

UDC 336.14(477.82)

Onysiuk Vitalii,

magister,

Lesya Ukrainka Volyn National University,

Lutsk, Ukraine

onysiuk@ukr.net

Academic supervisor: Totska Olesia,

Doctor of Economics Sciences,

Professor, Professor of the Department of Management,

Lesya Ukrainka Volyn National University,

Lutsk, Ukraine

FEATURES OF THE FORMATION AND MANAGEMENT OF THE UNIFIED NETWORK OF THE STATE AND LOCAL BUDGETS OF THE VOLYN OBLAST

The formation of the network by managers of state and local budget funds is regulated by the Procedure for treasury service of local budgets, approved by order of the Ministry of Finance of Ukraine dated 23.08.2012 No. 938 (hereinafter – Order No. 938) and the Procedure for treasury service of the state budget by expenses, approved by order of the Ministry of Finance of Ukraine dated 24.12. 2012 No. 1407 (hereinafter – Order No. 1407).

In accordance with the requirements of Section 4 of Order No. 938 and Section II of Order No. 1407, the network consists by the main managers of budget funds and managers of lower-level funds that have their own network.

The network of main administrators or lower-level administrators includes administrators and recipients of budget funds if they receive

budget allocations directly from them and only those registered in the Unified register of administrators and recipients of budget funds.

The state budget network consists of managers of funds according to the codes of the departmental classification of expenditures without distribution by implemented programs.

The peculiarity of the formation of the network by the relevant managers of local budget funds is that it is formed according to the codes of the program classification of expenditures and crediting of local budgets, according to which they were first determined by the main managers for the relevant budget period. In the event that under a certain code of classification of expenditures for the next budget period, a budgetary institution represented by its head is determined by the main administrator not for the first time, its network under this code of the program classification of expenditures and crediting of local budgets is subject to a mandatory check for compliance with the established requirements for the network and a decision (draft decision) on the relevant local budget. In the event of inconsistencies between the established requirements for the network and the data of the Unified register, appropriate changes are made to the network [1; 2].

The terms of submission the network to the bodies of Treasury by managers of state and local budget funds are determined by legislation. In particular, the network is submitted by the main managers of budget funds no later than 15 days before the beginning of the budget period, and by managers of budget funds of a lower level who have their own network – no later than 10 days before the beginning of the budget period.

In the event of changes in the network, the main administrator submits a register of changes to the network to the relevant Treasury body. After making changes to the Unified register in the part of the data used in compiling the network, the register of changes to the network is submitted by the chief administrator to the relevant Treasury body within three working days.

The main manager (lower-level manager) is obliged to include to the network institutions that were in his network at the end of the budget period and had budget debt, and to take measures to arrange the budget

debt of previous years in accordance with the budget assignments of the current budget period (in compliance with the requirements of part 2 of Article 57 of the Budget Code) [3].

The main managers (lower-level managers who have their own network) are responsible for the authenticity of the data provided in the network (register of changes to it), and the Treasury bodies, in turn, are only its users.

As of May 1, 2024, the bodies of the Treasury of the Volyn region serve 968 managers and recipients of state and local budget funds (including 170 state institutions and 798 local budget institutions).

The decentralization of power, the administrative-territorial reform that took place in Ukraine, as well as the reorganization of state administrations in connection with the liquidation of districts, affected the number of institutions included in the network. The decrease in the number of administrators of state budget funds is related to the reorganization of state administrations in connection with the liquidation of districts, and the increase in administrators (recipients) of local budget funds is explained by the autonomy of educational institutions (general education (preschool) educational institutions keep separate accounting records and are served by the Treasury bodies as managers of budget funds, rather than using the services of centralized accounting offices).

The timely and correct formation of the network by the main managers of budget funds contributes to the timely opening of accounts and the implementation of operations at the expense of funds from the state and local budgets.

References:

1. On the approval of the Procedure for treasury service of local budgets: Order of the Ministry of Finance of Ukraine dated August 23 2012 No. 938. URL: <https://zakon.rada.gov.ua/laws/show/z1569-12>
2. On the approval of the Procedure for treasury service of the state budget according to expenses: Order of the Ministry of Finance of Ukraine dated December 24 2012 No. 1407. URL: <https://zakon.rada.gov.ua/laws/show/z0130-13#Text>
3. The Budget Code of Ukraine dated July 8 2010 No. 2456-VI. URL: <https://zakon.rada.gov.ua/laws/show/2456-17>