

## **ANALYTICAL PROVIDING FOR MONITORING OF THE FINANCIAL STATE HIGHER EDUCATIONAL ESTABLISHMENT**

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Financing of education establishments, increase of efficiency of the use by the own resources, providing of financial stability, were always in the spotlight of scientists, they served as the objects of numerous researches. Continuity of educational and scientific activity is determined by the corresponding level of the financial providing and supports this important and responsible task.

Criteria of estimation of financial efficiency as economic activity of higher educational establishment is determined on the basis of the financial and budgetary reporting, and also indexes are expected with the use of the generally accepted methods. Economic activity of institution of higher education is expedient to carry out on next criteria: realization of educational activity (amount of the students accepted on studies, including on sourcing); economic position of higher school (amount of regular workers, including doctors and candidates of sciences, average monthly salary, including after the categories of working, compensation accrued personnel, charges on social measures) of higher education; a receipt from paying for

services that is given by educational establishments in the cut of sources of receipt; state of assets and use of resources (the consumption of power mediums; remaining cost and size of wear (the depreciation), the inconvertible assets.

It is necessary to keep higher educational establishments and improve quality of services and simultaneously to have normal financial firmness. The state guarantees the minimum level of firmness and compensates part of charges of institution of higher education; here it is under an obligation to perform the government order on human resource development. Other charges are covered due to off-budget money, the sources of receipt the other services, according to the list given to state higher educational establishments that can be established by Ukraine government. With the aim of determination of the financial resources efficiency, it is expedient to work out complex methodology of its estimation for concrete institution of higher education, the analytical providing for monitoring of the higher school financial state.