (cases not treated in Figure 3). The deviation of ACS with buffers from ACS is always towards frozen NCS (from the green line towards the blue line).

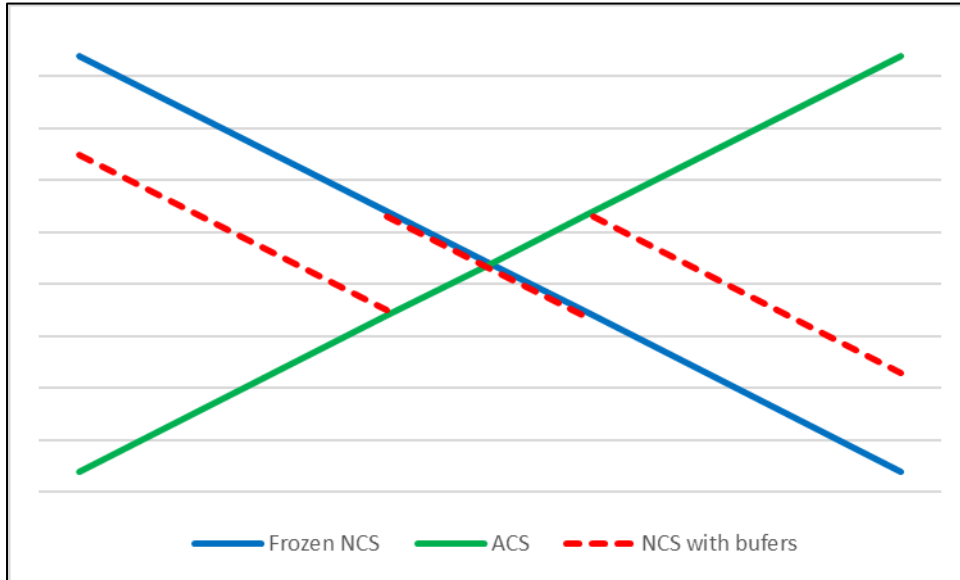
Figure 3. Graphical presentation of ACS with buffers



For non-frontline gromadas, the formula uses a different form of buffers, called *NCS with buffers* (PHK з буферами). If frozen NCS and ACS rounded to nearest half of integer are closer to each other than 1, then TNCS becomes frozen NCS (buffers do not apply). If ACS is smaller than frozen NCS minus 1, then TNCS becomes frozen NCS minus 1 (lower buffer). If ACS is greater than frozen NCS plus 1, then TNCS becomes frozen NCS plus 1 (upper buffer). Finally, TNCS cannot be smaller than 10 or greater than 27,5 and for Kyiv and for regional capitals must be 27,5. Such use of buffers ensures that TNCS is always close to frozen NCS. However, it may be quite different from actual class size, although always closer to actual class size than frozen NCS.

Similarly to Figure 3, below in Figure 4 we present the symbolic graphical presentation of NCS with buffers. The meaning of the three lines is the same as in Figure 3, except for the dotted red line, which now represents NCS with buffers. Similarly, the left, the right, and the middle segment of figure have the same meaning as above.

Figure 4. Graphical presentation of NCS with buffers



We observe that NCS with buffers is always close to frozen NCS (blue and red dotted lines are close), and if it deviates from frozen NCS, the deviation is in the direction of ACS (from the blue line towards the green line).

The buffers do not apply to oblasts (NCS = 20) or to regional capitals which are not frontline gromadas (NCS = 27,5). Mathematical formulation of both types of buffers is presented in Annex 2.

Only 12% of frontline TG and 44% of non-frontline TG have their TNCS equal to frozen NCS, all others underwent changes. The following Table 8 identifies how many TG had their normative class size reduced or increased.

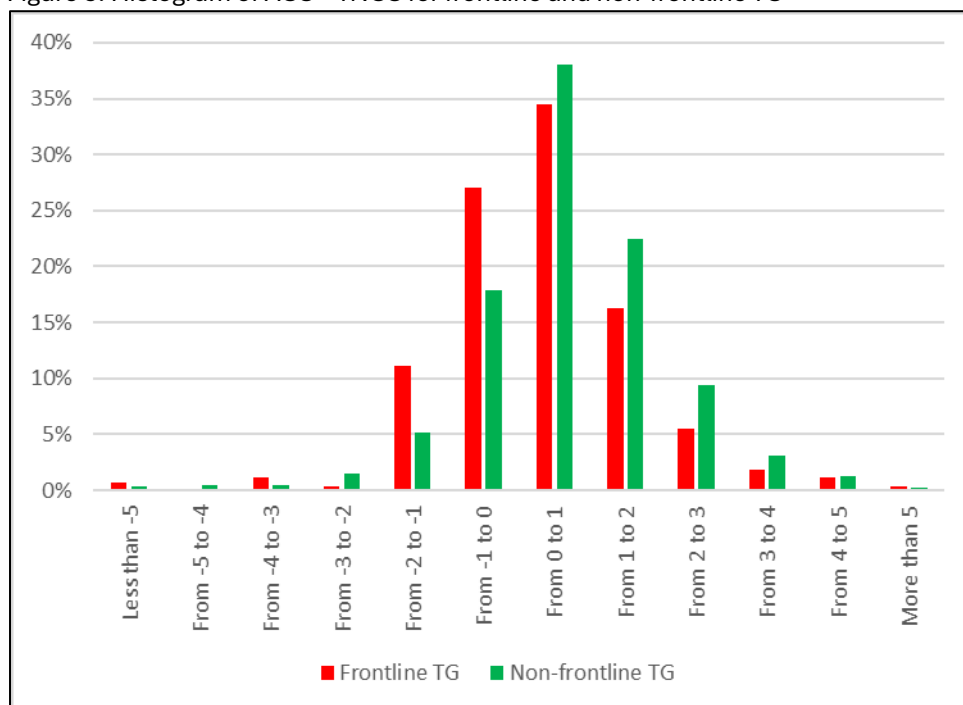
Table 8. Changes to NCS for frontline and non-frontline gromadas in 2026

Type of gromada	Number of TG for which NCS was:		
	Reduced	Unchanged	Increased
Non-frontline	527	518	123
Frontline	131	33	107
All	658	551	230

About half of frontline TG have their NCS reduced, and therefore their allocation of subvention increased. However, there is a significant minority of frontline TG whose NCS is increased, leading to reduced allocation of subvention. These are often TG similar to Troitska (see Figure 1), with a lot of distant learning and very large actual class sizes. The fact that 45% of non-frontline gromadas had their NCS reduced is in part due to the changed definition of actual class size, a result of separate treatment of students on individual form of learning (see the following section).

We conclude this section by assessing how the proposed approach to TNCS has affected divergence between actual and frozen normative class sizes which gave rise to concerns in MES and in MF. Figure 2 above presents histogram of difference between ACS and frozen NCS for school year 2025/26, indicating a large share of extremal cases specially for frontline gromadas. In Figure 5 below we review the same histogram of differences between ACS and TNCS.

Figure 5. Histogram of ACS – TNCS for frontline and non-frontline TG



We observe that although there remain a few TG with their actual class sizes very different from TNCS, their share is very much reduced in comparison with Figure 2. In particular, for frontline TG ACS – TNCS may be less than -5 only for cases where actual class size is much below 10, with TNCS equal to 10 (recall that like NCS, TNCS cannot be less than 10 or more than 27,5). Analogously, this difference may be larger than 5 only if ACS is much larger than 27,5.

We conclude that as planned, the proposed use of two types of buffers for TNCS has brought actual and normative class sizes much closer to each other, both for frontline and for non-frontline gromadas.

3. Students on individual form of learning

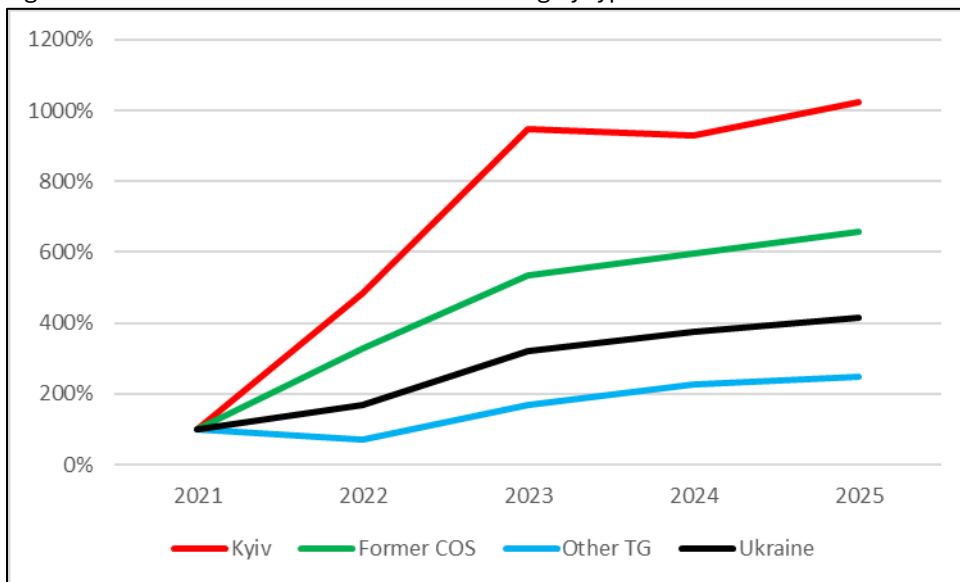
Three groups of students are enrolled in mainstream secondary schools, which until budget year 2026 were accounted for and treated in the allocation formula together:

1. Students attending classes in person. This group includes also the classes which due to insufficient space in school shelters rotate the format of teaching (for example alternating weeks physically in schools and online).
2. Students enrolled remotely, attending lessons online through internet connections, and subject to online testing.
3. Students on individual form of learning.

These three groups of students represented a small fraction of overall student population and therefore their separate treatment in the formula was not warranted. COVID pandemic temporarily shifted all teaching online, which led to creation of necessary tools and gathering of experience for remote teaching. However, it was the war since February 2022 that spurred the growth of the second and third group listed above. We stress that legal framework governing secondary education allows formation and functioning of mixed classes, with both offline and online teaching. This creates confusion and inefficiencies, however an attempt to separate in-person and remote teaching (so called “school offline” project) was abandoned in 2024, and the challenge remains. The separation of students on individual form of learning in the allocation formula was introduced for budget year 2026 and is reviewed in the present section.

Since the start of the current phase of the war with Russian, Ukraine has seen explosive growth of the number of students on individual form of learning. The following Figure 6 is based on data presented in SN 182.

Figure 6. Students on individual form of learning by type of TG 2021 – 2025



As we can notice from the jump between 2022 and 2023 (education data are collected in October), this increase was largely the effect of Russian aggression. While overall number of individual students quadrupled in the period of 5 years, in Kyiv it increased tenfold. At the same time, share of individual students among all students of secondary education increased. Today, this share is 5,5% nationally and nearly 11% in Kyiv. It seems certain that a very large proportion of these students are now living abroad. As argued in SN 182, this is a strong justification to introduce into the allocation formula a separate treatment of individual students. This separate treatment was introduced for budget year 2026 and is described here.

There are three forms of individual learning defined in the Law on Education (Law Nr 2145-VIII of September 5, 2017), which the students of secondary schools (or their parents) may choose:

1. External form (екстернатна форма індивідуального навчання),
2. Family form (сімейна форма індивідуального навчання),
3. Patronage (педагогічний патронаж).

The last form is further divided into six specific types. The number of students on individual form of learning reported in AIKOM in October 2025 is presented in the following Table 9.

Table 9. Students on individual form of learning in October 2025

Individual form of learning		Number of students	Share of students
External		61 531	31,1%
Family		112 047	56,6%
Patronage	Non-formation of classes	7 353	3,7%
	Stationary treatment	13	0,0%
	State of health	16 107	8,1%
	Convicted	50	0,0%
	Refugee children	30	0,0%
	Temporarily occupied territories	993	0,5%
Total		198 124	100,0%

We observe that external and family forms of individual learning comprise almost 90% of all individual students. There is a curious fact that although the pedagogical and institutional meaning of these two forms are somewhat different, in practice they are used as alternatives: in many gromadas, there are only students on one of these two forms. Also pedagogical responsibilities of schools towards these two groups of individual students are the same, as discussed below. For this reason they are treated in the same way in the allocation formula (and form one group of students XI, see Table 20).

Until budget year 2026, all these students were treated in the formula as students enrolled in classes. Two considerations guided the decision of which of these 8 groups of students on individual form of learning should be treated separately in the formula:

- Only large groups of students on individual form of learning should be included. This suggested that students of family and external forms should be treated separately in the formula.
- Students from temporarily occupied territories keeping contact with Ukrainian schools should be supported for political reasons, and were treated separately in the formula.

Allocation for students on individual form of learning will be conducted proportionally to the number of these students in schools financed by a given local budget. This number of students will be multiplied by the normative of budget need H_0 (see Equation 1), and by appropriate conversion coefficients. We now present the calculation of these conversion coefficients, for stated three groups of students. The coefficients are calculated in conditions of budget year 2025.

The starting point of assessing coefficients for students on individual form of learning are pedagogical obligations of schools. These obligations are defined in Order of MES Nr 8 of January 12, 2016. For external and family forms, these obligations are identical, namely each such student should receive 5 hours of individual consultation per school year for every subject. The calculations are presented in the following Table 10.

Table 10. Conversion coefficients for external and family forms of individual learning

Steps in calculation of coefficients for family and external form of learning	Level of education		
	Initial	Basic	Upper
Number of subjects	6,4	9,2	8,4
Pedagogical effort (number of hours) per year	32	46	42
Pedagogical effort in weeks of teachers' work	1,8	2,6	2,4
Pedagogical effort in months of teachers' work	0,5	0,7	0,6
Yearly cost (using average monthly salary 2025), Hr	10 322	14 451	12 386
Estimate of coefficients	0,8967	1,2554	1,0761
Coefficients after rounding to 2 decimal places	0,90	1,26	1,08

The first row of Table 10 presents the number of subjects by level of education. These are not integer values, because they are averages of teaching plans for initial, basic, and upper secondary grades. The second row shows number of hour of pedagogical support for each individual students during the whole school year. In the next row, we calculate how many weeks of teacher's work this pedagogical support will require (we divide second row by 18 and round to one decimal place). In the next step we assess how many months of teacher's work this represents (we divide by 4 and round to one decimal place). Using average monthly teacher salary in budget year 2025 (value in Table 2 divided by 12) we assess the cost of this pedagogical support per year. In the final step we divide this cost by the value normative of budget need for 2025 (see again Table 2). Finally, this value is rounded to two decimal places to be used in the formula.

Calculations of conversion coefficients for TOT are analogous to Table 10, but in this case Order of MES Nr 8 of January 12, 2016 defines the pedagogical effort of schools in terms of number of hours per week (we use the obligation for pedagogical patronage due to non-formation of classes).

Table 11. Conversion coefficients for pedagogical patronage – TOT

Steps in calculation of coefficients for pedagogical patronage – TOT	Level of education		
	Initial	Basic	Upper
Hours per week	5	7	12
Share of FTE teacher	0,2778	0,3889	0,6667
Yearly cost (using average salary 2025), Hr	68 812	96 337	165 149
Estimate of coefficients	5,9783	8,3696	14,3478
Coefficients after rounding to 2 decimal places	5,97	8,36	14,34

Here yearly cost is obtained by multiplying the number of FTE teachers by yearly teacher salary (Table 2), not by monthly salary as in Table 10. In the last step in Table 11, due to large values of resulting coefficients, they are rounded down to 2 decimal places.

It is useful to compare the conversion coefficients calculated above with coefficients used for allocation for mainstream education. Recall that the formula uses conversion coefficients for NCS and for TP, applied multiplicatively (see Table 23). For simplicity we ignore conversion coefficients for division of classes in groups and for other pedagogical staff. Resulting summary coefficients for mainstream education in three typical gromadas by level of education are presented in Table 12.

Table 12. Summary coefficients for mainstream education

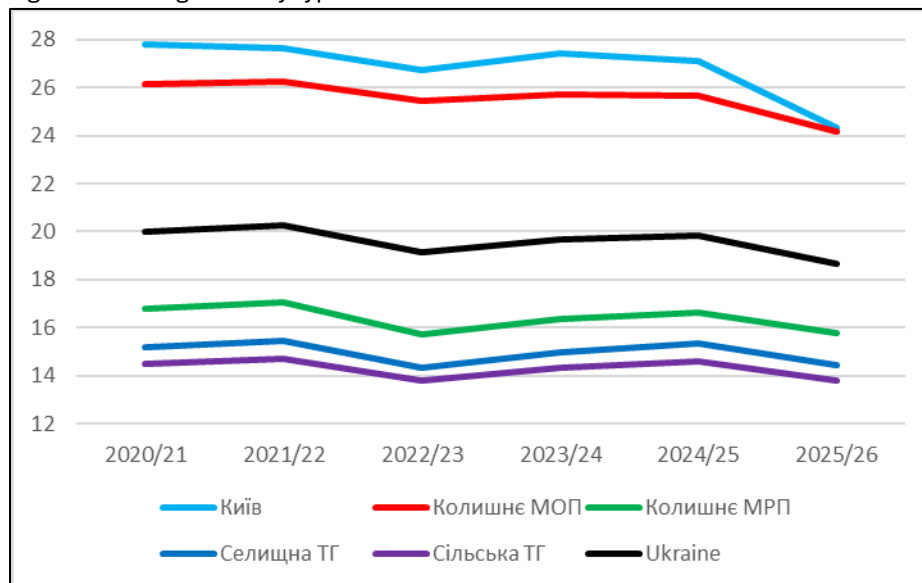
Assumed type of gromada and NCS	Level of education		
	Initial	Basic	Upper
Kyiv, large cities, NCS=27,5	1,000	1,422	1,543
Medium cities, NCS=15	1,833	2,607	2,830
Small villages, NCS=10	2,750	3,910	4,245

Application of conversion coefficients for division of classes in groups and for other pedagogical staff would further increase these summary coefficients.

Comparison of Table 12 with the last rows of Table 10 shows that per student allocation for students on external and family form of education is lower than for mainstream education even in large cities, and much lower for smaller TG. Given the large number of students on external and family forms, the separate treatment of these students in the allocation formula leads to considerable economies for the subvention. These economies may be assessed to be about 1,3 billion Hryvnia (with appropriate assumptions about other allocation parameters). On the other hand, per student allocation for students from TOT as determined by bottom row of Table 11 is significantly higher than for mainstream students. However, there are very few of these students, so the additional cost is not large.

Finally, we observe that separate treatment of individual students in the allocation formula changes the definition of actual class size used in comparative analysis. Indeed, up to budget year 2025, all students on individual form of learning (irrespective of the reason) were accounted for together with students attending classes, so ACS was simply defined as ratio of the number of all students (including individual students) to the number of classes formed. Since 2026, students on family and external form of learning, and in TOT, are excluded from this calculation, leading to a decrease of assessed ACS. This change is presented explicitly in the following Figure 7.

Figure 7. Average ACS by type of TG



We observe indeed in Figure 7 a significant decrease of average ACS for school year 2025/26 for all types of TG, with especially marked decrease in Kyiv and in former cities of oblast subordination. This is not surprising. As noted at the beginning of this section, while on average share of students on individual form of learning in Ukrainian secondary schools is 5,5%, in Kyiv this share in the current school year is over 10%.

This finding provides yet another argument why Ukraine should move away from the frozen NCS. Indeed, Table 5 of NCS was estimated using actual class sizes back in school year 2020/21, with all students on individual form of learning included. Thus, this table is not only based on obsolete data, it is based on different type of data than actual class sizes used for the buffers. It also explains relatively large share of non-frontline TG for which NCS with buffers led to a reduction of normative class sizes (Table 8).

4. Students following Ukrainian component

Considerable number of Ukrainian students of secondary schools, perhaps more than 200 thousand, are temporarily living abroad due to the conditions of the war. They can enroll in the schools of their country of residence, or follow remotely full curriculum of Ukrainian schools. A third option has been created for them, to allow them easier integration into their surrounding communicates and at the same time ensuring their connection to Ukraine and their knowledge and understanding of Ukrainian culture, language, and history. That third option is so called Ukrainian component of curriculum (українознавчий компонент), with a reduced teaching plan including only relevant subjects. It is assumed that other subjects, from mathematics to biology, are offered to these students by the schools of their country of residence.

Unfortunately, only a small fraction of Ukrainian students abroad, namely 10,5 thousand students, follow the Ukrainian component. Allocation formula assigns appropriate funds to finance teaching of students following just Ukrainian component, these student form group IV in the allocation formula.

Two key parameters governing this allocation are, of course, normative class sizes and teaching plan. Regarding TNCS, it is clear that since teaching for these students is conducted remotely, it is easy to create relatively large classes, with at least 20 or 25 students. Nevertheless, it was decided that same TNCS will be used for classes of Ukrainian component as for mainstream education, based on location of the school in which these students are enrolled. Indeed, most of students following Ukrainian component are enrolled in large cities and in TG with NCS over 20, as shown in the following Table 13.

Table 13. Students following Ukrainian component by TNCS

Administrative unit	Students following Ukrainian component	
	Number	Distribution
Oblast	261	2,5%
Kyiv	1 100	10,5%
TG with NCS from 25,0 to 27,5	3 768	35,8%
TG with NCS from 20,0 to 24,5	3 853	36,6%
TG with TNCS less than 20,0	1 540	14,6%

Table 13 indicates that setting TNCS for students following just Ukrainian component at 20 or even at 25 would not lead to large economies of education subvention.

Regarding TP, the fourth row of Table 21 shows that weekly teaching plan for this group of students is 6 hours for initial education, 8 hours for basic education, and 14 hours for upper secondary education. This teaching plan is of course much reduced to complete teaching plan for mainstream education (first row in Table 21).

Other conversion coefficients (for mountain schools, for other pedagogical personnel, and for division of classes into groups) are the same for students following full curriculum (group I) and for students following Ukrainian component only (group IV). Thus, the only difference in how the allocation formula treats these groups of students is the reduced teaching plan for Ukrainian component.

It is clear that per average student allocation for students following just Ukrainian component, equal 12,0 thousand Hr, is significantly lower than average 32,9 thousand Hr for students enrolled in mainstream education. However, the economy for education subvention is not significant, as there are not many such students. In conditions of budget year 2026, this economy amounts to about 220 million Hr.

5. Students of private schools

The students of private secondary schools (group X) were included in the allocation formula from the very beginning in budget year 2018. The enrollment in these schools nearly doubled in the last 5 years: it grew from 49 thousand in school year 2020/21 to 88 thousand in the school year 2025/26.

The approach used in the formula allocation for private schools was analogous to the approach for mainstream education (group I): separate treatment of initial, basic and upper secondary education, coefficient for other pedagogical staff, allocation for inclusion classes, smaller class sizes for special education, increased teacher salaries for schools located in the mountains. There were two key differences:

1. Normative class size was assumed to be the same as in Kyiv (initially 27, later 27,5).
2. Assessed allocation was multiplied by corrective coefficient 0,8 (in other words, it was reduced by 20%).

These two differences significantly reduced the average per student allocation for private schools compared to communal schools. The average per student allocation for budget year 2025 are presented in the following Table 14. Please note that per student allocation for inclusion classes refers to the allocated funds for salaries of assistant teachers in inclusion classes divided by the number of special needs students in these classes (not by the number of all students in these classes).

Table 14. Average per student allocation for communal and private schools, 2025

Group of students	Average per student allocation (Hr)		
	Communal schools	Private schools	Difference
Mainstream education	25 376	13 599	-46%
NRC education	92 926	45 536	-51%
Inclusion classes	143 379	54 844	-62%

Private special education is addressed to few students. For budget year 2025, there were 168 students in private NRC and 261 special needs students in inclusion classes in private secondary school. There were also 17 students in a special class in private school; these students are omitted from Table 14.

The especially large difference between per student allocation between communal and private inclusion classes is in part due to the fact that on average there were 1,5 special needs students in one inclusion class in communal schools and 3,1 special needs students in private schools. Still, private education allocation in education subvention accounted for over 1 billion Hryvnia.

Exceedingly small number of special needs students in private schools and relatively large allocation prompted MES to change the way allocation for private education is managed. Namely, the formula for budget year 2026 treats all student of private schools in the same way, with NCS for Kyiv city, and with TP for initial education. At the same time, as for communal schools, MES introduced separate treatment of students on individual form of learning, either external or family form (see section 3). The formula does not take into account students of private schools following Ukrainian component, because there are very few of them. In line with treatment of mainstream students enrolled in classes, for all individual students of private schools coefficients for initial grades are applied.

This approach leads to further comparative decrease of allocation for these students, as is evidenced in Table 15.

Table 15. Average per student allocation for communal and private schools, 2026

Group of students	Average per student allocation (Hr)		
	Communal schools	Private schools	Difference
Mainstream education	31 876	11 274	-65%
Family, Externat	16 731	10 146	-39%

Under the new approach, for budget year 2026 the per student allocation for mainstream private schools is 65% lower than allocation for communal schools, compared to 45% lower in the previous budget year.

6. Allocation for Inclusive Resource Centers

Inclusion Resource Centers (інклюзивно-ресурсні центри) are created according to art. 20 of Law on Education, in line with IRC statutes determined in Decree of CMU Nr 545 of July 12, 2017. They provide professional support to secondary schools which organize inclusion classes for special needs

students. Salaries for pedagogical staff of IRC are included in education subvention since budget year 2020.

Although the Law on Education assumes that oblasts, cities, and other gromadas will be the founders of IRC, the allocation flows through oblast and Kyiv budgets. This means that funds for IRC in the education subvention are allocated for oblasts, who then transfer the relevant funds to local budgets.

Initially, the allocation for IRC was conducted proportionally to the number of these Institutions. This was a generous approach, aimed to fostering their development and establishment as permanent part of Ukrainian secondary education. Accordingly, the number of IRC grew from 633 in the school year 2020/21 to 697 now according to data collected by MES (other sources indicate 726 as the number of IRC). The allocation depended on the following norm: each IRC would employ 7 pedagogical staff and one director. However, that norm is not reflected in actual employment of IRC. Average number of pedagogical staff in an IRC is positively, though not very strongly, related to the number of students in an oblasts (correlation coefficient $R=0,56$). The following Table 16 presents basic facts about the national network of IRC for groups of oblasts defined by the number of secondary schools enrolled on their territory. Due to its special status Kyiv is treated as one of the oblasts. The staff and staff ratios presented in the table refer to pedagogical staff only (without IRC directors).

Table 16. Characteristics of national network of IRC

Groups of oblasts	Number of oblasts	Number of		Secondary school students per		Staff per IRC
		IRC	Staff	IRC	Staff	
Less than 90 000 of secondary school students	6	109	427	3 395	866	3,92
From 90 000 to 122 000 of secondary schools students	6	147	639	4 186	964	4,34
From 122 000 to 155 000 of secondary school students	6	182	868	4 558	956	4,77
More than 155 000 of secondary school students	6	245	1 163	5 458	1 150	4,75
Kyiv	1	14	137	18 521	1 889	9,80
Ukraine	25	697	3 234	4 894	1 055	4,64

We observe the special case of Kyiv, which has relatively few IRC as institutions (compared to the number of students), but at the same time its IRC are largest and employ on average almost 10 pedagogical staff. In small oblasts average number of staff per IRC is less than 4, far below the norm of 7. As a result, Kyiv has extremely large number of students per one IRC (more than 3 times the national average), however number of students per one pedagogical staff is less than twice the national average. Overall, average number of staff in one institution increases with the number of students of secondary schools in the oblast.

It is important to note that lower employment of pedagogical staff in smaller oblasts may be due to lack of sufficiently trained professionals for these positions, but may also be a rational choice and an efficient use of resources. Indeed, the coefficient of variation of number of secondary school students per one pedagogical staff in oblasts (equal 0,26) is much smaller than the coefficient of variation of the number of students per one institution (0,59). This means that the number of pedagogical staff is

more uniformly distributed per oblasts than the number of institutions. This is achieved exactly by employing fewer pedagogical staff per IRC in smaller oblasts.

Data in Table 16 support the change of method of allocation for services of IRC, away from the fixed model of every IRC having 7 pedagogical staff, towards allocation by the number of pedagogical staff and by the number of IRC directors, and using two additional values of average yearly salary in the allocation formula (see Table 25). This change of the allocation formula is also supported in view of inconsistency of available data, and it was indeed introduced for budget year 2026.

Clearly, allocation for IRC is the second element of the allocation formula which is not per student element (the first such element was allocation for assistants of inclusion classes). It is possible to transform the formula to make it a fully per student formula, namely to define a coefficient which would be applied to all students of secondary schools, or maybe to all the children population served, not to the number of staff. However, smaller number of students per pedagogical staff in smaller oblasts than in larger ones, and especially than in Kyiv, exhibited in Table 16, may be also a reflection of differentiated territorial access: in smaller oblasts it may be more difficult to ensure continuous access to services of IRC due to distances. This means that before further changes are made, it is necessary to conduct a better review of access using additional data.

7. Cost-cutting measures

Until budget year 2022 the allocation formula essentially dictated what should be the total pool of funds of the education subvention. Of course, the Ministry of Finance of Ukraine was always setting the budget limits for all budget programs in the state budget, and in particular every year conducted a comparison of normative number of teachers of secondary schools (as the formula estimated) with actual employment levels in these schools. Nevertheless, since 2018 per student allocation formula was a very strong argument in these discussions of what funds are required for proper functioning of secondary education of Ukraine.

The unprovoked aggression by the Russian Federation in February 2022 changed this situation. The needs of national defense and simultaneous decline of economic activity in the country due to migration and destruction meant that the national budget no longer could afford to fully cover the needs of education, as determined by the formula. For budget year 2022, in discussions between MES and MF, three cost-cutting measures were introduced:

- Reduction of the teaching plan. The variable component of the curriculum was no longer included in the formula. The reduction was applied only for mainstream education (group I). Instead of allocating funds for 25, 34 and 38 hours per week for initial, basic, and upper secondary education level, the formula allocated 23, 32,7 and 35,5 hours (see Table 21). This corresponds to reduction of 8,0% for initial education, 3,8% for basic education, and 6,6% for upper secondary education. Effectively this meant transfer of financing responsibilities for this part of curriculum to local budgets. This cost-cutting measure is still applied in budget year 2026.
- Reduction coefficient. Multiplication by that coefficient, lesser than 1, further reduced the funds allocated by the formula with reduced teaching plan for mainstream education. The reduction coefficient applied uniformly to all education subvention, with the exception of funds for reduced salaries of pedagogical staff employed in schools no longer providing education (Простій). The reduction coefficients were 0,90 in 2023, 0,89 in 2024 and in the

period January to August 2025, and 0,97 in the last four months of 2025. This cost-cutting measure was discontinued in budget year 2026. Coincidentally, in school year 2025/26 there are no more employed pedagogical staff who do not provide education.

- Aggregation of inclusion classes. The aggregation applied when several inclusion classes were formed in a single grade in a single school, with just one special needs students in some of them. In that case, the Ministry performed “virtual” aggregation, consisting on moving some of these special needs students to create inclusion classes with up to 2 special needs students. Gromada could, of course, maintain unaggregated inclusion classes, but would need to find other funds to pay the salaries of assistant teachers. This cost-cutting measure is still applied in budget year 2026.

In budget conditions of 2026, the two remaining cost-cutting measures contributed to economies of education subvention, as shown in Table 17.

Table 17. Economies due to cost-cutting measures

Cost cutting measure	Economy of subvention (thousand hryvnia)	Economy as share of overall subvention
Aggregation of inclusion classes	639 035	0,51%
Reduced teaching plan	7 036 132	5,65%
Both cost-cutting measures	7 675 167	6,16%

In the above table, the total pool of funds for education subvention used to assess the shares is one valid on January 1, 2026, as discussed in Table 18. We observe that gromadas can reduce their cost of inclusion by in fact aggregating inclusion classes in their secondary schools. However, they cannot do this with the remaining economies of 5,7% of subvention, these costs are moved from the national budget to local budgets.

We conclude by remarking that both cost-cutting measures used for budget year 2026 need revision in the future. The current legal regulation of inclusion uses the classification of special needs students into 5 levels of support (рівень підтримки), with different requirements for support of each level (Order of CMU Nr 957, art. 6). In particular, except for some cases (only one secondary school in a settlement, only one class in a garde in the school), only one student with fourth or fifth level of support should be enrolled in an inclusion class. Virtual aggregation does not take this requirement into account, in part because AIKOM does not collect data on level of required support. In the future, AIKOM should be updated to collect these data, so that the procedure of virtual aggregation can be appropriately adjusted.

Regarding reduced teaching plans, the solution adopted in 2022 used the division of curriculum into invariable and variable parts (інваріантна складова, варіативна складова). This was the basis for calculation of how many classes per week were reduced for each level of education. New typical teaching plans, adopted since then, have adopted a different approach in line with implementation of New Ukrainian School reform. For basic education, a minimum and maximum number of hours per week for different branches of education and different grades was introduced, see Order of MES Nr 1120 of August 9, 2024. For upper secondary education, there are now different teaching plans for

different semesters depending on lyceum profile, see Order of MES Nr 765 of May 26, 2025. This means that this issue needs to be carefully reviewed in line of current legislation.

Conclusion: Towards the budget year 2027

The Law on State Budget for 2026 of December 3, 2025 (Law Nr 4695-IX) in Annex 3 set funds for both education subvention (budget program 2211190) and for “Increasing prestige of work in education section” (Підвищення престижності праці у сфері освіти, budget program 2211410). However, three weeks later, on December 26, 2025, the Decree of CMU Nr 1764 moved over 21 billion Hr between these programs, with the result displayed in the following Table 18.

Table 18. Pool of education subvention on January 1, 2026 (million Hr)

Budget program		State Budget	Decree Nr	
Number	Name		Change	Result
2211190	Education subvention	103 162,3	+21 375,8	124 538,1
2211410	Increasing prestige in education	64 606,2	-21 375,8	43 230,4

This means that new budget year started with 124,5 billion Hr for education subvention, with additional 43,2 billion kept to increase salaries of the education sector (that is the standard meaning of the term “increase prestige”).

The allocation of funds for education subvention was adopted in the same Decree of CMU Nr 1764, together with relevant changes to the allocation formula. Allocation only for January to August was declared, pending the decision about possible planned reform of teacher salaries from September. Indeed, basic teacher salary (посадовий оклад) was increased by 30% starting from January 1, 2026 (see Decree of CMU Nr 1749 of December 26, 2025). If the plans of the Government of Ukraine to further increase teacher salaries from September and to reform the structure of teacher salaries are in fact implemented, the definition of the basic salary and of different add-ons to the basic salary (підвищення, надбавки, доплати) will change. This will certainly require review of how different salary parameters used in the formula are defined (see Table 25), and will also have a direct impact on the structure and coefficients of the allocation formula.

Thus, similarly to budget year 2025 (Decree of CMU Nr 1394 of December 5, 2024), initially only a part of education subvention was allocated to oblasts and gromadas. For purposes of comparison, the following Table 19 provides relevant data for both 2025 and 2026 budget years.

Table 19. Amounts of education subvention January 2025, 2026 (million Hryvnia)

Elements of education subvention	Budget year 2025		Budget year 2026	
	Amount	Share	Amount	Share
Education subvention total	103 162,3	82,8%	124 538,1	100,0%
Education subvention allocated	68 213,2	54,8%	91 845,2	73,7%
Reserve of education subvention	1 031,6	0,8%	600,0	0,5%
Unallocated funds of education subvention	33 917,5	27,2%	32 093,0	25,8%

We note that for budget year 2025, allocation for the last 4 months (funds unallocated in January) is equal to about half of the allocation for the first 8 months of the year, in line with the lengths of the two periods. For budget year 2026 we should expect at least something similar (disregarding planned further increase of teacher salaries), but we observe that allocation for last 4 months is about $\frac{1}{3}$ of the allocation for January to August. This clearly implies that more funds will be added to education subvention from budget program 2211410, see Table 18. Until decision about the future of teacher salaries is adopted, the exact amount of required funds for education subvention cannot of course be determined.

This indicates that MES is facing serious policy challenges regarding the allocation of education subvention for the current budget year. At the same time, however, it should also begin to consider long term issues of allocation for the next budget year.

In January 2026, just a few weeks after adoption of allocation for this budget year, it may seem that the budget year 2027 is far away and of little current concern to the Ministry of Education and Science of Ukraine. However, the budget process for 2027 will begin in June with the first projections and guidelines from the Ministry of Finance of Ukraine. Even more importantly, any changes of the legal framework governing Ukrainian secondary education, which may impact also the allocation of subvention, must enter force at the beginning of next school year 2026/27, that is before September. Any such changes should therefore be discussed, formalized, subjected to public scrutiny, and formally adopted in the next six months. This means that MES should begin its preparation for the allocation of education subvention for budget year 2027 as soon as possible. Indeed,

Throughout the present Short Note, we have identified several regulatory issues which should be addressed to ensure more efficient and just allocation of subvention. These regulatory issues include:

- As mentioned above, the reform of teacher salaries is the most urgent political and budgetary challenge of the Ministry. Decisions taken in the middle of the current year will impact not just the allocation of education subvention for the last 4 months of 2025, but also for next years.
- Legal identification of online and offline classes. Today, the regulatory framework allows mixing in one class students learning in person and remotely, negatively affecting the pedagogical process. Clear separation of offline and online classes will not only allow teachers to use more adequate teaching techniques, but may also provide for more efficient use of teacher resources by forming larger online classes.
- Redefinition of pedagogical obligations of secondary schools for students on individual form of learning. As discussed in section 3, today these obligations are based on the concept of subject, which underwent major evolution as New Ukrainian School is being fully implemented, especially in initial education (integrated courses) and for upper secondary education (profile teaching).
- Regulation of division of classes into groups. This part of the allocation formula is based on obsolete empirical data, and more importantly on very old regulation, Order Nr 128 of MES. It was adopted in February 2002, but regarding division of classes into groups it repeats with only minor adjustments regulations of Order of MES Nr 341 of September 10, 1997, almost 30 years old. It lists subjects for which division into groups should be formed, and determines minimum class enrollment. A review of this order is very much needed, because as result of New Ukrainian School, the concept of school subject has changed for both initial and upper

secondary education, as it did regarding. This is similar to obligations of schools towards students on individual form of learning.

- Clarification of norms regarding pedagogical support to secondary school provided by Inclusion Resource Centers. Empirical review (section 6) shows inequities of access of secondary schools and of their students (as well as other supported groups of children) to the services provided by IRC, due to unequal networks and employment levels of IRC. Adoption of per student or per child norms may allow more equitable allocation of funds for IRC.
- Virtual aggregation of inclusion classes should be adjusted in line with new requirements of support for special needs students, regulated in Decree of CMU Nr 957. This will require prior improvement of AIKOM system to report on the special needs students.
- Reduction of teaching plans for mainstream schools should be reviewed in light of new definitions of national typical teaching plans, where the variable component no longer appears. The allocation formula should be brought in line with Order of MES Nr 1120 of August 9, 2024 and Order of MES Nr 765 of May 26, 2025.

It may seem odd that work on the allocation formula brings to attention the need to address regulatory issues of secondary education, such as listed above. However, we need to always remember that education is a complex system, and that any reform initiated in a complex system may have unexpected consequences, which may in their turn expose problems not otherwise obvious to high-level managers of the system. The financing mechanisms of education need to adapt to new education initiatives and regulations, and in the process they may reveal arising issues or inconsistencies of the new legal framework.

Annex 1. Allocation formula for budget year 2026

The allocation formula, as discussed in section 1, distinguishes several groups of students, based on their normative class sizes and teaching plans. The number of these groups evolved over time. For budget year 2026, there are 14 such groups, they are listed in the following Table 20.

Table 20. Groups of students in the formula 2026, with number of students in groups

Group number	Definition of the group	Number of students
I	Students of mainstream secondary schools	3 411 434
II	Students of special classes in mainstream and special secondary schools	24 676
III	Education-rehabilitation centers NRC	7 876
IV	Students residing abroad and following just Ukrainian component	10 522
V	Students of evening classes	4 532
VI	Residents of dormitories for mainstream schools	23 431
VII	Residents of dormitories for special schools	10 709
VIII	Residents of dormitories for education-rehabilitation centers	4 355
IX	Students of professional-technical schools	160 818
X	Students of private schools	74 669
XI	Students on external and family form of learning in communal schools	173 578
XII	Students on individual form of learning in TOT in communal schools	993
XIII	Students on external and family form of learning in private schools	13 461
XIV	Students in pre-higher education institutions	53 550

Observe that students of mainstream schools (group I) comprise over 90% of all students covered by the formula. Only three other groups have over 1% of students, namely students of professional-technical schools (group IX, 4,3%), of private schools (group X, 2,3%), and of pre-higher education (group XIV, 1,4%). Identification of some small groups of students for separate treatment was dictated by social significance (special needs students, groups I, II, VII, VIII) or by political significance (students from temporarily occupied territories, group XII). Some groups used to be much larger but their enrollment declined significantly, for example evening classes (group V). We also note that residents of dormitories appear also as students of relevant schools. Thus members of group VI are included among the members of group I, group VII in group II, and group VIII in group III.

For each group of students listed in Table 20, specific values of normative class sizes NCS and teaching plan TP by education level are adopted. Values of NCS for most groups are based on average values of actual class sizes, except for special education, for which normative documents are used. Values of TP are based on normative documents, however in many cases they represent averages over different grades. No class sizes or teaching plans are provided for students on individual form of learning (see section 3).

The following Table 21 provides NCS and TP for all groups of students, with the exception of students on individual form of learning (groups XI, XII, XIII). NCS for mainstream education (group I) for each TG is separately determined as discussed in section 2. Students on Ukrainian component (group IV) use the same NCS as mainstream students. For groups V (evening classes), IX (professional-technical education), and XIV (pre-higher education), teaching plan for upper secondary level only is presented, because the relevant institutions do not enroll students in initial and basic education. The singular treatment of private schools (group X) is discussed in section 5.

Table 21. Normative class sizes and teaching plans for different groups of students

Group number	Normative class size	Teaching plan for education levels		
		Initial	Basic	Upper
I	Separately for each TG	23	32,7	35,5
II	9	36	36	36
III	6	36	36	36
IV	As for group I	6	8	14
V	16			23
VI	20			
VII	9			
VIII	6			
IX	26			28
X	27,5	23		
XIV	23			30

Non-integer values of TP for mainstream education arise as effect of averaging, see section 1. For users of dormitories (groups VI, VII, VIII) normative class sizes should be understood as normative group size. No teaching plan is provided for them. However, one pedagogical staff is assumed for one group in dormitory (this is equivalent to assuming that their TP is 18).

According to Budget Code, article 103², the allocation formula must use a normative of budget need and a set of coefficients. This means in practice that natural values of class sizes and of teaching hours per week need to be converted into coefficients, and that the normative must be defined. The formula assumes that the normative of budget need is the allocation of education subvention for one student of initial education (teaching plan) in mainstream school (group I), located in Kyiv (normative class size 27,5).

As mentioned in the section 1, the formulas use Ukrainian notation, in line with official Ukrainian documents defining the formula. In order to facilitate reading for non-Ukrainian audience, the following table lists the elements of the formula, expansions of the abbreviation in Ukrainian, and their meaning. In actual formulas these items come usually with upper indexes for different groups of students and with lower indexes for levels of education or for types of coefficients

Table 22. Terms used in the allocation formula

Formula term	Expansion of the abbreviation in Ukrainian	Meaning and acronym (if applicable)
СУБ	субвенція	Amount of subvention
У	учень	Number of students
В	вихованець	Number of users of dormitories
С	студент	Number of students of pre-higher education
РНК	розрахункова наповнюваність класів	Normative class size NCS
НП	навчальний план	Teaching plan TP
ЗП	зарплата	Average salary
КЛ	клас	Number of inclusion classes
ДЦ	директор центру	Number of principals of Inclusion Resource Centers IRC
ПП	педагогічні працівники	Number of pedagogical staff of IRC
К	коефіцієнт	Coefficient
Н	норматив	Normative of budget need

The terms representing numbers of students used in the formula have to include the group of students and the level of education. The group is stated in the superscript, using the text “гр_” (for group) and the group number. The education level is stated in subscript, with texts “поч” for initial, “баз” for basic, and “проф” for upper secondary. Thus $Y_{поч}^{гр-I}$, $Y_{баз}^{гр-I}$, $Y_{проф}^{гр-I}$ stand for the number of students of group I in initial, basic and upper secondary respectively education. In the same way, $НП_{поч}^{гр-I}$, $НП_{баз}^{гр-I}$, $НП_{проф}^{гр-I}$ stand for the teaching plan of mainstream education (group I) in initial, basic and upper secondary respectively education. Note that normative class size does not depend on the level of education, so we use only the superscript. Thus $РНК^{гр-II}$ denotes NCS for special classes and special schools (group II), and as Table 21 indicates it equals 9.

As already discussed in section 1, the formula uses a procedure to translate the values of NCS and TP into conversion coefficients multiplying the normative of budget need H_0 . Overall, six sets of conversion coefficients (коефіцієнти приведення) are used:

1. Conversion coefficient for students of mountain schools, denoted K_r .
2. Conversion coefficient for NCS, denoted $K_{РНК}$.
3. Conversion coefficient for TP, denoted $K_{НП}$.
4. Conversion coefficient for other pedagogical staff, denoted $K_{ПП}$.
5. Conversion coefficient for division of classes into groups, denoted $K_{КЛ}$.
6. Conversion coefficient for students on individual form of learning.

Conversion coefficients for students of mountain schools reflects the increase by 25% of salary of any staff employed in institutions located in settlements with status ‘mountain settlement’, as mandated by Ukrainian legislation. As the allocation formula is per student formula, the conversion coefficient applies to students on schools located in the mountains. If for a given TG and a given group of students, the share of students enrolled in mountain schools is denoted $УГШ_B$ (notation used in Decree of CMU Nr 1088), then the conversion coefficient becomes $K_r = 1 + 0,25 \times УГШ_B$.

It is perhaps worth mentioning here that under 5% of all students of mainstream education are enrolled in mountain schools. There are 83 gromadas with at least one mountain secondary school, of which 34 gromadas have only mountain schools.

Conversion coefficients for NCS K_{PHK} reflect the fact that per student allocation for TG will lower normative class size is higher. The reference for these coefficients (that is the group for which the relevant coefficient is equal 1) is students on mainstream education in Kyiv. This is because the reference per student value is the normative of budget need for mainstream initial education in Kyiv. Recall that NCS for mainstream education in Kyiv is $PHK_{Kyiv} = 27,5$. If normative class size in a TG is equal to PHK, then conversion coefficient for NCS for that TG becomes $K_{PHK} = \frac{PHK_{Kyiv}}{PHK}$. Thus we have $K_{PHK}^{gp.I} = 1$ for mainstream education in Kyiv, $K_{PHK}^{gp.I} = \frac{27,5}{10} = 2,75$ for TG with NCS equal 10, and $K_{PHK}^{gp.II} = \frac{27,5}{9} = 3,056$ for special education (group 2). Conversion coefficients for NCS for students mainstream education (group I) depend on the TNCS, defined using buffers (see section 2). Their values for every oblast and TG, together with TNCS, are listed in Decree of CMU Nr 1764, as Annex to formula (Додаток до формули). The same conversion coefficients for NCS are used for group IV. Conversion coefficients for normative group size for dormitories (groups VI, VII, and VIII) are denoted $K_{Вих}$, but are calculated in the same way.

We stress that conversion coefficients for NCS cannot and do not take into account the rounding up of normative number of classes to full integers, discussed in section 1, because this rounding depends of actual number of students used to assess the number of classes. The actual allocation of education subvention follows the steps described in Table 1.

Conversion coefficients for teaching plan reflect the fact that per student allocation for higher level of education is appropriately higher than for the lower level, due to greater pedagogical effort of schools to conduct more lessons according to the larger teaching plan. The reference for these coefficients is teaching plan for initial education for mainstream schools (group I). Recall from Table 21 that teaching plan for initial education is $HP_{пoч}^{gp.I} = 23$. If teaching plan for a group of students is HP, then conversion coefficient for TP for that group of students becomes $K_{HP} = \frac{HP}{HP_{пoч}^{gp.I}}$. For example, conversion coefficients for different education levels for mainstream schools are $K_{HP_{пoч}}^{gp.I} = 1$ for initial education, $K_{HP_{баз}}^{gp.I} = \frac{32,7}{23} = 1,422$ for basic education, and $K_{HP_{проф}}^{gp.I} = \frac{35,5}{23} = 1,453$ for upper secondary education.

Applying this approach to all values of NCS and TP in Table 21, we obtain the following Table 23 of conversion coefficients for normative class sizes and for teaching plans (conversions coefficients for NCS for groups I, IV are not listed, of course).

Table 23. Conversion coefficients for NCS and TP for groups of students

Group number	Conversion coefficients for NCS	Conversion coefficients for TP for education levels		
		Initial	Basic	Upper
I	Separately for each TG	1,000	1,422	1,543
II	3,056	1,565	1,565	1,565
III	4,583	1,565	1,565	1,565
IV	As for group I	0,261	0,348	0,609
V	1,719			1,000
VI	1,375			
VII	3,056			
VIII	4,583			
IX	1,058			1,217
X	1,000	1,000		
XIV	1,196			1,304

As discussed in section 1, the main part of the allocation formula, presented in Table 1, covers only funds for teachers conducting classes. Secondary schools of course employ also other pedagogical staff (інші педагогічні працівники), which includes directors and deputy directors of schools, leaders of extracurricular activities, and supporting psychological personnel. Education subvention for their salaries is allocated proportionally to enrollment, for students of mainstream education, special education, NRC, and students following only Ukrainian component of curriculum, that is for groups I, II, III, and IV. Allocation is defined as the number of students in initial, basic, and upper secondary education multiplied by appropriate conversion coefficients for other pedagogical staff K_{inn} and by the normative H_0 . Until 2022, conversion coefficients K_{inn} were determined based on share of rural population in a gromada. However, since this share is no longer available as official data, allocation formula for 2026 uses frozen K_{inn} which were determined for budget year 2022. These frozen conversion coefficients for every TG and oblast are listed in Annex to formula, Decree of CMU Nr 1764 (together with TNCS and conversion coefficients for NCS).

A separate issue for allocation mechanism arises due to division of classes into groups, mandated for some subjects by Order of MES Nr 128 (formulated in annex 2 of that Order). Only sufficiently large classes need to be divided into groups, in most cases classes with more than 27 students. When a class is divided for some lessons, additional teachers are required to conduct these lessons, leading to increased costs of teacher salaries. To account for these additional costs, dedicated conversion coefficients for division of classes into groups K_{KTHH} are used. Division of classes into groups, like allocation for other pedagogical staff, is considered only for groups I, II, III, and IV.

Table 24. Conversion coefficients for division of classes into groups

Administrative unit	Conversion coefficients for division of classes into groups	
	Group I, group IV	Group II, group III
TG with NCS less than 20	1,017	1,047
TG with NCS 20 up to 22	1,075	
TG with NCS 22 up to 25	1,100	
TG with NCS 25 up to 27	1,125	
TG with NCS 27 and above	1,150	1,101

Kyiv		
Oblasts	1,070	

As NCS in a gromada increases, so increase the conversion coefficients for division of classes into groups, because actual class sizes also increase, so there will be more large classes which have to be divided into groups. However, we need to point out that these coefficients were assessed back in 2018, based on empirical data available at the time, and certainly require new analysis. Even more importantly, Order of MES Nr 128 is rather obsolete in view for reforms introduced by New Ukrainian School (especially changed concept of subjects in initial and upper secondary education), and should be updated.

Conversion coefficients for students on individual form of learning have been discussed in section 3, their values are presented in Table 10, Table 11.

To calculate the funds for pedagogical staff conducting lessons for mainstream education in a TG, without funds for division of classes into groups and not taking into account maintain schools, it is necessary to sum the relevant amounts for initial, basic and upper secondary education. Using the expression from last step of Table 1 and the notation introduced above, these funds are

$\frac{1}{PHK} \times y_{поч}^{гр-I} \times \frac{HP_{поч}^{гр-I}}{18} \times 3\Pi$ for initial education, $\frac{1}{PHK} \times y_{баз}^{гр-I} \times \frac{HP_{баз}^{гр-I}}{18} \times 3\Pi$ for basic education, and $\frac{1}{PHK} \times y_{проф}^{гр-I} \times \frac{HP_{проф}^{гр-I}}{18} \times 3\Pi$ for upper secondary education. For simplicity, we review just the expression for basic education in the following Equation 2:

Equation 2. Salaries of teachers conducting lessons for basic education, group I of students

$$\begin{aligned}
 & \frac{1}{PHK} \times y_{баз}^{гр-I} \times \frac{HP_{баз}^{гр-I}}{18} \times 3\Pi \\
 &= \frac{PHK_{Київ}}{PHK} \times \frac{HP_{баз}^{гр-I}}{HP_{поч}^{гр-I}} \times y_{баз}^{гр-I} \times \frac{1}{PHK_{Київ}} \times HP_{поч}^{гр-I} \times \frac{1}{18} \times 3\Pi \\
 &= K_{PHK} \times K_{HP_{баз}^{гр-I}} \times y_{баз}^{гр-I} \times H_0
 \end{aligned}$$

where in the last step we used the definition of conversion coefficients for NCS and for TP (for the basic education level), as well as the definition of the normative of budget need H_0 (see Equation 1). This equation shows how natural quantities such as normative class sizes PHK and teaching plans HP are translated into conversion coefficients multiplying the number of students and the normative, and explains how these coefficients are defined.

We need of course to add also the corresponding expressions for initial and upper secondary education, and to multiply this sum by conversion coefficients for students in mountain schools K_r and for division of classes into groups $K_{КПНГ}$. Further, we need to add to this the funds for other pedagogical staff, which as discussed above is proportional to the total number of students in group I in initial, basic, and upper secondary education $y_{поч}^{гр-I} + y_{баз}^{гр-I} + y_{проф}^{гр-I}$, applying the coefficients K_r and $K_{инн}$. We obtain in this way

Equation 3. Salaries of pedagogical staff for group I of students

$$K_{\Gamma} \times K_{\text{РНК}}^{\text{гр-I}} \times K_{\text{КПНГ}}^{\text{гр-I}} \times \left(K_{\text{нп поч}}^{\text{гр-I}} \times y_{\text{поч}}^{\text{гр-I}} + K_{\text{нп баз}}^{\text{гр-I}} \times y_{\text{баз}}^{\text{гр-I}} + K_{\text{нп проф}}^{\text{гр-I}} \times y_{\text{проф}}^{\text{гр-I}} \right) \times H_0 \\ + K_{\Gamma} \times K_{\text{ипп}} \times \left(y_{\text{поч}}^{\text{гр-I}} + y_{\text{баз}}^{\text{гр-I}} + y_{\text{проф}}^{\text{гр-I}} \right) \times H_0$$

This gives the total allocation for group I of students, equal to the first two rows of the following Equation 4. Expressions describing allocation for special education, NRC, and for Ukrainian component (groups II, III, and IV) are analogous, with each consisting of 2 parts, first for teaching personnel and second for other pedagogical staff. For group V, students of evening classes, only the teaching personnel is considered, and only upper secondary education is included. Evening education is provided in regular secondary schools, whose other pedagogical personnel is financed by relevant contribution for group I. For residents of dormitories (groups VI, VII, and VIII), only conversion coefficients for mountains and for normative group size are used, on the assumption that one pedagogical staff is assigned for each group. The expressions for professional-technical education (group IX) and for students of pre-higher education (group XIV) are analogous to that for evening education (group V). Simplified and reduced allocation for students of private schools (group X), with only one conversion coefficient $K_{\text{н}} = 0,8$, is reviewed in section 5. Expressions for students on individual form of learning in communal schools (groups XI, XII, and XIII) follow the approach described in detail in section 3. The expression for the last group of students on individual form of learning in private schools (group XIII) is simplified analogously to group X, with the use of the same coefficient $K_{\text{н}} = 0,8$.

Although the allocation formula is essentially a per student formula, for some specific education functions it adopts a per staff format. These exceptional functions are:

1. Inclusive education. One assistant teacher is assigned for each inclusive class.
2. Inclusion Resource Centers. They are funded by the number of directors and by the number of pedagogical staff (section 6).

The funds for these functions are included in the education subvention. This means that in addition to average year salary of teachers, the formula uses three additional salaries, namely for assistant teachers in inclusion classes, for directors and for pedagogical staff in Inclusive Resource Centers. The notation and the values of these salaries with taxes and social contributions are presented in the following Table 25.

Table 25. Average yearly salaries of pedagogical staff used in the formula for 2026

Position	Notation	Value (thousand Hr)
Teacher	ЗП	312,67
Assistant teacher in inclusion class	ЗП _{інкл}	273,91
Director of IRC	ЗП _{дир} ^{ІРЦ}	401,46
Pedagogical staff of IRC	ЗП _{прац} ^{ІРЦ}	349,62

The average yearly salary of teachers ЗП, which is also used for secondary education provided in technical-professional and pre-higher education institutions, is an input into the normative of budget

need H_0 (Equation 1) and therefore does not appear in the formula. The average yearly salary of school director equal 408.95 thousand Hr with taxes and social contributions is likewise not used directly in the formula.

The allocation for assistant teachers in inclusion classes uses conversion coefficient for mountains and is equal $K_r \times K_{Л}^{инкл} \times 3\Pi_{инкл}$, where $K_{Л}^{инкл}$ is the number of inclusive classes in TG and $3\Pi_{инкл}$ is average salary of assistant teacher as in Table 25 above. The allocation for Inclusion Resource Centers depends on the number of IRC directors $ДЦ_{IPЦ}$ and of IRC pedagogical staff $ПП_{IPЦ}$, multiplied by their respective salaries (no conversion coefficient for mountains is used). These three elements appear in the last row of Equation 4.

Adding all these expressions we obtain complete expression of the allocation formula used for budget year 2026 as follows:

Equation 4. Complete expression of the allocation formula

$$\begin{aligned}
 \text{СУБ} = & \left[K_r \times K_{PHK}^{гр-I} \times K_{KПНГ}^{гр-I} \times \left(K_{нп поч}^{гр-I} \times y_{поч}^{гр-I} + K_{нп баз}^{гр-I} \times y_{баз}^{гр-I} + K_{нп проф}^{гр-I} \times y_{проф}^{гр-I} \right) \right. \\
 & + K_r \times K_{инп} \times \left(y_{поч}^{гр-I} + y_{баз}^{гр-I} + y_{проф}^{гр-I} \right) \\
 & + K_r \times K_{PHK}^{гр-II} \times K_{KПНГ}^{гр-II} \times \left(K_{нп поч}^{гр-II} \times y_{поч}^{гр-II} + K_{нп баз}^{гр-II} \times y_{баз}^{гр-II} + K_{нп проф}^{гр-II} \times y_{проф}^{гр-II} \right) \\
 & + K_r \times K_{инп} \times \left(y_{поч}^{гр-II} + y_{баз}^{гр-II} + y_{проф}^{гр-II} \right) \\
 & + K_r \times K_{PHK}^{гр-III} \times K_{KПНГ}^{гр-III} \times \left(K_{нп поч}^{гр-III} \times y_{поч}^{гр-III} + K_{нп баз}^{гр-III} \times y_{баз}^{гр-III} + K_{нп проф}^{гр-III} \times y_{проф}^{гр-III} \right) \\
 & + K_r \times K_{инп} \times \left(y_{поч}^{гр-III} + y_{баз}^{гр-III} + y_{проф}^{гр-III} \right) \\
 & + K_r \times K_{PHK}^{гр-IV} \times K_{KПНГ}^{гр-IV} \times \left(K_{нп поч}^{гр-IV} \times y_{поч}^{гр-IV} + K_{нп баз}^{гр-IV} \times y_{баз}^{гр-IV} + K_{нп проф}^{гр-IV} \times y_{проф}^{гр-IV} \right) \\
 & + K_r \times K_{инп} \times \left(y_{поч}^{гр-IV} + y_{баз}^{гр-IV} + y_{проф}^{гр-IV} \right) \\
 & + K_r \times K_{PHK}^{гр-V} \times K_{нп}^{гр-V} \times y_{гр-V} \\
 & + K_r \times \left(K_{вих}^{гр-VI} \times B^{гр-VI} + K_{вих}^{гр-VII} \times B^{гр-VII} + K_{вих}^{гр-VIII} \times B^{гр-VIII} \right) \\
 & + K_r \times K_{PHK}^{гр-IX} \times K_{нп}^{гр-IX} \times y_{проф}^{гр-IX} \\
 & + K_{п} \times \left(y_{поч}^{гр-X} + y_{баз}^{гр-X} + y_{проф}^{гр-X} \right) \\
 & + \left(K_{поч}^{гр-XI} \times y_{поч}^{гр-XI} + K_{баз}^{гр-XI} \times y_{баз}^{гр-XI} + K_{проф}^{гр-XI} \times y_{проф}^{гр-XI} \right) \\
 & + \left(K_{поч}^{гр-XII} \times y_{поч}^{гр-XII} + K_{баз}^{гр-XII} \times y_{баз}^{гр-XII} + K_{проф}^{гр-XII} \times y_{проф}^{гр-XII} \right) \\
 & + K_{п} \times K_{поч}^{гр-XI} \times \left(y_{поч}^{гр-XIII} + y_{баз}^{гр-XIII} + y_{проф}^{гр-XIII} \right) \\
 & + K_{PHK}^{гр-XIV} \times K_{нп}^{гр-XIV} \times C_{проф}^{гр-XIV} \left. \right] \times H_0 \\
 & + K_r \times K_{Л}^{инкл} \times 3\Pi_{инкл} + ДЦ_{IPЦ} \times 3\Pi_{дир}^{IPЦ} + ПП_{IPЦ} \times 3\Pi_{прац}^{IPЦ}
 \end{aligned}$$

Equation 4 is exactly the formula used in Decree of CMU Nr 1764 of December 26, 2025.

Annex 2. Mathematical formulation of buffers for NCS

We present explicit definition of two types of buffers used in the definition of temporary NCS, and described in section 2. By ACS and NCS we denote actual and frozen normative class sizes for a given TG. For calculation of the buffers we use ACS rounded to nearest integer or half an integer, rounded ACS is denoted RACS.

Definition of ACS with buffers, the formula used for frontline gromadas, is presented in the following Equation 5. Recall that section 2 includes both a description of this buffer as well as its graphical presentation (Figure 3).

Equation 5. Definition of ACS with buffers

$$ACS^{\text{with buffers}} = \begin{cases} \min(RACS - 1; 27,5) & \text{if } NCS < RACS - 1 \\ RACS & \text{if } RACS - 1 \leq NCS \leq RACS + 1 \\ \max(RACS + 1; 10) & \text{if } RACS + 1 < NCS \end{cases}$$

Here the min function is defined as the lesser value of its two arguments, and analogously the value of the max function is the larger of its arguments. These functions are used to ensure that ACS with buffers is not lesser than 10 and not larger than 27,5. Observe that if $NCS < RACS - 1$, then we cannot simply make $ACS^{\text{with buffers}}$ equal $ACS - 1$, because it may be larger than 27,5 (see for example Figure 3). For this reason we have to take the smaller of two value 27,5 and $RACS - 1$, which explains the use of the min function. However, we do not need to additionally ensure that $RACS - 1$ is greater than 10, because frozen NCS must be at least 10. In this case we say that we use *lower buffer* ($ACS^{\text{with buffers}}$ is lesser than ACS).

On the other hand, if $ACS + 1 < NCS$, then $ACS + 1$ is certainly less than 27,5 (because so is NCS), so it does not need to be compared with this maximal value. However, it may be smaller than 10, hence the use of the max function. In this case we say that we use *upper buffer*.

Finally, if $ACS - 1 \leq NCS \leq ACS + 1$, then we say that no buffers are used. Note that even if no buffers are used, $ACS^{\text{with buffers}}$ may still be different from frozen NCS.

It is clear that in Equation 5 we need to use rounded ACS, because normative class sizes are assumed to always be integers or half-integers. The following Table 26 provides three examples of ACS with buffers, that is with TNCS for frontline gromadas.

Table 26. Examples of ACS with buffers

	Territorial gromada		
Oblast	Zaporizhska	Donetska	Donetska
TG name	Veselivska TG	Sartanska TG	Novogrodovska TG
TG type	Settlement TG	Settlement TGT	Urban TG
ACS	31,000	19,923	15,026
Rounded ACS	31,0	20	15
Frozen NCS	17,0	20,5	18,5
Buffer case	Lower buffer	No buffers are used	Upper buffer
ACS with buffers	27,5	20	16

Observe that for Veselivska TG, ACS with buffers would be equal to 30 if no requirement were imposed that normative class sizes cannot be larger than 27,5.

The following Equation 6 provides the definition of NCS with buffers, used for TNCS in non-frontline gromadas. Its graphical presentation is provided in Figure 4.

Equation 6. Definition of NCS with buffers

$$NCS^{\text{with buffers}} = \begin{cases} \max(NCS - 1; 10) & \text{if } RACS < NCS - 1 \\ NCS & \text{if } NCS - 1 \leq RACS \leq NCS + 1 \\ \min(NCS + 1; 27,5) & \text{if } NCS + 1 < RACS \end{cases}$$

As for Equation 5, we have three cases: lower buffer, no buffers are used, and upper buffer. The reasons for using the min and max functions in the definition of NCS with buffers in Equation 6 are analogous as for Equation 5 and are not repeated here. Note that if no buffers are used, then $NCS^{\text{with buffers}}$ becomes equal to frozen NCS. The following Table 27 presents examples of NCS with buffers.

Table 27. Examples of NCS with buffers

Oblast	Territorial gromada		
	Dnipropetrovska	Vinnitska	Volynska
TG name	Ukrainska TG	Lipovetska	Tsumanska TG
TG type	Rural TG	Urban TG	Settlement TG
ACS	7,682	14,216	17,968
Rounded ACS	7,5	14	18
Frozen NCS	10	14,5	16,5
Buffer case	Lower buffer	No buffers	Upper buffer
NCS with buffers	10	14,5	17,5

We note that without the requirement that normative class sizes cannot be smaller than 10, NCS with buffers in Ukrainska TG would be equal to 9.

Annex 3. Normative acts quoted in the Short Note

Закон України від 8 липня 2010 р. № 2456-VI «Бюджетний кодекс України»

Law of Ukraine of July 8, 2010, Nr 2456-VI “Budget Code of Ukraine”

Закон України від 05.09.2017 № 2145-VIII «Про освіту»

Law of Ukraine of September 5, 2017, Nr 2145-VIII “On education”

Закон України від 16.01.2020 № 463-IX «Про повну загальну середню освіту»

Law of Ukraine of January 16, 2020, Nr 463-IX “On complete general secondary education”

Закон України від 28 липня 2023 р. № 3285-IX «Про порядок вирішення окремих питань адміністративно-територіального устрою України»

Law of Ukraine of July 28, 2023, Nr 3285-IX “On the order of resolution of special issues of administrative-territorial system of Ukraine”

Закон України від 03 грудня 2025 р. № 4695-IX «Про Державний бюджет України на 2026 рік»

Law of Ukraine of December 3, 2025, Nr 4695-IX “On state budget of Ukraine for year 2026”

Кабінет Міністрів України, Постанова від 11 серпня 1995 р. № 648 «Про умови оплати праці осіб, які працюють в гірських районах»

Cabinet of Ministers of Ukraine, Decree of August 11, 1995 Nr 648 “On conditions of work remuneration of persons who work in mountain rayons”

Кабінет Міністрів України, Постанова від 14 січня 2015 р. № 6 « Деякі питання надання освітньої субвенції з державного бюджету місцевим бюджетам»

Cabinet of Ministers of Ukraine, Decree of January 14, 2015 Nr 6 “Some issues of transfer of education subvention from the state budget to local budgets”

Кабінет Міністрів України, Постанова від 12 липня 2017 р. № 545 «Про затвердження Положення про інклюзивно-ресурсний центр»

Cabinet of Ministers of Ukraine, Decree of July 12, 2017 Nr 545 “On approval of Statute of Inclusion-Resource Center”

Кабінет Міністрів України, Постанова від 27 грудня 2017 р. № 1088 «Про затвердження формули розподілу освітньої субвенції між місцевими бюджетами»

Cabinet of Ministers of Ukraine, Decree of December 27, 2017 Nr 1088 “On approval of allocation formula of education subvention for local budgets”

Кабінет Міністрів України, Постанова від 6 лютого 2019 р. № 65 «Про внесення змін до формули розподілу освітньої субвенції між місцевими бюджетами»

Cabinet of Ministers of Ukraine, Decree of February 6, 2019 Nr 65 “On introducing changes to allocation formula of education subvention for local budgets”

Кабінет Міністрів України, Постанова від 19 лютого 2020 р. № 114 «Про внесення змін до формули розподілу освітньої субвенції між місцевими бюджетами»

Cabinet of Ministers of Ukraine, Decree of February 19, 2020 Nr 114 “On introducing changes to allocation formula of education subvention for local budgets”

Кабінет Міністрів України, Постанова від 17 березня 2021 р. № 209 «Про внесення змін до формули розподілу освітньої субвенції між місцевими бюджетами»

Cabinet of Ministers of Ukraine, Decree of March 17, 2021 Nr 209 “On introducing changes to allocation formula of education subvention for local budgets”

Кабінет Міністрів України, Постанова від 15 вересня 2021 р. № 957 «Про затвердження Порядку організації інклюзивного навчання у закладах загальної середньої освіти»

Cabinet of Ministers of Ukraine, Decree of September 15, 2021 Nr 957 “On approval of Order of organization of inclusive education in institutions of secondary education”

Кабінет Міністрів України, Постанова від 20 грудня 2021 р. № 1364 «Про внесення змін до формули розподілу освітньої субвенції між місцевими бюджетами»

Cabinet of Ministers of Ukraine, Decree of December 20, 2021 Nr 1364 “On introducing changes to allocation formula of education subvention for local budgets”

Кабінет Міністрів України, Постанова від 30 грудня 2022 р. № 1472 «Деякі питання розподілу обсягу освітньої субвенції на 2023 рік»

Cabinet of Ministers of Ukraine, Decree of December 30, 2022 Nr 1472 “Some issues of allocation of amount of education subvention for year 2023”

Кабінет Міністрів України, Постанова від 5 березня 2024 р. № 245 «Про внесення змін до постанов Кабінету Міністрів України від 14 січня 2015 р. № 6 і від 27 грудня 2017 р. № 1088»

Cabinet of Ministers of Ukraine, Decree of March 5, 2024 Nr 245 “On introducing changes to decrees of Cabinet of Ministers of Ukraine of January 14, 2015 Nr 6 and of December 27, 2017 Nr 1088”

Кабінет Міністрів України, Постанова від 5 грудня 2024 р. № 1394 «Деякі питання розподілу освітньої субвенції на 2025 рік»

Cabinet of Ministers of Ukraine, Decree of December Nr “Some issues of allocation of amount of education subvention for year 2025”

Кабінет Міністрів України, Постанова від 14 липня 2025 р. № 819 «Деякі питання розподілу та перерозподілу освітньої субвенції на 2025 рік»

Cabinet of Ministers of Ukraine, Decree of July 14, 2025 Nr 819 “Some issues of allocation and reallocation of education subvention for year 2025”

Кабінет Міністрів України, Постанова від 26 грудня 2025 р. № 1749 « Деякі питання оплати праці педагогічних і науково-педагогічних працівників»

Cabinet of Ministers of Ukraine, Decree of December 26, 2025 Nr 1749 “Some issues of salaries of pedagogical and scientific-pedagogical staff”

Кабінет Міністрів України, Постанова від 26 грудня 2025 р. № 1764 «Деякі питання розподілу освітньої субвенції на 2026 рік»

Cabinet of Ministers of Ukraine, Decree of December 26, 2025 Nr 1764 “Some issues of allocation of amount of education subvention for year 2026”

Наказ МОН від 10.09.1997 № 341 « Про нормативи граничної наповнюваності класів, груп, гуртків та нормативи поділу класів на групи при вивченні окремих предметів у середніх закладах освіти»

Order of MES of 10.09.1997 Nr 341 “On normatives of limiting sizes of classes, groups, extracurricular groups, and on normatives of division of classes into groups for teaching of some topics in institutions of secondary education”

Наказ МОН від 20.02.2002 № 128 «Про затвердження Нормативів наповнюваності груп дошкільних навчальних закладів (ясел-садків) компенсуючого типу, класів спеціальних загальноосвітніх шкіл (шкіл-інтернатів), груп подовженого дня і виховних груп загальноосвітніх навчальних закладів усіх типів та Порядку поділу класів на групи при вивченні окремих предметів у загальноосвітніх навчальних закладах»

Order of MES of 20.02.2002 Nr 128 “On approval of normatives of sizes of groups in preschool education institutions (preschools) of compensatory type, of classes of special general education schools (schools with dormitories), of groups of prolonged day and instruction groups of general

education teaching institutions of all types, and of Order of division of classes into groups for teaching of some topics in institutions of secondary education”

Наказ МОН від 12.01.2016 № 8 «Про затвердження Положення про індивідуальну форму навчання в загальноосвітніх навчальних закладах»

Order of MES of 12.01.2016 Nr 8 On approval of Statute on individual form of learning in general education teaching institutions“”

Наказ МОН від 09.08.2024 № 1120 «Про внесення змін до типової освітньої програми для 5-9 класів закладів загальної середньої освіти»

Order of MES of 09.08.2024 Nr 1120 “On introducing changes to typical education program for classes 5-9 of institutions of general secondary education”

Наказ МОН від 26.05.2025 № 765 «Про затвердження типової освітньої програми для 10-12 класів»

Order of MES of 26.05.2025 Nr 765 “On approval of typical education ”program for classes 20-12”

Наказ Міністерства розвитку громад та територій України від 28 лютого 2025 р. № 376 «Про затвердження Переліку територій, на яких ведуться (велися) бойові дії або тимчасово окупованих Російською Федерацією»

Order of the Ministry of development of gromadas on Ukrainian territories of February 28, 2025 Nr 376 “On approval of the List of territories, on which military activities are being conducted (were conducted) or which are temporarily occupied by Russian Federation”

Наказ Міністерства розвитку громад та територій України від 11 вересня 2025 р. № 1374 «Про затвердження Змін до Переліку територій, на яких ведуться (велися) бойові дії або тимчасово окупованих Російською Федерацією»

Order of the Ministry of development of gromadas on Ukrainian territories of September 11, 2025 Nr 1374 “On approval of changes to the List of territories, on which military activities are being conducted (were conducted) or which are temporarily occupied by Russian Federation”

Table 28. Decrees of Cabinet of Ministers setting the allocation formulas

Budget year	Number of Decree	Date of Decree
2018	№ 1088	December 27, 2017
2019	№ 65	February 6, 2019
2020	№ 114	February 19, 2020
2021	№ 209	March 17, 2021
2022	№ 1364	December 20, 2021
2023	№ 1472	December 30, 2022
2024	№ 245	March 5, 2024
2025	№ 1394	December 5, 2024
	№ 819	July 14, 2025
2026	№ 1764	December 26, 2025

Warsaw January 19, 2026