

A Study on the Proposal for Extension of Local Autonomy and Financial Atonomy of Local Education

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[Abstract]

The measures to extend local education autonomy are as follows: First, it is necessary to correct the confusion of the legal system of the local education autonomy system. For this, Article 12, Paragraph 2 and 4 of the 「Special Act on Local Autonomy and Decentralization, and Restructuring of Local Administrative Systems」 which state that “The State shall endeavor to consolidate systems for autonomy in education and local government” and “The implementation of autonomy in education and the autonomous police system shall be prescribed separately by Acts” should be deleted. Second, it is necessary to clarify unnecessary legal matters and regulatory measures for unification at the national level and to proactively consider the introduction of the legal trust system, in which education affairs are designated as local governments' own work and the state carries out specific affairs. The decentralization of local education finance is a key factor for the development of local education autonomy, and it requires the transfer of authority and resources to the region, and the enhancement of local autonomy and corresponding responsibility. First, the ratio of special grants must be adjusted further (from 3% to 2%) or the ratio of national policy projects must be lowered. Second, the provision that requires a consultation with a mayor/governor when making a budget covered by transfers from general accounts should be deleted. Third, it is necessary to remove the elements that limit the authority of city and provincial councils. Fourth, it is necessary to integrate the national education tax and the local education tax to create the education autonomy tax (tentative name) for only one independent purpose. Fifth, it is necessary to strengthen the distribution of the total amount of grants and abolish the settlement regulations for the measurement items of standard financial demand. Sixth is the expansion of the participation of stakeholders and experts in the grant distribution process. Seventh, it is necessary to establish a long-term employment system by designating the education finance field as a special field. Eight is the expansion of cooperative governance.

▶ **Key words:** Local Education Autonomy System, The measures to extend local education autonomy, The decentralization of local education finance, Special Act on Local Autonomy and Decentralization, and Restructuring of Local Administrative Systems, The legal trust system

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[요 약]

지방교육자치사무권 확대방안으로는 첫째, 지방교육자치제의 법체계의 혼란을 시정할 필요가 있고, 이를 위해 「지방분권 및 지방행정체제개편에 관한 특별법」 제12조 제2항과 제4항에서 “국가는 교육자치와 지방자치의 통합을 위하여 노력하여야 한다.” “교육자치와 자치경찰제도의 실시에 관하여는 따로 법률로 정한다.”고 한 규정은 폐지되어야 한다. 둘째, 국가수준에서 통일을 기하여야 할 불요불급한 법령사항 및 규제조치를 명료히 할 필요가 있고, 교육사무를 기본적으로 지방자치단체의 고유사무로 하고 특정사무에 대하여 국가가 수행하는 법정수탁사무제의 도입을 전향적으로 검토할 필요가 있다. 지방교육재정의 분권화는 지방교육자치제도 발전을 위하여 재원과 권한의 이양, 자율성 제고, 책임성이 요청된다. 첫째, 특별교부금 비율의 추가 조정(3%에서 2%) 또는 내 국가시책사업 비율의 하향 조정이다. 둘째, 세출예산을 편성할시 (일반회계로부터의 전입금으로 충당) 시·도지사와의 협의한다는 조항을 삭제한다는 것이다. 셋째, 시·도회의의 권한을 제약하는 요소 제거이다. 넷째, 국세교육세와 지방교육세를 통합하여 하나의 독립 목적세인 교육자치세(가칭)를 만들 필요가 있다. 다섯째, 교부금 총액배분 강화와 기준재정수요 측정항목에 대한 정산규정의 폐지이다. 여섯째, 교육부의 교부금 교부과정에 관계자 및 전문가 참여 확대 방안이다. 일곱째, 교육재정분야를 특수분야로 지정하여 장기보직제도를 마련할 필요가 있다. 여덟째, 협력적 거버넌스 확대이다.

▶ **주제어:** 지방교육자치제도, 지방교육자치사무권 확대방안, 지방교육재정의 분권화, 지방분권 및 지방행정체제개편에 관한 특별법, 법정수탁사무제

I. Introduction

The local education autonomy system aims to make use of independence and expertise of education and the specificity of local education, and ultimately to promote the development of local education. In order for local education autonomy to function properly, independence must be guaranteed in terms of organization, personnel, and finance. Among these, the local autonomy and financial autonomy are the most important foundations for enabling local education autonomy. For the development of local education autonomy and local education, it is necessary to identify the current status of local autonomy and financial autonomy of local education and seek ways to develop them.

of the current 「Local Autonomy Act」states “①Local governments shall perform autonomous affairs of their jurisdiction and the affairs entrusted under statutes. ②Examples of the affairs of local governments under Paragraph 1 shall be as follows: Provided, That if it is otherwise prescribed by other Acts, this shall not apply.”, enumerates “Affairs concerning the promotion of education, sports, culture and art” in No. 5 and gives an example of “Establishment and operation of, and guidance on, day-care centers, kindergartens, elementary schools, middle schools, high schools and other kinds of schools equivalent thereto”.

In addition, Article 121 (Organizations concerning Education, Science and Athletics) states “①In order to take partial charge of the duties of local governments concerning education, science and athletics, separate organizations shall be established in the local governments. ②Necessary details concerning the structure and operation of the organizations as referred to in paragraph (1) shall be prescribed separately by other Acts.”

II. Proposal for Extension of Local Autonomy of Local Education

1. Adjustment of authority consistent with the superintendent's representation

1.1 Current status and problems

Article 9 (Scope of Affairs of Local Governments)

Specific organizations subject to the Act are listed in accordance with the Article 42 (Organizations whose Administrative Affairs are Subject to Inspection or Investigation) of Enforcement Decree of the Local Autonomy Act.

Article 2 (Administration of Affairs concerning Education and Academic Sciences) of 「Local Education Autonomy Act」states “The affairs of local governments concerning education, science, technology, physical education, and other academic sciences (hereinafter referred to as “education and academic sciences”) shall be administered by each Special Metropolitan City, Metropolitan City and Do (hereinafter referred to as “City/ Do”).” and specifies that City and Do is responsible for education and academic affairs. Nevertheless, it has a character that it makes a superintendent of education not a mayor or governor have a control over the affairs.

Article 20 of the Act enumerates 17 affairs as examples which a superintendent of education is responsible for. A superintendent is responsible for overseeing the education and academic affairs of local governments, and its scope includes the right to self-governing legislation through ordinances and educational regulations, financial autonomy related to budget and settlement, and the right to autonomous organization related to the establishment of schools and educational institutions, and exercises a significant influence on the education autonomy of the relevant local government.

However, a superintendent of education, who has a control over the education and academic affairs of the local government, exists as a separate unitary decision-making system from a mayor/governor, the head of the local government, but is in a horizontal relationship that is checked while cooperating in various tasks. A superintendent is also the subject of administrative audit and investigation by local councils. However, a superintendent is in an incorporation relationship in relation to the affairs of the Minister of Education, which are prescribed as state affairs, and the Minister is subject to the instruction and supervision of a superintendent for at least state affairs since

the Minister of Education has the authority to be the secretary of school education, lifelong education and academic affairs at the state level.

1.2 Improvements

It is necessary to correct the confusion in the legal system of local education autonomy, and for this purpose, Article 12, No. 2 and No. 4 of 「Special Act on Local Autonomy and Decentralization, and Restructuring of Local Administrative Systems」which state “The State shall endeavor to consolidate systems for autonomy in education and local government.” and “The implementation of autonomy in education and the autonomous police system shall be prescribed separately by Acts.” should be deleted. It is the regulation, ignoring the basis of the local education autonomy system, based on the Constitution and Local Autonomy Law and the unnecessary regulation to justify absorption and integration into local autonomy. In addition, special local administrative agencies referred to in this Act are regulated as institutions referred to in Article 3 of 「Government Organization Act」, and a separate agency for handling education affairs of local governments is specified in Article 121 of the 「Local Government Act」and its representative, a superintendent, executes educational affairs in accordance with the Local Education Autonomy Act, handles state commissioned affairs, and handles 17 administrative affairs (Article 18~20 of this Act). Therefore, Article 12, Paragraph 2 and 4 of the 「Special Act on Decentralization」 should be deleted and the efforts to integrate education autonomy and local autonomy must be reviewed in that special local administrative agencies of Government Organization Act are not municipal/provincial education authorities, specific standards and procedures are not identified and, as a result, it contradicts the spirit of the Local Education Autonomy Act.

2. Adjustment of affair division of local education

2.1 Current status and problems

Most of the affairs currently carried out by educational administration agencies are 'state

affairs'. For this reason, the affairs performed by the Office of Education, which is a local educational administration agency, are mainly delegated by the Ministry of Education. This is due to the fact that elementary/secondary education is a public education supervised by the state and has long been operated under a central management system, such as operating the national curriculum under compulsory education (elementary and secondary school) and compulsory course (high school enrollment rate 99%). This also acts as a factor that restricts the scope of the Office of Education's self-government as the Ministry of Education, a central educational administration agency, has full control over education administration, even though affairs of education and curriculum are local governments' own business and local education autonomy system is implemented.

Conflicts and disagreements over the authority and scope of joint affairs have arisen as the 「Education Relations Act」 stipulates both the state and local governments, ministers and superintendents as being responsible for the duties and authorities. In addition, the unclear and ambiguous standards for classifying self-government and delegated work has increased the conflict between the central and local education administration agency.

Since a superintendent of education was elected through the direct election of the residents, at least in the field of education, it must have a position equal to the democratic legitimacy secured by a mayor/governor. However, since a superintendent of education is often under the direction and supervision of the Minister and performs the affairs delegated by the state, the conflict is growing due to the inability to guarantee independence due to differences in political positions.

In March 2012, the 'Comprehensive Scholarship Rights', the authority of the Minister of Education, was abolished, but the scope of the mandate is still comprehensive and ambiguous. The realization of local education autonomy in a true sense is still far off as improvement of the laws, subsequent to

comprehensive scholarship rights, took a lot of time and due to the existence of various directives and guidelines through which the Minister of Education can intervene or engage.

Accordingly, academia has pointed out the method of collective delegation of authority to substantiate educational autonomy, but in the case of elementary and secondary education, it is necessary to operate a common basic curriculum and create an equal educational environment, thus, involvement and regulation at a state level are still in demand.

2.2 Improvements

It is necessary to clarify unnecessary legal matters and regulatory measures for unification at the national level and to proactively consider the introduction of the legal trust system, in which education affairs are designated as local governments' own work and the state carries out specific affairs.

First of all, Article 1 (Purpose) of the 「Local Education Autonomy Act」 should specify the affairs and authority of the Minister of Education and the superintendent of city/province in detail, so that the exercise of the supervisory authority of the Minister of Education contributes to the development of local education autonomy and the affairs and exercise of powers of the superintendent of city/province should balance the central and local governments. Since then, in order to gradually abolish the work entrusted to the agency in the educational administration and move on to a city-/province-centered education administration system, the scope of the self-government and legally entrusted work should be clarified by revising the current law in which the work entrusted to the agency and to the organization are mixed. In addition, the provisions of Article 2 (Administration of Affairs concerning Education and Academic Sciences) should also be revised to secure the educational administration centered on the city/province. First, administrative affairs related to education, science, technology,

sports, and other academic arts (hereinafter referred to as “education and curriculum”) of local governments should be prescribed as affairs unique to the city and province, and reasonable standards for the scope of basic affairs of the Minister of Education should be established to unify educational policy other than national affairs prescribed by law, and the scope of work of the Minister of Education should be limited to education policy affairs related to the establishment of policies for the fulfillment of government obligations that do not violate international law, the resolution of educational gaps between regions, and the promotion of educational plans for the equal provision of educational rights specified in the Constitution, and, in the event of a disagreement between the Minister of Education and the superintendent of a city/province regarding affairs and distribution of authority, the matter should, in principle, be judged as the affairs of the superintendent of the city/province.

In addition, Article 18 (Superintendent of Education), the regulation on a superintendent of education, should be converted to a form of self-governing affairs as described in the improvements, which states “①Each City/Do shall have a superintendent of education as an organ executing the affairs of the City/Do concerning education and academic sciences. ②A superintendent of education shall represent the relevant City/Do in a lawsuit over the affairs concerning education and academic sciences or in registration of property. ③Minister of Education may only be involved in the execution of the affairs under jurisdiction only when a legal basis is presented.”, and should not specify joint affairs by stating “state and/or local governments” or “the Minister of Education and/or superintendent of education”. At the same time, in order to secure the responsibilities required by the extension of self-government affairs, it is necessary to provide a mechanism to exercise legal restraint. In the event of a violation of laws or serious errors, measures must be prepared with which the state can take corrective action and

accountability of the education administration can be ensured through appropriate institutional evaluation or predictive control.

In the case of Japan, in the process of accelerating decentralization since 1999, criticism of the irresponsibility of local educational administration agencies arose. Accordingly, in 2007, the 「Fundamental Law on Education in Japan」 was amended, the 'Principle of Role Sharing and Mutual Cooperation between the State and Local Public Organizations' was newly added in Article 16 and in order to clarify the scope of responsibilities of each subject following the promotion of decentralization, the affairs that cannot be delegated to the Board of Education was detailed. In addition, the former agency commissioned work was abolished in accordance with the Local Decentralization Comprehensive Act, which was implemented in April 2000, with the introduction of the legal commission system. Accordingly, the affairs of local governments became self-governing in principle, and legal consignment services were stipulated as exceptions. Japan specified the affairs which has a limit to the practical decentralization of education as human resources and financial rights are not secured even if the authority is delegated or transferred between the state and local governments and national standardization system requiring national involvement (elementary and secondary school curriculum and textbook system) as legal trust affairs.

As such, depending on the degree of entrustment and involvement, there is a positive aspect, guaranteeing the efficiency of local education autonomy, but there is also a risk of damaging or violating the fundamental spirit of education autonomy due to unnecessary legal regulation of the state and higher institutions. It is necessary to take into account the limitations that the legal trust affair system is not a system that secures responsibility in advance but its fundamental purpose is to clarify the subsequent responsibility. Along with the school autonomy, centered on the transfer of authority, it

is necessary to consider the transition to application of exceptional control by changing the main responsibility of the unique authority.

III. Extension of Financial Autonomy of Local Education

1. Current status and problems

As the local education and financial information disclosure system is established pursuant to Article 60 (Publication of Management Conditions of Local Government Finance) of 「Local Finance Act」 and Article 68 ~ 72 of 「Enforcement Decree of the Local Finance Act」, the city and provincial offices of education must disclose financial management status and residents' interests to residents through the website. This is to help residents understand the financial management situation of the city and provincial offices of education, secure fiscal transparency, and ultimately enhance the financial policy and to realize a residents' self-government and to ensure the opportunity for residents to participate in and control the local education finances by reflecting the educational demands of local residents. Pursuant to Article 60, No. 4 of 「Local Finance Act」, a superintendent of education in city and province shall report the results of individual disclosures to the local council and the Minister of Education, and the Minister of Education shall collect, verify, and analyze the reported individual disclosure data, and it is required to be disclosed in, 'Local education finance alert', local education finance portal system for integration and comparison.

Local education finances of 17 city and provincial offices of education receives necessary financial resources from the state and local governments and make financial resources on its own and use them for preschool, elementary, and secondary education and, in detail, for personnel expenses of faculty teaching students, educational business expenses for various educational activities, school operation expenses basically required for school

operation, facility expenses for establishing new schools and improving old facilities.

According to the Local Education Finance Information Disclosure System, the 'Local education finance alert' discloses the annual income trend of 17 city and provincial offices of education by year [1] and income size of 17 city and provincial offices of education by year[2].

Taken together, for total transfer income, income transferred from the central government takes 80.3%(2015: 79.8%, 2016: 79.7%, 2017: 79.7%, 2018: 80.8%, 2019: 81.4%) on average over five years and income transferred from local governments takes 15.6%(2015: 20.1%, 2016: 20.2%, 2017: 20.2%, 2018: 19.1%, 2019: 18.6%) on average over five years and, for total local education finance income, income transferred from the central government takes 74.2%(2015: 70.2%, 2016: 71.2%, 2017: 73.9%, 2018: 77.4%, 2019: 78.1%) on average over five years and income transferred from local governments takes 18.1%(2015: 17.7%, 2016: 18.1%, 2017: 18.7%, 2018: 18.3%, 2019: 17.8%) on average for five years. Through this, it was found that the reliance on external resources is so high that it is not an exaggeration to say that transfer income, such as grants from the central government and transfers from local governments' general accounts takes the whole income.

On the other hand, for total local education finance income, income internally generated from local governments only takes 1.9% on average for five years(2015: 2.2%, 2016: 2.0%, 2017: 2.0%, 2018: 1.7%, 2019: 1.6%). Through this, it was found that the financial independence of local governments is very low with small self-generated income such as tuition. Therefore, in order to secure the financial resources necessary for local education autonomy and to operate the finances stably, it is necessary to find a plan to transfer legal transfer income in a timely manner and expand its own resources.

In addition, for total local education finance income, proceeds from the issuance of local education bonds by local governments take 4.9%(2015: 9.0%, 2016: 6.8%, 2017: 3.3%, 2018: 0.4%,

2019: 0%) on average for five years. Looking at the proceeds from local education bond issuance by local governments by year, it was KRW 4,871 billion in 2015, KRW 3,814 billion in 2016, KRW 1,952.9 billion in 2017 and KRW 289.8 billion in 2018 and after a steady sharp decline, it was finally found that there were no local education bonds issued in 2019. Through this, it is thought that the local education bond was actively managed to reduce the debt.

In order to avoid confrontation between the Ministry of Education and the Office of Education over the budget for Nuri Education under the Park Geun-hye administration, the free high school education and free meals system, which will be implemented from 2021 next year, have recently been organized into budgets for government subsidies from the Ministry of Education, the Office of Education, and local governments (including primary local governments).

2. Improvements

It is necessary to clarify unnecessary legal matters and regulatory measures for unification at the national level and to proactively consider the introduction of the legal trust system, in which education affairs are designated as local governments' own work and the state carries out specific affairs.

The decentralization of local education finance is a key factor for the development of local education autonomy, and it requires the transfer of authority and resources to the region, and the enhancement of local autonomy and corresponding responsibility.

First, the ratio of special grants should be additionally adjusted (3% to 2%) or the ratio of national policy projects is lowered. Unlike general accounting budgets and reserve funds, special grants are completely out of the control of the National Assembly, the Board of Audit and Inspection, and the budget authority, and are solely given by the Minister of Education and, as a result, the Ministry of Education's excessive discretion in the management of special grants and the uncertainty of fund

management have been pointed out.(the Board of Audit and Inspection, 2008; The Anti-Corruption & Civil Rights Commission, 2010) Accordingly, the 17th National Assembly Education Committee submitted a proposal to reduce the size of special grants from 4% to 2%, and at the end of 2017 the 「Local Education Subsidy Act」 was amended and lowered from 4% to 3%. The ratio should be additionally lowered to 2% as more financial resources and autonomy are needed when local education autonomy develops and more elementary and secondary education are defined as local affairs and, separately, it is necessary to consider ways to reduce the proportion of national policy project expenses in the standard for granting special grants.[3]

Second, the provisions of consultations with a mayor/governor should be deleted when organizing appropriation budgets covered by transfers from general accounts. Article 11, Paragraph 6 of the current 「Local Education Subsidy Act」, amended on December 30, 2004, specifies that 'Where the head of an educational administrative institution of the city/province draws up the expenditure budget which is to be appropriated as the transferred money from the general account under the provisions of paragraphs (2) and (5), he/she shall consult in advance with the mayor/governor concerned.' and Article 8, Paragraph 1 and 4 of 「Enforcement Decree of Local Education Subsidy Act」 specify that a superintendent of education shall consult with the head of the relevant local government through the local administrative council on the expenditure budget for transfer funds, and shall attach the results of the consultation when submitting the budget to the city/provincial council. This clause not only adds various functions into deliberation on matters related to the collection, issuance, and execution of legal transfer income to the city/province, but also reduces a superintendent's discretion in fund management by stipulating its responsibilities. In addition, this provision should be deleted as it violates a superintendent's right to organize the budget specified in Article 20 of the 「Local

Education Autonomy Act, and, as a result, undermines the fundamental purpose of local education autonomy.

Third, elements that limit the authority of the city/province council should be removed. The factors limiting the authority of the city/provincial council are related to Article 11, Paragraph 7 of the 「Local Education Subsidy Act」 which specifies that ‘Where the board of education of the city/province intends to reduce the expenditure budget drawn up from the general account, it shall consult in advance with the head of the educational administrative institution and the mayor/governor. The transfer from the general account of local governments is not a subsidy for which purpose is designated, but is of the same nature as general financial resources for which no purpose is designated, that is, grants. Therefore, it is unreasonable to consult with the head of a local government when adjusting the expenditure budget organized by transfer funds, just as to consult with the Minister of Public Administration and Security when trying to adjust the expenditure budget organized by grants. Therefore, the constraints of city/provincial boards of education related to transfers to general accounts must be resolved in accordance with the spirit of decentralization of education. In other words, phrases requiring consultation in Article 11, Paragraph 7 of 「Local Education Subsidy Act」 should be deleted.

Fourth, it is necessary to integrate the national education tax and the local education tax to create the education autonomy tax (tentative name) for only one independent purpose.[4] The Autonomous Decentralization Committee announced the 「Comprehensive Plan for Autonomy and Decentralization」 (September 11, 2018), proposing measures to improve the structure of national and local taxes to strengthen fiscal decentralization which premises fiscal neutrality, and suggesting a plan to convert to the educational autonomy tax (tentative name). 제The suggested education autonomy tax is a local tax which transfers a

metropolitan government tax revenue to local office of education and uses and allocates specific tax revenue of internal revenue, comprising of financial grants for local education.

Fifth, it is necessary to strengthen the distribution of the total amount of grants and abolish the settlement regulations for the measurement items of standard financial demand. The state's increased involvement in grants has continuously increased the number of measures of the standard fiscal demand. The national policy projects that the state should implement are included in the standard fiscal demand measurement items, and the measurement items to enforce various national policies to the city/provincial offices of local education as well as incentives for self-effort are included in the measurement items for self-effort. The segmentation of the measurement items and the increasing number of the items related to self-effort for implementation of national policies have resulted in restricting the liberalization of budget planning in city/provincial offices of education. Standard for fiscal demand calculation is necessary in the process of calculating demand regardless of budget formulation but, in reality, there are many cases in which related departments and organizations request the city/provincial offices of education to organize a budget according to the amount of demand in measurement items. As budgets are not frequently organized according to the measurement items, settlement regulations are compelled to be put in the enforcement ordinance or enforcement violating the total amount allocation principle of the parent law. Currently, Enforcement Decree of Local Education Subsidy Act has three measurement items with settlement regulations which are local election expenses, childcare fees (with the establishment of a special account for early childhood education support, the rule for childcare fees was suspended until the end of 2019) and support for shortfalls in construction costs for relocation of private schools

and Enforcement Regulations of Local Education Subsidy Act has two settlement items of personnel expenses for honorary retired teachers and expenses for improving the educational environment. Calculation of the measurement items for financial demand is contrary to the purpose of granting the total amount and must be resolved in a different way. The measurement items of the standard financial demand for grants should be simplified as much as possible, but to clarify the purpose of the total payment, Article 6 (Standard Amount of Financial Demand), Paragraph 3 should be newly added which states "The head of the educational administration agency in the city/province may use the measurement items and unit costs for calculating the standard financial demand as reference for budgeting" and clarifies that the standard for calculating the standard financial demand is only the reference for budget planning. In addition, it is necessary to prevent specific items being added to the standard financial demand measurement items.

Sixth, the participation of stakeholders and experts should be expanded in the grant distribution process of the Ministry of Education. The Council for National Policy which deliberates on special grants for national policy projects, should be expanded and reorganized into the Grant Deliberation Committee to deliberate not only special grant but also general grants to distribute grants in the manner of enhancing autonomy and democracy of local education finance through participation of officials from education autonomous organizations, educational administration and finance experts and parent representatives.[5]

Seventh, in order to make administrative staff be specialized in local education autonomy, it is necessary to abolish one-year or two-year rotation system and establish a long-term position system by designating the education finance field as a special field. In private companies, if the personnel who majored in accounting and finance are assigned to the financial field, it is possible for them to hold a long-term position in that field

without transferring to the general field to foster financial expertise. Specifically, the type of position and management of positions should be differentiated according to job characteristics. In other words, when categorized into long-term work type (professional type) and circular work type (manager type), the education finance field is a long-term work type with a high level of professional knowledge and expertise so that the mandatory period of employment should be extended and additional points for professional positions should be imposed.

In the long run, it is also necessary to review the appropriate size of the educational autonomous region. From the perspective of fiscal management efficiency and integrated management capabilities, it seems that there are many regions that are oversized in the educational autonomy system at the current metropolitan level. It is necessary to review a plan to streamline the educational autonomy implementation area from the middle to the mid-range of a wide-area basis, and implement a policy to maximize the autonomy of schools. It is not necessary to match the educational autonomy zone, which is a functional autonomy, with the geographical local autonomy zone.[6] By referring to the case of school districts in the United States[7], the office of education should play a role as a driving force for the development of local education through on-site support, policy functions, resource management, and supervision.[8]

Eighth is the expansion of cooperative governance. The ultimate purpose of local education finance decentralization is to develop school education and local education. For this, the relationship between the central and the province, and between the province and the province, should be converted into a cooperative relationship that is equal to each other, rather than a parent-child relationship or confrontation. In order to develop local education through mutual cooperation between the Ministry of Education and the city/provincial offices of education, a consultative

group between them should be legislated to hold regular councils, and at the practical level, various communication systems should be established and operated between the Ministry of Education and city/provincial offices of education. It is also worth considering that the central government and city/provincial offices of education jointly form and operate a local education finance committee. If the decentralization of education is expanded, it is necessary to make efforts for the development of local education through mutual cooperation and joint efforts between city and provincial offices of education. For this, it is important to expand and activate the functions and roles of various consultative bodies. In particular, with the National Council of Superintendents of Education, which is a legal body, efficient and stable execution of joint affairs for local education should be promoted, and the rationality and validity of establishing and executing local education policies should be improved, and professional autonomy for local education development should be strengthened to protect local educational autonomy against the politics and the media. To this end, it is necessary to expand the organization of the council, secure expertise, and expand finances.

For harmonious educational cooperation between the city/provincial offices of education and general autonomous governments, educational cooperation relations, educational administration councils, education support ordinances, educational policy councils, and special education advisory systems have been institutionalized. In the future, it is necessary to strengthen collaborative governance at the regional level to jointly plan and execute educational investment projects, and to hold joint business briefings and presentations of business results for local residents and parents, and to jointly operate a cooperative project website for regular publicity and reflection of residents' opinions.[9]

Collaborative governance at the regional level is further strengthened to jointly plan and execute educational investment projects, hold joint business

briefings and presentations of business results for local residents and parents, and provide regular publicity and residents' opinions. It is necessary to co-operate.

IV. Conclusion

The measures to extend local education autonomy are as follows:

First, it is necessary to correct the confusion of the legal system of the local education autonomy system.

For this, Article 12, Paragraph 2 and 4 of the 「Special Act on Local Autonomy and Decentralization, and Restructuring of Local Administrative Systems」 which state that “The State shall endeavor to consolidate systems for autonomy in education and local government” and “The implementation of autonomy in education and the autonomous police system shall be prescribed separately by Acts” should be deleted.

Second, it is necessary to clarify unnecessary legal matters and regulatory measures for unification at the national level and to proactively consider the introduction of the legal trust system, in which education affairs are designated as local governments' own work and the state carries out specific affairs.

The decentralization of local education finance is a key factor for the development of local education autonomy, and it requires the transfer of authority and resources to the region, and the enhancement of local autonomy and corresponding responsibility.

First, the ratio of special grants must be adjusted further (from 3% to 2%) or the ratio of national policy projects must be lowered. Second, the provision that requires a consultation with a mayor/governor when making a budget covered by transfers from general accounts should be deleted. Third, it is necessary to remove the elements that limit the authority of city and provincial councils. Fourth, it is necessary to integrate the national education tax and the local education tax to create the education autonomy tax

(tentative name) for only one independent purpose. Fifth, it is necessary to strengthen the distribution of the total amount of grants and abolish the settlement regulations for the measurement items of standard financial demand. Sixth is the expansion of the participation of stakeholders and experts in the grant distribution process. Seventh, it is necessary to establish a long-term employment system by designating the education finance field as a special field. Eight is the expansion of cooperative governance.

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