

СЕКЦІЯ 1

СУЧАСНІ ТЕНДЕНЦІЇ РОЗВИТКУ ОБЛІКУ ТА ПЕРСПЕКТИВИ ВПРОВАДЖЕННЯ ІНФОРМАЦІЙНИХ ТЕХНОЛОГІЙ В ОБЛІКОВО- АНАЛІТИЧНУ СИСТЕМУ

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FEATURES OF PREPARATION AND SUBMISSION OF ELECTRONIC FINANCIAL AND BUDGETARY REPORTING BY HOLDERS AND RECIPIENTS OF BUDGETARY FUNDS

The development of e-Government is one of the key factors in ensuring the success of the reform of public sector institutions and the competitiveness of the country as a whole. Today, the reform of any industry is aimed at widespread use of modern information and communication technologies to achieve the required level of efficiency and effectiveness. Indeed, e-Government tools can provide a significant improvement in the quality of service for individuals and legal entities and increase the openness, transparency and efficiency of public authorities and local authorities (hereinafter referred to as the «Authorities»). In addition, the introduction of e-Government is a prerequisite for building an effective digital economy and digital market in Ukraine and its further integration into the EU Digital Single Market Strategy [1].

Improvement of automated processes for the formation and execution of budgets of different levels also includes electronic reporting of public sector entities using information technology and electronic digital signature.

Within the framework of the implementation of the Action plan on the modernization of the accounting system in the public sector in 2016-2018, the State Treasury Service of Ukraine (hereinafter referred to as the «Treasury») established the System for submitting electronic reporting by holders and recipients of budgetary

funds and state trust funds (hereinafter referred to as «E-ReportingAS»), which was introduced into exploratory industrial exploitation [2].

The E-Reporting AS provides for the creation of a personal electronic cabinet for holders (recipients) of budgetary funds and funds of compulsory state social and pension insurance (hereinafter referred to as the»Treasury clients«), who prepare and submit financial and/or budgetary reporting to the Treasury according to the place of service. E-ReportingAS provides an opportunity:

1. To fill in the approved forms of financial reportingelectronically, to verify, to sign each form of financial reportingwith digital signature (hereinafterreferred to as the»EDS«)and to submit it to the Treasury according to the place of service.

2. Based on the accounting data generated in the information system of the Treasury, to prepare budgetary reporting in accordance with the forms and in compliance with the requirements of the Procedure No. 44 [3], to check it, to fill in the forms for disclosing elements of budgetary reporting, to sign each form of budgetary reportingwith the EDS, and to submit to the Treasury according to the place of service. Automatic generation of budgetary reporting will reduce the cost of working hours for the completion of reporting forms.

3. For the main holdersof budgetary funds and holdersof budgetary funds of the lower level, whose network includes holders (recipients) of budgetary funds, to control the state of preparation and submission of reports to the Treasury by the subordinate institutions, to control compliance withthe reporting deadlines established by the Treasury. In case of necessity, to draw attention of the subordinate institutions in due time to the committed distortions (inaccuracies) when filling in the indexes in the appropriate forms of reporting.

4. To carry out automated consolidation of all forms of financial and budgetary reporting at each level of consolidation.

5. To accelerate the verification of reportingby the Treasury, including the compliance with the Treasury's accounting records, which are formed in its information system.

Holders and recipients of budgetary funds and funds of compulsory state social and pension insurance should form and submit reports for the 1st quarter of 2018 through the system of submission of electronic reporting of the Treasury.

Information on the current state of connection of the Treasury clients to the E-Reporting system is monitored by the Treasury and is published on the website of the Treasury in the section «Electronic services» [4, 5].

The advantages of implementing the E-Reporting AS include the following:

a) makes it possible, based on the data generated in the Treasury Information System, to prepare budgetary reports, to check them, to fill in forms for disclosing

elements of budgetary reporting, to sign and submit them with EDS to the Treasury according to the place of service [6].

b) the automatic formation of budgetary reporting will accelerate the verification of reporting by the Treasury, including the compliance with the Treasury's accounting records which are formed in the information system of the Treasury.

It should be noted that in 2016-2017 a lot of work was done on implementing the strategy of modernizing the system of accounting in the public sector, therefore, the tasks set for this period have already been fulfilled. It is necessary to make the last steps in order to finally improve the automated processes of formation and execution of budgets of different levels in the field of financial and budgetary policy.

Literature

1. On approval of the Concept of e-Government Development in Ukraine: Order of the Cabinet of Ministers of Ukraine dated September 20, 2017 No. 649-p.

2. Plan of measures for the modernization of the accounting system in the public sector for 2016-2018: Order of the Ministry of Finance of Ukraine dated November 28, 2016 No. 1038.

3. On Approval of the Procedure for Preparing Budgetary Reporting by Holders and Recipients of Budgetary Funds, Reporting by the Funds of Mandatory State Social and Pension Insurance: Order of the Ministry of Finance of Ukraine dated January 24, 2012 No. 44.

4. On the introduction of the E-Reporting AS: Letter of the State Treasury Service of Ukraine dated January 31, 2018 No. 14-08/94-1951.

5. On the introduction of the E-Reporting AS: Letter of the State Treasury Service of Ukraine dated February 02, 2018 No. 17-10/73-2142.

6. Institutions will submit reports for the 1st quarter of 2018 through the E-Reporting AS [Electronic resource] – Access mode: <https://www.budgetnyk.com.ua/news/337-ustanovi-zvtuvatimut-za-i-kvartal-2018-roku-cherez-as--zvtnst>.

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