

арбітражних керуючих та організація реалізації їх рішень шляхом підготовки відповідних проектів наказів Міністерства; організація роботи Комісії з присвоєння рівнів кваліфікації арбітражним керуючим; забезпечення застосування, за поданням Дисциплінарної комісії арбітражних керуючих, до арбітражних керуючих дисциплінарних стягнень; здійснення контролю (нагляду) за діяльністю саморегулювальної організації арбітражних керуючих.

– вивчення, аналіз та узагальнення практики роботи державного органу з питань банкрутства та арбітражних керуючих з метою вжиття заходів до вдосконалення нормативної бази, що регулює їх діяльність [5].

Підсумовуючи сказане, приходимо до висновку про вагому роль Міністерства юстиції України в системі інституційного забезпечення інституту банкрутства. Варто зауважити, що на сучасному етапі розвитку вітчизняної економіки тільки якісне виконання усіма ланками системи інституційного забезпечення інституту банкрутства призведе до суттєвого зростання його ефективності, розробки та використання дієвих механізмів оздоровлення фінансово-господарського стану підприємств і відродження їх діяльності.

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TRANSFORMATION OF FUNDING SYSTEM OF HIGHER EDUCATION

Transformation of funding of higher education is one of the key indicators influencing its quality, characterizing the effectiveness of the industry and using of its financial resources.

The world does not stand still, the development of information technology leads to the development of higher education. There are following trends in the reform of higher education financing systems in the world [1, p. 39, 2, p. 18, 3]:

- Transformation of methods and forms of public funding of education. In order to increase the orientation of higher education institutions to the needs of consumers, part of funding in the form of state subsidies and loans or tax privileges is directed to the private sector (students and firms). In addition, the mechanism of direct institutional financing is modified (there is distribution of funding for education and science; funding of higher education based on the formula; the key factor, in the allocation of funding, is, the effectiveness of their using);
- Intensive introduction of new technologies of Internet education reduces the costs on educational services. As a result, in the future, this may lead to the formation of a radically different model of the university;

- Diversification of funding sources, especially in relation of "higher education - business" and "higher education - research centers". The volume of private funding that could attract universities is directly dependent on the results of its activities. The expansion of co-financing, which allows solving two problems: firstly, it expands the autonomy of higher educational institutions in financial resources management, secondly, it contributes improving the quality of the spending funds. Strengthening university autonomy provides the opportunity to attract external financing in the financial markets from the corporate sector, to provide additional and business education, and to establish individual conditions for the conclusion of contracts with teachers and researchers.

As a result, funding sources of higher education have greatly expanded, which can be identified as such:

1. Public spending (from state and local budgets);
2. Revenues from the provision of paid educational services and related services (paid training, sales of educational materials, hostels, etc.);
3. Corporate financing, that includes fees for training programs and individual trainings for employees; student scholarships, according to which the student may be obliged to work in the company for a certain period after graduation;
4. Charitable contributions, donations, sponsorship, registered professorships and other forms of irreversible investments in higher education;
5. Voucher system and other mechanisms for supporting higher education;
6. Other external sources such as nonprofit grants and loans;
7. Self-financing (income from the provision of non-core services - publishing, telecommunication, etc.);
8. Educational loans for students for higher education;
9. Alternative sources of financing, which include income from endowment funds and market instruments such as bonds and others.

In spite of a large number of sources of funding, the funding structure of higher education in most countries gives preference to public funding (see Figure 1).

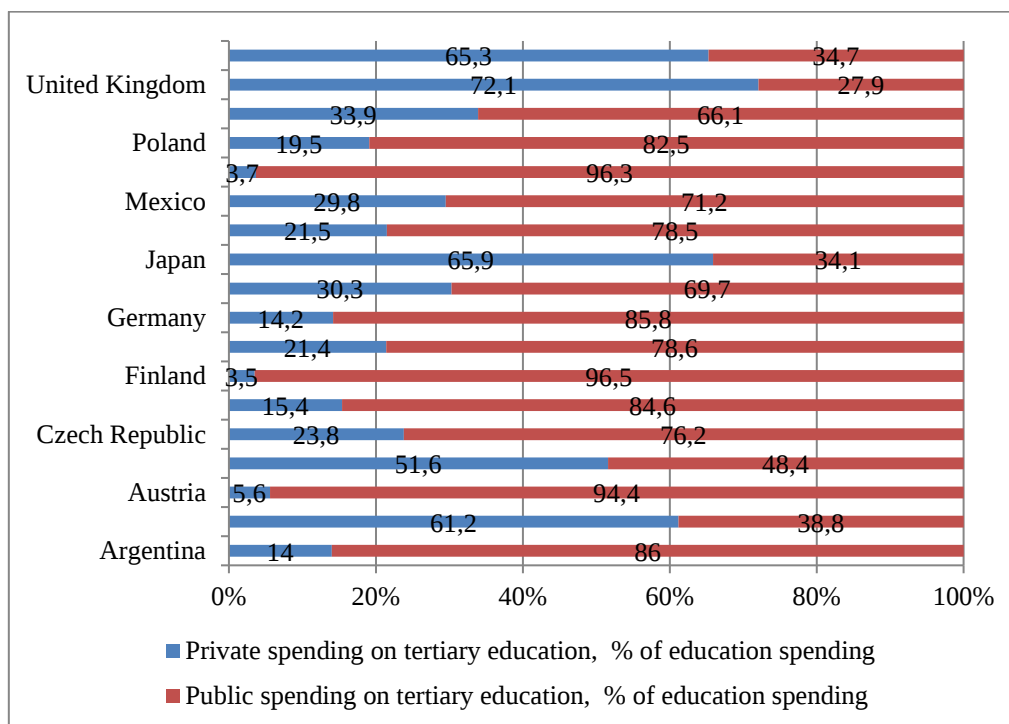


FIGURE 1. PUBLIC AND PRIVATE EXPENDITURE ON TERTIARY EDUCATION AS % OF EDUCATIONAL SPENDING IN SOME COUNTRIES [3]

After examining the financing model of higher education and trends in the reform of higher educational system, the following directions of reforming the financing system in Ukraine can be identified:

1. Approximately 30% of budget allocations in the higher education could be determined on the basis of vouchers. The resources for payment of vouchers were placed on deposits, and one voucher covers the cost of training one student during one month in any university. Students can independently choose a university, but it is necessary to regulate this through licensed volumes of training and the capacity of universities to train a certain number of specialists. University relieve a certain number of vouchers from the account for the provided services, and in exchange receive funding from the state, which may vary depending on the specialty.

2. The rest of the state funding is based on performance indicators of the universities, such as the number of bachelor's graduates, the number of master's degrees.

3. For the development of cooperation between higher education institutions and student mobility, a student can attend courses at another university and cover it by expense of vouchers to a university that was able to organize and offer interesting courses for students.

4. Receiving vouchers for further payment of training will be based on the successful absorption of students by the courses and the gained level of knowledge. The best students will be able to cover their studies at the expense of budget, while students with lower success rates will have to pay for their education at the expense of private resources.

So, the system of financing higher education should be reformed using modern development trends, features and opportunities of the economy, as well as promoting its development as a key factor in the country's economic growth.

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3. Spending on tertiary education / OECD Data are available at the following link: <https://data.oecd.org/eduresource/spending-on-tertiary-education.htm#indicator-chart>.