

ПЛАТФОРМА 1

«УНІВЕРСИТЕТСЬКА ОСВІТА ЯК ДРАЙВЕР РОЗВИТКУ КРЕАТИВНОЇ ЕКОНОМІКИ»

UDC 354.851

Iefymenko T.I., Dr. Sc. (Economics), Professor,
Academician of the NAS of Ukraine,
President of the SESE «Academy of financial management»

IMPROVING THE FINANCY MECHANISMS OF EDUCATION AND SCIENCE IN UKRAINE

The system of the state higher education institutions funding in Ukraine requires significant reformation. The amendment into the Budget Code of Ukraine of a new budgetary rule for expenditures on higher education («formula-based budget rule») is an attempt to standardize the criteria of a transparent and results-oriented distribution of budgetary funds between higher education institutions.

Providing quality education in the context of the formation of conditions for continuous, inclusive, and sustainable economic growth is one of the Sustainable Development Goals identified at the UN summit in 2015 [1]. It is recognized that diverse approaches, strategies, models, and tools available to different countries can be used to ensure sustainable development, based on their national conditions and priorities. Accordingly, the public support for human capital development is one of the priorities for European countries [2]. Ukrainian higher education institutions (HEIs) should become effective and competitive centres for improving the quality of human capital, scientific and innovative activities. Public funding, both domestically and internationally, will play an important role in providing educational services and public goods, attracting funds from other sources.

The modern practice of higher education services funding involves the implementation of a mechanism introduced on the principles of transparency and accountability, based on standards for educational activities and education services.

Therefore, the amendment into the Budget Code of Ukraine of a new budgetary

rule for expenditures on higher education («formula-based budget rule») is an attempt to standardize the criteria of a transparent and results-oriented distribution of budgetary funds between HEIs. The purpose of the study is to develop a methodological apparatus, a settlement and analytical technique for a well-founded determination of the amount of HEIs public finding. Issues that are considered by the authors concern the reform of the system of public funding of higher education, the further elaboration and development of a competitive market for its services and, ultimately, the achievement of a higher level of their provision quality.

According to Article 87 of the Budget Code of Ukraine, the expenditures for higher education are paid from the State Budget of Ukraine (for the payment of services for the training of specialists, scientific and academic staff on the conditions of the government order in state HEIs of III-IV accreditation levels (universities, academies, institutes).

At the end of 2017, section VI «Final and Transitional Provisions» of the Budget Code of Ukraine was supplemented by paragraph 46, according to which the volume of state budget expenditures for higher education is distributed among HEIs on the basis of a formula developed by the central executive body, which ensures the formation and implements state policy in the field of education, and is approved by the Cabinet of Ministers of Ukraine and must take into account, in particular, the following parameters:

- the number of higher education graduates by educational qualification levels and specialties and the correlation of the value of educational services;
- the level of external independent evaluation of entrants;
- indicators of quality of educational and scientific activity of HEIs [3].

Theoretical and methodological justification of effective financial and economic models of higher education development is contained in a collective monograph edited by I. Gryshchenko [4].

The final amount of government financing of each HEI is determined proportionally to the distribution of the total budget allocations for educational activities under budget program 2201160 «Training of higher educational institutions

of the III and IV accreditation levels and ensuring the activity of their bases of practice» in accordance with the structure of the estimated amount of financing of the HEIs. The given calculation procedure allows to include both the parameters of the government policy in the field of higher education and the indicators which characterize the quality of educational activities of the HEIs and the structure of its contingent.

The Formula algorithm, modelling apparatus for its implementation and the results of calculations are an example of a systematic approach to planning and managing the government financing of higher education services, based on a thorough analysis of actual data from the financial reporting, students' contingent characteristics, and the quality of educational services.

The suggested algorithm of the Formula is created in accordance with the requirements defined by the Budget Code of Ukraine. The introduction of the Formula algorithm into the practice of public administration will allow qualitatively improving the process of making managerial decisions on the issues of financing the HEIs of Ukraine on the principles of openness and transparency, objective and unbiased assessment of competitive advantages and taking into account the specifics of the activities of participants of the educational process.

References

1. The General Assembly of United Nations. (2015, September) Transforming our world: the 2030 Agenda for Sustainable Development. Available at: http://www.un.org/ga/search/view_doc.asp?symbol=A/70/L.1&Lang=E (accessed 05 November 2018).

2. European Commission. (2010, March 3) Europe 2020. A strategy for smart, sustainable and inclusive growth. Brussels. Available at: <http://ec.europa.eu/eu2020/pdf/COMPLET%20EN%20BARROSO%20%20%20007%20-%20Europe%202020%20-%20EN%20version.pdf> (accessed 05 November 2018).

3. Verkhovna Rada of Ukraine. (2010) Prykincevi ta perekhidni polozhennja [Final and transitional provisions], art. 46. Bjudzhetnyj kodeks Ukrajiny [Budget Code of Ukraine] (Law No. 2456-VI, July 8). Available at:

<http://zakon3.rada.gov.ua/laws/show/2456-17/print> (accessed 05 November 2018).

4. Ghryshhenko I. M.(ed.) (2015) Teoretyko-metodologichne obgruntuvannja efektyvnykh finansovo-ekonomichnykh modelej rozvytku vyshhoji shkoly [Theoretical and methodological substantiation of effective financial and economic models of higher education development]. Kyiv: IHE of the NAPSU.

5. Innovative development of the economy : global trends and national features. – Collective monograph. – Lithuania : Publishing House «Baltija Publishing» 2018. – pp. 143-160.

УДК 378.4(476)

Лебедева С.Н., д.э.н., профессор
УО «Белорусский торгово-экономический университет
потребительской кооперации»

РАЗВИТИЕ ВЫСШЕГО ОБРАЗОВАНИЯ РЕСПУБЛИКИ БЕЛАРУСЬ НА СОВРЕМЕННОМ ЭТАПЕ: ТЕНДЕНЦИИ И НАПРАВЛЕНИЯ

Высшее образование на современном этапе развития общества играет ключевую роль в формировании базиса инновационной экономики. Конечным продуктом системы образования являются высококвалифицированные специалисты с новыми знаниями, оказывающими влияние на состояние внешней среды, изменяя и повышая ее качество. Современные университеты Республики Беларусь, в том числе Белорусский торгово-экономический университет потребительской кооперации, развиваются с учетом сложившихся мировых тенденций в сфере высшего образования и являются основным источником формирования кадрового потенциала страны.

В настоящее время в Республике Беларусь функционирует более 50 учреждений высшего образования (УВО) государственной и частной форм собственности с общей численностью студентов около 270 тыс чел., в том числе более 15 тыс. иностранных граждан (рис.1).