

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE
TERNOPIL VOLODYMYR HNATIUK NATIONAL PEDAGOGICAL
UNIVERSITY

APPROVED BY
the Academic Council of the
University,
protocol No. 6, dated 28.01.2025.
Regulation enacts from 28.01.2025
(order No. 31)

Acting Rector

/signed/ Volodymyr KRAVETS

Seal: /Ministry of Education and Science of
Ukraine * Ternopil Volodymyr Hnatiuk
National Pedagogical University *
02125544/

REGULATION
on accounting procedure
at Ternopil Volodymyr Hnatiuk National Pedagogical University

Ternopil 2025

*This is correct and accurate translation,
which corresponds to the original text.
Translated from Ukrainian into English
by the certified translator Liudmyla Koshivka*

Підпис *Косівка*
з а с в і д ч у ю:
Начальник відділу кадрів



Людмила Косівка

1. General Information

Date of State Registration, Series, and Number of the Certificate of State Registration, Identification Code: 11.02.2013, AA No. 816652, Code 02125544.

Date of Registration and Number of VAT Certificate: 29.10.2004, No. 26751816; Individual Tax Number: 021255419183.

Organizational and Legal Form according to the COLFM (Classification of Organizational and Legal Forms of Management): 425 State Organization (Organisation, Institution).

Registered Address according to CUATCU (Classification of Administrative and Territorial Units and Territorial Communities of Ukraine) 6110100000, 2 Maksym Kryvonos Street, Ternopil, 46027

Supervising Authority: Ministry of Education and Science of Ukraine.

Source of Funding: State Budget of Ukraine.

Form of Ownership according to the CFO (Classification of Forms of Ownership): 31 State Ownership

Types of Economic Activity according to the CTEA (Classification of Types of Economic Activity):

85.42 Higher Education (the first is the primary one).

Available Tax Privileges – exemptions from taxation, including Value Added Tax (VAT).

2. General provisions

The university operates in accordance with the following regulatory documents:

- Budget Code of Ukraine No. 2456-VI dated 08.07.2010;
- The Law of Ukraine “On the State Budget of Ukraine” for the relevant year;
- The Law of Ukraine “On Accounting and Financial Reporting in Ukraine” No. 996 – XIV dated 16.07.99;
- The Law of Ukraine “On Public Procurement” No. 922 – VIII dated 25.12.2015 with amendments;
- Resolution of the Cabinet of Ministers of Ukraine “On Approval of the Procedure for the Preparation, Review, Approval, and Basic Requirements for the Implementation of Estimates of Budgetary Institutions” No. 228 dated 28.02.2002;
- Resolution of the Cabinet of Ministers of Ukraine “On the expenditure limits for the purchase of cars, furniture, other equipment and devices, mobile phones, computers by state bodies, as well as institutions and organizations maintained at the expense of the state budget” No. 332 dated 04.04.2001;
- Order of the Ministry of Finance of Ukraine “On Approval of the Procedure for Treasury Management for the State Budget in Terms of Expenditures” No. 1407 dated 24.12.2012;
- Order of the Ministry of Finance of Ukraine “On Approval of the Procedure for Registration and Accounting of Budget Obligations of Budget Funds Administrators and Recipients in Bodies of the State Treasury Management of Ukraine” No. 309 dated 02.03.2012;

- Order of the Ministry of Finance of Ukraine “On Public Sector Chart of Accounts” No. 1203 dated 31.12.2013;
- Order of the Ministry of Finance of Ukraine “On Approval of Forms of Accounting Registers of Public Sector Entities and the Procedure for Their Preparation” No. 604 dated 29.06. 2017,
- Order of the Ministry of Finance of Ukraine “On Approval of Standard Forms for Accounting and Write-off of Fixed Assets of Public Sector Entities and the Procedure for Their Preparation” No. 818 dated 13.09.2016;
- Order of the Ministry of Finance of Ukraine “On Approval of the Regulations on Inventory of Assets and Liabilities” No. 879 dated 02.09 2014;
- Order of the Ministry of Finance of Ukraine “On Approval of the Regulations on Documentary Support of Accounting Records” No. 88 dated 24.05.1995;
- Order of the Ministry of Education of Ukraine, Ministry of Economy of Ukraine, Ministry of Finance of Ukraine “On Approval of the Procedures for the Provision of Paid Services by State and Municipal Educational Institutions” No. 736/902/758 dated 23.07.2010;
- Order of the Ministry of Finance of Ukraine “On Approval of Instructions on Business Trips within Ukraine and Abroad” No. 59 dated 13.03.1998;
- Order of the Ministry of Finance of Ukraine “On Approval of the Procedure for Accounting for Certain Assets and Liabilities of Budgetary Institutions and Amendments to Certain Regulatory and Legal Acts on Accounting for Budgetary Institutions” No. 372 dated 02.04.2014;
- Resolution of the Cabinet of Ministers of Ukraine “Certain Issues of Prepayment by Administrators (Recipients) of Budget Funds for Goods, Works, and Services Purchased with Budget Funds” No. 1070 dated 04.12.2019;
- Resolution of the Cabinet of Ministers of Ukraine “On the effective use of state budget funds” No. 710 dated 11.10.2016;
- Order of the Ministry of Finance of Ukraine “On Approval of Standard Forms of Memorial Orders, Other Accounting Registers of Public Sector Entities and The Procedure for their Compilation” No. 755 dated 08.09.2017;
- Resolution of the Cabinet of Ministers of Ukraine “On Approval of the List of Paid Services that May Be Provided by Educational Institutions, Other Institutions and Establishments of the Education System Belonging to State and Municipal Ownership” No. 796 dated 27.08.2010;
- Resolution of the Cabinet of Ministers of Ukraine “Model Regulations on the Accounting Service of a Budgetary Institution” No. 59 dated 26.01.2011;
- Resolution of the Cabinet of Ministers of Ukraine “On the Regulation of the Use of Passenger Cars by Budgetary Institutions and Organizations” No. 848 dated 04.06.2003;
- Order of the Ministry of Finance of Ukraine “On Approval of Certain Regulatory and Legal Acts on Accounting in the Public Sector” No. 1219 dated 29.12.2015;
- National Regulation (Standard) on Accounting in the Public Sector 101 “Submission of Financial Statements,” approved by Order of the Ministry of Finance No. 1541 dated 28.12.2009;
- National Accounting Regulation (Standard) in the Public Sector No. 121 “Fixed Assets,” approved by Order of the Ministry of Finance No. 1202 dated 12.10.2010;

- Methodological Recommendations on Accounting for Fixed Assets of Public Sector Entities, approved by Order of the Ministry of Finance No. 11 dated 23.01.2015;
- National Regulation (Standard) of Accounting in the Public Sector 123 “Intangible Assets”, approved by Order of the Ministry of Finance No. 1202 dated 12.10.2010;
- Methodological Recommendations on Accounting for Intangible Assets of Public Sector Entities, approved by Order of the Ministry of Finance No. 11 dated 23.01.2015;
- National Accounting Regulation (Standard) for the Public Sector 124 “Income,” approved by Order of the Ministry of Finance No. 1629 dated 24.12.2010;
- National Accounting Regulation (Standard) for the Public Sector No. 126 “Lease,” approved by Order of the Ministry of Finance No. 1629 dated 24.12.2010;
- National Accounting Regulation (Standard) for the Public Sector 127 “Impairment of Assets,” approved by Order of the Ministry of Finance No. 1629 dated 24.12.2010;
- National Accounting Regulation (Standard) for the Public Sector 128 “Liabilities,” approved by Order of the Ministry of Finance No. 1629 dated 24.12.2010;
- National Regulation (Standard) of Accounting in the Public Sector 129 “Investment Property”, approved by Order of the Ministry of Finance No. 1629 dated 24.12.2010;
- National Accounting Regulation (Standard) for the Public Sector 130 “The Effect of Changes in Foreign Currency Exchange Rates,” approved by Order of the Ministry of Finance No. 1022 dated 11.08.2011.
- National Accounting Regulation (Standard) for the Public Sector 131 “Construction Contracts,” approved by Order of the Ministry of Finance No. 1798 dated 29.12.2011.
- National Accounting Regulation (Standard) for the Public Sector 132 “Payments to Employees,” approved by Order of the Ministry of Finance No. 1798 dated 29.12.2011.
- National Accounting Regulation (Standard) for the Public Sector 133 “Financial Investments,” approved by Order of the Ministry of Finance No. 568 dated 18.05.2012.
- National Accounting Regulation (Standard) for the Public Sector No. 134 “Financial Instruments,” approved by Order of the Ministry of Finance No. 568 dated 18.05.2012.
- National Regulation (Standard) of Accounting in the Public Sector 135 “Expenses”, approved by Order of the Ministry of Finance No. 568 dated 18.05.2012.
- Order of the Ministry of Finance of Ukraine “On Approval of Amendments to Certain Regulatory and Legal Acts on Accounting in the Public Sector” No. 571 dated 13.06.2017.

3. Accounting Management Procedure

1. The procedure for management accounting (hereinafter referred to as the Management Procedure) was developed to ensure the organization of accounting at the university and the timely preparation and submission of financial and budget reports to internal and external users for making appropriate decisions.

2. Accounting at the university is carried out by the accounting department, which is headed by the chief accountant. The rights and obligations of the chief accountant and all accounting officials are determined by the Law of Ukraine “On Accounting and Financial Reporting in Ukraine” No. 996-XIV dated 16.07.1999 (with amendments) and the Resolution of the Cabinet of Ministers of Ukraine “On Approval of the Model Regulations on the

Accounting Service of a Budgetary Institution” No. 59 dated 26.01.2011, these Regulations, and the approved job descriptions.

3. The tasks, functional duties, and powers of the chief accountant and the accounting department are defined by the Regulations on the University Accounting Department.

4. The right of second signature on primary accounting and financial documents, accounting registers, and relevant reports is granted to the chief accountant. In the absence of the chief accountant, the right of second signature is granted to the deputy chief accountant.

5. Accounting for the implementation of the university’s budget is carried out by the university using a journal voucher with the use of the “UA – Budget” software system for

recording business transactions in accounting registers.

6. Accounting registers must have a full name, the period of registration of business transactions, positions, surnames, and signatures or other data that allow identifying the persons who participated in their compilation.

7. The basis for accounting is primary documents that record the fact of the transaction and must be drawn up during its implementation or immediately after its implementation. The preparation and submission of primary documents shall be carried out in accordance with the requirements of the “Regulations on documentary support of accounting records,” approved by Order of the Ministry of Finance of Ukraine No. 88 dated 24.05.1995, and in accordance with the document flow procedure.

8. In the university’s chart of accounts (Appendix 3), separate subaccounts should be provided for according to the sources of income in order to detail the accounting of cash, material assets, cash documents, and settlements.

9. Business transactions must be reflected in the accounting registers in the reporting period in which they were carried out. All primary documents must be submitted to the accounting department for processing in a timely manner, within the time limits specified by the document flow procedure.

4. Form of accounting and accounting registers

1. The university applies a journal voucher form of accounting using the “UA – Budget” software system.

2. Journal voucher forms intended for use in automated accounting are applied to record information about business transactions, as defined by the Order of the Ministry of Finance of Ukraine “On the Approval of Standard Forms of Memorial Orders, Other Accounting Registers of Public Sector Entities, and the Procedure for Their Compilation” No. 755 dated 08.09.2017.

3. Forms of analytical accounting registers and ledgers, approved by the Order of the Ministry of Finance of Ukraine “On Approval of Forms of Analytical Accounting Registers and Ledgers of Public Sector Entities and the Procedure for Their Preparation” No. 604 dated 29.06.2017, shall be used for analytical accounting of cash transactions, actual current and capital expenditures, received and transferred appropriations, and accepted obligations. These records are maintained according to budget classification codes and types of funds, separately for general and special funds.

4. Primary documents, which record transactions, serve as the basis for accounting in subaccounts and must be prepared during or immediately after the business transaction is completed.

5. Primary documents must contain mandatory details, the list of which is specified in paragraph 2.4. of the Regulations on documentary support of accounting records, approved by Order of the Ministry of Finance of Ukraine No. 88 dated 24.05.1995.

6. Accounting staff use subaccounts and analytical accounts, opened in accordance with the Procedure for Opening Analytical Accounts, to record information about business transactions in accounting registers and orders.

7. All primary documents are submitted to the accounting department for processing within the time limits specified in the document flow procedure, but no later than the last working day of the reporting month.

8. Business transactions are recorded in accounting registers and orders in the reporting period in which they were carried out.

9. Reporting is carried out using financial, budgetary, statistical, and tax reporting forms approved by central executive bodies that ensure the formation and implementation of state financial and budgetary policy, unified state tax policy, state policy on the administration of unified contributions to compulsory state social insurance, and state policy in the field of statistics.

10. Control and responsibility for the accuracy, completeness, and timeliness of the reflection of information on business transactions in accounting, for the timely preparation and submission of reports to external and internal users in accordance with the Accounting Regulations, rests with the chief accountant.

5. Accounting methodology

1. The university's accounting department keeps records of all accounting transactions in accordance with the chart of accounts. (Appendix 2).

2. Analytical accounts are opened to provide detailed information in accounting on funds, cash documents, settlements, other income and expenses, income and expenses of future periods (including foreign currency), depreciation, and tangible assets, as well as to ensure the preparation of financial statements in accordance with legal requirements. These accounts are maintained by account and subaccount (second- and third-order accounts) with preservation of account codes, separately for general and special funds of the state budget, in accordance with the Order of the Ministry of Finance of Ukraine "On Approval of Certain Regulatory and Legal Acts on Accounting in the Public Sector" No. 1219 dated 29.12.2015.

3. Within the scope of its main activities, the university receives funds from the general fund of the State Budget of Ukraine.

The general fund is used to pay the salaries of university employees for the performance of state orders for:

- training and professional development of specialists in accordance with the relevant volumes for the specified types of licensed activities of the university;
- conducting research work;
- maintenance and development of the university's material and technical base;
- training of doctoral students, graduate students, and undergraduates;
- ensuring the university's international activities;

4. The special fund is formed:

a) from paid services that may be provided by the university in accordance with the Resolution of the Cabinet of Ministers of Ukraine "On Approval of the List of Paid Services that May Be Provided by Educational Institutions, Other Institutions and Establishments of the Education System Belonging to State and Municipal Ownership" No. 796 dated 27.08.2010, and the order of the Ministry of Education of Ukraine, the Ministry of Economy of Ukraine, and the Ministry of Finance

of Ukraine “On Approval of the Procedures for the Provision of Paid Services by State and Municipal Educational Institutions” No. 736/902/758 dated 23.07.2010;

including for:

- the provision of educational services training in excess of the state order within the licensed volume in accordance with agreements concluded with individuals and legal entities, students, graduate students, and doctoral students; training of foreign students, graduate students, and doctoral students;
- additional economic activities (accommodation in dormitories; provision of premises and equipment for temporary use, conducting scientific research and expert examinations;
- lease of premises, real estate, and equipment;
- from the sale of property in accordance with established procedures, except for real estate.

b) from other sources:

charitable contributions, grants, and gifts;

funds from enterprises, organizations, individuals, and other budgetary institutions for the implementation of targeted measures;

funds from placing temporarily available budget funds received for the provision of paid services on deposit.

5. The accounting department in terms of the budget classification codes for general and special fund expenditures carries out accounting for the implementation of the university's budget.

6. The university's activities for all sources of funding (general and special funds of the state budget) are reflected in a single balance sheet. Reports are generated separately for the general and special funds of the state budget.

7. All journal vouchers are subject to registration in the General Ledger. Accounting in the General Ledger is carried out by subaccounts.

8. Analytical accounting of tangible assets purchased with funds from the general and special funds of the state budget is carried out in separate accounting registers. For separate accounting of assets and liabilities formed from various sources of appropriations, a separate subaccount is introduced in the chart of accounts for each account.

6. Funds of the institution

1. The university's funds are recorded in registration accounts opened with the State Treasury Service of Ukraine (STSU) in Kyiv in accordance with the type of funds and budget classification codes. Foreign currency receipts and use of university funds are recorded in current accounts opened in Ukrgasbank in Ternopil. (Appendix 3).

2. Journal vouchers No. 1 Accumulative Statement of Cash Transactions is used to record cash transactions.

3. Journal voucher No. 2, Accumulative Statement of Cash Flows of the General Fund in Accounts Opened with the State Treasury Service of Ukraine (banks) is used to reflect transactions involving the receipt of appropriations to the university's account and the execution of cash expenditures from the general fund of the budget.

4. Journal voucher No. 3 Accumulative statement of cash flows of the special fund in accounts opened with the State Treasury Service of Ukraine (banks) is used to record transactions involving the receipt of income to the institution's account and cash expenditures from the special fund.

5. Journal voucher No. 3 is used to record transactions involving the receipt of income and cash expenditures for foreign currency transactions in the university's foreign currency account.

6. Inventory of funds in settlement, current, foreign currency, registration, and other accounts is carried out by reconciling the balances according to the university's accounting data with the bank statements.

7. Accounting for cash transactions

1. The procedure for formalizing and conducting cash transactions is carried out in accordance with the Regulations on conducting cash transactions in the national currency in Ukraine, approved by Resolution of the Board of the NBU No. 148 dated 29.12.2017.

2. Funds received from various sources of financing are accounted for separately and entered in memorandum order No. 1 in the corresponding correspondent accounts.

3. Cash received by the university cashier is spent strictly for its intended purpose.

4. Funds received by the university cashier in cash may only be used after they have been credited to accounts opened with the Treasury and cash has been received from these accounts at the cashier's office.

5. The numbering of cash receipts and disbursement orders, as well as their registration, is carried out consistently, regardless of the source of funding.

6. The inventory of the university cash desk is carried out in accordance with the order of the Ministry of Finance of Ukraine "On Approval of the Regulations on the Inventory of Assets and Liabilities" No. 879 dated 02.09.2014. The inventory of the cash desk is carried out at least once a quarter.

8. Accounting for strictly accountable forms

1. Accounting for blank reporting forms (checkbooks) in accordance with the order of the Ministry of Finance of Ukraine "On Approval of the Procedure for Accounting for Certain Assets and Liabilities of Budgetary Institutions and Amendments to Certain Regulatory Acts on Accounting for Budgetary Institutions" No. 372 dated 02.04.2014 is carried out in subaccount 2211 "Cash in national currency."

2. In accounting, strict reporting forms are recorded at cost, which consists of the costs of their acquisition.

3. At the same time, the cost of forms is shown in off-balance sheet account 08 "Strictly accountable forms." Forms are removed from the balance sheet when they are used, sold, or written off. Persons responsible for the accounting, storage, and issuance of strictly accountable forms are appointed.

4. Cash documents are stored in a safe assigned to the person responsible for the receipt, storage, and issuance of cash documents.

5. The presence of securities, cash documents, postage stamps, etc., and strictly accountable forms is established by inventory and recorded in an inventory report.

9. Business trips and accounting for settlements with accountable persons

1. The University shall ensure compliance with the requirements and deadlines established by the Tax Code of Ukraine, the Resolution of the Cabinet of Ministers of Ukraine "On the

Amounts and Composition of Expenses for Business Trips of Civil Servants and Other Persons Sent on Business Trips by Enterprises, Institutions, and Organizations Fully or Partially Maintained (Financed) from Budget Funds” No. 98 dated 02.02.2011, and the Instructions on Business Trips within Ukraine and Abroad, approved by Order of the Ministry of Finance of Ukraine No. 59 dated 13.03.1998, when sending employees on business trips and preparing related documents. The University shall also comply with the requirements of the Regulations on Business Trips of Budgetary Institutions concerning the arrangement of business trips, confirmation of travel expenses, reporting, and reimbursement procedures. Reimbursement of travel expenses shall be made upon the employee’s return from the business trip, in accordance with applicable regulatory acts and on the basis of the submitted supporting documents.

2. The enterprise sending the employee on a business trip shall provide him/her with funds for current expenses during the business trip (prepayment).

3. A prepayment for a business trip abroad shall be issued no later than 3 days before the start of the business trip. When issuing the prepayment, the employee shall be familiarized with the estimate of business trip expenses (Certificate-calculation of business trip expenses) and with the assignment for foreign business trips.

An employee who receives cash using a payment card during a business trip shall submit a report on the use of the funds issued for the trip and return any unspent or excess funds no later than the end of the third banking day following the completion of the trip (the banking day after arrival at the place of permanent work).

4. Upon returning from a business trip, the employee must submit an advance report to the accounting department together with supporting documents within three working days after the end of the business trip for approval by the university rector.

5. The employee must return the unused balance of the advance issued for the business trip to the university cashier (account) before or during the submission of the advance report.

The payment (transfer) of additional funds required for the final settlement of a business trip shall be made no later than the end of the third banking day following the head’s approval of the report on the use of funds issued for the business trip.

Expenses incurred in connection with the business trip that are not confirmed by relevant documents (except for daily expenses) shall not be reimbursed to the employee.

6. Settlements with accountable persons are reflected in the memorial order No. 8 Accumulative statement of settlements with accountable persons.

7. An inventory of settlements with accountable persons is carried out within three months before the preparation of the annual financial statements.

10. Accounting for settlements with debtors and creditors

1. Accounting for settlements with debtors is carried out by accounts (contracts) for goods, works, services in journal voucher No. 4 Accumulative statement of accounts with debtors.

2. Transactions on settlements with debtors carried out at the expense of a special fund are recorded in a separate journal voucher using the same form.

3. Accounting for settlements with creditors is carried out by accounts (contracts), invoices, acts of services rendered (work performed) in journal voucher No. 6 Accumulative statement of settlements with creditors.

4. The statement is compiled separately for subaccounts 6211 “Settlements with suppliers and contractors” and 6415 “Settlements with other creditors” separately for each creditor and in terms of economic classification codes of expenses. Entries in the cumulative statement are made for each transaction confirmed by a document drawn up in accordance with

the law.

5. Accounts receivable and accounts payable are checked for compliance with the statute of limitations, the validity of amounts recorded in accounts for settlements with buyers, customers, suppliers, contractors, accountable persons, other debtors, and creditors.

6. A documentary review shall be conducted during the inventory of settlements to verify the accuracy and validity of accounts receivable and accounts payable, including amounts for which the statute of limitations has expired, the debts of accountable persons, and amounts resulting from shortages or thefts.

7. The inventory commission separately draws up an inventory report on accounts payable for which the statute of limitations has expired and which are planned to be written off. Such a report is approved by the rector.

8. The inventory of accounts with debtors and creditors is carried out within three months before the preparation of the annual financial statements.

11. Accounting for fixed assets and non-current tangible assets

1. Accounting for fixed assets and non-current tangible assets is carried out in accordance with National Public Sector Accounting Standards (NPSASs)¹²¹ “Fixed Assets” approved by the order of the Ministry of Finance of Ukraine “On Approval of National Accounting Regulations (Standards) in the Public Sector” No. 1202 dated 12.10.2014, and the requirements of the Methodological Recommendations on Accounting for Fixed Assets of Public Sector Entities, approved by Order of the Ministry of Finance of Ukraine No. 11 dated 23.01. 2015.

2. In accordance with the requirements of paragraph 5 of Section I of the Methodological Recommendations to NPSASs 121, the following forms of documents shall be used for recording the receipt, movement, disposal, and analytical accounting of fixed assets the procedure established by law, and in their absence, forms of documents drawn up independently in compliance with the requirements for the execution of primary documents.

3. Transactions involving the receipt, movement, and disposal of fixed assets are recorded in the accounting records in accordance with the Standard Correspondence of Accounting Subaccounts for Recording Transactions with Assets, Capital, and Liabilities, approved in accordance with the procedure established by law.

4. Analytical accounting of fixed assets is carried out in the accounting department on inventory registers for accounting for fixed assets of budgetary institutions, form No. 03-6 (budget).

5. The useful life of fixed assets shall be determined in accordance with the appendix to the order of the Ministry of Finance of Ukraine “On Approval of Methodological Recommendations for Accounting for Fixed Assets of Public Sector Entities” No. 11 dated 23.01.2015 (Appendix 8).

6. The authority to determine the feasibility of revaluing the initial cost of non-current assets, to carry out such revaluation if necessary, and to establish the fair value (revaluation) of non-current assets rests with the inventory commissions.

7. To keep track of the movement of non-current assets, a delivery note (request) for the release of non-current assets from the warehouse (internal transfer), a non-current asset movement report, and a non-current asset commissioning report are used.

8. In accounting, fixed assets are classified into the following groups:

— fixed assets;

— other non-current tangible assets.

9. All fixed assets are stored in a secure location under the responsibility of materially responsible persons appointed by order of the rector. A written agreement on full individual material responsibility is concluded with these employees. The accounting data on non-current assets held by materially responsible persons must correspond to the accounting data.

10. Memorial order No. 9 (budget) reflects the disposal and transfer of non-current assets.

11. Each non-current asset (except linen, bedding, footwear, clothing, low-value non-current tangible assets, and library collections) is assigned an eight-digit inventory number to organize accounting and ensure control over its preservation.

12. In university accounting, fixed assets are recorded in inventory records, which are opened for each inventory item (object).

13. Fixed assets are recorded on the balance sheet on the basis of the relevant primary document.

14. A fixed asset is valued at its initial cost. The initial cost of a fixed asset can be formed both from capital expenditures and from current expenditures (costs of transportation, installation, assembly, adjustment of fixed assets, etc.) in accordance with the economic classification of budget expenditures.

15. The initial cost of fixed assets received free of charge from individuals and legal entities (except for public sector entities) is their fair value on the date of receipt.

16. The receipt of fixed assets as humanitarian aid is carried out in accordance with the Methodological Recommendations to NPSASs 121 and other regulatory and legal acts.

17. A fixed asset, after its initial recognition, is accounted for at its initial cost in hryvnias without coins.

18. The initial cost of a fixed asset may change in the event of its improvement, partial liquidation, revaluation, and impairment/recovery of value.

19. Group accounting and nominal prices account for ledgers, manuals, and other publications included in the library fund. The costs of repairing and restoring ledgers, including re-binding, are not included in the increase in the value of ledgers, but are recognized as expenses for the reporting period in which they were incurred.

20. Disposal of fixed assets is carried out in accordance with the procedure established by law.

21. A permanent (special) commission is appointed by order of the Rector (Appendices 5, 6) to determine the unsuitability of tangible assets, establish the impossibility or ineffectiveness of their restoration, and prepare the necessary documentation for the write-off of these assets.

22. The write-off of fully depreciated fixed assets (equipment) and other non-current tangible assets shall be carried out in accordance with the Procedure for the write-off of state property, approved by the Resolution of the Cabinet of Ministers of Ukraine No. 1314 dated 08.11.2007.

23. The initial (or revalued) ledgers value of a fixed asset and the amount of accumulated depreciation shall be written off when the asset is removed from the balance sheet.

12. Accounting for depreciation of fixed assets

1. Depreciation of the cost of fixed assets and intangible assets is calculated based on the useful life of fixed assets specified in Appendix 1 to the Methodological Recommendations on Accounting Policy for Public Sector Entities, approved by Order of the Ministry of Finance No. 11 dated 23.01.2015. and the expected useful life of intangible assets specified in Appendix 2 to Methodological Recommendations No. 11.

2. Depreciation is calculated over the useful life (operation) of a fixed asset when it is recognized as an asset (when it is recorded on the balance sheet) and is suspended for the period of its reconstruction, modernization, completion, re-equipment, and conservation.

3. Depreciation is calculated starting from the month following the month in which the fixed asset became fit for useful use.

4. The amount of depreciation of fixed assets is determined in hryvnias with coins for the full number of calendar months of their operation in the reporting period.

5. The calculation of depreciation charges is attached to the accounting registers.

6. The university reflects the amount of accrued depreciation by increasing the amount of depreciation of fixed assets and expenses.

Upon disposal of a fixed asset, the public sector entity accrues depreciation in the month of its disposal.

7. Depreciation accrued at 100% of the value of a fixed asset that is suitable for further use cannot be grounds for its write-off.

8. Depreciation of fixed assets, other non-current tangible assets, and intangible assets of the University is calculated on the annual balance sheet date in order to ensure timeliness and accuracy, in accordance with paragraph 5 of the Order of the Ministry of Finance of Ukraine “On Approval of National Accounting Regulations (Standards) in the Public Sector” No. 1202 with amendments, dated 12.10.2010.

13. Determination of the liquidation value of fixed assets

1. The liquidation value is taken as the amount that the university expects to receive from the sale (liquidation) of fixed assets after the end of their useful life (operation), less the costs associated with the sale (liquidation). The liquidation value may be zero if it is not possible to reliably determine the amount expected from the sale (liquidation) of fixed assets after the end of their useful life (operation).

14. Accounting for repairs and improvements to fixed assets

1. Fixed assets are recorded in accounting at their initial cost, i.e.

— The cost of repairing non-current assets, in cases not related to retrofitting, reconstruction, or modernization that involves the replacement of spare parts, is not added to the value of the non-current assets but is recorded as an expense of the university.

2. Acceptance of completed repairs and improvements to fixed assets (modernization, extension, reconstruction, etc.) is formalized by the relevant primary document.

3. Data on the changed technical and economic characteristics (cost, capacity, area, etc.) as a result of their improvement shall be entered in the inventory records or other analytical accounting registers of the relevant fixed assets.

15. Inventory of assets and liabilities

1. Inventory of assets and liabilities is carried out in accordance with the order of the Ministry of Finance of Ukraine “On Approval of the Regulations on Inventory of Assets and Liabilities” No. 879 dated 02.09.2014, which defines the procedure, frequency, and timing of inventory of assets and liabilities and the formalization of its results.

2. Inventory is conducted to ensure the reliability of accounting data and financial reporting of the enterprise. The availability, condition, compliance with recognition criteria, and valuation of assets and liabilities are checked and documented during the inventory process.

3. A full inventory covers all types of liabilities and all assets of the enterprise, regardless of their location, including items that are leased or undergoing reconstruction, modernization, conservation, repair, storage, or reserve, regardless of their technical condition.

4. Inventory of assets and liabilities is carried out in the cases and within the time limits specified in paragraphs 7-9 of Section I of Regulation No. 879.

5. Inventory of assets and liabilities shall be carried out prior to the preparation of annual financial statements (within three months prior to the balance sheet date).

6. Inventory is mandatory in the following cases: transfer of property for lease, change of materially responsible persons, as well as change of team leader; upon establishment of facts of theft or abuse, damage to valuables; by court decision; in the event of man-made accidents, fires, or natural disasters; upon termination of the institution's activities; as well as upon transition to the preparation of financial statements in accordance with international standards (on the date of such transition); and in other cases, to the extent and within the time limits specified by law, taking into account the specifics of conducting an inventory.

7. The composition of the commission for inventorying assets and liabilities is approved by a separate order. Granting the commission for inventorying assets and liabilities the authority to revalue the university's assets and liabilities and determine the results of the loss (restoration) of the usefulness of assets is formalized by a separate order.

8. The inventory at the University cannot be conducted by a single commission due to the large volume of work. Working inventory commissions are also established by an administrative order of the Rector to carry out the inventory directly at storage and production sites.

9. The inventory is carried out by the full composition of the inventory commission (working inventory commission) and in the presence of the person responsible for the assets.

10. Inventory descriptions, inventory reports, and reconciliation statements are drawn up in accordance with the requirements established by the order of the Ministry of Finance of Ukraine "On Approval of the Regulations on Documentary Support of Accounting Records" No. 88 dated 24.08.1995, for primary documents, taking into account the mandatory details and requirements provided for in Regulation No. 879.

11. The accounting department shall compile comparative statements of assets and liabilities, which shall reflect the discrepancies between the accounting data and the data of inventory descriptions (inventory reports).

12. The value of surpluses and shortages of valuables in the reconciliation statements is given in accordance with their valuation in the accounting registers.

16. Accounting for intangible assets

1. Accounting for intangible assets is carried out in accordance with the requirements of NPSASs 122 "Intangible Assets", approved by Order of the Ministry of Finance No. 1202 dated 12.10.2010, and the Methodological Recommendations on Accounting for Intangible Assets of Public Sector Entities, approved by Order of the Ministry of Finance No. 11 dated 23.01.2015.

2. Accounting for transactions involving the receipt, movement, and disposal of intangible assets is carried out in accordance with the Standard Correspondence of Accounting Subaccounts for Reflecting Transactions with Assets, Capital, and Liabilities, approved in accordance with the procedure established by law.

3. Intangible assets are valued at their initial cost.

4. The initial cost of an acquired intangible asset consists of the purchase price (cost)

(excluding trade discounts received), customs duties, non-refundable indirect taxes, and other expenses directly related to its acquisition and bringing it to a condition in which it is suitable for use for its intended purpose.

5. The initial cost of an intangible asset is formed from capital and current expenditures in accordance with the economic classification of budget expenditures.

6. The depreciable cost consists of the initial or revalued cost of intangible assets less their residual value.

7. An intangible asset is subject to amortization when it has a definite useful life (operation).

8. The amount of accrued amortization is reflected in an increase in the amount of expenses and an increase in the amount of accumulated amortization of intangible assets.

9. The liquidation value of intangible assets is not established and is equal to zero.

10. Standard forms are used to record the receipt, movement, disposal, and analytical accounting of intangible assets.

11. The initial (or revalued) value of an intangible asset and the amount of accumulated depreciation are written off when the asset is disposed of.

12. The inventory of intangible assets and the registration of its results are carried out in accordance with the procedure established by the Regulations on the inventory of assets and liabilities, approved by Order of the Ministry of Finance of Ukraine No. 879 dated 02.09. 2014.

17. Accounting for inventories

1. Accounting for inventories is carried out in accordance with the requirements of National Accounting Regulation (Standard) in the Public Sector 123 “Inventories,” approved by Order of the Ministry of Finance of Ukraine “On Approval of National Accounting Regulations (Standards) in the Public Sector” No. 1202 dated 12.10.2014 and the requirements of the Methodological Recommendations on Accounting for Inventories of Public Sector Entities, approved by Order of the Ministry of Finance of Ukraine No. 11 dated 23.01.2015.

2. Business transactions involving the receipt, movement, and disposal of inventories are documented by primary documents.

3. Accounting for inventories is carried out by accounting units, broken down by materially responsible persons — in turnover records (for each subaccount) in quantitative and summary terms.

4. Transactions involving the receipt, movement, and disposal of inventories are recorded in the accounting records in accordance with the Standard Correspondence of Accounting Subaccounts for Recording Transactions with Assets, Capital, and Liabilities,

approved in accordance with the procedure established by law.

5. The unit of analytical accounting for inventories is recognized as their name, homogeneous group.

6. Purchased (received) or produced inventories are reflected in accounting and reporting at their initial cost.

7. Disposal of inventories (write-off from the balance sheet) in accounting is reflected as an increase in expenses and a decrease in inventories for the reporting period.

8. Inventories used for create other assets own, are recognized as expenses for the

creation of this asset.

9. Inventories cease to be recognized as assets and are written off from the balance sheet when they are used.

10. The disposal of inventories is valued using the weighted average cost method.

11. Verification of the actual availability of inventories, their condition, and storage conditions is ensured by inventory taking. Inventory taking is carried out in accordance with the law.

18. Accounting for information on foreign currency transactions

1. The accounting of foreign currency transactions is carried out in accordance with the requirements of NPSASs 130 “The Effect of Changes in Foreign Exchange Rates”, approved by Order of the Ministry of Finance No. 1022 dated 11.08.2011.

2. Foreign currency transactions are initially recognized in the reporting currency by converting the amount in foreign currency using the exchange rate at the beginning of the day on which the transaction was carried out.

3. Exchange differences on monetary items in foreign currency are determined on the date of the transaction and on the balance sheet date (reporting date).

4. All relevant monetary items are converted using the exchange rate at the end of the day on that date when determining exchange rate differences on the date of the business transaction.

5. The exchange rate at the end of the reporting date is applied to determine exchange rate differences on the balance sheet (reporting) date.

6. Exchange rate differences from the recalculation of cash in foreign currency and monetary items are reflected in other income (expenses).

19. Accounting for liabilities

1. The accounting and disclosure of liabilities in the financial statements are carried out in accordance with the requirements of NPSASs 128 “Liabilities,” approved by Order of the Ministry of Finance No. 1629 dated 24.12.2010, and Procedure No. 372.

2. A liability shall be recognized when its amount can be reliably measured and there is a probability of a decrease in economic benefits or potential utility in the future as a result of its settlement. If, as of the balance sheet date, a previously recognized liability is not subject to repayment, the corresponding amount shall be included in the income of the reporting period.

3. For accounting purposes, liabilities are classified as:

- long-term;
- current;
- contingent liabilities;
- deferred income.

4. Deferred income is income received during the current or previous reporting periods that belongs to subsequent reporting periods.

Deferred income is the amount of funds under contracts with individuals or legal entities for

services rendered, received in the reporting period and not used, but which will be spent in the following year on expenses provided for in the contracts.

5. Liabilities are reflected in the balance sheet at the amount of repayment, taking into account the specifics determined by budget legislation.

6. The composition and amount of contingent assets and liabilities are indicated at the

beginning and end of the reporting period.

20. Deferred expenses

The amount of deferred expenses is reflected as a separate section of the balance sheet assets. Deferred expenses include expenses that existed during the current or previous periods but belong to subsequent reporting periods.

Prepaid expenses include prepayments for newspapers, magazines, and periodicals.

21. Accounting for impairment of assets

1. The accounting and disclosure of asset impairment are carried out in accordance with the requirements of NPSASs 127 “Impairment of Assets, approved by Order of the Ministry of Finance No. 1629 dated 24.12.2010.

2. This National Regulation (Standard) establishes the methodology for accounting for asset impairment and its disclosure in the financial statements.

3. This provision shall not apply to inventories; assets measured at fair value; assets arising from employee benefits; or any other assets for which the requirements for impairment accounting are determined by other national accounting provisions (standards) in the public sector.

22. Remuneration and its accounting

1. Accounting for remuneration is carried out in accordance with “National Accounting Regulation (Standard) in the Public Sector 132 “Employee Benefits” approved by Order of the Ministry of Finance of Ukraine No. 1798 dated 29.12.2011.

2. This National Regulation (Standard) establishes the methodological basis for the formation of accounting information on payments (in monetary and non-monetary forms) for work performed by employees and its disclosure in financial statements.

3. Current payments to employees include wages and salaries, other payroll accruals, payments for time not worked (vacation and other paid time off), and bonuses and other incentive payments.

4. Other payments to employees, in particular material assistance, are recognized as a liability in the reporting period if the work performed by employees in that period entitles them to receive such payments.

5. The accrued payments to employees for work performed during the reporting period, along with the accrued single contribution to compulsory state social insurance, are recognized as current liabilities and as expenses of the reporting period in which these liabilities arose.

6. Payments for time not worked are recognized as a liability in the period in which the event giving rise to such liabilities occurs.

7. Obligations for severance payments are recognized if the university has an unconditional obligation to dismiss an employee or several employees before they reach retirement age or to provide severance payments in accordance with legislation, a contract, or other agreement.

8. Termination benefits are recognized as expenses in the period in which the obligations for such payments arise.

9. The accounting department, for the calculation of payments to employees, accepts orders (instructions) on hiring, granting leave, and dismissal, as well as time sheets and payroll records, prepared using standard forms approved by Order of the State Statistics Committee No. 489 of 05.12.2008, in accordance with the requirements of the instructions on office work.

10. The Labor Code of Ukraine regulates the main provisions on remuneration. The Law of Ukraine No. 108/95-VR dated 24.03.1995 “On Remuneration” and other regulatory and

legal acts determine issues of state and contractual regulation of remuneration. The university applies forms and systems of remuneration in accordance with the conditions established by the following resolutions of the Cabinet of Ministers of Ukraine:

- Resolution No. 1298 dated 30.08.2002, “On Remuneration of Employees Based on a Unified Tariff Scale of Grades and Coefficients for Remuneration of Employees of Institutions, Establishments, and Organizations in Certain Sectors of the Budgetary Sphere.”
- Resolution No. 494 dated 14.04.2004, “Procedure for the Payment of Allowances for Length of Service in Scientific Work.”
- Resolution No. 257 dated 04.03.2004, “On Approval of the List of Positions of Scientific (Scientific and Pedagogical) Employees of Enterprises, Institutions, and Organizations of Higher Educational Institutions, Employment in Which Entitles Them to a Pension and Payment of Financial Assistance in Case of Retirement.”

These resolutions are applied in accordance with the Law of Ukraine “On Scientific and Scientific-Technical Activities” and by Order of the Ministry of Education and Science of Ukraine No. 557 dated 26.10.2005, “On the Regulation of Conditions of Remuneration and Approval of Tariff Grades for Employees of Educational Institutions, Educational Establishments, and Scientific Institutions.” Additionally, the university follows provisions regarding the procedure and amount of additional payments, allowances, bonuses, and material assistance to its employees.

11. Synthetic and analytical accounting of payroll calculations is carried out in terms of funding sources and is reflected in Journal Voucher No. 5 “Summary of payroll and scholarship information.”

12. Entries in the journal voucher are systematized according to the program classification. When calculating wages and scholarships at the expense of the special fund, entries are systematized according to the types of funds of the special fund.

13. The basis for calculating wages is the order of rector. The primary documents for calculating wages for teaching, administrative, and service personnel are the time sheets (form No. P-5), which are submitted to the accounting department by the 25th day of the current month. The responsibility for submitting the timesheet and its accuracy lies with the heads of departments. For teaching staff, the head of the department submits a report to the personnel department in the event of an employee’s absence from work. Based on this report, the university issues a corresponding order or directive. Responsibility is assigned to the heads of departments and deans of faculties.

14. Vacation pay is calculated on the basis of an order issued by the rector (in accordance with vacation schedules) in accordance with Article 21 of the Law of Ukraine “On Vacations” No. 505/96 dated 15.11.1996, and the Resolution of the Cabinet of Ministers of Ukraine “Procedure for Calculating Average Salary” No. 100 dated 08.02.1995.

15. The university’s social insurance commission makes the decision on the calculation of temporary disability benefits. This calculation is carried out in accordance with the Law of Ukraine “On Amendments to Certain Legislative Acts of Ukraine Regarding the Reform of Compulsory State Social Insurance and the Legalization of the Wage Fund” dated 28.12.2014, and Resolution of the Cabinet of Ministers of Ukraine No. 1266 dated 26.09.2001, “On the Calculation of Average Wages (Income, Monetary Allowance) for the Calculation of Payments under Compulsory State Social Insurance.”

16. The notes to the financial statements should disclose information on the amounts of wage arrears.

17. In the event of dismissal of employees in accordance with the law, the notes to the financial statements should provide information on the amounts of severance payments.

23. Scholarship

Scholarships are calculated and paid in accordance with Resolution of the Cabinet of Ministers of Ukraine “Issues of Scholarship Provision” No. 882 dated 12.07.2004, Resolution of the Cabinet of Ministers of Ukraine “On the Amounts of Scholarships in State and Municipal Educational Institutions, Scientific Institutions” No. 1047 dated 28.12.2016, Resolution of the Cabinet of Ministers of Ukraine “Certain Issues of Social Scholarship Payments to Students of Higher Education Institutions” No. 1045 dated 28.12.2016, Resolution of the Cabinet of Ministers of Ukraine “Certain Issues of Scholarship Provision” dated 28.12.2016, Regulations on scholarship supplements and named scholarships for students, approved by the Academic Council of the university, Regulations on the provision of financial assistance to students, approved by the Academic Council of the university. The basis for calculating the scholarship is the order of the rector. Synthetic and analytical accounting of scholarship calculations is carried out according to the sources of funding and is reflected in journal voucher No. 5.

24. Accounting for expenses for research and development work

1. In accordance with the regulations on planning, accounting, and calculating the cost of research and development work, the university determines the costs of conducting research activities based on estimates, appropriation plans, and budget utilization plans approved by the Ministry of Education and Science of Ukraine. Accounting for R&D expenses is performed on the basis of primary accounting documents. The purpose of accounting for R&D expenses is to determine actual expenses in a timely, complete, and reliable manner at the place of their occurrence, to control the deadlines for the completion of work stages and the source of funding. The data from this accounting is used to evaluate and analyze the fulfillment of planned indicators and analytical calculations. The cost of R&D includes expenses for the reporting period in which they were incurred, regardless of when they were paid. Actual expenses are accounted for separately for each budget item.

2. The university compiles a “Report on the Implementation of the Institution’s Income and Expenditure Estimate” to analyze the use of funds.

3. Salaries for R&D work are calculated in accordance with the staffing table on the basis of the submitted time sheets.

4. The cost of research and development work, when the university concludes contracts with customers (enterprises, organizations, and institutions), includes all expenses related to the implementation of the project, including the cost of purchasing specialized equipment. The completed research and development work is handed over to the customer as each stage of the schedule is completed and is formalized by a special act.

25. Accounting for payments for tuition and accommodation in dormitories

1. Calculations and estimates of the cost of paid services for education, training, retraining, or the provision of additional educational services and payment for accommodation in dormitories are carried out in accordance with the requirements of the Resolution of the Cabinet of Ministers of Ukraine “On Approval of the List of Paid Services that May Be Provided by Educational Institutions, Other Institutions and Establishments of the Education System Belonging to State and Municipal Ownership” No. 796 dated 27.08.2010 and the order of the Ministry of Education of Ukraine, Ministry of Economy of Ukraine, Ministry of Finance of Ukraine “On Approval of the Procedures for the Provision of Paid Services by State and Municipal Educational Institutions” No. 736/902/758 dated 23.07.2010.

2. The calculation of fees for tuition and accommodation in dormitories shall be carried out in accordance with the order of the Ministry of Finance of Ukraine No. 1219 dated 29.12.2015 “On Approval of Certain Regulatory and Legal Acts on Accounting in the Public Sector.”

3. Tuition fees for education, training, and retraining shall be calculated on a semester and/or monthly basis in accordance with the concluded agreements “On education, training, retraining, professional development, or the provision of additional educational services by an

educational institution.”

4. The accounting department provides information on the amounts owed to the deans of the faculties and the administration in order to prevent the emergence of accounts receivable for tuition fees and to ensure their timely repayment.

5. Payments for accommodation in dormitories are calculated on a monthly basis. In order to prevent the emergence of accounts receivable for accommodation in dormitories and to ensure their timely repayment, the accounting department provides information on the amounts owed to the administration and the director of the university campus.

6. Funds received by the university for services provided for training and retraining on a paid basis are classified as revenues of the First Group of the First Subgroup of own revenues “Revenues from fees for services provided by budgetary institutions in accordance with the law” because they are related to the performance of the main functions and tasks of the university, are of a permanent nature, and are necessarily planned in the budget. Funds received from services provided for accommodation in dormitories are classified as revenues of the Second subgroup of the First group of own revenues as income from additional (economic) activities. These revenues are used to cover expenses for the organization of the specified types of services.

26. Accounting for property rental

1. When carrying out transactions for the lease of premises on the university’s balance sheet, the accounting staff shall be guided by the Law of Ukraine “On the Lease of State and Municipal Property” No. 2269-KHP dated 10.04.1992, the Law of Ukraine “On the State Budget of Ukraine” for the relevant year, the Methodology for Calculating Rent for State Property and the Proportion of Its Distribution, approved by Resolution of the Cabinet of Ministers of Ukraine No. 786 dated 04.10.1995, and the Order of the State Property Fund of Ukraine “On Approval of the Procedure for Granting the Lessee the Consent of the Lessor of State Property to Make Indispensable Improvements to the Leased State Property” No. 2269-KHP dated 25.05.2018.

2. The Regional Branch of the State Property Fund of Ukraine in Ternopil Region acts as the lessor of the university’s property, concluding lease agreements with lessees with the written consent of the university as the balance holder and the permission of the Ministry of Education and Science of Ukraine as the higher authority.

3. Rental payments receivable for the lease of property are determined in accordance with the law and are reflected in accounting and financial reporting as an increase in accounts receivable and income received.

4. Tenants pay 50% of the rent to the state budget and 50% to the university’s account.

5. The funds received by the university from services provided for the lease of property are classified as revenues (income) of the third group of the first subgroup of own revenues (property lease payments).

27. Accounting for capital (current) repairs

1. Comprehensive capital (current) repairs of facilities are usually carried out on a contract basis.

2. Design and estimate documentation for capital and current repairs is developed in accordance with the order of the Ministry of Regional Development, Construction, and Housing and Communal Services of Ukraine “Procedure for the development of project documentation for the construction of facilities” No. 45 dated 16.05.2011, and for the repair of public amenities, in accordance with the procedure for the repair and maintenance of public amenities in populated

areas, approved by order of the State Housing and Communal Services of Ukraine No. 154 dated 23.09.2003.

3. A technical survey is carried out at the beginning of the development of design and estimate documentation for repairs, and the physical and moral wear and tear of the facilities is determined.

4. The cost of repairs is determined in accordance with the State Building Standards

“Rules for determining the cost of construction” (DBN D.1.1 - 1- 2013).

5. The performance of repair and construction works requires the conclusion of a contract with the relevant contractor.

6. Information on consumable materials is compiled when performing repair work in-house.

7. Advance payment for capital construction, major repairs, reconstruction and restoration, purchase of fixed assets and housing shall be made in accordance with the requirements of the Resolution of the Cabinet of Ministers of Ukraine “Some issues of advance payment by administrators (recipients) of budget funds for goods, works and services purchased with budget funds” No. 1070 dated 04.09.2019.

8. Final settlements shall be made after the completion and acceptance of all contractual works (or in stages) and on the basis of certificates of completion.

9. The cost of current and capital repairs of facilities shall be included in the expenses for the reporting period.

10. The costs of reconstruction or modernization of fixed assets shall be included in the increase in the value of the facilities.

28. Changes in accounting estimates and correction of errors

1. The recognition and disclosure of changes in accounting estimates and corrections of errors in accounting and its disclosure in financial statements shall be carried out in accordance with the requirements of Legal Support of Accounting in the Public Sector 125 “Changes in accounting estimates and correction of errors,” approved by Order of the Ministry of Finance No. 1629 dated 24.12.2010.

2. An accounting estimate may be revised if the circumstances on which the estimate was based change, or additional information is obtained, or a certain event occurs. The result of a change in accounting estimates should be included in the financial statements for the period in which the change occurred, as well as in subsequent periods if the change affects those periods.

3. The effects of changes in accounting estimates should be included in the same item of the financial statements that was previously used to recognize the income or expense related to the subject of the estimate.

4. Correction of material errors relating to prior periods requires restatement of the relevant comparative information in the financial statements, unless this is impracticable.

29. Changes in accounting policy

1. Accounting policies may only be changed if the requirements of the regulations (statutes) or the requirements of the body that approves national accounting regulations (standards) in the public sector change, or if the changes ensure a true and fair view of events or economic transactions in the university’s financial statements.

2. Transition to the application of a new accounting principle. Change in the approach to the recognition or measurement of a business transaction or event within a single accounting

principle. The adoption of an accounting policy for events or business transactions that differ in substance from previous events or business transactions is not considered a change in accounting policy. Adoption of a new accounting policy for events or business transactions that did not occur previously or were not material. Accounting policies are applied to events and business transactions from the moment they occur. The impact of a change in accounting policy on events and business transactions of previous periods is reflected in the financial statements by adjusting the balance of financial results of previous periods at the beginning of the reporting year; repeated provision of comparative information for previous reporting periods. If the amount of the adjustment to the financial results of previous periods at the beginning of the reporting year cannot be reliably determined, the accounting policy applies only to events and transactions that occur after the date of the change in accounting policy.

3. The notes to the financial statements should disclose the content and amount of changes in accounting estimates that have a significant impact on the current period, or changes that are expected in accounting estimates if they will have a significant impact on future periods; justification for the inappropriateness of determining the amount of changes in accounting estimates.

4. The reasons and nature of a change in accounting policy, the amount of the adjustment to the financial results of previous periods at the beginning of the reporting year (or the justification for the impossibility of its reliable determination), the fact of resubmission of comparable information in the financial statements, or the inexpediency of its recalculation must be disclosed in the event of such a change.

30. Accounting for the university's revenues

1. The list of groups of own revenues of budgetary institutions is defined by the Budget Code of Ukraine No. 2456-VI dated 08.07.2010. In accordance with the approved list of groups of own revenues of budgetary institutions, the requirements for their formation and directions of use, revenues from fees for services provided by the university in accordance with the law (tuition fees, candidate exams, thesis defense, retraining, advanced training) belong to the First group, First subgroup. The First group of the Second subgroup includes revenues from additional (economic) activities (payment for accommodation in a dormitory). The First group of the Third subgroup includes payment for the lease of property. The First group of the Fourth subgroup includes revenues from the sale of property in accordance with the established procedure, except for real estate.

2. Revenues from fees for services provided by budgetary institutions in accordance with the law are recorded as special fund revenues under own revenues in the relevant subaccounts: in account 71111 Revenues from the sale of products (works, services) (fees for services provided by budgetary institutions in accordance with their main activities); 71112 Income from the sale of products (works, services) (payment for services from additional activities); 7411 Other income from exchange transactions (rental payments).

3. Revenues from other sources of own revenues (charitable contributions, grants, and gifts; funds received by the university from enterprises, organizations, individuals, and other institutions for the implementation of targeted measures, funds from the placement of temporarily available budget funds on deposit) are classified as the second group of own revenues and divided into subgroups. These funds are recorded in account 7511 Income from non-exchange transactions.

4. The actual expenditures of the university's special fund are recorded in Class 8 accounts under the relevant subaccounts.

5. All income received from the provision of services is used to cover expenses related to the provision of these services, payment of taxes, mandatory payments and fees, and other social payments.

31. Financial, budgetary, tax, and statistical reporting

1. In accordance with Article 58 of the Budget Code (hereinafter referred to as the BC), financial and budget reporting has been introduced in Ukraine.
2. Financial reporting is prepared in accordance with NR(S)AU and other regulatory acts. In particular, the form and composition of financial reporting items are determined by NR(S)AU 101 “Presentation of Financial Statements,” approved by Order of the Ministry of Finance No. 1541 dated 28.12.09.
3. The procedure for completing financial reporting forms in the public sector was approved by Order of the Ministry of Finance No. 307 dated 28.02.2017.
4. Budget reporting reflects the status of budget implementation and contains information disaggregated by budget classification.
5. The procedure for preparing budget reporting by administrators and recipients of budget funds, reporting by compulsory state social and pension insurance funds was approved by Order of the Ministry of Finance No. 44 dated 24.01.12 with amendments.
6. Budget reporting is part of the accounting method and represents the final stage of accounting information consolidation.
7. The university’s financial and budget reporting (monthly, quarterly, annual) is compiled and submitted in accordance with the requirements of regulatory documents to the State Treasury Service of Ukraine in Ternopil, Ternopil region, and the Ministry of Education and Science of Ukraine.
8. The deadlines for submitting reports are set by the State Treasury Service in Ternopil and the Ministry of Education and Science of Ukraine in accordance with the Resolution of the Cabinet of Ministers of Ukraine “On Approval of the Procedure for Submitting Financial Reports” No. 419 dated 28.02.2000.
9. Statistical reports (labor reports) 1-PV (monthly and quarterly) are submitted to the Main Department of Statistics in Ternopil Region in the forms and within the deadlines established by the order of the State Statistics Committee of Ukraine “On Approval of the Form of State Statistical Observation” No. 1-PV (monthly) “Labor Report” No. 179 dated 17.06.2020 On Approval of the Form of State Statistical Observation No. 1 -PV (quarterly) “Labor Report” No. 178 dated 17.06.2020, as well as by order of the State Statistics Committee of Ukraine “On Approval of the Instructions on Statistics of the Number of Employees” No. 286 dated 28.09.2005, and “On Approval of the Instructions on Wage Statistics” No. 5 dated 13.01.2004.
10. Tax accounting at the university is carried out in accordance with the Tax Code of Ukraine No. 2755-VI dated 02.12.2010, Resolution of the Cabinet of Ministers of Ukraine “On Approval of the List of Paid Services that May Be Provided by Educational Institutions, Other Institutions and Establishments of the Education System Belonging to State and Municipal Ownership” No. 796 dated 27.08.2010.
11. The tax report on the use of funds by non-profit institutions and organizations is prepared in accordance with the forms and submitted within the established deadlines to the Main Directorate of the State Fiscal Service in the Ternopil region in accordance with the requirements of the Order of the Ministry of Revenue and Duties of Ukraine No. 553 dated 17.06.2016 “On Approval of the Form of the Report on the Use of Income (Profits) of a Non-Profit Organization.”
12. The report on the amounts of tax benefits is prepared and submitted in accordance with the requirements of the Resolution of the Cabinet of Ministers of Ukraine “On Approval

of the Procedure for Accounting for Taxes and Fees Not Paid by a Business Entity to the Budget in Connection with the Receipt of Tax Benefits” No. 1233 dated 27.12.2010.

13. The report on the amounts of value added tax is submitted in accordance with the requirements of the Order of the Ministry of Finance of Ukraine “On Approval of Forms and Procedure for Completing and Submitting Tax Reports on Value Added Tax” No. 21 dated 28.01.2016.

14. The report on land tax is prepared and submitted in accordance with the order of the Ministry of Finance of Ukraine “On Approval of the Form of the Tax Declaration on Land Tax (Land Tax and/or Rent for State-Owned or Municipally-Owned Land Plots” No. 560 dated 16.06.2015.

15. The environmental tax payment report is prepared and submitted in accordance with Order No. 715 of the Ministry of Finance of Ukraine “On Approval of the Form of the Environmental Tax Return” dated 17.08.2015.

16. The report on rent payments for special water use is prepared and submitted in accordance with Order of the Ministry of Finance of Ukraine “On Approval of the Form of the Tax Declaration on Rent Payments” No. 719 dated 17.08.2015.

17. Report on the amounts of accrued wages (income, monetary allowance, assistance, compensation) of insured persons and the amounts of accrued single contribution for compulsory state social insurance to the revenue and collection authorities is prepared and submitted in accordance with the requirements of the Order of the Ministry of Revenue of Ukraine “On Approval of the Procedure for the Preparation and Submission by Insurers of Reports on the Amounts of Accrued Single Contribution for Compulsory State Social Insurance” No. 435 dated 14.04.2015.

18. The report on compulsory state social insurance funds in connection with temporary disability and funeral expenses is prepared and submitted in accordance with the requirements of the resolution of the Board of the Social Insurance Fund of Ukraine No. 28 dated 12.12.2018 “On certain issues of accounting for insurers’ debts on payment of insurance funds to the Social Insurance Fund of Ukraine.”

32. Document flow of the institution

1. Primary documents must be recorded in the accounting registers no later than the day after the accounting department receives them. Primary documents and material assets received or written off, acts of acceptance of goods, services, works, etc. must be submitted to the accounting department no later than the day after they are received by the university. All primary documents received by the accounting department must be checked for compliance with the form and completeness of content. Primary documents that are improperly executed shall not be accepted by the accounting department for accounting and must be returned to the counterparty within two days.

2. Primary documents shall be drawn up on standard forms approved by the Ministry of Statistics of Ukraine, as well as on specialized forms approved by the Ministry of Finance (Appendix 1).

3. Primary documents are subject to mandatory verification by accounting staff for content, compliance with standards, mandatory details, and compliance of the business transaction with current legislation.

4. University employees create and submit primary documents to the accounting department within the specified time limits. The chief accountant’s requirements regarding the procedure for submitting the necessary documents and information to the accounting department are mandatory for all departments and services of the university. Accounting document flow schedule (Appendix 10).

5. Based on the primary documents, accounting registers are formed, which must comply with the regulatory documents, requirements for their application and reflection in the relevant memorial orders, which indicate the correspondence of accounts for the economic transaction and its amount.

6. Journal vouchers and cumulative records must be formed no later than the 3rd day of the month following the reporting month. Turnovers in the General Ledger must be formed no later than the 5th day of the month following the reporting month. Journal vouchers are filled in accordance with requirements. Law of Ukraine No. 996-XIV dated 16.07.1999 “On Accounting and Financial Reporting in Ukraine” and the order of the Ministry of Finance of Ukraine “On Approval of Standard Forms of Journal Vouchers, Other Accounting Registers of Public Sector Entities and the Procedure for Their Compilation” No. 755 dated 08.09.2017.

7. Primary documents are transferred for storage to the archive, where they are kept for the established period (Appendix 7).

8. The responsibility for accepting documentation for temporary storage in the university archive, storing documentation in the archive, and submitting the relevant documentation to the state archive shall be assigned to the head of the university archive.

33. Appendices to the Regulations on the Organization of Accounting

1. List of primary documents and accounting registers.
2. Chart of accounts for university accounting.
3. Register of accounts opened with the State Treasury of Ukraine and banking institutions.
4. List of officials responsible for the preservation of non-current assets with whom agreements on full material responsibility have been concluded.
5. Commission for the write-off of computer equipment.
6. Commission for the write-off of tangible assets.
7. Terms of storage of archival documents.
8. Standard useful life of fixed assets.
9. Typical useful life of intangible assets.
10. Accounting document flow schedule.

34. Responsibility for organizing accounting

1. The chief accountant is responsible for organizing the accounting of the university's financial and economic activities and preparing reports.

2. The chief accountant controls:

- compliance with financial discipline at the university;
- compliance with uniform methodological principles of accounting;
- recording all financial and economic transactions in accounting records;
- correct preparation and submission of reports within the established deadlines;
- the availability and movement of property, the use of financial and material resources in accordance with approved standards and estimates;

- preparation of materials related to shortages and compensation for losses from shortages and damage to university assets;

- the write-off of fixed assets and non-current assets, as well as material assets that are unsuitable for use.

3. The deputy chief accountant is responsible for the following duties, as specified in the job description:

- compliance with financial discipline;
- organization of accounting;
- ensuring that all business transactions are recorded in primary documents;
- compliance with the requirements for accounting at the university in accordance with national regulations (standards);
- compliance with the accounting methodology specified in this order;
- storage of processed documents, registers, and reports for the established period;
- transfer of documents to the archive for appropriate (permanent, temporary) storage upon completion of verification by the state fiscal service and financial inspection authorities for the relevant period, as well as the absence of disputed issues in investigative and court cases;
- correctness of crediting and using the university's revenues;
- preparation of financial, budgetary, statistical, tax, and other reports based on accounting data in accordance with the procedure established by law.

4. The deputy chief accountant for planning, in accordance with the duties specified in the job description, is responsible for:

- conducting economically justified calculations of the cost of paid services provided by the university in accordance with the resolution of the Cabinet of Ministers of Ukraine No. 796 dated 27.08.2010;
- conducting economic planning aimed at organizing rational economic activity;
- participating in the development of the university's staffing tables;
- participating in the process of controlling the university's budget and planned calculations for it;
- forming and submitting statistical reports.

Chief Accountant

/signed/

Viktor SAVCHYN

Seal: /Ministry of Education and Science of Ukraine *
Ternopil Volodymyr Hnatiuk National Pedagogical
University * 02125544/

Appendix 1**List of primary documents and accounting registers**

Cash Receipt Voucher
Cash Payment Voucher
Payment Instruction
Bank Statement
Goods Issue Note
Goods Receipt Note
Advance report
Act of acceptance and transfer of completed works, services
Acceptance act
Power of attorney for receipt of inventory items Invoice
Act of receipt of inventory
Act on the write-off of materials for educational and economic purposes
Act on writing off linen, educational equipment, and household inventory from the balance sheet
Inventory description of fixed assets
Inventory list of intangible assets
Inventory list of other intangible assets and inventories
Act of inventory of cash and valuables contract for the performance of work
Contract for the provision of services
Contract for the supply of goods
Delivery note for materials from the warehouse
Timesheet
Payroll cards, scholarships for graduate students, doctoral students

Statement of payroll accruals and deductions
 Statement of scholarship accruals and deductions
 Calculation and payment statement for scholarships
 Statement of funds accrued for the payment of meals to orphaned students
 Agreement on education, training, retraining, or provision of additional educational services by an educational institution
 Statement of dormitory fees
 Statement of tuition fees
 Travel order
 Agreement on material liability
 Journal for recording meter readings for energy consumed by contract workers living in dormitories
 Fixed asset accounting card
 Table of data on the mileage of pneumatic tires

Accounting registers

Register of incoming and outgoing orders
 Cash book
 Register of payment documents
 Register of bank statements
 Register of incoming invoices
 Register of outgoing invoices
 Register of acceptance and transfer
 Acts Register of waybills
 Register of Vehicle Trip Sheets
 Register of Powers of Attorney
 Register of Write-off Acts
 Register of Received and Issued Tax Invoices
 Summary Statement of Tuition Fee Accruals
 Summary Statement of Dormitory Fee Accruals
 Summary Statement of Settlements with Accountable Persons
 Summary Statement of Depreciation Charges

**Chart
of accounts and subaccounts of
Ternopil Volodymyr Hnatiuk National Pedagogical University**

Chart of accounts
1011 Land plots
1013 Buildings, structures, and transmission devices
1014 Machinery and equipment
1015 Vehicles
1016 Tools, instruments, and inventory
1017 Animals and perennial plantings
1018 Other fixed assets
1112 Library collections
1113 Low-value non-current tangible assets
1114 Linen, bedding, clothing, and footwear
1113 Low-value non-current tangible assets
1211 Copyright and related rights
1214 Rights to use property (right to use land, buildings)
1215 Rights to industrial property (rights to inventions, utility models)
1216 Other intangible assets (rights to conduct activities)
1411 Depreciation of fixed assets
1412 Depreciation of other non-current tangible assets
1413 Accumulated amortization of intangible assets
13111 Capital investments in fixed assets
13121 Capital investments in other non-current tangible assets
13131 Capital investments in intangible assets
1513 Construction materials
1812 Low-value and quickly worn items
1816 Other non-financial assets
1513 Construction materials
18121 Low-value and quickly worn items
18123 Diplomas
1514 Fuel, combustibles, and lubricants
1516 Packaging
1515 Spare parts
1518 Other production supplies (scrap metal, waste)
2211 Cash in national currency
2315 Accounts for recording deposit amounts
2311 Current accounts with banks (foreign currency)
23131 Registration accounts (budget)
23132 Registration accounts (academic scholarships)
23133 Registration accounts (budget items)
23135 Registration accounts (special account)
231351 Registration accounts (accounting for tuition fees and services in accordance with the main activities)
231352 Registration accounts (accounting for payments for dormitory accommodation and other services)
231353 Registration accounts (accounting for rent payments)

23143 Other accounts with the treasury (loan payments)
23136 Registration accounts (amounts for economic orders)
231361 Registration accounts (accounting for payments for scientific work)
23137 Registration accounts (accounting for payments for other receipts)
231371 Registration accounts (amounts under orders - other receipts)
23141 Other accounts with the treasury (sick leave)
23142 Other accounts with the treasury (social scholarship)
2213 Cash documents in national currency
21161 Accounts receivable for settlements with accountable persons
62111 Settlements with suppliers and contractors
62123 Settlements with customers for work and services (tuition fees)
62124 Settlements with customers for work and services (fees for candidate exams)
62125 Settlements with customers for work and services (foreign language courses)
62126 Settlements with customers for work and services (payment for assistance in defending dissertations)
62127 Settlements with customers for work and services (fees for thesis defense)
62128 Settlements with customers for work and services (fees for diplomas)
62130 Fees for preparing documents for certification cases
62133 Fees for advanced training courses
62138 Fees for consulting services
2114 Accounts receivable for social insurance settlements
5111 Capital contributed to budget fund administrators
5512 Accumulated financial results of budget execution
5511 Financial results of budget execution for the reporting period
5512 Accumulated financial results of budget execution
6011 Long-term bank loans
6111 Current debt on long-term loans
63112 Settlements with the budget for taxes and fees (on personal income)
63113 Settlements with the budget for taxes and fees (VAT)
63111 Settlements with the budget for taxes and fees (military tax)
63121 Other settlements with the budget
63122 Other settlements with the budget (interest on loans)
6313 Settlements with the compulsory state social insurance
6416 Settlements for insurance
6511 Settlements on wages
6512 Settlements for scholarships, pensions, benefits, and other transfers
6513 Settlements with employees for goods sold on credit
6516 Settlements with union members for non-cash membership fees
6517 Settlements with employees for bank loans
6518 Settlements under enforcement documents
6415 Settlements with other creditors (dormitory fees)
7011 Budget allocations
71111 Income from the sale of products (works, services) (payment for services provided to budgetary institutions in accordance with the main activity of training)
71112 Income from the sale of products (works, services) (payment for services from additional activities (dormitory))
7411 Other income from exchange transactions (rental fees)
7511 Income from non-exchange transactions (other own receipts)
6911 Deferred income

80111 Labor costs
80121 Social security contributions
80131 Material expenses
84111 Other expenses on exchange transactions
85111 Expenses on non-exchange transactions
80112 Labor costs
80122 Social security contributions
80132 Material expenses
84112 Other expenses on exchange transactions
81111 Labor costs
81121 Social security contributions
81131 Material expenses
81151 Other expenses
81112 Labor costs
81122 Social security contributions
81132 Material expenses
81152 Other expenses
2911 Deferred expenses of budget fund administrators
811161 Labor costs
811162 Social security contributions
811163 Material expenses

Appendix 3

List of accounts

Ternopil Volodymyr Hnatiuk National Pedagogical University
(client name and EDRPOU code)

Office of the State Treasury Service of Ukraine in Ternopil,
the city of Ternopil, Ternopil Region
(name of the State Treasury Service of Ukraine office serving the client and EDRPOU
code)

02125544

37977726

We provide a list of accounts that can be used by the persons specified in the register (temporary register) with specimen signatures and seal impressions:

No.	Code of the program classification of expenditures and lending of state or local budgets (code of the Standard program classification of expenditures and lending of local budgets / Temporary classification of expenditures and lending for local self-government budgets that do not use the program-targeted method)	Budget revenue classification code	Analytical account number
1	2201160	General fund (expenditures)	UA608201720343160003000005650
2	2201390	25020200 Other revenues (income from targeted measures)	UA878201720313221007302005650
3	220116	25010000 Special fund (expenses)	UA768201720343151003200005650
4	2201160	25010100 Special fund (tuition income)	UA118201720313261003201005650
5	2201160	25010200 Special fund (dormitory income)	UA128201720313231003202005650
6	2201160	25010300 Special fund (rental income)	UA138201720313201003203005650
7	2201160	25010400 Special fund (other income)	UA388201720313271003204005650
8	2201160	25020000 Other revenues (expenses)	UA068201720343161003300005650
9	2201160	25020100 Other revenues (charitable income, grants)	UA388201720313271003301005650
10	2201160	25020200 Other revenues (income from targeted activities)	UA398201720313241003302005650
11	2201160	25020300 Other own revenues (income from deposits)	UA408201720313211003303005650
12	2201390	25010100 Special fund (income from core activities)	UA598201720313241007201005650
13	2201390	25020100 Other revenues (charitable income, grants)	UA868201720313251007301005650

14	2201390	25010000 Special fund	UA278201720343131007200005650
15	2201390	25020000 Other revenues	UA548201720343141007300005650
16	2201390	25010100 Special fund (currency income)	UA628201720343681007200005650
17		Sick leave (social insurance)	UA618201720355189001000005650
18	2201160	Currency	UA878201720343601003200005650
19	2201160	Deposits	UA048201720343821003200005650
20		Repayment of student loans	UA628201720355159001001005650
21		Social scholarships for students	UA638201720355129001002005650
22	2201190	General fund (expenses for academic scholarships for students)	UA728201720343100005000005650
23	2201380	General fund (expenses)	UA668201720343130004000005650
24	3401070	General fund (expenditures)	UA058201720343170006000005650
25	2201160	Subvention (expenditures)	UA878201720343191003600005650
26	40110600	Subvention (income)	UA948201720313231003600005650
27	2201160	25010100 (currency balance)	UA158201720343671003201005650
28	2201390	25020100 Other revenues (income currency)	UA898201720343691007300005650
29	2201190	PCC 2201190 public appropriations	UA448201720901380005000005650
30	2201160	PCC 2201160 public appropriations	UA088201720901340003000005650
31	2201140	General fund (expenditures)	UA178201720343110008000005650
32	2201390	General fund (expenditures)	UA118201720343140007000005650
33	2201700	General fund (expenditures)	UA708201720343140010000005650
34	2201080	General fund (expenditures)	UA478201720343180009000005650
35	2201160	Special fund (other funds)	UA498201720343141003100005650

LIST
of officials responsible for the preservation of material assets with whom
agreements on full material responsibility have been concluded

V. BAHAN	— Leading Specialist
O. BASISTA	— Head of the Training Laboratory
N. BACHYNSKA	— Assistant
U. BZOVSKA	— Head of Human Resources Department
O. BILOSHYTSKA	— Head of General Department
I. BLAHA	— Senior Methodologist
N. BOGONIS	— Head of the Public Procurement Department
M. BODNAR	— Acting Head of the Student Trade Union Committee
ZH. BOYKO	— Specialist
M. BOYKO	— Associate Professor
T. BREZDEN	— Senior Laboratory Assistant
S. BYRANYCH	— Assistant
K. BYRIAK	— Specialist at the Educational and Scientific Center for Quality of Education
O. BYCHKOVSKA	— Head of the Agrobiological Laboratory
V. VALIHYRA	— Head of the Educational Laboratory
O. VERBOVETSKA	— Lecturer
YA. VYSLOTSKA	— Head of Dormitory No. 5
M. VYKHLYL	— Senior Laboratory Assistant
N. VYSHYNSKA	— Senior Laboratory Assistant
N. VLASIUK	— Senior Laboratory Assistant
S. VOVK	— Senior Methodologist
N. VOVCHYK	— Senior Laboratory Assistant
V. VOLIANIUK	— Senior Laboratory Assistant
H. HAVRYLETS	— Leading Specialist
M. HAIDAMAKHA	— Head of the Training Laboratory
T. HALII	— Head of Dormitory No. 1
O. HALCHAK	— Linen-keeper, dormitory No. 4
I. HANYSIK	— Head of Maintenance
H. GEVKO	— Chief Accountant
YA. HEIKO	— Leading Specialist, Center for Postgraduate Education
V. HENSERYK	— Head of the Information and Computing Center
O. HYRYLO	— Vice-Rector
I. HOLODIUK	— Senior Laboratory Assistant
M. HOMENIUK	— Driver
H. HORBATIUK	— Senior Laboratory Assistant
O. HORYN	— Junior Research Associate
O. HOROBETS	— Lead Software Engineer II
O. HOROBETS	— Software Engineer II
I. HOROKHOVIANKO	— Leading Specialist Of Supporting Specialized Scientific Councils
O. HOSPODARYSKO	— Software Engineer I
L. HRYTSK	— Professor
N. HRYTSK	— Associate Professor
S. HULYK	— Lecturer
R. HULKA	— Driver
T. HULKA	— Head of Central Warehouse

O. HUMENIUK	— driver
O. DANYLENKO	— Senior Laboratory Assistant
B. DANYLIAK	— Lead Specialist
O. DEMBITSKA	— Lead Specialist
F. DZOBA	— Chief Power Engineer
M. DYVEIEVA-KYRYLENKO	— Leading Specialist
R. DYKYI	— Production Training Supervisor
T. DOROZHOVSKA	— Senior Laboratory Assistant
I. DOROSH	— Librarian I
H. DRAPAK	— Scientific Secretary
N. ZAKHARCHUK	— Dormitory Manager of Educational Buildings No. 7, 8
T. ZELENENKA	— Senior Laboratory Assistant
R. IVANYTSKYI	— Software Engineer I
M. IKONIAK	— Linen-keeper of dormitory No. 3
O. KAVUKHA	— Software Engineer II
M. KEBALO	— Dean of the Faculty of Foreign Languages
O. KIKINEZHDI	— Professor
L. KITSAK	— Head of Dormitory No. 4
V. KOVAL	— Methodologist II
O. KOVPAK	— Senior Laboratory Assistant
I. KOHUT	— Leading Specialist
YA. KOZIBRODA	— Senior Laboratory Assistant
A. KOLODIICHUK	— Head of Security
S. KONOVALCHUK	— Lecturer
B. KOROL	— Head of the Training and Production Workshop
L. KRAVCHUK	— Deputy Head of the Educational and Scientific Center for the Organization of the Educational Process
S. KRYZHANOVSKYI	— Senior Laboratory Assistant
M. KRYSKIV	— Lecturer
O. KRIL	— Specialist I
O. KRUPNITSKA	— Dormitory Manager
M. KUBIK	— First-class Software Engineer
YU. KUBIK	— Software Engineer I
N. LAKHMANIUK	— Head of Administration
A. LEN	— Lead Engineer
N. LESHCHUK	— Assistant
O. LOHVYS	— Practical Psychologist II
O. LOKHVITSKYI	— Head of Library Sector
YA. LUTSYKIV	— Master of Industrial Training
M. LIUBINETSKA	— Head of the Support Service for Specialized Academic Councils
V. LIUDKEVYCH	— Master of Industrial Training
V. MANDZIUK	— Head of Laboratory
O. MANDZIUK	— Lead Engineer
M. MARKOVYCH	— Associate Professor
M. MARKOVSKA	— Senior Laboratory Assistant
L. MARTYNIUK	— Laboratory Assistant
ZH. MARUSHCHAK	— Lead Specialist
N. MATSKIV	— Linen-keeper of dormitory No. 2
U. MELESHKO	— Software Engineer I
A. MYSKIV	— Director of the Student Campus
T. MYKHAILOVSKA	— Linen-keeper of Dormitory No. 5

A. MOSTOVYI	— Engineer for Design and Estimation work I
N. MOKHUN	— Senior Laboratory Assistant
V. NEZHYYVYI	— Head of the Supply Department
M. NEPYIVODA	— Dormitory Manager of Training Building No. 1
O. NOVAK	— Software Engineer II
N. OLIINYK	— Senior Laboratory Assistant
T. OLIINYK	— Associate Professor
N. OLIAR	— Leading Specialist
M. OSIDAK	— Leading Specialist
I. OSTAF	— Software Engineer II
K. PANASIUK	— Laboratory Assistant
M. PAPAI	— Head of the Military Mobilization Unit
N. PASTUSHENCHYN	— Leading Specialist
S. PATRYLO	— Head of the Operational and Technical Department
A. PASHYNSKA	— Head of Archives
O. PETLIUK	— Engineer II
P. PETRYTSA	— Associate Professor
B. PETRUSHKA	— Head of the Training Laboratory
D. POZNANSKA	— Senior Laboratory Assistant
M. POSTOLIUK	— Head of the Doctoral Department
S. PRYIDUN	— Assistant
I. PROKOPIV	— Head of the Training Laboratory
A. PUSHKAR	— Head of the Training Laboratory
V. RAK	— Safety Engineer I
I. RAKOVYCH	— Lead Specialist
T. REZNIK	— Senior Laboratory Assistant
S. RYBKA	— Senior Laboratory Assistant
V. SAVCHYN	— Chief Accountant
M. SALII	— Senior Laboratory Assistant
H. SKOROBOHATA	— Civil Engineer I
H. SLOZANSKA	— Professor
S. SMOLYN	— Senior Laboratory Assistant
N. SOZANSKA	— Head of the Training Laboratory
YU. SOKOTOV	— Associate Professor
O. SOROKA	— Leading Specialist, Educational and Scientific Center of the OEP
H. STANISLAVCHUK	— Head of the Educational and Scientific Laboratory
H. STEPANIUK	— Dormitory Manager of Educational Buildings No. 2, 3, 4
N. STEFANCHYSHYN	— Leading Specialist
O. STOLIAR	— Professor
H. TALIUSH	— Senior Laboratory Assistant
N. TESELSKA	— Leading Specialist
T. TETIUK	— Senior Laboratory Assistant
N. FARION	— Leading Specialist
V. FEDACHKIVSKYI	— Senior Laboratory Assistant
V. FEDYSHYN	— Engineer I
I. FEDORIV	— Associate Professor
V. KHEMYCH	— Engineer I
O. KHURSIN	— Senior Laboratory Assistant
O. TSEBRYNSKA	— Head of Dormitory No. 2
I. CHAIKA	— Library Director
H. TCHAIKOVSKA	— Head of the Educational and Scientific Center of the OEP

O. CHMYLENKO	— Leading Specialist
I. CHORNA	— Senior Laboratory Assistant
V. CHOTARI	— senior laboratory assistant
L. CHUIKO	— Senior Laboratory Assistant
T. SHARUGA	— Accountant of the Trade Union Department
Y. SHEVCHUK	— Senior Laboratory Assistant
K. SHEVCHUK	— senior laboratory assistant
N. SHYMKIV	— Category I software engineer
I. YATSIUK	— Associate Professor
O. YASHCHYK	— Associate Professor
V. YASHCHYSHCHAK	— Software Engineer

Permanent commission for the disposal of computer equipment:**Chair of the commission:**

Oleh HYRYLO — Vice-Rector for Socio-Economic Development

Members of the commission:

Viktor SAVCHYN — Chief Accountant

Viktor HENSERUK — Head of the Computing Center

Olha SALIUK — Lead Accountant

Stanislava YASHCHYSHCHAK — Lead Accountant

Nazar SHYMKIV — Engineer I in Computer Technology

Uliana MELESHKO — Engineer I in Computer Technology

Mykhailo NEPYIVODA — Commandant of the Training Building

Ihor KORNACHEVSKYI — Head of the Technical Training Equipment
Department

Permanent commission for the write-off of material assets:**Chair of the commission:**

Nadiya DROBYK	First Vice-Rector
Oleh HYRYLO	Vice-Rector for Social and Economic Development

Commission members:

Viktor SAVCHYN	Chief Accountant
Larysa GRECHYN	Deputy Chief Accountant
Ivan KAPLUN	Chair of the Trade Union Committee
Hanna CHAIKOVSKA	Head of the Educational and Scientific Center
Viktor HENSERUK	Head of the Computing Center
Igor KORNACHEVSKYI	Head of the Technical Equipment Department
Anatolii MYSKIV	Director of the Student Campus
Andrii MOSTOVYI	Engineer I
Halina SKOROBOHATA	Civil Engineer I
Stepan PATRYLO	Head of Technical and Operational Department
Oksana BODNAR	Dean of the Faculty of Chemistry and Biology
Viktor SHANDRYHOS	Dean of the Faculty of Physical Education
Mykola KEBALO	Dean of the Faculty of Foreign Languages
Volodymyr KITSAK	Dean of the Faculty of History
Taras SOROKA	Dean of the Faculty of Engineering and Pedagogy
Zoriana ADAMSKA	Dean of the Faculty of Pedagogy and Psychology
Yaroslava TOPORIVSKA	Dean of the Faculty of Arts
Halina HENSERUK	Dean of the Faculty of Physics and Mathematics
Halina BACHYNSKA	Dean of the Faculty of Philology and Journalism
Andrii KUZYSHTYN	Dean of the Faculty of Geography

Appendix 7

Terms of storage of archival documents

File index	File title (volume, part)	Number of files (volumes, parts)	Retention period for the file (volume, part) and article numbers according to the list	Note
1	2	3	4	5
05. ACCOUNTING				
05-01	University staffing table and budget		<u>Resolution</u> 37a), 193 a)	
05-02	Annual university funding plan		<u>Resolution</u> Art. 176 b)	
05-03	Annual financial reports of the university from the state budget, special funds, capital investments		<u>Resolution</u> Art. 311 b)	
05-04	Correspondence with the Ministry of Education and Science of Ukraine, banks, financial departments, and other organizations regarding financing		3 years ¹ Articles 220, 229, 238	¹ Correspondence on financing foreign – 10 years
05-05	Ledgers		3 p. ^{1,2} Art. 351	¹ Subject to completion of the audit conducted by the state control and audit service based on aggregate indicators of financial and economic activity. In the event of disputes (disagreements), criminal cases, or the opening of court proceedings, they shall be retained until a final decision is made. ² Documents containing information on financial transactions subject to financial monitoring - 5 years.

1	2	3	4	5
05-06	Cash books		<u>3 p.</u> 352 g)	See note to file index 05-05
05-07	Ledgers for recording procurement		<u>3 p.</u> Art. 352 g)	See note to file under index 05-05
05-08	Personal accounts of teaching and administrative staff management personnel		<u>75</u> Article 317 a)	
05-09	Personal accounts of teaching staff hourly paid		<u>75</u> Art. 317 a)	
05-10	Personal accounts of employees research department		<u>75</u> Art. 317 a)	
05-11	Summary information and personal registers on scholarship payments to students and graduate students		<u>75</u> Art. 317 a)	
05-12	Summary information on salary payments to faculty and university employees		<u>3</u> Art. 318	In the absence of personal accounts – 75 p.
05-13	Ledgers of deposited amounts		<u>3 years</u> Art. 352 g)	See Note to file index 05-05
05-14	Contracts and agreements (economic, operational, labor)		<u>3 p.</u> ^{1,2} Article 330	¹ Upon expiration of contracts, agreements. ² See note to file No. 05-05
05-15	Sick leave certificates		<u>3</u> Art. 716	
05-16	Acts of documentary audits of the university's financial and economic activities		<u>5</u> Art. 341	
05-17	Inventory reports, minutes of meetings of the inventory commission, and other documents related to inventory of property and materials		<u>3 years</u> ¹ Art. 345	¹ See note to file index 05-05
05-18	Current and cumulative records on tuition and dormitory fees		<u>3 years</u> ¹ Art. 351	¹ See note to file index 05-05
05-19	Ledgers and registers indexes for recording loans, current accounts, and settlements with institutions		<u>3 years</u> ¹ Art. 352 g)	¹ See note to file index 05-05
05-20	Advance reports		<u>3 p.</u> ¹ Art. 336	¹ See note to file No. 05-05
05-21	Cash audit reports		<u>5 p.</u> Art. 341	
05-22	Ledgers and registers indexes for accounting for fixed assets: a) premises and structures b) economic property and materials		<u>5 years</u> ¹ Art. 1038	¹ After liquidation of fixed assets
05-23	Statistical reports on main types of activities (annual)		<u>Post.</u> 302 b)	
05-24	Statistical reports on main types of activity (quarterly)		<u>3 years</u> ¹ Article 302 d)	¹ In the absence of annual

				reports – Resolution.
05-25	Tax calculation of income accrued (paid) to taxpayers – individuals, and amounts of tax withheld from them, as well as amounts of accrued single contribution (quarterly) (personalized accounting)		<u>75</u> Art. 678	
05-26	Training agreements		<u>5 years</u> ¹ Article 543	¹ After the expiration of the term of the contract
05-27	Declarations reflecting the reporting of all taxpayers, and documents thereto		<u>5 p.</u> Art. 283	
05-28	Correspondence on the organization and conducting competitive bidding		<u>3</u> Art. 236	
05-29	Nomenclature of accounting files		<u>3 years</u> Art. 112 (c)	After replacement with new ones and subject to transfer the files to the university archive

Typical useful life of fixed assets of public sector entities

No.	Subaccount name	Subgroup name	Useful life, years
1.	Buildings and structures	Industrial and commercial buildings (subgroup 1): without frames, with lightweight masonry walls, reinforced concrete, brick and wooden columns and pillars, with reinforced concrete, wooden and other floors; wooden with paved or made of logs with chopped walls	25
		with reinforced concrete and metal frames, with walls made of stone materials, large blocks and panels, with reinforced concrete, metal, other durable coatings, and other unclassified	50
		buildings that are entirely or predominantly intended for residential purposes (subgroup 2): frame reed and other lightweight	15
		raw, prefabricated panel, frame-backfill, adobe, samana	20
		other unclassified	50
		water pumps, stadiums, swimming pools, roads, bridges, monuments, fences around parks, squares, and public gardens, etc. (subgroup 3)	20
		power lines, transmission lines, and pipelines with all intermediate devices necessary for the transformation (conversion) and transmission of energy and for the transport of liquid and gaseous substances to consumers via pipelines (subgroup 4)	20
		hydraulic structures, including canals, dams, water protection facilities, collector and drainage networks, water gauging stations, and other structures (subgroup 5): dams concrete, reinforced concrete, stone, tunnels, earth, and water intakes, aqueducts, chutes, culverts spillways supply structures, fish passes and water fish protection structures, pressure pipelines	50
		shore protection and coastal protection structures, reinforced concrete, concrete, stone	40
		Hydraulic and wooden structures	10
		reservoirs with earthen dams	50
		water outlets and water discharges at ponds: concrete and reinforced concrete	40
		wooden	10
		Hydraulic structures on canals (sluice gates regulators, bridges-diversions, culverts, including steel, aqueducts, spillways stone, concrete and reinforced concrete, etc.)	40

		irrigation and drainage network: unlined earthen canals, canals lined with stone, concrete, reinforced concrete; water collection and discharge network of open earthen canals; collector- drainage earthen canals without fastening closed, collector-drainage network: channels with asbestos cement pipes	40
		channels made of clay pipes	50
		plastic pipe channels	20
		water metering stations	10
2	Machinery and equipment	Measuring instruments, control instruments and devices, laboratory equipment, computing equipment, medical equipment, other machines and equipment (subgroups 3-8)	10
		Working machines and equipment (subgroup 2)	15
		Power machines and equipment (subgroup 1)	10
3	Transport	Rolling stock for rail, air, and other transport (subgroups 1- 2)	20
		Car bodies and trailers (subgroup 1)	10
		Passenger cars with internal combustion engines with a cylinder capacity (subgroup 1): up to 2500 cm ³	7
		over 2500 cm ³ and others	10
		Trucks (subgroup 1): with a load capacity up to 5 tons	7
		with a load capacity from 5 tons to 20 tons	7
		with a load capacity of more than 20 tons and others	7
		Buses with internal combustion engines with a cylinder capacity (subgroup 1): up to 2800 cm ³ .	7
		over 2800 cm ³ and others	10
		All types of cart, production and sports transport (subgroups 3-5)	5
4	Tools, instruments and equipment	Tools (subgroup 1)	5
		Production and economic inventory (subgroups 2-3)	10
5	Working and productive animals	Animals in zoos and similar institutions, service dogs (subgroups 3,4)	5
		Working, productive, and other livestock (subgroups 1, 2)	7
6	Perennial plantings	Berry crops (strawberries)	3
		Berry crops (except strawberries), fruit crops, vegetable crops	10
		Essential oil crops, medicinal crops	10
		Plantings of artificial botanical gardens and other research institutions and educational establishments for research purposes	20
		Landscaping and decorative plantings	25
		Protective and other forest plantings	50
		Other long-term biological assets, not classified	20
7	Other fixed assets	Other fixed assets	10
8	Non-current tangible assets for special purpose	Non-current tangible assets for special purposes	20
9	Temporary non- titled structures	Temporary non-title structures	5

Typical useful lives of intangible assets of public sector entities

No.	Subaccount name	Subgroup name	Useful life use, years
1	Copyright and related rights	Copyright and related rights: rights to literary, artistic, and musical works, computer programs, programs for electronic computers, data compilations (databases), phonograms, videograms, broadcasts (programs) of broadcasting organizations, etc.	in accordance with the title document, but not less than 2 years
	Other intangible assets	Rights to use property: the right to use a land plot, except for the right to permanent use of a land plot, the right use of a building, right to lease premises, etc.	in accordance with the title document
		Rights to trademarks and service marks: trademarks, brand names, company names, etc.)	in accordance with legal document
		Rights to industrial property objects: rights to inventions, developments, utility models, industrial designs, plant varieties plants, animal breeds, protection against unfair competition, etc.	in accordance with the title document, but not less than 5 years
		Other intangible assets: the right to conducting activities, use of economic and other privileges, etc.	in accordance with legal document

**DOCUMENT FLOW CHART FOR THE ACCOUNTING DEPARTMENT OF THE TERNOPIL VOLODYMYR HNATYUK
NATIONAL PEDAGOGICAL UNIVERSITY**

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3.1	Payment orders	2	Accountant responsible for this task	no later than the day after receiving the necessary documents	deputy chief accountant	on the day of their execution	for signature by the chief accountant and the university rector	to the State Treasury Service (together with supporting documents) and registers	on the day of receipt of the extract from the State Treasury Service
3.2	Application for cash withdrawal	2	Accountant responsible for this task	on the day preceding the issuance of cash	deputy chief accountant	on the day of their execution	for signature by the chief accountant and the university rector	to the State Treasury Service	on the day preceding the receipt of cash
3.3	Cash register receipt	1					accountant responsible for processing	for signature by the State Treasury Service	date of receipt of cash

4. Cash documents

4.1	Cash receipt and expenditure order	1	Accountant responsible for this task	when processing a cash transaction	deputy chief accountant	on the day of their execution	for signature by the chief accountant and the university rector	attach to M/o No. 1 (after entering the record in the cash book)	date of cash issuance
4.2	Expense report	1		on the day preceding the cash disbursement			for signature by the chief accountant and university rector	attach to M/o No. 1	within 3 working days, including the day of cash issuance

5. Documents related to business trips

5.1	Advance report	1	Employee returning from a business trip	by the end of the 5th banking day following the end of the business trip (3rd, if cash was received using a payment card)	accountant who keeps records of business trip expenses	on the day of registration	for approval by the university rector	attach to journal voucher No. 8	day of receipt by the accounting department of the approved advance report
5.2	Business trip report	1	an employee who has returned from a business trip	within 3 days after returning from a business trip	Written permission from the rector to reimburse expenses in excess of the maximum amounts	1		no later than the day of filing the advance report	
6. Primary documents									
6.1	Invoices for the purchase of goods	1	Head of the supply department or other person responsible for materials responsible	on the day of receipt	Deputy chief accountant (accountant, responsible	no later than the next day of receipt	accountant who keeps M/o No. 6	attach the document to the corresponding journal voucher 6	no later than the last working day of the current month

			person		for maintaining journal voucher No. 6)				
6.2	Acts of services rendered, work performed	1-2	Head of the Supply Department , material Responsible person						no later than the 26th day of the current month
7. Documents for accounting for non-current assets									
7.1	Act of acceptance and transfer of fixed assets)	2	Commission formed by the university rector	on the day of acceptance and transfer	Deputy chief accountant (accountant responsible for maintaining journal voucher No. 6)	no later than the day after the document is drawn up	for signature by the chief accountant and approval by the rector	attach the document to journal voucher No. 6, make an entry in the inventory card	the day after registration and approval
7.2	Act of transfer for repair, reconstruction, and modernization of fixed assets, Act of acceptance of repaired, reconstructed and modernized fixed assets	2	Commission formed by the university rector	on the day of acceptance- delivery after repair	Deputy chief accountant (accountant responsible for maintaining journal voucher No. 6)	no later than the day after the document is drawn up		make an entry in the inventory card and in the repair record	the day after the document is drawn up and approved
7.3	Write-off certificate of fixed assets	1	commission for the write-off of property, formed by the university rector	on the day of liquidation (if necessary, after agreement with the management entity)	Deputy chief accountant (accountant responsible for maintaining journal voucher No. 9)	no later than the day after the document is drawn up	for signature by the chief accountant and approval by the rector	attach the document to journal voucher No. 9, make an entry in the inventory card	the day after it has been drawn up and approved
7.4	Act of write- off of vehicles, Act of write-off of documents removed from the library fund	1							
7.5	Inventory register	1	accountant who	no later than	deputy	no later than	—	—	—

	fixed asset accounting, inventory card for animals and perennial plantings		keeps records of non-current assets	the day after receiving the relevant documents	chief accountant	later the next day after receiving the documents			
7.6	Description of inventory cards for fixed assets	1		after opening inventory card	Deputy chief accountant	no later than the last working day of the month	—	—	—
7.7	Inventory list of fixed assets	1	Persons responsible for inventory	on the day of issue of the object (commissioning operation)	Deputy chief accountant		—	—	—
7.8	Calculation of depreciation of fixed assets, Calculation of depreciation of other non-current tangible assets	1	Accountant who calculates depreciation of non-current assets	for fixed assets – the last working day of December	Deputy chief accountant	no later than the last working day of December	accountant who keeps journal voucher No. 6,9	attach to journal voucher No. 6, 9	no later than the last working day of the current month
7.9	Turnover information on the movement of non-current assets	1	accountant who keeps records of non-current assets	for non-current assets – the last working day of December		no later than the last working day of December	accountant who keeps journal voucher No. 9, 10	verify the balances with the person responsible for the assets person	no later than the 1st day of the following month
7.10	Acts of commissioning of the facility	2	Person responsible for material assets	on the day of commissioning (putting into operation) of the facility	Deputy chief accountant	the day after registration	accountant who keeps records of non-current assets	enter data into the record of operating life of fixed assets	no later than the last working day of the current month

7.11	Defect reports, conclusions on the technical condition of objects	1	Person responsible for material assets (or other authorized person)	on the day of receipt	commission for the write-off of property	during the preparation of acts of write-off	accountant who keeps journal voucher No. 9 and 13	are attached to the write-off acts	—
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8. Inventory accounting documents

8.1	Act of acceptance of materials	2	Materials acceptance commission	on the day of inventory acceptance	accountant who keeps records of inventory	the day after compilation	lawyer (if there are discrepancies)	claim is filed (if there are discrepancies)	—
8.2	Write-off certificate	2	property write-off commission	on the day of inventory write-off	Deputy chief accountant	the day after registration	accountant who keeps journal voucher No. 10, 12, 13	is attached to the corresponding journal voucher	the day after registration and approval
8.3	Invoice (request)	2	authorized person	on the day of issue from the warehouse	accountant who keeps track of inventory	the day after registration	for approval by the rector	attached to the relevant journal voucher, data entered into the turnover report	

9. Strict reporting forms

9.1	Income and expenditure invoice for strict forms reporting	2	person responsible for issuing forms	during the issuance of forms	deputy chief accountant	during processing	to the accountant who keeps the income and expenditure ledger	make an entry in the ledger and attach it to journal voucher No. 16	the day after registration and approval
9.2	Act on the write-off of used forms of strict reporting	2	write-off commission established by the rector	on the day of verification of the use of forms	deputy chief accountant	on the day of registration	for approval by the rector of the university	attached to journal voucher No. 16	the day after registration and approval

10. Documents related to the maintenance of motor vehicles

10.1	Waybill	1	Specialist of the economic department	before the start of the working day	person authorized by the rector	when admitting a driver to work	accountant who keeps records of waybills (fuel)	involved in compiling travel logs	no later than the day after the travel sheet is submitted to the accounting department 10.
10.2	Compilation of waybills	1	The accountant who keeps records and writes off inventories	on the last working day of the current month	Deputy chief accountant	on the day of registration	accountant who keeps journal voucher No. 16	attached to journal voucher No. 16	no later than the last working day of the current month
10.3	Information from accounting vehicle mileage, tire mileage, battery	1	accountant who keeps records of motor vehicle maintenance costs	last working day of the month	deputy chief accountant	on the day of registration	—	—	—
11. Documents on remuneration									
11.	Orders on hiring, dismissal, granting annual leave, payment of material assistance, establishment of supplements, allowances, bonuses	copy of the original	HR department	on the day of receipt of the rector's order	lawyer (to be agreed with the responsible persons)	on the day of receipt	accountant who handles payroll	make calculations and attach to journal voucher No. 5	no later than the 26th day of the current month
11.2	Time sheet	1	The person responsible for maintaining the timesheet	by the 25th day of the current month (if payment is made on the 30th)	HR department	on the day of receipt	to the accountant who calculates payroll	make accruals (then attach to journal voucher No. 5)	no later than the 27th day of the current month

14.1	Budgetary, financial, tax, statistical, and social fund reports	2	Accountants responsible for compiling specific reports	Not later than 3–5 days before the submission deadline.	Deputy Chief Accountant.	Not later than the next day after report preparation.	for signature by the Deputy Chief Accountant and Chief Accountant	The deputy chief accountant (or another authorized person) shall submit the reports to the respective authority or ensure the submission of electronic reports.	Not later than the deadline established for submitting the respective reports.
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Chief Accountant

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Viktor SAVCHYN