

services by non-state sources (in particular, from employers and investors), creation of mobile institutions with the possibility of receiving educational services in the field of distance education, use of Internet technologies, provision of educational services at the place of realization of acquired competences and deepening of client-oriented approaches to the content and form of the provision of services. This will ensure that, from a variety of (mainly non-governmental) sources, funding is increased to the level of economically developed countries in order to ensure the effectiveness of the reforms started.

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FINANCIAL MECHANISMS OF VOCATIONAL (VOCATIONAL EDUCATION AND TRAINING) INSTITUTIONS

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In the current context of reforming the education sector, the problem of financial support for the initiated reforms needs special attention, since its success depends on the degree of its sufficiency. This fully applies to the system of vocational education, as in recent years the problem of shortage of workers has been actualized. It is possible to solve the problem of providing the leading branches of the national economy with personnel only in the conditions of sufficient level of financing of education in general and professional-technical in particular.

The issue of managing the reform process and decentralizing power to ensure the country's sustainable development is intrinsically linked to the educational reform process, so finding effective reform mechanisms and funding levels requires particular attention and in-depth theoretical and practical research.

Selection of unexplored parts of general issue. The formation of conditions for the sustainable development of the national economy depends on the level of provision of the necessary personnel, compliance with the level of their preparation to the requirements of the present, which cannot be ensured without sufficient level of education funding. Therefore, there is a need to study the

effectiveness of funding mechanisms for professional-technical education in Ukraine in the context of decentralization and reform of the administrative and territorial structure in the country.

The purpose of the study is to evaluate the level and mechanisms of financing the process of reforming and developing professional-technical education in Ukraine.

Exposition of basic material (job performances). This paper analyzes the dynamics and mechanisms of financing the reform of professional-technical education in Ukraine.

As a result of the analysis of the structure of funding sources, it has been established that in recent years there has been a shift in the financial burden for the maintenance of professional-technical education institutions from the state to local budgets.

It is shown that according to the actual and planned indicators of financing, there is a coincidence in relation to the state budget with systematic failure to meet the planned indicators by local budgets.

The effectiveness of financial support for the decentralization of professional-technical education reforms has been analyzed. The results show that at the initial stage of reforms, their success was threatened by the under-financing by their local governments. At the state level, the problem was solved in 2016 through a stabilization grant.

According to the analysis of the dynamics of the state budget subvention volumes to the local budgets for the modernization and updating of the technical and technical base of the professional-technical institutions, its distribution between the regions of Ukraine and the level of implementation of the planned indicators, it has been found that during 2016-2018, its volumes increased from UAH 50 million to 100 million, and in 2019 decreased to the level of 2016. The actual amount of the subvention was lower than planned, which resulted in a total underfunding of UAH 11 million 235.3 thousand.

The analysis showed that during 2016-2019, the regional funding priorities had changed, but the subsidy volumes did not depend on the size of the oblast and the corresponding amount of professional-technical institutions in them.

The conducted analysis showed that the highest level of subsidizing the modernization and updating of the material and technical base of vocational schools during the 2016-2019 years was received by Kharkiv, Kirovograd, Kherson, Dnipropetrovsk, Odessa, Ternopil and Kyiv regions. Poltava and Transcarpathian regions received the lowest subsidies in these years.

Consequently, the imbalances in the distribution of subsidies are not justified and the subsidy mechanism needs a more prudent approach, since among the regions that have not received subsidies are those where there is a significant need for staffing.

The foregoing makes it possible to conclude on the establishment of a system of financing vocational services, in particular continuous, non-deficit ways, taking into account regional needs of the labor market and the level of provision of educational services.

It will be advisable in further studies to look for mechanisms to further attract financial resources for the development of professional-technical education on public-private partnerships. It is promising to study the procedures for compensation of interest on credit resources by banking institutions in cooperation with stakeholders to improve educational services.

The analysis of the dynamics and mechanisms of financing the reform of professional-technical education in Ukraine shows that in recent years there has been a shift in financial burden for the maintenance of professional-technical institutions from state to local budgets.

It is established that there is a coincidence of actual and planned indicators of funding in the state budget and a discrepancy in local budgets.

The level and effectiveness of financial support for the decentralization of professional-technical education reforms have been analyzed. It has been shown that due to the underfunding of

local budgets at the initial stage of reforms, their extension was in jeopardy. The situation was corrected by the use of a stabilization grant from the state budget.

According to the results of analysis of the dynamics of the state budget subvention volumes to the local budgets for modernization and updating of the technical and technical base of the professional-technical institutions, its distribution between the regions of Ukraine and the level of implementation of the planned indicators, it was established that during 2016-2019 the regional priorities for financing changed, but the volumes of the subvention did not depend the size of the area and the corresponding amount of professional-technical institutions in them.

The analysis showed that there are imbalances in the distribution of subsidies between regions, which is not justified, so the subsidy mechanism needs a more prudent approach, since among the regions that received subsidies are those where there is a significant need for staffing.

The above makes it possible to conclude the establishment of a system of financing professional-technical services, including continuous, deficit-free ways, taking into account the regional needs of the labor market and the level of provision of educational services (involvement of teaching staff of qualified specialists, exchange of experience, international internships, extension of the list educational services, etc.)

FINANCIAL RESERVE OF EDUCATION INSTITUTIONS

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Today education as a form of training organization, systematic knowledge and information transfer to the next generations faces radical changes all around the world. Changes in current education system have lots of facets and their nature is reflected in different forms: learning process` sophistication, institutional forms` and organizational structure`s expansion, diversification of its financial mechanism. Ukraine is not an exception, since amid decentralization of its administrative and territorial system and the whole of society, it is important to provide these important processes with qualified personnel capable of effective implementation of the reform tasks, as well as to create conditions for economic sustainable development.

The issue of reform process and power decentralization management to ensure national sustainable development is intrinsically linked to the educational reform process, so reforms` effective mechanisms study requires particular attention and in-depth theoretical and practical research. Therefore, there is a need to study the mechanisms of education funding in general and vocational training in particular in the process of decentralization and reform of the country`s administrative and territorial structure.

Table 1 illustrates the analysis of dynamics of education funding in Ukraine. During 2000 – 2017s vocational education and training (VET) share decreased of 6,53% to 4,88%, index`s growth rates have slowed down too. During 2013-2015s VET funding significantly dropped down. We consider that the mentioned trends negatively affected VET development and blue collars` training.