



BUDGET CODE OF UKRAINE

(Vedomosti Verkhovna Rada of Ukraine (VVR), 2010, No. 50-51, p. 572)

{As amended by the Laws

No. 2592- V I dated 07.10.2010 , VVR, 2011, No. 10, p. 63
 No. 2756- V I dated 02.12.2010 , VVR, 2011, No. 23, p. 160
 No. 2856- V I dated 23.12.2010 , VVR, 2011, No. 29, p. 272
 No. 3172- V I dated 05.04.2011 , VVR, 2011, No. 40, p. 401
 No. 3396- V I dated 19.05.2011 , VVR, 2012, No. 4, p. 11
 No. 3612- VI of 07.07.2011 , VVR, 2012, No. 12-13, p. 81
 No. 3614- VI of 07.07.2011 , VVR, 2012, No. 9, p. 63
 No. 3668- VI of 08.07.2011 , VVR, 2012, No. 12-13, p. 82
 No. 3828- VI dated 06.10.2011 , VVR, 2012, No. 21, p. 204
 No. 4318- VI of 12.01.2012 , VVR, 2012, No. 39, p. 464}

{For the official interpretation of the Code, see the Decision of the Constitutional Court No. 3-rp/2012 of 01/25/2012 }

{As amended by the Laws

No. 4731- VI of 17.05.2012 , VVR, 2013, No. 15, p. 98
 No. 4875- VI dated 05.06.2012 , VVR, 2013, No. 17, p. 154
 No. 5059- VI dated 05.07.2012 , VVR, 2013, No. 25, p. 251
 No. 5063- VI dated 05.07.2012 , VVR, 2013, No. 28, p. 298
 No. 5067- VI dated 05.07.2012 , VVR, 2013, No. 24, p. 243
 No. 5081- VI of 05.07.2012 , VVR, 2013, No. 30, p. 340
 No. 5083- VI dated 05.07.2012 , VVR, 2013, No. 33, p. 435
 No. 5204- VI of 06.09.2012 , VVR, 2013, No. 31, p. 369
 No. 5213- VI of 06.09.2012 , VVR, 2013, No. 32, p. 413
 No. 5290- VI dated September 18, 2012 , VVR, 2013, No. 41, p. 549
 No. 5302- VI dated 02.10.2012 , VVR, 2013, No. 40, p. 525
 No. 5428- VI of 16.10.2012 , VVR, 2013, No. 43, p. 619
 No. 5463- VI of 16.10.2012 , VVR, 2014, No. 4, p. 61
 No. 5492- VI of 20.11.2012 , VVR, 2013, No. 51, p. 716
 No. 5496- VI of 20.11.2012 , VVR, 2014, No. 1, p. 4
 No. 5518- VI of 06.12.2012 , VVR, 2014, No. 8, p. 90
 No. 163- VII of 04.04.2013 , VVR, 2014, No. 10, p. 109
 No. 242- VII of 16.05.2013 , VVR, 2014, No. 11, p. 139
 No. 398- VII of 04.07.2013 , VVR, 2014, No. 14, p. 254
 No. 665- VII of 05.11.2013 , VVR, 2014, No. 22, p. 782
 No. 688- VII of November 19, 2013 , VVR, 2014, No. 22, p. 789
 No. 719- VII of January 16, 2014 , VVR, 2014, No. 9, p. 93}

{Regarding the repeal of Law No. 2592- VI of 07.10.2010 , see additionally Law No. 763 VII of 23.02.2014 , VVR, 2014, No. 12, p. 189}

{As amended by the Laws

No. 1210- VII of April 15, 2014 , VVR, 2014, No. 26, p. 893
 No. 1588- VII of 04.07.2014 , VVR, 2014, No. 36, p. 1183
 No. 1592- VII of 04.07.2014 , VVR, 2014, No. 36, p. 1185
 No. 1621- VII of July 31, 2014 , VVR, 2014, No. 39, p. 2006
 No. 1636- VII of 12.08.2014 , VVR, 2014, No. 43, p. 2030
 No. 1697- VII of October 14, 2014 , VVR, 2015, No. 2-3, p. 12
 No. 1698- VII of October 14, 2014 , VVR, 2014, No. 47, p. 2051
 No. 71- VIII of 28.12.2014 , VVR, 2015, No. 7-8, No. 9, p. 55
 No. 79- VIII of 28.12.2014 , VVR, 2015, No. 12, p. 76
 No. 80- VIII of 28.12.2014 , VVR, 2015, No. 5, p. 37
 No. 118- VIII of January 15, 2015 , VVR, 2015, No. 10, p. 60
 No. 176- VIII of 10.02.2015 , VVR, 2015, No. 16, p. 107
 No. 212- VIII of 02.03.2015 , VVR, 2015, No. 16, p. 116
 No. 288- VIII of 07.04.2015 , VVR, 2015, No. 24, p. 172
 No. 313- VIII of 09.04.2015 , VVR, 2015, No. 25, p. 189
 No. 328- VIII of 09.04.2015 , VVR, 2015, No. 26, p. 221
 No. 416- VIII dated 14.05.2015 , VVR, 2015, No. 28, p. 253
 No. 437- VIII dated 19.05.2015 , VVR, 2015, No. 30, p. 275
 No. 486- VIII dated 02.06.2015 , VVR, 2015, No. 30, p. 286
 No. 491- VIII dated 02.06.2015 , VVR, 2015, No. 30, p. 288

No. 542- VIII of 18.06.2015 , VVR, 2015, No. 32, p. 316
 No. 595- VIII of July 14, 2015 , VVR, 2015, No. 37-38, p. 366
 No. 666- VIII dated 03.09.2015 , VVR, 2015, No. 45, p. 405
 No. 700- VIII of September 17, 2015 , VVR, 2015, No. 46, p. 425
 No. 714- VIII of 06.10.2015 , VVR, 2015, No. 46, p. 429
 No. 732- VIII of 08.10.2015 , VVR, 2015, No. 49-50, p. 450
 No. 791- VIII of 12.11.2015 , VVR, 2015, No. 52, p. 484
 No. 836- VIII of 26.11.2015 , VVR, 2016, No. 1, p. 10
 No. 837- VIII of 26.11.2015 , VVR, 2016, No. 1, p. 11
 No. 914- VIII of 24.12.2015 , VVR, 2016, No. 5, p. 52
 No. 918- VIII of 24.12.2015 , VVR, 2016, No. 6, p. 57
 No. 928- VIII of 25.12.2015 , VVR, 2016, No. 5, p. 54
 No. 937- VIII of January 26, 2016 , VVR, 2016, No. 8, p. 77
 No. 1406- VIII dated 02.06.2016 , VVR, 2016, No. 26, p. 519
 No. 1509- VIII of 08.09.2016 , VVR, 2016, No. 42, p. 702
 No. 1702- VIII of 20.10.2016 , VVR, 2016, No. 48, p. 815
 No. 1759- VIII of 17.11.2016 , VVR, 2016, No. 52, p. 867
 No. 1763- VIII of 17.11.2016 , VVR, 2017, No. 1, p. 5
 No. 1789- VIII of 20.12.2016 , VVR, 2017, No. 2, p. 26
 No. 1793- VIII of 20.12.2016 , VVR, 2017, No. 7-8, p. 49
 No. 1794- VIII of 20.12.2016 , VVR, 2017, No. 2, p. 27
 No. 1800- VIII of 21.12.2016 , VVR, 2017, No. 4, p. 46
 No. 1801- VIII of 21.12.2016 , VVR, 2017, No. 3, p. 31
 No. 1974- VIII of March 23, 2017 , VVR, 2017, No. 18, p. 219
 No. 2011- VIII of 12.04.2017 , VVR, 2017, No. 22, p. 254
 No. 2125- VIII of 11.07.2017 , VVR, 2017, No. 35, p. 375
 No. 2150- VIII of 03.10.2017 , VVR, 2017, No. 44, p. 393
 No. 2233- VIII of 07.12.2017 , VVR, 2018, No. 2, p. 8
 No. 2241- VIII dated 07.12.2017 , VVR, 2018, No. 2, p. 9
 No. 2246- VIII of 07.12.2017 , VVR, 2018, No. 3-4, p.26}

{Regarding the recognition of individual provisions as unconstitutional, see the Decision of the Constitutional Court
 Court
 No. 7-r/2018 dated 11.10.2018 }

{As amended by the Laws
 No. 2621- VIII of 22.11.2018 , VVR, 2019, No. 2, p. 9
 No. 2629- VIII of 23.11.2018 , VVR, 2018, No. 50, p. 400
 No. 2646- VIII dated 06.12.2018 , VVR, 2019, No. 4, p. 32
 No. 74- IX dated September 12, 2019 , VVR, 2019, No. 40, p. 216
 No. 76- IX dated September 12, 2019 , VVR, 2019, No. 40, p. 217
 No. 283- IX of 12.11.2019 , VVR, 2020, No. 2, p. 7
 No. 293- IX of November 14, 2019 , VVR, 2020, No. 6, p. 32
 No. 294- IX of November 14, 2019 , VVR, 2020, No. 5, p. 31
 No. 467- IX dated January 16, 2020 , VVR, 2020, No. 29, p. 195}

{Regarding the recognition of individual provisions as unconstitutional, see the Decision of the Constitutional Court
 Court
 No. 3-r/2020 dated 27.02.2020 }

{Regarding the recognition of individual provisions as unconstitutional, see the Decision of the Constitutional Court
 Court
 No. 6-r/2020 dated 03/26/2020 }

{As amended by the Laws
 No. 553- IX of April 13, 2020 , VVR, 2020, No. 19, p. 126
 No. 642- IX dated 02.06.2020 , VVR, 2020, No. 39, p. 301
 No. 677- IX dated 04.06.2020 , VVR, 2020, No. 42, p. 346
 No. 704- IX of June 16, 2020 , VVR, 2020, No. 42, p. 352}

{Regarding the recognition of individual provisions as unconstitutional, see the Decision of the Constitutional Court
 Court
 No. 10-r/2020 dated 08/28/2020 }

{As amended by the Laws
 No. 907- IX dated 17.09.2020 - enters into force on January 1, 2021
 No. 1081- IX dated 15.12.2020 , VVR, 2021, No. 7, p. 54
 No. 1082- IX of December 15, 2020 , VVR, 2021, No. 16, p. 144
 No. 1727- IX dated 08.09.2021 , VVR, 2021, No. 50, p. 398
 No. 1813- IX of October 19, 2021 , VVR, 2021, No. 52, p. 430
 No. 1928-IX dated 02.12.2021 , VVR, 2022, No. 3, p.12
 No. 2042-IX dated February 15, 2022 , VVR, 2023, No. 14, p. 40
 No. 2043-IX dated 15.02.2022 - enters into force on April 1, 2022

No. 2098-IX dated 02/23/2022 , VVR, 2023, No. 16, Art. 60 - valid for three months
 No. 2118-IX dated 03.03.2022
 No. 2127-IX dated 15.03.2022
 No. 2134-IX dated 15.03.2022
 No. 2192-IX dated 14.04.2022
 No. 2390-IX dated 09.07.2022
 No. 2619-IX dated 21.09.2022
 No. 2709-IX dated 03.11.2022 , VVR, 2023, No. 28, p. 99
 No. 2710-IX dated 03.11.2022
 No. 3035-IX dated April 11, 2023 , VVR, 2023, No. 68, p. 233
 No. 3278-IX of July 27, 2023 , VVR, 2023, No. 88, p. 328}

{Regarding the recognition of individual provisions as constitutional, see the Decision of the Constitutional Court
 Court
 No. 7-p(I)/2023 dated 13.09.2023 }

{Regarding the recognition of individual provisions as unconstitutional, see the Decision of the Constitutional Court
 Court
 No. 7-p(I)/2023 dated 13.09.2023 }
 {As amended by the Laws
 No. 3428-IX dated 08.11.2023 , VVR, 2023, No. 95, p. 378
 No. 3460-IX dated 09.11.2023 , VVR, 2023, No. 97-100, p. 393
 No. 3683-IX dated 08.05.2024 , VVR, 2024, No. 29, p. 212
 No. 3880-IX dated July 18, 2024 , VVR, 2024, No. 48, p. 280
 No. 3979-IX dated September 18, 2024 , VVR, 2025, No. 6, p. 11
 No. 4059-IX dated 19.11.2024 , VVR, 2025, Nos. 15-17, p. 40
 No. 4106-IX dated 03.12.2024 , VVR, 2025, No. 19, p. 58
 No. 4225-IX dated January 16, 2025 , VVR, 2025, No. 32, p. 106
 No. 4468-IX dated 04.06.2025 , VVR, 2025, No. 39, p. 170
 No. 4695-IX dated 03.12.2025 }

{To establish that in 2024, for the period of martial law in Ukraine and within 30 days from the date of its termination or cancellation, the provisions of parts ten and eleven of Article 23 of this Code regarding budget allocations of the main spending units of the state budget belonging to the security and defense sector, in accordance with Law No. 3460-IX of 09.11.2023 , shall not apply }

{For further information on the application of certain provisions of this Code, see Law No. 553 of April 13, 2020 , as amended by Law No. 909-IX of September 17, 2020 }

{To establish that in 2019 the provisions of Article 24² , paragraphs 2 and 3 of part three of Article 29 , paragraph 2¹ of part four of Article 30 and paragraph 41 of Section VI "Final and Transitional Provisions" of this Code shall apply taking into account the provisions of paragraph 7 of Article 11 , Clause 16 of Article 14 and Clause 9 of the Final Provisions of Law No. 2629-VIII of 23.11.2018, in accordance with Law No. 2629-VIII of 23.11.2018 }

{In the text of the Code, the words "State Treasury of Ukraine" and "bodies of the State Treasury of Ukraine" in all cases are replaced, respectively, by the words "State Treasury Service of Ukraine" and "bodies of the State Treasury Service of Ukraine" in the corresponding case in accordance with Law No. 3614-VI of 07.07.2011 }

{In the text of the Code, the words "Ministry of Finance of Ukraine" in all cases are replaced by the words "central executive body that ensures the formation of state budget policy" in the corresponding case; the words "Minister of Finance of Ukraine" in all cases are replaced by the words "member of the Cabinet of Ministers of Ukraine, responsible for the formation and implementation of state budget policy, or a person who performs his duties" in the corresponding case; the words "State Treasury Service of Ukraine" in all cases are replaced by the words "central executive body that implements state policy in the field of treasury servicing of budget funds" in the corresponding case; the words "bodies of the State Treasury Service of Ukraine" in all cases are replaced by the words "bodies that carry out treasury servicing of budget funds" in the corresponding case in accordance with Law No. 5463-VI of 16.10.2012 }

{In the text of the Code, the words "state tax service body of Ukraine", "state tax service body", "tax service body", "tax body" in all cases and numbers are replaced by the words "revenue and duties body" in the corresponding case and number in accordance with Law No. 242-VII dated 16.05.2013 }

*{In the text of the
 Code:*

the words "central executive body ensuring the formation of state budget policy" in all cases are replaced by the words "Ministry of Finance of Ukraine" in the corresponding case; the words "member of the Cabinet of Ministers of Ukraine responsible for the formation and implementation of state budget policy, or a person performing his duties" in all cases are replaced by the words "Minister of Finance of Ukraine" in the corresponding case;

after paragraph 23¹ of part one of article 2, the words "central executive body implementing state policy in the field of treasury servicing of budget funds" in all cases shall be replaced with the words "Treasury of Ukraine" in the corresponding case; after part one of article 43, the words "body carrying out treasury servicing of budget funds" in all cases and numbers shall be replaced with the words "body

of the Treasury of Ukraine" in the corresponding case and number in accordance with Law No. 176-VIII of 10.02.2015 }

{In the text of the Code, the words "investment program (project)" in all cases and numbers are replaced by the words "investment project" in the corresponding case and number in accordance with Law No. 288-VIII of 07.04.2015 }

{In the text of the Code, the words "(mandatory payments)" in all cases are excluded in accordance with Law No. 914-VIII of 24.12.2015 } *{In the text of the Code:*

after paragraph 2 ¹ of part one of article 2, the words "budgets of united territorial communities, created in accordance with the law and the perspective plan for the formation of community territories" in all cases and numbers are replaced by the words "budgets of united territorial communities" in the corresponding case and number; the word "disabled" in all cases is replaced by the words "persons with disabilities" in the corresponding case, except for the name of the Fund for Social Protection of the Disabled in paragraph 13 ² of part three of article 29 and subparagraph "b" of paragraph 9 of part one of Article 87; the word "children with disabilities" in all cases is replaced by the words "children with disabilities" in the corresponding case;

The words "war invalid" in all cases and numbers have been replaced by the words "person with a disability" as a result of the war" in the appropriate case and number in accordance with Law No. 2233-VIII of 07.12.2017 }

{In the text of the Code, the words "territorial community of the city" in all cases and numbers are replaced by the words "urban territorial community" in the corresponding case and number in accordance with Law No. 1081-IX of 12/15/2020 }

The Budget Code of Ukraine defines the legal framework for the functioning of the budget system of Ukraine, its principles, the foundations of the budget process and inter-budgetary relations, and liability for violations of budget legislation.

Section I.

BUDGET SYSTEM OF UKRAINE AND FUNDAMENTALS OF THE BUDGET PROCESS

Chapter 1. GENERAL PROVISIONS

Article 1. Relations regulated by the Budget Code of Ukraine

1. The Budget Code of Ukraine regulates relations arising in the process of drawing up, considering, approving, and executing budgets, reporting on their execution and monitoring compliance with budget legislation, and issues of liability for violations of budget legislation, and also determines the legal principles of the formation and repayment of state and local debt.

{Part one of Article 1 as amended by Law No. 3614-VI of 07.07.2011 }

Article 2. Definition of basic terms

1. In this Code, the following terms are used in the following meaning:

1) budget - a plan for the formation and use of financial resources to ensure the tasks and functions carried out by state authorities, authorities of the Autonomous Republic of Crimea, and local self-government bodies during the budget period;

2) local government budgets - budgets of rural, settlement, urban territorial communities, as well as budgets of districts in cities (in the case of the formation of district councils in the city);

{Clause 2 of Part One of Article 2 as amended by Laws No. 176-VIII of 10.02.2015 , No. 2233-VIII dated 07.12.2017 ; as amended by Law No. 907-IX dated 17.09.2020 - enters into force on January 1, 2021, No. 1081-IX dated 12/15/2020 }

{Clause 2, Part ¹, Article 2, excluded on the basis of Law No. 907-IX of September 17, 2020 - enters into force on January 1, 2021}

3) budget classification - a single systematized grouping of revenues, expenditures, lending, budget financing, and debt in accordance with the legislation of Ukraine and international standards;

4) budget program - a set of measures aimed at achieving a single goal, objectives and expected result, the definition and implementation of which is carried out by the administrator of budget funds in accordance with the functions assigned to him;

4 ¹) budget proposal - a document prepared by the chief spending officer of budget funds, containing proposals for the Budget Declaration (local budget forecast) with appropriate justification regarding the amount of budget funds necessary to achieve the goals of state (regional) policy in the relevant field of activity, the formation and/or implementation of which is ensured by the chief spending officer of budget funds, and indicators of their achievement, based on the relevant indicative thresholds of budget expenditures and the provision of credits from the budget for the medium-term period;

{Part one of Article 2 is supplemented by paragraph 4 ¹ in accordance with Law No. 2042-IX of February 15, 2022 }

5) the budget system of Ukraine is a set of state budgets and local budgets, built taking into account economic relations, state and administrative-territorial structures and regulated by legal norms;

6) budget appropriation - the authority of the budget manager, granted in accordance with the budget purpose, to make a budget commitment and make payments, which has quantitative, time and target restrictions;

7) Budgetary obligation - any placement of an order, conclusion of a contract, purchase of goods, services or other similar transactions made in accordance with a budget allocation during a budget period, according to which payments must be made during the same period or in the future;

7¹) budget obligation for government derivatives - a budget obligation according to which it is necessary to make expenditures for payments for government derivatives in accordance with the terms of their placement during the current budget period and/or in future ones;

{Part one of Article 2 is supplemented by paragraph 7¹ in accordance with Law No. 700-VIII of September 17, 2015 }

8) budget allocation - the authority of the chief administrator of budget funds, granted by this Code, the law on the State Budget of Ukraine (decision on the local budget), which has quantitative, time and target restrictions and allows for the provision of budget appropriations;

9) budget request - a document prepared by the chief administrator of budget funds, containing proposals for the draft budget for the planned budget period with appropriate justification regarding the amount of budget funds necessary to perform the functions assigned to it for the medium-term period, based on the relevant limits of budget expenditures and the provision of credits from the budget;

{Clause 9 of Part One of Article 2 as amended by Laws No. 2646-VIII of 06.12.2018 , No. 2042-IX of 15.02.2022 }

10) budget process - the process regulated by budget legislation of drawing up, considering, approving, implementing budgets, reporting on their implementation, as well as monitoring compliance with budget legislation;

11) budget funds (budget funds) - budget revenues and budget expenditures due in accordance with the legislation;

12) Budgetary institutions - state authorities, local self-government bodies, as well as organizations established by them in accordance with the established procedure, which are fully supported by the state budget or local budget, respectively. Budgetary institutions are non-profit;

12¹) debt obligation - an obligation of the borrower to the creditor under a credit (loan) that arose as a result of the placement (issue) of debt securities, the conclusion of credit agreements and/or as a result of the execution of transactions with contingent liabilities in the event of the occurrence of circumstances in accordance with the terms of such transactions, under which creditors may exercise a limited right to demand from the state the return of credits (loans) that were provided as a result of the execution of such transactions;

{Part one of Article 2 is supplemented by paragraph 12¹ in accordance with Law No. 3614-VI of 07.07.2011 ; as amended by Law No. 2042-IX of 15.02.2022 ; as amended by Law No. 4106-IX of 03.12.2024 ; as amended by Law No. 4225-IX of 16.01.2025 }

13) Budget expenditures - funds allocated to the implementation of budget programs provided for by the relevant budget. Budget expenditures do not include: debt repayment; granting loans from the budget; placing budget funds on deposits; purchasing securities; returning excessively paid amounts of taxes and fees and other budget revenues to the budget, carrying out their budget reimbursement;

{Clause 13 of Part One of Article 2 as amended by Laws No. 2233-VIII of 07.12.2017 , No. 2042-IX of 15.02.2022 }

14) budget expenditures - budget expenditures, granting loans from the budget, repayment of debt and placement of budget funds on deposits, purchase of securities;

15) own revenues of budgetary institutions - revenues received in accordance with the established procedure by budgetary institutions as fees for the provision of services, performance of works and targeted activities, grants, gifts and charitable contributions, as well as revenues from the sale of products or property and other activities in accordance with the established procedure;

{Clause 15 of Part One of Article 2 as amended by Laws No. 5492-VI of 20.11.2012 , No. 163-VII of 04.04.2013 , No. 293-IX dated 14.11.2019 }

15¹) guarantee obligation - the obligation of the guarantor to fully or partially fulfill the debt obligations of a business entity - a resident of Ukraine to a creditor in the event of such entity's failure to fulfill its obligations under a credit (loan) attracted under a state or local guarantee;

{Part one of Article 2 is supplemented by paragraph 15¹ in accordance with Law No. 3614-VI of 07.07.2011 }

16) debt guaranteed by the Autonomous Republic of Crimea, regional council, city, settlement, village territorial community - the total amount of debt obligations of business entities - residents of Ukraine regarding the repayment of credits (loans) received and outstanding as of the reporting date, the performance of which is secured by local guarantees;

{Clause 16 of Part One of Article 2 as amended by Laws No. 3614-VI of 07.07.2011 , No. 2621-VIII of 22.11.2018 , No. 3428-IX dated 08.11.2023 }

17) State-guaranteed debt - the total amount of debt obligations of business entities - residents of Ukraine regarding the repayment of credits (loans) received and outstanding as of the reporting date, the performance of which is secured by state guarantees;

{Clause 16 of Part One of Article 2 as amended by Law No. 3614-VI of 07.07.2011 }

18) main administrators of budget funds - budget institutions represented by their heads, who, in accordance with Article 22 of this Code, receive powers by establishing budget allocations;

19) public borrowing - operations related to the state obtaining credits (loans) on terms of repayment, payment and maturity for the purpose of financing the state budget;

20) public debt - the total amount of debt obligations of the state for the repayment of received and outstanding credits (loans) as of the reporting date, arising from public borrowing and/or from the implementation of transactions with contingent liabilities in the event of the occurrence of circumstances in accordance with the terms of such transactions, under which creditors may exercise the limited right to demand from the state the repayment of credits (loans) that were provided as a result of the implementation of such transactions;

{Clause 20 of Part One of Article 2 as amended by Law No. 4106-IX of 03.12.2024 ; as amended by Law No. 4225-IX of 16.01.2025 }

{Clause 20 ¹ of part one of Article 2 was excluded on the basis of Law No. 4225-IX of 16.01.2025 }

{Clause 20 ² of part one of Article 2 was excluded on the basis of Law No. 4225-IX of 16.01.2025 }

21) budget deficit - the excess of budget expenditures over its revenues (taking into account the difference between the provision of loans from the budget and the return of loans to the budget);

211) long-term obligation for energy service - an obligation under an energy service agreement of the budget manager, under whose operational management or economic administration the facility for which the energy service is purchased is located, according to which payments must be made during future and/or current budget periods within the amount of the reduction in expenditures for utility services and energy carriers (compared to expenditures that would have been made in the absence of the energy service);

{Part one of Article 2 is supplemented by paragraph 21 ¹ in accordance with Law No. 328-VIII of 09.04.2015 }

212) long-term obligation within the framework of public-private partnership - an obligation of the public partner regarding a public investment project under an agreement concluded within the framework of public-private partnership in accordance with the Law of Ukraine "On Public-Private Partnership", according to which during the current and/or future budget periods it is necessary to make payments stipulated by the said agreement (in particular, a fee for operational readiness) to the benefit of the private partner. For the purposes of this Code, such long-term obligations include the obligations of the concessionaire under a concession agreement concluded in accordance with the Law of Ukraine "On Concession", regarding the payment of the payments provided for in the said agreement to the benefit of the concessionaire;

{Part one of Article 2 is supplemented by paragraph 21 ² in accordance with Law No. 2043-IX of 15.02.2022 - shall enter into force on April 1, 2022 ; as amended by Law No. 4225-IX of January 16, 2025 }

{Clause 22 of Part One of Article 2 was excluded pursuant to Law No. 79-VIII of 28.12.2014 }

23) budget revenues - tax, non-tax and other revenues on a non-refundable basis, the collection of which is provided for by the legislation of Ukraine (including transfers, fees for the provision of administrative services, own revenues of budgetary institutions);

{Clause 23 of Part One of Article 2 as amended by Laws No. 3828-VI of 06.10.2011 , No. 5492-VI of 20.11.2012 , No. 163-VII of 04.04.2013 }

23 ¹) single treasury account - an account opened by the central executive body implementing state policy in the field of treasury servicing of budget funds (hereinafter referred to as the Treasury of Ukraine) in the National Bank of Ukraine for accounting of funds and making settlements in the electronic payment system of the National Bank of Ukraine, which consolidates funds of the state and local budgets, funds of mandatory state social and pension insurance, funds of other clients who, in accordance with the legislation, are under treasury servicing (including funds credited to the single account).

{Paragraph one of clause 23 ¹ of part one of article 2 as amended by Law No. 1081-IX of 15.12.2020 }

The term "single account" is used in this Code in the meaning given in the Tax Code of Ukraine ;

{Clause 23 ¹ of part one of Article 2 is supplemented by the second paragraph in accordance with Law No. 1081 IX of 15.12.2020 }

{Part one of Article 2 is supplemented by paragraph 23 ¹ in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 176-VIII of 10.02.2015 }

24) Law on the State Budget of Ukraine - a law that approves the State Budget of Ukraine and contains provisions on ensuring its implementation during the budget period;

25) balance of budget funds - the amount of funds of the relevant budget, managers and recipients of budget funds of this budget at the end of the reporting period;

{Clause 26 of Part One of Article 2 was excluded pursuant to Law No. 4225-IX of January 16, 2025 }

26 ¹) quasi-fiscal transactions - transactions of state authorities and local governments, the National Bank of Ukraine, funds of mandatory state social and pension insurance, business entities of the state and municipal sectors of the economy that are not reflected in budget indicators, but may lead to a decrease in budget revenues and/or require additional budget expenditures in the future;

{Part one of Article 2 is supplemented by paragraph 26 ¹ in accordance with Law No. 3614-VI of 07.07.2011 }

{Clause 27 of Part One of Article 2 was excluded pursuant to Law No. 79-VIII of 28.12.2014 }

{Clause 28 of Part One of Article 2 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

{Clause 29 of part one of Article 2 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

30) Estimate - the main planned financial document of a budgetary institution, which establishes the authority for the budget period to receive revenues and distribute budget appropriations for assuming budget obligations and making payments for the budgetary institution to perform its functions and achieve results determined in accordance with budget allocations;

31) Budget crediting - operations to provide funds from the budget on terms of repayment, payment and maturity, resulting in obligations to the budget (granting loans from the budget), and operations to return such funds to the budget (returning loans to the budget). For the purposes of this Code, budget credits also include budget loans and financial assistance from the budget on a repayable basis;

31¹) property of a budgetary institution - property (within the meaning given in the Civil Code of Ukraine) belonging to state or municipal property and assigned to a budgetary institution in accordance with the legislation;

{Part one of Article 2 is supplemented by paragraph 31¹ in accordance with Law No. 293-IX of 14.11.2019 }

32) interbudgetary transfers - funds that are transferred free of charge and irrevocably from one budget to another;

33) local borrowing - operations to obtain credits (loans) to the budget of the Autonomous Republic of Crimea, the regional budget, the budget of a city, town or rural territorial community on terms of repayment, payment and maturity for the purpose of financing the budget of the Autonomous Republic of Crimea, the regional budget, the budget of a city, town or rural territorial community;

{Clause 33 of Part One of Article 2 as amended by Laws No. 2621-VIII of 11/22/2018 , No. 2042-IX of 02/15/2022 , No. 3428-IX of 11/08/2023 }

34) local budgets - the budget of the Autonomous Republic of Crimea, regional, district budgets and budgets of local self-government;

35) local debt - the total amount of debt obligations of the Autonomous Republic of Crimea, regional council, city, town or rural territorial community for the repayment of received and outstanding credits (loans) as of the reporting date, arising from local borrowing;

{Clause 35 of Part One of Article 2 as amended by Laws No. 2621-VIII of 22.11.2018 , No. 3428-IX of 08.11.2023 }

36) local financial body - an institution that, in accordance with the legislation of Ukraine, performs the functions of drawing up forecasts of local budgets, drawing up, implementing local budgets, controlling the spending of funds by budget administrators, as well as other functions related to the management of local budget funds. For the purposes of this Code, the executive body of the Autonomous Republic of Crimea on finance is classified as local financial bodies;

{Clause 36 of Part One of Article 2 as amended by Laws No. 5428-VI of 16.10.2012 , No. 5463-VI dated 16.10.2012 , No. 79-VIII dated 28.12.2014 ; as amended by Law No. 907-IX dated 17.09.2020 - shall enter into force on January 1, 2021; with amendments made in accordance with Law No. 1081-IX dated 15.12.2020 }

37) budget revenues - budget revenues, repayment of loans to the budget, funds from state (local) borrowings, funds from privatization of state property (regarding the state budget), return of budget funds from deposits, revenues from the sale/presentation of securities;

37¹) servicing of state (local) debt - operations related to payment for the use of a credit (loan), payment of commissions, fines and other payments related to the management of state (local) debt. Such operations do not include repayment of state (local) debt;

{Part one of Article 2 is supplemented by paragraph 37¹ in accordance with Law No. 3614-VI of 07.07.2011 }

38) recipient of budget funds - a business entity, public or other organization that does not have the status of a budget institution, authorized by the administrator of budget funds to implement measures provided for by the budget program, and receives budget funds for their implementation;

39) bodies that control the collection of budget revenues - state authorities, as well as local self-government bodies, authorized to exercise control over the correctness and timeliness of the collection of taxes and fees, and other budget revenues;

40) budget program passport - a document that defines the purpose, objectives, directions of use of budget funds, responsible executors, performance indicators and other characteristics of the budget program in accordance with the budget purpose established by the Law on the State Budget of Ukraine (by the decision on the local budget), and the goals of state policy in the relevant field of activity, the formation and/or implementation of which is ensured by the main administrator of budget funds;

{Clause 40 of Part One of Article 2 as amended by Law No. 2646-VIII of 06.12.2018 }

41) payment - fulfillment of budgetary, debt, guarantee or tax obligations that arose in the current or previous budget periods;

{Clause 41 of Part One of Article 2 as amended by Law No. 3614-VI of 07.07.2011 }

41¹) repayment of state (local) debt - operations on the repayment of credits (loans) by the borrower in accordance with the terms of credit agreements and/or placement (issue) of debt securities;

{Part one of Article 2 is supplemented by paragraph 41 ¹ in accordance with Law No. 3614-VI of 07.07.2011 ; with amendments made in accordance with Law No. 2042-IX dated 15.02.2022 }

42) program-targeted method in the budget process - a method of managing budget funds to achieve specific results at the expense of budget funds using a gender-oriented approach and assessing the effectiveness of the use of budget funds at all stages of the budget process;

{Clause 42 of Part One of Article 2 as amended by Law No. 4225-IX of 16.01.2025 }

43) draft budget - a draft plan for the formation and use of financial resources to ensure the tasks and functions performed by state authorities (authorities of the Autonomous Republic of Crimea, local self-government bodies) during the budget period, which is an integral part of the draft law on the State Budget of Ukraine (draft decision on the local budget);

44) budget surplus - the excess of budget revenues over its expenditures (taking into account the difference between the return of loans to the budget and the provision of loans from the budget);

441) public investments - funds from the state (local) budget, including those received in the form of international technical assistance, funds attracted under a state (local) guarantee, capital investments of state unitary enterprises and business companies, in the authorized capital of which more than 50 percent of the shares (shares) belong to the state (except for banks), municipal unitary enterprises, institutions, organizations, except for those made at the expense of the own funds of such enterprises, companies, institutions and organizations, which are aimed at the creation (acquisition), reconstruction, technical re-equipment of fixed assets, other non-current tangible assets, intangible assets, the expected useful life of which exceeds one year, as well as payments under contracts concluded within the framework of public-private partnership;

{Part one of Article 2 is supplemented by paragraph 44 ¹ in accordance with Law No. 4225-IX of 16.01.2025 }

442) public investment project - a set of measures (organizational and legal, managerial, analytical, financial and engineering and technical), determined on the basis of the national system of strategic planning documents for the development of individual industries, sectors of the economy, regions and territorial communities, aimed at the creation (acquisition), reconstruction, technical re-equipment of fixed assets, other non-current tangible assets, intangible assets, the expected useful life of which exceeds one year, not limited to a separate investment object, which are fully or partially implemented at the expense of public investments, including under the terms of public-private partnership, except for measures related to the defense capability of the state;

{Part one of Article 2 is supplemented by paragraph 44 ² in accordance with Law No. 4225-IX of 16.01.2025 }

443) public investment program - a set of public investments of the main budget manager for the preparation and implementation of public investment projects aimed at achieving a single goal. Such a program contains the volumes, terms, directions and target indicators for the implementation of the relevant investments;

{Part one of Article 2 is supplemented by paragraph 44 ³ in accordance with Law No. 4225-IX of 16.01.2025 }

444) a single public investment project portfolio - a set of public investment projects and public investment programs that have been assessed, prioritized and selected according to established procedures and identified as those that may have access to financial support for their preparation and implementation;

{Part one of Article 2 is supplemented by paragraph 44 ⁴ in accordance with Law No. 4225-IX of January 16, 2025 }

45) decision on the local budget - a regulatory legal act of the Supreme Council of the Autonomous Republic of Crimea or the relevant local council, issued in accordance with the established procedure, which approves the local budget and determines the powers of the Council of Ministers of the Autonomous Republic of Crimea, the local state administration or the executive body of local self-government to implement the local budget during the budget period;

46) budget schedule - a document that establishes the distribution of income, budget financing, the return of loans to the budget, and budget appropriations to the main administrators of budget funds for certain periods of the year in accordance with the budget classification;

47) budget funds manager - a budgetary institution represented by its head, authorized to receive budget appropriations, make budget commitments, long-term commitments for energy services, long-term commitments within the framework of public-private partnerships, medium-term commitments in the field of healthcare, medium-term commitments under state contracts (agreements) for the purchase of weapons, military equipment, weapons and ammunition and implement budget expenditures;

{Clause 47 of Part One of Article 2 as amended by Laws No. 328-VIII of 09.04.2015 , No. 1081-IX of 15.12.2020 , No. 2043-IX of 15.02.2022 - enters into force on April 1, 2022 , No. 4225-IX dated 16.01.2025 }

471) medium-term obligations under contracts for the construction, reconstruction, repair and maintenance of highways - obligations in accordance with concluded agreements (contracts) for the areas of use of funds specified in paragraphs 1 and 2 Part three of Article 24 ² of this Code, according to which payments must be made during the current budget period and/or the medium-term period within the relevant budget allocations established by the Law on the State Budget of Ukraine and the amount of funds of the state road fund (for such areas) determined by the Budget Declaration and/or program documents for economic and social development;

{Part one of Article 2 is supplemented by paragraph 47¹ in accordance with Law No. 283-IX of 12.11.2019 ; with amendments made in accordance with the Law No. 677-IX dated 04.06.2020 }

472) medium-term obligation in the field of healthcare - an obligation of the central executive body that ensures the formation and implementation of state policy in the field of healthcare, in the areas of use of budget funds, procurement for which is carried out by specialized organizations that carry out procurement, and/or an obligation of the person authorized to carry out procurement in the field of healthcare, in part of the list of areas of use of budget funds brought to it, including under a managed access agreement concluded in accordance with the legislation, to make payments during the current budget period and/or the medium-term period for the implementation of programs and the implementation of centralized healthcare measures;

{Part one of Article 2 is supplemented by paragraph 47² in accordance with Law No. 1081-IX of 15.12.2020 }

473) medium-term obligation under agreements to ensure the navigability of inland waterways and navigable locks - an obligation in accordance with concluded agreements (contracts) for the areas of use of funds specified in paragraphs 2-5 of part three of Article 24⁵ of this Code, according to which it is necessary to make payments during the current budget period and/or the medium-term period within the relevant budget allocations established by the Law on the State Budget of Ukraine and the amount of funds of the State Fund of Inland Waterways specified in the Budget Declaration;

{Part one of Article 2 is supplemented by paragraph 47³ in accordance with Law No. 2043-IX of 15.02.2022 - enters into force on April 1, 2022 }

474) medium-term obligation under state contracts (agreements) for the procurement of weapons, military equipment, weapons and ammunition - obligations of state budget administrators belonging to the security and defense sector under concluded three-year state contracts (agreements) for the procurement of weapons, military equipment, weapons and ammunition, according to which payments must be made during the current budget period and/or the medium-term period;

{Part one of Article 2 is supplemented by paragraph 47⁴ in accordance with Law No. 4225-IX of 16.01.2025 }

48) subventions - inter-budgetary transfers for use for a specific purpose in accordance with the procedure determined by the body that made the decision to provide the subvention;

481) temporarily free funds of the single treasury account and currency accounts of the budget - the amount of funds recorded in accounts with the Treasury of Ukraine, the diversion of which will not lead to the loss of budget solvency (the ability to make payments and settle all obligations on time and in full) and the emergence of debt during the period for which it is planned to place such funds on deposits or by purchasing government securities and direct them to cover temporary cash gaps of local budgets, the general fund of the state budget and the Pension Fund of Ukraine with their subsequent return by the end of the current budget period;

{Part one of Article 2 is supplemented by paragraph 48¹ in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 1081-IX of 15.12.2020 }

482) contingent liabilities - potential budget obligations that are confirmed only after the occurrence or non-occurrence of certain future events;

{Part one of Article 2 is supplemented by paragraph 48² in accordance with Law No. 2646-VIII of 06.12.2018 }

49) Budgetary funds management - a set of actions of a participant in the budget process in accordance with his powers, related to the formation and use of budget funds, monitoring compliance with budget legislation, which are aimed at achieving the goals, objectives and specific results of his activities and ensuring the effective, efficient and targeted use of budget funds;

491) management of state (local) debt - a set of actions related to the implementation of borrowings, servicing and repayment of state (local) debt, other transactions with state (local) debt, aimed at achieving budget balance and optimizing the debt burden;

{Part one of Article 2 is supplemented by paragraph 49¹ in accordance with Law No. 3614-VI of 07.07.2011 }

492) managerial responsibility and accountability - responsibility and accountability of budget fund managers for the achieved goals of state policy in the relevant field of activity, the functioning of internal control, management of budget funds, objects of state (municipal) property and other resources, including their decisions, actions, and the exercise of powers, including delegated ones;

{Part one of Article 2 is supplemented by paragraph 49² in accordance with Law No. 4225-IX of 01/16/2025 }

50) financial standard of budget security - the level of financial security guaranteed by the state within the limits of available budget funds for tasks and functions performed by the Council of Ministers of the Autonomous Republic of Crimea, local state administrations, and executive bodies of local self-government, which is used to determine the volume of inter-budgetary transfers;

51) budget financing - budget revenues and expenditures related to changes in the volume of debt, deposits and securities, funds from the privatization of state property (in relation to the state budget), changes in the balances of budget funds used to cover the budget deficit or determine the budget surplus;

52) Fiscal risks - factors (including contingent liabilities and quasi-fiscal transactions) that may lead to a decrease in budget revenues and/or require additional budget expenditures, and accordingly cause an increase in the budget deficit and state (local) debt compared to planned budget indicators.

{Part one of Article 2 is supplemented by paragraph 52 in accordance with Law No. 2646-VIII of 06.12.2018 }

2. To establish that for the purposes of this Code:

the term "Natural Resource Assets" is used in the meaning given to the term "Natural Resource Assets" in Annex A to the Agreement between the Government of Ukraine and the Government of the United States of America on the Establishment of the United States-Ukrainian Reconstruction Investment Fund, ratified by the Law of Ukraine of May 8, 2025 No. 4417-IX (hereinafter referred to as the Agreement on the Reconstruction Fund);

Income related to Natural Resource Assets (defined in paragraphs 5, 5¹, 28 and 55 of part two and paragraphs 13¹⁴-13¹⁶ of part three of Article 29, paragraphs 4, 4² and 4³ of part one of Article 64, paragraphs 4 and 4¹ of part one of Article 66 and paragraph 4² of part one of Article 71 of this Code) includes income received exclusively from or in connection with the issuance of new licenses or special permits after the entry into force for Ukraine of the Agreement on the Reconstruction Fund, but not earlier than the date of entry into force of the Agreement between the United States Corporation for International Development Finance and the Agency for Public-Private Partnership Support on the Establishment of the American-Ukrainian Investment Fund for Reconstruction in the Form of a Limited Partnership (hereinafter referred to as the Limited Partnership Agreement), and/or income received from the operation of licenses or special permits issued before the entry into force of the said agreements for Ukraine, but which were not exploited for industrial purposes as of the date of entry into force of the said agreements.

{Article 2 is supplemented by part two in accordance with the Law No. 4468-IX dated 04.06.2025 - regarding entry into force, see paragraph 1 section II}

Article 3. Budget period

1. The budget period for all budgets that make up the budget system of Ukraine is one calendar year, which begins on January 1 of each year and ends on December 31 of the same year. Failure by the Verkhovna Rada of Ukraine to adopt the law on the State Budget of Ukraine by January 1 of the relevant year is not a basis for establishing another budget period.

2. In accordance with the Constitution of Ukraine, the budget period for the State Budget of Ukraine, under special circumstances, may be different from that provided for in Part One of this Article.

Special circumstances under which the State Budget of Ukraine may be approved for a budget period other than that provided for in Part One of this Article are:

- 1) introduction of martial law;
- 2) declaration of a state of emergency in Ukraine.

3. In the event of approval of the State Budget of Ukraine for a budget period other than that provided for in Part One of this Article, local budgets must be approved for the same period.

4. For medium-term budget planning, the medium-term period includes the planned period and the two budget periods following the planned period.

{Article 3 is supplemented by part four in accordance with Law No. 2646-VIII of 06.12.2018 }

Article 4. Composition of budget legislation

1. Budget legislation consists of:

- 1) Constitution of Ukraine ;
- 2) of this Code;
- 2¹) Budget declaration;

{Part one of Article 4 is supplemented by paragraph 2¹ in accordance with Law No. 2646-VIII of 06.12.2018 }

3) the Law on the State Budget of Ukraine;

4) other laws regulating budgetary relations provided for in Article 1 of this Code;

5) regulatory legal acts of the Cabinet of Ministers of Ukraine adopted on the basis of and in implementation of this Code and other laws of Ukraine provided for in paragraphs 3 and 4 of this part of the article;

{For the official interpretation of the provision of paragraph 5 of part one of Article 4, see the Decision

Constitutional Court No. 3-rp/2012 of 25.01.2012 }

6) regulatory legal acts of executive authorities adopted on the basis of and in implementation of this Code, other laws of Ukraine and regulatory legal acts of the Cabinet Ministers of Ukraine, provided for in paragraphs 3, 4 and 5 of this part of the article;

6¹) forecasts of local budgets;

{Part one of Article 4 is supplemented by paragraph 6¹ in accordance with Law No. 2646-VIII of 06.12.2018 }

7) decisions on the local budget;

8) decisions of the bodies of the Autonomous Republic of Crimea, local state administrations, local self-government bodies, adopted in accordance with this Code, regulatory legal acts provided for in paragraphs 3, 4, 5, 6 and 7 of this part of the article.

Regulatory acts and decisions adopted on the basis of and in fulfillment of the requirements of this Code are not subject to the legislation on the implementation of state regulatory policy and regulatory activities.

{Part one of Article 4 is supplemented by paragraph ten in accordance with Law No. 914-VIII of 24.12.2015 }

2. The budget system of Ukraine and the State Budget of Ukraine are established exclusively by this Code and the Law on the State Budget of Ukraine.

If another regulatory legal act defines budgetary relations differently than in this Code, the relevant provisions of this Code shall apply.

The revenues and expenditures of the State Budget of Ukraine are determined exclusively by the Law on the State Budget of Ukraine.

3. If an international treaty of Ukraine is submitted for ratification, the implementation of which requires the adoption of new or amendments to the current laws of Ukraine regulating budgetary relations, drafts of such laws are submitted for consideration by the Verkhovna Rada of Ukraine together with the draft law on ratification and are adopted simultaneously.

4. Consideration of draft laws regarding their impact on budget indicators and compliance with laws regulating budgetary relations is carried out according to a special procedure specified in Article 27 of this Code.

5. Amendments to this Code may be made exclusively by laws amending the Budget Code of Ukraine.

{Article 4 is supplemented by part five in accordance with Law No. 5428-VI of 16.10.2012 }

Chapter 2. BUDGET SYSTEM OF UKRAINE AND ITS PRINCIPLES

Article 5. Structure of the budget system of Ukraine

1. The budget system of Ukraine consists of:

1) state budget; 2) local

budgets:

a) the budget of the Autonomous Republic of Crimea;

b) regional budgets;

c) district budgets;

d) local government budgets.

{Article 5 as amended by Laws No. 176-VIII of February 10, 2015 , No. 907-IX of September 17, 2020 ; as amended by Law No. 1081-IX of December 15, 2020 }

Article 6. Consolidated budget

1. The consolidated budget is a set of budget indicators used to analyze and forecast the economic and social development of the state.

2. The consolidated budget of Ukraine includes indicators of the State Budget of Ukraine, the consolidated budget of the Autonomous Republic of Crimea and the consolidated budgets of the regions, the cities of Kyiv and Sevastopol.

3. The consolidated budget of the Autonomous Republic of Crimea includes indicators of the budget of the Autonomous Republic of Crimea, district budgets and local government budgets on the territory of the Autonomous Republic of Crimea.

{Part Three of Article 6 as amended by Law No. 907-IX of September 17, 2020 - shall enter into force on January 1, 2021; as amended by Law No. 1081-IX of December 15, 2020 }

{Paragraph one of clause 23¹ of part one of article 2 as amended by Law No. 1081-IX of 15.12.2020 }

4. The consolidated budget of the region includes indicators of the regional budget, district budgets, and local government budgets in the territory of this region.

{Part Four of Article 6 as amended by Laws No. 2233-VIII of 07.12.2017 , No. 907-IX of 17.09.2020 - shall enter into force on January 1, 2021; as amended by Law No. 1081-IX of December 15, 2020 }

{Part five of Article 6 was excluded on the basis of Law No. 907-IX of 17.09.2020 enters into force on January 1, 2021}

6. The consolidated budget of the urban territorial community, which includes districts in the city, includes indicators of the city budget and budgets of districts in the city (in the case of the formation of district councils in the city).

{Part Six of Article 6 as amended by Law No. 1081-IX of 12/15/2020 }

{Part seven of Article 6 was excluded on the basis of Law No. 2233-VIII of 07.12.2017 }

Article 7. Principles of the budget system of Ukraine

1. The budget system of Ukraine is based on the following principles:

1) the principle of unity of the budget system of Ukraine - the unity of the budget system of Ukraine is ensured by a single legal basis, a single monetary system, a single regulation of budget relations, a single budget classification, a single procedure for budget execution and accounting and reporting;

2) the principle of balance - the authority to implement budget expenditures must correspond to the volume of budget revenues for the relevant budget period;

3) principle of independence - the State Budget of Ukraine and local budgets are independent. The state, using the state budget funds, is not responsible for the budget obligations of the authorities of the Autonomous Republic of Crimea and local self-government bodies. The authorities of the Autonomous Republic of Crimea and local self-government bodies, using the funds of the relevant local budgets, are not responsible for each other's budget obligations, as well as for the budget obligations of the state. The independence of budgets is ensured by assigning to them the relevant sources of budget revenues, the right of the relevant state authorities, authorities of the Autonomous Republic of Crimea and local self-government bodies to determine the directions of use of budget funds in accordance with the legislation of Ukraine, the right of the Verkhovna Rada of the Autonomous Republic of Crimea and relevant local councils to independently and independently of each other consider and approve the relevant local budgets;

4) principle of completeness - all budget revenues and budget expenditures carried out in accordance with regulatory legal acts of state authorities, authorities of the Autonomous Republic of Crimea, and local self-government bodies are subject to inclusion in the budget;

5) the principle of reasonableness - the budget is formed on realistic macro indicators of economic and social development of Ukraine and calculations of budget revenues and budget expenditures, carried out in accordance with approved methods and rules;

6) the principle of efficiency and effectiveness - when preparing and implementing budgets, all participants in the budget process should strive to achieve the goals planned on the basis of the national system of values and tasks of innovative economic development, by ensuring the quality of public services, including taking into account gender aspects, while attracting the minimum amount of budget funds and achieving the maximum result when using the amount of funds determined by the budget;

{Clause 6 of Part One of Article 7 as amended by Laws No. 2646-VIII of 06.12.2018 , No. 4225-IX of 16.01.2025 }

7) the principle of subsidiarity - the distribution of types of expenditures between the state budget and local budgets, as well as between local budgets, is based on the need to bring the provision of public services as close as possible to their direct consumer;

{Clause 7 of Part One of Article 7 as amended by Law No. 2646-VIII of 06.12.2018 }

8) the principle of targeted use of budget funds - budget funds are used only for purposes determined by budget designations and budget appropriations;

9) the principle of justice and impartiality - the budget system of Ukraine is built on the principles of fair and impartial distribution of social wealth between citizens and territorial communities;

10) the principle of publicity and transparency - informing the public on issues of budget policy, preparation, consideration, approval, implementation of the state budget and local budgets, as well as control over the implementation of the state budget and local budgets.

{Clause 10 of Part One of Article 7 as amended by Law No. 2646-VIII of 06.12.2018 }

Article 8. Budget classification

1. Budget classification is used for drawing up and implementing state and local budgets, reporting on their implementation, exercising control over the financial activities of state authorities, authorities of the Autonomous Republic of Crimea, local self-government bodies, other budget administrators, conducting financial analysis in terms of income, organizational, functional and economic categories of expenditures, lending, financing and debt, as well as to ensure national and international comparability of budget indicators. Budget classification is mandatory for use by all participants in the budget process within the limits of budget powers.

2. The central executive body that ensures the formation and implementation of state financial and budgetary policy (hereinafter referred to as the Ministry of Finance of Ukraine) approves the budget classification, changes to it and informs the Verkhovna Rada of Ukraine about this.

{Part two of Article 8 as amended by Law No. 176-VIII of 10.02.2015 }

3. Budget classification has the following components:

- 1) classification of budget revenues;
- 2) classification of expenditures and budget lending;
- 3) classification of budget financing; 4) classification of debt.

Article 9. Classification of budget revenues

1. Budget revenues are classified into the following sections:

- 1) tax revenues;
- 2) non-tax revenues; 3) income from capital transactions; 4) transfers.

2. Tax revenues are recognized as national taxes and fees and local taxes and fees established by the laws of Ukraine on taxation.

3. The following are recognized as non-tax revenues:

- 1) income from property and business activities;
- 2) administrative fees and payments, income from non-commercial economic activities;
- 2¹) own revenues of budgetary institutions;

{Part three of Article 9 is supplemented by paragraph 2¹ in accordance with Law No. 293-IX of

14.11.2019 }

3) other non-tax revenues.

4. Transfers - funds received from other state authorities, authorities of the Autonomous Republic of Crimea, local self-government bodies, other states or international organizations on a gratuitous and non-refundable basis. **Article 10.** Classification of expenditures and budget lending

1. Budget expenditures and lending are classified by:

1) budget programs (program classification of expenditures and budget lending);

2) the main administrator of budget funds (departmental classification of expenditures and budget crediting);

3) functions, the performance of which is associated with budget expenditures and lending (functional classification of budget expenditures and lending).

2. The program classification of expenditures and budget lending is used in the case of applying the program-target method in the budget process. The program classification of expenditures and lending of the state budget (local budget) is formed by the Ministry of Finance of Ukraine (local financial body) based on proposals submitted by the main administrators of budget funds during the preparation of the draft law on the State Budget of Ukraine (draft decision on the local budget) in budget requests, while it is determined by distributing expenditures and lending of the state budget (local budget) by budget programs in the law on the State Budget of Ukraine (decision on the local budget) and may be specified during the implementation of the state budget (local budget) when amending the law on the State Budget of Ukraine (decision on the local budget) and in the case of applying the provisions of part six of Article 23 and part two of Article 24 of this Code.

{Paragraph one of part two of Article 10 as amended by Law No. 293-IX of 14.11.2019 }

The program classification of local budget expenditures and lending is formed taking into account the typical program classification of local budget expenditures and lending, which is approved by the Ministry of Finance of Ukraine.

{Paragraph three of part two of Article 10 was excluded on the basis of Law No. 2621-VIII of 22.11.2018 }

3. The departmental classification of budget expenditures and lending contains a list of the main spending units of budget funds for systematizing budget expenditures and lending based on the main spending unit of budget funds. At the same time, the departmental classification of state budget expenditures and lending additionally contains a list of the main spending units of state budget funds for systematizing general state expenditures and lending (which primarily involve the implementation of measures to implement state policy with the participation of other authorities) based on the main spending unit of state budget funds.

{Paragraph one of part three of Article 10 as amended by Law No. 2646-VIII of 06.12.2018 }

Based on the departmental classification of expenditures and budget lending, the Treasury of Ukraine compiles and maintains a unified register of budget fund managers and recipients.

The main budget administrators determine the network of lower-level budget administrators and budget recipients, taking into account the requirements for the formation of a single register of budget administrators and budget recipients and the data of such a register.

4. The functional classification of budget expenditures and lending has the following levels of detail:

1) sections that systematize budget expenditures and lending related to the performance of functions of the state, the Autonomous Republic of Crimea, or local self-government;

2) subdivisions and groups that specify expenditures and budget lending for the performance of functions of the state, the Autonomous Republic of Crimea, or local self-government.

5. Budget expenditures are classified according to the economic characteristics of the operations carried out during their implementation (economic classification of budget expenditures).

According to the economic classification of budget expenditures, budget expenditures are divided into current and capital.

6. The classification of budget lending systematizes budget lending by type of borrower and divides lending operations into granting loans from the budget and returning loans to the budget.

7. Budget expenditures include consumption expenditures and development expenditures in accordance with budget classification.

Article 11. Classification of budget financing

1. The classification of budget financing includes sources of financial resources needed to cover the budget deficit and directions for spending financial resources resulting from the budget surplus. Debt repayment expenses are included in budget financing.

2. Budget financing is classified by:

1) type of creditor (by categories of creditors or debt holders);

2) by type of debt obligation (by means used to finance the budget).

Article 12. Classification of debt

1. Debt classification systematizes information about all debt obligations of the state, the Autonomous Republic of Crimea, the regional council, the city, town, and rural territorial community.

{Part one of Article 12 as amended by Laws No. 1081-IX of 15.12.2020 , No. 3979-IX dated 18.09.2024 }

2. Debt is classified by type of creditor and by type of debt obligation.

Article 13. Components of the budget

1. The budget may consist of general and special funds.

2. The components of the general budget fund are:

- 1) all budget revenues, except those intended for inclusion in the special budget fund;
- 2) all budget expenditures made at the expense of the general budget fund revenues;

3) budget lending (return of loans to the budget without determining the target area and granting loans from the budget, which is carried out at the expense of the general budget fund revenues);

4) financing of the general budget fund.

3. The components of the special budget fund are:

1) budget revenues (including own revenues of budgetary institutions) that have a targeted direction;

2) budget expenditures carried out at the expense of specifically defined revenues of the special budget fund (including own revenues of budget institutions);

3) budget lending (return of loans to the budget with a defined target and provision of loans from the budget, carried out at the expense of specifically defined revenues of the special budget fund);

4) financing of a special budget fund.

4. Own revenues of budgetary institutions are received in addition to the funds of the general budget fund and are included in the special budget fund. At the same time, revenues of budgetary institutions in the form of property (assets) in kind, received from other budgetary institutions, which in accordance with the legislation perform functions of managing objects of state (municipal) property, within the limits of the relevant budget, are not own revenues of such budgetary institutions.

{Paragraph one of part four of Article 13 as amended by Law No. 1081-IX of 15.12.2020 }

Own revenues of budgetary institutions are divided into the following groups:

The first group is revenues from fees for services provided by budgetary institutions. according to the law;

{Paragraph three of part four of Article 13 as amended by Laws No. 5492-VI dated 20.11.2012 , No. 163-VII dated 04.04.2013 } the second group

- other sources of own revenues of budgetary institutions.

The first group includes the following subgroups:

subgroup 1 - fees for services provided by budgetary institutions in accordance with their main activity; subgroup 2 - income of budgetary institutions from additional (economic) activities;

subgroup 3 - payment for the lease of property of budgetary institutions, carried out in accordance with the Law of Ukraine "On the Lease of State and Municipal Property";

{Paragraph eight of part four of Article 13 as amended by Law No. 293-IX of 14.11.2019 } subgroup

4 - revenues of budgetary institutions from sales in accordance with the established procedure property (except real estate).

The second group includes the following subgroups: subgroup

1 - charitable contributions, grants and gifts;

subgroup 2 - revenues received by budget institutions from enterprises, organizations, individuals and from other budget institutions to implement targeted measures, including measures to alienate for public needs land plots and other real estate objects located on them that are privately owned by individuals or legal entities;

{Paragraph twelfth of part four of Article 13 as amended by Laws No. 5428-VI of October 16, 2012 , No. 293-IX dated 14.11.2019 } subgroup 3 - revenues received by state and municipal institutions of professional (vocational and technical), professional pre-higher and higher education from placing temporarily free budget funds received for the provision of paid services on deposits, if such institutions are granted the relevant right by law; revenues received by state and municipal institutions of professional pre-higher and higher education, scientific institutions and cultural institutions as interest accrued on the balance of funds in current accounts opened in public sector banks for placing their own revenues received as payment for services provided by them in accordance with their main activities, charitable contributions and grants;

{Paragraph thirteen of part four of Article 13 as amended by Law No. 914-VIII of 12/24/2015 ; as amended by Law No. 293-IX of 11/14/2019 }

{Paragraph fourteen of part four of Article 13 is excluded on the basis of the Law No. 76-IX dated 12.09.2019 } subgroup 4 - 30 percent of dividends (income) accrued on shares (shares) of business companies, in the authorized capital of which there are intellectual property rights, the exclusive property rights to which belong to state scientific institutions (except for state scientific institutions of the defense-industrial complex), state universities, academies, institutes.

{Paragraph fourteen is included in part four of Article 13 in accordance with Law No. 3035-IX of 11.04.2023 }

Own revenues of budgetary institutions are used (taking into account part nine of Article 51 of this Code) for:

covering costs associated with the organization and provision of services provided by budget

institutions in accordance with their main activity (at the expense of revenues from subgroup 1 of the first group); organization of additional (economic) activities of budgetary institutions (at the expense of revenues of subgroup 2 of the first group); maintenance, arrangement, repair and acquisition of property of budgetary institutions (at the expense of revenues of subgroup 3 of the first group); repair, modernization or purchase of new non-current assets and material values, covering costs associated with organizing the collection and transportation of waste and scrap to reception points (at the expense of revenues of subgroup 4 of the first group); economic needs of budget institutions, including payment of utility services and energy carriers (at the expense of revenues from subgroups 2 and 4 of the first group); organization of the main activities of budgetary institutions (at the expense of revenues from subgroups 1, 3 and 4 of the second group);

{Paragraph twenty-one of part four of Article 13 as amended by Laws No. 79-VIII of 28.12.2014 , No. 76-IX dated 12.09.2019 , No. 3035-IX dated April 11, 2023 } implementation of relevant targeted measures (at the expense of revenues from subgroup 2 of the second group).

In the event of liquidation or reorganization of a budgetary institution, which results in a change in the organizational form of management, the balances of own revenues are transferred by the bodies performing treasury services of budgetary funds (hereinafter referred to as the bodies of the Treasury of Ukraine), upon the instruction of the budgetary institution and in agreement with the chief administrator of budgetary funds, to the account of the legal successor opened in the bodies of the Treasury of Ukraine.

{Part four of Article 13 is supplemented by a paragraph in accordance with Law No. 4225-IX of January 16, 2025 }

5. The division of the budget into general and special funds, their components are determined exclusively by this Code and the Law on the State Budget of Ukraine.

6. The basis for the decision of the Supreme Council of the Autonomous Republic of Crimea or the relevant local council on the creation of a special fund as part of the local budget may be exclusively this Code and the Law on the State Budget of Ukraine.

7. The transfer of funds between the general and special budget funds is permitted only within the limits of budget allocations by amending the law on the State Budget of Ukraine, adopting a decision on the local budget or amending it (except for the case provided for in part two of Article 57 of this Code).

8. Payments from the special budget fund shall be made within the limits of the funds actually received by this fund for the relevant purpose (in compliance with the requirements of part two of Article 57 of this Code), unless otherwise established by this Code and/or the law on the State Budget of Ukraine (decision on the local budget).

9. The creation of extra-budgetary funds by state authorities, authorities of the Autonomous Republic of Crimea, local governments and other budgetary institutions is not allowed. Opening of off-budget accounts for placement of budget funds (including own revenues of budget institutions) by state authorities, authorities of the Autonomous Republic of Crimea, local self-government bodies and other budget institutions is prohibited, except for cases provided for in Part Eight of Article 16 and Part Two of Article 78 of this Code, as well as placement of budget funds by foreign diplomatic institutions of Ukraine in current accounts of foreign banks, placement in current accounts in public sector banks of own revenues of state and municipal institutions of professional pre-higher and higher education, scientific institutions and cultural institutions received as payment for services provided by them in accordance with their main activities, charitable contributions and grants, in accordance with the procedure established by the Cabinet of Ministers of Ukraine, placement by institutions of professional (vocational and technical), professional pre-higher and higher education on deposits of temporarily free budget funds received for the provision of paid services, in accordance with the procedure established by the Cabinet of Ministers of Ukraine of Ukraine, if such institutions are granted the relevant right by law, and placing in bank accounts the proceeds specified in paragraph 1 of part three of Article 15, paragraph 13 of part three of Article 29 and paragraph 12 of part one of Article 69 ¹ of this Code, in accordance with the procedure established by the Cabinet of Ministers of Ukraine.

{Part nine of Article 13 as amended by Law No. 79-VIII of 28.12.2014 ; as amended by Laws No. 2646-VIII of 06.12.2018 , No. 293-IX of 14.11.2019 }

10. Reporting indicators on budget reimbursement of value-added tax, planned reporting indicators on the return of loans to the budget, debt repayment, placement of budget funds on deposits, purchase of securities, ensuring the established amount of the working balance of budget funds and other relevant indicators determined by the Ministry of Finance of Ukraine are necessarily reflected with a negative value.

{Part Ten of Article 13 as amended by Law No. 2042-IX of 02/15/2022 }

Chapter 3. BUDGET FINANCING (DEFICIT, SURPLUS) AND STATE (LOCAL) DEBT

Article 14. Budget deficit and surplus, budget funds balance

1. Approval of a budget with a deficit is permitted if there are justified sources of budget financing, taking into account the features specified in Article 72 of this Code.

{The effect of paragraph two of part one of Article 14 is suspended for 2026 in accordance with Law No. 4695-IX of 03.12.2025 } *{The effect of paragraph two of part one of Article 14 is suspended for 2025 in accordance with Law No. 4059-IX of 11/19/2024 }* *{The effect of paragraph two of part one of*

Article 14 is suspended for 2024 in accordance with Law No. 3460-IX of 09.11.2023 } {The effect of paragraph two of part one of Article 14 is suspended for 2023 in accordance with Law No. 2710-IX of 03.11.2022 } {The effect of paragraph two of part one of Article 14 is suspended for 2022 in accordance with Law No. 1928-IX dated 02.12.2021 } {The effect of paragraph two of part one of Article 14 was suspended for 2021 in accordance with Law No. 1082-IX dated 15.12.2020 } The state budget deficit indicator determined by the Budget Declaration for each year of the medium-term period cannot exceed 3 percent of the projected nominal volume of Ukraine's gross domestic product for the corresponding year.

{Part one of Article 14 is supplemented by paragraph two in accordance with Law No. 2646-VIII of 06.12.2018 }

{The effect of paragraph three of part one of Article 14 is suspended for 2026 in accordance with Law No. 4695-IX of 03.12.2025 } {The effect of paragraph three of part one of Article 14 is suspended for 2025 in accordance with Law No. 4059-IX of 19.11.2024 } {The effect of paragraph three of part one of Article 14 is suspended for 2024 in accordance with Law No. 3460-IX of 09.11.2023 } {The effect of paragraph three of part one of Article 14 is suspended for 2023 in accordance with Law No. 2710-IX of 03.11.2022 } {The effect of paragraph three of part one of Article 14 is suspended for 2022 in accordance with Law No. 1928-IX dated 02.12.2021 } {The effect of paragraph three of part one of Article 14 was suspended for 2021 in accordance with Law No. 1082-IX dated 15.12.2020 } The maximum amount of the state budget deficit, determined by the Law on the State Budget of Ukraine, cannot exceed the state budget deficit indicator determined by the Budget Declaration for the relevant budget period.

{Part one of Article 14 is supplemented by paragraph three in accordance with Law No. 2646-VIII of 06.12.2018 }

2. The budget surplus is approved for the purpose of repaying debt, ensuring the established amount of the working balance of budget funds, and purchasing securities, taking into account the features specified in Article 72 of this Code.

3. The working balance of budget funds is a part of the balance of the general fund of the relevant budget, which is formed to cover temporary cash gaps.

The working balance of budget funds is set at no more than 2 percent of the planned expenditures of the general budget fund and is approved in the law on the State Budget of Ukraine (decision on the local budget).

At the end of the budget period, the working balance of budget funds must be maintained at the established amount.

4. The excess of the balance of the general budget fund over the revolving balance of budget funds at the end of the budget period constitutes the free balance of budget funds, which is used to implement budget expenditures in accordance with the Law on the State Budget of Ukraine and/or amendments thereto (amendments to the decision on the local budget).

Article 15. Sources of budget financing

1. The sources of budget financing are:

- 1) funds from state (local) internal and external borrowings;
- 2) funds from the privatization of state property (including other revenues directly related to the privatization process) - in relation to the state budget;
- 3) return of budget funds from deposits, proceeds from the sale/presentation of securities;
- 4) free balance of budget funds in compliance with the conditions specified by this Code, including the balance of state budget funds formed at the expense of extra-plan state borrowings made in the previous budget period in accordance with part eleven of Article 16 of this Code;

{Clause 4 of Part One of Article 15 as amended by Law No. 293-IX of 14.11.2019 }

5) temporarily free funds of the single treasury account.

{Part one of Article 15 is supplemented by paragraph 5 in accordance with Law No. 1081-IX of 12/15/2020 }

2. *{The effect of part two of Article 15 is temporarily suspended - see paragraph 53 of Section VI }* The source of budget financing cannot be the issue funds of the National Bank of Ukraine.

3. The sources of formation of the special fund of the State Budget of Ukraine in terms of financing are:

- 1) credits (loans) attracted by the state from foreign states, foreign financial institutions and international financial organizations for the preparation and implementation of public investment projects and public investment programs;

{Clause 1 of Part Three of Article 15 as amended by Law No. 2646-VIII of 06.12.2018 ; as amended by Law No. 4225-IX of 16.01.2025 }

1¹) 70 percent of proceeds from the privatization of property of penal institutions and pre-trial detention centers that fall under the jurisdiction of the central executive body that ensures the formation and implementation of state policy in the field of execution of criminal sentences, and do not directly ensure the fulfillment of the tasks and functions established for them by law;

{Part three of Article 15 is supplemented by paragraph 1¹ in accordance with Law No. 3278-IX of 07/27/2023 }

2) other revenues determined by the Law on the State Budget of Ukraine.

{Article 15 is supplemented by part three in accordance with Law No. 5428-VI of 16.10.2012 }

4. In the event of a decrease in the volume of sources of financing of the state budget of a certain type compared to the volume determined by the Law on the State Budget of Ukraine, it is allowed, by decision of the Cabinet of Ministers of Ukraine, agreed with the Committee of the Verkhovna Rada of Ukraine on Budget Issues, to increase the volume of sources of financing of the state budget of another type, while observing the maximum volume of the annual state budget deficit.

{Article 15 is supplemented by part four in accordance with Law No. 5428-VI of 16.10.2012 }

Article 15 1. Management of public debt and public-guaranteed debt

1. The management of the state debt and state-guaranteed debt is carried out by the central executive body that implements the state budget policy in the field of management of the state debt and state-guaranteed debt (hereinafter referred to as the Debt Agency of Ukraine). The activities of the Debt Agency of Ukraine are directed and coordinated by the Cabinet of Ministers of Ukraine through a member of the Cabinet of Ministers of Ukraine responsible for the formation and implementation of the state financial and budget policy, or a person performing his duties (hereinafter referred to as the Minister of Finance of Ukraine).

2. The Ministry of Finance of Ukraine exercises control over the management of public debt and state-guaranteed debt, ensuring the definition of organizational and methodological principles for implementing such management and the systematic analysis of the results and effectiveness of such management.

The Accounting Chamber shall, at least once every three years, carry out state external financial control (audit) of the activities of the Debt Agency of Ukraine in terms of management of state debt and state-guaranteed debt.

3. The Debt Agency of Ukraine prepares an annual report on the results of management of public debt and state-guaranteed debt and publishes such a report on its official website no later than April 1 of the year following the reporting year.

{The Code is supplemented by Article 15 ¹ in accordance with Law No. 293-IX of 14.11.2019 }

Article 16. Implementation of state (local) borrowing and management of state (local) debt

{Title of Article 16 as amended by Law No. 3614-VI of 07.07.2011 }

1. State borrowings shall be carried out within the limits determined by the Law on the State Budget of Ukraine (except for the cases provided for in Part Four of Article 15 of this Code, Paragraph One of Part Seven and Paragraph One of Part Eleven of this Article), in compliance with the maximum amount of state debt at the end of the budget period (except for the cases provided for in Part Four of Article 15 of this Code and Paragraph One of Part Eleven of this Article).

{Paragraph one of part one of Article 16 as amended by Laws No. 3614-VI of 07.07.2011 , No. 5302-VI dated 02.10.2012 ; as amended by Law No. 5428-VI dated 16.10.2012 ; as amended by Law No. 293-IX dated 14.11.2019 }

The right to carry out state internal and external borrowing belongs to the state represented by the Head of the Debt Agency of Ukraine or a person performing his duties (hereinafter referred to as the Head of the Debt Agency of Ukraine), on behalf of the Minister of Finance of Ukraine.

{Paragraph two of part one of Article 16 as amended by Laws No. 3614 VI of 07.07.2011 , No. 5463-VI of 16.10.2012 , No. 176-VIII of 10.02.2015 , No. 293-IX of 14.11.2019 }

The Cabinet of Ministers of Ukraine determines the main conditions for government borrowing, including the main conditions of loan agreements and the main conditions for the placement (issue) of government securities.

{Main conditions: Resolutions of the Cabinet of Ministers No. 1104 of 09/26/2024 , No. 1105 of 09/26/2024 , No. 677 of 06/11/2025 }

{Paragraph three of part one of Article 16 as amended by Law No. 2233-VIII of 07.12.2017 ; as amended by Law No. 2042-IX of 15.02.2022 }

In the event of a decrease in the volume of funds from state internal (external) borrowings compared to the volume determined by the Law on the State Budget of Ukraine, due to the deterioration of the conditions for such borrowings and/or the financial market situation, an increase in the volume of funds from state external (internal) borrowings is allowed, subject to compliance with the maximum volume of state debt.

{Paragraph four of part one of Article 16 as amended by Law No. 4318-VI of 12.01.2012 }

In the event of a decrease (increase) in the volume of payments for the repayment of the state debt due to an improvement (worsening) of conditions on the financial market compared to the volume determined by the Law on the State Budget of Ukraine, a decrease (increase) in the volume of state borrowings is allowed in compliance with the volume of financing of the state budget under debt operations determined by the Law on the State Budget of Ukraine.

{Paragraph five of part one of Article 16 as amended by Law No. 4318 VI of 12.01.2012 }

2. Credits (loans) from foreign states, foreign financial institutions and international financial organizations for the preparation and implementation of public investment projects and public investment programs are attracted by the state on the basis of international treaties of Ukraine and are considered state external borrowings. Funds for the preparation and implementation of such public investment projects and public investment programs, as well as expenses for servicing and repayment of the relevant credits (loans) are provided for in the Law on the State Budget of Ukraine throughout the term of the credit agreements. Relevant international treaties do not require ratification, unless otherwise established by law.

{Part two of Article 16 as amended by Laws No. 3614-VI of 07.07.2011 , No. 2646-VIII dated 06.12.2018 , No. 4225-IX dated 16.01.2025 }

3. The Supreme Council of the Autonomous Republic of Crimea, regional, city, town and village councils have the right to carry out local internal borrowings (except for cases provided for in Article 73 of this Code) and local external borrowings.

The right to make local borrowings within the limits determined by the decision on the local budget, taking into account Article 74 of this Code, belongs to the Autonomous Republic of Crimea, regional council, city, settlement, rural territorial community represented by the head of the local financial body on behalf of the Supreme Council of the Autonomous Republic of Crimea, regional, city, settlement, rural council.

{Part Three of Article 16 as amended by Laws No. 3614-VI of 07.07.2011 , No. 79-VIII dated 28.12.2014 , No. 2621-VIII dated 22.11.2018 , No. 677-IX dated 04.06.2020 , No. 1081-IX of 15.12.2020 ; as amended by Law No. 3428-IX of 08.11.2023 }

4. A budgetary institution does not have the right to borrow in any form (except for cases provided for by this Code) or to provide loans from the budget to legal entities or individuals (unless appropriate budget allocations for the provision of loans from the budget have been established).

{Part Four of Article 16 as amended by Law No. 3614-VI of 07.07.2011 }

5. When carrying out state borrowings, transactions with state debt in accordance with Part Seven of this Article and providing state guarantees by decision of the Cabinet of Ministers of Ukraine, the Head of the Debt Agency of Ukraine has the right to assume obligations on behalf of Ukraine related to the implementation of such borrowings and transactions, including the waiver of sovereign immunity in possible disputes regarding such obligations.

{Part Five of Article 16 as amended by Law No. 2233-VIII of 07.12.2017 ; as amended by Law No. 293-IX of 14.11.2019 }

6. Expenses for servicing and repaying state (local) debt are carried out by the Debt Agency of Ukraine (local financial authority) in accordance with loan agreements, as well as regulatory legal acts under which state debt obligations arise (debt obligations of the Autonomous Republic of Crimea, regional councils or territorial communities), regardless of the amount of funds determined for this purpose by the Law on the State Budget of Ukraine (decision on the local budget).

{Paragraph one of part six of Article 16 as amended by Laws No. 2621-VIII dated 22.11.2018 , No. 293-IX dated 14.11.2019 }

If the expected amount of expenses for servicing and repaying the state debt exceeds the amount of funds determined by the Law on the State Budget of Ukraine for such purpose, the Ministry of Finance of Ukraine shall immediately inform the Cabinet of Ministers of Ukraine and the Accounting Chamber thereof. The Cabinet of Ministers of Ukraine shall immediately inform the Verkhovna Rada of Ukraine of the expected excess of such expenses and submit proposals for amendments to the Law on the State Budget of Ukraine within two weeks.

{Paragraph two of part six of Article 16 as amended by Law No. 293-IX of 14.11.2019 }

If the expected amount of expenses for servicing and repaying local debt exceeds the amount of funds determined by the decision on the local budget for such purpose, the Verkhovna Rada of the Autonomous Republic of Crimea, regional, city, settlement or village council shall make appropriate amendments to the decision on the local budget.

{Paragraph three of part six of Article 16 as amended by Laws No. 2621-VIII of 11/22/2018 , No. 3428-IX of 11/08/2023 }

7. For the purpose of effective management of the state (local) debt and/or liquidity of the single treasury account and currency accounts of the state budget, the Head of the Debt Agency of Ukraine, in agreement with the Minister of Finance of Ukraine, on behalf of Ukraine (the Verkhovna Rada of the Autonomous Republic of Crimea, regional, city, settlement or village council or, upon their decision, a local financial body) has the right to carry out transactions with state (local) debt, including the exchange, issue, purchase, redemption and sale of state debt obligations (debt obligations of the Autonomous Republic of Crimea, regional council, city, settlement or village territorial community), provided that the maximum amount of state (local) debt at the end of the budget period is observed.

{Paragraph one of part seven of Article 16 as amended by Laws No. 5302-VI of 02.10.2012 , No. 2233-VIII of 07.12.2017 , No. 2621-VIII dated 22.11.2018 , No. 293-IX dated 14.11.2019 , No. 3428-IX dated 08.11.2023 }

{The effect of paragraph two of part seven of Article 16 (regarding the need for approval with the Committee on Budget of the Verkhovna Rada of Ukraine) has been suspended for 2024 in accordance with Law No. 3460-IX of 09.11.2023 } *{The effect of paragraph two of part seven of Article 16 (regarding the need for approval with the Committee on Budget of the Verkhovna Rada of Ukraine) has been suspended for 2023 in accordance with Law No. 2710-IX of 03.11.2022 }* The main terms of transactions with public debt carried out in the current budget period for an amount exceeding 5 percent of the amount of public debt at the end of the previous budget period are determined by the Cabinet of Ministers of Ukraine in agreement with the Committee on Budget of the Verkhovna Rada of Ukraine.

{Part seven of Article 16 is supplemented with a new paragraph in accordance with Law No. 293-IX of 14.11.2019 }

The Debt Agency of Ukraine (local financial authority) may engage business entities to provide agency, consulting, rating and other services necessary for the management of state (local) debt, at the expense of state (local) budget funds within the budget allocations for servicing state (local) debt.

{Part seven of Article 16 is supplemented by a paragraph in accordance with Law No. 3614-VI of 07.07.2011 ; as amended by Law No. 293-IX of 14.11.2019 }

{Part seven of Article 16 as amended by Law No. 3614-VI of 07.07.2011 }

8. The Head of the Debt Agency of Ukraine, in agreement with the Minister of Finance of Ukraine, has the right, within the current budget period, to place temporarily free funds of the single treasury account and funds of foreign currency accounts of the state budget on deposits on a competitive basis and/or by holding auctions or by purchasing government securities with the subsequent return of such funds by the end of the current budget period.

{Paragraph one of part eight of Article 16 as amended by Law No. 293 IX of 14.11.2019 }

The head of a local financial body has the right, by decision of the Supreme Council of the Autonomous Republic of Crimea, the relevant local council, within the current budget period, to place temporarily free funds of local budgets on deposits or by purchasing securities issued by the Autonomous Republic of Crimea, the relevant regional, city, settlement, village council on a competitive basis, with the subsequent return of such funds by the end of the current budget period, as well as by purchasing government securities.

{Paragraph two of part eight of Article 16 as amended by Laws No. 2233-VIII of 07.12.2017 , No. 3428-IX dated 08.11.2023 }

Order The implementation of operations provided for in this part of the article shall be determined by the Cabinet of Ministers of Ukraine in compliance with the following requirements:

establishing a minimum rate of return on the purchase of securities, concluding securities purchase agreements - when purchasing securities; conclusion of a bank deposit agreement

with a banking institution - when placing

deposits.

The contract for the purchase of securities issued by the Autonomous Republic of Crimea, the relevant regional, city, settlement, village council, in accordance with this part of the article, must contain provisions on the fulfillment by the persons who concluded this contract of the obligation to resell/purchase such securities until the end of the current budget period. *{Paragraph six of part eight of Article 16 as amended by Laws No. 2233-VIII of 07.12.2017 , No. 3428-IX dated 08.11.2023 }*

9. The terms of placement (issue) of government securities and securities issued by the Autonomous Republic of Crimea, the relevant regional, city, settlement, village council are determined taking into account the Law of Ukraine "On Capital Markets and Organized Commodity Markets."

{Paragraph one of part nine of Article 16 as amended by Laws No. 2042-IX of February 15, 2022 , No. 3428-IX dated 08.11.2023 }

The Debt Agency of Ukraine publishes a schedule of auctions for the placement of government debt securities on the domestic market. This schedule may be revised in connection with changes in the terms of government borrowing and/or the financial market situation.

{Paragraph two of part nine of Article 16 as amended by Law No. 293 IX of 14.11.2019 }

{Article 16 is supplemented by part nine in accordance with Law No. 3614-VI of 07.07.2011 }

10. The medium-term public debt management strategy is formed taking into account the indicators specified in the Budget Declaration and the Law on the State Budget of Ukraine. The strategy is developed by the Ministry of Finance of Ukraine and approved by the Cabinet of Ministers of Ukraine every year, within a month from the date of approval of the Budget Declaration by the Cabinet of Ministers of Ukraine.

{Article 16 is supplemented by part ten in accordance with Law No. 2646-VIII of 06.12.2018 ; with amendments made in accordance with Laws No. 293-IX of 14.11.2019 , No. 4225-IX dated 16.01.2025 }

11. For the purpose of effective management of the state debt, by decision of the Cabinet of Ministers of Ukraine, agreed with the Committee of the Verkhovna Rada of Ukraine on Budget, under favorable conditions, state borrowings may be carried out on the financial market in excess of the amounts determined for the current budget period by the Law on the State Budget of Ukraine, provided that the plan for state borrowings to the general fund of the state budget is implemented in the current budget period (taking into account a possible increase in such a plan in the event of application of the provisions of Part Four of Article 15 of this Code) in an amount not exceeding 25 percent of the plan for state borrowings to the general fund of the state budget for the current budget period, with the funds received at the end of the current budget period being retained. Such funds shall be used to finance the state budget in the next budget period with a corresponding reduction in the amounts of state borrowings for the next budget period, determined by the Law on the State Budget of Ukraine, in compliance with the maximum amount of the annual state budget deficit.

{Article 16 is supplemented by part eleven in accordance with Law No. 293-IX of 14.11.2019 }

Article 17. State and local guarantees

{Title of Article 17 as amended by Law No. 3614-VI of 07.07.2011 }

1. *{Temporarily, from the date of entry into force of Law No. 553-IX dated April 13, 2020 until January 1, 2021, the provisions of paragraph one of part one of Article 17 regarding determining the maximum amount of state guarantees shall not apply - see paragraph 2 of Section II of Law No. 553-IX dated April 13, 2020}* State guarantees may be provided exclusively within the limits and in the areas specified by the Law on the State Budget of Ukraine, on the basis of:

decision of the Cabinet of Ministers of Ukraine - to ensure the fulfillment of debt obligations of business entities - residents of Ukraine, including to ensure partial fulfillment of debt obligations under the portfolio of loans of creditor banks provided to business entities of micro, small and/or medium-sized enterprises to residents of Ukraine, in an amount not exceeding 80 percent of the total amount of such debt obligations under the portfolio of loans and 80 percent - for each individual loan (hereinafter referred to as state guarantees on a portfolio basis). The procedure for selecting creditor banks, the conditions for providing state guarantees on a portfolio basis, the fee for providing such guarantees, as

well as the amount and type of security provided by the relevant business entities, shall be established by the Cabinet of Ministers of Ukraine;

{Paragraph two of part one of Article 17 as amended by Laws No. 293-IX dated 14.11.2019 , No. 1081-IX dated 15.12.2020 } international treaties of Ukraine - to ensure the fulfillment of debt obligations

business entities - residents of Ukraine.

{Paragraph three of part one of Article 17 as amended by Law No. 293 IX of 14.11.2019 }

On behalf of the Cabinet of Ministers of Ukraine, the Head of the Debt Agency of Ukraine shall carry out relevant transactions regarding its decisions.

{Paragraph four of part one of Article 17 as amended by Law No. 293-IX of 14.11.2019 }

{Part one of Article 17 as amended by Laws No. 3614-VI of 07.07.2011 , No. 4318-VI dated 12.01.2012 ; as amended by Law No. 2646-VIII dated 06.12.2018 }

2. Local guarantees may be provided by decision:

The Supreme Council of the Autonomous Republic of Crimea, the relevant city, town, village council, to ensure full or partial fulfillment of debt obligations of business entities - residents of Ukraine, belonging to the Autonomous Republic of Crimea or to the communal property of a city, town, village territorial community, located in the relevant territory, implementing public investment projects in this territory, the purpose of which is the development of communal infrastructure or the introduction of resource- saving technologies, and/or repaying received and outstanding credits (loans), the fulfillment of debt obligations for which was secured by local guarantees in previous periods, in order to effectively manage the debt guaranteed by the Autonomous Republic of Crimea, city, town or village territorial community;

{Paragraph two of part two of Article 17 as amended by Laws No. 3428-IX dated 08.11.2023 , No. 3979-IX dated 18.09.2024 } of the relevant regional council to ensure full or partial fulfillment of debt obligations of business entities - residents of Ukraine belonging to the municipal sector of the economy, located in the relevant territory, implement public investment projects in this territory, the purpose of which is the development of municipal infrastructure, restoration and reconstruction of objects of common property of territorial communities or state property, which are under the management of regional councils, regional state administrations, or the introduction of resource-saving technologies, the implementation of projects for the construction, reconstruction, overhaul of public roads of state, local importance, and/or carry out the return of received and outstanding credits (loans), the fulfillment of debt obligations for which was secured by local guarantees in previous periods, in order to effectively manage the debt guaranteed by the regional council.

{Paragraph three of part two of Article 17 as amended by Law No. 3979 IX of September 18, 2024 }

{Part two of Article 17 as amended by Law No. 2621-VIII of 11/22/2018 ; as amended by Law No. 4225-IX of 01/16/2025 }

3. State (local) guarantees are provided on the terms of payment, timeliness, and ensuring the fulfillment of obligations in the manner prescribed by law.

A transaction for the provision of a state (local) guarantee is drawn up in writing and must specify: the subject of the guarantee; the full names and locations of the business entity and the creditor (in the case of guaranteeing the fulfillment of obligations under a credit agreement); the amount of the credit (loan); the amount of guarantee obligations and the procedure for their fulfillment; the rights and obligations of the guarantor and the creditor; the conditions for the occurrence of a guarantee event; the term of the guarantee.

{Paragraph two of part three of Article 17 as amended by Law No. 2646 VIII of 06.12.2018 }

A transaction on the provision of a state guarantee on a portfolio basis is drawn up in writing and must determine: the subject of the guarantee; the full name and location of the creditor; the scope of the guarantee obligations and the procedure for their fulfillment; the rights, obligations and responsibilities of the guarantor and the creditor; the conditions for the occurrence of a guarantee event; the term for making payments in the event of a guarantee event; the amount and procedure for paying the state budget for the provision of the guarantee; the procedure for repaying the debt to the state for the fulfillment of guarantee obligations; the term of the guarantee.

{Part three of Article 17 is supplemented with a new paragraph in accordance with Law No. 1081-IX of 12/15/2020 }

A mandatory condition for providing a state guarantee on a portfolio basis is the payment by a business entity - a resident of Ukraine of a fee for providing such a guarantee, as well as the provision of property or other security for the fulfillment of debt obligations under a loan agreement to the creditor bank.

{Part three of Article 17 is supplemented with a new paragraph in accordance with Law No. 1081-IX of 12/15/2020 }

A mandatory condition for providing a state (local) guarantee, except for state guarantees on a portfolio basis, is the conclusion of an agreement between the Debt Agency of Ukraine (relevant local financial authority) and a business entity on the repayment of the business entity's debt to the state (Autonomous Republic of Crimea, regional council, city, town or village territorial community) for the fulfillment of guarantee obligations. The essential conditions of such an agreement should be the obligations of the business entity:

{Paragraph of part three of Article 17 as amended by Laws No. 293-IX of 14.11.2019 , No. 1081-IX dated 15.12.2020 , No. 3428-IX dated 08.11.2023 } pay a fee for providing a state (local) guarantee;

provide property or other security for the performance of obligations under the guarantee; reimburse the state (local) budget expenses related to the performance of guarantee obligations

obligations; pay a penalty for late reimbursement of the specified expenses. A penalty is charged in the event of a delay in reimbursement of the specified expenses for more than 30 calendar days from the date of such delay and for each day of delay in payment of debt in national currency at the rate of 120 percent of the annual discount rate of the National Bank of Ukraine at the official exchange rate of the hryvnia to foreign currency established by the National Bank of Ukraine on the date of accrual of the penalty;

{Paragraph nine of part three of Article 17 as amended by Law No.

2042-IX dated 02/15/2022 } grant the guarantor the right to initiate a debit transfer of funds from current/deposit accounts

accounts of the business entity in favor of the guarantor.

{Paragraph ten of part three of Article 17 as amended by Law No. 3278-IX of 07/27/2023 }

{Part three of Article 17 as amended by Law No. 3614-VI of 07.07.2011 }

4. State (local) guarantees are not provided to secure debt obligations of business entities if the direct source of repayment of credits (loans) is provided by the state (local) budget funds (except for debt obligations arising from the attraction of credits (loans) from foreign states, foreign financial institutions and international financial organizations for the preparation and implementation of public investment projects and public investment programs, including refinancing in accordance with paragraph 1 of part four of Article 30 of this Code).

{Part Four of Article 17 as amended by Law No. 3614-VI of 07.07.2011 ; as amended by Laws No. 293-IX of 14.11.2019 , No. 4225-IX of 16.01.2025 }

5. Business entities for which a decision is made to provide credits (loans) attracted by the state (Autonomous Republic of Crimea, regional council, city, settlement or rural territorial community), or state (local) guarantees, except for state guarantees on a portfolio basis, are obliged to provide property or other security for the performance of obligations and pay to the State Budget of Ukraine (relevant local budget) a fee for their receipt in the amount established by the Cabinet of Ministers of Ukraine (Supreme Council of the Autonomous Republic of Crimea, regional, city, settlement or rural council), unless otherwise provided by the law on the State Budget of Ukraine (decision on the local budget).

{Part Five of Article 17 as amended by Laws No. 3614-VI of 07.07.2011 , No. 79-VIII dated 28.12.2014 , No. 2621-VIII dated 22.11.2018 , No. 1081-IX dated 12/15/2020 , No. 3428-IX dated 11/08/2023 }

6. The size and type of property security of business entities that are in charge of state (municipal) property is determined by the Cabinet of Ministers of Ukraine with regard to state property (the Supreme Council of the Autonomous Republic of Crimea - with regard to the property of the Autonomous Republic of Crimea, the regional, city, town or village council - with regard to the relevant municipal property).

{Part six of Article 17 as amended by Laws No. 3614-VI of 07.07.2011 , No. 2621-VIII dated 22.11.2018 ; as amended by Law No. 3428-IX dated 08.11.2023 }

7. Payments related to the fulfillment of guarantee obligations of the state (Autonomous Republic of Crimea, regional council, city, settlement or rural territorial community) are made in accordance with the relevant agreements, regardless of the amount of funds designated for this purpose in the Law on the State Budget of Ukraine (decision on the local budget), in the same manner as specified in Part Six of Article 16 of this Code, and are reflected as the provision of loans from the budget in respect of economic entities whose obligations are guaranteed.

{Part seven of Article 17 as amended by Laws No. 2621-VIII of 22.11.2018 , No. 3428-IX dated 08.11.2023 }

8. In the event that the state (Autonomous Republic of Crimea, regional council, city, settlement or rural territorial community) fulfills guarantee obligations to creditors by making payments from the state (local) budget or by concluding agreements with such creditors on restructuring amounts, the return of which is guaranteed, from the moment of such fulfillment, overdue debt arises to the state (Autonomous Republic of Crimea, regional council, city, settlement or rural territorial community) for credits (loans) attracted under state (local) guarantees, in the amount of actual expenditures of the state (local) budget and/or such restructured amounts, and the rights of the creditor and the right to demand repayment of debt from such economic entities in accordance with the procedure established by law shall pass to the state (Autonomous Republic of Crimea, regional council, city, settlement or rural territorial community). rights were not provided for by the relevant treaties.

{Paragraph one of part eight of Article 17 as amended by Law No. 2621 VIII of 22.11.2018 }

If an agreement concluded with a business entity provides for the obligations of such entity to repay and service credits (loans) attracted by the state (Autonomous Republic of Crimea, regional council, city, settlement or rural territorial community), failure to fulfill or improper fulfillment of such obligations under the agreement entails the transfer to the state (Autonomous Republic of Crimea, regional council, city, settlement or rural territorial community) of the right to collect overdue debt in full, regardless of the state's (Autonomous Republic of Crimea, regional council, city, settlement or rural territorial community) fulfillment of obligations under such credits (loans).

{Paragraph two of part eight of Article 17 as amended by Law No. 2621-VIII of 22.11.2018 ; as amended by Law No. 293-IX of 14.11.2019 }

A mandatory condition of an agreement concluded with a business entity or other borrower on the provision of credits (loans) attracted by the state shall be the obligations of the business entity or other borrower:

{Part eight of Article 17 is supplemented by paragraph three in accordance with Law No. 2042-IX of 02/15/2022 } ensure timely servicing and repayment of loans;

{Part eight of Article 17 is supplemented by paragraph four in accordance with Law No. 2042-IX of February 15, 2022 } pay a fee for providing credits (loans);

{Part eight of Article 17 is supplemented by paragraph five in accordance with Law No. 2042-IX of 02/15/2022 } provide property or other security for the performance of its

obligations; *{Part eight of Article 17 is supplemented by paragraph six in accordance with Law No. 2042-IX of*

02/15/2022 } pay a penalty for late fulfillment of its obligations. The penalty is accrued in the event of arrears in servicing and repaying credits (loans) raised by the state for more than 30 calendar days from the date of such arrears and for each day of delay in paying the debt in the national currency at the rate of 120 percent of the annual discount rate of the National Bank of Ukraine at the official exchange rate of the hryvnia to foreign currency established by the National Bank of Ukraine on the day the penalty is accrued;

{Part eight of Article 17 is supplemented by paragraph seven in accordance with Law No. 2042-IX of 02/15/2022 } grant the state as a creditor the right to initiate a debit transfer of funds from current/

deposit accounts of a business entity or other borrower in favor of the creditor.

{Part eight of Article 17 is supplemented by paragraph eight in accordance with Law No. 2042-IX of February 15, 2022 ; as amended by Law No. 3278-IX of July 27, 2023 }

{Part Eight of Article 17 as amended by Law No. 3428-IX of 08.11.2023 }

9. Overdue debt of a business entity to the state (Autonomous Republic of Crimea, regional council, city, town or rural territorial community) under a credit (loan) attracted by the state (Autonomous Republic of Crimea, regional council, city, town or rural territorial community) or under a state (local) guarantee, as well as under a loan from the budget (including a fee for using such credits (loans) and interest) shall be collected from such business entity by tax authorities that are bodies for collecting such debt in accordance with the procedure provided for by the Tax Code of Ukraine or other law, including repayment of such debt at the expense of the property of this business entity.

{Paragraph one of part nine of Article 17 as amended by Laws No. 2856-VI of 23.12.2010 , No. 2621-VIII dated 22.11.2018 }

The statute of limitations does not apply to claims for repayment of such debt of a business entity to the state (Autonomous Republic of Crimea, regional council, city, town or village territorial community).

{Paragraph two of part nine of Article 17 as amended by Law No. 2621 VIII of 22.11.2018 }

In the event of the initiation of bankruptcy proceedings against a business entity, all scheduled payments to repay the loan (loan) at the time of the initiation of the proceedings are considered overdue debts.

{Part nine of Article 17 is supplemented by paragraph three in accordance with Law No. 2646-VIII of 06.12.2018 }

In the event of a state (local) guarantee being provided to ensure partial fulfillment of debt obligations of business entities, tax authorities shall collect the entire amount of overdue debt under such a credit (loan) with subsequent transfer to the creditor of a part of the collected amount in proportion to the unguaranteed part of the obligations under the credit (loan).

{Part nine of Article 17 is supplemented by paragraph four in accordance with Law No. 2646-VIII of 06.12.2018 }

Overdue debts of business entities to the state and to the creditor bank for loans attracted under a state guarantee on a portfolio basis are collected from such business entities by the creditor bank in accordance with the procedure established by the legislation on the management of problem assets in banks of Ukraine and the relevant transaction on the provision of a state guarantee on a portfolio basis, with subsequent transfer of a proportional share to repay the debt to the state.

{Part nine of Article 17 is supplemented by paragraph five in accordance with Law No. 1081-IX of 12/15/2020 }

{Part Nine of Article 17 as amended by Law No. 3428-IX of 08.11.2023 }

10. If, by a court decision, the state (Autonomous Republic of Crimea, regional council, city, settlement or rural territorial community) is denied the collection of debts owed to the state (Autonomous Republic of Crimea, regional council, city, settlement or rural territorial community) under credits (loans) attracted by the state (Autonomous Republic of Crimea, regional council, city, settlement or rural territorial community) or under a state (local) guarantee, as well as under a loan from the budget, the tax authorities shall appeal it in accordance with the procedure established by law.

{Part Ten of Article 17 as amended by Laws No. 1800-VIII of 21.12.2016 , No. 2621-VIII dated 22.11.2018 , No. 3428-IX dated 08.11.2023 }

11. The Debt Agency of Ukraine has the right to involve business entities to represent state authorities in courts in cases of debt collection to the state under credits (loans) attracted by the state or under state guarantees, as well as under credits from the budget, including in bankruptcy proceedings, the collection of which has been refused to tax authorities.

The Debt Agency of Ukraine pays for such services to business entities from the state budget within the limits of relevant budget allocations.

{Part Eleven of Article 17 as amended by Law No. 293-IX of 14.11.2019 }

12. The Debt Agency of Ukraine has the right to sell at open auctions the rights to claim repayment of debts to the state that are overdue for more than three years under credits (loans) attracted by the state or under state guarantees, as well as under credits from the budget in accordance with the procedure established by the Cabinet of Ministers of Ukraine.

The Supreme Rada of the Autonomous Republic of Crimea and the relevant local councils may establish the procedure for selling the rights to claim repayment of debts overdue for more than three years on credits (loans) attracted under local guarantees, as well as on credits from the relevant local budgets, in compliance with the requirements established by the Cabinet of Ministers of Ukraine.

{Part Twelve of Article 17 as amended by Law No. 293-IX of 14.11.2019 }

13. It is prohibited to restructure the debt of business entities to the state (Autonomous Republic of Crimea, regional council, city, town or rural territorial community) under credits (loans) attracted by the state (Autonomous Republic of Crimea, regional council, city, town or rural territorial community) or under state (local) guarantees, under credits from the budget, except for the deferral of its payment during the rehabilitation of such a business entity with the participation of an investor who assumes joint and several obligations to repay such debt, for a period of no more than three years on the basis of an agreement concluded between such a business entity, the investor and the tax authority. In this case, the amount of the penalty accrued as a result of the borrower's failure to fulfill such obligations on the restructured amount of debt is written off.

{Part Thirteen of Article 17 as amended by Laws No. 2621-VIII of 22.11.2018 , No. 3428-IX dated 08.11.2023 }

14. It is prohibited to write off the debts of business entities to the state (Autonomous Republic of Crimea, regional council, city, town or rural territorial community) under credits (loans) attracted by the state (Autonomous Republic of Crimea, regional council, city, town or rural territorial community) or under state (local) guarantees, credits from the budget, except for debts of business entities recognized as bankrupt in accordance with the established procedure, the requirements for repayment of debts of which were not satisfied due to the insufficiency of their assets and in respect of which state registration of the termination of the legal entity in connection with its recognition as bankrupt was carried out, as well as except for debts on the collection of which a court decision was made not in favor of the state, which has entered into legal force, and/or the collection of which in court is impossible or inexpedient. The procedure for writing off such debt is determined by the Cabinet of Ministers of Ukraine.

{Part Fourteen of Article 17 as amended by Laws No. 2621-VIII of 11/22/2018 , No. 3428-IX of 11/08/2023 }

15. During the term of the local guarantee agreement, the Verkhovna Rada of the Autonomous Republic of Crimea, regional, city, town and village councils shall provide in the relevant decision on the local budget funds for the fulfillment of guarantee obligations for payments due in the relevant budget period. In this case, the following funds shall be provided:

{Paragraph one of part fifteen of Article 17 as amended by the Laws No. 3614-VI dated 07.07.2011 , No. 2621-VIII dated 22.11.2018 } regarding contracts secured by a

guarantee, under which a guarantee event has already occurred, in the amount of

which is equal to the amount of payments under these contracts; for other contracts secured by a

guarantee - not less than 50 percent of the amount of payments under

these agreements.

{Part fifteen of Article 17 as amended by Law No. 3428-IX of 08.11.2023 }

16. It is prohibited to provide state (local) guarantees to a business entity that has overdue debts to the state (Autonomous Republic of Crimea, regional council, city, town or rural territorial community) under a credit (loan) attracted by the state (Autonomous Republic of Crimea, regional council, city, town or rural territorial community) or under a state (local) guarantee, under a loan from the budget (including fees for using such credits (loans) and interest), other debts from the repayment of a previously received credit (loan) in a financial institution or tax debt to the state (local) budget.

{Article 17 is supplemented by part sixteen in accordance with Law No. 2621-VIII of 22.11.2018 ; as amended by Law No. 3428-IX of 08.11.2023 }

{Article 17 as amended by Law No. 642-IX of 02.06.2020 }

Article 18. Limits on state (local) debt and state (local) guarantees

{Title of Article 18 as amended by Law No. 3614-VI of 07.07.2011 }

1. *{The effect of paragraph one of part one of Article 18 (in terms of state-guaranteed debt and the maximum amount of state guarantees) is suspended for 2023 in accordance with Law No. 2710-IX of 03.11.2022 }* *{The effect of paragraph one of part one of Article 18 (in terms of state-guaranteed debt) is suspended for 2022 in accordance with Law No. 1928-IX dated 02.12.2021 }* *{Temporarily, from the date of entry into force of Law No. 553-IX of 13.04.2020 until January 1, 2021, the provisions of paragraph one of part one of Article 18 regarding the determination of the maximum amount of state-guaranteed debt and the maximum amount of state guarantees do not apply - see paragraph 2 Section II of Law No. 553-IX of April 13, 2020}* The maximum amount of state (local) debt and debt guaranteed by the state (Autonomous Republic of Crimea, regional council, city, settlement or rural territorial community), the maximum amount of state (local) guarantees are determined for each budget period by the law on the State Budget of Ukraine (decision on the local budget).

{Paragraph one of part one of Article 18 as amended by Law No. 293 IX of 14.11.2019 }

{The effect of paragraph two of part one of Article 18 is suspended for 2023 in accordance with Law No. 2710-IX of 03.11.2022 } *{The effect of paragraph two of part one of Article 18 is suspended for 2022 in accordance with Law No. 1928-IX dated 02.12.2021 }* *{The effect of paragraph two of part one*

of Article 18 is suspended for 2021 in accordance with Law No. 1082-IX dated 15.12.2020 } The maximum amount of state guarantees cannot exceed 3 percent of the planned revenues of the general fund of the state budget.

{Part one of Article 18 is supplemented by paragraph two in accordance with Law No. 2646-VIII of 06.12.2018 }

{Part one of Article 18 as amended by Laws No. 79-VIII of 28.12.2014 , No. 3428-IX dated 08.11.2023 }

2. *{The effect of part two of Article 18 is suspended for 2026 in accordance with Law No. 4695-IX of 03.12.2025 }* *{The effect of part two of Article 18 is suspended for 2025 in accordance with Law No. 4059-IX of 19.11.2024 }* *{The effect of part two of Article 18 is suspended for 2024 in accordance with Law No. 3460 IX of 09.11.2023 }* *{The effect of part two of Article 18 is suspended for 2023 in accordance with Law No. 2710-IX of 03.11.2022 }* *{The effect of part two of Article 18 is suspended for 2021 in accordance with Law No. 1082-IX of December 15, 2020 }* The total amount of state debt and state-guaranteed debt at the end of the budget period cannot exceed 60 percent of the annual nominal gross domestic product of Ukraine.

In the event of an expected excess of this limit, the Cabinet of Ministers of Ukraine shall immediately apply to the Verkhovna Rada of Ukraine for permission to temporarily exceed such limit and submit for approval a plan of measures to bring the total amount of public debt and state-guaranteed debt up to the established requirements.

{Paragraph two of part two of Article 18 as amended by Law No. 79-VIII of 28.12.2014 }

3. The total amount of local debt and debt guaranteed by the Autonomous Republic of Crimea, regional council, city, settlement or village territorial community as of the end of the budget period may not exceed 200 percent of the average annual amount of revenues of the general fund of the local budget received for the three previous budget periods preceding the adoption of the decision of the Verkhovna Rada of the Autonomous Republic of Crimea, regional, city, settlement or village council on the implementation of local borrowing and/or the provision of a local guarantee, excluding revenues specified in paragraphs 1 , 1 ¹ of part one of Article 64, paragraph 1 of part one of Article 66 of this Code, and interbudgetary transfers.

{Paragraph one of part three of Article 18 as amended by Laws No. 3614-VI of 07.07.2011 , No. 2621-VIII of 22.11.2018 , No. 2646-VIII dated 06.12.2018 , No. 1081-IX dated 12/15/2020 ; as amended by Law No. 2709-IX dated 11/03/2022 }

In the event of an expected excess of this limit, the local financial authority shall immediately apply to the Verkhovna Rada of the Autonomous Republic of Crimea, the relevant regional, city, town or village council for permission to temporarily exceed such limit and submit for approval a plan of measures to bring such total debt into compliance with the provisions of this Code, subject to prior approval by the Ministry of Finance of Ukraine.

{Paragraph two of part three of Article 18 as amended by Law No. 212-VIII of 02.03.2015 ; as amended by Law No. 2621-VIII of 22.11.2018 }

{Part Three of Article 18 as amended by Law No. 3428-IX of 08.11.2023 }

4. In order to ensure compliance with the limits of state (local) debt and state (local) guarantees, the Debt Agency of Ukraine maintains the Register of State Debt and State-Guaranteed Debt, the Register of State Guarantees, and the Ministry of Finance of Ukraine maintains the Register of Local Borrowings and Local Guarantees. Information from the relevant registers is published monthly on the official websites of the Debt Agency of Ukraine and the Ministry of Finance of Ukraine.

{Paragraph one of part four of Article 18 as amended by Law No. 293-IX of 14.11.2019 }

The Register of State Debt and State-Guaranteed Debt is an information system of the state's debt and guarantee obligations, which includes the terms of credit agreements and placement (issue) of state securities and the terms of providing state guarantees, information on the status of servicing and repayment of state debt.

{Paragraph two of part four of Article 18 as amended by Law No. 2042-IX of February 15, 2022 }

The Register of State Guarantees is an information system containing information on state guarantees provided during the budget period.

The Register of Local Borrowings and Local Guarantees is an information system containing information on local borrowings made and local guarantees provided.

{Article 18 is supplemented by part four in accordance with Law No. 3614-VI of 07.07.2011 }

Chapter 4. BUDGET PROCESS AND ITS PARTICIPANTS

Article 19. Stages and participants of the budget process

1. The following stages of the budget process are recognized:

- 1) preparation and consideration of the Budget Declaration (local budget forecast) and decision-making on them;
- 2) drafting budgets;
- 3) consideration of the draft and adoption of the law on the State Budget of Ukraine (decision on the local budget);
- 4) budget execution, including amendments to the Law on the State Budget of Ukraine (decision on the local budget);
- 5) preparation and consideration of the budget execution report and decision-making on it.

{Part one of Article 19 as amended by Law No. 2646-VIII of 06.12.2018 }

2. At all stages of the budget process, managerial responsibility and accountability are ensured, compliance with budget legislation is monitored, and the effectiveness of budget funds management is assessed in accordance with the legislation.

{Part two of Article 19 as amended by Law No. 4225-IX of January 16, 2025 }

3. Participants in the budget process are bodies, institutions and officials vested with budgetary powers (rights and obligations to manage budget funds).

Article 20. Application of the program-target method in the budget process

1. In the budget process, the program-target method is applied at the state budget level and at the local budget level.

{Part one of Article 20 as amended by Law No. 2233-VIII of 07.12.2017 }

2. Special components of the program-target method in the budget process are budget programs, responsible executors of budget programs, budget program passports, and performance indicators of budget programs.

3. Budget programs are formed by the main administrators of budget funds during the preparation of the Budget Declaration (local budget forecast) and the draft budget for the planned budget period, taking into account activity plans for the medium-term period, forecast and program documents for economic and social development.

{Part Three of Article 20 as amended by Law No. 2646-VIII of 06.12.2018 ; as amended by Law No. 2042-IX of 15.02.2022 }

4. The responsible executor of budget programs is determined by the main administrator of budget funds in agreement with the Ministry of Finance of Ukraine (local financial body). The responsible executor of budget programs may be the main administrator of budget funds for budget programs, the implementation of which is ensured by his office, and/or a lower-level administrator of budget funds, who ensures the implementation of budget programs in the system of the main administrator.

{Paragraph one of part four of Article 20 as amended by Law No. 2646-VIII of 06.12.2018 }

The responsible executor of budget programs, during their implementation, ensures the targeted and effective use of budget funds throughout the entire period of implementation of the relevant budget programs within the limits of the specified budget allocations.

5. The performance indicators of the budget program are used to assess the effectiveness of the budget program in terms of the use of budget funds and include quantitative and qualitative indicators that determine the result of the budget program, characterize the progress of its implementation, the degree of achievement of state policy goals in the relevant field of activity, the formation and/or implementation of which is ensured by the main administrator of budget funds, the achievement of the goal of the budget program, the fulfillment of the tasks of the budget program, and highlight the volume and quality of public service provision, including taking into account gender aspects.

{Paragraph one of part five of Article 20 as amended by Law No. 4225 IX of January 16, 2025 }

The list of performance indicators for each budget program is developed by the main administrators of budget funds in accordance with the regulatory legal act of the Ministry of Finance of Ukraine.

The performance indicators of the budget program must be confirmed by official state statistical, financial and other reporting, accounting, statistical and internal (management) accounting data.

{Part five of Article 20 as amended by Law No. 2646-VIII of 06.12.2018 }

6. At all stages of the budget process, its participants, within the limits of their powers, carry out an assessment of the effectiveness of budget programs, which involves measures for monitoring, analysis and control over the targeted and effective use of budget funds. The assessment of the effectiveness of budget programs is carried out on the basis of monitoring data, analysis of the performance indicators of budget programs, as well as other information contained in budget requests, estimates, budget program passports, reports on the implementation of estimates and reports on the implementation of budget program passports. The organizational and methodological principles for assessing the effectiveness of budget programs by the main spending units of budget funds are determined by the Ministry of Finance of Ukraine.

{Paragraph one of part six of Article 20 as amended by Law No. 2646-VIII from 06.12.2018 }

The results of the assessment of the effectiveness of budget programs (including the conclusions of executive bodies authorized to monitor compliance with budget legislation, and the conclusions of the Accounting Chamber) are the basis for making decisions on making changes to the budget allocations of the current budget period, relevant proposals to the draft budget for the planned budget period and the Budget Declaration (local budget forecast), including suspending the implementation of the relevant budget programs, in accordance with the established procedure.

{Paragraph two of part six of Article 20 as amended by Law No. 2646-VIII of 06.12.2018 }

7. For budget programs, the implementation of measures for which requires a regulatory definition of the mechanism for the use of budget funds, the main administrators of state budget funds shall develop draft procedures for the use of state budget funds (including for budget programs first defined by the Law on the State Budget of Ukraine) and ensure their approval within 30 days from the date of entry into force of the Law on the State Budget of Ukraine. By decision of the Cabinet of Ministers of Ukraine (in the form of a protocol decision), the procedures for the use of state budget funds shall be approved by the Cabinet of Ministers of Ukraine or the main administrator of state budget funds in agreement with the Ministry of Finance of Ukraine. The Verkhovna Rada of Ukraine Committee on Budget shall be informed about the approval of such procedures.

{Procedures for the use of state budget funds: Resolution of the Cabinet of Ministers No. 1086 of

12/24/2019 , No. 29 dated 01/24/2020 , No. 131 dated 19.02.2020 , No. 138 dated 26.02.2020 , No. 139 from
 26.02.2020 , No. 140 dated 26.02.2020 , No. 148 dated 26.02.2020 , No. 169 dated 03.03.2020 , No. 204 dated
 03.03.2020 , No. 1057 dated 04.11.2020 , No. 1115 dated 16.11.2020 , No. 208 dated 17.03.2021 , No. 536 from
 06/19/2020 , No. 747 of 26.08.2020 , No. 947 dated 09.10.2020 , No. 1254 dated 16.12.2020 , No. 20 dated 13.01.2021 , No. 153 dated 02/24/2021 , No. 198 dated 04.03.2021 , No. 201 dated 10.03.2021 , No. 289 dated 31.03.2021 , No. 345 dated 14.04.2021 , No. 383 dated 21.04.2021 , No. 447 dated 04/28/2021 , No. 451 dated 04/28/2021 , No. 459 dated 12.05.2021 , No. 473 dated 28.04.2021 , No. 475 dated 05/17/2021 , No. 484 dated 05/17/2021 , No. 598 dated 09.06.2021 , No. 604 dated 09.06.2021 , No. 700 dated 07.07.2021 , No. 719 dated 12.07.2021 , No. 789 dated 07/28/2021 , No. 792 dated 28.07.2021 , No. 799 dated 04.08.2021 , No. 869 dated
 08/18/2021 , No. 885 dated 11.08.2021 , No. 886 dated 11.08.2021 , No. 891 dated 18.08.2021 , No. 902 from
 08/26/2021 , No. 914 dated 01.09.2021 , No. 995 dated 09/22/2021 , No. 1008 dated 09/22/2021 , No. 1015 from
 09/29/2021 , No. 1017 dated 29.09.2021 , No. 1070 dated 11.10.2021 , No. 1146 dated 03.11.2021 , No. 1157 dated
 08.11.2021 , No. 1219 dated 11/24/2021 , No. 1233 dated 11/24/2021 , No. 1235 dated 24.11.2021 , No. 1243 dated
 24.11.2021 , No. 1251 dated 02.12.2021 , No. 1332 dated 15.12.2021 , No. 1349 of 20.12.2021 , No. 91 from
 07.02.2022 , No. 135 dated 02/16/2022 , No. 138 dated 02/16/2022 , No. 14 1 dated 02/23/2022 , No. 256 of
 03/11/2022 , No. 319 dated 03/19/2022 , No. 540 dated 05/07/2022 , No. 1179 dated 10/12/2022 , No. 1360 dated
 06.12.2022 , No. 1470 dated 12/30/2022 , No. 147 4 dated 12/30/2022 , No. 1475 dated 12/30/2022 , No. 1478 dated 12/30/2022 , No. 70 dated 01/27/2023 , No. 94 dated 02/04/2023 , No. 98 dated 02/04/2023 , No. 120 dated 02/04/2023 , No. 155 dated 02/21/2023 , No. 156 dated 02/21/2023 , No. 216 dated 03/10/2023 , No. 239 dated 03/17/2023 , No. 494 dated 05/16/2023 , No. 517 dated 05/19/2023 , No. 573 dated 06.06.2023 , No. 619 dated 13.06.2023 , No. 754 from
 21.07.2023 , No. 776 dated 07/25/2023 , No. 790 dated 07/28/2023 , No. 993 dated 09/15/2023 , No. 1021 dated
 22.09.2023 , No. 1059 dated 06.10.2023 , No. 1091 dated 17.10.2023 , No. 1107 dated 20.10.2023 , No. 1122 from
 27.10.2023 , No. 1142 dated 03.11.2023 , No. 1232 dated 24.11.2023 , No. 1352 dated 22.12.2023 , No. 1396 dated
 12/27/2023 , No. 1404 dated 29.12.2023 , No. 31 dated 12.01.2024 , No. 84 dated 01/26/2024 , No. 164 from
 02/13/2024 , No. 223 dated 01.03.2024 , No. 230 dated 01.03.2024 , No. 284 dated 12.03.2024 , No. 289 dated
 03/15/2024 , No. 341 dated 29.03.2024 , No. 373 dated 02.04.2024 , No. 468 dated 04/26/2024 , No. 488 dated
 04/30/2024 , No. 579 dated 05/17/2024 , No. 609 dated 04/26/2024 , No. 761 dated 06/21/2024 , No. 1060 dated
 10.09.2024 , No. 1288 dated 05.11.2024 , No. 1409 dated 10.12.2024 , No. 28 dated 14.01.2025 , No. 53 dated
 01/21/2025 , No. 54 dated 01/21/2025 , No. 62 dated 01/21/2025 , No. 128 dated 02/07/2025 , No. 129 dated
 07.02.2025 , No. 135 dated 07.02.2025 , No. 137 dated 07.02.2025 , No. 156 dated 11.02.2025 , No. 157 dated
 02/14/2025 , No. 158 dated 02/14/2025 , No. 174 dated 02/18/2025 , No. 220 dated 02/28/2025 , No. 245 dated
 02/28/2025 , No. 271 dated 07.03.2025 , No. 276 dated 11.03.2025 , No. 297 dated 14.03.2025 , No. 332 dated 18.03.2025 , No. 421 dated 11.04.2025 , No. 468 dated 04/18/2025 , No. 530 dated 05/09/2025 , No. 575 dated 05/16/2025 , No. 748 dated 06/25/2025 , No. 900 dated 16.07.2025 , No. 950 dated 06.08.2025 , No. 971 dated
 08/13/2025 , No. 1001 dated 08/13/2025 , No. 1115 dated 09/10/2025 , No. 1194 dated 09/25/2025 , No. 1629 dated
 10.12.2025 , No. 1652 dated 10.12.2025 , No. 1743 dated 26.12.2025 , No. 9 dated 07.01.2026 , No. 63 dated 01/22/2026 , No. 69 dated 01/23/2026 , No. 202 dated 02/16/2026 , No. 221 dated 02/18/2026 }

{Paragraph one of part seven of Article 20 as amended by Law No. 2646 VIII of 06.12.2018 }

{Paragraph two of part seven of Article 20 was excluded on the basis of Law No. 2646-VIII of 06.12.2018 }

If the implementation of a budget program continues in subsequent budget periods, the procedure for using budget funds under such budget program (taking into account changes to this procedure, if necessary) shall continue until the completion of its implementation.

The procedure for using budget funds should include: goals and

directions for using budget funds;

responsible executor of the budget program, grounds and/or criteria for involvement recipients of budget funds to implement the budget program; tasks of the chief manager of budget funds, lower-level managers of budget funds (recipients of budget funds) ensuring the implementation of the budget program, with a definition of the procedure for reporting on its implementation (including on performance indicators) and measures of influence in the event of its failure; if necessary, the procedure,

terms and grounds, as well as criteria for the distribution (redistribution) of expenditures between administrative-territorial units in the context of lower-level managers of budget funds and recipients of budget funds, taking into account relevant regulatory legal acts; requirements for public investment projects implemented within the framework of public investment programs, as well as criteria and conditions for determining the executors of such projects;

{Paragraph nine of part seven of Article 20 as amended by Law No. 1789-VIII dated 20.12.2016 ; as amended by Law No. 4225-IX dated 16.01.2025 } criteria and conditions

for the selection of business entities to which state support is provided

budget, as well as determining the volume of such support; conditions and criteria for competitive selection of borrowers who are granted loans from the budget; conditions for granting loans from the budget and their repayment, including provisions for monitoring their repayment;

{Paragraph eleven of part seven of Article 20 as amended by Law No. 4225-IX of 16.01.2025 } provisions regarding the need to transfer funds under budget programs that

provide for the provision of subventions from the state budget to local budgets; ways to

repay budget debt, if any;

requirements for the need to reflect in primary and accounting records current and non-current assets received (created) by budgetary institutions and recipients of budgetary funds, including those received (created) as a result of centralized measures; if necessary, provisions for the procurement of goods, works and services, definition

conditions and terms of delivery and settlement; other provisions

regarding the specifics of the budget program.

8. The chief administrator of budget funds develops and, within 45 days from the date of entry into force of the Law on the State Budget of Ukraine (by decision on the local budget), approves, in agreement with the Ministry of Finance of Ukraine (local financial authority), the passport of the budget program.

{Paragraph one of part eight of Article 20 as amended by Law No. 2646 VIII of 06.12.2018 }

The rules for compiling budget program passports and reports on their implementation are established by the Ministry of Finance of Ukraine.

9. The program-target method in the budget process involves the use of medium-term budget planning, within the framework of which the Budget Declaration (local budget forecast) is prepared.

{Part nine of Article 20 as amended by Law No. 2646-VIII of 06.12.2018 }

10. The program-targeted method in the budget process involves the use of a gender-oriented approach, within the framework of which the main budget administrators and other participants in the budget process take into account gender aspects in the process of planning, implementing and reporting on the implementation of budget programs.

{Article 20 shall be supplemented with a new part in accordance with Law No. 4225-IX of 16.01.2025 }

11. To ensure increased efficiency and effectiveness of the use of state budget funds, reviews of state budget expenditures are conducted by decision of the Cabinet of Ministers of Ukraine. Such reviews involve analyzing the effectiveness of the implementation of state policy in the relevant area of activity at the expense of state budget funds within the framework of specified budget programs, as well as assessing the effectiveness, efficiency and economic feasibility of the relevant state budget expenditures.

The organizational and methodological principles for conducting reviews of state budget expenditures are determined by the Ministry of Finance of Ukraine.

Based on the results of such reviews, the Cabinet of Ministers of Ukraine makes a decision that serves as the basis for introducing relevant proposals into the draft state budget for the planned budget period and into the Budget Declaration.

{Article 20 is supplemented by a part in accordance with Law No. 2646-VIII of 06.12.2018 }

{Article 21 was excluded based on Law No. 2646-VIII of 06.12.2018 }

Article 22. Budgetary Fund Administrators

1. According to the scope of the granted powers, budget administrators are divided into chief budget administrators and lower-level budget administrators.

{Part one of Article 22 as amended by Law No. 2646-VIII of 06.12.2018 }

2. The main administrators of budget funds may be exclusively:

1) according to budget allocations determined by the Law on the State Budget of Ukraine, institutions authorized to ensure the activities of the Verkhovna Rada of Ukraine, the President of Ukraine, the Cabinet of Ministers of Ukraine, represented by their heads; ministries, the National Anti-Corruption Bureau of Ukraine, the Security Service of Ukraine, the Constitutional Court of Ukraine, the Supreme Court, higher specialized courts, the High Council of Justice and other bodies directly determined by the Constitution of Ukraine, represented by their heads, as well as the State Judicial Administration of Ukraine, the National Academy of Sciences of Ukraine, the National Academy of Agrarian Sciences of Ukraine, the National Academy of Medical Sciences of Ukraine, the National Academy of Pedagogical Sciences of Ukraine, the National Academy of Legal Sciences of Ukraine, the National Academy of Arts of Ukraine, other institutions authorized by law or the Cabinet of Ministers of Ukraine to implement state policy in the relevant field, represented by their heads;

{Clause 1 of Part Two of Article 22 as amended by Laws No. 1698-VII of 14.10.2014 , No. 1800-VIII of 21.12.2016 , No. 2621-VIII of 22.11.2018 , No. 1081-IX dated 15.12.2020 } 2) for budget purposes determined by the decision on the budget of the Autonomous Republic of Crimea, - authorized legal entities (budgetary institutions) that ensure the activities of the Supreme Council of the Autonomous Republic of Crimea and the Council of Ministers of the Autonomous Republic of Crimea, as well as ministries and other government bodies of the Autonomous Republic of Crimea represented by their heads;

3. for budget purposes determined by other decisions on local budgets, local state administrations, executive bodies and apparatuses of local councils (secretariat of the Kyiv City Council), structural divisions of local state administrations, executive bodies of local councils represented by their heads.

{Clause 3 of Part Two of Article 22 as amended by Laws No. 3614-VI of 07.07.2011 , No. 4875-VI dated 05.06.2012 , No. 1081-IX dated 15.12.2020 }

3. The main administrators of the State Budget of Ukraine funds are determined in accordance with paragraph 1 of part two of this article and are approved by the Law on the State Budget of Ukraine by establishing budget allocations for them.

4. The main managers of local budget funds are determined by the decision on the local budget in accordance with paragraphs 2 and 3 of part two of this article.

5. Chief budget administrator:

1) develops a medium-term activity plan (including measures for the preparation and implementation of public investment projects and public investment programs) taking into account the Budget Declaration (local budget forecast), the Law on the State Budget of Ukraine (decision on the local budget), the medium-term plan of priority public investments of the state (region, territorial community), the unified project portfolio of public investments of the state (region, territorial community), forecast and program documents of economic and social development;

{Clause 1 of Part Five of Article 22 as amended by Laws No. 2646-VIII of 06.12.2018 , No. 4225 IX dated 16.01.2025 }

11) organizes and ensures the preparation of a budget proposal taking into account the Budget Declaration (local budget forecast) approved (approved) in the previous budget period, and submits it to the Ministry of Finance of Ukraine (local financial authority);

{Part five of Article 22 is supplemented by paragraph 1 ¹ in accordance with Law No. 2042-IX of February 15, 2022 }

12) organizes and ensures the preparation of proposals for the medium-term plan of priority public investments of the state (region, territorial community) and submits them to the central executive body that ensures the formation of state policy in the field of economic and social development (the Council of Ministers of the Autonomous Republic of Crimea, local state administration, executive body of local self-government);

{Part five of Article 22 is supplemented by paragraph 1 ² in accordance with Law No. 4225-IX of January 16, 2025 }

2) organizes and ensures, based on the Budget Declaration (local budget forecast), the medium-term plan of priority public investments of the state (region, territorial community) and the activity plan for the medium-term period, the preparation of a budget request and submits it to the Ministry of Finance of Ukraine (local financial authority);

{Clause 2 of Part Five of Article 22 as amended by Laws No. 2646-VIII of 06.12.2018 , No. 2042-IX of 15.02.2022 , No. 4225-IX of 16.01.2025 }

3) receives budget allocations by approving them in the Law on the State Budget of Ukraine (decision on the local budget); makes decisions on delegating powers to implement the budget program to lower-level budget administrators and/or recipients of budget funds, distributes and transfers budget allocations to them in accordance with the established procedure;

4) approves estimates of lower-level budget administrators (plans for the use of budget funds by recipients of budget funds), unless otherwise provided by law;

5) develops draft procedures for the use of state budget funds under budget programs provided for in Part Seven of Article 20 of this Code;

6) develops and approves budget program passports and prepares reports on their implementation, while ensuring:

{Paragraph one of clause 6 of part five of Article 22 as amended by the Law No. 2646-VIII dated 06.12.2018 } timeliness of approval of budget program passports, reliability and completeness

information contained therein; compliance of the content of budget program passports with the Law on the State Budget of Ukraine (decision on local budget) and/or the budget schedule (except for cases of amendments to budget program passports in the event of amendments to the special fund of the budget institution's estimate in terms of own revenues of budget institutions), with the procedures for using budget funds and the rules for compiling budget program passports and reports on their implementation; confirmation of the performance indicators of budget programs by official state statistical, financial and other reporting, data from accounting, statistical and internal (management) accounting, introduction of a form of internal (management) accounting for collecting such information.

{Clause 6 of Part Five of Article 22 as amended by Law No. 79-VIII of 28.12.2014 }

6¹) organizes and monitors the implementation of budget programs, assesses their effectiveness;

{Part five of Article 22 is supplemented by paragraph 6¹ in accordance with Law No. 2646-VIII of 06.12.2018 }

7) manages budget funds within the limits of the budgetary powers assigned to it, ensuring the effective, efficient and targeted use of budget funds, organizing and coordinating the work of lower-level budget fund managers and recipients of budget funds in the budget process;

{Clause 7 of Part Five of Article 22 as amended by Law No. 2646-VIII of 06.12.2018 }

7¹) prepares reports on the status of preparation and implementation of public investment projects and public investment programs, as well as assesses the effectiveness of public investment projects and public investment programs in accordance with the methodology approved by the central executive body that ensures the formation of state policy in the field of economic and social development;

{Part five of Article 22 is supplemented by paragraph 7¹ in accordance with Law No. 4225-IX of January 16, 2025 }

8) exercises control over the timely return in full to the budget of funds provided under budget lending operations, as well as credits (loans) received by the state (Autonomous Republic of Crimea, regional council, city, town or village territorial community), and funds provided under state (local) guarantees;

{Clause 8 of Part Five of Article 22 as amended by Laws No. 1081-IX of 12/15/2020 , No. 3979-IX of 09/18/2024 }

9) exercises control over the completeness of revenues, the assumption of budget obligations by lower-level budget administrators and recipients of budget funds, and their spending of budget funds;

{Clause 9 of Part Five of Article 22 as amended by Law No. 1081-IX of 15.12.2020 }

10) ensures the organization and maintenance of accounting, preparation and submission of financial and budget reporting in accordance with the procedure established by law;

11) ensures the availability of budget information in accordance with the legislation and this Code.

6. The budget manager may authorize the recipient of budget funds to implement measures provided for in the budget program by providing him with budget appropriations and providing the corresponding funds to the budget (on a non-refundable or repayable basis). The recipient of budget funds uses such funds in accordance with the requirements of budget legislation on the basis of a plan for the use of budget funds containing the distribution of budget appropriations.

{Paragraph one of part six of Article 22 as amended by Law No. 2646-VIII of 06.12.2018 }

The criteria for determining the recipient of budget funds are established by the Cabinet of Ministers of Ukraine, taking into account the areas, experience and results of activities, financial and economic justification for the implementation of budget program measures and the application of contractual terms.

7. Budget managers, in whose operational management or economic administration the facilities for which the energy service is purchased are located, have the right to take on long-term obligations for the energy service on the basis of the essential terms of the energy service agreement approved by the central executive body that implements state policy in the field of efficient use of fuel and energy resources, energy saving, renewable energy sources and alternative fuels (with regard to facilities of state ownership), the Verkhovna Rada of the Autonomous Republic of Crimea, the relevant local council (with regard to facilities of municipal ownership).

{Article 22 is supplemented by part seven in accordance with Law No. 328-VIII of 09.04.2015 ; as amended in accordance with Law No. 2621-VIII of 22.11.2018 }

8. Budget managers who are state partners have the right to make long-term commitments within the framework of public-private partnership by concluding agreements on the basis of a decision to provide state support for the implementation of public-private partnership, adopted in accordance with the laws of Ukraine "On Public-Private Partnership" and "On Concession" , provided that expenditures for the implementation of such commitments in the current and/or future budget periods are made exclusively within the framework of the relevant actual revenues of the special budget fund in the relevant budget period.

The decision to provide state support for the implementation of a public-private partnership, if such state support is provided at the expense of the state (local) budget by paying the private partner a fee for operational readiness and making other payments stipulated by the agreement concluded within the framework of the public-private partnership, is made subject to the inclusion of the project in the single project portfolio of public investments of the state (region, territorial community) separately for each project implemented under the terms of the public-private partnership, in accordance with the procedure established by the Cabinet of Ministers of Ukraine.

{Paragraph two of part eight of Article 22 as amended by Law No. 4225-IX from 16.01.2025 }

{Article 22 is supplemented by part eight in accordance with Law No. 2043-IX of 15.02.2022 enters into force on April 1, 2022 }

Article 23. Budgetary designations and appropriations

1. Any budget obligations and payments from the budget are made only if there is a corresponding budget allocation, unless otherwise provided by the Law on the State Budget of Ukraine.

{Part one of Article 23 as amended by Law No. 163-VII of 04.04.2013 }

2. Budgetary appropriations are established by the law on the State Budget of Ukraine (decision on the local budget) in the manner prescribed by this Code.

3. If, during the budget execution process, a change in circumstances requires smaller budget allocations to the main spending units of budget funds, the Ministry of Finance of Ukraine (local financial body) prepares proposals to reduce the corresponding budget allocation of the State Budget of Ukraine (local budget). The Cabinet of Ministers of Ukraine (Council of Ministers of the Autonomous Republic of Crimea, local state administration, executive body of the relevant local council) shall, within two weeks, submit to the Verkhovna Rada of Ukraine (Verkhovna Rada of the Autonomous Republic of Crimea, relevant local council) in accordance with the established procedure proposals to reduce the corresponding budget allocations of the State Budget of Ukraine (local budget). Proposals to reduce budget allocations for the maintenance of courts, other bodies and institutions of the justice system must be agreed upon by the Cabinet of Ministers of Ukraine with the High Council of Justice. Proposals to reduce budget allocations for the maintenance of the Accounting Chamber must be agreed upon by the Cabinet of Ministers of Ukraine with the Accounting Chamber. A reduction in budget allocations for the implementation of medium-term obligations in the field of healthcare and medium-term obligations under state contracts (agreements) for the purchase of weapons, military equipment, weapons and ammunition, determined by the Law on the State Budget of Ukraine for the relevant period, is not allowed.

{Part Three of Article 23 as amended by Laws No. 1800-VIII of 21.12.2016 , No. 1081-IX dated 15.12.2020 , No. 4225-IX dated 16.01.2025 }

4. The expenses of the special budget fund have a permanent budgetary purpose, which gives the right to carry them out exclusively within the limits and at the expense of the actual revenues of the special budget fund (in compliance with the requirements of **part two of Article 57** of this Code), unless otherwise established by this Code and/or the law on the State Budget of Ukraine (decision on the local budget).

5. Proposals for amendments to budget allocations shall be submitted and considered in accordance with the procedure established for drawing up the draft budget. Expenditures in accordance with the amendments to budget allocations shall be made only after the law (decision of the Supreme Council of the Autonomous Republic of Crimea, the relevant local council) that introduces such amendments enters into force, except for cases provided for by this Code.

6. If, after the adoption of the Law on the State Budget of Ukraine (decision on the local budget), the authority to perform functions, tasks or provide services for which a budget allocation has been provided is transferred in accordance with the legislation from one main spending unit of budget funds to another main spending unit of budget funds, the effect of the budget allocation shall not be terminated and shall be used to perform the same functions, tasks or services by another main spending unit of budget funds to which it has been entrusted. The transfer of budget allocations in the case provided for in this part of the article shall be carried out by decision of the Cabinet of Ministers of Ukraine (Council of Ministers of the Autonomous Republic of Crimea, local state administration, executive body of the relevant local council), agreed with the Committee of the Verkhovna Rada of Ukraine on Budget (relevant commission of the Verkhovna Rada of the Autonomous Republic of Crimea, local council), in accordance with the procedure established by the Cabinet of Ministers of Ukraine. In the event of the transfer of budget appropriations for general government expenditures and lending (except for intergovernmental transfers), an increase in expenditures for budget programs related to the functioning of state authorities and expenditures for the remuneration of employees of budget institutions may be envisaged by reducing the corresponding budget appropriations that have the same target limit.

{Part Six of Article 23 as amended by Laws No. 2592-VI of 07.10.2010 , No. 2856-VI dated 23.12.2010 ; as amended by Law No. 176-VIII dated 10.02.2015 ; as amended by Law No. 2621-VIII dated 22.11.2018 }

7. Within the total amount of budget allocations under the budget program, separately for general and special budget funds, the Ministry of Finance of Ukraine (local financial body), upon a substantiated submission of the chief administrator of budget funds, carries out the redistribution of budget appropriations approved in the budget schedule and estimate, in terms of the economic classification of budget expenditures, as well as in terms of the classification of budget lending - regarding the provision of loans from the budget.

{Part seven of Article 23 as amended by Law No. 4318-VI of 12.01.2012 }

8. Within the total budget allocations of the chief administrator of budget funds, the redistribution of budget expenditures and the provision of credits from the budget under budget programs, including the budget reserve fund, additional subsidies and subventions (taking into account **part six of Article 108** of this Code), as well as under the budget program of increasing development expenditures at the expense of reducing other expenditures (separately under the general and special budget funds) are carried out by decision of the Cabinet of Ministers of Ukraine (Council of Ministers of the Autonomous Republic of Crimea, local state administration, executive body of the relevant local council), agreed with the Committee of the Verkhovna Rada of Ukraine on Budget (relevant commission of the Verkhovna Rada of the Autonomous Republic of Crimea, local council), in accordance with the procedure established by the Cabinet of Ministers of Ukraine.

{Part Eight of Article 23 as amended by Laws No. 2856-VI of 12/23/2010 , No. 4318-VI dated 12.01.2012 , No. 293-IX dated 14.11.2019 }

{Part nine of Article 23 was excluded on the basis of Law No. 293-IX of 14.11.2019 }

10. Changes in the size, purpose and time limits of budget allocations, except for cases provided for by this Code, shall be made only if there is a corresponding provision in the law on the State Budget of Ukraine (decision on the local budget).

{To establish that in 2024, for the period of martial law in Ukraine and within 30 days from the date of its termination or cancellation, the provisions of Part Ten of Article 23 of this Code regarding budget

allocations of the main spending units of the state budget belonging to the security and defense sector, in accordance with Law No. 3460-IX of 09.11.2023 , shall not apply }

{To establish that in 2026, for the period of martial law in Ukraine and within 30 days from the date of its termination or cancellation, the provisions of Part Ten of Article 23 of this Code regarding budget allocations of the main spending units of the state budget belonging to the security and defense sector, in accordance with Law No. 4695-IX of 03.12.2025 , shall not apply }

11. It is prohibited, without amendments to the Law on the State Budget of Ukraine (decision on local budget), to increase budget allocations for the general and special funds of the state budget (local budget) by:

remuneration of employees of budgetary institutions at the expense of reducing other expenditures; expenditures under budget programs related to the functioning of state authorities (authorities of the Autonomous Republic of Crimea and local self-government bodies), at the expense of reducing expenditures under other budget programs.

{To establish that in 2024, for the period of martial law in Ukraine and within 30 days from the date of its termination or cancellation, the provisions of Part Eleven of Article 23 of this Code regarding budget allocations of the main spending units of the state budget belonging to the security and defense sector, in accordance with Law No. 3460 IX of 09.11.2023, shall not apply }

{To establish that in 2026, for the period of martial law in Ukraine and within 30 days from the date of its termination or cancellation, the provisions of Part Eleven of Article 23 of this Code regarding budget allocations of the main spending units of the state budget belonging to the security and defense sector, in accordance with Law No. 4695 IX of 03.12.2025, shall not apply }

12. All budget appropriations shall expire after the end of the budget period, except as otherwise provided for by this Code.

13. The Cabinet of Ministers of Ukraine establishes maximum spending limits for budget institutions for the purchase of cars, furniture, other equipment and supplies for administrative needs.

14. The amount of expenditure on payment for energy services for the relevant budget period is established by the Law on the State Budget of Ukraine (by a decision on the local budget) within the budget allocations of the relevant main spending unit of budget funds in the amount determined in accordance with the terms of the energy service agreement, within the limits of the reduction of expenditure on payment for utilities and energy carriers for which the energy service is provided, relative to the amount of expenditure necessary to pay for the average annual consumption of such utilities and energy carriers for the last three years preceding the year of introduction of the energy service. The specified amount of expenditure is determined based on the prices (tariffs) expected in the budget period for which the budget allocations are established.

If in the reporting period the actual reduction of the specified expenses is less than planned in accordance with the terms of the contract, the manager of budget funds, in accordance with the procedure specified in part seven of this article, ensures the redistribution of budget appropriations to increase expenses for payment of utility services and energy carriers by reducing expenses for payment of energy services by the amount of the difference between the actual and planned reduction of the specified expenses.

If the reduction in the specified expenditures in the reporting period exceeds the planned amount, the budget manager:

in accordance with the procedure specified in part seven of this article, ensures the redistribution of budget appropriations to increase expenditures for payment for energy services and/or other expenditures in the proportions specified in the energy service agreement, at the expense of reducing expenditures for payment for utilities and energy carriers; submits, in accordance with the established procedure, for the preparation of proposals for amendments to the Law on the State Budget of Ukraine to the relevant chief spending officer of budget funds, proposals for reducing budget appropriations for payment for utilities and energy carriers by the remainder of the difference between the actual and planned reduction of the specified expenditures after the redistribution carried out in accordance with paragraph four of this part.

{Article 23 is supplemented by Part Fourteen in accordance with Law No. 328-VIII of 09.04.2015 }

15. If, after the adoption of the Law on the State Budget of Ukraine during the budget period, the Interdepartmental Commission on the Distribution of Public Investments, based on the results of monitoring the state of preparation and implementation of public investment projects (including projects implemented within the framework of public investment programs), establishes a violation of the terms of preparation or implementation of a public investment project, budget allocations for the preparation or implementation of such a project may be transferred for the preparation or implementation of other public investment projects from one main spending unit of state budget funds to another main spending unit of state budget funds, budget allocations for which are defined in the Law on the State Budget of Ukraine. The transfer of budget allocations in the case provided for in this part of the article shall be carried out by decision of the Cabinet of Ministers of Ukraine (the preparation of which shall be carried out by the Ministry of Finance of Ukraine on the basis of the decision of the Interdepartmental Commission on the Distribution of Public Investments), agreed with the Committee on Budget of the Verkhovna Rada of Ukraine, in accordance with the procedure established by the Cabinet of Ministers of Ukraine.

{Article 23 is supplemented by part fifteen in accordance with Law No. 1789-VIII of 20.12.2016 ; as amended by Law No. 4225-IX of 16.01.2025 }

16. The volume of expenditures for medium-term obligations in the healthcare sector is separately determined by the Law on the State Budget of Ukraine at the level of the relevant indicators of the Budget Declaration approved in the previous and/or current budget period, taking into account the medium-term obligations actually taken in the previous and/or current budget periods, as well as unused

appropriations provided for the implementation of programs and centralized healthcare measures in the previous and/or current budget periods.

The assumption of medium-term obligations by the central executive body that ensures the formation and implementation of state policy in the field of healthcare, or by a person authorized to make procurements in the field of healthcare, is allowed for medicinal products, medical devices and auxiliary means for them, included in the list of medicinal products, medical devices and auxiliary means for them, which are purchased with the funds of the state budget for the implementation of programs and centralized measures in healthcare, approved by the Cabinet of Ministers of Ukraine, as well as for services related to the supply and support of such medicinal products, medical devices and auxiliary means for them.

The list of budget programs, in the process of implementation of which it is allowed to make medium-term commitments by the central executive body that ensures the formation and implementation of state policy in the field of healthcare, or by a person authorized to make procurements in the field of healthcare, is determined by the law on the State Budget of Ukraine for the relevant period, taking into account budget programs for which the corresponding medium-term commitments were actually made in previous and/or current periods, as well as for which there are unused appropriations in previous and/or current budget periods.

{Article 23 is supplemented by part sixteen in accordance with Law No. 1081-IX of 12/15/2020 }

17. The amount of expenditures for the fulfillment of long-term obligations within the framework of public-private partnership for the relevant budget period shall be established by the Law on the State Budget of Ukraine (by a decision on the local budget) within the budget allocations of the main spending unit of budget funds throughout the entire term of the relevant agreement concluded within the framework of public-private partnership, in the amount necessary to fulfill such obligations in each relevant budget period (taking into account the restrictions established by this Code), until such obligations are fully fulfilled.

The total amount of annual expenditures for the fulfillment of long-term obligations within the framework of a public-private partnership regarding state-owned objects (except for obligations to pay the private partner a fee for the operational readiness of a public-use highway and other payments in accordance with the procedure and on the terms stipulated by the agreement concluded within the framework of a public-private partnership regarding the construction and further operation of a highway) cannot exceed the amount of budget appropriations established for this purpose, taking into account the balances of funds from previous periods, the source of formation of which was the income specified in paragraph 6 ⁶ of part three of Article 29 of this Code.

The total amount of annual expenditures for the fulfillment of long-term obligations within the framework of a public-private partnership in terms of paying the private partner a fee for the operational readiness of a public highway and other payments in accordance with the procedure and on the terms stipulated by the agreement concluded within the framework of a public-private partnership on the construction and further operation of a highway cannot exceed 30 percent of the amount of sources for the formation of the state road fund, determined by paragraph 1 of part two of Article 24 ² of this Code, which are directed in the directions specified in paragraphs 1 and 2 part three of Article 24 ² of this Code.

The total amount of annual expenditures for the fulfillment of long-term obligations within the framework of public-private partnership for municipal property objects cannot exceed 30 percent of the revenues of the general fund of the local budget (excluding revenues determined by paragraphs 1 and 1 ¹ of part one of Article 64, paragraph 1 of part one of Article 66 of this Code, and interbudgetary transfers).

The central executive body that ensures the formation and implementation of state policy in the field of public-private partnership maintains a register of long-term commitments within the framework of public-private partnership and posts relevant information on its official website in accordance with the procedure determined by the Cabinet of Ministers of Ukraine.

{Article 23 is supplemented by part seventeen in accordance with Law No. 2043-IX of February 15, 2022 - enters into force on April 1, 2022 }

18. The amount of expenditures for the implementation of medium-term obligations for the procurement of armaments, military equipment, weapons and ammunition is established by the Law on the State Budget of Ukraine within the limits of budget allocations under budget programs provided for the procurement of armaments, military equipment, weapons and ammunition.

{Article 23 is supplemented by part eighteen in accordance with Law No. 4225-IX of 01/16/2025 }

Article 24. Budget Reserve Fund

1. The budget reserve fund is formed to cover unforeseen expenses that are not permanent in nature and could not be foreseen when drawing up the draft budget. Procedure for using funds from the budget reserve fund determined by the Cabinet of Ministers of Ukraine.

2. Decisions on the allocation of funds from the budget reserve fund are made, respectively, by the Cabinet of Ministers of Ukraine, the Council of Ministers of the Autonomous Republic of Crimea, local state administrations, and executive bodies of local self-government.

3. *{Temporarily, from the date of entry into force of Law No. 553-IX of April 13, 2020 until January 1, 2021, the provisions of Part Three of Article 24 shall not apply - see paragraph 2 of Section II of Law No. 553-IX of April 13, 2020}* The budget reserve fund may not exceed one percent of the volume of expenditures of the general fund of the relevant budget.

4. The Cabinet of Ministers of Ukraine (the Council of Ministers of the Autonomous Republic of Crimea, local state administrations and executive bodies of the relevant local councils) shall report monthly to the Verkhovna Rada of Ukraine (the Verkhovna Rada of the Autonomous Republic of Crimea and the relevant local council) on the expenditure of the reserve fund of the relevant budget.

5. The State Budget of Ukraine provides for a reserve fund. The decision on the need to create a reserve fund for the local budget is made by the Verkhovna Rada of the Autonomous Republic of Crimea or the relevant local council.

Article 24 ¹. *{The effect of Article 24 ¹ is suspended for 2025 in accordance with Law No. 4059-IX of 19.11.2024 } {The effect of Article 24 ¹ is suspended for 2024 in accordance with Law No. 3460-IX of 09.11.2023 }* State Fund for Regional Development

1. The State Regional Development Fund is created as part of the state budget as a public investment program.

{The effect of paragraph two of part one of Article 24 ¹ is suspended for 2026 in accordance with Law No. 4695-IX of 03.12.2025 } When preparing the Budget Declaration and the draft State Budget of Ukraine, the state regional development fund is determined in the amount of not less than 1.5 percent of the forecast amount of revenues of the general fund of the draft State Budget of Ukraine for the relevant budget period.

2. The funds of the State Regional Development Fund are directed to the implementation of medium-term priority public investment plans of regions (territorial communities) aimed at the development of regions, corresponding to the priorities, goals, objectives and measures defined by the State Regional Development Strategy and the Action Plan for its implementation, the relevant regional development strategies and action plans for their implementation, territorial community development strategies and action plans for their implementation, in the following proportions:

30 percent - for the implementation of medium-term priority public investment plans of regions (territorial communities), which ensure the fulfillment of the tasks defined by the State Strategy for Regional Development and the Action Plan for its implementation;

70 percent - for the implementation of medium-term priority public investment plans of regions (territorial communities), which ensure the implementation of tasks and measures defined by the relevant regional development strategies and action plans for their implementation and the relevant development strategies of territorial communities and action plans for their implementation.

3. The Council of Ministers of the Autonomous Republic of Crimea, regional, Kyiv and Sevastopol city-state administrations shall, by July 1 of the year preceding the planned one, submit to the central executive body responsible for the formation of state regional policy, medium-term priority public investment plans of regions (territorial communities), approved in accordance with the established procedure, which may be implemented at the expense of the state regional development fund in the next budget period.

The central executive body responsible for the formation of state regional policy shall form a commission for the assessment and prioritization of medium-term plans for priority public investments of regions (territorial communities), which shall include representatives of all-Ukrainian associations of local governments. Such a commission shall assess the compliance of the submitted medium-term plans for priority public investments of regions (territorial communities) with the goals and objectives defined by the State Strategy for Regional Development and the relevant regional development strategies, development strategies of territorial communities and action plans for their implementation, and shall prioritize them in accordance with the established criteria.

Based on the results of the relevant assessment and prioritization, the central executive body that ensures the formation of state regional policy, by August 15 of the year preceding the planned one, submits to the Cabinet of Ministers of Ukraine for approval a proposal on the distribution of funds from the state regional development fund within the scope of the state regional development fund funds determined by the Budget Declaration, taking into account the following criteria for the distribution of budget funds for the implementation of medium-term priority public investment plans of regions (territorial communities) between the Autonomous Republic of Crimea, regions, cities of Kyiv and Sevastopol:

70 percent of the funds - according to the number of people living in the relevant region;

30 percent of funds - taking into account the level of socio-economic development of the regions in accordance with the gross regional product per capita (for regions in which this indicator is less than 75 percent of the average indicator for Ukraine).

{Regarding the application of the provisions of paragraph five of part three of Article 24 ¹, see paragraph 62 of Section VI}

The implementation of medium-term priority public investment plans of regions (territorial communities) at the expense of the state regional development fund is subject to co-financing from local budgets in the amount of at least 10 percent.

4. The procedure for preparing, assessing and prioritizing medium-term priority public investment plans of regions (territorial communities), which can be implemented at the expense of the state regional development fund, and the procedure for using such funds (including the conditions for co-financing from local budgets) are determined by the Cabinet of Ministers of Ukraine.

5. The distribution of funds from the state regional development fund by administrative-territorial units is approved by the Cabinet of Ministers of Ukraine.

{The Code is supplemented by Article 24 ¹ in accordance with Law No. 4318-VI of 12.01.2012 ; as amended by Laws No. 5428-VI of October 16, 2012 , No. 79-VIII of December 28, 2014 , No. 118-VIII dated 15.01.2015 , No. 1789-VIII dated 20.12.2016 , No. 2621-VIII dated 22.11.2018 , No. 2646-VIII dated 06.12.2018 , No. 293-IX dated 14.11.2019 , No. 907-IX dated 17.09.2020 , No. 1081-IX dated 15.12.2020 , No. 2042-IX from 02/15/2022 ; as amended by Law No. 4225-IX of 01/16/2025 }

Article 24 2. State Road Fund

1. The State Road Fund is created as part of a special fund of the state budget.

2. The sources of formation of the state road fund are:

1) state budget revenues defined by paragraphs 1-3 , 6 , 6 ² , 6 ³ , 6 ⁴ , 6 ⁵ , 6 ⁸ , 6 ⁹ of part three of Article 29 of this Code;

{Clause 1 of Part Two of Article 24 ² as amended by Law No. 74-IX of 12.09.2019 ; as amended by Laws No. 1081-IX of 15.12.2020 , No. 2043-IX dated 15.02.2022 - enters into force on April 1, 2022}

2) state borrowings attracted in accordance with paragraph 1 of part three of Article 15 of this Code for the preparation and implementation of public investment projects for the development of the network and maintenance of public roads;

{Clause 2 of Part Two of Article 24 ² as amended by Law No. 4225-IX of 16.01.2025 }

2 ¹) revenues received from borrowings attracted under state guarantees for the development of the network and maintenance of public roads of state importance;

{Part two of Article 24 ² is supplemented by paragraph 2 ¹ in accordance with Law No. 1081-IX of 15.12.2020 }

3) other revenues determined by the Law on the State Budget of Ukraine.

3. The funds of the State Road Fund shall be allocated to:

1) financial support for the preparation and implementation of public investment projects for the construction, reconstruction and overhaul of public roads of state importance, development, construction, arrangement and modernization of checkpoints across the state border for road traffic, financial support for the current repair and maintenance of relevant roads and checkpoints and other measures specified in paragraph 1 of part four of Article 3 of the Law of Ukraine "On Sources of Financing of the Road Economy of Ukraine" (of which at least 5 percent of funds - for the construction, reconstruction, repair and maintenance of artificial structures, no more than 30 percent of funds - for the fulfillment of long-term obligations within the framework of a public-private partnership in terms of paying a private partner a fee for the operational readiness of a public-private road of state importance and other payments in accordance with the procedure and on the terms stipulated by the agreement concluded within the framework of a public-private partnership on the construction and further operation of the road);

2) financial support for the preparation and implementation of public investment projects for the construction, reconstruction and overhaul of local public roads, streets and roads of municipal property in settlements, financial support for the current repair and maintenance of relevant roads and other measures specified in paragraph 2 of part four of Article 3 of the Law of Ukraine "On Sources of Financing of the Road Economy of Ukraine" (in the form of a subvention from the state budget to local budgets) (of which at least 5 percent of the funds are for the construction, reconstruction, repair and maintenance of artificial structures, no more than 30 percent of the funds are for the fulfillment of long-term obligations within the framework of a public-private partnership in terms of paying the private partner a fee for the operational readiness of a local public road and other payments in accordance with the procedure and on the terms stipulated by the agreement concluded within the framework of a public-private partnership on the construction and further operation of the road);

3) fulfillment of debt obligations under loans received by the state or under state guarantees for the development of the network and maintenance of public roads;

4) financial support for road safety measures in accordance with the strategy for improving road safety;

5) formation of a state fund for inland waterways.

{Part Three of Article 24 ² as amended by Laws No. 2621-VIII of 22.11.2018 , No. 2043-IX dated 02/15/2022 ; as amended by Law No. 4225-IX dated 01/16/2025 }

4) Expenditures in the direction specified in paragraph 3 of part three of this article shall be made at the expense of the sources specified in paragraph 1 of part two of this article, in the amount provided for in accordance with the terms of the relevant borrowings.

The funds of the state road fund, generated from the sources specified in paragraph 1 of part two of this article, with the exception of funds directed in the direction specified in paragraph 3 of part three of this article, shall be distributed as follows:

60 percent - in the direction specified in paragraph 1 of part three of this article;

35 percent - in the direction specified in paragraph 2 of part three of this article;

4 percent - in the direction specified in paragraph 4 part three of this article;

{Paragraph five of part four of Article 24 ² as amended by Law No. 2043-IX of 15.02.2022 - enters into force on April 1, 2022}

1 percent - in the direction specified in paragraph 5 part three of this article.

{Part four of Article 24 ² is supplemented with a new paragraph in accordance with Law No. 2043-IX of 15.02.2022 - enters into force on April 1, 2022}

If the total amount of actual revenues from the sources specified in paragraph 1 of part two of this article exceeds the total amount of the relevant indicators specified in the law on the State Budget of Ukraine, such excess funds shall be distributed in accordance with the procedure established by paragraphs two to five of this part of the article and shall be used taking into account the requirements of part four of Article 23 of this Code. In this case, further distribution of the specified funds in the direction specified in paragraph 2 of part three of this article shall be carried out in accordance with the

requirements of part two of Article 103 ¹ of this Code in accordance with the procedure established by part six of Article 108 of this Code.

{Part four of Article 24 ² is supplemented by a paragraph in accordance with Law No. 293-IX of 14.11.2019 }

{Part Four of Article 24 ² as amended by Law No. 2233-VIII of 07.12.2017 ; as amended by Law No. 2621-VIII of 22.11.2018 }

5. The list of public investment projects for the construction, reconstruction, capital and current average repairs of public roads of state importance, indicating the relevant facilities and the amount of budget funds for the financial support of such facilities, is approved by the Cabinet of Ministers of Ukraine in accordance with the medium-term plan of priority public investments of the state.

The list of public investment projects for the development and construction of state border checkpoints for road traffic and measures for the current repair, arrangement and maintenance of such points, indicating the amounts of budget funds for the financial support of such projects and measures, is approved by the Cabinet of Ministers of Ukraine, taking into account the medium-term plan of priority public investments of the state.

{Part Five of Article 24 ² as amended by Laws No. 2233-VIII of 07.12.2017 , No. 3035-IX dated 11.04.2023 ; as amended by Law No. 4225-IX dated 16.01.2025 }

6. The procedure for directing funds from the state road fund is determined by the Cabinet of Ministers of Ukraine.

{Article 24 ² supplemented by part six in accordance with Law No. 2043-IX of February 15, 2022, shall enter into force on April 1, 2022}

{The Code is supplemented by Article 24 ² in accordance with Law No. 1763-VIII of 17.11.2016 }

Article 24 ³. State Fund for Radioactive Waste Management

1. The State Fund for Radioactive Waste Management is being created as part of a special fund of the State Budget of Ukraine.

2. The sources of formation of the State Fund for Radioactive Waste Management are:

- 1) revenues specified in clause 7, part 4, article 29 of this Code; 2) other revenues provided for by law.

{Clause 2 of Part Two of Article 24 ³ as amended by Law No. 293-IX of 14.11.2019 }

3. The funds of the State Fund for Radioactive Waste Management are directed to the financial support of budget programs, including those aimed at the preparation and implementation of public investment projects, within the framework of which work is carried out on the design, construction, commissioning, operation, decommissioning or closure of facilities intended for the management of radioactive waste, which are transferred by licensees into the ownership of the state, including storage facilities for long-term storage/disposal of radioactive waste formed after the reprocessing of spent nuclear fuel of Ukrainian nuclear power plants, and other measures related to the management of radioactive waste, which are transferred by licensees into the ownership of the state, are carried out.

{Part Three of Article 24 ³ as amended by Law No. 4225-IX of January 16, 2025 }

4. Procedure for using funds from the State Fund for Radioactive Waste Management established by the Cabinet of Ministers of Ukraine.

{The Code is supplemented by Article 24 ³ in accordance with Law No. 2125-VIII of 11.07.2017 }

Article 24 ⁴. State Fund for the Development of Water Management

1. The State Fund for the Development of Water Management is being created as part of a special fund of the State Budget of Ukraine.

2. The sources of formation of the state fund for water management development are:

- 1) state budget revenues defined in clause 13 ³ of part three of Article 29 of this Code;
- 2) other revenues determined by the Law on the State Budget of Ukraine.

3. The funds of the State Water Development Fund are directed to the financial support of the preparation and implementation of public investment projects and other measures for:

{Paragraph one of part three of Article 24 ⁴ as amended by Law No. 4225-IX of 16.01.2025 }

- 1) operation of the water management complex;
- 2) construction and reconstruction of land reclamation systems;
- 3) protection from the harmful effects of water in rural settlements and agricultural lands;
- 4) centralized water supply for rural settlements that use imported water;
- 5) modernization and development of the water management complex.

4. The procedure for using the funds of the State Fund for the Development of Water Management shall be determined by the Cabinet of Ministers of Ukraine.

{The Code is supplemented by Article 24 ⁴ in accordance with Law No. 2233-VIII of 07.12.2017 }

Article 24 ⁵. State Fund of Inland Waterways

1. The State Fund for Inland Waterways is created as part of a special fund of the State Budget of Ukraine.

2. The sources of formation of the state fund of inland waterways are:

1) funds of the state road fund in the amount determined by paragraph six of part four of Article 24² of this Code, and state budget revenues determined by paragraphs 3¹, 13⁹ of part three of Article 29 of this Code;

2) state borrowings attracted in accordance with paragraph 1 of part three of Article 15 of this Code for the preparation and implementation of public investment projects for the construction, reconstruction and development of strategic inland water transport infrastructure facilities;

{Clause 2 of Part Two of Article 24⁵ as amended by Law No. 4225-IX of January 16, 2025 }

3) funds from the sale of soil (mineral raw materials) extracted as a result of road works by a state enterprise that falls under the jurisdiction of the central executive body that ensures the formation of state policy in the field of inland water transport, the main tasks of which include servicing inland waterways;

4) other revenues determined by the Law on the State Budget of Ukraine.

3. The funds of the State Fund for Inland Waterways shall be used to financially support:

1) maintenance of inland waterways to keep them navigable;

2) repair and maintenance of strategic inland waterway transport infrastructure facilities, as well as preparation and implementation of public investment projects for the construction and reconstruction of strategic inland waterway transport infrastructure facilities;

{Clause 2 of Part Three of Article 24⁵ as amended by Law No. 4225-IX of 01/16/2025 }

3) implementation of measures to ensure the safety of navigation on inland waterways;

4) navigational and hydrographic support for navigation on inland waterways;

5) operation, reconstruction, repair and development of the river information service;

6) measures to develop inland waterway transport infrastructure in accordance with strategic planning documents;

{Clause 6 of Part Three of Article 24⁵ as amended by Law No. 4225-IX of January 16, 2025 }

7) maintenance, reconstruction, repair, including capital, technical re-equipment and protection of navigational hydraulic structures (navigational locks), as well as costs of using these structures for the passage of vessels;

8) fulfillment of debt obligations under loans obtained by the state or under state guarantees for the development and maintenance of inland waterways;

9) the functioning of a state enterprise, which falls under the jurisdiction of the central executive body, which ensures the formation of state policy in the field of inland waterway transport, the main tasks of which include the maintenance of inland waterways to maintain them in a navigable condition, including the costs of using navigation locks for the passage of vessels.

4. The procedure for using the funds of the State Fund for Inland Waterways shall be approved by the Cabinet of Ministers of Ukraine.

{The Code is supplemented by Article 24⁵ in accordance with Law No. 2043-IX of 15.02.2022 - enters into force on April 1, 2022}

Article 24⁶ State Fund for Decarbonization and Energy Efficient Transformation

1. The State Fund for Decarbonization and Energy Efficient Transformation is being created as part of a special fund of the State Budget of Ukraine.

2. The sources of formation of the state fund for decarbonization and energy efficient transformation are:

1) state budget revenues defined in clause 7⁵ of part three of Article 29 of this Code;

2) public borrowings raised in accordance with paragraph 1 of part three of Article 15 of this Code for the preparation and implementation of public investment projects in the field of energy efficiency, increasing the use of renewable energy sources and alternative fuels and reducing carbon emissions;

{Clause 2 of Part Two of Article 24⁶ as amended by Law No. 4225-IX of 01/16/2025 }

3) other revenues determined by the Law on the State Budget of Ukraine.

3. The funds of the State Fund for Decarbonization and Energy Efficient Transformation shall be directed to:

1) financial support for measures, strategic documents, preparation and implementation of public investment projects in the field of energy efficiency, increasing the use of renewable energy sources and alternative fuels, and reducing carbon emissions;

{Clause 1 of Part Three of Article 24⁶ as amended by Law No. 4225-IX of 16.01.2025 }

2) financial support for lending, financial leasing, factoring, guaranteeing the implementation of energy efficiency measures, implementing energy services, increasing the use of renewable energy sources and alternative fuels, reducing carbon emissions, as well as compensation, reimbursement, and reduction of obligations of individuals and legal entities under credit and leasing agreements concluded for the implementation of energy efficiency measures, implementing energy services, increasing the use of renewable energy sources and alternative fuels, and reducing carbon emissions;

{Clause 2 of Part Three of Article 24⁶ as amended by Law No. 4225-IX of 16.01.2025 }

3) fulfillment of debt obligations on borrowings received by the state for the preparation and implementation of public investment projects in the field of energy efficiency, increasing the use of renewable energy sources and alternative fuels, and reducing carbon emissions.

{Clause 3 of Part Three of Article 24⁶ as amended by Law No. 4225-IX of January 16, 2025 }

4) Procedure for using funds from the State Fund for Decarbonization and Energy Efficient Transformation approved by the Cabinet of Ministers of Ukraine.

{The Code is supplemented by Article 24⁶ in accordance with Law No. 3035-IX of 11.04.2023 }

Article 25. Undisputed write-off of budget funds and compensation for losses caused to the budget

1. *{Temporarily, from the date of entry into force of Law No. 553-IX of April 13, 2020 until January 1, 2021, the provisions of part one of Article 25 do not apply - see paragraph 2 Section II of Law No. 553-IX of April 13, 2020 - the provision was recognized as not complying with the Constitution of Ukraine (is unconstitutional), in accordance with the Decision of the Constitutional Court No. 10-r/2020 of August 28, 2020 }* The Treasury of Ukraine carries out an undisputed write-off of funds from the state budget and local budgets based on a court decision.

2. Compensation in accordance with the law for damage caused to an individual or legal entity as a result of illegally taken decisions, actions or inaction of state authorities (authorities of the Autonomous Republic of Crimea, local self-government bodies), as well as their officials and service personnel in the exercise of their powers, is carried out by the state (Autonomous Republic of Crimea, local self-government bodies) in accordance with the procedure established by law.

Article 26. Control and audit in the budget process

1. Control over compliance with budget legislation is aimed at ensuring effective and efficient management of budget funds and is carried out at all stages of the budget process by its participants in accordance with this Code and other legislation, and also ensures:

1) assessment of the management of budget funds, including those allocated to the preparation and implementation of public investment projects (including conducting a state financial audit);

{Clause 1 of Part One of Article 26 as amended by Law No. 4225-IX of January 16, 2025 }

2) correctness of accounting and reliability of financial and budgetary reporting;

3) achieving savings in budget funds, their targeted use, efficiency and effectiveness in the activities of budget managers by making informed management decisions;

4) conducting analysis and assessment of the financial and economic activities of budget funds managers;

5) preventing violations of budget legislation and ensuring the interests of the state and territorial communities in the process of managing state and municipal property;

{Clause 5 of Part One of Article 26 as amended by the Law No. 2042-IX from 02/15/2022 }

6) the reasonableness of planning budget revenues and expenditures.

2. The Accounting Chamber exercises control on behalf of the Verkhovna Rada of Ukraine over the receipt of funds to the State Budget of Ukraine and their use. The activities of central executive bodies that ensure the implementation of state policy in the field of control over compliance with budget legislation (within the limits of their powers established by this Code and other regulatory legal acts) are directed, coordinated and controlled by the Cabinet of Ministers of Ukraine.

{Part two of Article 26 as amended by Laws No. 2592-VI of 07.10.2010 , No. 176-VIII dated 10.02.2015 }

3. Budget managers, represented by their heads, organize internal control and internal audit and ensure the functioning of internal control and internal audit in their institutions and enterprises, in institutions and organizations that fall under the management of such budget managers.

Internal control is a set of measures based on managerial responsibility and accountability and applied by the manager to ensure compliance with the legality and efficiency of the use of budget funds, achievement of results in accordance with the established goal, objectives, plans and requirements for the activities of the manager of budget funds and enterprises, institutions and organizations within the scope of his management.

Internal audit is an independent, objective activity that involves conducting audit research (assurance assessments) and audit consulting to assist the manager of budget funds in achieving the goals, objectives and specific results of its activities. Internal audit contributes to improving the efficiency and effectiveness of the activities of the manager of budget funds, as well as enterprises, institutions and organizations within its scope of management, by applying a systematic, consistent approach to assessing and improving the organization and functioning of the management system, internal control, and risk management.

To conduct an internal audit, the manager of budget funds, represented by the manager, forms an independent internal audit structural unit, which is subordinate and accountable directly to such manager.

To provide professional advice and consider issues related to the organization and functioning of internal control and the conduct of internal audit activities, the chief spending officer of the state budget shall establish an audit committee as an advisory and consultative body.

Basic principles of internal control functioning and implementation of internal audit and the procedure for the formation of internal audit units are determined by the Cabinet of Ministers of Ukraine. The organizational and methodological principles of the functioning of internal control and the implementation of internal audit are determined by the Ministry of Finance of Ukraine, which ensures the formation and implementation of state policy in the field of state internal financial control, including

analyzing the state of functioning of internal control and assessing the functioning of internal audit systems in budget funds managers.

{Part Three of Article 26 as amended by Law No. 2646-VIII of 06.12.2018 ; as amended by Law No. 4225-IX of 16.01.2025 }

Article 27. Submission and consideration of draft laws affecting budget indicators, and the entry into force of such laws

1. The subject of the right of legislative initiative is obliged to add financial and economic justification (including relevant calculations) to a draft law, the adoption of which will lead to changes in budget indicators. If such changes in budget indicators involve a decrease in budget revenues and/or an increase in budget expenditures, proposals for amendments to the legislative acts of Ukraine regarding a decrease in budget expenditures and/or sources of additional budget revenues to achieve budget balance shall be submitted to the draft law.

{Part one of Article 27 as amended by Law No. 3614-VI of 07.07.2011 }

2. Each draft law submitted to the Verkhovna Rada of Ukraine is sent to the Cabinet of Ministers of Ukraine within five days for examination of its impact on budget indicators and compliance with laws regulating budgetary relations.

The Cabinet of Ministers of Ukraine shall, within two weeks from the date of receipt of the draft law, submit to the Committee of the Verkhovna Rada of Ukraine on Budget an expert opinion prepared by the Ministry of Finance of Ukraine, with the participation of other interested central executive bodies. The expert opinion on the draft law shall contain information on the completeness and reliability of the data set out in the financial and economic justification, the impact of the draft law on budget indicators (with the mandatory determination of the cost of such impact), the possibilities of financial provision in the relevant budget period, compliance with laws regulating budgetary relations, and proposals for its consideration.

3. Laws of Ukraine or their individual provisions that affect budget indicators (reduce budget revenues and/or increase budget expenditures) and are adopted:

no later than July 15 of the year preceding the planned one, shall be put into effect no earlier than the beginning of the planned budget period;

after July 15 of the year preceding the planned one, shall be put into effect no earlier than the beginning of the budget year period that follows the planned one.

{Part Three of Article 27 as amended by Law No. 5213-VI of 06.09.2012 ; as amended by Law No. 176-VIII of 10.02.2015 }

4. Consideration of the draft law on the State Budget of Ukraine and draft laws on amendments to the law on the State Budget of Ukraine shall be carried out according to a special procedure determined by the Rules of Procedure of the Verkhovna Rada of Ukraine .

Article 28. Availability of budget information

1. Budget information shall be published in accordance with the requirements specified in this Code.

The Ministry of Finance of Ukraine ensures the publication of:

1) Budget declaration together with relevant information and analytical materials;

{Paragraph three of part one of Article 28 as amended by Law No. 2646-VIII of 06.12.2018 }

1¹) draft law on the State Budget of Ukraine;

{Paragraph of part one of Article 28 as amended by Law No. 2646-VIII of 06.12.2018 }

2) the Law on the State Budget of Ukraine with annexes that are an integral part of it, as well as information and analytical materials on the main indicators and objectives of the state budget (in a form accessible to the public) within a month from the date of publication of the Law on the State Budget of Ukraine by posting on its official website;

{Clause 2 of Part One of Article 28 as amended by Law No. 176-VIII of 10.02.2015 }

3) information on the implementation of the State Budget of Ukraine by month, quarter and year;

4) information on the implementation of the consolidated budget of Ukraine;

5) other information on the implementation of the State Budget of Ukraine.

Reporting on the execution of the State Budget of Ukraine shall be submitted in accordance with the procedure specified in Articles 59-61 of this Code. At the same time, monthly, quarterly and annual reporting on the execution of the State Budget of Ukraine shall be posted on the official website of the Treasury of Ukraine.

{Paragraph of part one of Article 28 as amended by Law No. 176-VIII of 10.02.2015 }

2. The draft law on the State Budget of Ukraine is subject to mandatory publication in the newspaper "Government Courier" no later than seven days after its submission to the Verkhovna Rada of Ukraine.

Budget requests, including information on the goal, objectives and performance indicators that are expected to be achieved when implementing budget programs, as well as information on the goals of state policy in the relevant field of activity, the formation and/or implementation of which is ensured by the main spending unit of the state budget, and indicators of their achievement based on the results of the previous budget period, expected in the current budget period and forecast for the medium-term period, are posted by each main spending unit of the state budget on its official website no later than three working days after submitting the draft law on the State Budget of Ukraine to the Verkhovna Rada of Ukraine.

{Part two of Article 28 is supplemented by paragraph two in accordance with Law No. 176-VIII of 10.02.2015 ; as amended by Laws No. 313-VIII of 09.04.2015 , No. 2646-VIII of 06.12.2018 }

The main managers of local budget funds shall post budget requests on their official websites or make them public in another manner no later than three working days after submitting a draft decision on the local budget to the Verkhovna Rada of the Autonomous Republic of Crimea or the relevant local council.

{Part two of Article 28 is supplemented by paragraph three in accordance with Law No. 2646-VIII of 06.12.2018 }

3. Information on the execution of the state (local) budget shall contain indicators of the relevant budget for general and special funds on income (detailed by types of income that ensure the receipt of at least 3 percent of the total revenue of the relevant budget) and on expenditures and lending (detailed by groups of functional classification of expenditures and budget lending), financing, as well as indicators on the state of state (local) debt and the provision of state (local) guarantees. Such indicators shall be provided in comparison with similar indicators for the relevant period of the previous budget period, indicating the dynamics of their change.

{Part Three of Article 28 as amended by Laws No. 3614-VI of 07.07.2011 , No. 79-VIII dated 28.12.2014 }

4. *{Paragraph one of part four of Article 28 was excluded on the basis of Law No. 4225-IX of 16.01.2025 }*

The Council of Ministers of the Autonomous Republic of Crimea, local state administrations, executive bodies of the relevant local councils shall ensure publication on their official websites or in another manner in accordance with the Law of Ukraine. "On access to public information":

{Part four of Article 28 is supplemented by paragraph two in accordance with Law No. 1081-IX of 15.12.2020 }

1) local budget forecast - within five days from the date of its approval;

{Part four of Article 28 is supplemented by paragraph three in accordance with Law No. 1081-IX of 15.12.2020 }

2) draft decision on the local budget - no later than three working days after its submission to the Verkhovna Rada of the Autonomous Republic of Crimea, the relevant local council;

{Part four of Article 28 is supplemented by paragraph four in accordance with Law No. 1081-IX of 12/15/2020 }

3) a decision on the local budget - within ten days from the date of its adoption;

{Part four of Article 28 is supplemented by paragraph five in accordance with Law No. 1081-IX of 15.12.2020 }

4) information on the execution of the local budget - based on the results of the month, quarter, year.

{Part four of Article 28 is supplemented by paragraph six in accordance with Law No. 1081-IX of 12/15/2020 }

{Part Four of Article 28 as amended by Law No. 1081-IX of 12/15/2020 }

5) Information on the execution of the State Budget of Ukraine and local budgets shall be published no later than March 1 of the year following the reporting year: the State Budget of Ukraine - on the official websites of the Cabinet of Ministers of Ukraine, the Ministry of Finance of Ukraine; local budgets - on the official websites of the Verkhovna Rada of the Autonomous Republic of Crimea, the Council of Ministers of the Autonomous Republic of Crimea, local state administrations, executive bodies of the relevant local councils, or in another manner in accordance with the Law of Ukraine "On Access to Public Information".

{Paragraph one of part five of Article 28 as amended by Law No. 1081 IX of December 15, 2020 ; as amended by Law No. 4225-IX of January 16, 2025 }

The Ministry of Finance of Ukraine shall, by March 20 of the year following the reporting year, publicly present a report on the execution of the State Budget of Ukraine for the previous budget period, in which authorized representatives of the Verkhovna Rada of Ukraine Committee on Budget and the Accounting Chamber participate. Information on the time and place of the public presentation shall be published together with the report on the execution of the State Budget of Ukraine.

{Paragraph two of part five of Article 28 as amended by Law No. 2042-IX of February 15, 2022 }

The main spending units of budget funds shall publicly present information on the implementation of budget programs, including the achievement of state policy goals in the relevant field of activity, the formation and/or implementation of which is ensured by the main spending unit of budget funds, within the framework of budget programs for the reporting budget period by March 15 of the year following the reporting one, and publish an announcement of the time and place of public presentation of such information.

{Paragraphs three and four of part five of Article 28 are replaced by a paragraph in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 288-VIII of 07.04.2015 ; as amended by Law No. 313-VIII of 09.04.2015 ; as amended by Law No. 2621-VIII of 22.11.2018 ; as amended by Law No. 2646-VIII of 06.12.2018 }

The main spending units of budget funds shall publish them by posting them on their official websites (the main spending units of local budgets may publish them in another way in accordance with the Law of Ukraine). "On Access to Public Information"):

{Paragraph of part five of Article 28 as amended by Laws No. 313-VIII of 09.04.2015 , No. 2646-VIII dated 06.12.2018 } information on the goals of state policy in the relevant field of activity, the

formation and/or implementation of which is ensured by the main spending unit of budget funds, and indicators of their achievement within the framework of budget programs for the reporting budget period - by March 15 of the year following the reporting one;

{Paragraph of part five of Article 28 as amended by Law No. 313-VIII of 09.04.2015 ; as amended by Law No. 1789-VIII of 20.12.2016 ; as amended by Law No. 2646-VIII of 06.12.2018 } budget program passports for the current budget period (including changes to budget program passports) - within three working days from the date of approval of such documents;

{Paragraph of part five of Article 28 as amended by Law No. 2646-VIII of 06.12.2018 } reports on the implementation of budget program passports for the reporting budget period - during three working days after submission of the annual budget report;

{Paragraph of part five of Article 28 as amended by Law No. 2646-VIII of 06.12.2018 } reports on the status of preparation and implementation of public investment projects and public investment programs in the form established by the central executive body that ensures the formation of state policy in the field of economic and social development, - once every six months (year), by the 20th of the month following the reporting period;

{Paragraph of part five of Article 28 as amended by Law No. 2646-VIII of 06.12.2018 ; as amended by Law No. 4225-IX of 16.01.2025 } results of the assessment of the effectiveness of budget programs for the reporting budget period - in two weeks after submission of annual budget reporting;

{Paragraph of Part Five of Article 28 as amended by Law No. 2646-VIII of 06.12.2018 } results of assessing the effectiveness of public investment projects and public investment programs - within two weeks after submitting a report on the status of preparation and implementation of public investment projects and public investment programs for the year;

{Part five of Article 28 is supplemented with a new paragraph in accordance with Law No. 4225-IX of 16.01.2025 } reports on state budget expenditure reviews - within three working days after submission such reports to the Cabinet of Ministers of Ukraine.

{Part five of Article 28 is supplemented with a new paragraph in accordance with Law No. 2042-IX of February 15, 2022 }

Public presentation of information on the execution of local budgets in accordance with indicators for which budget allocations are approved by the decision on the local budget shall be carried out by March 20 of the year following the reporting year. Information on the time and place of public presentation of such information shall be published together with information on the execution of the relevant budgets.

{Paragraph of part five of Article 28 as amended by Laws No. 1081-IX of 15.12.2020 , No. 2042-IX dated 15.02.2022 }

{Paragraph of part five of Article 28 was excluded on the basis of Law No. 1081-IX of 12/15/2020 }

6. Information on the budget specified in this article shall be published in compliance with the requirements of the Law of Ukraine "On Access to Public Information" regarding the publication of public information in the form of open data.

The conditions and procedure for ensuring access to information on the use of state and local budget funds are determined by the Law of Ukraine "On the Transparency of the Use of Public Funds".

{Article 28 is supplemented by part six in accordance with Law No. 313-VIII of 09.04.2015 }

Chapter II. STATE BUDGET OF UKRAINE

Chapter 5. REVENUE, EXPENDITURE AND CREDITATION OF THE STATE BUDGET OF UKRAINE

Article 29. Composition of revenues of the State Budget of Ukraine

1. The revenues of the State Budget of Ukraine include budget revenues, except for those that, in accordance with Articles 64 , 64 ¹ , 66 , 69 ¹ and 71 of this Code, are assigned to local budgets.

{Part one of Article 29 as amended by Laws No. 79-VIII of 28.12.2014 , No. 1081-IX dated 15.12.2020 }

2. The revenues of the general fund of the State Budget of Ukraine (taking into account the features determined by paragraph 1 of part two of Article 67 ¹ of this Code) include:

{Paragraph one of part two of Article 29 as amended by Law No. 1210 VII of 15.04.2014 }

1) personal income tax (except for the tax specified in paragraph 1 ¹ of this part of the article), which is paid (transferred) in accordance with the Tax Code of Ukraine in the amount of 25 percent in the relevant territory of Ukraine (except for the territory of the cities of Kyiv and Sevastopol) and in the amount of 60 percent - in the territory of the city of Kyiv;

{Clause 1 of Part Two of Article 29 as amended by Law No. 1588-VII of 04.07.2014 , No. 79-VIII dated 28.12.2014 }

11) personal income tax from taxation of passive income in the form of interest on a current or deposit (deposit) bank account, interest on a credit union member's deposit (deposit) in a credit union, which is paid (transferred) in accordance with the Tax Code of Ukraine ;

{Part two of Article 29 is supplemented by paragraph 1 ¹ in accordance with Law No. 1588-VII of 04.07.2014 ; as amended by Law No. 176-VIII of 10.02.2015 }

12) military duty paid (transferred) in accordance with clause 16 ¹ subsection 10, section XX of the Tax Code of Ukraine;

{Part two of Article 29 was supplemented by paragraph 1 ² in accordance with Law No. 1621-VII of 31.07.2014 }

13) one-time (special) voluntary declaration fee payable (recalculated) in accordance with subsection 9 ⁴ "Features of the application of one-time (special) voluntary declaration of assets of individuals" of section XX "Transitional provisions" of the Tax Code of Ukraine;

{Part two of Article 29 is supplemented by paragraph 1 ³ in accordance with Law No. 1727-IX of 08.09.2021 }

2) 90 percent of the corporate income tax (except for the corporate income tax of state-owned enterprises, which is credited to the general fund of the state budget in full, and the tax specified in paragraph 18 of part one of Article 64, paragraph 1 of part one of Article 64 ¹ and paragraph 1 ² of part one of Article 66 of this Code);

{Clause 2 of Part Two of Article 29 as amended by Law No. 79-VIII of 12/28/2014 ; as amended by Law No. 1081-IX of 12/15/2020 }

3) 37 percent of the rental fee for the special use of forest resources for the part of the timber harvested in the order of main use fellings;

{Clause 3 of Part Two of Article 29 as amended by Law No. 79-VIII of 12/28/2014 ; as amended by Law No. 2621-VIII of 11/22/2018 }

4) 45 percent of the rental fee for special use of water (except for the rental fee for special use of water from water bodies of local importance, as well as the rental fee for special use of water without its withdrawal from water bodies for the needs of hydropower);

{Clause 4 of Part Two of Article 29 as amended by Law No. 79-VIII of 12/28/2014 ; as amended by Law No. 2233-VIII of 12/07/2017 ; as amended by Law No. 2043-IX of 02/15/2022 - enters into force on April 1, 2022}

5) 70 percent of the rent for the use of subsoil for the extraction of minerals of national importance (except for the rent for the use of subsoil for the extraction of oil, natural gas, gas condensate and the rent for the use of subsoil for the extraction of minerals of national importance, defined as Natural Resource Assets);

35 percent of the rent for the use of subsoil for the extraction of minerals of national importance, defined as Natural Resource Assets (except for the rent for the use of subsoil for the extraction of oil and natural gas);

{Clause 5 of Part Two of Article 29 as amended by Law No. 79-VIII of 28.12.2014 ; as amended by Laws No. 1793-VIII of 20.12.2016 , No. 2621-VIII dated 22.11.2018 ; as amended by Law No. 4468-IX dated 04.06.2025 - for entry into force see point 1 of section II}

5 ¹) 95 percent of the rent for the use of subsoil for the extraction of oil, natural gas and gas condensate (except for the rent for the use of subsoil within the continental shelf and/or exclusive (maritime) economic zone of Ukraine, which is credited to the general fund of the state budget in full (except for the rent specified in paragraph three of this paragraph), and the rent for the use of subsoil for the extraction of oil, natural gas, defined as Natural Resource Assets);

47 percent of the rent for the use of subsoil for the extraction of oil and natural gas (except for the rent for the use of subsoil within the continental shelf and/or exclusive (maritime) economic zone of Ukraine), defined as Natural Resource Assets;

50 percent of the rent for the use of subsoil for the extraction of oil and natural gas within the continental shelf and/or exclusive (maritime) economic zone of Ukraine, defined as Natural Resource Assets;

{Part two of Article 29 is supplemented by paragraph 5 ¹ in accordance with Law No. 1793-VIII of 20.12.2016 ; as amended by Law No. 4468-IX of 04.06.2025 - for entry into force see point 1 of section II}

6) value added tax;

7) excise tax on excisable goods (products) produced in Ukraine (except for the excise tax specified in paragraph 1 of part three of this article and paragraph 6 of part one of Article 66 of this Code);

{Clause 7 of Part Two of Article 29 as amended by Law No. 242-VII of May 16, 2013 ; as amended by Law No. 79-VIII of December 28, 2014 ; as amended by Law No. 1763-VIII of November 17, 2016 }

8) excise tax on excisable goods (products) imported into the customs territory of Ukraine (except for the excise tax specified in paragraph 2 of part three of this article);

{Clause 8 of Part Two of Article 29 as amended by Laws No. 79-VIII of 12/28/2014 , No. 1763-VIII dated 17.11.2016 }

9) import duty (except for the import duty specified in paragraph 3 of part three of this article);

{Clause 9 of Part Two of Article 29 as amended by Laws No. 79-VIII of

12/28/2014 , No. 1763-VIII dated 17.11.2016 }

10) export duty;

10¹) special types of duty and seasonal duty;

{Part two of Article 29 is supplemented by paragraph 10¹ in accordance with Law No. 2042-IX of February 15, 2022 }

{Clause 11 of Part Two of Article 29 was excluded pursuant to Law No. 914-VIII of 24.12.2015 }

12) rental fee for the transportation of oil and petroleum products through main oil pipelines and petroleum product pipelines across the territory of Ukraine;

13) rental fee for transit transportation of ammonia through pipelines across the territory of Ukraine;

{Clause 14 of Part Two of Article 29 was excluded pursuant to Law No. 79-VIII of 28.12.2014 }

{Clause 15 of part two of Article 29 was excluded on the basis of Law No. 914-VIII of 24.12.2015 }

16) rental fee for the use of the radio frequency spectrum (radio frequency resource) of Ukraine;

{Clause 16 of Part Two of Article 29 as amended by Laws No. 79-VIII of 12/28/2014 , No. 4225 IX of 01/16/2025 }

16¹) 45 percent of the environmental tax (except for the environmental tax levied on emissions of carbon dioxide into the atmosphere by stationary sources of pollution, which is credited to the special fund of the state budget in full; the environmental tax levied on the generation of radioactive waste (including already accumulated) and/or temporary storage of radioactive waste by their producers beyond the period established by the special conditions of the license, which is credited to the special fund of the state budget in full);

{Part two of Article 29 is supplemented by paragraph 16¹ in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Laws No. 2125-VIII dated 11.07.2017 , No. 2233-VIII dated 07.12.2017 ; as amended by Law No. 2621-VIII dated 22.11.2018 ; as amended by Law No. 3035-IX dated 11.04.2023 }

{Clause 16, Part 2, Article 29, excluded on the basis of Law No. 1763-VIII of 17.11.2016 }

{Clause 16, Part 3, Article 29, excluded on the basis of Law No. 2042-IX of 02/15/2022 }

164) a single tax, the payer of which is an electronic resident (e-resident);

{Part two of Article 29 is supplemented by paragraph 16⁴ in accordance with Law No. 2709-IX of 03.11.2022 }

165) 90 percent of the rent for state-owned agricultural land plots leased in accordance with Article 120¹ of the Land Code of Ukraine;

{Part two of Article 29 is supplemented by paragraph 16⁵ in accordance with Law No. 3683-IX of 08.05.2024 }

17) part of the net profit (income) of state unitary enterprises and their associations, which is transferred to the state budget in accordance with the law, and dividends (income) accrued on shares (shares) of business companies, the authorized capital of which includes state property (except for revenues classified as subgroup 4 of the second group of own revenues of budgetary institutions);

{Clause 17 of Part Two of Article 29 as amended by Laws No. 2233-VIII of 07.12.2017 , No. 3035-IX of 11.04.2023 }

18) funds transferred by the National Bank of Ukraine in accordance with the Law of Ukraine "On the National Bank of Ukraine" ;

19) fee for placing temporarily free state budget funds (except for funds received by institutions of professional (vocational and technical), professional pre-higher and higher education from placing temporarily free budget funds received for the provision of paid services on deposits, if such institutions are granted the relevant right by law);

{Clause 19 of Part Two of Article 29 as amended by Law No. 293-IX of 14.11.2019 }

20) funds received by foreign diplomatic institutions of Ukraine as payment for placing budget funds due to them in current accounts of foreign banks;

21) payments related to the presence of the Black Sea Fleet of the Russian Federation on the territory of Ukraine, in accordance with the Agreement between the Government of Ukraine and the Government of the Russian Federation on mutual settlements related to the division of the Black Sea Fleet and the presence of the Black Sea Fleet of the Russian Federation on the territory of Ukraine, concluded on May 28, 1997 ;

22) payments related to the implementation of the Agreement between the Cabinet of Ministers of Ukraine and the Government of the Russian Federation on the participation of the Russian Federation in the development of the socio-economic sphere of the city of Sevastopol and other settlements in which military formations of the Black Sea Fleet of the Russian Federation are deployed on the territory of Ukraine;

23) funds from sanctions (fines, penalties, etc.) applied in accordance with the law (except for fines specified in paragraphs 6³, 6⁴, 6⁹, and 13⁵ of part three of this article, paragraphs 37-39 of part one of article 64, paragraph 13 of part one of article 64¹ and paragraphs 26 and 27 of part one of article 66 of this Code);

{Clause 23 of Part Two of Article 29 as amended by Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 71-VIII of 28.12.2014 ; as amended by Law No. 176-VIII of 10.02.2015 ; as amended by Laws No. 2621-VIII of 22.11.2018 , No. 74-IX dated 12.09.2019 , No. 1081-IX dated 12/15/2020 ; No. 2043-IX dated 02/15/2022 - enters into force on April 1, 2022}

24) fee for the provision of administrative services (except for the fee specified in clause 7⁶ of part three of this article, clauses 36 and 36⁵ of part one of article 64 and clause 14 of part one of article 64¹ of this Code);

{Clause 24 of Part Two of Article 29 as amended by Law No. 79-VIII of 12/28/2014 ; as amended by Laws No. 1081-IX of 12/15/2020 , No. 2042-IX of 02/15/2022 , No. 3278-IX of 07/27/2023 }

24¹) administrative fee for state registration of real rights to real estate and their encumbrances (except for the administrative fee specified in Clause 36¹ of Part One of Article 64 and Clause 9 of Part One of Article 64¹ of this Code);

{Part two of Article 29 is supplemented by paragraph 24¹ in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Laws No. 836-VIII of 26.11.2015 , No. 1081-IX dated 15.12.2020 }

24²) 85 percent of the fee for providing information from the Unified State Register of Legal Entities, Individual Entrepreneurs and Public Organizations, as well as 85 percent of the fee for obtaining information from other state registers, the holder of which is the central executive body that ensures the formation and implementation of state legal policy, state policy in the areas of state registration of civil status acts, state registration of real rights to real estate, state registration of legal entities, public organizations that do not have the status of a legal entity, individual entrepreneurs and separate divisions of a legal entity formed in accordance with the legislation of a foreign state;

{Part two of Article 29 is supplemented by paragraph 24² in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 836-VIII of 26.11.2015 ; as amended by the Law No. 4225-IX dated 16.01.2025 }

{Clause 24³ excluded pursuant to Law No. 836-VIII of 26.11.2015 }

244) fee for reducing the terms of providing services in the field of state registration of real rights to real estate and their encumbrances and state registration in accordance with the Law of Ukraine "On State Registration of Legal Entities, Individual Entrepreneurs and Public Organizations", as well as fees for providing other paid services related to such state registration (except for the fee specified in Clause 36 , Part³ of Article 64 and Clause 11 , Part 1 of Article 64, Part¹ of this Code);

{Part two of Article 29 is supplemented by paragraph 24⁴ in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 836-VIII of 26.11.2015 ; with amendments made in accordance with the Laws No. 1081-IX dated 15.12.2020 , No. 4225-IX dated 16.01.2025 }

245) fee for affixing an apostille;

{Part two of Article 29 is supplemented by paragraph 24⁵ in accordance with Law No. 4225-IX of January 16, 2025 }

25) fees for licenses for certain types of economic activity (except for the fees specified in clause 5¹ of part three of Article 29, clauses 21-24¹ , 28 , 28¹ , 43¹ and 43² parts of the first article 64, paragraph 2 of part one of article 64¹ , paragraphs 18-21¹ , 25 and 25¹ of part one of article 66 of this Code);

{Clause 25 of Part Two of Article 29 as amended by Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 176-VIII of 10.02.2015 ; as amended by Law No. 2233-VIII of 07.12.2017 ; as amended by Laws No. 293-IX of 14.11.2019 , No. 1081-IX of 15.12.2020 , No. 2042-IX dated 15.02.2022 , No. 4225-IX dated 16.01.2025 }

251) administrative fee charged in accordance with the Law of Ukraine "On State Registration of Legal Entities, Individual Entrepreneurs and Public Organizations" (except for the administrative fee specified in Clause 36, Part² , Article 64, Part 1 and Clause 10 , Part 1, Article 64, Part¹ of this Code);

{Part two of Article 29 is supplemented by paragraph 25¹ in accordance with Law No. 163-VII of 04.04.2013 ; as amended by Law No. 79-VIII of 28.12.2014 ; as amended by Laws No. 836-VIII of 26.11.2015 , No. 1509-VIII dated 08.09.2016 , No. 1081-IX dated 15.12.2020 , No. 4225-IX dated 16.01.2025 }

252) fee for certification of the electricity transmission system operator, gas transmission system operator;

{Part two of Article 29 is supplemented by paragraph 25² in accordance with Law No. 293-IX of 14.11.2019 }

25³) fee for issuing an integrated environmental permit (amending it);

{Part two of Article 29 is supplemented by paragraph 25³ in accordance with Law No. 4225-IX of 16.01.2025 }

26) fees for preparation for state registration of copyright and agreements relating to property rights to the work;

{Clause 26 of Part Two of Article 29 as amended by Laws No. 2042-IX of February 15, 2022 , No. 3979-IX of September 18, 2024 }

27) fee for issuing permits for the right to import into the territory of Ukraine, export from the territory of Ukraine or transit through the territory of Ukraine of narcotic drugs, psychotropic substances and precursors;

27 ¹) fee for the provision of services specified by the Law of Ukraine "On Ensuring Chemical Safety and Management of Chemical Products";

{Part two of Article 29 is supplemented by paragraph 27 ¹ in accordance with Law No. 3979-IX of September 18, 2024 }

28) fee for issuing special permits for the use of subsoil and proceeds from the sale of such permits (except for the fee and proceeds specified in paragraph two of this paragraph and in paragraphs 13-15 of part three of this article);

50 percent of the fee for issuing special permits for the use of subsoil designated as Natural Resource Assets, and 50 percent of the proceeds from the sale of such permits;

{Clause 28 of Part Two of Article 29 as amended by the Law No. 4468-IX dated 04.06.2025 - for entry into force see point I section II}

28 ¹) fee (charge) for secondary (processed) geological information when applying for a special permit for the use of subsoil;

{Part two of Article 29 is supplemented by paragraph 28 ¹ in accordance with Law No. 4225-IX of January 16, 2025 }

29) fee for issuing, reissuing, extending the validity period of permits for the use of numbering resources;

{Clause 29 of Part Two of Article 29 as amended by Law No. 2709-IX of 03.11.2022 }

30) fee for state registration of ionizing radiation sources (registration fee);

31) fee for issuing a certificate of a foreign Ukrainian;

32) funds received for the performance of consular actions on the territory of Ukraine, as well as funds received for the performance of consular actions outside Ukraine;

33) 50 percent of the enforcement fee collected by the state enforcement service;

{Clause 33 of Part Two of Article 29 as amended by Law No. 79-VIII of 28.12.2014 }

34) income from rent for the use of a single property complex and other state property (except for rent specified in paragraph 10 of part three of this article);

{Clause 34 of Part Two of Article 29 as amended by Law No. 3979-IX of September 18, 2024 }

{Clause 35 of Part Two of Article 29 was excluded pursuant to Law No. 79-VIII of 28.12.2014 }

36) a single fee collected at checkpoints (control points) across the state border of Ukraine;

{Clause 36 of Part Two of Article 29 as amended by Law No. 293-IX of 14.11.2019 }

37) port (administrative) fee;

38) fees for the performance of customs formalities by customs authorities outside the location of these authorities or outside the working hours established for them;

{Clause 38 of Part Two of Article 29 as amended by Law No. 242-VII of 05/16/2013 ; as amended by Law No. 642-IX of 06/02/2020 }

39) funds from the sale of property confiscated by court decision, treasures that are monuments of history and culture, property received by the state by inheritance or donation;

40) funds from the sale of surplus military and dual-use space equipment;

41) funds from the sale of surplus weapons, military and special equipment, real estate of the Armed Forces of Ukraine and other military formations, law enforcement agencies and other state bodies established in accordance with the laws of Ukraine (except for funds specified in paragraph 12 ¹ of part three of this article);

{Clause 41 of Part Two of Article 29 as amended by Law No. 1081-IX of 15.12.2020 }

42) deduction from the amount of funds spent on advertising tobacco products and/or alcoholic beverages within Ukraine;

43) 20 percent of revenues to the State Specialized Fund for Financing National Expenditures on Aviation Activities and Ukraine's Participation in International Aviation Organizations;

{Clause 43 of Part Two of Article 29 as amended by Law No. 176-VIII of 10.02.2015 }

44) fee for filing a complaint regarding procurement procedures with the appeal body;

{Clause 44 of Part Two of Article 29 as amended by Law No. 1789-VIII of 20.12.2016 }

45) funds received from the provision by participants of the procurement procedure/simplified procurement as security for their tender offer/proposal of a participant of simplified procurement, which are not subject to return to such participants, in terms of procurement at the expense of the state budget;

{Clause 45 of Part Two of Article 29 as amended by Law No. 1789-VIII of 20.12.2016 ; as amended by Law No. 1081-IX of 15.12.2020 }

46) funds received from the winner of the procurement procedure/simplified procurement during the conclusion of the procurement contract as security for the performance of such contract, which are not subject to return to the participant, in terms of procurement at the expense of the state budget;

{Clause 45 of Part Two of Article 29 as amended by Law No. 1081-IX of 12/15/2020 }

- 47) funds from the sale of solid rocket fuel utilization products;
- 48) fees for providing state guarantees and credits (loans) raised by the state, and fees for using credits (loans) raised by the state;
- 49) fee for using a loan from the state budget;
- 50) interest for using a preferential long-term state loan provided to young families and single young citizens for the construction (reconstruction) and purchase of housing;
- 51) fees for mandatory state pension insurance, which, according to the law, are paid upon acquisition of ownership of passenger cars, from transactions of acquisition (purchase and sale) of real estate, from the use and provision of mobile communication services;

{Clause 51 of Part Two of Article 29 as amended by Laws No. 71-VIII of 28.12.2014 , No. 2233-VIII of 07.12.2017 , No. 2709-IX of 03.11.2022 , No. 4225-IX dated 16.01.2025 } 52) 90 percent of concession payments for state-owned objects (except for concession payments specified in clause 6⁵ of part three of this article, and the part of the concession payment that, by decision of the concession grantor, is paid in favor of the balance holder in accordance with the terms of the concession agreement));

{Clause 52 of Part Two of Article 29 as amended by Law No. 1081-IX of December 15, 2020 ; as amended by Law No. 2043-IX of February 15, 2022 - shall enter into force on April 1, 2022}

52¹) a one-time fixed fee determined by the concession agreement and funds received as a result of the implementation of the security for the competitive bid in accordance with the terms of the concession competition (if they are not returned to the participant), in relation to state-owned objects;

{Part two of Article 29 is supplemented by paragraph 52¹ in accordance with Law No. 2043-IX of 15.02.2022 - enters into force on April 1, 2022}

53) funds from the sale of precious metals and precious stones received by a state institution authorized to carry out transactions with precious metals and precious stones;

54) 80 percent of funds received by enterprises, institutions and organizations maintained at the expense of the state budget for gold, platinum, platinum group metals, precious stones handed over as scrap and waste, and 50 percent of funds received by these enterprises, institutions and organizations for silver handed over as scrap and waste;

55) 90 percent of funds from the use (sale) of the part of the produced products that remains in the ownership of the state in accordance with production sharing agreements, and/or funds in the form of the cash equivalent of such state part of the products (except for funds from the state part of the products produced on the subsoil area within the continental shelf and exclusive (maritime) economic zone of Ukraine, which are credited to the general fund of the state budget in full (except for funds specified in paragraph three of this paragraph), and funds from the state part of the products produced on the subsoil area, defined as Natural Resource Assets);

45 percent of funds from the use (sale) of the part of the produced products that remains in the ownership of the state in accordance with production sharing agreements, and/or funds in the form of the cash equivalent of such state part of the products produced in the subsoil area (except for subsoil within the continental shelf and exclusive (maritime) economic zone of Ukraine), defined as Natural Resource Assets;

50 percent of funds from the use (sale) of the part of the produced products that remains in the ownership of the state in accordance with production sharing agreements, and/or funds in the form of the cash equivalent of such state part of the products produced in the subsoil area within the continental shelf and exclusive (maritime) economic zone of Ukraine, defined as Natural Resource Assets;

{Clause 55 of part two of Article 29 as amended by Laws No. 665-VII of 05.11.2013 , No. 4468 IX of 04.06.2025 - for entry into force see point I section II}

56) 10 percent of funds from the sale of non-agricultural land plots or rights to them that are in state ownership before the demarcation of state and municipal lands; funds from the sale of non-agricultural land plots or rights to them that are in state ownership after the demarcation of state and municipal lands, 10 percent of funds from the redemption of agricultural land plots in state and municipal ownership, provided for in paragraph 6¹ of section X "Transitional provisions" of the Land Code of Ukraine;

{Clause 56 of Part Two of Article 29 as amended by Laws No. 1081-IX of 12/15/2020 , No. 2042-IX of 02/15/2022 }

57) funds received from the UN Secretariat, NATO, EU, OSCE or other international organization for Ukraine's participation in international peace and security operations;

571) revenues from European Union budget support programs;

{Part two of Article 29 is supplemented by paragraph 57¹ in accordance with Law No. 2709-IX of 03.11.2022 }

572) grants for budget support from foreign states, foreign financial institutions and international financial organizations (including grants for achieving performance indicators);

{Part two of Article 29 is supplemented by paragraph 57² in accordance with Law No. 2709-IX of 03.11.2022 ; as amended by the Law No. 3278-IX dated 27.07.2023 }

58) funds transferred to the state budget from local budgets;

59) other income that is credited to the general fund of the state budget in accordance with the established procedure.

3. The sources of formation of the special fund of the State Budget of Ukraine in terms of revenues (taking into account the features determined by paragraph 1 of part two of Article 67 ¹ of this Code) are:

{Paragraph one of part three of Article 29 as amended by Law No. 1210-VII of April 15, 2014 }

{Paragraph 1 of Part Three of Article 29 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

1) excise tax on fuel and vehicles produced in Ukraine (except for the excise tax specified in Clause 16 ¹ of Part One of Article 64 and Clause 6 of Part One of Article 66 of this Code);

{Paragraph 1 is included in part three of Article 29 in accordance with Law No. 1763-VIII of 17.11.2016 ; as amended by Law No. 1081-IX of 15.12.2020 }

{Clause 2 of Part Three of Article 29 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

2) excise tax on fuel and vehicles imported into the customs territory of Ukraine (except for the excise tax specified in Clause 16 ¹ of Part One of Article 64 of this Code);

{Paragraph 2 is included in part three of Article 29 in accordance with Law No. 1763-VIII of 17.11.2016 ; as amended by Law No. 1081-IX of 15.12.2020 ; as amended by Law No. 2709-IX of 03.11.2022 }

{Clause 3 of Part Three of Article 29 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

3) import duty on petroleum products and vehicles (except for import duty on vehicles specified in clause 3 ¹ of this part of the article) and tires for them;

{Paragraph 3 is included in part three of Article 29 in accordance with Law No. 1763-VIII of 11/17/2016 ; as amended by Law No. 2043-IX of 02/15/2022 - shall enter into force on April 1, 2022 }

3 ¹) import duty paid when placing vessels under the customs regime of temporary importation with conditional partial exemption from customs duties;

{Part three of Article 29 is supplemented by paragraph 3 ¹ in accordance with Law No. 2043-IX of 15.02.2022 - enters into force on April 1, 2022 }

{Paragraph 4 of Part Three of Article 29 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

5) court fees and proceeds from the use of collateral as state revenue;

{Clause 5 of Part Three of Article 29 as amended by Law No. 914-VIII of 24.12.2015 }

5 ¹) fees for licenses in the field of activities for organizing and conducting gambling and for licenses for issuing and conducting lotteries (except for the fees specified in paragraphs 43 ¹ and 43 ² of part one of Article 64 of this Code);

{Part three of Article 29 is supplemented by paragraph 5 ¹ in accordance with Law No. 2042-IX of February 15, 2022 ; as amended by Law No. 2709-IX of November 3, 2022 }

{Clause 6 of Part Three of Article 29 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

6) toll for travel on highways by vehicles and other self-propelled machines and mechanisms, the weight or dimensions of which exceed the regulatory ones;

{Paragraph 6 is included in part three of Article 29 in accordance with Law No. 1763-VIII of 17.11.2016 }

61) 80 percent of revenues to the State Specialized Fund for Financing National Expenditures on Aviation Activities and Ukraine's Participation in International Aviation Organizations;

{Part three of Article 29 is supplemented by paragraph 6 ¹ in accordance with Law No. 176-VIII of 10.02.2015 }

62) tolls for travel on public toll roads of state importance, except in cases of construction (new construction, reconstruction, major repairs) and further operation of the relevant public road under concession, if this is provided for by the terms of the concession agreement;

{Part three of Article 29 is supplemented by paragraph 6 ² in accordance with Law No. 1763-VIII of 17.11.2016 ; as amended by Law No. 2043-IX of 15.02.2022 - shall enter into force on April 1, 2022 }

63) 50 percent of revenues from administrative and economic fines for violations of legislation on road transport, provided for in paragraphs fourteen to seventeen of part one of Article 60 of the Law of Ukraine "On Road Transport" (except for fines specified in paragraph 13 ⁵ of this part of the article);

{Part three of Article 29 is supplemented by paragraph 6 ³ in accordance with the Law No. 74-IX dated 12.09.2019 ; as amended by Law No. 2042-IX dated 15.02.2022 }

64) 50 percent of revenues from administrative fines for offenses provided for in Part Two of Article 122 ² and Part Two of Article 132 ¹ of the Code of Ukraine on Administrative Offenses (except for fines specified in Clause 13 ⁵ of this Part of the Article);

{Part three of Article 29 is supplemented by paragraph 6 ⁴ in accordance with the Law No. 74-IX dated 12.09.2019 }

65) concession payments paid in the case of construction and operation of public roads under concession;

{Part three of Article 29 is supplemented by paragraph 6 ⁵ in accordance with Law No. 1081-IX of 15.12.2020 }

66) 10 percent of concession payments for state-owned objects (except for concession payments specified in paragraph 6 ⁵ of this part of the article, and the part of the concession payment that, by the decision of the concessionaire, is paid in favor of the balance holder in accordance with the terms of the concession agreement);

{Part three of Article 29 is supplemented by paragraph 6 ⁶ in accordance with Law No. 2043-IX of 15.02.2022 - enters into force on April 1, 2022}

67) registration fee for state-owned objects, paid in accordance with the Law of Ukraine "On Concession";

{Part three of Article 29 is supplemented by paragraph 6 ⁷ in accordance with Law No. 2043-IX of 15.02.2022 - enters into force on April 1, 2022}

68) fee for the use of public roads by vehicles with a gross vehicle weight of 12 tons or more;

{Part three of Article 29 is supplemented by paragraph 6 ⁸ in accordance with Law No. 2043-IX of 15.02.2022 - enters into force on April 1, 2022}

69) administrative fines for offenses provided for in Article 132 ² of the Code of Ukraine on Administrative Offenses;

{Part three of Article 29 is supplemented by paragraph 6 ⁹ in accordance with Law No. 2043-IX of 15.02.2022 - enters into force on April 1, 2022}

7) 30 percent of monetary penalties for damage caused by violation of environmental protection legislation as a result of economic and other activities;

7 ¹) 15 percent of the fee for providing information from the Unified State Register of Legal Entities, Individual Entrepreneurs and Public Organizations, as well as 15 percent of the fee for obtaining information from other state registers, the holder of which is the central executive body that ensures the formation and implementation of state legal policy, state policy in the areas of state registration of civil status acts, state registration of real rights to real estate, state registration of legal entities, public organizations that do not have the status of a legal entity, individual entrepreneurs and separate divisions of a legal entity formed in accordance with the legislation of a foreign state;

{Part three of Article 29 is supplemented by paragraph 7 ¹ in accordance with Law No. 79-VIII of 28.12.2014 ; as amended in accordance with Law No. 836-VIII of 26.11.2015 ; as amended by Law No. 4225-IX of 16.01.2025 }

{Clause 7, Part 2, Article 29, excluded pursuant to Law No. 836-VIII of 26.11.2015 }

{Clause 7, Part 3, Article 29, excluded on the basis of Law No. 836-VIII of 26.11.2015 }

74) *{Paragraph 7, paragraph ⁴, part three of Article 29 shall apply in accordance with the procedure established by Articles 10 and 11 Law No. 2246-VIII of 07.12.2017 - see clause 8 of the Final Provisions of Law No. 2246-VIII of 07.12.2017 }* environmental tax levied for the generation of radioactive waste (including already accumulated) and/or for the temporary storage of radioactive waste by its producers beyond the period established by the special conditions of the license;

{Part three of Article 29 is supplemented by paragraph 7 ⁴ in accordance with Law No. 2125-VIII of 11.07.2017 }

75) environmental tax levied on emissions of carbon dioxide into the atmosphere by stationary sources of pollution;

{Part three of Article 29 is supplemented by paragraph 7 ⁵ in accordance with Law No. 3035-IX of 11.04.2023 }

76) 30 percent of the fee for the provision of administrative services by authorized bodies of the Ministry of Internal Affairs of Ukraine in accordance with the laws of Ukraine "On Road Traffic" and "On the transportation of dangerous goods" ;

{Part three of Article 29 is supplemented by paragraph 7 ⁶ in accordance with Law No. 3278-IX of 07/27/2023 }

8) funds received in accordance with Article 8 of the Law of Ukraine "On Regulating Issues Related to Ensuring Nuclear Safety" (including receipt of debts from previous years for these funds), and income from the placement of these funds in securities in accordance with Article 9 of the same Law of Ukraine;

{Clause 9 of Part Three of Article 29 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

9) collection for socio-economic risk compensation for the population living in the surveillance zone;

{Paragraph 9 is included in part three of Article 29 in accordance with Law No. 2042-IX of February 15, 2022 }

10) own revenues of budgetary institutions (including scientific institutions of the National Academy of Sciences of Ukraine and branch academies of sciences) maintained at the expense of the state budget, including rent for the use of military property, property of the National Academy of Sciences of Ukraine and branch academies of sciences, 50 percent of rent for the use of other property belonging to budgetary institutions maintained at the expense of the state budget;

11) proceeds from the sale of material assets of the state reserve;

12) proceeds from the sale of decommissioned material assets of the mobilization reserve;

121) funds from the sale by the intelligence agencies of Ukraine of surplus weapons, military and special equipment, and immovable military property;

{Part three of Article 29 is supplemented by paragraph 12¹ in accordance with Law No. 1081-IX of 15.12.2020 }

122) funds received from the sale of property of state unitary enterprises in accordance with the Law of Ukraine "On the Peculiarities of Termination of State Enterprises by Decision of the State Property Fund of Ukraine";

{Part three of Article 29 is supplemented by paragraph 12² in accordance with Law No. 3683-IX of 08.05.2024 }

13) receipts under assistance programs and grants of the European Union, governments of foreign states, international organizations, donor institutions (except for receipts specified in paragraphs 57¹ and 57² of part two of this article);

{Clause 13 of Part Three of Article 29 as amended by Law No. 914-VIII of 24.12.2015 ; as amended by Laws No. 2621-VIII of 22.11.2018 , No. 2709-IX dated 03.11.2022 }

13¹) 50 percent of the enforcement fee collected by the state enforcement service;

{Part three of Article 29 is supplemented by paragraph 13¹ in accordance with Law No. 79-VIII of 28.12.2014 }

132) receipts to the Social Protection Fund for Persons with Disabilities;

{Part three of Article 29 is supplemented by paragraph 13² in accordance with Law No. 176-VIII of 10.02.2015 ; as amended by Law No. 1081-IX of 15.12.2020 }

133) 10 percent of the rental fee for special water use (except for the rental fee for special water use of water bodies of local importance);

{Part three of Article 29 is supplemented by paragraph 13³ in accordance with Law No. 2233-VIII of 07.12.2017 }

134) 26 percent of the rental fee for the special use of forest resources for the part of the timber harvested in the order of main use fellings;

{Part three of Article 29 is supplemented by paragraph 13⁴ in accordance with Law No. 2621-VIII of 22.11.2018 }

135) 40 percent of revenues from administrative fines for administrative offenses in the field of road safety, recorded automatically;

{Part three of Article 29 is supplemented by paragraph 13⁵ in accordance with Law No. 2621-VIII of 11/22/2018 ; as amended by Law No. 2042-IX of 02/15/2022 }

136) income from the sale of property rights to use films, source materials for films and film copies created with funds from the State Budget of Ukraine; from the sale by cinematographic entities that have received subsidies from the state for the creation (production) of films, television films, television series, property rights to use such films, television films, television series, source materials for films, television films, television series and film copies, as well as from the sale of property rights to use films and film materials that, in accordance with the production plans of the State Film and Television Agency of the Ukrainian SSR, the Ministry of Culture of the Ukrainian SSR and their successors in 1953-1991, were created (produced) at the expense of state (budget) funds at state film studios and belong to the state;

{Part three of Article 29 is supplemented by paragraph 13⁶ in accordance with the Law No. 76-IX dated 12.09.2019 }

137) a payment paid by a cinematographic entity for consideration of applications for state subsidies for the production (creation) of a film (feature, animated, etc.), television film, television series, to reimburse a portion of qualified expenses incurred by the cinematographic entity in the production (creation) of the film;

{Part three of Article 29 is supplemented by paragraph 13⁷ in accordance with the Law No. 76-IX dated 12.09.2019 }

138) 50 percent of the profits received from the rental and/or transfer of rights to use the film (but not more than 50 percent of the amount of state support received), paid to the state budget throughout the entire term of the copyright for the film by a cinematographic entity that has received a state subsidy for the creation of the film in the forms provided for in paragraphs 2 and 3 of part one of Article 7 of the Law of Ukraine "On State Support for Cinematography in Ukraine", and in whose favor the intellectual property rights have been transferred (alienated), or by a person to whom the intellectual property rights to such a film have been transferred (alienated) by a cinematographic entity that created the film with such state support in full or in part and who has acquired the property rights to such a film;

{Part three of Article 29 is supplemented by paragraph 13⁸ in accordance with the Law No. 76-IX dated 12.09.2019 }

139) 45 percent of the rental fee for the special use of water without its withdrawal from water bodies for the needs of hydropower (except for the rental fee for the special use of water bodies of local importance);

{Part three of Article 29 is supplemented by paragraph 13⁹ in accordance with Law No. 2043-IX of 15.02.2022 - enters into force on April 1, 2022 }

1311) funds received from the increase in the starting price at the auction for the sale of the right to conclude contracts for the right to special use of aquatic biological resources in fishery water bodies (parts thereof) through electronic bidding;

{Part three of Article 29 is supplemented by paragraph 13 ¹¹ in accordance with Law No. 3979-IX of September 18, 2024 }

1312) 30 percent of the cost of the administrative service received as part of the administrative fee for processing (including replacing lost or stolen), exchange of documents confirming citizenship of Ukraine, identifying a person or his special status in accordance with the Law of Ukraine "On the Unified State Demographic Register and documents confirming citizenship of Ukraine, identifying a person or his special status";

{Part three of Article 29 is supplemented by paragraph 13 ¹² in accordance with Law No. 4225-IX of January 16, 2025 }

1313) payment for products, documents issued during the provision of administrative services in accordance with the laws of Ukraine "On the Unified State Demographic Register and documents confirming citizenship of Ukraine, identifying a person or his special status" , "On Road Traffic" , "On Transportation of Dangerous Goods" ;

{Part three of Article 29 is supplemented by paragraph 13 ¹³ in accordance with Law No. 4225-IX of January 16, 2025 }

1314) 50 percent of the rent for the use of subsoil for the extraction of minerals of national importance, defined as Natural Resource Assets;

{Part three of Article 29 is supplemented by paragraphs 13 ¹⁴ in accordance with Law No. 4468-IX of 04.06.2025 - for entry into force see point I of section II}

1315) 50 percent of the fee for issuing special permits for the use of subsoil designated as Natural Resource Assets, and 50 percent of the proceeds from the sale of such permits;

{Part three of Article 29 is supplemented by paragraphs 13 ¹⁵ in accordance with Law No. 4468-IX of 04.06.2025 - for entry into force see point I of section II}

1316) 50 percent of funds from the use (sale) of the part of the produced products that remains in the ownership of the state in accordance with production sharing agreements, and/or funds in the form of a cash equivalent of such state part of the products produced on the subsoil area defined as Natural Resource Assets;

{Part three of Article 29 is supplemented by paragraphs 13 ¹⁶ in accordance with Law No. 4468-IX of 04.06.2025 - for entry into force see point I of section II}

14) other income determined by the Law on the State Budget of Ukraine.

4. If a new type of state budget revenue is established by law, its inclusion in the general or special fund is determined by the law on the State Budget of Ukraine for the period prior to the introduction of relevant amendments to this Code.

5. The Law on the State Budget of Ukraine may attribute, for the relevant budget period, certain types of income from the general (special) fund of the State Budget of Ukraine or their part, which are determined by part two (three) of this article, to the special (general) fund of the State Budget of Ukraine.

{Article 29 as amended by Laws No. 2756-VI of 02.12.2010 , No. 2856-VI dated 23.12.2010 , No. 3828-VI dated 06.10.2011 , No. 4318-VI dated 12.01.2012 , No. 5063-VI dated 05.07.2012 , No. 5083-VI dated 05.07.2012 , No. 5204-VI dated 06.09.2012 , No. 5492-VI dated 20.11.2012 ; as amended by Law No. 5428-VI dated 16.10.2012 }

Article 30. Composition of expenditures and lending of the State Budget of Ukraine

1. Expenditures and credits of the State Budget of Ukraine include budget allocations established by the Law on the State Budget of Ukraine for specific purposes related to the implementation of programs and measures in accordance with Article 87 of this Code.

2. The sources of formation of the general fund of the State Budget of Ukraine in terms of lending are:

1) revenues resulting from the collection of overdue debts to the state on credits (loans) attracted by the state or under state guarantees, credits from the state budget, unless otherwise established by the law on the State Budget of Ukraine;

2) return of loans granted from the state budget that do not have a specific purpose, in accordance with the law;

{Clause 2 of Part Two of Article 30 as amended by Law No. 4318-VI of 12.01.2012 }

3) return of loans to the state budget provided for the preparation and implementation of public investment projects and public investment programs at the expense of loans (borrowings) attracted by the state from foreign states, foreign financial institutions and international financial organizations, unless otherwise established by the law on the State Budget of Ukraine.

{Clause 3 of Part Two of Article 30 as amended by Laws No. 5428-VI of 16.10.2012 , No. 2646-VIII dated 06.12.2018 , No. 4225-IX dated 16.01.2025 }

3. The sources of formation of the special fund of the State Budget of Ukraine in terms of lending are:

1) repayment of loans provided from the state budget to individual rural developers for the construction (reconstruction) and purchase of housing;

2) return of loans provided from the state budget to young families and single young citizens for the construction (reconstruction) and purchase of housing, and penalty;

3) repayment of loans granted from the state budget to farms;

4) return of funds provided by the Agrarian Fund for the formation of the state intervention fund, as well as for the purchase of material and technical resources for the needs of agricultural producers;

5) repayment of loans provided from the state budget, which have a specific purpose in accordance with the Law on the State Budget of Ukraine.

{Part three of Article 30 as amended by Law No. 5428-VI of 10/16/2012 }

4. Funds received into the special fund of the State Budget of Ukraine in accordance with the relevant paragraphs of Part Three of Article 15 , Part Three of Article 29 and Part Three of this Article of this Code shall be allocated, respectively, to:

1) preparation and implementation of public investment projects and public investment programs, including through refinancing or providing transfers (at the expense of sources specified in paragraph 1 of part three of Article 15 of this Code);

{Clause 1 of Part Four of Article 30 as amended by Law No. 4225-IX of January 16, 2025 }

11) preparation of public investment projects implemented under public-private partnership, fulfillment of long-term obligations within the framework of public-private partnership regarding state-owned objects (except for making payments to the private partner for the operational readiness of a public-use highway and other payments in accordance with the procedure and on the terms stipulated by the agreement concluded within the framework of public-private partnership regarding the construction and further operation of the highway) (at the expense of the sources specified in paragraphs 6⁶ and 6⁷ part three of Article 29 of this Code) in accordance with the procedure established by the Cabinet of Ministers of Ukraine;

{Part four of Article 30 is supplemented by paragraph 1¹ in accordance with Law No. 2043-IX of 15.02.2022 - shall enter into force on April 1, 2022; as amended by Law No. 4225-IX of January 16, 2025 }

12) payment of a contribution to the American-Ukrainian Reconstruction Investment Fund, established pursuant to the Reconstruction Fund Agreement and the Limited Partnership Agreement (at the expense of the sources specified in paragraphs 13¹⁴-13¹⁶ of part three of Article 29 of this Code), in accordance with the procedure established by the Cabinet of Ministers of Ukraine;

{Part four of Article 30 is supplemented by paragraph 1² in accordance with Law No. 4468-IX of 04.06.2025 - for entry into force see point 1 of section II}

{Clause 2 of Part Four of Article 30 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

2¹) measures specified in part three of Article 24² of this Code (at the expense of sources specified in paragraphs 1-3 , 6 , 6² , 6³ , 6⁴ , 6⁵ , 6⁸ , 6⁹ of part three of Article 29 of this Code);

{Part four of Article 30 is supplemented by paragraph 2¹ in accordance with Law No. 1763-VIII of 17.11.2016 ; as amended by Laws No. 74-IX of 12.09.2019 , No. 1081-IX dated 15.12.2020 , No. 2043-IX dated 15.02.2022 - enters into force on April 1, 2022}

22) measures specified in part three of Article 24³ of this Code (at the expense of sources specified in point 7⁴ of part three of Article 29 of this Code);

{Part four of Article 30 is supplemented by paragraph 2² in accordance with Law No. 2125-VIII of 11.07.2017 }

23) measures specified in part three of Article 24⁴ (at the expense of the sources specified in paragraph 13³ of part three of Article 29 of this Code);

{Part four of Article 30 is supplemented by paragraph 2³ in accordance with Law No. 2233-VIII of 07.12.2017 }

24) measures specified in part three of Article 24⁵ of this Code (at the expense of the state road fund in the amount specified in paragraph six of part four of Article 24² of this Code, and sources specified in paragraphs 3¹ , 13⁹ of part three of Article 29 of this Code);

{Part four of Article 30 is supplemented by paragraph 2⁴ in accordance with Law No. 2043-IX of 15.02.2022 - enters into force on April 1, 2022}

25) measures specified in part three of Article 24⁶ of this Code (at the expense of sources specified in point 7⁵ of part three of Article 29 of this Code);

{Part four of Article 30 is supplemented by paragraph 2⁵ in accordance with Law No. 3035-IX of 11.04.2023 }

{Clause 3 of Part Four of Article 30 was excluded pursuant to Law No. 79-VIII of 28.12.2014 }

{Clause 4 of Part Four of Article 30 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

5) ensuring the implementation of legal proceedings and the functioning of judicial authorities (at the expense of sources specified in paragraph 5 of part three of Article 29 of this Code);

{Clause 5 of Part Four of Article 30 as amended by Law No. 914-VIII of 24.12.2015 }

5¹) implementation of programs and measures for health care, education, culture, physical culture and sports, scientific and scientific and technical activities under budget programs determined by the Law on the State Budget of Ukraine (at the expense of sources determined by clause 5¹ of part three of Article 29 of this Code);

{Part four of Article 30 is supplemented by paragraph 5¹ in accordance with Law No. 2042-IX of February 15, 2022 }

6) implementation of environmental protection measures, including protection from the harmful effects of water in rural settlements and agricultural lands (at the expense of sources specified in paragraph 7 of part three of Article 29 of this Code);

6¹) ensuring the functioning of state registers, the holder of which is the central executive body, which ensures the formation and implementation of state legal policy, state policy in the areas of state registration of civil status acts, state registration of real rights to real estate, state registration of legal entities, public formations that do not have the status of a legal entity, individual entrepreneurs and separate divisions of a legal entity formed in accordance with the legislation of a foreign state (at the expense of sources specified in paragraph 7¹ of part three of Article 29 of this Code);

{Part four of Article 30 is supplemented by paragraph 6¹ in accordance with Law No. 79-VIII of 28.12.2014 ; as amended in accordance with Law No. 836-VIII of 26.11.2015 ; as amended by Law No. 4225-IX of 16.01.2025 }

{Clause 6, Part 2, Article 30, excluded on the basis of Law No. 836-VIII of 26.11.2015 }

7) purchase of securities in accordance with Article 9 of the Law of Ukraine "On Regulation of Issues Related to Ensuring Nuclear Safety" (at the expense of the sources specified in paragraph 8 of part three of Article 29 of this Code);

{Clause 8 of Part Four of Article 30 was excluded pursuant to Law No. 79-VIII of 28.12.2014 }

8) a subvention from the state budget to local budgets to finance measures for socio-economic risk compensation for the population living in the surveillance zone (at the expense of sources specified in paragraph 9 of part three of Article 29 of this Code);

{Paragraph 8 is included in part four of Article 30 in accordance with Law No. 2042-IX of February 15, 2022 }

9) measures specified in paragraphs fifteen to twenty-two of part four of Article 13 of this Code (at the expense of the sources specified in paragraph 10 of part three of Article 29 of this Code);

{Clause 9 of Part Four of Article 30 as amended by Law No. 3035-IX of April 11, 2023 }

10) accumulation (increase) of material values of the state material reserve (by crediting 90 percent of the sources specified in paragraph 11 of part three of Article 29 of this Code);

11) maintenance of the state material reserve (at the expense of 10 percent of the sources specified in clause 11 of part three of Article 29 of this Code and the sources specified in clause 12 of part three of Article 29 of this Code);

12) implementation of programs and activities within the framework of assistance and grant programs of the European Union, governments of foreign states, international organizations, donor institutions (at the expense of sources specified in paragraph 13 of part three of Article 29 of this Code);

{Clause 12 of Part Four of Article 30 as amended by Law No. 914-VIII of 24.12.2015 ; as amended by Law No. 2621-VIII of 22.11.2018 }

13) state preferential lending to individual rural developers for the construction (reconstruction) and purchase of housing (at the expense of sources specified in paragraph 1 of part three of this article);

14) implementation of the State Program for Providing Youth with Housing (at the expense of sources specified in paragraph 2 of part three of this article);

15) providing loans to farms (from sources specified in paragraph 3 of part three of this article);

15¹) management of forestry and hunting, protection and conservation of forests in the forest fund (at the expense of the sources specified in clause 13⁴ of part three of Article 29 of this Code);

{Part four of Article 30 is supplemented by paragraph 15¹ in accordance with Law No. 2621-VIII of 22.11.2018 }

16) formation of the state intervention fund by the Agrarian Fund, expenses of the Agrarian Fund related to a set of measures for storage, transportation, processing and export of objects of state price regulation of the state intervention fund, as well as the purchase of material and technical resources for the needs of agricultural producers (at the expense of sources specified in paragraph 4 of part three of this article);

17) implementation of programs and measures specified by the Law on the State Budget of Ukraine (at the expense of sources specified in paragraph 2 of part three of Article 15 , paragraph 14 of part three of Article 29 and paragraph 5 of part three of this Article of this Code);

18) incurring expenses related to the organization and conduct of enforcement actions, payment of remuneration to state enforcement officers (from the sources specified in clause 13¹ of part three of Article 29 of this Code). The procedure for payment and the amount of remuneration the state executor are established by the Cabinet of Ministers of Ukraine;

{Part four of Article 30 was supplemented by paragraph 18 in accordance with Law No. 79-VIII of 28.12.2014 }

19) carrying out the activities of the central executive body that ensures the implementation of state policy in the field of civil aviation, participation and representation of Ukraine in international aviation organizations (at the expense of sources specified in paragraph 6, part¹, article 3, article 29 of this Code);

{Part four of Article 30 was supplemented by paragraph 19 in accordance with Law No. 176-VIII of 10.02.2015 }

20) implementation of programs and measures for the social protection of persons with disabilities in accordance with the law (at the expense of sources specified in paragraph 13 ² of part three of Article 29 of this Code);

{Part four of Article 30 was supplemented by paragraph 20 in accordance with Law No. 176-VIII of 10.02.2015 }

21) implementation of measures to implement, develop, restore and operate a system for recording violations in the field of ensuring road safety in automatic mode (at the expense of sources specified in clause 13 ⁵ of part three of Article 29 of this Code), including the implementation of such measures by the Ministry of Internal Affairs of Ukraine and the National Police of Ukraine (at the expense of 50 percent of sources specified in clause 13 ⁵ of part three of Article 29 of this Code);

{Part four of Article 30 is supplemented by paragraph 21 in accordance with Law No. 2621-VIII of 11/22/2018 ; as amended by Law No. 2042-IX of 02/15/2022 }

22) state support for cinematography (at the expense of sources specified in paragraphs 13 ⁶, 13 ⁷ and 13 ⁸ of part three of Article 29 of this Code);

{Part four of Article 30 is supplemented by paragraph 22 in accordance with the Law No. 76-IX dated 12.09.2019 }

23) carrying out intelligence activities of intelligence agencies of Ukraine (at the expense of sources specified in clause 12 ¹ of part three of Article 29 of this Code);

{Part four of Article 30 is supplemented by paragraph 23 in accordance with Law No. 1081-IX of 12/15/2020 }

24) carrying out construction, reconstruction (restoration), major repairs of facilities and purchasing equipment for institutions of the State Penitentiary Service of Ukraine (at the expense of sources specified in paragraph 1 ¹ of part three of Article 15 of this Code);

{Part four of Article 30 is supplemented by paragraph 24 in accordance with Law No. 3278-IX of 07/27/2023 }

25) Expenses related to the organization and provision of administrative services by authorized bodies of the Ministry of Internal Affairs of Ukraine in accordance with the laws of Ukraine "On Road Traffic" and "On the transportation of dangerous goods" (at the expense of the sources specified in clause 7 ⁶ of part three of Article 29 of this Code);

{Part four of Article 30 is supplemented by paragraph 25 in accordance with Law No. 3278-IX of 07/27/2023 }

26) implementation of measures related to the termination of state unitary enterprises in accordance with the Law of Ukraine "On the Peculiarities of Termination of State Enterprises by Decision of the State Property Fund of Ukraine" (at the expense of sources specified in Clause 12, Part ², Article 29 of this Code);

{Part four of Article 30 is supplemented by paragraph 26 in accordance with Law No. 3683-IX of 08.05.2024 }

27) implementation of measures to introduce aquatic biological resources into fishery water bodies (parts thereof) to restore their natural populations, replenish stocks and preserve biodiversity (at the expense of sources specified in paragraph 13 ¹¹ of part three of Article 29 of this Code);

{Part four of Article 30 is supplemented by paragraph 27 in accordance with Law No. 3979-IX of September 18, 2024 }

28) development of the infrastructure of the Unified State Demographic Register and the functioning of the administrator of the said Register and its territorial bodies (at the expense of the sources specified in paragraph 13 ¹² of part three of Article 29 of this Code);

{Part four of Article 30 is supplemented by paragraph 28 in accordance with Law No. 4225-IX of January 16, 2025 }

29) purchase of products, documents issued during the provision of administrative services in accordance with the laws of Ukraine "On the Unified State Demographic Register and Documents Confirming Citizenship of Ukraine, Identifying a Person or His Special Status" , "On Road Traffic" , "On Transportation of Dangerous Goods" (at the expense of sources specified in paragraph 13 ^{of} part three of Article 29 of this Code).

{Part four of Article 30 is supplemented by paragraph 29 in accordance with Law No. 4225-IX of 01/16/2025 }

{Article 30 is supplemented by part four in accordance with Law No. 5428-VI of 16.10.2012 }

5. Expenditures on payments in accordance with budgetary obligations under state derivatives shall be made at the expense of the State Budget of Ukraine for the relevant budget period.

{Article 30 is supplemented by part five in accordance with Law No. 700-VIII of 17.09.2015 }

Article 31. Secret expenditures

1. The State Budget of Ukraine must contain an explanation of all expenditures, except for expenditures related to state secrets (secret expenditures).

2. Secret expenditures provided for the activities of state authorities in the interests of national security are included in the State Budget of Ukraine without detail.

3. Control over secret expenditures is carried out by the Accounting Chamber and the Ministry of Finance of Ukraine.

4. Reports on secret expenditures are preliminarily reviewed by the Committee of the Verkhovna Rada of Ukraine on Budget Issues, committees of the Verkhovna Rada of Ukraine, whose jurisdiction includes issues of legislative support for law enforcement activities, issues of combating corruption, and issues of national security and defense.

{Part Four of Article 31 as amended by Law No. 293-IX of 14.11.2019 }

5. Reports on secret expenditures are considered by the Verkhovna Rada of Ukraine at a closed plenary session.

Chapter 6. PREPARATION OF THE BUDGET DECLARATION AND THE DRAFT STATE BUDGET OF UKRAINE

{Title of Chapter 6 as amended by Law No. 2646-VIII of 06.12.2018 }

Article 32. Organizational principles for drawing up the Budget Declaration and the draft State Budget of Ukraine

1. The Cabinet of Ministers of Ukraine is developing a Budget Declaration and a draft law on the State Budget of Ukraine.

2. The Ministry of Finance of Ukraine is responsible for drawing up the Budget Declaration and the draft law on the State Budget of Ukraine, determines the main organizational and methodological principles of budget planning used for the development of the Budget Declaration and the draft State Budget of Ukraine.

{Article 32 as amended by Law No. 288-VIII of 07.04.2015 ; as amended Law No. 2646-VIII of 06.12.2018 }

Article 32 ¹. Fiscal risk management

1. In order to minimize the impact of fiscal risks on the state budget indicators, the Ministry of Finance of Ukraine manages fiscal risks by identifying, assessing, monitoring and developing measures to minimize them.

The organizational and methodological principles for assessing fiscal risks are approved by the Cabinet of Ministers of Ukraine.

The Ministry of Finance of Ukraine carries out a general assessment of fiscal risks and their impact on the state budget indicators in the medium term and prepares information on fiscal risks (including contingent liabilities and quasi-fiscal transactions) and their impact on the state budget indicators in the planned budget period. Information on fiscal risks is published on the official website of the Ministry of Finance of Ukraine after the submission of the draft law on the State Budget of Ukraine to the Verkhovna Rada of Ukraine.

2. To exercise the powers specified in paragraph one of part one of this article, the Ministry of Finance of Ukraine:

1) receives free of charge from central and local executive bodies, mandatory state social and pension insurance funds, financial institutions, business entities of the public sector of the economy and business companies, 50 or more percent of the shares (shares) of which belong to business companies, the state share in which is 100 percent:

financial reports, data and other information necessary to assess fiscal risks; written explanations on issues that arise during the assessment of fiscal risks;

2) provides the entities specified in paragraph 1 of this part of the article with mandatory recommendations for consideration regarding measures that must be taken to minimize the impact of fiscal risks on the state budget indicators, and also receives information from the specified entities on the consideration of such recommendations and the status of their implementation.

The Ministry of Finance of Ukraine has the right to send written requests to the entities specified in paragraph 1 of this part of the article for the receipt of information specified in this part of the article, indicating the deadline for consideration of such requests.

3. The entities defined in paragraph 1 of part two of this article:

1) provide information upon requests from the Ministry of Finance of Ukraine in accordance with the requirements of part two of this article;

2) provide the Ministry of Finance of Ukraine with proposals for measures that can reduce the impact of fiscal risks on the state budget indicators;

3) take measures aimed at preventing the emergence of fiscal risks and minimizing their impact on the state budget indicators;

4) inform the Ministry of Finance of Ukraine about the fiscal risks they have identified and provide proposals for measures to minimize them;

5) participate in the preparation of information on fiscal risks (including contingent liabilities and quasi-fiscal transactions) and their impact on state budget indicators in the planned budget period;

6) participate in the work of working groups, commissions, and meetings on fiscal risk management.

4. The Ministry of Finance of Ukraine, in the event of non-compliance by the entities specified in paragraph 1 of part two of this article with the requirements of parts two and three of this article, shall inform the Cabinet of Ministers of Ukraine for it to take measures in accordance with the law.

5. The entities specified in paragraph 1 of part two of this article shall be liable in accordance with the law for failure to provide or untimely provide the Ministry of Finance of Ukraine with information necessary for assessing fiscal risks, failure to comply with the requirements of part three of this article.

{The Code is supplemented by Article 32 ¹ in accordance with Law No. 2646-VIII of 06.12.2018 }

Article 33. Preparation and approval of the Budget Declaration

{Temporarily, from the date of entry into force of Law No. 553-IX of 04/13/2020 until January 1, 2021, the provisions of Article 33 shall not apply - see paragraph 2 of Section II of Law No. 553-IX of 04/13/2020}

1. The Ministry of Finance of Ukraine annually, together with other main administrators of state budget funds, in accordance with the goals and priorities defined in the annual message of the President of Ukraine to the Verkhovna Rada of Ukraine on the internal and external situation of Ukraine, the Program of Activities of the Cabinet of Ministers of Ukraine, forecast and program documents of economic and social development, prepares a Budget Declaration - a document of medium-term budget planning that defines the principles of budget policy and indicators of the state budget for the medium-term period and is the basis for drawing up the draft State Budget of Ukraine and forecasts of local budgets.

When preparing the Budget Declaration to coordinate budget policy (including budget indicators for the medium-term period), the Ministry of Finance of Ukraine conducts consultations with members of the Cabinet of Ministers of Ukraine and independent experts.

2. The indicators of the Budget Declaration are determined taking into account the provisions and indicators defined for the relevant budget periods by the Budget Declaration approved in the previous budget period.

At the same time, the indicators of the Budget Declaration may differ from the indicators determined for the relevant budget periods by the Budget Declaration approved in the previous budget period, in the case of:

1) deviation of the assessment of the main forecast macro indicators of economic and social development of Ukraine from the forecast taken into account in the Budget Declaration approved in the previous budget period;

2) deviation of budget indicators determined by the Law on the State Budget of Ukraine from similar indicators determined in the Budget Declaration approved in the previous budget period;

3) adoption of new legislative and other regulatory legal acts that affect the state budget indicators in the medium term.

3. The National Bank of Ukraine shall annually, by March 1, provide the President of Ukraine, the Verkhovna Rada of Ukraine and the Cabinet of Ministers of Ukraine with information necessary for drawing up the Budget Declaration, on the approximate forecast of the part of the profit before distribution, which will be subject to transfer to the state budget. The information provided for in this part shall be provided by the National Bank of Ukraine solely for information purposes.

{Paragraphs one - four of part three of Article 33 were replaced by one paragraph in accordance with Law No. 1813-IX of October 19, 2021 }

The central executive body that ensures the formation of state policy in the field of economic and social development submits to the Ministry of Finance of Ukraine:

by March 1 of the year preceding the planned one - indicative main forecast macro indicators economic and social development of Ukraine for the medium term; by April 15 of the year preceding

the planned one, the main forecast macro indicators are specified
economic and social development of Ukraine in the medium term.

The High Council of Justice, by March 1 of the year preceding the planned one, submits proposals to the Cabinet of Ministers of Ukraine on priority tasks for the financial support of the judiciary and its independence.

The central executive body that ensures the formation and implementation of state policy in the field of public-private partnership shall submit to the Ministry of Finance of Ukraine, by March 1 of the year preceding the planned one, information on the total amount of long-term obligations within the framework of public-private partnership regarding state-owned objects for the medium-term period and the amount of annual expenditures for the implementation of such obligations.

{Part three of Article 33 is supplemented by paragraph six in accordance with Law No. 2043-IX of 15.02.2022 - enters into force on April 1, 2022}

4. The Ministry of Finance of Ukraine, based on the main forecast macro indicators of economic and social development of Ukraine for the medium-term period and the analysis of budget execution in previous and current budget periods, forecasts the volumes of state budget revenues, determines the volumes of state budget financing, the return of loans to the state budget and the indicative limit indicators of state budget expenditures and the provision of loans from the state budget for the medium-term period, as well as the indicative limit total volume of public investments for the medium-term period.

{Paragraph one of part four of Article 33 as amended by Law No. 2042-IX of February 15, 2022 }

{Paragraph two of part four of Article 33 was excluded on the basis of Law No. 2042-IX of February 15, 2022 }

{Part Four of Article 33 as amended by Law No. 4225-IX of 01/16/2025 }

5. The Ministry of Finance of Ukraine shall develop and, within the time limits set by it, bring to completion:

{Paragraph one of part five of Article 33 as amended by Law No. 2042-IX dated 02/15/2022 ; as amended by Law No. 4225-IX dated 01/16/2025 } the main administrators of state budget funds - instructions for the preparation of budget proposals, indicative thresholds for state budget expenditures and the provision of loans from the state budget for the medium term;

{Paragraph of part five of Article 33 as amended by Law No. 4225-IX of January 16, 2025 } of the central executive body that ensures the formation of state policy in the field of economic and social development, is the approximate maximum aggregate amount of public investments for the medium-term period.

{Paragraph of part five of Article 33 as amended by Law No. 4225-IX of January 16, 2025 }

Instructions for preparing budget proposals may introduce additional financial restrictions, organizational and other requirements that all state budget administrators must adhere to in the process of preparing budget proposals.

{Paragraph of part five of Article 33 as amended by Law No. 2042-IX of February 15, 2022 }

The main spending units of the state budget, in accordance with the requirements of the instructions and indicative thresholds of state budget expenditures and the provision of credits from the state budget for the medium term, approved by the Ministry of Finance of Ukraine, prepare budget proposals, including information on the goals of state policy in the relevant field of activity, the formation and/or implementation of which is ensured by the main spending unit of the state budget, and indicators of their achievement. The main spending units of the state budget ensure the timeliness, reliability and content of budget proposals submitted to the Ministry of Finance of Ukraine, which must contain all the information necessary for their analysis, in accordance with the requirements of the Ministry of Finance of Ukraine.

{Paragraph of part five of Article 33 as amended by Law No. 2042-IX of February 15, 2022 }

The central executive body that ensures the formation of state policy in the field of economic and social development shall submit to the Ministry of Finance of Ukraine a medium-term plan for priority public investments of the state, approved by the Strategic Investment Council in accordance with Part Three of Article 33 ¹ of this Code.

{Part five of Article 33 is supplemented with a new paragraph in accordance with Law No. 4225-IX of January 16, 2025 }

The Ministry of Finance of Ukraine analyzes the budget proposals submitted by the main administrators of state budget funds for compliance with the proven indicative thresholds for state budget expenditures and the provision of loans from the state budget and the requirements of proven instructions.

{Paragraph of part five of Article 33 as amended by Law No. 2042-IX of February 15, 2022 }

Based on this analysis, the Minister of Finance of Ukraine makes a decision to include the budget proposals of the main spending units of the state budget in the Budget Declaration.

{Paragraph of part five of Article 33 as amended by Law No. 2042-IX of February 15, 2022 }

The Ministry of Finance of Ukraine submits to the National Security and Defense Council of Ukraine information on the inclusion of expenditures and provision of loans for national security and defense in the Budget Declaration.

{Part five of Article 33 is supplemented with a new paragraph in accordance with Law No. 2042-IX of February 15, 2022 }

The Ministry of Finance of Ukraine shall take measures to resolve disagreements with the main spending units of the state budget. If agreement is not reached, the Ministry of Finance of Ukraine shall add the relevant information to the Budget Declaration submitted to the Cabinet of Ministers of Ukraine.

6. The Ministry of Finance of Ukraine submits the Budget Declaration for consideration by the Cabinet of Ministers of Ukraine by May 15 of the year preceding the planned one.

7. The Cabinet of Ministers of Ukraine annually, no later than June 1 of the year preceding the planned one, approves the Budget Declaration, which acquires the status of an official document and is formalized by a resolution of the Cabinet of Ministers of Ukraine. From the date of approval of the Budget Declaration, the Budget Declaration approved in the previous budget period loses its validity.

8. The Cabinet of Ministers of Ukraine shall submit to the Verkhovna Rada of Ukraine the Budget Declaration together with the financial and economic justification within three days from the date of its approval. The financial and economic justification shall contain calculations and explanations of the provisions and indicators specified in the Budget Declaration (including explanations of differences from the Budget Declaration approved in the previous budget period, indicative indicators of state budget expenditures by functional classification of expenditures and budget lending with an indication of priority areas).

The Verkhovna Rada of Ukraine considers the Budget Declaration according to a special procedure determined by the Rules of Procedure of the Verkhovna Rada of Ukraine .

9. The budget declaration contains provisions regarding:

1) main forecast macro indicators of economic and social development of Ukraine (indicating the nominal and real volume of gross domestic product, consumer price indices and producer prices, unemployment rate, assumptions regarding the hryvnia exchange rate to the US dollar on average for the year and at the end of the year, as well as other indicators taken into account when developing the Budget Declaration);

2) general indicators of state budget revenues and financing, return of loans to the state budget, general limits of state budget expenditures and provision of loans from the state budget (with distribution into general and special funds);

3) shares of the projected annual gross domestic product redistributed through the consolidated budget of Ukraine, priority tax policy objectives, indicators by main types of state budget revenues (with distribution into general and special funds);

4) deficit (surplus) of the state budget, indicators by main sources of financing of the state budget (with division into general and special funds), as well as state debt, state-guaranteed debt and provision of state guarantees;

5) the amount of the minimum wage, the subsistence minimum and the level of its provision;

6) priority tasks of financial support for the implementation of state policy in various areas of activity (including financial support for the judiciary and its independence);

7) the volume of public investments for the preparation and implementation of public investment projects and public investment programs, including the volume of funds from the State Regional Development Fund, the volume of funds from the State Road Fund (in areas specified in Part Three of Article 24 ² of this Code), the volume of funds from the State Inland Waterways Fund (in areas specified in Part Three of Article 24 ⁵ of this Code), the volume of funds from the State Decarbonization and Energy Efficient Transformation Fund (in areas specified in Part Three of Article 24 ⁶ of this Code), indicating the priority areas of such public investments;

{Clause 7 of Part Nine of Article 33 as amended by Laws No. 283-IX of 12.11.2019 , No. 2043-IX of 15.02.2022 - shall enter into force on April 1, 2022, No. 3035-IX of 11.04.2023 ; as amended by Law No. 4225-IX of 16.01.2025 }

71) the total amount of long-term commitments within the framework of public-private partnerships for state-owned objects for the medium term and the amount of annual expenditures to fulfill such commitments;

{Part nine of Article 33 is supplemented by paragraph 7 ¹ in accordance with Law No. 2043-IX of 02/15/2022 - enters into force on April 1, 2022}

72) the medium-term plan of priority public investments of the state;

{Part nine of Article 33 is supplemented by paragraph 7 ² in accordance with Law No. 4225-IX of January 16, 2025 }

8) limits of state budget expenditures and the provision of credits from the state budget to the main spending units of the state budget (with a division into general and special funds), as well as the goals of state policy in the relevant field of activity, the formation and/or implementation of which is ensured by the main spending unit of the state budget, and indicators of their achievement based on the results of the previous budget period, expected in the current budget period and forecast for the medium-term period within the limits of the specified limits;

9) the relationship between the state budget and local budgets (including provisions and indicators necessary for preparing local budget forecasts);

10) general assessment of fiscal risks and their impact on state budget indicators;

10 ¹) the total volume of medium-term obligations under state contracts (agreements) for the purchase of weapons, military equipment, weapons and ammunition and the volume of annual expenditures for the implementation of such obligations;

{Part nine of Article 33 is supplemented by paragraph 10 ¹ in accordance with Law No. 4225-IX of January 16, 2025 }

11) other issues necessary for the preparation of the draft law on the State Budget of Ukraine.

{Article 33 as amended by Laws No. 3614-VI of 07.07.2011 , No. 3828-VI dated 06.10.2011 , No. 4731-VI dated 05/17/2012 , No. 79-VIII dated 12/28/2014 , No. 288-VIII dated 04/07/2015 , No. 1800-VIII dated 12/21/2016 ; as amended by Law No. 2646-VIII dated 12/06/2018 }

Article 33 ¹ Planning, preparation and implementation of public investment projects and public investment programs

1. Planning of public investment projects and public investment programs is carried out at the state, regional and local levels in accordance with the goals and objectives defined by the relevant strategic planning documents, taking into account the features defined by this article and Article 75 ² of this Code.

2. The volume of public investments for the preparation and implementation of public investment projects and public investment programs for the medium-term period is determined at the state level by the Budget Declaration.

3. Priority sectors and main areas of public investment (including under existing public investment projects and public investment programs) in accordance with the goals of state policy in terms of areas of activity and regions, the corresponding indicative distribution of funds from all sources, and cross-cutting strategic goals for public investment are determined by the medium-term plan of priority public investments of the state, which is prepared simultaneously with the Budget Declaration.

The medium-term plan of priority public investments of the state is developed by the central executive body that ensures the formation of state policy in the field of economic and social development, based on proposals from ministries in accordance with the goals and objectives of strategic planning documents within the framework of the approximate maximum total volume of public investments for the medium-term period approved by the Ministry of Finance of Ukraine.

The medium-term plan of priority public investments of the state is approved by the Strategic Investment Council and approved by the Cabinet of Ministers of Ukraine simultaneously with the approval of the Budget Declaration.

The Regulations on the Strategic Investment Council, its composition, and the procedure for developing and monitoring the implementation of the medium-term plan for priority public investments of the state are approved by the Cabinet of Ministers of Ukraine.

4. Within a month after the approval of the medium-term plan of priority public investments of the state, a single project portfolio of public investments of the state is formed on its basis, which is approved by the Strategic Investment Council.

The unified project portfolio of public investments of the state is formed using the Unified Information System for Management of Public Investment Projects in the form of a prioritized list of public investment projects and public investment programs based on the results of their preparation, assessment, prioritization and selection in the manner established by the Cabinet of Ministers of Ukraine. The procedure for functioning and components of the Unified Information System for Management of Public Investment Projects are determined by the Cabinet of Ministers of Ukraine.

5. The allocation of state budget funds for the preparation and implementation of public investment projects and public investment programs is carried out by the Interdepartmental Commission on the Distribution of Public Investments, taking into account the results of prioritizing the relevant projects and programs included in the unified project portfolio of public investments of the state, and the degree of their readiness for implementation in accordance with the procedure established by the Cabinet of Ministers of Ukraine.

The Regulations on the Interdepartmental Commission for the Distribution of Public Investments and its composition are approved by the Cabinet of Ministers of Ukraine.

The determination of appropriate sources and mechanisms for financial support for public investment projects and public investment programs, based on the characteristics of such projects and programs, is carried out in accordance with the methodology approved by the Ministry of Finance of Ukraine.

Financial support for measures to prepare and implement public investment projects and public investment programs may be provided at the expense of the state budget and/or with the provision of state support exclusively for relevant projects and programs included in the state's unified public investment project portfolio.

The allocation of public investments for the preparation and implementation of new public investment projects and new public investment programs is carried out on the condition that within the scope of public investments for the planned budget period, at least 70 percent will be directed to the continuation (completion) of the implementation of initiated public investment projects in accordance with their implementation plans and the terms of commissioning of fixed assets.

When allocating public investments for the preparation and implementation of public investment projects and public investment programs, the Ministry of Finance of Ukraine ensures compliance with the maximum volumes for various components of public investments to ensure debt sustainability and minimize fiscal risks.

Public investments for the preparation and implementation of public investment projects and public investment programs are included in the draft law on the State Budget of Ukraine based on the results of such distribution.

*{The Code is supplemented by Article 33 ¹ in accordance with Law No. 2646-VIII of 06.12.2018 ; as amended
Law No. 4225-IX of 16.01.2025 }*

Article 34. Instructions for preparing budget requests

1. To prepare the draft State Budget of Ukraine, the Ministry of Finance of Ukraine develops and delivers to the main budget administrators instructions on the preparation of budget requests. within the terms determined by the Ministry of Finance of Ukraine.

2. Instructions for preparing budget requests may introduce financial restrictions, organizational and other requirements that all budget administrators are required to adhere to in the process of preparing budget requests.

{Part two of Article 34 as amended by Law No. 2646-VIII of 06.12.2018 }

{Part three of Article 34 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

{Part four of Article 34 was excluded on the basis of Law No. 2646-VIII of 06.12.2018 } **Article 35.**
Preparation of a budget request

1. The main budget administrators ensure the preparation of budget requests for submission to the Ministry of Finance of Ukraine in accordance with the Budget Declaration and the requirements of the instructions for the preparation of budget requests, taking into account medium-term activity plans, reports on the implementation of budget program passports, results of assessing the effectiveness of budget programs, conclusions on the results of control measures carried out by bodies authorized to exercise control over compliance with budget legislation, decisions of the Cabinet of Ministers of Ukraine based on the results of the review of state budget expenditures within the terms and procedure established by the Ministry of Finance of Ukraine.

{Part one of Article 35 as amended by Law No. 2646-VIII of 06.12.2018 }

2. The main budget administrators include in budget requests the amounts of long-term obligations for energy services, long-term obligations within the framework of public-private partnerships, for the relevant budget periods, indicators for budget programs that ensure the implementation of public investment projects and public investment programs for several years, included in the single project portfolio of public investments of the state and selected by the Interdepartmental Commission for the Distribution of Public Investments in accordance with the established procedure, based on the implementation plans of such projects and programs.

{Part two of Article 35 as amended by Laws No. 288-VIII of 07.04.2015 , No. 328-VIII dated 09.04.2015 ; as amended by Law No. 2646-VIII dated 06.12.2018 ; as amended by Law No. 2043-IX

dated 15.02.2022 - shall enter into force on April 1, 2022; as amended by Law No. 4225-IX dated 16.01.2025 }

3. The main administrators of budget funds belonging to the security and defense sector include in budget requests the amounts of medium-term obligations under state contracts (agreements) for the procurement of weapons, military equipment, weapons and ammunition for the relevant budget periods and the amounts of annual expenditures for the implementation of such obligations.

{Article 35 is supplemented with a new part in accordance with Law No. 4225-IX of 16.01.2025 }

4. The main spending units of budget funds ensure the timeliness, reliability and content of budget requests submitted to the Ministry of Finance of Ukraine, which must contain all the information necessary for the analysis of the indicators of the draft State Budget of Ukraine and overall budget indicators for the medium-term period, in accordance with the requirements of the Ministry of Finance of Ukraine.

{Part of Article 35 as amended by Law No. 2646-VIII of 06.12.2018 }

5. If the budget request provides for the provision of state aid to economic entities at the expense of the state budget in any form, the main spending units of budget funds shall attach to the budget request a copy of the decision of the Authorized Body for State Aid, adopted following the results of consideration of a notification of new state aid or a state aid case in accordance with the Law of Ukraine. "On State Aid to Economic Entities", or notify in writing of their exemption from the obligation to notify of new state aid with reference to the provisions of the said Law and regulatory legal acts establishing the relevant conditions for exemption.

{Article 35 is supplemented by a part in accordance with Law No. 416-VIII of 14.05.2015 }

Article 36. Analysis of budget requests and development of the draft State Budget of Ukraine

1. The Ministry of Finance of Ukraine, at any stage of drawing up and considering the draft State Budget of Ukraine, shall analyze the budget request submitted by the main spending unit of budget funds for its compliance with the Budget Declaration, as well as the efficiency of the use of budget funds, including on the basis of reports on the implementation of budget program passports, the results of assessing the efficiency of budget programs, conclusions on the results of control measures carried out by bodies authorized to exercise control over compliance with budget legislation, and decisions of the Cabinet of Ministers of Ukraine based on the results of the review of state budget expenditures.

Based on the results of the analysis, the Minister of Finance of Ukraine makes a decision to include the budget request in the draft State Budget of Ukraine before submitting it for consideration by the Cabinet of Ministers of Ukraine.

{Part one of Article 36 as amended by Law No. 2646-VIII of 06.12.2018 }

{Part two of Article 36 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

3. Based on the analysis of budget requests submitted in accordance with Article 35 of this Code, and taking into account the provisions and indicators for the planned budget period determined Based on the budget declaration approved in the year preceding the planned one and the recommendations of the Verkhovna Rada of Ukraine on budget policy (if such recommendations are approved in accordance with Part Six of Article 152 of the Rules of Procedure of the Verkhovna Rada of Ukraine), the Ministry of Finance of Ukraine prepares a draft law on the State Budget of Ukraine.

{Part Three of Article 36 as amended by Law No. 2646-VIII of 06.12.2018 }

4. The Ministry of Finance of Ukraine, during the preparation of the draft State Budget of Ukraine, considers and takes measures to eliminate disagreements with the main spending units of budget funds. If agreement is not reached, the Ministry of Finance of Ukraine adds its conclusion on the unresolved issues to the specified draft, which is submitted to the Cabinet of Ministers of Ukraine.

Article 37. Approval by the Cabinet of Ministers of Ukraine of the draft law on the State Budget of Ukraine

1. The Ministry of Finance of Ukraine submits to the Cabinet of Ministers of Ukraine for consideration the draft law on the State Budget of Ukraine and makes proposals regarding the terms and procedure for consideration of this draft by the Cabinet of Ministers of Ukraine.

2. The Cabinet of Ministers of Ukraine, prior to approval of the draft law on the State Budget of Ukraine, submits this draft law:

The National Security and Defense Council of Ukraine on articles related to ensuring the national security and defense of Ukraine;

The High Council of Justice on articles related to ensuring the functioning of courts and the activities of judges, bodies and institutions of the justice system;

The Accounting Chamber on articles related to ensuring the functioning of the Accounting Chamber.

{Part two of Article 37 is supplemented by paragraph four in accordance with Law No. 4225-IX of 01/16/2025 }

{Part two of Article 37 as amended by Law No. 1800-VIII of 12/21/2016 }

3. The Cabinet of Ministers of Ukraine approves the draft law on the State Budget of Ukraine and submits it, together with relevant materials, to the Verkhovna Rada of Ukraine, the President of Ukraine and the Accounting Chamber no later than September 15 of the year preceding the planned one.

{Part Three of Article 37 as amended by Laws No. 2646-VIII of 06.12.2018 , No. 4225-IX dated 16.01.2025 }

4. The main administrators of budget funds ensure the clarification of budget requests in accordance with the decisions adopted by the Cabinet of Ministers of Ukraine on finalizing the draft law on the State

Budget of Ukraine for submission to the Verkhovna Rada of Ukraine and submit them to the Ministry of Finance of Ukraine within three days.

{Article 37 is supplemented by part four in accordance with Law No. 79-VIII of 28.12.2014 }

Article 38. Materials attached to the draft law on the State Budget of Ukraine

1. Together with the draft law on the State Budget of Ukraine, approved by the Cabinet of Ministers of Ukraine, the following shall be submitted:

1) an explanatory note to the draft law on the State Budget of Ukraine, which should contain:

a) information on the economic situation of the state and the main forecast macro indicators of economic and social development of Ukraine for the planned budget period, which are the basis for the draft State Budget of Ukraine;

{Subparagraph "a" of paragraph 1 of part one of Article 38 as amended by the Law No. 2646-VIII dated 06.12.2018 }

b) an assessment of the revenue indicators of the draft state budget together with detailed calculations of such indicators in terms of the classification of budget revenues (indicating the tax base, tax and fee rates, tax benefits and tax debt);

{Sub-paragraph "b" of paragraph 1 of part one of Article 38 as amended by Law No. 2646-VIII of 06.12.2018 }

c) explanations of the main provisions of the draft State Budget of Ukraine and the draft law on the State Budget of Ukraine, including information on indicators of income, financing, expenditures and lending of the state budget with a breakdown by budget classification and a comparison with the relevant actual indicators for the previous budget period and planned indicators for the current budget period;

{Sub-paragraph "c" of paragraph 1 of part one of Article 38 as amended by Law No. 2646-VIII of 06.12.2018 }

d) information on taking into account the Budget Declaration and recommendations of the Verkhovna Rada of Ukraine on budgetary policy (if such recommendations are approved in accordance with part six of Article 152 of the Rules of Procedure of the Verkhovna Rada of Ukraine);

{Sub-paragraph "d" of paragraph 1 of part one of Article 38 as amended by the Law No. 2646-VIII dated 06.12.2018 }

e) analytical data, calculations with justification of the features of inter-budgetary relationships, in particular:

detailed calculations of the volumes of basic and reverse subsidies by types of local budgets, including calculations of tax capacity indices of local budgets; calculations of the volumes of subventions from the state budget to local budgets by their types and local budgets with detailed financial and quantitative indicators;

{Paragraph three of subparagraph "g" of paragraph 1 of part one of Article 38 as amended by Law No. 293-IX of 14.11.2019 }

{Paragraph four of subparagraph "g" of paragraph 1 of part one of Article 38 was excluded on the basis of Law No. 1081-IX of 15.12.2020 }

{Sub-paragraph "g" of paragraph 1 of part one of Article 38 as amended by Law No. 79-VIII of 28.12.2014 }

e) explanations regarding the indicators of financing the state budget project (including indicators of state borrowing, proceeds from privatization of state property, repayment of state debt), provision of state guarantees, status and limits of state debt and state-guaranteed debt;

{Subparagraph "d" of paragraph 1 of part one of Article 38 as amended by Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 2646-VIII of 06.12.2018 }

{Subparagraph "e" of paragraph 1 of part one of Article 38 was excluded on the basis of Law No. 293-IX of 14.11.2019 }

{Sub-paragraph "e" of paragraph 1 of part one of Article 38 was excluded on the basis of Law No. 293-IX of 14.11.2019 }

g) calculations of the amount of compensation from the state budget for losses incurred by business entities as a result of decisions taken by the Cabinet of Ministers of Ukraine and other central executive bodies to regulate prices and tariffs for certain types of products, goods and services;

2) forecast indicators of the consolidated budget of Ukraine (including an assessment of the State Budget of Ukraine and local budgets) in accordance with the budget classification;

{Clause 2 of Part One of Article 38 as amended by Law No. 2646-VIII of 06.12.2018 }

2¹) justification for calculating the cost of the subsistence minimum for the relevant budget period per month per person, as well as separately for the main social and demographic groups of the population;

{Part one of Article 38 is supplemented by paragraph 2¹ in accordance with Law No. 293-IX of 14.11.2019 }

3) a list of tax and fee benefits with a calculation of the loss of budget revenues from their provision;

4) lists and amounts of funds under state target programs, which are included by the main administrators of state budget funds in the budget programs provided for in the draft law on the State Budget of Ukraine;

4¹) information on the implementation of public investments, including:

a list of public investment programs indicating the purpose, areas and target indicators of investment, the total cost of each program and the amounts of state budget expenditures necessary for the preparation and implementation of each program in the relevant budget period; a list of public investment projects indicating the purpose, expected results, a brief description of the measures, the total cost of each project (including the maintenance of created assets), the total amounts of state budget expenditures necessary for the preparation and implementation of each project (including the amounts of expenditures necessary for the completion of each project), as well as the amounts of such expenditures for the relevant budget period in terms of budget programs; a list of public investment projects implemented under public-private partnership, lists and amounts of long-term obligations within the framework of public-private partnership regarding state-owned objects under budget programs until the full completion of settlements under contracts concluded within the framework of public-private partnership; a list of public investment projects for which state guarantees may be provided in next budget period;

{Part one of Article 38 is supplemented by paragraph 4¹ in accordance with Law No. 288-VIII of 07.04.2015 ; as amended by Law No. 2646-VIII of 06.12.2018 ; as amended by Law No. 4225-IX of 16.01.2025 }

5) information on the total amount of public debt and state-guaranteed debt at the end of the planned budget period (including by type of debt obligation), as well as expenses for the fulfillment of public debt and guarantee obligations for the current and subsequent budget periods until the full repayment of such obligations (including the amount of expenses for servicing the public debt) and the structure of such expenses;

{Clause 5 of Part One of Article 38 as amended by Law No. 2646-VIII of 06.12.2018 }

6) government borrowing plan for the next budget period. The government borrowing plan for the next budget period should include a list of credits (loans) indicating the creditors, types, purpose, currency, term and interest rate of government borrowing, as well as the status of concluding loan agreements;

{Clause 6 of Part One of Article 38 as amended by Law No. 4225-IX of January 16, 2025 }

61) lists and amounts of long-term obligations for energy services under budget programs until full completion of settlements with energy service providers;

{Part one of Article 38 is supplemented by paragraph 6¹ in accordance with Law No. 328-VIII of 09.04.2015 }

62) lists and volumes of medium-term obligations in the healthcare sector under budget programs until full completion of settlements with suppliers of medicines, medical devices and auxiliary equipment for them and/or providers of related services under such agreements (contracts);

{Part one of Article 38 is supplemented by paragraph 6² in accordance with Law No. 1081-IX of 15.12.2020 }

{Clause 6, ^{Part 3}, Article 38, excluded on the basis of Law No. 4225-IX of 01/16/2025 }

{Paragraph 7 of Part One of Article 38 was excluded on the basis of Law No. 2646-VIII of 06.12.2018 }

8) report on the progress of implementation of the State Budget of Ukraine in the current budget period;

9) information on the goal, objectives and performance indicators that each main spending unit of the state budget intends to achieve during the implementation of budget programs, in the form determined by the Ministry of Finance of Ukraine;

{Clause 9 of Part One of Article 38 as amended by Law No. 293-IX of 14.11.2019 }

9¹) information on the goals of state policy in the relevant field of activity, the formation and/or implementation of which is ensured by the main spending unit of the state budget, and indicators of their achievement based on the results of the previous budget period, expected in the current budget period and forecast for the medium-term period;

{Part one of Article 38 is supplemented by paragraph 9¹ in accordance with Law No. 2646-VIII of 06.12.2018 ; as amended by Law No. 2042-IX of 15.02.2022 }

10) protocol on the results of consultations of the Cabinet of Ministers of Ukraine with all-Ukrainian associations of local governments;

11) information on taking into account the proposals of the National Security and Defense Council of Ukraine to the draft law on the State Budget of Ukraine on articles related to ensuring the national security and defense of Ukraine (with motivated justification);

111) information on taking into account the proposals of the High Council of Justice to the draft law on the State Budget of Ukraine on articles related to ensuring the functioning of courts and the activities of judges, bodies and institutions of the justice system (with motivated justification);

{Part one of Article 38 is supplemented by paragraph 11¹ in accordance with Law No. 1800-VIII of 21.12.2016 }

112) information on the inclusion in the draft law on the State Budget of Ukraine of the proposals of the Accounting Chamber regarding its financial support (with a motivated justification);

{Part one of Article 38 is supplemented by paragraph 11² in accordance with Law No. 4225-IX of January 16, 2025 }

{Clause 12 of Part One of Article 38 was excluded pursuant to Law No. 2646-VIII of 06.12.2018 }

121) information on fiscal risks (including contingent liabilities and quasi-fiscal transactions) and their impact on state budget indicators in the planned budget period;

{Part one of Article 38 is supplemented by paragraph 12¹ in accordance with Law No. 3614-VI of 07.07.2011 ; as amended by Law No. 176-VIII of 10.02.2015 ; as amended by Law No. 2646-VIII of 06.12.2018 }

122) information on the implementation of the action plan to bring the total amount of public debt and state-guaranteed debt to the established requirements (if such a plan is approved);

{Part one of Article 38 is supplemented by paragraph 12² in accordance with Law No. 79-VIII of 28.12.2014 }

13) other materials, the volume and form of which are determined by the Cabinet of Ministers of Ukraine.

In the event that the Cabinet of Ministers of Ukraine changes the indicators of the volume of intergovernmental transfers during the consideration and finalization of the draft law on the State Budget of Ukraine, the Cabinet of Ministers of Ukraine shall submit calculations in accordance with the requirements of subparagraph "g" of paragraph 1 of this part of the article.

{Part two of Article 38 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

Chapter 7. CONSIDERATION AND APPROVAL OF THE STATE BUDGET OF UKRAINE

Article 39. Consideration and approval of the State Budget of Ukraine

1. The consideration and approval of the State Budget of Ukraine takes place in the Verkhovna Rada of Ukraine according to a special procedure determined by the Regulations of the Verkhovna Rada of Ukraine .

2. Within three days from the date of adoption by the Verkhovna Rada of Ukraine of the law on the State Budget of Ukraine, the Cabinet of Ministers of Ukraine shall submit to the President of Ukraine justification and calculations regarding the budget indicators of such law, changed in comparison with the draft law on the State Budget of Ukraine submitted by the Cabinet of Ministers of Ukraine to the Verkhovna Rada of Ukraine for consideration in the first reading.

3. If the President of Ukraine has returned to the Verkhovna Rada of Ukraine for reconsideration the law on the State Budget of Ukraine with motivated and formulated proposals that provide for changes in budget indicators, the Cabinet of Ministers of Ukraine shall, within a week, submit to the Verkhovna Rada of Ukraine amendments to the indicators specified in the text articles of such law and updated annexes thereto in accordance with the proposals of the President of Ukraine. **Article 40.** Subject of Regulation of the Law on the State Budget of Ukraine

1. The Law on the State Budget of Ukraine determines:

1) total amounts of revenues, expenditures and lending to the state budget (with a breakdown into general and special funds);

{Clause 1 of Part One of Article 40 as amended by Law No. 176-VIII of 10.02.2015 }

2) *{Temporarily, from the date of entry into force of Law No. 553-IX of 13.04.2020 until January 1, 2021, the provisions of paragraph 2 of part one of Article 40 shall not apply to determining the maximum amount of state-guaranteed debt and the maximum amount of state guarantees - see paragraph 2 of Section II of Law No. 553-IX of April 13, 2020}* the maximum amount of the annual deficit (surplus) of the state budget in the relevant budget period, state and state-guaranteed debt at the end of the relevant budget period, the maximum amount and areas of state guarantees, as well as the powers regarding these guarantees in accordance with Article 17 of this Code;

{Clause 2 of Part One of Article 40 as amended by Laws No. 4318-VI of 12.01.2012 , No. 79-VIII of 28.12.2014 }

3) state budget revenues according to budget classification (in the appendix to the law);

4) financing of the state budget according to budget classification (in the appendix to the law);

5) budget allocations to the main administrators of state budget funds according to budget classification with mandatory allocation of consumption expenditures (including expenditures on labor, utility services, and energy) and development expenditures (in the annexes to the law);

{Clause 5 of Part One of Article 40 as amended by Law No. 293-IX of 14.11.2019 }

6) budgetary allocations of inter-budgetary transfers (in the annexes to the law);

7) the amount of the working balance of the state budget;

8) the amount of the minimum wage for the relevant budget period;

9) the amount of the subsistence minimum for the relevant budget period calculated per month per person, as well as separately for the main social and demographic groups of the population and the level of provision of the subsistence minimum for the relevant budget period;

10) a list of credits (loans) attracted by the state from foreign states, foreign financial institutions and international financial organizations for the preparation and implementation of public investment projects and public investment programs, indicating the creditors, the total volume of credits (loans) and the volume of their attraction in the relevant budget period in the context of budget programs (in the appendix to the law);

{Clause 10 of Part One of Article 40 as amended by Laws No. 2646 VIII of 06.12.2018 , No. 4225-IX of 16.01.2025 }

11) additional provisions regulating the budget execution process.

2. In the Law on the State Budget of Ukraine, expenditures and lending by the main spending units of the state budget should be detailed according to the program classification of expenditures and lending of the state budget, according to groups of the functional classification of expenditures and lending of the budget, and according to separate categories of the economic classification of budget expenditures and the classification of lending of the budget.

Article 41. Peculiarities of the formation of budget revenues and the implementation of budget expenditures in the event of the untimely entry into force of the Law on the State Budget of Ukraine

1. If the law on the State Budget of Ukraine has not entered into force before the beginning of the new budget period, the Cabinet of Ministers of Ukraine has the right to implement expenditures of the State Budget of Ukraine in accordance with the following requirements:

1) Expenditures of the State Budget of Ukraine may be made only for budget programs, the budget allocations for which are established by the Law on the State Budget of Ukraine for the previous budget period and are simultaneously provided for in the draft law on

The State Budget of Ukraine for the next budget period, submitted by the Cabinet of Ministers of Ukraine to the Verkhovna Rada of Ukraine, which fully preserves the target restrictions;

2) monthly budget allocations to the general fund of the State Budget of Ukraine in total cannot exceed 1/12 of the volume of budget allocations determined by the law on the State Budget of Ukraine for the previous budget period (except for cases provided for in part six of Article 16 and part four of Article 23 of this Code, as well as in paragraphs 4 and 5 of part two of this Article).

2. Before the entry into force of the Law on the State Budget of Ukraine for the current budget period:

1) It is prohibited to make capital expenditures and provide loans from the general fund of the state budget, except for capital expenditures related to the elimination of accidents at objects of the socio-cultural sphere, housing, heat, energy, gas, water supply and sewage systems, as well as expenses related to the onset of a special period or the introduction of a state of emergency, the declaration of individual localities as zones of an environmental emergency, and the allocation of funds from the reserve fund of the state budget;

{Clause 1 of Part Two of Article 41 as amended by Law No. 79-VIII of 28.12.2014 }

2) government borrowing may be carried out in an amount not exceeding the cost of repaying the government debt in the relevant period, and government guarantees are not provided;

3) the provisions of the Law on the State Budget of Ukraine for the previous budget period are in force, except for the provisions that determine the general indicators of the state budget, budget allocations to the main administrators of state budget funds;

{Clause 3 of Part Two of Article 41 as amended by Law No. 79-VIII of 28.12.2014 }

4) social standards and social guarantees, including the subsistence minimum, the level of its provision, the minimum wage, the provision of benefits, compensations and guarantees to the population, in the current budget period are applied in the amounts and on the terms that were in effect in December of the previous budget period;

5) The transfer from the state budget to local budgets of the basic subsidy and other current transfers to local budgets, as well as the reverse subsidy from local budgets to the state budget, is carried out in accordance with the amounts specified in the draft law on the State Budget of Ukraine for the next budget period, submitted by the Cabinet of Ministers of Ukraine to the Verkhovna Rada of Ukraine.

{Clause 5 of Part Two of Article 41 as amended by Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 914-VIII of 24.12.2015 ; as amended by Law No. 2233-VIII of 07.12.2017 }

Chapter 8. EXECUTION OF THE STATE BUDGET OF UKRAINE

Article 42. Organization of state budget execution

1. The Cabinet of Ministers of Ukraine shall ensure the implementation of the State Budget of Ukraine. The Ministry of Finance of Ukraine shall carry out the general organization and management of the implementation of the State Budget of Ukraine, and shall coordinate the activities of participants in the budget process on budget implementation issues.

Article 43. Treasury servicing of budget funds

1. Treasury servicing of budget funds shall be applied when implementing the state budget and local budgets. The Treasury of Ukraine shall ensure treasury servicing of budget funds on the basis of maintaining a single treasury account opened with the National Bank of Ukraine.

{Paragraph one of part one of Article 43 as amended by Laws No. 3614-VI of 07.07.2011 , No. 5463-VI dated 16.10.2012 }

Treasury maintenance of budget funds provides for:

1) settlement and cash services for administrators and recipients of budget funds, as well as other clients in accordance with the legislation;

2) control over the exercise of budgetary powers when crediting budget revenues, registering budget commitments made by budget fund managers and making payments under these commitments;

{Clause 2 of Part One of Article 43 as amended by Law No. 2646-VIII of 06.12.2018 }

3) maintaining accounting records and preparing reports on budget execution in compliance with national regulations (standards) of accounting in the public sector and other regulatory legal acts of the Ministry of Finance of Ukraine;

{Clause 3 of Part One of Article 43 as amended by Laws No. 79-VIII of 12/28/2014 , No. 2646-VIII dated 06.12.2018 }

4) carrying out other operations with budget funds.

Accounts are opened for budget institutions in the bodies of the Treasury of Ukraine in accordance with the procedure established by law.

{Paragraph seven of part one of Article 43 as amended by Laws No. 176 VIII of 10.02.2015 , No. 4225-IX of 16.01.2025 }

2. Servicing by the Treasury of Ukraine of Ukrainian institutions operating abroad, state and municipal institutions of professional pre-higher and higher education, scientific institutions and cultural institutions in terms of their own revenues received as payment for services provided by them in accordance with their main activities, charitable contributions and grants, as well as budget funds received as revenues within the framework of assistance programs and grants of the European Union, governments of foreign states, international organizations, donor institutions and as credits (loans) attracted by the state from foreign states, foreign financial institutions and international financial organizations, is carried out in accordance with the procedure approved by the Cabinet of Ministers of Ukraine.

{Part two of Article 43 as amended by Laws No. 79-VIII of 28.12.2014 , No. 2646-VIII dated 06.12.2018 , No. 293-IX dated 14.11.2019 }

3. The Treasury of Ukraine does not charge for services for processing electronic settlement documents and messages in the electronic transfer system of the National Bank of Ukraine and for transferring funds through foreign exchange accounts opened with the National Bank of Ukraine.

4. The Treasury of Ukraine has the right to attract funds from the single treasury account on a revolving basis to cover temporary cash gaps in local budgets.

The Treasury of Ukraine, in agreement with the Ministry of Finance of Ukraine, has the right to attract funds from the single treasury account on a revolving basis to cover temporary cash gaps in the general fund of the state budget, while respecting the maximum amount of the deficit of the state budget and the Pension Fund of Ukraine.

{Part Four of Article 43 as amended by Laws No. 79-VIII of 28.12.2014 , No. 1081-IX dated 15.12.2020 ; as amended by the Law No. 4225-IX dated 16.01.2025 }

5. Volumes of temporary cash gaps of local budgets related to ensuring protected general fund expenditures, temporary cash gaps of the general fund of the state budget are covered by the Treasury of Ukraine within the current budget period, and temporary cash gaps of the Pension Fund of Ukraine related to the payment of pensions - within the actual deficit of funds for this purpose from the funds of the single treasury account on contractual terms without accruing interest for the use of these funds with their mandatory return by the end of the current budget period.

{Paragraph one of part five of Article 43 as amended by Laws No. 79 VIII of 28.12.2014 , No. 1081-IX of 15.12.2020 }

In the case of placing local budget funds on deposits and/or servicing local budget funds in terms of the development budget and own revenues of budget institutions in banking institutions, the amounts of temporary cash gaps in the general fund of such local budget are not covered by the funds of the single treasury account.

{Part five of Article 43 is supplemented with a new paragraph in accordance with Law No. 79-VIII of 28.12.2014 }

The procedure for conducting such operations is approved by the Cabinet of Ministers of Ukraine.

{Part six of Article 43 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

7. Own revenues of state and municipal institutions of professional pre-higher and higher education, scientific institutions and cultural institutions, received as payment for services provided by them in accordance with their main activities, charitable contributions and grants, are credited to special registration accounts opened in the territorial body of the Treasury of Ukraine, or to current accounts in public sector banks.

{Article 43 is supplemented by part seven in accordance with Law No. 79-VIII of 28.12.2014 ; as amended in accordance with Law No. 293-IX of 14.11.2019 }

8. Expenditures of the special fund of state and municipal institutions of professional pre-higher education, scientific institutions and cultural institutions, carried out at the expense of own revenues of budgetary institutions received as payment for services provided by them in accordance with their main activities, charitable contributions and grants, are carried out in accordance with the procedure approved by the Cabinet of Ministers of Ukraine.

{Article 43 is supplemented by part eight in accordance with Law No. 79-VIII of 28.12.2014 ; as amended in accordance with Laws No. 176-VIII of 10.02.2015 , No. 293-IX dated 14.11.2019 }

9. Settlement and cash management of own revenues of state and municipal institutions of professional pre-higher and higher education, scientific institutions and cultural institutions is carried out in the territorial body of the Treasury of Ukraine or in public sector banks.

{Article 43 is supplemented by part nine in accordance with Law No. 79-VIII of 28.12.2014 ; as amended in accordance with Law No. 293-IX of 14.11.2019 }

Article 44. Outline of the State Budget of Ukraine

1. The State Budget of Ukraine is executed according to the schedule approved by the Minister of Finance of Ukraine in accordance with budget allocations within a month from the date of adoption of the Law on the State Budget of Ukraine. Prior to the approval of the schedule of the State Budget of Ukraine, the Minister of Finance of Ukraine shall approve a temporary schedule of the State Budget of Ukraine for the relevant period.

A copy of the approved list of the State Budget of Ukraine is submitted to the Accounting Chamber and the Committee of the Verkhovna Rada of Ukraine on Budget Issues with subsequent notification of the changes made to it due to the amendments to the Law on the State Budget of Ukraine.

2. The Ministry of Finance of Ukraine, during the budget period, ensures that the schedule of the State Budget of Ukraine complies with the established budget designations, as well as the distribution of budget appropriations to the main spending units of budget funds under the general fund of the state budget for the periods of the year specified in this schedule, and the corresponding forecast of revenues of the general fund of the state budget during the budget period.

Article 45. Execution of the State Budget of Ukraine by Revenue

1. The Ministry of Finance of Ukraine carries out forecasting and analysis of budget revenues.

{Part one of Article 45 as amended by Laws No. 2856-VI of 23.12.2010 , No. 5463-VI dated 16.10.2012 , No. 242-VII dated 16.05.2013 }

2. The Treasury of Ukraine keeps accounting records of all revenues of the State Budget of Ukraine and, upon submission (conclusion) of the bodies that control the collection of budget revenues, returns (transfers) funds erroneously or excessively credited to the budget.

{Paragraph one of part two of Article 45 as amended by Laws No. 1081 IX of 15.12.2020 , No. 2042-IX dated 15.02.2022 }

The transfer between types of income and budgets of funds mistakenly and/or excessively credited to the state budget through a single account is carried out by the Treasury of Ukraine based on the conclusion of the tax authorities submitted on the date of formation of the register of payments from a single account by individual payer as part of the consolidated register of payments from a single account in accordance with the Tax Code of Ukraine .

{Part two of Article 45 is supplemented by paragraph two in accordance with Law No. 1081-IX of 12/15/2020 }

{Part two of Article 45 as amended by Laws No. 2233-VIII of 07.12.2017 , No. 293-IX dated 14.11.2019 }

3. Bodies that control the collection of budget revenues ensure the timely and full receipt of taxes, fees and other revenues to the state budget in accordance with the legislation.

{Part Three of Article 45 as amended by Law No. 3979-IX of September 18, 2024 }

4. Taxes and fees and other state budget revenues are credited directly to the unified treasury account and cannot accumulate in the accounts of bodies that control the collection of budget revenues (with the exception of Ukrainian institutions operating abroad).

The procedure for transferring to the state budget funds received by Ukrainian institutions operating abroad , and own revenues of state and municipal institutions of professional pre-higher and higher education, scientific institutions and cultural institutions received as payment for services provided by them in accordance with their main activities, charitable contributions and grants, is established by the Cabinet of Ministers of Ukraine.

{Paragraph two of part four of Article 45 as amended by Laws No. 79-VIII of 28.12.2014 , No. 293-IX dated 14.11.2019 }

5. Taxes and fees and other state budget revenues are recognized as credited to the state budget from the date of crediting to the single treasury account.

6. It is prohibited to make settlements with the budget in non-cash form, including through netting, the use of bills of exchange, barter transactions, and the settlement of counter-payment claims in financial institutions, with the exception of transactions related to the state debt and cases provided for by the Law on the State Budget of Ukraine.

{Paragraph two of part six of Article 45 is excluded on the basis of the Law No. 242-VII from 05/16/2013 }

7. The list of taxes and fees and other budget revenues according to the budget classification in terms of bodies that control the collection of budget revenues , as well as general requirements for accounting for budget revenues, are determined by the Cabinet of Ministers of Ukraine.

8. In the event of a change in the location of a business entity and its registration as a taxpayer at the new location, payment of national taxes and fees specified by tax legislation, which are distributed between the state and local budgets, is made at the place of previous registration of the taxpayer until the end of the current budget period.

{Part eight of Article 45 as amended by Law No. 2042-IX of February 15, 2022 }

9. The part of the profit before distribution by the National Bank of Ukraine is determined and transferred to the State Budget of Ukraine after confirmation by external audit and approval by the Council of the National Bank of Ukraine of the annual financial statements and formation by the National Bank of reserves in the manner and amounts determined by the Law of Ukraine. "About the National Bank of Ukraine".

{Article 45 is supplemented by part nine in accordance with Law No. 542-VIII of 18.06.2015 }

Article 46. Stages of budget execution by expenditure and lending

1. The stages of budget execution by expenditure and lending are:

- 1) establishing budget allocations to budget fund managers on the basis of and within the limits of the approved budget schedule;
- 2) approval of estimates, passports of budget programs, as well as procedures for the use of budget funds;

{Clause 2 of Part One of Article 46 as amended by Law No. 2646-VIII of 06.12.2018 }

- 3) making budget commitments;
- 4) receipt of goods, works and services;
- 5) making payments in accordance with budget commitments;
- 6) use of goods, works and services to fulfill the tasks of budget programs;

{Clause 6 of Part One of Article 46 as amended by Law No. 2646-VIII of 06.12.2018 }

- 7) return of loans to the budget (regarding budget lending).

Article 47. Establishment of budget allocations to budget fund managers

1. In accordance with the approved budget schedule, budget administrators receive budget appropriations, which is the basis for approving estimates. Procedure for drawing up, considering, approving and basic requirements for the implementation of estimates of budgetary institutions established by the Cabinet of Ministers of Ukraine.

2. The Treasury of Ukraine monitors the compliance of estimates of budget administrators with the budget schedule.

3. Budget managers ensure the management of budget appropriations and control over the implementation of procedures and requirements established by this Code.

Article 48. Making budget commitments

1. Budget managers shall make budget commitments and make payments only within the budget appropriations established by the estimates, taking into account the need to fulfill budget commitments of previous years; long-term commitments for energy services, registered by the Treasury of Ukraine; long-term commitments within the framework of public-private partnerships, registered by the Treasury of Ukraine; medium-term commitments under contracts to ensure the navigability of inland waterways and shipping locks; medium-term commitments in the field of health care; medium-term commitments under state contracts (agreements) for the purchase of weapons, military equipment, weapons and ammunition; medium-term commitments under contracts for the construction, reconstruction, repair and maintenance of highways; regarding tasks (projects) of the National Informatization Program - after their approval by the General State Customer of the National Informatization Program.

{Paragraph one of part one of Article 48 as amended by Law No. 328 VIII of 09.04.2015 ; as amended by Law No. 283-IX of 12.11.2019 ; as amended by Laws No. 677-IX dated 04.06.2020 , No. 1081-IX dated 15.12.2020 , No. 2043-IX dated 15.02.2022 enters into force on April 1, 2022, No. 4225-IX dated 01/16/2025 }

A long-term obligation for an energy service based on documentary confirmation in accordance with the established procedure of a reduction in the volumes of consumption of utility services and energy carriers and expenses for their payment for the reporting period (compared to such volumes (expenses) that would have been consumed (made) in the absence of the energy service) acquires the status of a budget obligation in the amount determined in accordance with the terms of the energy service agreement based on the prices (tariffs) in effect in the period for which the calculation is made, within the limits of the actual reduction in such expenses.

{Part one of Article 48 is supplemented by paragraph two in accordance with Law No. 328-VIII of 09.04.2015 }

A medium-term commitment in the field of healthcare acquires the status of a budget commitment in the amount determined in accordance with the terms of the agreement (contract) and/or unused appropriations provided for the implementation of programs and the implementation of centralized measures in healthcare, provided that it complies with the state budget expenditure ceilings that may be used to make medium-term commitments in the field of healthcare, determined by the law on the State Budget of Ukraine for the relevant period. The central executive body that ensures the formation and implementation of state policy in the field of healthcare shall constantly monitor the compliance of medium-term commitments made by the person authorized to make procurements in the field of healthcare with the state budget expenditure ceilings that may be used for such a purpose.

{Part one of Article 48 is supplemented by paragraph three in accordance with Law No. 1081-IX of 12/15/2020 }

A long-term obligation within the framework of a public-private partnership acquires the status of a budget obligation in the amount determined in accordance with the terms of the agreement concluded within the framework of a public-private partnership, within the budget appropriations established for the relevant budget period (in compliance with the requirements of part two of this article and part four of Article 23 of this Code).

{Part one of Article 48 is supplemented by paragraph four in accordance with Law No. 2043-IX of 15.02.2022 - enters into force on April 1, 2022}

A medium-term obligation under state contracts (agreements) for the purchase of weapons, military equipment, weapons and ammunition acquires the status of a budget obligation in the amount determined in accordance with the terms of a three-year state contract (agreement), provided that it complies with the threshold indicators of state budget expenditures that may be directed to assuming medium-term obligations under state contracts (agreements) for the purchase of weapons, military equipment, weapons and ammunition, determined by the Law on the State Budget of Ukraine for the relevant period.

{Part one of Article 48 is supplemented by paragraph five in accordance with Law No. 4225-IX of January 16, 2025 }

{Part one of Article 48 as amended by Law No. 5463-VI of 16.10.2012 }

2. Budget managers shall assume budgetary obligations under the special budget fund exclusively within the limits of the relevant actual revenues of the special budget fund (in compliance with the requirements of part two of Article 57 of this Code).

The accounts payable of budget fund managers for medium-term obligations under contracts for the construction, reconstruction, repair and maintenance of highways at the end of the current budget period cannot exceed the balance of the special fund of the state budget formed at the expense of revenues that are the source of the formation of the state road fund and are used in the areas specified in paragraphs 1 and 2. part three of Article 24 ² of this Code.

{Part two of Article 48 is supplemented with a new paragraph in accordance with Law No. 283-IX of 12.11.2019 ; with amendments made in accordance with Law No. 677-IX dated 04.06.2020 }

The accounts payable of budget fund managers under medium-term obligations under contracts to ensure the navigable condition of inland waterways and navigation locks at the end of the current budget period cannot exceed the balance of funds of the special fund of the state budget formed at the expense of revenues that are sources of formation of the state fund of inland waterways and are used in the areas specified in paragraphs 2-5 of part three of Article 24 ⁵ of this Code.

{Part two of Article 48 is supplemented with a new paragraph in accordance with Law No. 2043-IX of 15.02.2022 - enters into force on April 1, 2022}

The accounts payable of budget fund managers for medium-term obligations under state contracts (agreements) for the purchase of weapons, military equipment, weapons and ammunition at the end of the current budget period cannot exceed the balance of the special fund of the state budget, formed at the expense of the relevant revenues of the special fund of the state budget.

{Part two of Article 48 is supplemented with a new paragraph in accordance with Law No. 4225-IX of January 16, 2025 }

Under budget programs that are implemented with the state attracting credits (loans) from foreign states, foreign financial institutions and international financial organizations for the preparation and implementation of public investment projects and public investment programs, the validity of which expires in the current budget period, budget funds managers have the right to take on relevant budget obligations in the fourth quarter of the current budget period in excess of the actual receipts of such credits (loans), provided that there is a written consent of the creditor to pay these obligations during the first quarter of the next budget period.

{Paragraph of part two of Article 48 as amended by Laws No. 2646-VIII of 06.12.2018 , No. 4225-IX dated 16.01.2025 }

3. Placing an order, concluding a contract, purchasing goods, services or performing other similar operations during the budget period, under which the administrator of budget funds has undertaken obligations without corresponding budget appropriations or in excess of the powers established by this Code and the Law on the State Budget of Ukraine (decision on the local budget), are invalid. Such operations do not give rise to budget obligations and do not create budget debt.

4. Obligations taken by a participant in the budget process without appropriate budget appropriations or in excess of the powers established by this Code and the Law on the State Budget of Ukraine (decision on the local budget) shall not be considered budget obligations (except for expenses incurred in accordance with part six of this Article) and shall not be subject to payment from budget funds. The assumption of such obligations is a violation of budget legislation. Budget expenditures to cover such obligations shall not be made.

Claims of individuals and legal entities for compensation for losses and/or damage under obligations assumed by budget funds managers without appropriate budget appropriations or in excess of the powers established by this Code and the Law on the State Budget of Ukraine (decision on the local budget) shall be recovered from persons guilty of assuming such obligations in court.

5. The Treasury of Ukraine registers and records the budget obligations of budget fund managers and reflects them in the budget execution reports. When registering and recording budget obligations, the compliance of the areas of budget funds expenditure with the budget allocation and the budget program passport is checked.

{Part Five of Article 48 as amended by Law No. 2646-VIII of 06.12.2018 }

6. Budgetary obligations for the payment of subsidies, assistance, benefits for payment of consumed housing and communal services and communication services (in terms of the subscription fee for using an apartment telephone), compensations to citizens from the budget, to which, according to the laws of Ukraine, the relevant categories of citizens are entitled, are recorded by the Treasury of Ukraine regardless of the budget allocations determined for this purpose.

7. The procedure for registering and accounting for budget obligations of budget fund managers is determined by the Ministry of Finance of Ukraine.

{Part seven of Article 48 as amended by Law No. 3614-VI of 07.07.2011 }

Article 49. Making payments in accordance with budget commitments

1. The administrator of budget funds, after receiving goods, works and services in accordance with the terms of the budget commitment, makes a decision on their payment and issues an order for payment to the Treasury of Ukraine, unless otherwise provided for by the budget legislation specified in paragraph 5 of part one of Article 4 of this Code.

2. The Treasury of Ukraine makes payments on the instructions of budget administrators in the following cases:

- 1) the presence of a corresponding budget obligation for payment in the accounting of budget execution;
- 2) availability of a budget program passport approved in accordance with the established procedure;

{Clause 2 of Part Two of Article 49 as amended by Law No. 2646-VIII of 06.12.2018 }

- 3) availability of appropriate budget appropriations from budget managers.

Article 50. Return of credits to the budget

1. In the case of granting loans from the budget, borrowers incur debts to the budget. From the moment of granting loans from the budget in the amount of funds received from the budget, the rights of the creditor and the right to demand from borrowers the return of such loans to the budget in full are transferred to the state (Autonomous Republic of Crimea, territorial community).

The statute of limitations does not apply to claims for repayment of such debt.

2. Tax authorities are determined by the bodies responsible for collecting overdue debts of business entities to the state (Autonomous Republic of Crimea, territorial community) under loans from the budget.

{Part two of Article 50 as amended by Law No. 642-IX of 02.06.2020 }

Article 51. Peculiarities of implementing certain budget expenditures

1. Heads of budgetary institutions maintain the number of employees, military personnel, rank-and-file and command personnel, police officers, and employees of the Court Security Service and make actual expenditures on wages (cash support), including expenditures on bonuses and other types of incentives or rewards, and material assistance, only within the limits of budget appropriations for wages (cash support) approved for budgetary institutions in the estimates.

{Part one of Article 51 as amended by Laws No. 2233-VIII of 07.12.2017 , No. 2621-VIII dated 22.11.2018 , No. 293-IX dated 14.11.2019 }

2. Expenses for free or preferential material and household support, to which, according to the legislation of Ukraine, certain categories of employees of budgetary institutions, military personnel, ordinary and commanding personnel, police officers, employees of the Court Security Service are entitled (except for categories whose benefits are provided for by paragraph "i" of part one of Article 77 of the Fundamentals of Ukrainian Legislation on Health Care , part four of Article 29 of the Fundamentals of Ukrainian Legislation on Culture , paragraph one part three of Article 57 of the Law of Ukraine "On Education"), as well as in terms of medical care and sanatorium-resort treatment and recreation for health improvement - family members of military personnel, rank-and-file and command personnel, police officers, employees of the Court Security Service, pensioners from among military personnel, rank-and-file and command personnel, police officers, employees of the Court Security Service and members of their families, are carried out at the expense of budget appropriations for the functioning of these budget institutions.

{Paragraph one of part two of Article 51 as amended by Law No. 2233 VIII of 07.12.2017 }

Such expenses include: provision of uniforms, property, and service uniforms; provision of free medical care; provision of sanatorium-resort treatment and recreation for recovery; provision of housing or payment of monetary compensation for subletting (renting) housing; reduction of housing use fees (rent), fuel, telephone, and utility fees (water supply, gas, electricity, and heat); free travel and luggage transportation; free installation of apartment security alarms and their use; free sending and receiving of letters by military personnel on conscription.

{Part two of Article 51 as amended by Laws No. 2233-VIII of 07.12.2017 , No. 2621-VIII dated 22.11.2018 }

3. Budget managers ensure full settlement of payments for electricity and heat, water supply, sewage, natural gas, other energy sources, utilities and communication services consumed by budget institutions, and conclude contracts for each type of relevant services within the budget appropriations approved in the estimate.

{Part Three of Article 51 as amended by Law No. 2621-VIII of 22.11.2018 ; as amended by Laws No. 293-IX of 14.11.2019 , No. 1081-IX of 15.12.2020 }

4. In the presence of overdue accounts payable for wages (cash support), scholarships, as well as for consumed utility services, electricity and heat energy, natural gas and other energy carriers, administrators of budget funds within the budget appropriations for the general fund shall not assume budget obligations and shall not make payments for other measures related to the functioning of budget institutions (except for protected budget expenditures defined by Article 55 of this Code) until such debts are repaid.

{Part Four of Article 51 as amended by Law No. 2621-VIII of 11/22/2018 }

5. When granting benefits and making budget expenditures for their payment, the family members of a beneficiary include: the spouse (husband), their minor children (up to 18 years of age); unmarried adult children recognized as persons with disabilities since childhood of groups I and II or persons with disabilities of group I; a person who lives with a person with a disability as a result of war of group I and takes care of him, provided that the person with a disability as a result of war is not married; disabled parents; a person who is under the guardianship or care of a citizen entitled to benefits and lives with him.

{Part Five of Article 51 as amended by Law No. 2233-VIII of 07.12.2017 }

6. Joining international organizations and acceding to international treaties, the terms of membership of which provide for the payment of contributions or any other payments from the state budget, shall be carried out based on the relevant amounts determined for this purpose in the Law on the State Budget of Ukraine, and in accordance with the procedure determined by the Law of Ukraine "On International Treaties of Ukraine" .

7. Expenses related to the functioning of foreign diplomatic institutions of Ukraine, including expenses for the maintenance of their employees (except for military attaches), are incurred exclusively through the Ministry of Foreign Affairs of Ukraine.

Peculiarities of the formation and use of state budget funds by foreign diplomatic institutions of Ukraine for the implementation of measures to protect the rights and interests of Ukrainian citizens abroad are established by the Cabinet of Ministers of Ukraine.

{Part seven of Article 51 was supplemented with the second paragraph in accordance with Law No. 4318-VI of 12.01.2012 }

8. If the actual volume of own revenues under the special fund of the budget estimate of a budgetary institution, taking into account the balances of budget funds at the beginning of the year, is less than the planned indicators taken into account in the special fund of its budget estimate, the manager of budget funds is obliged to make changes to the special fund of the budget estimate before the end of the budget period to reduce own revenues and expenditures, taking into account the expected implementation of the special fund of the budget estimate in the relevant budget period. Managers of budget funds shall streamline budget obligations taking into account the changes made to the special fund of the budget estimate.

{Part Eight of Article 51 as amended by Law No. 2646-VIII of 06.12.2018 }

9. If the actual volumes of own revenues of budgetary institutions, taking into account the balances of the relevant budget funds at the beginning of the year, exceed the relevant expenses approved by the Law on the State Budget of Ukraine (by the decision on the local budget), the manager of budgetary funds provides for the allocation of such excess amounts primarily to repay arrears in wages, salary accruals, scholarships, utility services and energy.

{Paragraph one of part nine of Article 51 as amended by Law No. 293 IX of 14.11.2019 }

If there is no such debt, the budget manager directs 50 percent of the funds to activities carried out at the expense of the relevant revenues, and 50 percent of the funds to activities necessary to perform the main functions, but not provided by the general budget fund under the relevant budget program.

In this case, the budget manager redistributes the amounts of budget commitments made from the general budget fund to cover expenses for these commitments from the special budget fund.

10. In the event of a change in the name or formation of state bodies in the current budget period, their activities in this period shall be supported within the limits of the expenditures provided for state bodies that change their name or are liquidated or reorganized in connection with the formation of such new state bodies.

{Paragraph one of part ten of Article 51 as amended by Law No. 4225-IX of 16.01.2025 }

In the event of liquidation or reorganization of state bodies in the current budget period, their activities in subsequent budget periods until the completion of the liquidation or reorganization procedures are ensured within the limits of the expenditures provided for new state bodies that are determined as successors or to which the functions of the bodies being liquidated or reorganized are transferred.

{Paragraph two of part ten of Article 51 as amended by Law No. 293 IX of 14.11.2019 }

{Article 51 was supplemented by part ten in accordance with Law No. 4318-VI of 12.01.2012 }

11. Accounts payable, which arose at the end of the current budget period in local budgets under budget obligations assumed under capital transfers from the state budget to local budgets and funds from the state regional development fund, must first be repaid at the expense of state budget funds provided in subsequent budget periods for the implementation of relevant programs and measures.

{Article 51 is supplemented by part eleven in accordance with Law No. 5428-VI of 10/16/2012 }

Chapter 9. AMENDMENTS TO THE LAW ON THE STATE BUDGET OF UKRAINE

Article 52. Procedure for amending the Law on the State Budget of Ukraine

1. Amendments to the Law on the State Budget of Ukraine may be made in the following cases:

1) deviation of the assessment of the main forecast macro indicators of economic and social development of Ukraine from the forecast taken into account when approving the State Budget of Ukraine for the relevant budget period;

2) overfulfillment of the general fund revenues of the State Budget of Ukraine, taken into account in the schedule of the State Budget of Ukraine for the relevant period, by more than 15 percent in accordance with part one of Article 53 of this Code, based on the results of three quarters;

{Clause 2 of Part One of Article 52 as amended by Law No. 1081-IX of 15.12.2020 }

3) shortfall in the general fund revenues of the State Budget of Ukraine, taken into account in the schedule of the State Budget of Ukraine for the relevant period, by more than 15 percent in accordance with part two of Article 54 of this Code;

4) the need to increase the amount of funds in the state budget reserve fund;

5) the need to transfer funds between the general and special funds of the state budget in accordance with part seven of Article 13 of this Code;

6) excess of the expected amount of expenses for servicing and repaying the state debt, expenses related to the fulfillment of the state's guarantee obligations, and expenses for payments on state derivatives over the amount of funds determined by the Law on the State Budget of Ukraine for such purpose, in accordance with paragraph two of part six of Article 16, part seven of Article 17 and paragraph 35 of Section VI of this Code;

7) the need to optimize the structure of state budget expenditures within the total volume of expenditures and the provision of loans approved by the Law on the State Budget of Ukraine, to ensure effective implementation of the State Budget of Ukraine, except for cases provided for in parts six to nine of Article 23 of this Code;

8) changes in circumstances in the process of implementing the State Budget of Ukraine that require smaller budget allocations to the main spending units of budget funds in accordance with Part Three of Article 23 of this Code;

9) crediting to the general or special fund a new type of state budget revenue established by law for the period until the relevant amendments are made to this Code in accordance with part four of Article 29 of this Code;

10) the need to reduce budget allocations for violation of budget legislation in accordance with paragraph 4 of part one of Article 117 of this Code.

Amendments to the Law on the State Budget of Ukraine may be made exclusively by laws amending the Law on the State Budget of Ukraine.

{Part one of Article 52 is supplemented by paragraph twelfth in accordance with Law No. 1789-VIII of 20.12.2016 }

For each draft law on amendments to the Law on the State Budget of Ukraine submitted to the Verkhovna Rada of Ukraine (except for draft laws submitted by the Cabinet of Ministers of Ukraine, the developer of which is the Ministry of Finance of Ukraine), the Ministry of Finance of Ukraine shall submit to the Committee of the Verkhovna Rada of Ukraine on Budget an expert opinion, which shall contain information on such draft law, specified in paragraph two of part two of Article 27 of this Code, as well as information on the possibilities of financial support for such draft law in the relevant budget period and for the medium-term period.

{Part one of Article 52 is supplemented by paragraph thirteen in accordance with Law No. 3278-IX of 07/27/2023 }

2. The Ministry of Finance of Ukraine conducts a monthly assessment of the compliance of state budget revenues with the indicators established by the State Budget of Ukraine and the state budget schedule for the relevant period. The Cabinet of Ministers of Ukraine conducts a quarterly assessment of the compliance of the main forecast macro indicators of economic and social development of Ukraine with the indicators taken into account when approving the State Budget of Ukraine for the relevant budget period.

3. A draft law on amendments to the Law on the State Budget of Ukraine may be considered by the Verkhovna Rada of Ukraine only if there is an expert opinion of the Ministry of Finance of Ukraine supporting such a draft law (except for draft laws submitted by the Cabinet of Ministers of Ukraine, the developer of which is the Ministry of Finance of Ukraine).

{Part Three of Article 52 as amended by Law No. 3278-IX of 07/27/2023 }

4. A draft law on amendments to the law on the State Budget of Ukraine, which provides for a change in the maximum amount of the state budget deficit, the maximum amount of state debt and state-guaranteed debt and the maximum amount of state guarantees, as well as in the cases provided for in paragraphs 1-3 and 6 of part one of this article, may be considered by the Verkhovna Rada of Ukraine only if there is an expert opinion of the Ministry of Finance of Ukraine on the support of such a draft law (except for draft laws submitted by the Cabinet of Ministers of Ukraine, the developer of which is the Ministry of Finance of Ukraine) and a decision of the Verkhovna Rada of Ukraine Committee on Budget Issues on the support of such a draft law.

{Part Four of Article 52 as amended by Law No. 3278-IX of 07/27/2023 }

5. Consideration of the draft law on amendments to the law on the State Budget of Ukraine in the Verkhovna Rada of Ukraine shall be carried out in accordance with the procedure determined by the Rules of Procedure of the Verkhovna Rada of Ukraine , taking into account the requirements of this article.

{Text of Article 52 as amended by Law No. 4731-VI of 17.05.2012 ; as amended by Law No. 914-VIII of 24.12.2015 }

Article 53. Overfulfillment of revenues of the general fund of the State Budget of Ukraine

{Title of Article 53 as amended by Law No. 1081-IX of 12/15/2020 }

1. The fact of overfulfillment of the general fund of the state budget is recognized on the basis of official conclusions of the Accounting Chamber and the Ministry of Finance of Ukraine on the implementation of the State Budget of Ukraine based on the results of three quarters in the event of exceeding the indicators of general fund of the state budget revenues taken into account in the state budget schedule for the relevant period by more than 15 percent. Such conclusions are submitted to the Verkhovna Rada of Ukraine by October 15 of the current year.

{Part one of Article 53 as amended by Law No. 2592-VI of 07.10.2010 ; as amended by Law No. 176-VIII of 10.02.2015 ; as amended by Law No. 1081-IX of 15.12.2020 }

2. The Cabinet of Ministers of Ukraine is obliged to submit to the Verkhovna Rada of Ukraine, within two weeks from the date of announcement of the said official conclusions, a corresponding draft law on amendments to the Law on the State Budget of Ukraine.

{Part two of Article 53 as amended by Law No. 288-VIII of 07.04.2015 }

Article 54. Reduction of expenditures and lending to the general fund of the State Budget of Ukraine

1. If, according to the results of the monthly report on the implementation of the general fund of the State Budget of Ukraine, it turns out that the received state budget revenues are not sufficient to implement budget appropriations in accordance with budget allocations, taking into account the maximum deficit (surplus) approved by the Law on the State Budget of Ukraine, the Minister of Finance of Ukraine may make changes to the schedule of the State Budget of Ukraine for the general fund in order to ensure the balance of state budget revenues and expenditures while complying with the maximum annual deficit (surplus) of the state budget.

2. *{Temporarily, from the date of entry into force of Law No. 553-IX dated April 13, 2020 until January 1, 2021, the provisions of part two of Article 54 shall not apply - see paragraph 2 of Section II of Law No. 553-IX dated April 13, 2020}* If, according to the results of the quarterly report on the implementation of the State Budget of Ukraine, there is a shortfall in the general fund revenues of the State Budget of Ukraine by more than 15 percent of the amount provided for in the state budget schedule for the relevant period, the Ministry of Finance of Ukraine shall prepare proposals for amendments to the State Budget of Ukraine. The Cabinet of Ministers of Ukraine, having considered these proposals, shall submit to the Verkhovna Rada of Ukraine a draft law on amendments to the Law on the State Budget of Ukraine developed on their basis no later than two weeks from the date of submission of the proposals by the Ministry of Finance of Ukraine.

Article 55. Protected budget expenditures

1. *{Temporarily, from the date of entry into force of Law No. 553-IX of April 13, 2020 until January 1, 2021, the provisions of part one of Article 55 do not apply - see paragraph 2 Section II of Law No. 553-IX of April 13, 2020}* Protected budget expenditures are expenditures of the general budget fund, the amount of which cannot change when reducing approved budget allocations.

2. Protected budget expenditures are defined as general fund expenditures for:

{Paragraph one of part two of Article 55 as amended by Law No. 79-VIII of December 28, 2014 }

remuneration of employees of budgetary institutions; accruals for wages;

purchase of medicines and dressings; provision of food;

payment of utilities and energy; servicing of state (local)

debt;

{Paragraph seven of part two of Article 55 as amended by Law No. 79-VIII of 12/28/2014 } social security;

{Paragraph eight of part two of Article 55 as amended by Law No. 293-IX of 11/14/2019 } current transfers to local budgets;

training of personnel by institutions of professional pre-university and higher education;

{Paragraph ten of part two of Article 55 as amended by Law No. 293-IX of 14.11.2019 } providing persons with disabilities with technical and other means of rehabilitation, products

medical purposes for individual use; scientific and scientific and

technical activities;

{Paragraph twelfth of part two of Article 55 as amended by Law No. 293-IX of 14.11.2019 } works and measures carried out to implement the National Program for the decommissioning of the Chernobyl NPP and the transformation of the Shelter facility into an environmentally safe system , and works to strengthen the barrier functions of the exclusion zone, as well as works and measures for the physical protection of nuclear facilities and nuclear materials;

{Part two of Article 55 is supplemented by paragraph thirteen in accordance with Law No. 2856-VI of 12/23/2010 ; as amended by Law No. 2709-IX of 11/03/2022 } compensation for interest paid to banks and/or other financial institutions for

loans received by citizens for the construction (reconstruction) or purchase of housing; *{Part two of*

Article 55 was supplemented by a paragraph in accordance with Law No. 5059-VI of 05.07.2012 }

measures related to the defense capability of the state, carried out at the expense of funds

the state budget reserve fund;

{Part two of Article 55 was supplemented with a paragraph in accordance with Law No. 79-VIII of 28.12.2014 } carrying out intelligence activities;

{Part two of Article 55 was supplemented with a paragraph in accordance with Law No. 79-VIII of 12/28/2014 } payment for services for the protection of state (municipal) cultural institutions;

{Part two of Article 55 was supplemented with a paragraph in accordance with Law No. 212-VIII of March 2, 2015 } payment for energy services;

{Part two of Article 55 is supplemented by paragraph eighteen in accordance with Law No. 328-VIII of 09.04.2015 } payments on government derivatives;

{Part two of Article 55 is supplemented by paragraph nineteen in accordance with Law No. 700-

VIII dated 17.09.2015 } program of state guarantees of medical care for the population;

{Part two of Article 55 is supplemented by paragraph twenty in accordance with Law No. 2621-VIII of 11/22/2018 } medium-term obligations in the healthcare sector.

{Part two of Article 55 is supplemented by paragraph twenty-one in accordance with Law No. 1081-IX from 15.12.2020 }

Chapter 10. ACCOUNTING AND REPORTING ON THE EXECUTION OF THE STATE BUDGET OF UKRAINE

Article 56. Keeping accounting records of the execution of the State Budget of Ukraine

1. The Ministry of Finance of Ukraine regulates issues of accounting methodology and reporting on budget execution.

{Part one of Article 56 as amended by Law No. 3614-VI of 07.07.2011 }

2. Accounting for all transactions related to the implementation of the State Budget of Ukraine shall be carried out by the bodies of the Treasury of Ukraine in accordance with the procedure established by the Ministry of Finance of Ukraine. This accounting shall reflect all assets and liabilities of the state.

{Paragraph one of part two of Article 56 as amended by Law No. 3614 VI of 07.07.2011 }

Budgetary institutions maintain accounting records in accordance with national regulations (standards) for accounting in the public sector and other regulatory legal acts on accounting records in accordance with the procedure established by the Ministry of Finance of Ukraine.

{Paragraphs two and three of part two of Article 56 were replaced by one paragraph in accordance with Law No. 3614-VI of 07.07.2011 ; as amended by Law No. 2646-VIII of 06.12.2018 }

3. The tasks and functional responsibilities of accounting services, the powers of the head of the accounting service in budget institutions - the chief accountant, are determined by the Cabinet of Ministers of Ukraine.

The appointment and dismissal of the chief accountant of a budgetary institution are carried out in accordance with labor legislation.

{Part three of Article 56 as amended by Law No. 79-VIII of 28.12.2014 }

4. All budget revenues and budget expenditures are recorded in gross figures, regardless of whether or not the budget allocations provide for the netting of these figures.

5. All budget revenues and budget expenditures must be reflected in the accounts in chronological order in accordance with the procedure established by law. All accounting entries must be supported by documentation.

6. The accounting records of transactions related to the receipt and use of own revenues of state and municipal institutions of professional pre-higher and higher education, scientific institutions and cultural institutions, received as payment for services provided by them in accordance with their main activities, charitable contributions and grants, are carried out in accordance with the established procedure.

{Article 56 is supplemented by part six in accordance with Law No. 79-VIII of 28.12.2014 ; as amended in accordance with Law No. 293-IX of 14.11.2019 }

Article 57. Procedure for closing accounts after the end of the budget period

1. No later than December 31 of the current budget period or the last day of another budget period, the Treasury of Ukraine shall close all accounts opened in the current budget period for budget execution. The procedure for closing accounts of the current budget period and opening accounts of the next budget period shall be determined by the Ministry of Finance of Ukraine. In exceptional circumstances, the Minister of Finance of Ukraine may determine another deadline for closing accounts, which shall be no later than five business days after the end of the budget period.

{Paragraph one of part one of Article 57 as amended by Law No. 3614 VI of 07.07.2011 }

The balances of the state budget funds at the end of the budget period of Ukrainian institutions operating abroad in accounts opened in banking institutions of the countries of their location, as well as the balances of own revenues of state and municipal institutions of professional pre-higher and higher education, scientific institutions and cultural institutions received as payment for services provided by them in accordance with their main activities, charitable contributions and grants, in current accounts in public sector banks are stored in such accounts for the purpose of making expenditures in the next budget period in accordance with the estimates.

{Paragraph two of part one of Article 57 as amended by Laws No. 79 VIII of 28.12.2014 , No. 293-IX of 14.11.2019 }

2. At the end of the budget period, the Treasury of Ukraine shall keep the balances of funds in the accounts of the special fund of the state budget and, in respect of subventions from the special fund of the state budget, in the accounts of the special fund of local budgets to cover the relevant expenses in the next budget period, taking into account their intended purpose, unless otherwise established by this Code and/or the law on the State Budget of Ukraine. In the absence of relevant budget allocations for the next budget period, the balances of the special fund shall be transferred to the general fund of the state budget.

{Paragraph one of part two of Article 57 as amended by Laws No. 3614 VI of 07.07.2011 , No. 3683-IX of 08.05.2024 }

Budgetary obligations under the budget programs of the special fund of the state budget, not provided for by the draft law on the State Budget of Ukraine for the next budget period, submitted for consideration to the Verkhovna Rada of Ukraine, the main administrators of budget funds are obliged to fulfill by the end of the current budget period within the limits and at the expense of the relevant actual

receipts to the special fund of the budget, preventing the existence of accounts payable under such obligations at the beginning of the next budget period.

The balances of the special fund of the state budget at the end of the budget period, the source of formation of which was the revenues specified in clause 12² of part three of Article 29 of this Code and not used to implement the measures specified in clause 26 of part four of Article 30 of this Code, in the amount determined by the Cabinet of Ministers of Ukraine, shall be transferred to the general fund of the state budget.

{Part two of Article 57 is supplemented by paragraph three in accordance with Law No. 3683-IX of 08.05.2024 }

3. All revenues and expenditures are recorded in the budget period in which they are incurred.

Article 58. Reporting on the implementation of the State Budget of Ukraine

1. Reporting on the implementation of the State Budget of Ukraine (estimates of budgetary institutions) includes financial and budgetary reporting.

Financial statements are prepared in accordance with national regulations (standards) of accounting in the public sector and other regulatory legal acts of the Ministry of Finance of Ukraine.

{Paragraph two of part one of Article 58 as amended by Law No. 3614-VI of 07.07.2011 ; as amended by Laws No. 79-VIII of 28.12.2014 , No. 2646-VIII dated 06.12.2018 }

{Paragraph three of part one of Article 58 was excluded on the basis of Law No. 3614-VI of 07.07.2011 }

Budget reporting reflects the status of budget execution and contains information broken down by budget classification.

The forms of financial and budget reporting and the procedure for filling them out are established by the Ministry of Finance of Ukraine.

{Paragraph five of part one of Article 58 as amended by Law No. 3614-VI of 07.07.2011 }

2. The compilation, preparation and submission of reports on the implementation of the State Budget of Ukraine are carried out by the Treasury of Ukraine.

The Treasury of Ukraine ensures the reliability of information on the implementation of the State Budget of Ukraine.

3. The chief accountant of a budgetary institution ensures the preparation and submission of financial and budgetary reporting in accordance with established requirements.

4. Reporting on the implementation of the State Budget of Ukraine is operational, monthly, quarterly and annual.

Article 59. Monthly report on the implementation of the State Budget of Ukraine

1. The monthly report on the implementation of the State Budget of Ukraine is submitted by the Treasury of Ukraine to the Verkhovna Rada of Ukraine, the President of Ukraine, the Cabinet of Ministers of Ukraine, the Accounting Chamber and the Ministry of Finance of Ukraine no later than the 15th day of the month following the reporting month.

2. Summary indicators of budget execution reports, information on the execution of protected expenditures of the State Budget of Ukraine, information on the use of funds from the reserve fund of the State Budget, information on the use of funds from the State Regional Development Fund, reports on the receipt and use of funds from the State Road Fund, the State Fund for Radioactive Waste Management, the State Fund for Water Management, the State Fund for Inland Waterways, the State Fund for Decarbonization and Energy Efficient Transformation (such reports should include planned and actual indicators of relevant revenues and expenditures of the State Budget by budget classification and balances of funds at the beginning and end of the reporting period), information on operations carried out to manage the state debt, information on state guarantees provided, information on the status of local debts and debts guaranteed by the Autonomous Republic of Crimea, regional councils and territorial communities, and on local guarantees provided, and a report on budget debt are submitted by the Treasury of Ukraine to the Verkhovna Rada of Ukraine, the President of Ukraine, the Cabinet of Ministers of Ukraine, the Accounting Chamber and the Ministry Finance of Ukraine no later than the 25th of the month following the reporting month.

{Part two of Article 59 as amended by Laws No. 3614-VI of 07.07.2011 , No. 4318-VI dated 12.01.2012 , No. 1763-VIII dated 17.11.2016 , No. 2125-VIII dated 11.07.2017 , No. 2233-VIII dated 07.12.2017 , No. 293-IX dated 14.11.2019 , No. 2043-IX dated 15.02.2022 - enters into force on April 1, 2022, No. 3035-IX dated 04/11/2023 , No. 3979-IX dated 09/18/2024 }

3. Bodies that control the collection of budget revenues shall submit to the Verkhovna Rada of Ukraine, the President of Ukraine, the Cabinet of Ministers of Ukraine, the Accounting Chamber and the Ministry of Finance of Ukraine no later than the 15th day of the month following the reporting month the following monthly reports (in sectoral and territorial breakdown and in terms of sources of income and forms of ownership) separately for the consolidated budget of Ukraine, the state budget and local budgets:

- 1) on actual receipts of taxes and fees and other budget revenues;
- 2) about tax debt;
- 3) on the amounts of overpaid monetary obligations of taxpayers and the amounts of payments that have been paid and will be accrued in subsequent reporting periods;
- 4) on budget reimbursement of value added tax, including information on budget arrears for value added tax reimbursement.

{Part Three of Article 59 as amended by Laws No. 2592-VI of

07.10.2010 , No. 2856-VI dated 23.12.2010 ; as amended by Laws No. 242-VII dated 16.05.2013 , No. 176-VIII dated 10.02.2015 }

Article 60. Quarterly report on the implementation of the State Budget of Ukraine

1. The quarterly report on the implementation of the State Budget of Ukraine is submitted by the Treasury of Ukraine to the Verkhovna Rada of Ukraine, the President of Ukraine, the Cabinet of Ministers of Ukraine, the Accounting Chamber and the Ministry of Finance of Ukraine no later than 35 days after the end of the reporting quarter.

2. The quarterly report on the implementation of the State Budget of Ukraine includes:

1) balance;

{Clause 1 of Part Two of Article 60 as amended by Law No. 293-IX of 14.11.2019 }

2) financial results report;

{Clause 2 of Part Two of Article 60 as amended by Law No. 293-IX of 14.11.2019 }

{Clause 2 of Part Two of Article 60 shall enter into force on January 1, 2018 - see clause 1 of Chapter VI "Final and Transitional Provisions" of this Code}

{Clause 3 of Part Two of Article 60 was excluded on the basis of Law No. 5428-VI of October 16, 2012 }

4) report on the implementation of the State Budget of Ukraine (including reports on the implementation of indicators in the form of annexes to the Law on the State Budget of Ukraine);

5) report on the state of public debt and state-guaranteed debt;

{Clause 5 of Part Two of Article 60 as amended by Law No. 3614-VI of 07.07.2011 }

6) summary indicators of budget execution reports;

7) report on overdue debts of business entities to the state for credits (loans) attracted under state guarantees;

{Clause 7 of Part Two of Article 60 as amended by Law No. 3614-VI of 07.07.2011 }

7¹) report on payments for the fulfillment of guarantee obligations by the state;

{Paragraph of Part Two of Article 60 as amended by Law No. 3614-VI of 07.07.2011 }

8) information on completed public debt management operations;

{Clause 8 of Part Two of Article 60 as amended by Law No. 3614-VI of 07.07.2011 }

9) information about the state guarantees provided;

9¹) information on the status of local debts and debts guaranteed by the Autonomous Republic of Crimea, regional councils and territorial communities, respectively, and on local guarantees provided;

{Part two of Article 60 is supplemented by paragraph 9¹ in accordance with Law No. 3614-VI of 07.07.2011 ; as amended by Law No. 2621-VIII of 22.11.2018 }

10) explanation of the status of implementation of indicators of the State Budget of Ukraine and local budgets for the reporting period.

3. Bodies that control the collection of budget revenues shall submit to the Verkhovna Rada of Ukraine, the President of Ukraine, the Cabinet of Ministers of Ukraine, the Accounting Chamber and the Ministry of Finance of Ukraine the following quarterly reports (in sectoral and territorial breakdown and in terms of sources of income and forms of ownership) separately for the consolidated budget of Ukraine, the state budget and local budgets:

1) about the amounts of written-off tax debt - no later than 35 days after the end of the quarter;

2) on installment and deferred amounts of tax debt and monetary obligations of taxpayers - no later than 35 days after the end of the quarter;

3) on the amounts of tax benefits granted, including losses of budget revenues from their provision, no later than 50 days after the end of the quarter and no later than 70 days after the end of the year.

{Part Three of Article 60 as amended by Laws No. 2592-VI of

07.10.2010 , No. 2856-VI dated 23.12.2010 ; as amended by Laws No. 242-VII dated 16.05.2013 , No. 176-VIII dated 10.02.2015 }

4. The Ministry of Finance of Ukraine, within two weeks after receiving the quarterly report on the implementation of the State Budget of Ukraine in the current budget period, shall submit to the Committee of the Verkhovna Rada of Ukraine on Budget information on the implementation of the text articles of the Law on the State Budget of Ukraine.

Article 61. Annual report on the implementation of the Law on the State Budget of Ukraine

1. The annual report on the implementation of the Law on the State Budget of Ukraine shall be submitted by the Cabinet of Ministers of Ukraine to the Verkhovna Rada of Ukraine, the President of Ukraine and the Accounting Chamber no later than April 1 of the year following the reporting year.

{Part one of Article 61 as amended by Law No. 3614-VI of 07.07.2011 }

2. The annual report on the implementation of the Law on the State Budget of Ukraine includes:

1) balance;

{Clause 1 of Part Two of Article 61 as amended by Law No. 293-IX of 14.11.2019 }

2) report on the implementation of the State Budget of Ukraine (including reports on the implementation of indicators in the form of annexes to the Law on the State Budget of Ukraine);

3) financial results report;

{Clause 3 of Part Two of Article 61 as amended by Law No. 293-IX of 14.11.2019 }

4) cash flow statement;

5) statement of equity;

{Clause 5 of Part Two of Article 61 shall enter into force on January 1, 2018 - see clause 1 of Article VI

"Final and Transitional Provisions" of this Code}

6) information on the implementation of protected expenditures of the State Budget of Ukraine;

7) budget debt report;

8) report on the use of funds from the state budget reserve fund;

8¹) report on the receipt and use of funds from the state regional development fund;

{Part two of Article 61 is supplemented by paragraph 8¹ in accordance with Law No. 4318-VI of 12.01.2012 ; as amended by Law No. 293-IX of 14.11.2019 }

82) report on the receipt and use of funds from the state road fund;

{Part two of Article 61 is supplemented by paragraph 8² in accordance with Law No. 1763-VIII of 17.11.2016 ; as amended by Law No. 293-IX of 14.11.2019 }

83) report on the receipt and use of funds from the State Fund for Radioactive Waste Management;

{Part two of Article 61 is supplemented by paragraph 8³ in accordance with Law No. 2125-VIII of 11.07.2017 ; as amended by Law No. 293-IX of 14.11.2019 }

84) report on the receipt and use of funds from the state water development fund;

{Part two of Article 61 is supplemented by paragraph 8⁴ in accordance with Law No. 2233-VIII of 07.12.2017 ; as amended by Law No. 293-IX of 14.11.2019 }

85) report on the receipt and use of funds from the state fund for inland waterways;

{Part two of Article 61 is supplemented by paragraph 8⁵ in accordance with Law No. 2043-IX of 15.02.2022 - enters into force on April 1, 2022}

86) report on the receipt and use of funds from the state fund for decarbonization and energy efficient transformation;

{Part two of Article 61 is supplemented by paragraph 8⁶ in accordance with Law No. 3035-IX of 11.04.2023 }

9) report on the state of public debt and state-guaranteed debt;

{Clause 9 of Part Two of Article 61 as amended by Law No. 3614-VI of 07.07.2011 }

10) report on overdue debts of business entities to the state for credits (loans) attracted under state guarantees;

{Clause 10 of Part Two of Article 61 as amended by Law No. 3614-VI of 07.07.2011 }

10¹) report on payments for the fulfillment of guarantee obligations by the state;

{Paragraph of part two of Article 61 as amended by Law No. 3614-VI of 07.07.2011 }

11) summary indicators of budget execution reports;

12) information on the execution of local budgets, including information on the status of local debts and debts guaranteed by the Autonomous Republic of Crimea, regional councils and territorial communities, respectively, and on local guarantees provided;

{Clause 12 of Part Two of Article 61 as amended by Laws No. 3614-VI of 07.07.2011 , No. 2621-VIII of 22.11.2018 }

13) information on completed public debt management operations;

{Clause 13 of Part Two of Article 61 as amended by Law No. 3614-VI of 07.07.2011 }

14) information about the state guarantees provided;

15) information on the achievement by the main administrators of state budget funds of the planned goals, objectives and performance indicators of budget programs, as well as the goals of state policy in the relevant field of activity, the formation and/or implementation of which is ensured by the main administrator of state budget funds, with indicators of their achievement based on the results of the reporting budget period;

{Clause 15 of Part Two of Article 61 as amended by Law No. 2646-VIII of 06.12.2018 }

15¹) information on the preparation and implementation of public investment projects and public investment programs, which are fully or partially implemented at the expense of the state budget and/or with the provision of state support, in particular regarding:

public investment programs - indicating for each program the status of achieving investment targets, total cost, amounts of credits (loans) from foreign states, foreign financial institutions and international financial organizations, international technical assistance and state budget expenditures for the reporting budget period under budget programs, as well as the amounts of relevant funds required to complete each program, under budget programs; public investment projects - indicating for each project the status of implementation, degree of readiness and achievement of expected results, total cost (including maintenance of created assets), amounts of credits (loans) from foreign states, foreign financial institutions and international financial organizations, international technical assistance and state budget expenditures for the reporting budget period under budget programs, as well as the amounts of relevant funds required to complete each project, under budget programs; public investment projects implemented under public-private partnership terms, which provide for long-term obligations of the state partner within the framework of the implementation of public-private partnership regarding state-owned objects or which provide for the provision of state support for the implementation of public-private partnership, - indicating information on the status of implementation of contracts, the form and volume of state support provided at the expense of the state budget for the reporting budget period.

The preparation of such information is carried out by the central executive body, which ensures the formation of state policy in the field of economic and social development;

{Part two of Article 61 is supplemented by paragraph 15¹ in accordance with Law No. 2646-VIII of 06.12.2018 ; as amended by Law No. 4225-IX of 16.01.2025 }

{Clause 15, Part 2, Article 61, excluded on the basis of Law No. 4225-IX of 16.01.2025 }

{Clause 15, Part 3, Article 61, Part 2, was excluded pursuant to Law No. 4225-IX of 01/16/2025 }

16) information on the implementation of text articles of the Law on the State Budget of Ukraine;

16¹) an explanatory note to the report on the implementation of the Law on the State Budget of Ukraine, which includes an explanation of deviations of reported indicators from planned indicators for the main types of income, financing, expenditures and lending of the state budget, information on the state debt and state-guaranteed debt;

{Part two of Article 61 is supplemented by paragraph 16¹ in accordance with Law No. 293-IX of 14.11.2019 }

17) other information recognized by the Cabinet of Ministers of Ukraine as necessary to explain the report.

Article 62. Consideration of the annual report on the implementation of the Law on the State Budget of Ukraine

1. The Accounting Chamber, within two weeks from the date of official submission by the Cabinet of Ministers of Ukraine of the annual report on the implementation of the Law on the State Budget of Ukraine, prepares and submits to the Verkhovna Rada of Ukraine conclusions on the implementation of the Law on the State Budget of Ukraine with an assessment of the effectiveness of the management of state budget funds, as well as proposals for eliminating violations identified in the reporting budget period and improving the budget process in general.

{Part one of Article 62 as amended by Laws No. 2592-VI of 07.10.2010 , No. 176-VIII dated 10.02.2015 }

2. Consideration in the Verkhovna Rada of Ukraine of the annual report on the implementation of the Law on the State Budget of Ukraine is carried out according to a special procedure determined by the Regulations of the Verkhovna Rada of Ukraine .

Section III. LOCAL BUDGETS

Chapter 11. REVENUES AND EXPENDITURES OF LOCAL BUDGETS

Article 63. Structure of local budgets

1. The local budget, in accordance with this Code, contains revenues and expenses for the exercise of the powers of the authorities of the Autonomous Republic of Crimea, local state administrations and local self-government bodies. These revenues and expenses constitute a single balance of the relevant budget.

Article 64. Composition of general fund revenues of budgets of rural, settlement, and urban territorial communities

{Title of Article 64 as amended by Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 176-VIII of 10.02.2015 ; as amended by Laws No. 907-IX of 17.09.2020 , No. 1081-IX of 15.12.2020 }

1. The revenues of the general fund of the budgets of rural, settlement, and urban territorial communities include:

{Paragraph one of part one of Article 64 as amended by Laws No. 79-VIII of 28.12.2014 , No. 907-IX dated 17.09.2020 , No. 1081-IX dated 15.12.2020 }

1) 60 percent of the personal income tax (except for the personal income tax specified in Clause 1¹ of Part Two of Article 29 of this Code), paid (transferred) in accordance with the Tax Code of Ukraine in the relevant territory (except for the territory of the cities of Kyiv and Sevastopol);

{Clause 1 of Part One of Article 64 as amended by Law No. 2856-VI of 23.12.2010 ; as amended by Law No. 79-VIII of 28.12.2014 }

1¹) 40 percent of the personal income tax (except for the personal income tax specified in Clause 1¹ of Part Two of Article 29 of this Code), which is paid (transferred) in accordance with the Tax Code of Ukraine in the territory of the city of Kyiv and is credited to the budget of the city of Kyiv; 100 percent

of the personal income tax (except for the personal income tax specified in Clause 1¹ of Part Two of Article 29 of this Code), which is paid (transferred) in accordance with the Tax Code of Ukraine in the territory of the city of Sevastopol and is credited to the budget of the city of Sevastopol;

{Part one of Article 64 is supplemented by paragraph 1¹ in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 176-VIII of 10.02.2015 }

2. 37 percent of the rental fee for the special use of forest resources for the part of the timber harvested in the order of main use fellings;

{Clause 2 of Part One of Article 64 as amended by Law No. 2856-VI of 12/23/2010 ; as amended by Laws No. 79-VIII of 12/28/2014 , No. 2621-VIII of 11/22/2018 }

3. 45 percent of the rental fee for special water use (except for the rental fee for special water use of water bodies of local importance), which is credited to the city budgets of the cities of Kyiv and Sevastopol by water users at the place of its abstraction;

{Clause 3 of Part One of Article 64 as amended by Law No. 2856-VI of 23.12.2010 ; as amended by Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 2233-VIII of 07.12.2017 }

4. 25 percent of the rent for the use of subsoil for the extraction of minerals of national importance (except for the rent for the use of subsoil for the extraction of oil, natural gas, gas condensate, amber and minerals defined as Natural Resource Assets), which are credited to the city budgets of the cities of Kyiv and Sevastopol;

12 percent of the rent for the use of subsoil for the extraction of minerals of national importance, defined as Natural Resource Assets (except for the rent for the use of subsoil for the extraction of oil and natural gas), which is credited to the city budgets of the cities of Kyiv and Sevastopol;

{Clause 4 of Part One of Article 64 as amended by Law No. 2856-VI of 23.12.2010 ; as amended by Law No. 5083-VI of 05.07.2012 ; as amended by Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 293-IX of 14.11.2019 ; as amended by Law No. 4468-IX dated 04.06.2025 - for entry into force see point 1 of section II}

{Clause 4¹ of part one of Article 64 was excluded on the basis of Law No. 907-IX of 17.09.2020 - enters into force on January 1, 2021}

4²) 3 percent of the rent for the use of subsoil for the extraction of oil, natural gas and gas condensate (except for the rent for the use of subsoil within the continental shelf and/or exclusive (maritime) economic zone of Ukraine and the rent for the use of subsoil for the extraction of oil, natural gas, defined as Natural Resource Assets), which is credited according to the location (place of extraction) of the relevant natural resources;

2 percent of the rent for the use of subsoil for the extraction of oil and natural gas (except for the rent for the use of subsoil within the continental shelf and/or exclusive (maritime) economic zone of Ukraine), defined as Natural Resource Assets, which are credited according to the location (place of extraction) of the relevant natural resources;

{Part one of Article 64 is supplemented by paragraph 4² in accordance with Law No. 1793-VIII of 20.12.2016 ; as amended by Laws No. 907-IX of 17.09.2020 - shall enter into force on January 1, 2021, No. 4468-IX of 04.06.2025 - for entry into force see point 1 of section II}

4³) 5 percent of the rent for the use of subsoil for the extraction of minerals of national importance (except for the rent for the use of subsoil for the extraction of oil, natural gas, gas condensate, amber and minerals defined as Natural Resource Assets), which is credited according to the location (place of extraction) of the relevant natural resources;

3 percent of the rent for the use of subsoil for the extraction of minerals of national importance, defined as Natural Resource Assets (except for the rent for the use of subsoil for the extraction of oil and natural gas), which is credited according to the location (place of extraction) of the relevant natural resources;

{Part one of Article 64 is supplemented by paragraph 4³ in accordance with Law No. 2621-VIII of 22.11.2018 ; as amended in accordance with Law No. 293-IX of 14.11.2019 ; as amended by Laws No. 907-IX of 17.09.2020 - enters into force on January 1, 2021, No. 4468-IX dated 04.06.2025 - regarding the entry into force, see point 1 section II}

4⁴) 30 percent of the rent for the use of subsoil for the extraction of amber, which is credited to local budgets according to the location (place of extraction) of amber;

{Part one of Article 64 is supplemented by paragraph 4⁴ in accordance with Law No. 293-IX of 14.11.2019 }

5. fees for the use of other natural resources, which are credited to the city budgets of the cities of Kyiv and Sevastopol;

{Clause 6 of Part One of Article 64 was excluded pursuant to Law No. 5428-VI of October 16, 2012 }

{Clause 7 of Part One of Article 64 was excluded pursuant to Law No. 5428-VI of October 16, 2012 }

{Clause 8 of part one of Article 64 was excluded on the basis of Law No. 5428-VI of October 16, 2012 }

{Clause 9 of Part One of Article 64 was excluded on the basis of Law No. 5428-VI of October 16, 2012 }

{Clause 10 of part one of Article 64 was excluded on the basis of Law No. 5428-VI of 16.10.2012 }

{Clause 11 of part one of Article 64 was excluded on the basis of Law No. 5428-VI of 16.10.2012 }

{Clause 12 of Part One of Article 64 was excluded on the basis of Law No. 163-VII of 04.04.2013 }

{Clause 13 of Part One of Article 64 was excluded on the basis of Law No. 5428-VI of October 16, 2012 }

{Clause 14 of Part One of Article 64 was excluded on the basis of Law No. 5428-VI of October 16, 2012 }

15) state duty, which is credited to the budgets of local governments at the place of performance of actions and issuance of documents;

{Clause 15 of Part One of Article 64 as amended by Law No. 79-VIII of 28.12.2014 , No. 176 VIII dated 10.02.2015 }

16) excise tax on the sale of excisable goods by retail business entities (taking into account the provisions of part three of this article);

{Part one of Article 64 is supplemented by paragraph 16 in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 907-IX of 17.09.2020 - shall enter into force on January 1, 2021; as amended by Law No. 2042-IX of 15.02.2022 , taking into account the amendments made by Law No. 2218-IX of 21.04.2022 }

16 ¹) 13.44 percent of the excise tax on fuel produced in Ukraine and imported into the customs territory of Ukraine (taking into account the provisions of part four of this article);

{Part one of Article 64 is supplemented by paragraph 16 ¹ in accordance with Law No. 1081-IX of December 15, 2020 ; as amended by Law No. 2709-IX of November 3, 2022 }

{Clause 16, Part ² , Article 64, excluded on the basis of Law No. 2709-IX of 03.11.2022 }

17) 10 percent of the corporate income tax (except for the corporate income tax of state-owned enterprises and the tax specified in paragraph 18 of this part of the article, paragraph 1 of part one of Article 64 ¹ and paragraph 1 ² of part one of Article 66 of this Code), which is credited to the budget of the city of Kyiv;

{Part one of Article 64 is supplemented by paragraph 17 in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 1081-IX of 15.12.2020 }

18) tax on profits of enterprises and financial institutions under municipal ownership.

The income tax of enterprises and financial institutions of municipal ownership, founded by village, settlement, and city councils, is credited to the relevant budgets;

{Part one of Article 64 is supplemented by paragraph 18 in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 907-IX of 17.09.2020 - shall enter into force on January 1, 2021}

19) local taxes and fees paid (transferred) in accordance with the Tax Code of Ukraine (except for the single tax specified in Clause 16 ⁴ of Part Two of Article 29 of this Code, and the rent for land plots specified in Clause 16 ⁵ of Part Two of Article 29 of this Code and Clause 19 ¹ of this Part of the Article);

{Part one of Article 64 is supplemented by paragraph 19 in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 907-IX of 17.09.2020 - shall enter into force on January 1, 2021; with amendments made in accordance with Laws No. 2709-IX of 03.11.2022 , No. 3683-IX dated 08.05.2024 , No. 3979-IX dated 18.09.2024 }

19 ¹) 10 percent of the rent for state-owned agricultural land plots leased in accordance with Article 120 ¹ of the Land Code of Ukraine;

{Part one of Article 64 is supplemented by paragraph 19 ¹ in accordance with Law No. 3683-IX of 08.05.2024 }

{Clause 20 of Part One of Article 64 was excluded pursuant to Law No. 907-IX of 17.09.2020 - enters into force on January 1, 2021}

{Clause 20 ¹ of part one of Article 64 was excluded on the basis of Law No. 907-IX of 17.09.2020 - enters into force on January 1, 2021}

{Clause 20 ² of part one of Article 64 was excluded on the basis of Law No. 907-IX of 17.09.2020 - enters into force on January 1, 2021}

21) fees for licenses for certain types of economic activities and certificates issued by the executive bodies of the relevant local councils, which are credited to the relevant local government budgets;

{Part one of Article 64 is supplemented by paragraph 21 in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 907-IX of 17.09.2020 - shall enter into force on January 1, 2021; with amendments made in accordance with Law No. 1081-IX of 15.12.2020 }

22) fees for licenses and certificates (except for the certification fee specified in Clause 25 , Part ² , Article 29 of this Code), which is credited to the city budgets of the cities of Kyiv and Sevastopol by licensees at the place of activity;

{Part one of Article 64 is supplemented by paragraph 22 in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 293-IX of 14.11.2019 }

23) license fees for the right to produce ethyl alcohol, alcohol distillates, bioethanol, alcoholic beverages, tobacco products, liquids used in electronic cigarettes, fuel, for the right to grow tobacco and for the right to ferment tobacco raw materials, which is credited to the city budgets of the cities of Kyiv and Sevastopol at the place of operation of the licensee;

{Part one of Article 64 is supplemented by paragraph 23 in accordance with Law No. 79-VIII of

28.12.2014 ; as amended by Laws No. 293-IX of 14.11.2019 , No. 1081-IX of 12/15/2020 ; as amended by Law No. 4225-IX of 01/16/2025 }

24) fee for licenses for the right to wholesale ethyl alcohol, alcohol distillates, alcoholic beverages, cider and perry (without added alcohol), tobacco products, liquids used in electronic cigarettes, fuel in the absence of wholesale fuel sales points, which is credited to the city budgets of the cities of Kyiv and Sevastopol at the location of the licensee;

{Part one of Article 64 is supplemented by paragraph 24 in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Laws No. 293-IX of 14.11.2019 , No. 1081-IX of 12/15/2020 ; as amended by Law No. 4225-IX of 01/16/2025 }

24¹) fee for licenses for the right to wholesale fuel trade if the licensee has wholesale fuel trade locations, which is credited to the city budgets of the cities of Kyiv and Sevastopol according to the location of the wholesale fuel trade locations;

{Part one of Article 64 is supplemented by paragraph 24¹ in accordance with Law No. 4225-IX of January 16, 2025 }

{Clause 25 of part one of Article 64 was excluded on the basis of Law No. 293-IX of 14.11.2019 }

26) state registration fee (except for the administrative fee charged in accordance with the Law of Ukraine "On State Registration of Legal Entities, Individual Entrepreneurs and Public Organizations"), which is credited to the city budgets of the cities of Kyiv and Sevastopol;

{Part one of Article 64 is supplemented by paragraph 26 in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Laws No. 836-VIII of 26.11.2015 , No. 4225-IX dated 16.01.2025 }

{Clause 27 of part one of Article 64 was excluded on the basis of Law No. 4225-IX of 16.01.2025 }

28) Fee for licenses for the right to retail alcoholic beverages, cider and perry (without added alcohol), tobacco products, liquids used in electronic cigarettes, including in the case of granting a license in automatic mode, which is credited to the city budgets of the cities of Kyiv and Sevastopol at the place of retail trade of the licensee, at the place of formation of the train (ship registration);

{Part one of Article 64 is supplemented by paragraph 28 in accordance with Law No. 79-VIII of 28.12.2014 ; as amended in accordance with Law No. 1081-IX of 15.12.2020 ; as amended by Law No. 4225-IX of 16.01.2025 }

28¹) fees for licenses for the right to retail fuel trade, for the right to store fuel, for the right to store fuel exclusively for the needs of own consumption and/or industrial processing by licensees, which is credited to the city budgets of the cities of Kyiv and Sevastopol at the place of storage of fuel;

{Part one of Article 64 is supplemented by paragraph 28¹ in accordance with Law No. 293-IX of 14.11.2019 ; as amended by the Law No. 4225-IX dated 16.01.2025 }

29) income from rent for the use of property complexes and other property owned by municipalities, the founders of which are village, settlement, and city councils;

{Part one of Article 64 is supplemented by paragraph 29 in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 907-IX of 17.09.2020 - shall enter into force on January 1, 2021 }

30) rental fee for the use of subsoil for the extraction of local minerals; rental fee for the use of subsoil for purposes not related to the extraction of minerals; rental fee for the special use of water of water bodies of local importance; rental fee for the special use of forest resources (except for the rental fee for the special use of forest resources in the part of wood harvested in the order of main use felling). Such payments are credited to the budgets of local self-government at the location (place of location) of the relevant natural resources, and with regard to water bodies - at the place of tax registration of the rent payer;

{Part one of Article 64 was supplemented by paragraph 30 in accordance with Law No. 79-VIII of 28.12.2014 }

31) fee for placing temporarily free funds of the relevant local government budgets (except for funds received by institutions of professional (vocational and technical), professional pre-higher and higher education from placing temporarily free budget funds received for the provision of paid services on deposits, if such institutions are granted the relevant right by law);

{Part one of Article 64 is supplemented by paragraph 31 in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Laws No. 176-VIII of 10.02.2015 , No. 293-IX dated 14.11.2019 , No. 1081-IX dated 15.12.2020 }

32) rent for water bodies (their parts) provided for use on lease terms by the Kyiv and Sevastopol city state administrations, local councils, which is credited to the relevant local government budgets;

{Part one of Article 64 is supplemented by paragraph 32 in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 907-IX of 17.09.2020 - shall enter into force on January 1, 2021 ; with amendments made in accordance with Law No. 1081-IX of 15.12.2020 }

33) funds from the sale of ownerless property (including that which has been abandoned by the owner or recipient), finds, inherited property (in the absence of heirs by will and by law, their removal from the right to inherit, their refusal to accept the inheritance, as well as their refusal to accept it), property received by the territorial community by inheritance or donation, as well as currency values and cash whose owners are unknown;

{Part one of Article 64 was supplemented by paragraph 33 in accordance with Law No. 79-VIII of 28.12.2014 }

{Clause 34 of Part One of Article 64 was excluded pursuant to Law No. 2043-IX of 15.02.2022 - enters into force on April 1, 2022 }

35) part of the net profit (income) of municipal unitary enterprises and their associations, which is transferred to the budget, in accordance with the procedure determined by the relevant local councils;

{Part one of Article 64 was supplemented by paragraph 35 in accordance with Law No. 79-VIII of 28.12.2014 }

36) fees for the provision of other administrative services, collected at the place of provision of services;

{Part one of Article 64 was supplemented by paragraph 36 in accordance with Law No. 79-VIII of 28.12.2014 }

36¹) administrative fee for state registration of real rights to real estate and their encumbrances, carried out by executive bodies of village, settlement, city councils, district state administrations in the cities of Kyiv and Sevastopol, which is credited to the budgets of local governments at the place of provision of services;

{Part one of Article 64 is supplemented by paragraph 36¹ in accordance with Law No. 836-VIII of 26.11.2015 ; as amended by Laws No. 1509-VIII dated 08.09.2016 , No. 2621-VIII dated 22.11.2018 ; as amended by Law No. 907-IX dated 17.09.2020 - shall enter into force on January 1, 2021}

36²) administrative fee for conducting state registration in accordance with the Law of Ukraine "On State Registration of Legal Entities, Individual Entrepreneurs and Public Organizations", which is carried out by executive bodies of village, settlement, city councils, district state administrations in the cities of Kyiv and Sevastopol, which is credited to the budgets of local self-government at the place of provision of services;

{Part one of Article 64 is supplemented by paragraph 36² in accordance with Law No. 836-VIII of 11/26/2015 ; as amended by Laws No. 1509-VIII of September 8, 2016 , No. 2621-VIII of November 22, 2018 ; as amended by Law No. 907-IX of September 17, 2020 - shall enter into force on January 1, 2021; as amended by Law No. 4225-IX of January 16, 2025 }

36³) fee for reducing the terms of providing services in the field of state registration of real rights to real estate and their encumbrances and state registration in accordance with the Law of Ukraine "On State Registration of Legal Entities, Individual Entrepreneurs and Public Organizations", as well as a fee for providing other paid services related to such state registration, which is carried out by executive bodies of village, settlement, city councils, district state administrations in the cities of Kyiv and Sevastopol, which is credited to the budgets of local self-government at the place of provision of services;

{Part one of Article 64 is supplemented by paragraph 36³ in accordance with Law No. 836-VIII of 26.11.2015 ; as amended by Laws No. 1509-VIII dated 08.09.2016 , No. 2621-VIII dated 22.11.2018 ; as amended by Law No. 907-IX dated 17.09.2020 - shall enter into force on January 1, 2021; as amended by Law No. 4225-IX dated 16.01.2025 }

36⁵) 70 percent of the fee for the provision of administrative services by authorized bodies of the Ministry of Internal Affairs of Ukraine in accordance with the laws of Ukraine "On Road Traffic" and "On the transportation of dangerous goods" , which are credited to the budgets of local governments at the place of provision of services;

{Part one of Article 64 is supplemented by paragraph 36⁵ in accordance with Law No. 3278-IX of 27.07.2023 }

37) penalties for violation of patenting legislation;

{Part one of Article 64 was supplemented by paragraph 37 in accordance with Law No. 79-VIII of 28.12.2014 }

37¹) administrative fines and penalties for violations of legislation in the field of production, circulation and storage of ethyl alcohol, alcohol distillates, bioethanol, alcoholic beverages, tobacco products, tobacco raw materials, liquids used in electronic cigarettes, and fuel, which are levied at the place of commission of the violation;

{Part one of Article 64 is supplemented by paragraph 37¹ in accordance with Law No. 71-VIII of 28.12.2014 ; as amended by Laws No. 176-VIII of 10.02.2015 , No. 2709-IX of 03.11.2022 ; as amended by Law No. 4225-IX dated 16.01.2025 }

37²) 10 percent of revenues from administrative fines for administrative offenses in the field of road safety, recorded automatically, which are credited at the place of recording the offense using appropriate technical means - control devices;

{Part one of Article 64 is supplemented by paragraph 37² in accordance with Law No. 2042-IX of February 15, 2022 }

38) administrative fines and other penalties imposed by local executive bodies and executive bodies of local councils or administrative commissions established by them in accordance with the established procedure;

{Part one of Article 64 is supplemented by paragraph 38 in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 2621-VIII of 22.11.2018 }

38¹) administrative fines imposed by electric transport bodies (trolleybus, tram) authorized by law to consider cases of administrative offenses related to violation of the rules for using electric transport;

{Part one of Article 64 is supplemented by paragraph 38¹ in accordance with Law No. 2042-IX of February 15, 2022 }

39) penalties due to failure to fulfill agreements concluded by the administrator of budget funds with business entities for the purchase of goods, works and services at the expense of the relevant local government budgets;

{Part one of Article 64 is supplemented by paragraph 39 in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Laws No. 176-VIII of 10.02.2015 , No. 1081-IX of 15.12.2020 }

40) funds received from the provision by participants of the procurement procedure/simplified procurement as security for their tender offer/proposal of a participant of simplified procurement, which are not subject to return to such participants, in terms of procurement at the expense of the funds of the relevant local government budgets;

{Part one of Article 64 is supplemented by paragraph 40 in accordance with Law No. 79-VIII of 28.12.2014 ; as amended in accordance with Law No. 1789-VIII of 20.12.2016 ; as amended by Laws No. 907-IX of 17.09.2020 , No. 1081-IX of 15.12.2020 }

41) funds received from the winner of the procurement procedure/simplified procurement during the conclusion of the procurement contract as security for the performance of such contract, which are not subject to return to the participant, in terms of procurement carried out at the expense of the relevant local government budgets;

{Part one of Article 64 is supplemented by paragraph 41 in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Laws No. 907-IX of 17.09.2020 , No. 1081-IX dated 15.12.2020 }

42) 80 percent of funds received by enterprises, institutions and organizations maintained at the expense of local government budgets for gold, platinum, platinum group metals, precious stones handed over as scrap and waste, and 50 percent of funds received by these enterprises, institutions and organizations for silver handed over as scrap and waste;

{Part one of Article 64 is supplemented by paragraph 42 in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 907-IX of 17.09.2020 - shall enter into force on January 1, 2021}

{Clause 43 of Part One of Article 64 was excluded on the basis of Law No. 918-VIII of 24.12.2015 }

431) *{The effect of paragraph 43¹ of part one of Article 64 is suspended for 2021 in accordance with Law No. 1082-IX of 15.12.2020 }* part of the fee for issuing a license to conduct economic activities in the issuance and holding of lotteries, established by the Cabinet of Ministers of Ukraine, which is paid by licensees to the budgets of local governments at the location of the relevant state lottery distribution point;

{Part one of Article 64 is supplemented by paragraph 43¹ in accordance with Law No. 2233-VIII of 07.12.2017 }

432) 50 percent of the fee for licenses to conduct activities for organizing and conducting gambling in casino gambling establishments and for licenses to conduct activities for organizing and conducting gambling in slot machine halls, which are credited to the budgets of local governments at the location of the relevant establishment;

{Part one of Article 64 is supplemented by paragraph 43² in accordance with Law No. 2042-IX of February 15, 2022 }

44) other income subject to inclusion in local government budgets in accordance with the legislation.

{Part one of Article 64 is supplemented by paragraph 44 in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 907-IX of 17.09.2020 - shall enter into force on January 1, 2021}

2. Personal income tax (except for the tax specified in paragraphs five and six of this part of the article), which is paid (transferred):

{Paragraph one of part two of Article 64 as amended by Law No. 2856-VI of 23.12.2010 ; as amended by Laws No. 2621-VIII of 22.11.2018 , No. 2042-IX dated February 15, 2022 } by a tax agent - a legal entity (its branch, department, other separate subdivision) or a representative office of a non-resident - a legal entity, is credited to the relevant budget at their location (location) in the amount of tax charged on income paid to an individual;

{Paragraph two of part two of Article 64 as amended by Law No. 2856-VI of 12/23/2010 ; as amended by Law No. 3614-VI of 07/07/2011 } by a tax agent - an individual, shall be credited to the relevant budget at the place registration of such an individual with the tax authorities;

{Paragraph three of part two of Article 64 as amended by Laws No. 3614-VI dated 07.07.2011 , No. 642-IX dated 02.06.2020 } an individual who receives income from a person who is not a tax agent,

is credited to the relevant budget at the tax address of such individual.

{Part two of Article 64 is supplemented by paragraph four in accordance with Law No. 2856-VI of 12/23/2010 ; as amended by Law No. 3614-VI of 07/07/2011 }

Personal income tax calculated by a tax agent or an individual who receives income from a person who is not a tax agent, from income from leasing (subleasing, emphyteusis) by individuals of land plots, land shares (shares), allocated or not allocated in kind (on the ground), shall be paid by such tax agent or such individual to the relevant budget at the location of such leased (subleasing, emphyteusis) objects.

{Part two of Article 64 is supplemented by paragraph five in accordance with Law No. 2621-VIII of 22.11.2018 }

Personal income tax, calculated by a tax agent on income from the sale of electricity generated from alternative energy sources by generating installations owned by individuals - taxpayers, is paid by such tax agent to the relevant budget at the location (location) of such generating installations.

{Part two of Article 64 is supplemented by paragraph six in accordance with Law No. 2042-IX of February 15, 2022 }

3. Excise tax on the sale by retail business entities of tobacco products, tobacco and industrial tobacco substitutes, liquids used in electronic cigarettes, is credited to local government budgets automatically in accordance with shares determined monthly as the ratio of the cost of tobacco products, tobacco, industrial tobacco substitutes, liquids used in electronic cigarettes sold by retail business entities in the relevant territory for the reporting month to the total cost of tobacco products, tobacco, industrial tobacco substitutes, liquids used in electronic cigarettes sold by retail business entities for the reporting month in Ukraine as a whole.

The central executive body implementing the state tax policy shall determine the shares for crediting this excise tax to the budgets of local governments, taking into account the data of the registrars of settlement operations and software registrars of settlement operations, publish such shares on its official website and provide them to the Treasury of Ukraine no later than the 15th day of the month following the reporting month. The Treasury of Ukraine shall distribute this excise tax between the relevant budgets of local governments no later than the last working day of the month following the reporting month.

The central executive body implementing state tax policy, the Treasury of Ukraine, in case of failure to comply with the requirements of this part of the article, shall be liable in accordance with the law.

{Article 64 is supplemented by part three in accordance with Law No. 2042-IX of February 15, 2022, taking into account the amendments made by Law No. 2218-IX of April 21, 2022 }

4. The excise tax provided for in paragraph 16 ¹ of part one of this article shall be credited, in accordance with the procedure established by the Cabinet of Ministers of Ukraine, to the general fund of local government budgets automatically in accordance with the shares determined once every six months as the ratio of the volume of fuel sold by retail business entities in the relevant territory for the previous six months to the total volume of such fuel sold for the previous six months throughout Ukraine.

The central executive body implementing the state tax policy determines the shares for crediting this excise tax to local government budgets, taking into account the data of the registrars of settlement operations, publishes such shares on its official website and provides them to the Treasury of Ukraine twice a year (no later than January 15 and no later than July 15). The Treasury of Ukraine no later than the last working day of January and no later than the last working day of July begins to carry out the daily distribution of this excise tax between local government budgets during the corresponding half-year.

{Article 64 is supplemented by part four in accordance with Law No. 2709-IX of 03.11.2022 }

Article 64 1. ^{Composition} of the general fund revenues of district budgets

1. The revenues of the general fund of district budgets include:

1) tax on profits of enterprises and financial institutions of municipal ownership, the founders of which are district councils;

2) fees for licenses for certain types of economic activities and certificates issued by district state administrations;

3) income from rent for the use of property complexes and other property owned by municipalities, the founders of which are district councils;

4) rental fee for water bodies (their parts) provided for use on lease terms by district state administrations, district councils;

{Paragraph 5 of Part One of Article 64 ¹ was excluded on the basis of Law No. 2043-IX of 02/15/2022 - enters into force on April 1, 2022}

6) funds received from the provision by participants of the procurement procedure/simplified procurement as security for their tender offer/proposal of a participant of the simplified procurement, which are not subject to return to such participants, in terms of procurement at the expense of district budgets;

{Clause 6 of Part One of Article 64 ¹ as amended by Law No. 1081-IX of 12/15/2020 }

7) funds received from the winner of the procurement procedure/simplified procurement during the conclusion of the procurement contract as security for the performance of such contract, which are not subject to return to the participant, in terms of procurement carried out at the expense of district budgets;

{Clause 7 of Part One of Article 64 ¹ as amended by Law No. 1081-IX of 12/15/2020 }

8) 80 percent of funds received by enterprises, institutions and organizations maintained at the expense of district budgets for gold, platinum, platinum group metals, precious stones handed over as scrap and waste, and 50 percent of funds received by these enterprises, institutions and organizations for silver handed over as scrap and waste;

9) administrative fee for state registration of real rights to real estate and their encumbrances, carried out by district state administrations, which is credited to district budgets at the place of provision of services;

10) administrative fee for conducting state registration in accordance with the Law of Ukraine "On State Registration of Legal Entities, Individual Entrepreneurs and Public Organizations", carried out by district state administrations, which is credited to district budgets at the place of provision of services;

{Clause 10 of Part One of Article 64 ¹ as amended by Law No. 4225-IX of January 16, 2025 }

11) fee for reducing the terms of providing services in the field of state registration of real and legal real estate and their encumbrances and state registration in accordance with the Law of Ukraine "On State Registration of Legal Entities, Individual Entrepreneurs and Public Organizations", as well as fees for the provision of other paid services related to such state registration, carried out by district state administrations, which are credited to district budgets at the place of provision of services;

{Clause 11 of Part One of Article 64 ¹ as amended by Law No. 4225-IX of January 16, 2025 }

12) part of the net profit (income) of municipal unitary enterprises and their associations, which is transferred to the budget, in accordance with the procedure determined by district councils;

13) penalties due to non-fulfillment of contracts concluded by the administrator of budget funds with business entities for the purchase of goods, works and services at the expense of district budgets;

{Clause 13 of Part One of Article 64 ¹ as amended by Law No. 1081-IX of 15.12.2020 }

14) fees for the provision of other administrative services, collected at the place of provision of services;

{Part one of Article 64 ¹ is supplemented by paragraph 14 in accordance with Law No. 1081-IX of 15.12.2020 }

15) fee for placing temporarily free funds from district budgets;

{Part one of Article 64 ¹ is supplemented by paragraph 14 in accordance with Law No. 1081-IX of 15.12.2020 }

16) other income subject to inclusion in district budgets in accordance with legislation.

{The Code is supplemented by Article 64 ¹ in accordance with Law No. 907-IX of 17.09.2020 - enters into force on January 1, 2021}

{Article 65 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

Article 66. Composition of revenues of the general fund of the budget of the Autonomous Republic of Crimea, regional budgets

{Title of Article 66 as amended by Laws No. 79-VIII of 28.12.2014 , No. 176-VIII dated 10.02.2015 }

1. The revenues of the general fund of the budget of the Autonomous Republic of Crimea and regional budgets include:

{Paragraph one of part one of Article 66 as amended by Law No. 79-VIII of 28.12.2014 }

1) 15 percent of the personal income tax (except for the tax specified in clause 1 ¹ of part two of Article 29 of this Code), paid (transferred) in accordance with the Tax Code of Ukraine in the relevant territory;

{Clause 1 of Part One of Article 66 as amended by Law No. 2856-VI of 23.12.2010 ; as amended by Law No. 1588-VII of 04.07.2014 ; as amended by Law No. 79-VIII of 28.12.2014 }

1 ¹) 10 percent of the corporate income tax (except for the corporate income tax of state-owned enterprises, the tax specified in clause 1 ² of this part of the article, clause 18 of part one of article 64 and clause 1 of part one of article 64 ¹ of this Code);

{Part one of Article 66 is supplemented by paragraph 1 ¹ in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 1081-IX of 15.12.2020 }

1 ²) tax on profits of enterprises and financial institutions of municipal ownership.

The income tax of enterprises and financial institutions of municipal ownership, the founders of which are the Supreme Council of the Autonomous Republic of Crimea and regional councils, is credited in accordance with the budget of the Autonomous Republic of Crimea, regional budgets;

{Part one of Article 66 is supplemented by paragraph 1 ² in accordance with Law No. 79-VIII of 28.12.2014 }

{Clause 2 of Part One of Article 66 was excluded pursuant to Law No. 2621-VIII of 22.11.2018 }

3) 45 percent of the rental fee for special water use (except for the rental fee for special water use of water bodies of local importance), which is credited to the budget of the Autonomous Republic of Crimea and regional budgets by water users at the place of its abstraction;

{Clause 3 of Part One of Article 66 as amended by Law No. 2856-VI of 23.12.2010 ; as amended by Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 2233-VIII of 07.12.2017 }

4) 25 percent of the rent for the use of subsoil for the extraction of minerals of national importance (except for the rent for the use of subsoil for the extraction of oil, natural gas, gas condensate, amber and minerals defined as Natural Resource Assets);

12 percent of the rent for the use of subsoil for the extraction of minerals of national importance, defined as Natural Resource Assets (except for the rent for the use of subsoil for the extraction of oil and natural gas);

{Clause 4 of Part One of Article 66 as amended by Law No. 2856-VI of 23.12.2010 ; as amended by Law No. 5083-VI of 05.07.2012 ; as amended by Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 293-IX of 14.11.2019 ; as amended by the Law No. 4468-IX dated 04.06.2025 - for entry into force see point 1 of section II}

4 ¹) 2 percent of the rent for the use of subsoil for the extraction of oil, natural gas and gas condensate (except for the rent for the use of subsoil within the continental shelf and/or exclusive (maritime)

economic zone of Ukraine and the rent for the use of subsoil for the extraction of oil, natural gas, defined as Natural Resource Assets), which are credited to the budget of the Autonomous Republic of Crimea, regional budgets according to the location (place of extraction) of the relevant natural resources;

1 percent of the rent for the use of subsoil for the extraction of oil and natural gas (except for the rent for the use of subsoil within the continental shelf and/or exclusive (maritime) economic zone of Ukraine), defined as Natural Resource Assets, which is credited to the budget of the Autonomous Republic of Crimea, regional budgets according to the location (place of extraction) of the relevant natural resources;

{Part one of Article 66 is supplemented by paragraph 4 ¹ in accordance with Law No. 1793-VIII of 20.12.2016 ; as amended by the Law No. 4468-IX dated 04.06.2025 - for entry into force see point 1 of section II}

5) fees for the use of other natural resources, which are credited to the budget of the Autonomous Republic of Crimea and regional budgets;

{Clause 5 of Part One of Article 66 as amended by Law No. 79-VIII of 28.12.2014 }

6) excise tax on excisable goods (products) produced in Ukraine, paid by payers registered in the Autonomous Republic of Crimea, - to the revenues of the budget of the Autonomous Republic of Crimea;

{Clause 6 of Part One of Article 66 as amended by Law No. 2856-VI of 23.12.2010 ; as amended by Laws No. 5428-VI of 16.10.2012 , No. 242-VII of 16.05.2013 ; as amended by Law No. 79-VIII of 28.12.2014 }

{Clause 7 of Part One of Article 66 was excluded pursuant to Law No. 5428-VI of October 16, 2012 }

{Clause 8 of part one of Article 66 was excluded on the basis of Law No. 5428-VI of 16.10.2012 }

{Clause 9 of Part One of Article 66 was excluded on the basis of Law No. 5428-VI of October 16, 2012 }

{Clause 10 of part one of Article 66 was excluded on the basis of Law No. 5428-VI of 16.10.2012 }

{Clause 11 of part one of Article 66 was excluded on the basis of Law No. 5428-VI of 16.10.2012 }

{Clause 12 of Part One of Article 66 was excluded pursuant to Law No. 5428-VI of October 16, 2012 }

{Clause 13 of Part One of Article 66 was excluded on the basis of Law No. 5428-VI of October 16, 2012 }

{Clause 14 of Part One of Article 66 was excluded on the basis of Law No. 5428-VI of October 16, 2012 }

15) rent for water bodies (their parts) provided for use on lease terms by the Council of Ministers of the Autonomous Republic of Crimea, regional state administrations, which is credited in accordance with the budget of the Autonomous Republic of Crimea, regional budgets;

{For amendments to paragraph 15 of part one of Article 66, see Law No. 1592-VII of 04.07.2014 }

{Clause 15 of Part One of Article 66 as amended by Law No. 79-VIII of 28.12.2014 }

16) part of the net profit (income) of municipal unitary enterprises and their associations, which is transferred to the budget, in accordance with the procedure determined by the Supreme Council of the Autonomous Republic of Crimea and regional councils;

{Part one of Article 66 was supplemented by paragraph 16 in accordance with Law No. 79-VIII of 28.12.2014 }

17) fee for placing temporarily free funds from the budget of the Autonomous Republic of Crimea and regional budgets (except for funds received by institutions of professional (vocational and technical), professional pre-higher and higher education from placing temporarily free budget funds received for the provision of paid services on deposits, if such institutions are granted the relevant right by law);

{Part one of Article 66 is supplemented by paragraph 17 in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Laws No. 176-VIII of 10.02.2015 , No. 293-IX dated 14.11.2019 }

18) fees for licenses for certain types of economic activities and certificates issued by the Council of Ministers of the Autonomous Republic of Crimea, regional state administrations, which are credited to the budget of the Autonomous Republic of Crimea and regional budgets;

{Part one of Article 66 was supplemented by paragraph 18 in accordance with Law No. 79-VIII of 28.12.2014 }

19) fees for licenses and certificates (except for the certification fee specified in Clause 25 , Part ², Article 29 of this Code), which is credited to the budget of the Autonomous Republic of Crimea and regional budgets by licensees at the place of activity;

{Part one of Article 66 is supplemented by paragraph 19 in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 293-IX of 14.11.2019 }

20) license fees for the right to produce ethyl alcohol, alcohol distillates, bioethanol, alcoholic beverages, tobacco products, liquids used in electronic cigarettes, fuel, for the right to grow tobacco and for the right to ferment tobacco raw materials, which is credited to the budget of the Autonomous Republic of Crimea and regional budgets at the place of operation of the licensee;

{Part one of Article 66 is supplemented by paragraph 20 in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Laws No. 293-IX of 14.11.2019 , No. 1081-IX of 12/15/2020 ; as amended by Law No. 4225-IX of 01/16/2025 }

21) fee for licenses for the right to wholesale ethyl alcohol, alcoholic distillates, alcoholic beverages, cider and perry (without added alcohol), tobacco products, liquids used in electronic cigarettes, fuel in the absence of wholesale fuel trade locations, which is credited to the budget of the Autonomous Republic of Crimea and regional budgets at the location of the licensee;

{Part one of Article 66 is supplemented by paragraph 21 in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Laws No. 293-IX of 14.11.2019 , No. 836-VIII dated 26.11.2015 ; as amended by Law No. 4225-IX dated 16.01.2025 }

21 ¹) fee for licenses for the right to wholesale fuel trade if the licensee has wholesale fuel trade locations, which is credited to the budget of the Autonomous Republic of Crimea and regional budgets according to the location of the wholesale fuel trade locations;

{Part one of Article 66 is supplemented by paragraph 21 ¹ in accordance with Law No. 4225-IX of January 16, 2025 }

{Clause 22 of Part One of Article 66 was excluded pursuant to Law No. 293-IX of 14.11.2019 }

23) state registration fee (except for the administrative fee for conducting state registration in accordance with the Law of Ukraine "On State Registration of Legal Entities, Individual Entrepreneurs and Public Organizations"), which is credited to the budget of the Autonomous Republic of Crimea and regional budgets;

{Part one of Article 66 is supplemented by paragraph 23 in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Laws No. 176-VIII of 10.02.2015 , No. 836-VIII of 26.11.2015 , No. 4225-IX dated 16.01.2025 }

{Clause 24 of part one of Article 66 was excluded on the basis of Law No. 4225-IX of 16.01.2025 }

25) fee for licenses for the right to retail alcoholic beverages, cider and perry (without added alcohol), tobacco products, liquids used in electronic cigarettes, including in the case of granting a license in automatic mode, which is credited to the budget of the Autonomous Republic of Crimea and regional budgets at the place of retail trade of the licensee, at the place of formation of the train (ship registration);

{Part one of Article 66 is supplemented by paragraph 25 in accordance with Law No. 79-VIII of 28.12.2014 ; as amended in accordance with Law No. 1081-IX of 15.12.2020 ; as amended by Law No. 4225-IX of 16.01.2025 }

25 ¹) fees for licenses for the right to retail fuel trade, for the right to store fuel, for the right to store fuel exclusively for the needs of own consumption and/or industrial processing by licensees, which is credited to the budget of the Autonomous Republic of Crimea and regional budgets at the place of fuel storage;

{Part one of Article 66 is supplemented by paragraph 25 ¹ in accordance with Law No. 293-IX of 14.11.2019 ; as amended by Law No. 4225-IX of 16.01.2025 }

26) administrative fines imposed by local executive authorities or administrative commissions established by them in accordance with the established procedure;

{Part one of Article 66 was supplemented by paragraph 26 in accordance with Law No. 79-VIII of 28.12.2014 }

27) penalties due to non-fulfillment of contracts concluded by the administrator of budget funds with business entities for the purchase of goods, works and services at the expense of the budget of the Autonomous Republic of Crimea and regional budgets;

{Part one of Article 66 was supplemented by paragraph 27 in accordance with Law No. 79-VIII of 28.12.2014 }

28) income from rent for the use of a property complex and other property in municipal ownership, the founder of which is the Supreme Rada of the Autonomous Republic of Crimea, regional councils;

{Part one of Article 66 was supplemented by paragraph 28 in accordance with Law No. 79-VIII of 28.12.2014 }

{Clause 29 of part one of Article 66 was excluded on the basis of Law No. 2043-IX of 15.02.2022 - enters into force on April 1, 2022}

30) funds received from the provision by participants of the procurement procedure/simplified procurement as security for their tender offer/proposal of a participant of simplified procurement, which are not subject to return to such participants, in terms of procurement at the expense of the budget of the Autonomous Republic of Crimea, regional budgets;

{Part one of Article 66 is supplemented by paragraph 30 in accordance with Law No. 79-VIII of 28.12.2014 ; as amended in accordance with Law No. 1789-VIII of 20.12.2016 ; as amended by Law No. 1081-IX of 15.12.2020 }

31) funds received from the winner of the procurement procedure/simplified procurement during the conclusion of the procurement contract as security for the performance of such contract, which are not subject to return to the participant, in terms of procurement carried out at the expense of the budget of the Autonomous Republic of Crimea, regional budgets;

{Part one of Article 66 is supplemented by paragraph 31 in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 1081-IX of 15.12.2020 }

32) 80 percent of funds received by enterprises, institutions and organizations maintained at the expense of the budget of the Autonomous Republic of Crimea and regional budgets for gold, platinum, platinum group metals, precious stones handed over as scrap and waste, and 50 percent of

funds received by these enterprises, institutions and organizations for silver handed over as scrap and waste;

{Part one of Article 66 was supplemented by paragraph 32 in accordance with Law No. 79-VIII of 28.12.2014 }

{Clause 33 of Part One of Article 66 was excluded on the basis of Law No. 918-VIII of 24.12.2015 }

34) other income subject to transfer to the budget of the Autonomous Republic of Crimea and regional budgets in accordance with the legislation.

{Part one of Article 66 is supplemented by paragraph 34 in accordance with Law No. 79-VIII of 28.12.2014 }

{Part two of Article 66 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

Article 67. Certain features of the formation of local budgets

1. Revenues and expenditures of the budget of the city of Kyiv are formed in accordance with the procedure established by this Code, taking into account the law determining the special status of the city of Kyiv. In this case:

{Paragraph one of part one of Article 67 as amended by Law No. 1081 IX of 15.12.2020 }

1) the composition of expenditures and lending to the budget of the city of Kyiv is determined in accordance with Articles 89-91 of this Code;

{Clause 1 of Part One of Article 67 as amended by Law No. 914-VIII of 24.12.2015 }

1¹) the revenues of the budget of the city of Kyiv include the revenues defined in Articles 64 , 69¹ of this Code, and transfers from other budgets.

{Part one of Article 67 is supplemented by paragraph 1¹ in accordance with Law No. 1081-IX of 15.12.2020 }

{Paragraph 2 of Part One of Article 67 was excluded on the basis of Law No. 1081-IX of 15.12.2020 }

{Part one of Article 67 as amended by Law No. 1210-VII of 15.04.2014 }

2. The revenues of the general fund of local budgets include the revenues defined in Articles 64 , 64¹ and 66 of this Code, and transfers from other budgets (except for subventions specified in Article 69¹ and Part One of Article 71 of this Code).

{Part two of Article 67 is supplemented with a new paragraph in accordance with Law No. 4318-VI of 12.01.2012 ; as amended in accordance with Law No. 176-VIII of 10.02.2015 ; as amended by Law No. 907-IX of 17.09.2020 - shall enter into force on January 1, 2021; with amendments made in accordance with Law No. 1081-IX of 15.12.2020 }

If a new type of local budget revenue is established by law, its inclusion shall be determined by the law on the State Budget of Ukraine for the period prior to the introduction of relevant amendments to this Code.

3. The taxes and fees specified in Articles 64 and 69¹ of this Code, paid by enterprises operating in the zone of alienation and in the zone of unconditional (mandatory) resettlement (if local self-government bodies have not been formed in such territories), shall be credited to the relevant local self-government budgets in the parts specified in this Code and other regulatory legal acts.

{Part Three of Article 67 as amended by Laws No. 176-VIII of 10.02.2015 , No. 907-IX dated 17.09.2020 - enters into force on January 1, 2021}

{Part four of Article 67 is excluded on the basis of Law No. 907-IX of September 17, 2020, which shall enter into force on January 1, 2021}

Article 67 1. Peculiarities of the relationship between the state budget and the budgets of the Autonomous Republic of Crimea and the city of Sevastopol

1. For the purposes of this article, local budgets of the Autonomous Republic of Crimea mean the budget of the Autonomous Republic of Crimea, district budgets and budgets of local self-government on the territory of the Autonomous Republic of Crimea, and the budget of the city of Sevastopol.

{Part one of Article 67¹ as amended by Law No. 907-IX of September 17, 2020 - shall enter into force on January 1, 2021; as amended by Law No. 1081-IX of December 15, 2020 }

2. The provisions of this Code for the budgets of the Autonomous Republic of Crimea and the city of Sevastopol are applied taking into account the following features:

1) income specified in parts two and three of Article 29 of this Code (except for income specified in paragraphs 13, ¹⁴ -13, ¹⁶ of part three of Article 29 of this Code) and paid (transferred) in the territory of the Autonomous Republic of Crimea and the city of Sevastopol, and payments specified in paragraph 22 of part two of Article 29 of this Code, shall be credited in full to the budget of the Autonomous Republic of Crimea;

{Clause 1 of Part Two of Article 67¹ as amended by Laws No. 79-VIII of 28.12.2014 , No. 4468-IX dated 04.06.2025 - for entry into force see point 1 of section II}

2) incomes defined in Articles 64-66 , 69¹ and 71 of this Code and paid (transferred) on the territory of the Autonomous Republic of Crimea and the city of Sevastopol shall be credited to the local budgets of the Autonomous Republic of Crimea;

{Clause 2 of Part Two of Article 67¹ as amended by Laws No. 79-VIII of 28.12.2014, No. 1081-IX dated 15.12.2020 }

3) The return of erroneously and/or excessively paid monetary obligations for taxes and fees and the budget reimbursement of value added tax to taxpayers registered in the territory of the Autonomous Republic of Crimea and the city of Sevastopol is carried out from the budget of the Autonomous Republic of Crimea;

4) Expenditures and lending to local budgets are carried out at the expense of and within the limits of revenues to local budgets of the Autonomous Republic of Crimea without the application of an equalization mechanism, which involves the provision of an equalization subsidy or the transfer of funds to the state budget;

5) Expenditures and loans made from local budgets of the Autonomous Republic of Crimea include the following expenditures: determined in accordance with Articles 89-91 of this Code;

defined by paragraphs 4, 7-17 and 21 of part one of Article 87 of this Code, carried out on the territory of the Autonomous Republic of Crimea and the city of Sevastopol, as well as expenditures on state administration (local state administrations and territorial bodies of state bodies in the Autonomous Republic of Crimea and the city of Sevastopol) and judicial authorities (local and appellate courts, territorial departments of the State Judicial Administration of Ukraine in the Autonomous Republic of Crimea and the city of Sevastopol);

{Paragraph three of clause 5 of part two of Article 67¹ as amended by Laws No. 79-VIII of 28.12.2014, No. 176-VIII dated 10.02.2015 }

{Clause 5 of Part Two of Article 67¹ as amended by Law No. 914-VIII of 24.12.2015 }

6) the provisions of paragraph 2 of part one of Article 73 and Articles 97-103 of this Code shall not apply to the budgets of the Autonomous Republic of Crimea and the city of Sevastopol;

{Clause 6 of Part Two of Article 67¹ as amended by Laws No. 79-VIII of 28.12.2014, No. 1081-IX dated 15.12.2020 }

7) Inter-budgetary relations between local budgets of the Autonomous Republic of Crimea are regulated in accordance with the procedure approved by the Council of Ministers of the Autonomous Republic of Crimea.

{The Code is supplemented by Article 67¹ in accordance with Law No. 1210-VII of 15.04.2014 }

Article 67². Peculiarities of formation and execution of local budgets in Donetsk and Luhansk regions for the period of the anti-terrorist operation and/or operation United Forces

{Title of Article 67² as amended by Law No. 2621-VIII of 22.11.2018 }

1. In the event of termination of the activities of local self-government bodies of Donetsk and Luhansk regions, their functions in terms of budgetary powers shall be carried out by local state administrations and executive bodies of city councils by a separate decision of the Cabinet of Ministers of Ukraine, adopted on the basis of an appeal from the relevant regional state administration, or by military-civilian administrations in accordance with the Law of Ukraine. "On military-civilian administrations" in the event of their formation.

{Part one of Article 67² as amended by Law No. 486-VIII of 02.06.2015 }

{The Code is supplemented by Article 67² in accordance with the Law No. 79-VIII dated 28.12.2014 }

Article 68. Composition of revenues and expenditures of district budgets in cities

1. The composition of revenues and expenditures of district budgets in cities (if they are created) is determined by the city council in accordance with the powers transferred to district councils in cities.

2. The distribution of the volume of inter-budgetary transfers between the city budget and the budgets of districts in the city (if they are created) is carried out in accordance with the procedure approved by the city council.

{Part three of Article 68 was excluded on the basis of Law No. 1081-IX of 15.12.2020 }

{Article 69 was excluded pursuant to Law No. 907-IX of 17.09.2020 - enters into force on January 1, 2021 }

Article 69¹. Revenues of the special fund of local budgets

1. The revenues of the special fund of local budgets include:

1) revenues from the development budget of local budgets (defined in part one of Article 71 of this Code);

2) funds from compensation for losses in agricultural and forestry production, which are credited in the amount of: 100 percent - to the budgets of the cities of Kyiv and Sevastopol, 25 percent - to the budget of the Autonomous Republic of Crimea and regional budgets, 75 percent - to local government budgets (except for the budgets of the cities of Kyiv and Sevastopol);

{Clause 2 of Part One of Article 69¹ as amended by Law No. 176-VIII of February 10, 2015 ; as amended by Law No. 907-IX of September 17, 2020 - enters into force on January 1, 2021 }

3) registration fee for municipal property, paid in accordance with the Law of Ukraine "On Concession";

{Clause 3 of Part One of Article 69¹ as amended by Law No. 2043-IX of February 15, 2022 shall enter into force on April 1, 2022}

4) 70 percent of monetary penalties for damage caused by violation of environmental protection legislation as a result of economic and other activities, including: to local government budgets (except for the budgets of the cities of Kyiv and Sevastopol) 50 percent, regional budgets and the budget of the Autonomous Republic of Crimea - 20 percent, budgets of the cities of Kyiv and Sevastopol - 70 percent;

{Clause 4 of Part One of Article 69¹ as amended by Law No. 176-VIII of February 10, 2015 ; as amended by Law No. 907-IX of September 17, 2020 - enters into force on January 1, 2021}

4¹) 55 percent of the environmental tax (except for the environmental tax specified in clause 16¹ of part two of Article 29 of this Code), including: to local government budgets (except for the budgets of the cities of Kyiv and Sevastopol) - 25 percent, regional budgets and the budget of the Autonomous Republic of Crimea - 30 percent, the budgets of the cities of Kyiv and Sevastopol - 55 percent;

{Article 69¹ supplemented by paragraph 4¹ in accordance with Law No. 918-VIII of 24.12.2015 ; as amended in accordance with Law No. 2233-VIII of 07.12.2017 ; as amended by Law No. 907-IX of 17.09.2020 - enters into force on January 1, 2021}

{Clause 5 of part one of Article 69¹ was excluded on the basis of Law No. 2621-VIII of 22.11.2018 }

6) own revenues of budgetary institutions, maintained at the expense of the relevant local budget;

7) targeted and voluntary contributions of enterprises, institutions, organizations and citizens to the republican and local environmental protection funds of the Autonomous Republic of Crimea;

8) revenues to trust funds established by the Supreme Council of the Autonomous Republic of Crimea and local councils;

9) subventions provided from other budgets at the expense of specifically defined revenues of the special fund of such budgets;

{Clause 9 of Part One of Article 69¹ as amended by Law No. 176-VIII of 10.02.2015 }

10) repayment of loans provided from local budgets to individual rural developers;

11) repayment of loans provided from local budgets to young families and single young citizens for the construction (reconstruction) and purchase of housing, as well as penalties and interest for their use;

12) receipts under assistance programs and grants of the European Union, foreign governments, international organizations, and donor institutions;

{Clause 12 of Part One of Article 69¹ as amended by Law No. 2233-VIII of 07.12.2017 }

13) other revenues determined by the Law on the State Budget of Ukraine.

{The Code is supplemented by Article 69¹ in accordance with Law No. 79-VIII of 28.12.2014 }

Article 70. Expenditures and lending of local budgets

1. Expenditures and lending of local budgets include budget allocations established by a decision on the local budget for specific purposes related to the implementation of programs and measures in accordance with Articles 89-91 of this Code.

{Part one of Article 70 as amended by Law No. 914-VIII of 24.12.2015 }

2. The funds of the special fund of local budgets are spent on measures provided for by the decision on the local budget in accordance with the legislation.

Article 71. Local budget development budget

1. Revenues from the development budget of local budgets include:

{Paragraph 1 of Part One of Article 71 was excluded on the basis of Law No. 2856-VI of 23.12.2010 }

{Clause 1¹ of part one of Article 71 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

{Clause 2 of Part One of Article 71 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

3. dividends (income) accrued on shares (shares) of business companies whose authorized capital includes property of the Autonomous Republic of Crimea and municipal property;

{Clause 3 of Part One of Article 71 as amended by Law No. 2233-VIII of 07.12.2017 }

4. fee for providing local guarantees (in accordance with Article 17 of this Code);

41) funds for equity participation in the development of the infrastructure of a settlement, received in accordance with the Law of Ukraine "On Regulation of Urban Planning Activities" ;

{Part one of Article 71 is supplemented by paragraph 4¹ in accordance with Law No. 3614-VI of 07.07.2011 }

42) 10 percent of funds from the use (sale) of the part of the produced products that remains in the ownership of the state in accordance with production sharing agreements, and/or funds in the form of the cash equivalent of such a state part of the products (except for funds from the state part of the products produced on the subsoil area within the continental shelf and exclusive (maritime) economic zone of Ukraine and subsoil defined as Natural Resource Assets), which are distributed between the local budgets of the administrative-territorial units on whose territory the relevant subsoil area is located, in the following ratio: 5 percent - to the budget of the Autonomous Republic of Crimea or the regional

budget; 5 percent - to the relevant budget of local self-government. If the subsoil area is located on the territory of several administrative-territorial units, the funds are distributed between the relevant local budgets within the established ratio in the manner determined by the Cabinet of Ministers of Ukraine;

5. percent of funds from the use (sale) of the part of the produced products that remains in the ownership of the state in accordance with production sharing agreements, and/or funds in the form of the monetary equivalent of such state part of the products produced on the subsoil area (except for subsoil within the continental shelf and exclusive (maritime) economic zone of Ukraine), defined as Natural Resource Assets, which are distributed between local budgets of administrative-territorial units on whose territory the relevant subsoil area is located, in the following ratio: 2.5 percent - to the budget of the Autonomous Republic of Crimea or the regional budget; 2.5 percent - to the relevant budget of local self-government. If the subsoil area is located on the territory of several administrative-territorial units, funds are distributed between the relevant local budgets within the established ratio in the manner determined by the Cabinet of Ministers of Ukraine;

{Part one of Article 71 is supplemented by paragraph 4 ² in accordance with Law No. 665-VII of 05.11.2013 ; as amended by Law No. 907-IX of 17.09.2020 - shall enter into force on January 1, 2021; as amended by the Law No. 4468-IX dated 04.06.2025 - for entry into force see point 1 section II}

43) concession payments for municipal property (except for the part of the concession payment that, by the decision of the concessionaire, is paid in favor of the balance holder in accordance with the terms of the concession agreement);

{Part one of Article 71 is supplemented by paragraph 4 ³ in accordance with Law No. 2043-IX of 15.02.2022 - enters into force on April 1, 2022}

44) a one-time fixed fee determined by the concession agreement, and funds received as a result of the implementation of the security for the competitive bid in accordance with the terms of the concession competition (if they are not returned to the participant), regarding municipal property objects;

{Part one of Article 71 is supplemented by paragraph 4 ⁴ in accordance with Law No. 2043-IX of 15.02.2022 - enters into force on April 1, 2022}

5) funds from the alienation of property belonging to the Autonomous Republic of Crimea and property in municipal ownership, including funds from the sale of non-agricultural land plots or rights to them;

{Clause 5 of Part One of Article 71 as amended by Law No. 176-VIII of February 10, 2015 }

6) 90 percent of funds from the sale of non-agricultural land plots or rights to them that are in state ownership before the demarcation of land of state and communal ownership, while from the sale of land plots located on the territory of the Autonomous Republic of Crimea: 35 percent - to the budget of the Autonomous Republic of Crimea, 55 percent - to the village, settlement, city budgets of the Autonomous Republic of Crimea; 90 percent of funds from the redemption of agricultural land plots of state and communal ownership, provided for by paragraph 6 ¹ of section X "Transitional provisions" of the Land Code of Ukraine;

{Clause 6 of Part One of Article 71 as amended by Laws No. 1081-IX of 12/15/2020 , No. 2042-IX of 02/15/2022 }

7) capital transfers (subsidies) from other budgets;

{Clause 7 of Part One of Article 71 as amended by Law No. 3614-VI of 07.07.2011 }

8) funds from the repayment of loans granted from the relevant budget and interest paid for their use (except for revenues specified in paragraphs 10 and 11 of part one of Article 69 ¹ of this Code);

{Clause 8 of Part One of Article 71 as amended by Law No. 3614-VI of 07.07.2011 ; as amended by Law No. 176-VIII of 10.02.2015 }

9) local borrowings carried out in accordance with the procedure specified by this Code and other laws of Ukraine;

10) funds transferred from another part of the local budget by decision of the Supreme Council of the Autonomous Republic of Crimea, the relevant local council (regarding the funds of the local budget reserve fund in terms of development budget expenditures - by decision of the Council of Ministers of the Autonomous Republic of Crimea, the local state administration, the executive body of the relevant local council).

{Clause 10 of Part One of Article 71 as amended by Law No. 3614-VI of 07.07.2011 }

2. The following shall be included in the budget expenditures for the development of local budgets:

1) repayment of local debt, including through a subvention from the state budget to local budgets to financially support the construction, reconstruction, repair and maintenance of public roads of local importance, streets and roads of communal property in settlements;

{Paragraph 1 of Part Two of Article 71 as amended by the Law No. 677-IX dated 04.06.2020 }

2) public investments, including capital transfers to other budgets (except for capital expenditures made at the expense of the revenues of the special fund of local budgets specified in paragraphs 2-13 of part one of Article 69 ¹ of this Code);

{Clause 2 of Part Two of Article 71 as amended by Laws No. 176-VIII of 10.02.2015 , No. 4225-IX of 16.01.2025 }

3) contributions of the authorities of the Autonomous Republic of Crimea and local self-government bodies to the authorized capital of the business entity;

4) conducting an expert monetary valuation of the land plot subject to sale in accordance with Article 128 of the Land Code of Ukraine , at the expense of the advance payment made by the buyer of the land plot;

5) preparation of non-agricultural land plots or rights to them of state (prior to the demarcation of state and municipal lands) or municipal property for sale at land auctions and holding such auctions;

{Part two of Article 71 was supplemented by paragraph 5 in accordance with Law No. 2856-VI of 23.12.2010 }

6) payments related to the fulfillment of guarantee obligations of the Autonomous Republic of Crimea, regional council, city, town or village territorial community;

{Part two of Article 71 was supplemented by paragraph 6 in accordance with Law No. 3614-VI of 07.07.2011 ; as amended by Laws No. 2621-VIII of 22.11.2018 , No. 3979-IX dated 18.09.2024 }

6¹) expenses for the preparation of public investment projects implemented under public-private partnership conditions, fulfillment of long-term obligations within the framework of public-private partnership regarding municipal property;

{Part two of Article 71 is supplemented by paragraph 6¹ in accordance with Law No. 2043-IX of 15.02.2022 - shall enter into force on April 1, 2022; as amended by Law No. 4225-IX dated 16.01.2025 }

7) development of urban planning documentation at the local and regional levels.

{Part two of Article 71 was supplemented by paragraph 7 in accordance with Law No. 5496-VI of 20.11.2012 }

3. Public investments of the development budget are directed to the preparation and implementation of public investment projects and public investment programs provided for by medium-term priority public investment plans of regions (territorial communities), aimed at the socio-economic development of regions (territorial communities) in accordance with the goals, objectives and measures of the strategic planning documents of regions (territorial communities) and provide for: construction, major repairs and reconstruction of objects of the socio-cultural sphere and housing and communal services; construction of gas pipelines and gasification of settlements; construction and acquisition of housing for certain categories of citizens in accordance with the legislation; preservation and development of historical and cultural sites of Ukraine and reserves; construction and development of the metro network; acquisition of wagons for municipal electric transport; development of road infrastructure; acquisition of school buses and ambulances; updating the material and technical base of municipal health care institutions, computerization and informatization of general secondary education institutions and municipal health care institutions; environmental protection measures; other measures related to expanded reproduction.

{Part Three of Article 71 as amended by Laws No. 79-VIII of 12/28/2014 , No. 2233-VIII dated 07.12.2017 , No. 293-IX of 14.11.2019 ; as amended by Law No. 4225-IX of 16.01.2025 }

4. The local budget development budget is a component of the special fund of local budgets.

{Part five of Article 71 was excluded on the basis of Law No. 1081-IX of 12/15/2020 }

Article 72. Peculiarities of approval of a local budget with a deficit or surplus

1. The local budget may be approved with a deficit in the general fund in the event of using the free balance of budget funds (by amending the decision on the local budget based on the results of the annual report on the execution of the local budget for the previous budget period), proceeds from the sale/presentation of securities.

{Paragraph one of part one of Article 72 as amended by Law No. 3979 IX of 18.09.2024 }

A local budget may be approved with a surplus over the general fund in the event that funds from the general fund of such local budget are directed to the development budget, to fulfill obligations under outstanding loans, as well as to ensure the established amount of the revolving balance of budget funds (by amending the decision on the local budget based on the results of the annual report on the execution of the local budget for the previous budget period), and to purchase securities.

{Paragraph two of part one of Article 72 as amended by Law No. 3979 IX of 18.09.2024 }

2. The local budget may be approved with a deficit for the special fund in the event of attracting to the development budget funds from local borrowings, funds from the general fund of such local budget, proceeds from the sale/presentation of securities, as well as in the event of using the balances of the special fund of the local budget, in addition to the own revenues of budgetary institutions (by amending the decision on the local budget based on the results of the annual report on the execution of the local budget for the previous budget period).

The local budget may be approved with a surplus from a special fund in the event of repayment of local debt or purchase of securities.

Article 73. Loans to local budgets

1. The Council of Ministers of the Autonomous Republic of Crimea, local state administrations, executive bodies of the relevant local councils, by decision of the Supreme Council of the Autonomous Republic of Crimea or the relevant local council, may receive:

1) loans to cover temporary cash gaps arising from the general fund and the development budget of local budgets, in financial institutions for a period of up to three months within the current budget period, in exceptional cases by decision of the Cabinet of Ministers of Ukraine regarding the budget of the Autonomous Republic of Crimea and the budgets of city, town, and rural territorial communities - within the current budget period. The procedure for obtaining and repaying such loans is determined by the Ministry of Finance of Ukraine;

{Subparagraph 1 of part one of Article 73 as amended by Law No. 3428-IX of 08.11.2023 }

2) loans to cover temporary cash gaps of local budgets in accordance with part five of Article 43 of this Code. Such loans are not provided in the case of placing local budget funds on deposits and/or servicing local budget funds in the part of the development budget and own revenues of budgetary institutions in banking institutions.

{Clause 2 of Part One of Article 73 as amended by Law No. 79-VIII of 28.12.2014 }

{Paragraph 3 of Part One of Article 73 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

2. Granting loans from one budget to another is prohibited.

Article 74. Peculiarities of local borrowing and provision of local guarantees

{Title of Article 74 as amended by Law No. 3614-VI of 07.07.2011 }

1. Local borrowing is carried out to finance the development budget:

the budget of the Autonomous Republic of Crimea, the budgets of city, town, and village territorial communities and are used for the preparation and implementation of public investment projects and public investment programs provided for by the medium-term plan of priority public investments of the region (territorial community), which are aimed at the creation, increase or renewal of strategic objects of long-term use or objects that ensure the fulfillment of the tasks of the Supreme Council of the Autonomous Republic of Crimea and city, town, and village councils aimed at satisfying the interests of the population of the Autonomous Republic of Crimea and territorial communities, as well as for the fulfillment of debt obligations to repay received and outstanding credits (loans) that arose as a result of local borrowing in previous periods, for the purpose of effective management of local debt; regional budgets and are used for the preparation and implementation of public investment projects and public investment programs provided for by the medium-term plan of priority public investments of the region, which are aimed at the creation, increase or renewal of strategic objects of long-term use or objects that ensure the fulfillment of the tasks of regional councils aimed at satisfying the common interests of territorial communities of the region, the restoration and reconstruction of objects of common property of territorial communities or state property that are under the management of regional councils, regional state administrations, for the construction, reconstruction, overhaul of public roads of state and local importance, as well as for the fulfillment of debt obligations for the repayment of received and outstanding credits (loans) that arose as a result of local borrowing in previous periods, for the purpose of effective management of local debt.

{Part one of Article 74 as amended by Law No. 2621-VIII of 22.11.2018 ; as amended by Laws No. 2042-IX of 15.02.2022 , No. 3428-IX of 08.11.2023 , No. 3979-IX dated 09/18/2024 ; as amended by Law No. 4225-IX dated 01/16/2025 }

2. The volume and conditions of local borrowing and the provision of local guarantees shall be agreed with the Ministry of Finance of Ukraine. The volume and conditions of local external borrowing by obtaining credits (loans) from international financial organizations and providing local guarantees to ensure full or partial fulfillment of debt obligations of business entities arising from credits (loans) from international financial organizations shall be deemed agreed upon if the Ministry of Finance of Ukraine has not made a decision within one month from the date of receipt of documents for approval.

{Part two of Article 74 as amended by Laws No. 3614-VI of 07.07.2011 , No. 79-VIII dated 28.12.2014 }

3. The Ministry of Finance of Ukraine registers local borrowings and local guarantees. All local borrowing agreements, agreements on the performance of obligations secured by local guarantees, and agreements on reimbursement of local budget expenses, as well as changes to the essential terms of such agreements, are registered in the Register of Local Borrowings and Local Guarantees.

4. The state is not responsible for the debt obligations of the Autonomous Republic of Crimea, regional councils and territorial communities.

{Part Four of Article 74 as amended by Law No. 2621-VIII of 22.11.2018 }

5. Expenditures for servicing local debt are made at the expense of the general fund of the local budget, and in terms of servicing local debt on local borrowings attracted to perform repair and construction work on local public roads and municipal property, the relevant expenditures may also be made from the special fund of the local budget at the expense of a subvention from the state budget to local budgets for financial support for the construction, reconstruction, repair and maintenance of local public roads, streets and roads of municipal property in settlements (in the amount of no more than 10 percent of the volume of such subvention approved by the Law on the State Budget of Ukraine for the relevant local budget).

{Part Five of Article 74 as amended by Laws No. 2621-VIII of 22.11.2018 , No. 677-IX dated 04.06.2020 }

6. Local budget expenditures for servicing local debt may not exceed 10 percent of the general fund expenditures of the local budget during any budget period when local debt servicing is planned.

7. The Supreme Council of the Autonomous Republic of Crimea, the relevant regional, city, town or village council shall not have the right to make new local borrowings and provide local guarantees in the current budget period if, in the process of making payments to repay and service local debt and/or guaranteed local debt stipulated by the agreement between the creditor and the borrower and/or the transaction providing a local guarantee, the payment schedule was violated, which led to the accrual of any penalties, to the repayment of such overdue debt and the payment of all accrued penalties.

If during the current and next budget periods, after repayment of overdue debt and payment of all accrued penalties in accordance with paragraph one of this part of the article, a repeated violation of the payment schedule is allowed in the process of making payments for the repayment and servicing of local debt and/or guaranteed local debt, which led to the accrual of any penalties, the Verkhovna Rada of the

Autonomous Republic of Crimea, the relevant regional, city, settlement or village council shall not have the right to make new local borrowings and provide local guarantees during the next three budget periods.

{Part seven of Article 74 as amended by Law No. 2621-VIII of 22.11.2018 ; as amended by Laws No. 293-IX of 14.11.2019 , No. 1081-IX dated 12/15/2020 , No. 2042-IX dated 02/15/2022 ; as amended by Law No. 3428-IX dated 11/08/2023 }

8. Procedure for local borrowing and provision of local guarantees established by the Cabinet of Ministers of Ukraine in accordance with the conditions specified in this Code.

{Part Eight of Article 74 as amended by Law No. 3614-VI of 07.07.2011 }

Chapter 12. PREPARATION, CONSIDERATION, APPROVAL, IMPLEMENTATION AND REPORTING OF LOCAL BUDGETS

Article 75. Organizational principles for drawing up local budget forecasts and draft local budgets

{Title of Article 75 as amended by Law No. 2646-VIII of 06.12.2018 }

{The provisions of Article 75 (regarding the preparation of the local budget forecast) shall apply from January 1, 2020 - see paragraph 49 of Section VI of this Code}

1. *{Temporarily, from the date of entry into force of Law No. 553-IX of April 13, 2020 until January 1, 2021, the norms of part one of Article 75 regarding local budget forecasts shall not apply - see paragraph 2 of Section II of Law No. 553-IX of April 13, 2020}* The Ministry of Finance of Ukraine shall inform the Council of Ministers of the Autonomous Republic of Crimea, local state administrations, executive bodies of the relevant local councils of the peculiarities of preparing calculations for local budget forecasts and draft local budgets.

The Council of Ministers of the Autonomous Republic of Crimea, local state administrations, and executive bodies of local councils prepare local budget forecasts and draft local budgets.

The draft local budget for the planned budget period is based on the indicators specified in the local budget forecast approved in the year preceding the planned one.

{Part one of Article 75 as amended by Law No. 2646-VIII of 06.12.2018 }

2. The Council of Ministers of the Autonomous Republic of Crimea, local state administrations, executive bodies of the relevant local councils are obliged to provide the necessary information: to the central executive bodies that ensure the formation of state policy in the relevant field - for calculating the volumes of intergovernmental transfers and other indicators; to the Committee of the Verkhovna Rada of Ukraine on Budget Issues - for considering these calculations.

{Part two of Article 75 as amended by Law No. 79-VIII of 28.12.2014 }

3. The organizational and methodological principles for preparing budget requests by the main spending units of budget funds (including the standard form of a budget request) are determined by the Ministry of Finance of Ukraine.

Local financial authorities, taking into account the specifics of drafting local budgets, provide the main spending units of budget funds with instructions on preparing budget requests.

{Part three of Article 75 as amended by Law No. 2042-IX of February 15, 2022 }

4. The main spending units of budget funds shall organize the development of budget requests for submission to local financial authorities within the terms and procedure established by these authorities. The main spending units of budget funds shall ensure the timeliness, reliability and content of budget requests submitted to local financial authorities, which shall contain all the information necessary for the analysis of the indicators of the local budget project, in accordance with the requirements of local financial authorities.

5. Local financial bodies at any stage of drawing up and considering draft local budgets shall analyze the budget request submitted by the main spending unit of budget funds from the point of view of its compliance with the purpose, priority, as well as the effectiveness and efficiency of the use of budget funds. Based on the results of the analysis, the head of the local financial body shall decide to include the budget request in the proposal for the draft local budget before submitting it for consideration to the Council of Ministers of the Autonomous Republic of Crimea, local state administrations, and executive bodies of the relevant local councils.

6. District state administrations in the cities of Kyiv and Sevastopol shall submit proposals to the relevant city financial bodies regarding the indicators of the drafts of the relevant budgets, determined taking into account the requirements of parts three to five of this article.

{Part six of Article 75 as amended by Law No. 907-IX of 17.09.2020 - enters into force on January 1, 2021}

7. Rural, settlement and urban territorial communities may pool budget funds on a contractual basis for the implementation of joint projects or for the joint financing (maintenance) of municipal enterprises, organizations and institutions, taking into account Article 93 of this Code.

{Part seven of Article 75 as amended by Laws No. 79-VIII of 28.12.2014 , No. 1081-IX dated 15.12.2020 }

8. Within a week from the date of approval by the Cabinet of Ministers of Ukraine of the draft law on the State Budget of Ukraine, the Ministry of Finance of Ukraine shall provide the Council of Ministers of the Autonomous Republic of Crimea, local state administrations, executive bodies of the relevant local councils with calculations of the forecast volumes of inter-budgetary transfers, the methodology for their determination, organizational and methodological requirements and other indicators for the preparation of draft local budgets, as well as proposals for the form of the draft decision on the local budget (standard form of decision) .

9. Within a week from the date of adoption of the draft law on the State Budget of Ukraine in the second reading, the Ministry of Finance of Ukraine shall ensure that the Council of Ministers of the Autonomous Republic of Crimea, local state administrations, and executive bodies of the relevant local councils provide the Council of Ministers of the Autonomous Republic of Crimea, local state administrations, and executive bodies of the relevant local councils with the indicators of inter-budgetary relations (including the amounts of inter-budgetary transfers for the relevant budgets) and text articles specified by such law, as well as organizational and methodological requirements for drawing up draft local budgets. Within three days from the date of receipt of such documents, the Council of Ministers of the Autonomous Republic of Crimea, regional state administrations shall provide the executive bodies of village, settlement, and city councils with the corresponding amounts of subventions for the implementation of state social protection programs, additional subsidies for the implementation of expenditures transferred from the state budget for the maintenance of educational and healthcare institutions.

{Part nine of Article 75 as amended by Laws No. 837-VIII of 26.11.2015 , No. 2233-VIII dated 07.12.2017 , No. 2646-VIII dated 06.12.2018 , No. 907-IX dated 17.09.2020 enters into force on January 1, 2021}

10. The information received in accordance with parts five , six , eight and nine of this article shall serve as the basis for the preparation by the Council of Ministers of the Autonomous Republic of Crimea, local state administrations, executive bodies of the relevant local councils of draft local budgets and the preparation of draft decisions on the relevant local budgets.

Article 75 ¹ Preparation and approval of the local budget forecast

{Temporarily, from the date of entry into force of Law No. 553-IX of 13.04.2020 until January 1, 2021, the provisions of Article 75 ¹ shall not apply - see paragraph 2 Section II of Law No. 553-IX of 13.04.2020}

{The provisions of Article 75 ¹ shall apply from January 1, 2020 - see paragraph 49 of Section VI of this Code}

1. The local financial authority annually, together with other main administrators of budget funds, in accordance with the goals and priorities defined in the forecast and program documents for the economic and social development of Ukraine and the relevant territory, and taking into account the Budget Declaration, prepares a local budget forecast - a medium-term budget planning document that determines the indicators of the local budget for the medium-term period and is the basis for drawing up a draft local budget.

The organizational and methodological principles for preparing budget proposals and local budget forecasts (including the budget proposal form and the standard form of the local budget forecast) are determined by the Ministry of Finance of Ukraine.

{Paragraph two of part one of Article 75 ¹ as amended by Law No. 2042-IX of February 15, 2022 }

2. The indicators of the local budget forecast are determined taking into account the provisions and indicators defined for the relevant budget periods by the Budget Declaration and the local budget forecast approved in the previous budget period.

At the same time, the indicators of the local budget forecast may differ from the indicators determined for the relevant budget periods by the local budget forecast approved in the previous budget period, in the case of:

1) deviation of the assessment of the main forecast macro indicators of economic and social development of Ukraine and the main forecast indicators of economic and social development of the relevant territory from the forecast taken into account when preparing the local budget forecast approved in the previous budget period;

2) deviation of budget indicators determined by the decision on the local budget from similar indicators determined in the local budget forecast approved in the previous budget period;

3) adoption of new legislative and other regulatory legal acts, decisions of the Autonomous Republic of Crimea, local state administrations, local self-government bodies that affect local budget indicators in the medium term.

3. The local financial authority, based on the main forecast macro indicators of economic and social development of Ukraine and the main forecast indicators of economic and social development of the relevant territory for the medium term and an analysis of the execution of the local budget in previous and current budget periods, forecasts the volumes of local budget revenues, determines the volumes of local budget financing, the return of loans to the local budget and the indicative limit indicators of local budget expenditures and the provision of loans from the local budget for the medium term, as well as the indicative limit total volume of public investments.

{Part Three of Article 75 ¹ as amended by Law No. 4225-IX of January 16, 2025 }

4. The local financial authority develops and, within the deadlines set by it, delivers to the main budget managers instructions for preparing budget proposals and indicative limits for local budget expenditures and granting loans from the local budget for the medium-term period, as well as the indicative limit for the total amount of public investments.

{Paragraph one of part four of Article 75 ¹ as amended by Laws No. 2042-IX of 15.02.2022 , No. 4225-IX dated 16.01.2025 }

Instructions for preparing budget proposals may introduce additional financial restrictions, organizational and other requirements that all budget administrators must adhere to in the process of preparing budget proposals.

{Paragraph two of part four of Article 75 ¹ as amended by Law No. 2042-IX of February 15, 2022 }

}

The main spending units of budget funds ensure the timeliness, reliability and content of budget proposals submitted to the local financial authority, which must contain all the information necessary for their analysis, in accordance with the requirements of the local financial authority.

{Part four of Article 75 ¹ is supplemented with a new paragraph in accordance with Law No. 2042-IX of February 15, 2022 }

The local financial authority analyzes the budget proposals submitted by the main spending units of budget funds for compliance with the proven indicative thresholds for local budget expenditures and the provision of loans from the local budget and the requirements of the proven instructions.

{Paragraph four of part four of Article 75 ¹ as amended by Law No. 2042-IX of February 15, 2022 }

Based on this analysis, the head of the local financial authority makes a decision to include the budget proposals of the main spending units of budget funds in the local budget forecast.

{Paragraph five of part four of Article 75 ¹ as amended by Law No. 2042-IX of February 15, 2022 }

5. Local financial authorities shall submit forecasts of the relevant local budgets to the Council of Ministers of the Autonomous Republic of Crimea, local state administrations, and executive bodies of the relevant local councils by August 15 of the year preceding the planned one.

6. The Council of Ministers of the Autonomous Republic of Crimea, local state administrations, executive bodies of the relevant local councils no later than September 1 of the year preceding the planned one, shall review and approve the forecasts of the relevant local budgets and, within five days, submit them together with the financial and economic justification to the Supreme Council of the Autonomous Republic of Crimea and the relevant local councils for consideration in accordance with the procedure determined by the relevant councils.

From the date of approval of the local budget forecast, the local budget forecast approved in the previous budget period becomes invalid.

{Part six of Article 75 ¹ is supplemented by paragraph two in accordance with Law No. 1081-IX of 15.12.2020 }

7. The local budget forecast contains provisions including:

{Paragraph one of part seven of Article 75 ¹ as amended by Law No. 293 IX of 14.11.2019 }

1) main forecast indicators of economic and social development of the relevant territory, taken into account when developing the local budget forecast;

2) general indicators of local budget revenues and financing, repayment of local budget loans, general limits of local budget expenditures and provision of loans from the local budget (with distribution into general and special funds);

3) indicators by main types of local budget revenues (with division into general and special funds);

4) indicators of local budget deficit (surplus), indicators by main sources of local budget financing (with division into general and special funds), as well as indicators of local debt, debt guaranteed by the Autonomous Republic of Crimea, regional council, city, settlement or rural territorial community and provision of local guarantees;

{Clause 4, part seven, article 75 ¹ as amended by Law No. 3428-IX of 08.11.2023 }

5) limits on local budget expenditures and the provision of loans from the local budget to the main administrators of budget funds (with a division into general and special funds);

6) the volume of public investments for the preparation and implementation of public investment projects and public investment programs, indicating the priority areas of such public investments, taking into account the medium-term plan of priority public investments of the region (territorial community);

{Clause 6, part seven, article 75 ¹ as amended by Law No. 4225-IX of 16.01.2025 }

61) provisions on the relationship of the local budget with other local budgets (including indicators necessary for preparing forecasts for other local budgets);

{Part seven of Article 75 ¹ was supplemented by paragraph 6 ¹ in accordance with Law No. 293-IX of 14.11.2019 }

62) the total amount of long-term obligations within the framework of public-private partnership regarding municipal property objects for the medium term and the amount of annual expenditures for the implementation of such obligations;

{Part seven of Article 75 ¹ is supplemented by paragraph 6 ² in accordance with Law No. 2043-IX of 15.02.2022 - enters into force on April 1, 2022 }

7) other indicators and provisions necessary for drawing up a draft decision on the local budget.

{The Code is supplemented by Article 75 ¹ in accordance with Law No. 2646-VIII of 06.12.2018 }

Article 75 2. Planning, preparation and implementation of public investment projects and public investment programs at the regional and local levels

1. Planning of public investment projects and public investment programs is carried out at the regional and local levels in accordance with the goals and objectives defined by the relevant strategic planning documents.

2. The volume of public investments for the preparation and implementation of public investment projects and public investment programs for the medium-term period is determined by the local budget forecast.

3. Priority sectors and main areas of public investment in accordance with the goals of state policy in terms of areas of activity for the region (territorial community), the corresponding indicative distribution of budget funds from all sources, and cross-cutting strategic goals for public investments are determined by the medium-term plan of priority public investments of the region (territorial community), which is prepared simultaneously with the local budget forecast.

The medium-term plan of priority public investments of the region (territorial community) is developed by the Council of Ministers of the Autonomous Republic of Crimea, the local state administration (executive body of the relevant local council) on the basis of proposals from structural divisions of such body in accordance with the goals and objectives of strategic planning documents within the limits of the estimated maximum total volume of public investments for the medium-term period, confirmed by the local financial authority.

The medium-term plan of priority public investments of the region (territorial community) is approved by the local investment council and approved by the Council of Ministers of the Autonomous Republic of Crimea, the local state administration (executive body of the relevant local council) simultaneously with the approval of the local budget forecast.

The regulations on the local investment council, its composition, the procedure for developing and monitoring the implementation of the medium-term plan of priority public investments of the region (territorial community) are approved by the Council of Ministers of the Autonomous Republic of Crimea, the local state administration (executive body of the relevant local council) in accordance with the methodological recommendations developed by the central executive body that ensures the formation of state policy in the field of economic and social development.

4. Within a month after the approval of the medium-term plan of priority public investments of the region (territorial community), a single project portfolio of public investments of the region (territorial community) is formed on its basis, which is approved by the local investment council.

The unified project portfolio of public investments of the region (territorial community) is formed using the Unified Information System for Management of Public Investment Projects in the form of a prioritized list of public investment projects and public investment programs based on the results of their preparation, assessment, prioritization and selection in the manner established by the Council of Ministers of the Autonomous Republic of Crimea, the local state administration (executive body of the relevant local council) in accordance with the methodological recommendations developed by the central executive body that ensures the formation of state policy in the field of economic and social development.

5. The distribution of local budget funds for the preparation and implementation of public investment projects and public investment programs is carried out by the local commission on the distribution of public investments, taking into account the results of prioritizing relevant projects and programs included in the unified project portfolio of public investments of the region (territorial community), and the degree of their readiness for implementation in accordance with the procedure established by the Council of Ministers of the Autonomous Republic of Crimea, the local state administration (executive body of the relevant local council) in accordance with the methodological recommendations developed by the Ministry of Finance of Ukraine.

The regulations on the local commission for the distribution of public investments and its composition are approved by the Council of Ministers of the Autonomous Republic of Crimea, the local state administration (executive body of the relevant local council).

The determination of appropriate sources and mechanisms for financial support for public investment projects and public investment programs, based on the characteristics of such projects and programs, is carried out in accordance with the methodology approved by the Ministry of Finance of Ukraine.

Financial support for measures to prepare and implement public investment projects and public investment programs may be provided at the expense of the local budget and/or with the provision of a local guarantee exclusively for relevant projects and programs included in the unified public investment project portfolio of the region (territorial community).

The allocation of public investments for the preparation and implementation of new public investment projects and new public investment programs is carried out on the condition that within the scope of public investments for the planned budget period, at least 70 percent will be directed to the continuation (completion) of the implementation of initiated public investment projects in accordance with their implementation plans and the terms of commissioning of fixed assets.

When allocating public investments for the preparation and implementation of public investment projects and public investment programs, the local financial authority monitors compliance with the limits for various components of public investments to ensure debt sustainability and minimize fiscal risks.

Public investments for the preparation and implementation of public investment projects and public investment programs are included in the draft decision on the local budget based on the results of such distribution.

{The Code is supplemented by Article 75 ² in accordance with Law No. 4225-IX of 16.01.2025 }

Article 76. Draft decision on the local budget and materials attached to it, subject of regulation of the decision on the local budget

{Title of Article 76 as amended by Law No. 2621-VIII of 22.11.2018 }

1. Before its consideration at a session of the Supreme Council of the Autonomous Republic of Crimea or the relevant local council, the draft decision on the local budget shall be approved by the

Council of Ministers of the Autonomous Republic of Crimea, the local state administration or the executive body of the relevant local council. The following shall be submitted together with it:

1) an explanatory note to the draft decision, which must contain:

a) information on the socio-economic status of the relevant administrative-territorial unit and the forecast of its development for the next budget period, which are used as the basis for the draft local budget;

b) assessment of local budget revenues taking into account losses of local budget revenues as a result of tax benefits granted by the Supreme Council of the Autonomous Republic of Crimea and the relevant local council;

c) explanations of the main provisions of the draft decision on the local budget, including an analysis of the proposed volumes of expenditures and lending by budget classification. The explanations include budget indicators for the previous, current, and next budget periods in terms of classification of expenditures and budget lending;

d) justification of the features of inter-budgetary relations and provision of subventions for implementation of public investment projects and public investment programs;

{Sub-paragraph "d" of paragraph 1 of part one of Article 76 as amended by Law No. 4225-IX of 01/16/2025 }

e) information on the repayment of local debt, the volume and terms of local borrowings;

{Clause 2 of Part One of Article 76 was excluded pursuant to Law No. 2646-VIII of 06.12.2018 }

3) draft indicators of the consolidated budget of the urban territorial community (which includes districts in the city);

{Clause 3 of Part One of Article 76 as amended by Laws No. 907-IX of September 17, 2020 , No. 1081-IX dated 15.12.2020 }

4) indicators of local budget expenditures required for subsequent budget periods to complete public investment projects and public investment programs included in the budget, provided that the implementation of such projects lasts more than one budget period;

{Clause 4 of Part One of Article 76 as amended by Laws No. 1789-VIII of 12/20/2016 , No. 4225-IX of 01/16/2025 }

5) list of public investment projects and public investment programs for the medium term;

{Clause 2 of Part One of Article 76 as amended by Law No. 2646-VIII of 06.12.2018 , No. 4225-IX of 16.01.2025 }

51) lists and amounts of long-term obligations for energy services under budget programs until full completion of settlements with energy service providers;

{Part one of Article 76 is supplemented by paragraph 5 ¹ in accordance with Law No. 328-VIII of 09.04.2015 }

52) lists and amounts of long-term obligations within the framework of public-private partnership regarding municipal property under budget programs until full completion of settlements under contracts concluded within the framework of public-private partnership;

{Part one of Article 76 is supplemented by paragraph 5 ² in accordance with Law No. 2043-IX of 02/15/2022 - enters into force on April 1, 2022 }

6) information on the progress of implementation of the relevant budget in the current budget period;

7) explanations of the main administrators of budget funds to the draft of the relevant budget (submitted to the budget commission of the Verkhovna Rada of the Autonomous Republic of Crimea, the relevant local council);

8) other materials, the volume and form of which are determined by the Council of Ministers of the Autonomous Republic of Crimea, the local state administration or the executive body of the relevant local council.

2. The decision on the local budget shall determine:

1) total amounts of revenues, expenditures and lending to the local budget (with a breakdown into general and special funds);

{Clause 1 of Part Two of Article 76 as amended by Law No. 176-VIII of February 10, 2015 }

2) the maximum amount of the annual deficit (surplus) of the local budget in the next budget period, local debt and debt guaranteed by the Autonomous Republic of Crimea, regional council, city, town or village territorial community at the end of the next budget period; the maximum amount of local guarantees, as well as the authority to provide such guarantees, taking into account the provisions of Article 17 of this Code;

{Clause 2 of Part Two of Article 76 as amended by Laws No. 293-IX of 14.11.2019 , No. 3428-IX dated 08.11.2023 }

3) local budget revenues by budget classification (in the appendix to the decision);

4) financing of the local budget according to budget classification (in the appendix to the decision);

5) budget allocations to the main managers of local budget funds according to budget classification with mandatory allocation of consumption expenditures (including expenditures for labor, payment of utilities and energy) and development expenditures (in annexes to the decision);

5¹) volumes of public investments broken down into public investment projects and public investment programs;

{Part two of Article 76 is supplemented by paragraph 5¹ in accordance with Law No. 1081-IX of 15.12.2020 ; as amended by Law No. 4225-IX of 16.01.2025 }

6) budget allocations of inter-budgetary transfers (in annexes to the decision);

7) the amount of the working balance of the local budget;

8) additional provisions regulating the process of local budget execution.

3) The list of protected local budget expenditures is determined on the basis of Article 55 of this Code.

4) In the decision on the local budget, expenditures and lending by the main spending units of local budget funds must be detailed according to the program classification of expenditures and lending of the local budget, according to groups of functional classification of expenditures and lending of the budget, and according to separate categories of economic classification of budget expenditures and classification of lending of the budget.

{Article 76 is supplemented by part four in accordance with Law No. 2621-VIII of 22.11.2018 }

Article 77. Approval of local budgets

1. In accordance with parts nine and ten of Article 75 of this Code, the Verkhovna Rada of the Autonomous Republic of Crimea and the relevant local councils, when approving local budgets, must take into account the volumes of inter-budgetary transfers and other provisions (necessary for the formation of local budgets) approved by the Verkhovna Rada of Ukraine when adopting the draft law on the State Budget of Ukraine in the second reading.

2. Local budgets are approved by decision of the Supreme Council of the Autonomous Republic of Crimea, the relevant local council by December 25 (inclusive) of the year preceding the planned one.

{Paragraph one of part two of Article 77 as amended by Law No. 1789 VIII of 20.12.2016 }

If by December 1 of the year preceding the planned one, the Verkhovna Rada of Ukraine has not adopted a law on the State Budget of Ukraine, the Verkhovna Rada of the Autonomous Republic of Crimea, the relevant local council, when approving the relevant local budgets, shall take into account the volumes of inter-budgetary transfers specified in the draft law on the State Budget of Ukraine for the planned budget period submitted by the Cabinet of Ministers of Ukraine to the Verkhovna Rada of Ukraine.

{Paragraph two of part two of Article 77 as amended by Laws No. 176 VIII of 10.02.2015 , No. 914-VIII of 24.12.2015 , No. 2233-VIII dated 07.12.2017 }

Within two weeks from the date of official publication of the Law on the State Budget of Ukraine, the Verkhovna Rada of the Autonomous Republic of Crimea and the relevant local council shall bring the volumes of interbudgetary transfers into line with the Law on the State Budget of Ukraine.

{Part two of Article 77 as amended by Law No. 79-VIII of 28.12.2014 }

{Part three of Article 77 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

4. The Verkhovna Rada of the Autonomous Republic of Crimea, regional, city, district, settlement, village councils, when approving the relevant budgets, shall take into account, as a priority, the need for funds to pay employees of budgetary institutions in accordance with the terms of remuneration and the minimum wage established by the legislation of Ukraine; to make payments for electricity and heat, water supply, sewage, natural gas and communication services consumed by budgetary institutions.

{Part Four of Article 77 as amended by Law No. 1081-IX of 15.12.2020 }

{Part five of Article 77 was excluded on the basis of Law No. 176-VIII of 10.02.2015 }

6. The Supreme Rada of the Autonomous Republic of Crimea, regional, district, city, settlement, and village councils, when approving the relevant budgets, shall take into account the volumes of inter-budgetary transfers transferred in accordance with Part Three of Article 93 of this Code.

{Article 77 is supplemented by part six in accordance with Law No. 1081-IX of 12/15/2020 }

Article 78. Implementation of local budgets

1. The Council of Ministers of the Autonomous Republic of Crimea, local state administrations, executive bodies of the relevant local councils ensure the implementation of the relevant local budgets. Local financial bodies carry out the general organization and management of the implementation of the relevant local budget, coordinate the activities of participants in the budget process on budget implementation issues.

{Part one of Article 78 as amended by Laws No. 914-VIII of 24.12.2015 ; as amended by Law No. 907-IX of 17.09.2020 - shall enter into force on January 1, 2021}

2. Treasury servicing of local budgets is carried out by the bodies of the Treasury of Ukraine in accordance with Article 43 of this Code.

{Paragraph one of part two of Article 78 as amended by Law No. 5463 VI of 16.10.2012 }

The Treasury of Ukraine keeps records of all revenues belonging to local budgets and, upon submission (conclusion) of the bodies that control the collection of budget revenues, agreed with the relevant local financial bodies, returns (transfers) funds erroneously or excessively credited to the budget.

{Paragraph two of part two of Article 78 as amended by Laws No. 293-IX of 11/14/2019 , No. 1081-IX of 12/15/2020 }

The transfer between types of income and budgets of funds mistakenly and/or excessively credited to local budgets through a single account is carried out by the Treasury of Ukraine based on the conclusion of the tax authorities submitted on the date of formation of the register of payments from a single account by individual payer as part of the consolidated register of payments from a single account in accordance with the Tax Code of Ukraine .

{Part two of Article 78 is supplemented with a new paragraph in accordance with Law No. 1081-IX of 12/15/2020 }

By decision of the Supreme Council of the Autonomous Republic of Crimea or the relevant local council, when implementing local budgets, servicing budget funds in the development budget and own revenues of budgetary institutions may be carried out by public sector banking institutions.

{Part two of Article 78 is supplemented with a paragraph in accordance with Law No. 79-VIII of 28.12.2014 }

The procedure for servicing local budget funds in terms of the development budget and own revenues of budgetary institutions in public sector banking institutions, as well as the features of accounting for the execution of local budgets and reporting on the execution of local budgets in respect of such funds, are determined by the Cabinet of Ministers of Ukraine in agreement with the National Bank of Ukraine.

{Part two of Article 78 is supplemented with a paragraph in accordance with Law No. 79-VIII of 28.12.2014 }

3. The local budget is executed according to the schedule approved by the head of the local financial body. If the local budget schedule is not approved by January 1 of the planning year, the head of the local financial body shall approve a temporary local budget schedule for the relevant period. The head of the local financial body shall ensure that the local budget schedule complies with the established budget allocations during the budget period.

{Part Three of Article 78 as amended by Law No. 4225-IX of January 16, 2025 }

4. The local financial authority, with the participation of bodies that control the collection of budget revenues, in the process of implementing the local budget by revenues, carries out forecasting and analysis of the revenues of the relevant budget.

5. Taxes and fees and other local budget revenues shall be recognized as credited to the local budget from the date of crediting, respectively, to the single treasury account and accounts opened in public sector banking institutions in accordance with part two of this article, and may not accumulate in the accounts of bodies that control the collection of budget revenues.

{Paragraph one of part five of Article 78 as amended by Law No. 79 VIII of 28.12.2014 }

In the event of a change in the location of a business entity and its registration as a taxpayer at the new location, payment of national taxes and fees specified by tax legislation, which are distributed between the state and local budgets, and local taxes and fees, shall be made at the place of previous registration of the taxpayer until the end of the current budget period.

{Part five of Article 78 is supplemented with a new paragraph in accordance with Law No. 2042-IX of February 15, 2022 }

Bodies that control the collection of budget revenues ensure timely and full receipt of taxes and fees and other revenues of local budgets in accordance with the legislation, and also exchange relevant information with local self-government bodies in accordance with the procedure determined by the Cabinet of Ministers of Ukraine.

{Paragraph of part five of Article 78 as amended by Law No. 1081-IX of 12/15/2020 }

The executive bodies of village, settlement, and city councils coordinate the activities of the relevant bodies that control the collection of budget revenues in terms of meeting the budget revenue indicators determined for the territories.

{Part five of Article 78 is supplemented by paragraph four in accordance with Law No. 3979-IX of September 18, 2024 }

6. The execution of local budgets in terms of expenditures and lending is carried out in accordance with Articles 46-51 of this Code.

The Treasury of Ukraine carries out operations to execute payment instructions of budget fund managers, drawn up in accordance with the requirements of the legislation, on the basis of supporting documents in accordance with the budget commitments made and available budget appropriations for local budget expenditures (within five business days from the date of issuing the payment order, subject to the execution of the revenues of the consolidated budget of Ukraine).

{Part six of Article 78 is supplemented by paragraph two in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 3979-IX of 18.09.2024 }

7. The decision to amend the decision on the local budget is adopted by the Verkhovna Rada of the Autonomous Republic of Crimea, the relevant local council on the basis of an official conclusion of the local financial body on the overfulfillment or underfulfillment of the revenue part of the general fund, on the amount of the balance of the general and special funds (except for the own revenues of budgetary institutions) of the relevant budget. The fact of overfulfillment of the revenue part of the general fund of the local budget is recognized based on the results of the first half of the year and subsequent reporting periods from the beginning of the current budget period on the basis of official conclusions of the local financial body, provided that the revenue of the general fund of the local budget (excluding inter-budgetary transfers) included in the local budget schedule for the relevant period exceeds the revenue of the local budget by at least 5 percent. The fact of under-receipt of local budget general fund revenues is

recognized on the basis of an official conclusion of the local financial authority based on the results of the quarterly report in the event of under-receipt of local budget general fund revenues included in the local budget schedule for the relevant period by more than 15 percent.

{Part seven of Article 78 as amended by Laws No. 1789-VIII of 20.12.2016 , No. 1081-IX dated 15.12.2020 }

8. Decisions on amendments to the decision on the local budget may be adopted by the Verkhovna Rada of the Autonomous Republic of Crimea, the relevant local council, taking into account the provisions of Article 52 of this Code, in the event of the need to redistribute budget allocations between the main administrators of budget funds (if there is appropriate justification) and in other cases provided for by this Code.

9. The accounting of the execution of local budgets and the procedure for closing local budget accounts after the end of the budget period shall be carried out taking into account the provisions of Articles 56 and 57 of this Code.

10. After the entry into force of the Law on the State Budget of Ukraine, state authorities and their officials are prohibited from making decisions that lead to additional expenses for local budgets without determining the sources of funds allocated by the state to cover these expenses.

Article 79. Peculiarities of formation of revenues and implementation of local budget expenditures in case of untimely adoption of a decision on the local budget

1. If a decision on the local budget has not been made before the beginning of the new budget period, the Council of Ministers of the Autonomous Republic of Crimea, the local state administration or the executive body of the local council shall have the right to spend the local budget only for the purposes specified in the decision on the local budget for the previous budget period and simultaneously provided for in the draft decision on the local budget for the next budget period, approved by the Council of Ministers of the Autonomous Republic of Crimea, the local state administration or the executive body of the local council and submitted for consideration by the Supreme Council of the Autonomous Republic of Crimea or the relevant local council. In this case, the monthly budget allocations of the local budget in total may not exceed 1/12 of the amount of budget allocations established by the decision on the local budget for the previous budget period (except for the cases provided for in Part Six of Article 16 and Part Four of Article 23 of this Code, as well as taking into account the need for protected local budget expenditures).

{Part one of Article 79 as amended by Law No. 176-VIII of 10.02.2015 }

2. Before a decision is made on the local budget for the current budget period, it is prohibited to make capital expenditures and provide loans from the budget (except for cases related to the allocation of funds from the reserve fund of the relevant budget and the implementation of expenditures at the expense of transfers from the state budget to local budgets), as well as to make local borrowings and provide local guarantees.

{Part two of Article 79 as amended by Law No. 176-VIII of 10.02.2015 }

3. In the event of untimely adoption of a decision on the local budget, the provisions of this article and the Law on the State Budget of Ukraine for the relevant budget period shall apply to the formation of local budget revenues and expenditures (in the event of untimely entry into force of such a law - the provisions of paragraphs 3-5 of part two of Article 41 of this Code).

{Part Three of Article 79 as amended by Law No. 176-VIII of 10.02.2015 }

Article 80. Reporting on the implementation of local budgets

1. Reporting on the execution of local budgets is determined in accordance with the requirements established for reporting on the execution of the State Budget of Ukraine in Articles 58-61 of this Code.

2. The Treasury of Ukraine shall prepare and submit to the relevant local financial bodies reports on the execution of local budgets in accordance with the established forms . The consolidated indicators of the reports on the execution of budgets shall be simultaneously submitted by the bodies of the Treasury of Ukraine to the executive body of the Autonomous Republic of Crimea for finance, to the financial bodies of local state administrations and to the executive bodies of the relevant local councils under the conditions provided for in Part One of this Article.

{Part two of Article 80 as amended by Law No. 5463-VI of 16.10.2012 }

3. Bodies that control the collection of budget revenues shall submit to local financial bodies the relevant reports provided for in Part Three of Article 59 and Part Three of Article 60 of this Code.

4. Quarterly and annual reports on the implementation of the local budget are submitted to the Supreme Council of the Autonomous Republic of Crimea, the relevant local council by the Council of Ministers of the Autonomous Republic of Crimea, the local state administration, the executive body of the relevant local council within two months after the end of the relevant budget period. The annual report is checked by the Accounting Chamber of the Supreme Council of the Autonomous Republic of Crimea (regarding the use of budget funds by executive bodies of the Autonomous Republic of Crimea), the Budget Commission of the Supreme Council of the Autonomous Republic of Crimea, the relevant local council, after which the Supreme Council of the Autonomous Republic of Crimea, the relevant local councils approve the annual report on the implementation of the budget or make another decision on this matter.

{Part Four of Article 80 as amended by Law No. 1081-IX of 15.12.2020 }

Chapter IV. INTERBUDGETARY RELATIONS

Chapter 13. GENERAL PROVISIONS

Article 81. The concept and purpose of regulating inter-budgetary relations

1. Inter-budgetary relations - relations between the state, the Autonomous Republic of Crimea and territorial communities regarding the provision of the relevant budgets with financial resources necessary to perform the functions provided for by the Constitution of Ukraine. and the laws of Ukraine.

2. The purpose of regulating inter-budgetary relations is to ensure the correspondence of the powers to implement expenditures, enshrined in legislative acts for budgets, and the financial resources that should ensure the implementation of these powers.

Article 82. Types of budget expenditures

1. Budget expenditures are divided into:

1) expenses for ensuring the constitutional order, state integrity and sovereignty, independent judiciary, as well as other expenses provided for by this Code that cannot be transferred for implementation to the Autonomous Republic of Crimea and local self-government;

2) expenditures that are determined by the functions of the state and can be transferred for implementation to the Autonomous Republic of Crimea and local self-government in order to ensure their most effective implementation based on the principle of subsidiarity;

3) expenses for the implementation of the rights and obligations of the Autonomous Republic of Crimea and local self-government, which are local in nature and determined by the laws of Ukraine.

Article 83. Sources of budget expenditures

1. Expenditures specified in paragraph 1 of part one of Article 82 of this Code shall be incurred at the expense of the State Budget of Ukraine.

2. Expenditures specified in paragraphs 2 and 3 of part one of Article 82 of this Code shall be incurred at the expense of local budgets, including transfers from the State Budget of Ukraine.

Article 84. Ensuring the implementation of expenditures

1. The relevant state authorities shall ensure the implementation of the expenditures specified in paragraph 1 of part one of Article 82 of this Code.

2. The Council of Ministers of the Autonomous Republic of Crimea, local state administrations, executive bodies of the relevant local councils shall ensure the implementation of expenditures specified in paragraphs 2 and 3 of part one of Article 82 of this Code.

{Part two of Article 84 as amended by Laws No. 914-VIII of 12/24/2015 ; as amended by Law No. 907-IX dated September 17, 2020 - shall enter into force on January 1, 2021}

Article 85. Transfer of the right to make expenditures by the state

1. The state may transfer to the Council of Ministers of the Autonomous Republic of Crimea or local self-government bodies the right to make expenditures only on condition of the corresponding transfer of financial resources in the form of state taxes and fees assigned to the relevant budgets or their share, as well as transfers from the State Budget of Ukraine.

2. The Council of Ministers of the Autonomous Republic of Crimea, local state administrations, executive bodies of the relevant local councils shall ensure the implementation of expenditures specified in paragraphs 2 and 3 of part one of Article 82 of this Code from the relevant local budgets in compliance with the distribution of these expenditures between budgets specified in Articles 89-91 of this Code and the Law on the State Budget of Ukraine. It is prohibited to plan and implement expenditures not attributed to local budgets by this Code, as well as to implement expenditures for the maintenance of budgetary institutions simultaneously from different budgets during the budget period, except for cases when such expenditures are implemented by decision of the relevant local council at the expense of the free balance of budget funds or overfulfillment of the revenue part of the general fund of the local budget, provided that there is no overdue payable debt of such budget under protected expenditure items as of the last reporting date preceding the planning of expenditures, or by decision of the Cabinet of Ministers of Ukraine. Such expenditures are implemented by providing an inter-budgetary transfer from the relevant local budget.

{Part two of Article 85 as amended by Laws No. 5428-VI of 16.10.2012 , No. 914-VIII dated 24.12.2015 , No. 907-IX dated 17.09.2020 - enters into force on January 1, 2021, No. 1081-IX dated 15.12.2020 }

3. Goods (works, services) purchased by the main spending unit of the state budget (local budgets) at the expense of expenditures for centralized measures in accordance with program documents for economic and social development, state target programs, may be transferred to budget institutions withheld from other local budgets.

These centralized measures are carried out in compliance with the following requirements:

establishment of the main spending unit of the state budget (local budgets)

criteria for determining the justification of the need for relevant goods (works, services); determination

by budgetary institutions of the need for goods (works, services) in accordance with

established criteria; reflection in the accounting and reporting of budgetary institutions of transactions

regarding the acquisition and

transfer of such goods (works, services).

Article 86. Criteria for distinguishing types of expenditures between local budgets

1. The distinction between types of expenditure specified in paragraphs 2 and 3 of part one of Article 82 of this Code between local budgets shall be made on the basis of the principle of subsidiarity, taking into account the criteria of completeness of public services provision and their proximity to the direct consumer. In accordance with these criteria, types of expenditure shall be divided into the following groups:

1) the first group - expenses for the functioning of budgetary institutions and the implementation of measures that ensure the necessary priority provision of public services and are located closest to consumers;

2) the second group - expenditures for the functioning of budgetary institutions and the implementation of measures that ensure the provision of basic public services for all citizens of Ukraine;

3) The third group is expenditures for the functioning of budgetary institutions and the implementation of measures that provide public services for certain categories of citizens, or the implementation of programs, the need for which exists in all regions of Ukraine.

{Part one of Article 86 as amended by Law No. 2646-VIII of 06.12.2018 }

2. Expenditures in the first group are made from local government budgets.

{Part two of Article 86 as amended by Law No. 176-VIII of February 10, 2015 ; as amended by Law No. 907-IX of September 17, 2020 - shall enter into force on January 1, 2021}

3. Expenditures of the second group are carried out from local government budgets, as well as district budgets.

{Part Three of Article 86 as amended by Law No. 176-VIII of February 10, 2015 ; as amended by Law No. 907-IX of September 17, 2020 - shall enter into force on January 1, 2021}

4. Expenditures of the third group are carried out from the budget of the Autonomous Republic of Crimea and regional budgets.

5. Expenditures for all three groups are made from the budgets of the cities of Kyiv and Sevastopol.

Chapter 14. DEFINITION OF EXPENDITURES BETWEEN BUDGETS

Article 87. Expenditures made from the State Budget of Ukraine

1. Expenditures made from the State Budget of Ukraine (taking into account the features determined by clause 5 of part two of Article 67 ¹ of this Code) include expenditures for:

{Paragraph one of part one of Article 87 as amended by Law No. 1210 VII of April 15, 2014 } 1) public administration:

a) the legislative branch;

b) the executive branch;

c) the President of

Ukraine; 2) the judiciary;

3) international activities;

4) scientific and scientific and technical activities;

{Clause 4 of Part One of Article 87 as amended by Laws No. 79-VIII of 28.12.2014 , No. 176-VIII dated 10.02.2015 ; as amended by Law No. 293-IX dated 14.11.2019 }

5) national defense (except for mobilization training activities and works of local importance);

6) law enforcement activities, ensuring state security and civil protection of the population and territories (except for measures specified in paragraph 16 of part one of Article 91 of this Code);

6 ¹) ensuring the functioning of institutions and establishments of the Armed Forces of Ukraine, other military formations established in accordance with the laws of Ukraine, law enforcement agencies, the Security Service of Ukraine, and civil defense agencies that are state-owned;

{Part one of Article 87 is supplemented by paragraph 6 ¹ in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 1081-IX of 15.12.2020 } 7) education:

a) general secondary education:

Specialized educational institutions: art, sports, military (naval, military-sports), scientific lyceums, lyceums with enhanced military-physical training of state ownership according to the list determined by the Cabinet of Ministers of Ukraine;

{Paragraph two of subparagraph "a" of paragraph 7 of part one of Article 87 as amended by Law No. 1081-IX of 12/15/2020 }

{Paragraph three of subparagraph "a" of paragraph 7 of part one of Article 87 was excluded on the basis of Law No. 1081-IX of 15.12.2020 }

{Subparagraph "a" of paragraph 7 of part one of Article 87 as amended by Law No. 79-VIII of 28.12.2014 ; as amended by the Laws No. 212-VIII dated 02.03.2015 , No. 293-IX dated 14.11.2019 }

b) professional (vocational and technical) education (to pay for training services for conditions of state procurement in institutions of professional (vocational and technical) education);

{Subparagraph "b" of paragraph 7 of part one of Article 87 as amended by Laws No. 79-VIII of 28.12.2014 , No. 1789-VIII dated 20.12.2016 , No. 2233-VIII dated 07.12.2017 ; as amended by Law No. 293-IX dated 14.11.2019 ; as amended by Law No. 2619-IX dated 09/21/2022 }

c) higher education (for payment for services for training specialists, scientific and scientific-pedagogical personnel under state order in state-owned and private higher education institutions, the cost of educational services of which is established taking into account the legislation on indicative cost) and professional pre-higher education (for payment for services for training specialists under state order by structural units and separate structural units of state-owned higher education institutions that do not have the status of a legal entity);

{Subparagraph "c" of paragraph 7 of part one of Article 87 as amended by Law No. 79-VIII of 28.12.2014 - the change comes into force on January 1, 2018, see paragraph two paragraph 1 of Section II of Law No. 79-VIII of 28.12.2014; as amended by Law No. 293-IX of 14.11.2019 }

d) postgraduate education (to pay for advanced training and retraining services personnel under state order);

{Sub-paragraph "d" of paragraph 7 of part one of Article 87 as amended by the Law No. 293-IX dated 14.11.2019 }

e) out-of-school education institutions and out-of-school activities with children according to the list, approved by the Cabinet of Ministers of Ukraine;

{Sub-paragraph "g" of paragraph 7 of part one of Article 87 as amended by the Law No. 293-IX dated 14.11.2019 }

e) other institutions and activities in the field of education that ensure the implementation of national functions, according to the list approved by the Cabinet of Ministers of Ukraine;

8) health care:

{Subparagraph "a" of paragraph 8 of part one of Article 87 was excluded on the basis of Law No. 2709 IX of 03.11.2022 }

{Subparagraph "b" of paragraph 8 of part one of Article 87 was excluded on the basis of Law No. 2709 IX of 03.11.2022 }

{Subparagraph "c" of paragraph 8 of part one of Article 87 was excluded on the basis of Law No. 2709 IX of 03.11.2022 }

{Sub-paragraph "d" of paragraph 8 of part one of Article 87 was excluded on the basis of Law No. 2709-IX from 03.11.2022 }

e) health care programs that ensure the implementation of national goals functions, according to the list approved by the Cabinet of Ministers of Ukraine;

{Subparagraph "g" of paragraph 8 of part one of Article 87 as amended by Law No. 2709-IX of 03.11.2022 }

{Sub-paragraph "d" of paragraph 8 of part one of Article 87 was excluded on the basis of Law No. 2709-IX from 03.11.2022 }

f) state public health programs and measures to combat epidemics;

{Paragraph 8 of part one of Article 87 is supplemented by subparagraph "e" in accordance with Law No. 2233-VIII from 07.12.2017 }

g) state programs for the development and support of healthcare institutions located in state property, according to the list approved by the Cabinet of Ministers of Ukraine;

{Paragraph 8 of part one of Article 87 is supplemented by subparagraph "e" in accordance with Law No. 2233-VIII from 07.12.2017 }

g) program of state guarantees of medical care for the population;

{Clause 8 of part one of Article 87 was supplemented by subparagraph "g" in accordance with Law No. 2233 VIII of 07.12.2017 }

{Sub-paragraph "c" of paragraph 8 of part one of Article 87 was excluded on the basis of Law No. 4225 IX of 16.01.2025 }

9) social protection and social security:

a) payment of pensions to military personnel and other persons (including persons to whom a pension is assigned on preferential terms and for years of service, paid before reaching the retirement age specified in Article 26 of the Law of Ukraine "On General Mandatory State Pension Insurance"), which, in accordance with the procedure and conditions specified by law, are established to be carried out at the expense of the state budget; payment of the amount that is insufficient to fully cover the costs of payment and delivery of pensions by enterprises and organizations for their employees; payment of supplements, allowances, increases to pensions, additional pensions, monthly compensation to families for the loss of a breadwinner as a result of the Chernobyl disaster, pensions for special services to Ukraine, as well as targeted cash assistance for living expenses in accordance with the Law of Ukraine "On Improving the Financial Situation of Participants in Combat Operations and Persons with Disabilities as a Result of War"; payment of state social assistance for care to persons specified in paragraphs 1-3 of part one of Article 7 of the Law of Ukraine "On State Social Assistance to Persons

Not Entitled to a Pension and Persons with Disabilities"; payment of burial assistance and payment for services for the delivery of payments specified in this subparagraph of this article of the Code; covering the difference between the amount of the pension calculated in accordance with paragraphs one and the third parts one, part three of Article 28 of the Law of Ukraine "On Compulsory State Pension Insurance", and the amount of the pension calculated in accordance with Article 27 of the Law of Ukraine "On Compulsory State Pension Insurance"; payment to the Pension Fund of Ukraine of a single contribution to compulsory state social insurance for certain categories of persons and coverage of the Pension Fund of Ukraine of the amount of funds not received from the application of the preferential amount of this contribution in accordance with the Law of Ukraine "On the collection and accounting of a single contribution for mandatory state social insurance";

{Sub-paragraph "a" of paragraph 9 of part one of Article 87 as amended by the Law No. 2150-VIII dated 03.10.2017 ; as amended by Law No. 3683-IX dated 08.05.2024 }

b) state social assistance programs (cash assistance to persons recognized as refugees or persons in need of additional protection, and persons granted temporary protection; compensation for medicines; prosthetics program; programs and measures for social protection of persons with disabilities, including programs and measures of the Fund for Social Protection of Persons with Disabilities; compensation for damages caused to citizens; measures related to the return to Ukraine of the Crimean Tatar people and persons of other nationalities who were illegally deported from Ukraine, and the placement of foreigners and stateless persons who are illegally staying on the territory of Ukraine; annual one-time cash assistance to war veterans and victims of Nazi persecution; lifelong state scholarships; funds transferred to the funds of compulsory state social insurance; programs for social protection of citizens who suffered as a result of the Chernobyl disaster, other types of targeted cash assistance established by law);

{Subparagraph "b" of paragraph 9 of part one of Article 87 as amended by Laws No. 5290-VI of 18.09.2012 , No. 2233-VIII dated 07.12.2017 , No. 1081-IX dated 15.12.2020 }

c) state support for public associations of persons with disabilities and veterans for the implementation of national programs (projects, events) in accordance with the procedure determined by the Cabinet of Ministers of Ukraine;

{Subparagraph "c" of paragraph 9 of part one of Article 87 as amended by Law No. 1789-VIII of 20.12.2016 ; as amended by Law No. 2621-VIII of 22.11.2018 }

d) state programs and measures related to children, youth, women, and families;

e) state support for youth and children's public associations, other youth work entities, including by providing budget grants for the implementation of nationwide programs and activities related to children, youth, women, and families in accordance with the procedure determined by the Cabinet of Ministers of Ukraine;

{Sub-paragraph "g" of paragraph 9 of part one of Article 87 as amended by Law No. 4225-IX of 01/16/2025 }

e) state programs to support the construction (reconstruction) of housing for certain categories citizens;

e) ensuring the functioning of rehabilitation institutions for persons with disabilities, children with disabilities, which fall under the jurisdiction of the central executive body that implements state policy in the field of social protection of the population, in accordance with the procedure determined by the Cabinet of Ministers of Ukraine;

{Sub-paragraph "e" of paragraph 9 of part one of Article 87 as amended by Law No. 1081-IX of 15.12.2020 ; as amended by Law No. 2709-IX of 03.11.2022 }

h) other programs in the field of social protection and social security that ensure the performance of national functions, according to the list approved by The Cabinet of Ministers of Ukraine;

g) compensation for the deficit of funds of the Pension Fund of Ukraine to finance the payment of pensions in the solidarity system of mandatory state pension insurance (excess of expenses over income, including taking into account the reserve funds of the Pension Fund of Ukraine);

{Paragraph 9 of Part One of Article 87 is supplemented by subparagraph "g" in accordance with Law No. 3668-VI dated 08.07.2011 ; as amended by Law No. 2150-VIII dated 03.10.2017 }

h) measures of state programs and projects to strengthen the Ukrainian national and civic identity;

{Paragraph 9 of Part One of Article 87 is supplemented by subparagraph "z" in accordance with Law No. 1789-VIII dated 20.12.2016 ; as amended by Law No. 3278-IX dated 27.07.2023 }

i) housing subsidies to the population and benefits for payment of housing and communal services, purchase of solid and liquid household fuel, liquefied gas to certain categories of citizens, provided to: war veterans; persons subject to the Law of Ukraine "On the Status of War Veterans, Guarantees of Their Social Protection"; persons with special merits before the Fatherland; widows (widowers) and parents of deceased (dead) persons with special merits before the Fatherland; injured participants in the Revolution of Dignity; persons with special labor merits before the Fatherland; widows (widowers) and parents of deceased (dead) persons with special labor merits before the Fatherland; victims of Nazi persecution; military service veterans; veterans of internal affairs bodies; veterans of the National Police; veterans of the tax police; veterans of the state fire service; veterans of the State Penitentiary Service; veterans of the civil defense service; veterans of the State Service for Special Communications and Information Protection of Ukraine; widows (widowers) of deceased (deceased) veterans of military service, veterans of internal affairs bodies, veterans of the National Police, veterans of the tax police, veterans of the state fire service, veterans of the State Penitentiary Service, veterans of the civil defense

service and veterans of the State Service for Special Communications and Information Protection of Ukraine; military personnel of the Security Service of Ukraine dismissed from service due to age, illness or years of service; persons dismissed from civil defense service due to age, illness or years of service, and who became disabled while performing their official duties; persons dismissed from military service who became disabled while performing their military service; parents and family members of military personnel, servicemen of the State Service for Special Communications and Information Protection of Ukraine who died (died) or went missing during military service; parents and family members of private and command personnel of the civil defense service who died (died) or went missing while performing their official duties; rehabilitated citizens who became disabled as a result of repressions or are pensioners; deported persons who returned to Ukraine for permanent residence; citizens who suffered as a result of the Chernobyl disaster; wives (husbands) and guardians (for the period of guardianship) of children of deceased citizens whose death was related to the Chernobyl disaster; pensioners from among plant protection specialists in accordance with part four of article 20 of the Law of Ukraine "On Plant Protection"; citizens in accordance with paragraph "i" part one of Article 77 of the Fundamentals of the Legislation of Ukraine on Health Care, part five of Article 29 of the Law of Ukraine "On Culture", part two of Article 30 of the Law of Ukraine "On Libraries and Librarianship", paragraph ten part two of article 28 of the Law of Ukraine "On Museums and Museum Affairs", paragraph one part three of Article 57 of the Law of Ukraine "On Education"; children of war; large families, family-type orphanages and foster families in which three or more children have lived for at least a year, respectively, as well as families (except for large families) in which three or more children have lived for at least a year, including those over whom guardianship or care has been established; delivery to citizens of notifications about the appointment (non-appointment), refusal to assign a housing subsidy.

The cost thresholds and minimum standards for solid and liquid household heating fuel and liquefied gas, on the basis of which benefits and housing subsidies are provided to the population, are determined by the Cabinet of Ministers of Ukraine;

{Clause 9 of part one of Article 87 is supplemented by subparagraph "i" in accordance with Law No. 293-IX of 14.11.2019 }

i) assistance to families with children, low-income families, persons with disabilities since childhood, children with disabilities, temporary state assistance to children, assistance for care of persons with disabilities of group I or II due to mental disorder, state social assistance to persons who are not entitled to a pension and persons with disabilities, state social assistance for care (except for state social assistance for care of persons specified in points 1-3 of part one of Article 7 of the Law of Ukraine "On State Social Assistance to Persons Not Entitled to a Pension and Persons with Disabilities"), monthly compensation payment to an unemployed able-bodied person who cares for a person with a disability of group I, as well as for a person who has reached the age of 80, temporary state social assistance to an unemployed person who has reached the general retirement age but has not acquired the right to a pension payment, payment of state social assistance for orphans and children deprived of parental care in family-type orphanages and foster families, cash support to foster parents and adoptive parents for the provision of social services in family-type orphanages and foster families on the principle of "money follows the child", payment for services for the provision of patronage over a child and payment of social assistance for the maintenance of a child in the family of a patron educator, support for small group homes;

{Clause 9 of part one of Article 87 is supplemented by subparagraph "i" in accordance with Law No. 293-IX of 14.11.2019 }

10) culture and art:

a) state cultural and educational programs (national museums, national and state libraries, reserves, national and state cultural and educational centers, international cultural ties, state cultural and educational events, state support for national theaters, art groups and their directorates, state-owned concert, national and state circus organizations, cultural and artistic events of national creative unions) according to the list approved by the Cabinet of Ministers of Ukraine;

{Subparagraph "a" of paragraph 10 of part one of Article 87 as amended by Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 1789-VIII of 20.12.2016 }

{Sub-paragraph "b" of paragraph 10 of part one of Article 87 was excluded on the basis of Law No. 79 VIII of 28.12.2014 }

{Sub-paragraph "c" of paragraph 10 of part one of Article 87 was excluded on the basis of Law No. 79-VIII dated 28.12.2014 }

d) state support for cinematography;

{Sub-paragraph "d" of paragraph 10 of part one of Article 87 as amended by Laws No. 79-VIII of 12/28/2014 , No. 76-IX dated 12.09.2019 }

e) state archival affairs and documentation insurance fund;

{Subparagraph "g" of paragraph 10 of part one of Article 87 as amended by Law No. 79-VIII of 28.12.2014 }

11) support programs for national public audiovisual media, state online media, print media (in compliance with the requirements of Article 3 Law of Ukraine "On State Support for the Media, Guarantees of Professional Activity and Social Protection of Journalists"), official printed publications, a subject in the field of parliamentary broadcasting, book publishing;

{Clause 11 of Part One of Article 87 as amended by Law No. 79-VIII of 28.12.2014 , No. 3979 IX dated 18.09.2024 }

12) physical education and sports:

a) state programs for the development of physical culture and sports (ensuring the activities of national teams, holding sports events of the state and international level, training and participation of

national teams in international competitions in Olympic and non-Olympic sports, including the Olympic Games, European Games, Youth Olympic Games, World Games in non-Olympic sports, ensuring the activities of physical culture and sports institutions of the all-Ukrainian level, financial support for Olympic training bases and all-Ukrainian public associations of physical culture and sports in accordance with the lists approved by the Cabinet of Ministers of Ukraine);

{Subparagraph "a" of paragraph 12 of part one of Article 87 as amended by Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 1081-IX of 15.12.2020 }

b) state programs for the development of physical culture, sports, and physical and sports rehabilitation of persons with disabilities (state-level centers for physical culture and sports for persons with disabilities, holding training camps, all-Ukrainian competitions in sports for persons with disabilities, events for physical and sports rehabilitation of persons with disabilities, maintaining national teams in sports for persons with disabilities, ensuring their training and participation in international competitions (including the Paralympic and Deaflympic Games), financial support for the Paralympic movement and bases for Paralympic and Deaflympic training according to the list approved by the Cabinet of Ministers of Ukraine);

{Sub-paragraph "c" of paragraph 12 of part one of Article 87 was excluded on the basis of Law No. 79 VIII of 28.12.2014 }

13) state programs to support regional development and priority sectors of the economy;

14) programs for the restoration of architectural monuments, the construction (creation) of monuments and memorials of national importance;

15) state programs for the development of transport, road infrastructure, communications, telecommunications and informatics;

{Clause 16 of part one of Article 87 was excluded on the basis of Law No. 4225-IX of 16.01.2025 }

17) state programs for the elimination of the consequences of the Chernobyl disaster, environmental protection and nuclear safety, prevention and elimination of emergencies and the consequences of natural disasters; 18) creation and replenishment of state stocks and reserves;

19) public debt servicing;

20) holding elections in cases provided for by law and all-Ukrainian referendums;

{Clause 20¹ of part one of Article 87 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

20²) payments on government derivatives;

{Part one of Article 87 is supplemented by paragraph 20² in accordance with Law No. 700-VIII of 09/17/2015 }

20³) state financial support for political parties in the forms specified by law;

{Part one of Article 87 is supplemented by paragraph 20³ in accordance with Law No. 732-VIII of 08.10.2015 }

21) other programs that are of exclusively state importance.

{Article 88 was excluded on the basis of Law No. 914-VIII of 24.12.2015 }

Article 89. Expenditures made from the budgets of rural, settlement, and urban territorial communities

{Title of Article 89 as amended by Laws No. 79-VIII of 28.12.2014 , No. 907-IX dated September 17, 2020 ; as amended by the Law No. 1081-IX dated 15.12.2020 }

1. Expenditures made from the budgets of rural, settlement, and urban territorial communities include expenditures for:

{Paragraph one of part one of Article 89 as amended by Law No. 907 IX of September 17, 2020 ; as amended by Law No. 1081-IX of December 15, 2020 }

{Paragraph 1 of Part One of Article 89 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

2)

education

:

a) preschool education;

{Subparagraph "a" of paragraph 2 of part one of Article 89 as amended by Law No. 79-VIII of 28.12.2014 }

b) general secondary education:

lyceums (founded by the city, town, village council), elementary schools, gymnasiums;

{Paragraph two of subparagraph "b" of paragraph 2 of part one of Article 89 as amended by Law No. 1081-IX of December 15, 2020 ; as amended by Law No. 2042-IX of February 15, 2022 } inter-school resource centers;

specialized educational institutions: art, sports, military (naval, military-sports), scientific lyceums, lyceums with enhanced military-physical training (except for institutions specified in subparagraph "a" of paragraph 7 of part one of Article 87 and in subparagraph "a" of paragraph 2 of part one of Article 90 of this Code);

{Paragraph four of subparagraph "b" of paragraph 2 of part one of Article 89 as amended by Law No.

1081-IX dated 12/15/2020 } orphanages, educational and rehabilitation centers (if at least 70 percent of the number of students in orphanages, educational and rehabilitation centers falls on the territory of the relevant territorial community), inclusive resource centers;

{Paragraph five of subparagraph "b" of paragraph 2 of part one of Article 89 as amended by Law No. 907-IX of 17.09.2020 - enters into force on January 1, 2021}

{Subparagraph "b" of paragraph 2 of part one of Article 89 as amended by Laws No. 5428-VI of 16.10.2012 , No. 398-VII dated 04.07.2013 , No. 79-VIII dated 28.12.2014 , No. 212-VIII dated 02.03.2015 ; as amended by Law No. 293-IX dated 14.11.2019 }

c) professional pre-higher education (for payment of services for training specialists under regional orders in municipally owned professional pre-higher education institutions founded by a city, village or settlement council);

{Subparagraph "c" of paragraph 2 of part one of Article 89 as amended by Laws No. 1794-VIII of 20.12.2016 , No. 2233-VIII of 07.12.2017 , No. 2621-VIII dated 22.11.2018 ; as amended by Law No. 293-IX dated 14.11.2019 ; as amended by Law No. 907-IX dated 17.09.2020 - enters into force on January 1, 2021}

d) other state educational programs;

e) higher education (for payment of services for training specialists, scientific and scientific-pedagogical personnel under regional orders in higher education institutions of municipal ownership, the founder of which is a city, village or settlement council);

{Subparagraph "g" of paragraph 2 of part one of Article 89 as amended by Laws No. 293-IX of November 14, 2019 , No. 907-IX of September 17, 2020 - shall enter into force on January 1, 2021}

g ¹) postgraduate education (to pay for advanced training and retraining services personnel on regional order terms);

{Clause 2 of part one of Article 89 is supplemented by subparagraph "g ¹" in accordance with Law No. 293-IX of 14.11.2019 }

e) extracurricular education;

{Sub-paragraph "e" of paragraph 2 of part one of Article 89 as amended by the Law No. 79-VIII dated 28.12.2014 }

f) professional (vocational and technical) education from the budgets of urban territorial communities with an administrative center in the city - regional center (for payment for training services under regional orders in vocational (vocational and technical) education institutions and other educational institutions of state and/or municipal ownership located on the territory of the specified territorial communities);

{Clause 2 of Part One of Article 89 is supplemented by subparagraph "e" in accordance with Law No. 914 VIII of 24.12.2015 ; as amended by Law No. 1789-VIII of 20.12.2016 ; as amended by Law No. 2233-VIII of 07.12.2017 ; as amended by Law No. 293-IX of 14.11.2019 ; as amended by Laws No. 907-IX of 17.09.2020 - shall enter into force on January 1, 2021, No. 1081-IX of 15.12.2020 , No. 3979-IX dated 18.09.2024 } 3) healthcare:

{Subparagraph "a" of paragraph 3 of part one of Article 89 was excluded on the basis of Law No. 2709 IX of 03.11.2022 }

{Sub-paragraph "a ¹" of paragraph 3 of part one of Article 89 is excluded on the basis of the Law No. 2709 IX dated 03.11.2022 }

{Subparagraph "b" of paragraph 3 of part one of Article 89 was excluded on the basis of Law No. 2709 IX of 03.11.2022 }

{Subparagraph "c" of paragraph 3 of part one of Article 89 was excluded on the basis of Law No. 2709 IX of 03.11.2022 }

{Sub-paragraph "d" of paragraph 3 of part one of Article 89 was excluded on the basis of Law No. 2709-IX from 03.11.2022 }

e) payment for utilities and energy carriers of municipal healthcare institutions belonging to the relevant territorial communities to ensure the provision of medical services under the program of state guarantees of medical care for the population;

{Clause 3 of part one of Article 89 is supplemented by subparagraph "e" in accordance with Law No. 2233 VIII of 07.12.2017 ; as amended by Law No. 907-IX of 17.09.2020 ; as amended Law No. 1081-IX of 15.12.2020 }

e) local programs for the development and support of municipal healthcare facilities belonging to the relevant territorial communities, local programs for the provision of medical services to the population in excess of the volume provided for by the program of state guarantees of medical care for the population;

{Clause 3 of Part One of Article 89 is supplemented by subparagraph "d" in accordance with Law No. 2233 VIII of 07.12.2017 ; as amended by Law No. 907-IX of 17.09.2020 ; as amended by Law No. 1081-IX of 15.12.2020 }

e) local public health programs;

{Clause 3 of part one of Article 89 was supplemented by subparagraph "e" in accordance with Law No. 2233 VIII of 07.12.2017 }

4) social protection and social security:

a) state social security programs: shelters for children, centers for socio-psychological rehabilitation of children and social hostels for orphans and children deprived of parental care (if at least 70 percent of the number of children staying in these institutions falls on the territory of the relevant territorial community), small group homes; territorial social service centers (provision of social services); centers for social rehabilitation of children with disabilities; centers for professional rehabilitation of persons with disabilities, family-type orphanages, foster families; compensations to individuals who provide social services to elderly citizens, persons with disabilities, children with disabilities, and patients who are unable to care for themselves and need outside help;

{Subparagraph "a" of paragraph 4 of part one of Article 89 as amended by Laws No. 2621-VIII of 22.11.2018 , No. 907-IX dated 17.09.2020 - enters into force on January 1, 2021}

{Sub-paragraph "b" of paragraph 4 of part one of Article 89 was excluded on the basis of Law No. 293-IX from 14.11.2019 }

c) state programs to support the construction (reconstruction) of housing for certain categories citizens;

d) rural, township and city programs and measures to implement state policy regarding children, youth, women, and families, including the maintenance and programs of social service centers;

{Subparagraph "d" of paragraph 4 of part one of Article 89 as amended by Law No. 907-IX of 17.09.2020 - shall enter into force on January 1, 2021; as amended by Law No. 1081-IX of December 15, 2020 }

5) state cultural, educational and theatrical and entertainment programs (rural, village and city palaces and houses of culture, clubs, leisure centers, other club facilities, libraries, theaters, museums, exhibitions, cultural service centers, art schools, studios, other cultural institutions, including municipally owned institutions and institutions that have been granted academic or national status), municipally owned zoos;

{Clause 5 of Part One of Article 89 as amended by Law No. 79-VIII of 28.12.2014 ; as amended by Laws No. 914-VIII of 24.12.2015 , No. 907-IX dated 17.09.2020 - shall enter into force on January 1, 2021; as amended by Law No. 2042-IX of February 15, 2022 }

6) physical culture and sports: maintenance and educational and training work of children's and youth sports schools of all types (except for schools of republican significance of the Autonomous Republic of Crimea and regional significance), physical culture and sports events and financial support for local branches of all-Ukrainian public associations of physical culture and sports orientation and sports facilities of local significance.

{Clause 6 of Part One of Article 89 as amended by the Laws No. 79-VIII dated 28.12.2014 , No. 1081-IX dated 15.12.2020 }

{Part one of Article 89 as amended by Law No. 79-VIII of 28.12.2014 }

Article 90. Expenditures made from the budget of the Autonomous Republic of Crimea and regional budgets

{Title of Article 90 as amended by Law No. 79-VIII of 28.12.2014 }

1. Expenditures made from the budget of the Autonomous Republic of Crimea and regional budgets include expenditures for:

{Paragraph one of part one of Article 90 as amended by Law No. 79 VIII of 28.12.2014 } 1) public administration:

a) the representative and executive authorities of the Autonomous Republic of Crimea;

{Sub-paragraph "b" of paragraph 1 of part one of Article 90 was excluded on the basis of Law No. 79 VIII of 28.12.2014 } 2) education:

a) general secondary education:

special schools, sanatorium schools, lyceums (founded by the regional council);

{Paragraph two of subparagraph "a" of paragraph 2 of part one of Article 90 as amended by Law No. 1081-IX dated 15.12.2020 } orphanages, educational and rehabilitation centers (except for orphanages, educational and rehabilitation centers specified in subparagraph "b" of paragraph 2 of part one of Article 89 of this

of the Code); state-owned general secondary education institutions (except for institutions specified in subparagraph "a" of paragraph 7 of part one of Article 87 of this Code); specialized educational institutions: art, sports, military (naval, military-sports), scientific lyceums, lyceums with enhanced military-physical training (if at least 70 percent of the number of students who receive education in the relevant educational institution are residents of settlements located on the territory of the Autonomous Republic of Crimea or the region (except for the relevant territorial community where such an institution is located);

{Subparagraph "a" of paragraph 2 of part one of Article 90 as amended by Laws No. 1794-VIII of 20.12.2016 , No. 2621-VIII of 22.11.2018 ; as amended by Laws No. 293-IX of 14.11.2019 , No. 1081-IX of 15.12.2020 }

{Sub-paragraph "a ¹" of paragraph 2 of part one of Article 90 was excluded on the basis of Law No. 293-IX from 14.11.2019 }

b) professional (vocational and technical) education (for payment of personnel training services under regional orders in vocational (vocational and technical) education institutions and other educational institutions of state and/or municipal ownership (except for institutions specified in subparagraph "e" of paragraph 2 of part one of Article 89 of this Code));

{Subparagraph "b" of paragraph 2 of part one of Article 90 as amended by Laws No. 79-VIII of 28.12.2014 , No. 212-VIII dated 02.03.2015 , No. 914-VIII dated 24.12.2015 , No. 1789-VIII dated 20.12.2016 , No. 2233-VIII dated 07.12.2017 ; as amended by Law No. 293-IX dated 14.11.2019 }

b¹) professional pre-higher education (for payment of services for training specialists under regional orders in state and/or municipally owned professional pre-higher education institutions (except for institutions specified in subparagraph "c" of paragraph 2 of part one of Article 89 of this Code);

{Clause 2 of Part One of Article 90 is supplemented by subparagraph "b¹" in accordance with Law No. 293 IX of 14.11.2019 ; as amended by Law No. 2709-IX of 03.11.2022 }

c) higher education (for payment for services for training specialists, scientific and scientific-pedagogical personnel under regional orders in municipally owned higher education institutions (except for institutions specified in subparagraph "g" of paragraph 2 of part one of Article 89 of this Code);

{Sub-paragraph "c" of paragraph 2 of part one of Article 90 as amended by Laws No. 79-VIII of 12/28/2014 , No. 293-IX dated 14.11.2019 }

d) postgraduate education (to pay for advanced training and retraining services personnel on regional order terms);

{Sub-paragraph "d" of paragraph 2 of part one of Article 90 as amended by the Law No. 3614-VI dated 07.07.2011 }

e) extracurricular education (events and institutions of national, state, republican, Autonomous Republic of Crimea and regional significance for extracurricular work with children);

{Subparagraph "g" of paragraph 2 of part one of Article 90 as amended by Law No. 79-VIII of 28.12.2014 }

e) other state educational programs; 3)

healthcare:

{Subparagraph "a" of paragraph 3 of part one of Article 90 was excluded on the basis of Law No. 2709 IX of 03.11.2022 }

{Subparagraph "b" of paragraph 3 of part one of Article 90 was excluded on the basis of Law No. 2709 IX of 03.11.2022 }

{Subparagraph "c" of paragraph 3 of part one of Article 90 was excluded on the basis of Law No. 2709 IX of 03.11.2022 }

{Sub-paragraph "d" of paragraph 3 of part one of Article 90 was excluded on the basis of Law No. 2709-IX from 03.11.2022 }

e) payment for utilities and energy carriers of municipal healthcare facilities that are objects of joint ownership of territorial communities of villages, towns, and cities managed by regional councils, to ensure the provision of medical services under the program of state guarantees of medical care for the population;

{Paragraph 3 of Part One of Article 90 is supplemented by subparagraph "g" in accordance with Law No. 2233-VIII dated 07.12.2017 ; as amended by Law No. 1081-IX dated 15.12.2020 }

e) regional programs for the development and support of municipal healthcare facilities that are objects of joint ownership of territorial communities of villages, towns, and cities managed by regional councils, and regional programs for the provision of medical services to the population in excess of the volume provided for by the program of state guarantees of medical care for the population;

{Paragraph 3 of Part One of Article 90 is supplemented by subparagraph "e" in accordance with Law No. 2233-VIII from 07.12.2017 }

e) regional public health programs;

{Paragraph 3 of Part One of Article 90 is supplemented by subparagraph "e" in accordance with Law No. 2233-VIII from 07.12.2017 }

h) other institutions and activities in the health care system (children's homes, institutions of social services blood, medical and social expert commissions, special medical supply bases);

{Clause 3 of part one of Article 90 is supplemented by subparagraph "e" in accordance with Law No. 293-IX of 14.11.2019 ; as amended by Law No. 2709-IX of 03.11.2022 } 4) social protection and social security:

a) state programs of social protection and social security: compensation payments to rehabilitated persons; orphanages; training and employment of persons with disabilities; orphanages for elderly citizens and persons with disabilities; orphanages for children with disabilities; centers for calculating and making social payments; shelters for children, centers for social and psychological rehabilitation of children and social hostels for orphans and children deprived of parental care (except for the relevant shelters, centers and hostels specified in subparagraph "a" of paragraph 4 of part one of Article 89 of this Code); preferential medical care for citizens affected by the Chernobyl disaster; compensation payments

to persons with disabilities for gasoline (fuel), repair, maintenance of motor vehicles and transport services, as well as for the installation of telephones for persons with disabilities of groups I and II; reimbursement of expenses for the burial of participants in hostilities and persons with disabilities as a result of the war; centers for social rehabilitation of children with disabilities, centers for professional rehabilitation of persons with disabilities;

{Subparagraph "a" of paragraph 4 of part one of Article 90 as amended by Law No. 79-VIII of 28.12.2014 }

b) republican and regional programs and measures for the implementation of state policy regarding children, youth, women, and the family, including the maintenance and programs of republican and regional centers of social services;

{Subparagraph "b" of paragraph 4 of part one of Article 90 as amended by Law No. 1081-IX of 12/15/2020 }

c) other state social programs; 5) culture

and art:

a) state cultural and educational programs (national, state, republican of the Autonomous Republic of Crimea and regional reserves, libraries, museums and exhibitions, including municipally owned institutions and institutions that have been granted national status);

{Sub-paragraph "a" of paragraph 5 of part one of Article 90 as amended by Law No. 79-VIII of 28.12.2014 }

b) state theatrical and entertainment programs (philharmonics, art, musical groups and ensembles, theaters, concert and circus organizations, palaces, houses of culture, other institutions of national, state, republican, Autonomous Republic of Crimea and regional significance, other institutions and events in the field of art, including municipally owned institutions and institutions that have been granted the status of national);

{Sub-paragraph "b" of paragraph 5 of part one of Article 90 as amended by Law No. 79-VIII of 28.12.2014 }

c) other state cultural and artistic programs; 6)

physical culture and sports:

a) programs for the development of physical culture and sports (maintenance and educational and training work of children's and youth sports schools of all types of republican and regional significance (except for schools specified in subparagraph "b" of this paragraph), schools of higher sports skills, Olympic training centers, physical health centers of the population of the republican and regional significance, regular reserve sports teams, physical culture and sports events of the republican and regional significance, including the preparation of regional teams for participation in state-level sports competitions, financial support of the republican and regional centers of all-Ukrainian public associations of physical culture and sports and sports facilities of the republican and regional significance);

{Subparagraph "a" of paragraph 6 of part one of Article 90 as amended by the Law No. 1081-IX dated 15.12.2020 }

b) programs for the development of physical culture, sports, and physical and sports rehabilitation of persons with disabilities (centers of the Autonomous Republic of Crimea and regional significance for the development of physical culture and sports for persons with disabilities, children's and youth sports schools for persons with disabilities of all types; holding events for physical culture and sports rehabilitation of persons with disabilities, training camps and competitions of the Autonomous Republic of Crimea and regional significance for physical culture and sports for persons with disabilities, preparation of regional teams for participation in state-level sports competitions);

{Clause 6 of Part One of Article 90 as amended by Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 2011-VIII of 12.04.2017 }

7) programs of environmental protection measures of local importance, projects for restructuring and liquidation of mining chemical enterprises, underground iron ore mining, conservation of mercury production, maintenance of drainage complexes.

{Part one of Article 90 is supplemented by paragraph 7 in accordance with Law No. 79-VIII of 12/28/2014 ; as amended by Laws No. 914-VIII of 12/24/2015 , No. 2233-VIII of 12/07/2017 ; as amended by Law No. 2621-VIII of 11/22/2018 }

Article 91. Expenditures of local budgets that may be incurred from all local budgets

{Title of Article 91 as amended by Law No. 79-VIII of 28.12.2014 }

1. Expenditures of local budgets that may be incurred from all local budgets include expenditures for:

1) local fire department;

1 ¹) municipal formations for the protection of public order;

{Part one of Article 91 is supplemented by paragraph 1 ¹ in accordance with Law No. 79-VIII of 28.12.2014 }

2) local government bodies;

{Clause 2 of Part One of Article 91 as amended by the Law No. 79-VIII dated 28.12.2014 }

3) social protection and social security;

a) programs of local importance regarding children, youth, women, and families, including those supporting the activities of youth centers and other youth work entities, events and projects in the field of strengthening Ukrainian national and civic identity;

{Subparagraph "a" of paragraph 3 of part one of Article 91 as amended by Law No. 2233-VIII of 07.12.2017 ; as amended by Laws No. 3278-IX of 27.07.2023 , No. 4225-IX of 01/16/2025 }

b) local social protection programs for certain categories of the population;

c) social protection programs for low-income students of vocational (vocational and technical) education institutions;

{Sub-paragraph "c" of paragraph 3 of part one of Article 91 as amended by the Law No. 293-IX dated 14.11.2019 }

d) registration centers and social protection institutions for homeless people, social assistance centers
adaptation of persons released from prisons;

{Sub-paragraph "d" of paragraph 3 of part one of Article 91 as amended by the Law No. 4318-VI dated 12.01.2012 }

e) compensation payments for preferential travel for certain categories of citizens;

e) compensation to individuals who provide social services to senior citizens, persons with disabilities, children with disabilities, and patients who are unable to care for themselves and require outside assistance;

f) providing financial support to veterans' public associations for the implementation of programs (projects, events) of the relevant administrative-territorial level;

{Subparagraph "e" of paragraph 3 of part one of Article 91 as amended by Law No. 2621-VIII of 22.11.2018 }

{Clause 4 of part one of Article 91 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

5) local programs for the development of housing and communal services and the improvement of settlements;

6) cultural and artistic programs of local importance;

{Clause 6 of Part One of Article 91 as amended by Law No. 79-VIII of 28.12.2014 }

7) cinematography and media support programs;

{Clause 7 of Part One of Article 91 as amended by the Laws No. 79-VIII dated 28.12.2014 , No. 3979-IX dated 18.09.2024 }

8) local programs for the development of physical culture and sports, including measures to attract the population to physical activity and sports;

{Clause 8 of Part One of Article 91 as amended by the Law No. 2042-IX from 02/15/2022 }

9) typical design, restoration and protection of architectural monuments;

{Clause 9 of Part One of Article 91 as amended by Law No. 79-VIII of 28.12.2014 }

10) transport, road management:

a) regulation of prices (tariffs) for passenger transportation by decision of the local executive body and local self-government body in accordance with the granted powers;

b) operation of the local road system (including works related to carried out by specialized installation and maintenance units);

c) construction, reconstruction, repair and maintenance of local roads, streets and roads of municipal property in settlements, as well as capital and current repairs of streets and roads of settlements and other roads that are components of national highways (as co-financing on a contractual basis);

{Subparagraph "c" of paragraph 10 of part one of Article 91 as amended by Laws No. 79-VIII of 28.12.2014 , No. 491-VIII dated 02.06.2015 }

11) measures to organize rescue on the water;

12) local debt servicing;

13) programs of environmental protection measures of local importance, programs in the field of housing and communal services for the construction and reconstruction of water supply and sewage treatment facilities, additional purification of drinking water, modernization of heat supply systems, replacement of natural gas with alternative fuels, modernization and repair of elevator facilities, reconstruction and repair of residential buildings, equipping the housing stock with building means of accounting for energy carriers and water consumption, major repairs, reconstruction, construction of outdoor street lighting networks, major repairs of dormitories transferred to the ownership of territorial communities, introduction of energy-saving technologies;

{Clause 13 of Part One of Article 91 as amended by Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 118-VIII of 15.01.2015 }

14) municipal property management;

15) regulation of land relations;

16) measures in the field of protecting the population and territories from emergencies of a man-made and natural nature within the limits of the powers established by law;

17) measures and work on territorial defense and mobilization training of local importance;

{Clause 17 of Part One of Article 91 as amended by Law No. 2621-VIII of 22.11.2018 }

18) holding local elections in cases provided for by law, and republican elections in the Autonomous Republic of Crimea and local referendums;

19) membership fees to associations of local governments and their voluntary associations;

20) advanced training of local council members and local government officials;

{Clause 20 of Part One of Article 91 as amended by the Law No. 79-VIII dated 28.12.2014 }

{Clause 20¹ of part one of Article 91 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

202) implementation of assistance programs and grants of the European Union, foreign governments, international organizations, and donor institutions;

{Part one of Article 91 is supplemented by paragraph 20² in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 2233-VIII of 07.12.2017 }

203) programs to support the construction (reconstruction) of housing for certain categories of citizens;

{Part one of Article 91 is supplemented by paragraph 20³ in accordance with Law No. 79-VIII of 28.12.2014 }

204) benefits from communication services, other benefits provided by law, provided to war veterans; persons subject to the Law of Ukraine "On the status of war veterans, guarantees of their social protection"; persons who have special merits before the Fatherland; widows (widowers) and parents of deceased (dead) persons who have special merits before the Fatherland; injured participants in the Revolution of Dignity; persons who have special labor merits before the Fatherland; widows (widowers) and parents of deceased (dead) persons who have special labor merits before the Fatherland; labor veterans; victims of Nazi persecution; military service veterans; veterans of internal affairs bodies; veterans of the National Police; veterans of the tax police; veterans of the state fire service; veterans of the State Penitentiary Service; veterans of the Civil Protection Service; veterans of the State Service for Special Communications and Information Protection of Ukraine; widows (widowers) of deceased (deceased) veterans of military service, veterans of internal affairs bodies, veterans of the National Police, veterans of the tax police, veterans of the state fire service, veterans of the State Penal Service, veterans of the Civil Protection Service and veterans of the State Service for Special Communications and Information Protection of Ukraine; persons discharged from military service who became disabled during military service; persons with disabilities, children with disabilities and persons accompanying persons with disabilities of group I or children with disabilities (no more than one accompanying person); rehabilitated citizens who became disabled as a result of repressions or are pensioners; citizens who suffered as a result of the Chernobyl disaster; wives (husbands) and guardians (for the period of guardianship) of children of deceased citizens whose death was related to the Chernobyl disaster; large families, family-type orphanages and foster families in which three or more children have lived for at least a year, respectively, as well as families (except for large families) in which three or more children have lived for at least a year, including those under guardianship or care;

{Part one of Article 91 is supplemented by paragraph 20⁴ in accordance with Law No. 1789-VIII of 20.12.2016 ; as amended by Laws No. 2233-VIII of 07.12.2017 , No. 2621-VIII of 22.11.2018 }

20⁵) local programs to support the acquisition of professional (vocational and technical), professional pre-higher and higher education under regional orders in relevant educational institutions;

{Part one of Article 91 is supplemented by paragraph 20⁵ in accordance with Law No. 293-IX of 14.11.2019 }

20⁶) local programs to support automobile ambulance companies;

{Part one of Article 91 is supplemented by paragraph 20⁶ in accordance with Law No. 1081-IX of 15.12.2020 }

21) other programs related to the exercise of its own powers, approved by the Supreme Rada of the Autonomous Republic of Crimea, the relevant local council in accordance with the law.

{Part one of Article 91 as amended by Law No. 79-VIII of 28.12.2014 }

{Article 92 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

Article 93. Transfer of funds between local budgets for the implementation of local budget expenditures

{Title of Article 93 as amended by Law No. 79-VIII of 28.12.2014 }

1. A local council may transfer funds for the implementation of certain expenditures of local budgets to another local council in the form of an inter-budgetary transfer to the relevant local budget, including if there are not enough budgetary institutions or other municipally owned business entities on the territory of the territorial community that ensure the provision of public services specified in paragraph 2 of part one of Article 86 of this Code.

{Part one of Article 93 as amended by Laws No. 79-VIII of 28.12.2014 , No. 837-VIII from 26.11.2015 ; as amended by the Law No. 1081-IX dated 15.12.2020 }

{Part two of Article 93 was excluded on the basis of Law No. 837-VIII of 26.11.2015 }

3. The transfer of funds between local budgets is carried out on the basis of decisions of the relevant local councils adopted by each party and the conclusion of an agreement.

{Part Three of Article 93 as amended by Law No. 2233-VIII of 07.12.2017 }

{Part four of Article 93 was excluded on the basis of Law No. 79-VIII of 28.12.2014 } {Part five of Article 93 was excluded on the basis of Law No. 1081-IX of 15.12.2020 }

Chapter 15. *{Chapter 15 is excluded by virtue of the Law No. 1081-IX dated 15.12.2020 }*

Chapter 16. INTERBUDGETARY TRANSFERS

Article 96. Types of inter-budgetary transfers

1. Interbudgetary transfers are divided into:

1) basic subsidy (a transfer provided from the state budget to local budgets for horizontal equalization of the tax capacity of territories);

{Paragraph 1 of Part One of Article 96 as amended by the Law No. 79-VIII dated 28.12.2014 }

2) subventions;

3) reverse subsidy (funds transferred to the state budget from local budgets for horizontal equalization of the tax capacity of territories);

{Clause 3 of Part One of Article 96 as amended by the Law No. 79-VIII dated 28.12.2014 }

} 4) additional subsidies.

Article 97. Transfers provided from the State Budget of Ukraine to local budgets

1. The State Budget of Ukraine may provide for the following transfers to local budgets:

1) basic subsidy;

{Paragraph 1 of Part One of Article 97 as amended by the Law No. 79-VIII dated 28.12.2014 }

{Paragraph 2 of Part One of Article 97 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

3) subventions for the implementation of state social protection programs;

4) additional subsidy to compensate for losses of local budget revenues due to the provision of benefits established by the state;

{Clause 4 of Part One of Article 97 as amended by Law No. 79-VIII of 28.12.2014 }

{Clause 4¹ of part one of Article 97 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

4²) additional subsidy for the implementation of expenses transferred from the state budget for the maintenance of educational and healthcare institutions;

{Part one of Article 97 is supplemented by paragraph 4² in accordance with Law No. 2233-VIII of 07.12.2017 }

5) subvention for the preparation and implementation of public investment projects and public investment programs;

{Clause 5 of Part One of Article 97 as amended by the Law No. 4225-IX from 01/16/2025 }

6) educational subvention;

{Clause 6 of Part One of Article 97 as amended by Law No. 3614-VI of 07.07.2011 ; as amended by the Law No. 79-VIII dated 28.12.2014 }

6¹) subvention for providing state support to persons with special educational needs;

{Part one of Article 97 is supplemented by paragraph 6¹ in accordance with Law No. 2621-VIII of 22.11.2018 }

{Clause 7 of Part One of Article 97 was excluded pursuant to Law No. 914-VIII of 24.12.2015 }

{Clause 8 of part one of Article 97 was excluded on the basis of Law No. 2709-IX of 03.11.2022 }

{Clause 9 of Part One of Article 97 was excluded pursuant to Law No. 914-VIII of 24.12.2015 }

10) a subvention to finance measures for socio-economic risk compensation for the population living in the surveillance zone;

{Paragraph of part one of Article 97 as amended by the Law No. 79-VIII dated 28.12.2014 }

{Clause 11 of part one of Article 97 was excluded on the basis of Law No. 1081-IX of 15.12.2020 }

11¹) subvention for financial support for the construction, reconstruction, repair and maintenance of public roads of local importance, streets and roads of communal property in settlements;

{Part one of Article 97 is supplemented by paragraph 11¹ in accordance with Law No. 1763-VIII of 17.11.2016 }

12) other additional subsidies and other subventions.

{Paragraph of part one of Article 97 as amended by the Law No. 79-VIII dated 28.12.2014 }

2. The procedure and conditions for providing subventions from the state budget to local budgets are determined by the Cabinet of Ministers of Ukraine.

The procedure and conditions for providing subventions from the state budget to local budgets, which were first determined by the Law on the State Budget of Ukraine, are approved by the Cabinet of Ministers of Ukraine no later than 30 days from the date of its entry into force.

{Procedure and conditions for granting a subvention: Resolutions of the Cabinet of Ministers No. 179 of 03.03.2020 , No. 250 of 03/25/2020 , No. 420 dated 20.05.2020 , No. 426 dated 05/27/2020 , No. 550 dated 01.07.2020 , No. 687 dated 05.08.2020 , No. 974 dated 10/21/2020 , No. 1043 dated 11/04/2020 , No. 1044 dated 11/04/2020 , No. 1045 from 04.11.2020 , No. 1046 dated 04.11.2020 , No. 1047 dated 04.11.2020 , No. 1055 dated 04.11.2020 , No. 1056 dated 04.11.2020 , No. 1058 dated 04.11.2020 , No. 1059 dated 04.11.2020 , No. 1060 dated 04.11.2020 , No. 1061 dated 04.11.2020 , No. 1062 dated 04.11.2020 , No. 1065 dated 04.11.2020 , No. 1069 dated 04.11.2020 , No. 1223 dated 09.12.2020 , No. 226 dated 17.03.2021 , No. 249 dated 03/24/2021 , No. 398 of 21.04.2021 , No. 403 from 04/21/2021 , No. 453 dated 28.04.2021 , No. 544 dated 05/31/2021 , No. 615 dated 05/26/2021 , No. 853 dated 07/28/2021 , No. 883 dated 11.08.2021 , No. 1243 dated 24.11.2021 , No. 1324 dated 15.12.2021 , No. 1340 from 15.12.2021 , No. 55 dated 01/26/2022 , No. 66 dated 01/26/2022 , No. 108 dated 02/09/2022 , No. 120 dated 16.02.2022 , No. 1279 of 15.11.2022 , No. 1403 dated 20.12.2022 , No. 1477 dated 30.12.2022 , No. 78 from 01/31/2023 , No. 418 dated 28.04.2023 , No. 419 dated 28.04.2023 , No. 559 dated 02.06.2023 , No. 38 from 01/16/2024 , No. 73 dated 01/23/2024 , No. 374 dated 02.04.2024 , No. 616 dated 05/30/2024 , No. 779 from 05.07.2024 , No. 1145 dated 04.10.2024 , No. 1456 dated 12/20/2024 , No. 1515 dated 12/27/2024 , No. 1530 from 12/30/2024 , No. 1554 dated 31.12.2024 , No. 23 from 14.01.2025 , No. 120 dated 04.02.2025 , No. 134 dated 07.02.2025 , No. 162 dated 02/14/2025 , No. 185 dated 02/21/2025 , No. 284 dated 07.03.2025 , No. 312 dated 03/18/2025 , No. 709 dated 06/18/2025 , No. 786 dated 02.07.2025 , No. 1160 dated 17.09.2025 , No. 1329 from 10/22/2025 , No. 1384 dated 29.10.2025 , No. 71 dated 19.01.2026 , No. 80 dated 01/28/2026 , No. 135 dated 05.02.2026 , No. 180 dated 11.02.2026 }

The distribution of additional subsidies between local budgets is carried out based on criteria determined by the Cabinet of Ministers of Ukraine.

{Part two of Article 97 was supplemented with paragraph three in accordance with Law No. 3614-VI of 07.07.2011 }

3. The State Budget of Ukraine approves the volume of interbudgetary transfers separately for each of the relevant local budgets, if there are grounds for providing and receiving the relevant interbudgetary transfers.

{Part Three of Article 97 as amended by Law No. 79-VIII of 28.12.2014 }

{Part four of Article 97 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

Article 98. Horizontal equalization of tax capacity of regional budgets

1. Horizontal equalization of the tax capacity of regional budgets is carried out separately based on corporate income tax and personal income tax revenues, taking into account the following parameters:

- 1) population size;
- 2) income tax on corporate profits, defined by clause 1 ¹ of part one of Article 66 of this Code, for the last reporting budget period;
- 3) personal income tax revenue, defined in paragraph 1 of part one of Article 66 of this Code, for the last reporting budget period;
- 4) tax capacity indices of the relevant regional budget, which are determined separately by corporate income tax and personal income tax revenues.

2. The tax capacity index of the relevant regional budget is a coefficient that determines the level of tax capacity of such a budget compared to the similar average indicator for all regional budgets of Ukraine per person.

3. When carrying out the equalization, the value of the tax capacity index of the relevant regional budget is taken into account.

If the index value is: within 0.9-1.1 - alignment is not performed;

less than 0.9 - a basic subsidy is provided to the relevant regional budget in the amount of 80 percent of the amount necessary to achieve the value of such a security index of the relevant budget of 0.9;

{The effect of paragraph five of part three of Article 98 is suspended for 2024 in accordance with Law No. 3460-IX of 09.11.2023 } more than 1.1 - a reverse subsidy is transferred from the relevant regional budget in the amount of 50 percent of the amount exceeding the value of such index 1.1.

{Article 98 as amended by Laws No. 5428-VI of 16.10.2012 , No. 1592-VII dated 04.07.2014 ; as amended by Law No. 79-VIII dated 28.12.2014 }

Article 99. Horizontal equalization of tax capacity of local government budgets, except for the budgets of the cities of Kyiv and Sevastopol and districts in cities

{Title of Article 99 as amended by Laws No. 837-VIII of 11/26/2015 , No. 2233-VIII of 12/07/2017 ; as amended by Law No. 907-IX of 09/17/2020 - shall enter into force on January 1, 2021}

1. Horizontal equalization of the tax capacity of local government budgets, except for the budgets of the cities of Kyiv and Sevastopol and districts in cities, is carried out taking into account the following parameters:

{Paragraph one of part one of Article 99 as amended by Law No. 837 VIII of 26.11.2015 ; as amended by Law No. 907-IX of 17.09.2020 - enters into force on January 1, 2021}

- 1) population size;
- 2) personal income tax revenue, defined by clause 1 of part one of Article 64 of this Code, for the last reporting budget period;
- 3) tax capacity index of the relevant budget.

{Part one of Article 99 as amended by Law No. 2233-VIII of 07.12.2017 }

2. The tax capacity index is a coefficient that determines the level of tax capacity of the local government budget compared to the similar average indicator for all local government budgets in Ukraine (except for the budgets of the cities of Kyiv and Sevastopol) per person.

{Part two of Article 99 as amended by Laws No. 837-VIII of 26.11.2015 , No. 2233-VIII dated 07.12.2017 ; as amended by Law No. 907-IX dated 17.09.2020 - enters into force on January 1, 2021}

3. When performing the equalization, the value of the tax capacity index of the relevant budget is taken into account. If the index value is: within 0.9-1.1 - equalization is not performed;

less than 0.9 - a basic subsidy is provided to the relevant budget in the amount of 80 percent of the amount,

the value of the corresponding budget provision index required to achieve this is 0.9;

{The effect of paragraph five of part three of Article 99 is suspended for 2024 in accordance with Law No. 3460-IX of 09.11.2023 } more than 1.1 - a reverse subsidy is transferred from the relevant budget in the amount of 50 percent of the amount exceeding the value of such index 1.1.

{Article 99 as amended by Law No. 79-VIII of 28.12.2014 }

Article 100. Local budget tax capacity index

1. Local budget tax capacity indices may not be changed and revised more often than once a year, except in the following cases:

allocation of new or changing the status of existing administrative-territorial units;

{Paragraph three of part one of Article 100 was excluded on the basis of Law No. 2042-IX of 15.02.2022 } changes in tax legislation.

A change in the volume of corporate income tax and personal income tax revenues for the relevant budget period, including in the event of a change in the location of a business entity and its registration as a taxpayer at a new location, must be confirmed by the collection authorities.

{Paragraph five of part one of Article 100 as amended by Law No. 2042-IX of February 15, 2022 }

{Article 100 as amended by Law No. 79-VIII of 28.12.2014 }

Article 101. Inter-budgetary transfers between local budgets

{Part one of Article 101 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

2. The Supreme Rada of the Autonomous Republic of Crimea and local councils may provide for the following types of inter-budgetary transfers in the relevant budgets:

1) subventions for the maintenance of shared facilities or the elimination of negative consequences of the activities of shared facilities;

{Clause 2 of Part Two of Article 101 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

{Clause 3 of Part Two of Article 101 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

4) subventions for the preparation and implementation of public investment projects and public investment programs, including for the construction or reconstruction of shared facilities;

{Clause 4 of Part Two of Article 101 as amended by Law No. 4225-IX of 16.01.2025 }

5) grants and other subventions.

{Clause 5 of Part Two of Article 101 as amended by Law No. 79-VIII of 28.12.2014 }

The terms and conditions for granting subventions specified in this part of the article shall be determined by the relevant agreement of the parties, unless otherwise established by this Code.

{Part three of Article 101 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

{Part four of Article 101 was excluded on the basis of Law No. 79-VIII of 28.12.2014 } *{Article 102 was excluded on the basis of Law No. 293-IX dated 14.11.2019 }*

Article 103. Additional subsidy to compensate for losses of local budget revenues due to tax benefits provided by the state

{Title of Article 103 as amended by Law No. 79-VIII of 28.12.2014 }

1) The provision by the state of tax benefits that reduce local budget revenues should be accompanied by the provision of additional subsidies from the state budget to local budgets to compensate for the corresponding losses in local budget revenues.

{Part one of Article 103 as amended by Law No. 79-VIII of 28.12.2014 }

{Article 103 ¹ was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

Article 103 1. Subsidy from the state budget to local budgets for financial support for the construction, reconstruction, repair and maintenance of public roads of local importance, streets and roads of communal property in settlements

1. A subvention from the state budget to local budgets for the financial support of the construction, reconstruction, repair and maintenance of public roads of local importance, streets and roads of communal property in settlements is provided at the expense of the sources of formation of the state road fund, determined by clause 1 of part two of Article 24 ² of this Code, taking into account the provisions of part four of Article 24 ² of this Code.

{Paragraph one of part one of Article 103 ¹ as amended by Laws No. 1081-IX of 15.12.2020 , No. 2042-IX dated 15.02.2022 }

The Law on the State Budget of Ukraine approves the amounts of the specified subvention separately for the budget of the Autonomous Republic of Crimea, regional budgets, and the budgets of the cities of Kyiv and Sevastopol.

2. Subsidy from the state budget to local budgets for financial support for the construction, reconstruction, repair and maintenance of local public roads, streets and roads of municipal property in settlements is distributed as follows:

90 percent of the total amount of the subvention is distributed between the relevant local budgets (except for the budget of the city of Kyiv) depending on the length of local public roads in the relevant administrative-territorial unit as of January 1 of the year preceding the planned one. The specified funds may be used for the construction, reconstruction, repair and maintenance of streets and roads of municipal property in settlements in the amount of no more than 20 percent of the amount of such subvention, approved by the Law on the State Budget of Ukraine for the relevant local budget, as well as for the repayment and servicing of local debt under local borrowings attracted for the performance of repair and construction works on local public roads and municipal property, in the amount of no more than 30 percent of the amount of such subvention, approved by the Law on the State Budget of Ukraine for the relevant local budget. The volumes and directions of use of funds from such local borrowings are approved by the relevant regional state administration with further coordination with the Committee of the Verkhovna Rada of Ukraine on Budget Issues;

{Paragraph two of part two of Article 103 ¹ as amended by Law No. 2621 VIII of 11/22/2018 ; as amended by Law No. 677-IX of 06/04/2020 }

10 percent of the total subvention is provided to the budget of the city of Kyiv to financially support the construction, reconstruction, repair and maintenance of municipally owned streets and roads in the city of Kyiv.

{Part two of Article 103 ¹ as amended by Law No. 2233-VIII of 07.12.2017 }

3. The list of objects of construction, reconstruction, capital and current average repair of public roads of local importance, streets and roads of municipal property in settlements, indicating the amounts of budget funds for the financial support of such objects, is approved by the Council of Ministers of the Autonomous Republic of Crimea, the relevant regional state administration, Kyiv and Sevastopol city state administrations in agreement with the central executive body implementing state policy in the field of road management.

{Part Three of Article 103 ¹ as amended by Law No. 2233-VIII of 07.12.2017 }

4. Subsidy from the state budget to local budgets for financial support for the construction, reconstruction, repair and maintenance of local public roads, streets and roads of communal property in settlements is transferred at the expense of the actual revenues of the special fund of the state budget, which are the source of the provision of the specified subsidy.

{Article 103 ¹ is included in the Code in accordance with Law No. 1763-VIII of 17.11.2016 }

Article 103 2. Educational subvention

1. The educational subvention is directed towards the remuneration of teaching staff in the following types of educational institutions:

- 1) primary schools, gymnasiums (except for preschool units in such institutions), lyceums;

{Clause 1 of Part One of Article 103 ² as amended by Law No. 1081-IX of 12/15/2020 }

- 2) special schools;

{Clause 2 of Part One of Article 103 ² as amended by Law No. 1081-IX of 15.12.2020 }

- 3) specialized educational institutions: art, sports, military (naval, military-sports), scientific lyceums, lyceums with enhanced military-physical training;

{Clause 3 of Part One of Article 103 ² as amended by Law No. 1081-IX of 12/15/2020 }

- 4) orphanages, educational and rehabilitation centers, inclusive resource centers;
- 5) state and municipally owned vocational (vocational and technical) education institutions in part to cover expenses for obtaining complete general secondary education;
- 6) institutions of professional pre-higher education and colleges of state and municipal ownership in terms of ensuring expenses for obtaining complete general secondary education.

{Part one of Article 103² as amended by Laws No. 1789-VIII of 20.12.2016, No. 1794-VIII dated 20.12.2016, No. 2233-VIII dated 07.12.2017, No. 2621-VIII dated 22.11.2018; as amended by Law No. 293-IX dated 14.11.2019 }

2. The Law on the State Budget of Ukraine approves the amounts of educational subvention separately for the budget of the Autonomous Republic of Crimea, regional budgets, and local government budgets.

{Part two of Article 103² as amended by Law No. 907-IX of 17.09.2020 - enters into force on January 1, 2021 }

3. The educational subvention is distributed between the relevant budgets based on a formula developed by the central executive body that ensures the formation and implementation of state policy in the field of education, and approved by the Cabinet of Ministers of Ukraine, and must take into account, in particular, the following parameters:

- 1) the number of students in general secondary education institutions, students who receive complete general secondary education in state and municipally owned vocational (vocational and technical) education institutions, students who receive complete general secondary education in state and municipally owned vocational pre-higher education institutions and colleges, in urban and rural areas, and mountainous settlements;

{Paragraph two of part three of Article 103² as amended by Laws No. 1789-VIII of 20.12.2016, No. 2621-VIII dated 22.11.2018; as amended by Law No. 293-IX dated 14.11.2019 }

- 2) estimated class occupancy;

{Clause 2 of Part Three of Article 103² as amended by Law No. 2233-VIII of 07.12.2017 } 3) curricula.

{Paragraph four of part three of Article 103² as amended by Law No. 1789-VIII of 20.12.2016; paragraph 3 of part three of Article 103² as amended by Law No. 2233 VIII of 07.12.2017 }

The financial standard of budget security used for the distribution of educational subventions is determined by the Cabinet of Ministers of Ukraine, taking into account the specified parameters.

{Part three of Article 103² is supplemented with a new paragraph in accordance with Law No. 1081-IX of 12/15/2020 }

At the same time, the specified subvention includes a reserve of funds, the amount of which cannot exceed 1 percent of the total amount of the subvention.

{Paragraph of Part Three of Article 103² as amended by Law No. 1789-VIII of 20.12.2016 }

The Cabinet of Ministers of Ukraine distributes the educational subvention reserve and may determine the directions for the use of such funds.

{Part three of Article 103² is supplemented by a paragraph in accordance with Law No. 1789-VIII of 20.12.2016; as amended by Law No. 2233-VIII of 07.12.2017 }

4. The remaining funds under the educational subvention at the end of the budget period shall be stored in the accounts of the relevant local budgets and shall be used in the next budget period, taking into account the intended purpose of the subvention and for updating the material and technical base of educational institutions of state and municipal ownership specified in part one of this article.

{Part Four of Article 103² as amended by Law No. 293-IX of 14.11.2019 }

{The Code is supplemented by Article 103² in accordance with Law No. 79-VIII of 28.12.2014 }

{Article 103³ was excluded on the basis of Law No. 914-VIII of 24.12.2015 }

Article 103 3. ^{Subsidy} for providing state support to persons with special educational needs

1. The subvention for providing state support to persons with special educational needs is aimed at providing state support for the education of children who are blind and visually impaired, deaf and hearing impaired, with severe speech disorders, with mental retardation, with musculoskeletal disorders, with intellectual development disorders, with complex developmental disorders (including autism spectrum disorders) in educational institutions and institutions in accordance with part two of this article.

2. Expenditures are made on:

1) remuneration of specialists (the list of which is approved by the Cabinet of Ministers of Ukraine) based on concluded civil law contracts for:

conducting (providing) psychological, pedagogical and correctional and developmental classes (services) in accordance with individual development programs for persons with special educational needs who are educated in inclusive classes (groups) of preschool and general secondary education institutions (except for compensatory preschool education institutions (nurseries), children's homes, boarding-type preschool education institutions (children's homes), special schools, sanatorium schools, educational and rehabilitation centers); providing psychological, pedagogical and correctional and developmental services to ensure the educational process of persons with special educational needs who

are educated in inclusive and special classes (groups) of out-of-school, professional (vocational) and professional pre-higher education institutions of state and municipal ownership;

{Paragraph three of clause 1 of part two of Article 103 ³ as amended by Law No. 293-IX of 14.11.2019 }

2) purchase of special means of correction of psychophysical development, which allow to master the curriculum, for persons with special educational needs who receive education in inclusive and special classes (groups) of preschool and general secondary education institutions (except for preschool education institutions (nurseries) of compensatory type, children's homes, preschool education institutions (children's homes) of boarding type, special schools, sanatorium schools, educational and rehabilitation centers), institutions of out-of-school, professional (vocational) and specialized pre-higher education of state and municipal ownership. A typical list of special means of correction of psychophysical development is approved by the central executive body that ensures the formation and implementation of state policy in the field of education;

{Clause 2 of Part Two of Article 103 ³ as amended by Law No. 293-IX of 14.11.2019 }

3) equipping classrooms and/or resource rooms in relevant educational institutions and inclusive resource centers to provide psychological, pedagogical, and correctional and developmental services to individuals with special educational needs (purchase of methodological, educational, and software, items, materials, and equipment, including long-term use).

3. The Law on the State Budget of Ukraine approves the amounts of the specified subvention separately for the budget of the Autonomous Republic of Crimea, regional budgets, and the budgets of the cities of Kyiv and Sevastopol.

The distribution of subventions for providing state support to persons with special educational needs between local budgets is carried out in accordance with the procedure determined by the Cabinet of Ministers of Ukraine.

{Part three of Article 103 ³ as amended by the Law No. 4225-IX dated 16.01.2025 }

4. The remaining funds under the subvention for providing state support to persons with special educational needs at the end of the budget period are stored in the accounts of the relevant local budgets and are used in the next budget period, taking into account the intended purpose of the subvention.

{Article 103 ³ is included in the Code in accordance with Law No. 2621-VIII of 22.11.2018 }

Article 103 ⁴. *{Article 103 ⁴ was excluded based on Law No. 2709-IX of 03.11.2022 }*

Article 103 ⁵. *{Article 103 ⁵ was excluded on the basis of Law No. 914-VIII of 24.12.2015 }*

Article 103 ⁶. Additional subsidy for the implementation of expenses transferred from the state budget for the maintenance of educational and healthcare institutions

1. An additional subsidy for the implementation of expenses transferred from the state budget for the maintenance of educational and healthcare institutions is directed to:

1) expenses of educational institutions specified in part one of Article 103 ² of this Code (except for expenses for labor remuneration with accruals of teaching staff of educational institutions specified in paragraphs 1-4 of part one of Article 103 ² of this Code, as well as educational institutions specified in paragraphs 5 and 6 of part one of Article 103 ² of this Code, in terms of obtaining complete general secondary education);

{Clause 1 of Part One of Article 103 ⁶ as amended by Law No. 293-IX of 14.11.2019 }

2) expenses of healthcare institutions specified in clause 3 of part one of Article 89 and clause 3 of part one of Article 90 of this Code for payment of utility services and energy carriers.

2. The Law on the State Budget of Ukraine approves the amounts of additional subsidies for the implementation of expenses transferred from the state budget for the maintenance of educational and healthcare institutions to regional budgets.

3. An additional subsidy for the implementation of expenses transferred from the state budget for the maintenance of educational and healthcare institutions is distributed between regional budgets taking into account the following parameters:

- 1) population size;
- 2) receipts of revenues of local budgets of the region, determined by clause 1 of part one of Articles 64 and 66 of this Code, for the relevant reporting period of the year preceding the planned one;
- 3) the index of relative tax capacity of the consolidated budget of the region is given;
- 4) number of students in general secondary and vocational (vocational and technical) education institutions.

The distribution of additional subsidies for the implementation of expenses transferred from the state budget for the maintenance of educational and healthcare institutions is carried out in the following proportions:

10 percent of the volume - in proportion to the specific weight of the existing population of the region as of January 1 of the year preceding the planned one;

40 percent of the volume - in proportion to the specific weight of the reduced index of relative tax capacity of the consolidated budget of the region;

50 percent of the volume - in proportion to the proportion of the number of students in general secondary and vocational (vocational and technical) education institutions as of January 1 of the year preceding the planned one.

{Part three of Article 103 ⁶ as amended by Law No. 293-IX of 14.11.2019 }

4. The given index of relative tax capacity is a coefficient determined as the sum of the average tax capacity index of consolidated budgets of regions, the value of which is equal to 1, and the indicator reflecting the difference between the average tax capacity index of consolidated budgets of regions and the tax capacity index of the corresponding consolidated budget of the region.

The tax capacity index of the corresponding consolidated budget of the region is a coefficient that determines the level of tax capacity of the consolidated budget of such a region compared to the similar average indicator of consolidated budgets of regions per person.

5. The distribution of additional subsidies for the implementation of expenses transferred from the state budget for the maintenance of educational and healthcare institutions is carried out between local budgets in accordance with the procedure determined by regional state administrations, in agreement with the Cabinet of Ministers of Ukraine and approved by a decision on the regional budget.

{Part Five of Article 103 ⁶ as amended by Law No. 2621-VIII of 22.11.2018 }

{The Code is supplemented by Article 103 ⁶ in accordance with Law No. 2233-VIII of 07.12.2017 }

Article 104. Subsidies for the maintenance of shared facilities or the elimination of negative consequences of the activities of shared facilities

1. A subvention for the maintenance of shared facilities or the elimination of negative consequences of the activities of shared facilities is provided from one local budget to another to compensate for the relevant expenses.

2. The terms of maintaining shared facilities or eliminating the negative consequences of the activities of shared facilities and providing a subvention are determined on a contractual basis between the provider of the subvention and its recipient.

Article 105. Subsidies for the preparation and implementation of public investment projects and public investment programs

1. The provision of subventions for the preparation and implementation of public investment projects and public investment programs is based on the following basic principles:

1) the principle of objectivity and openness - the recipient of the subvention is determined according to transparent procedures;

2) the principle of unity - the distribution of funds should ensure the implementation of the system of national values and tasks of innovative development and contribute to the reduction of differences in the living standards of the population of different regions of the country;

3) the principle of balanced development - providing state support to territories taking into account their potential;

4) the principle of targeted use of funds - the subvention is used exclusively for the purpose determined by its provider, taking into account forecast and program documents for the economic and social development of the country and the relevant territory, and the local budget forecast.

2. Subsidies for the preparation and implementation of public investment projects and public investment programs are provided from the state budget to local budgets in accordance with the goals and objectives of the long-term national development document, industry (sectoral) development strategies and the State Regional Development Strategy, as well as the medium-term plan of priority public investments of the state, taking into account the following basic principles:

1) economic efficiency of achieving the goals of a public investment project and public investment programs with the involvement of a minimum amount of budget funds for the preparation and implementation of public investment projects and public investment programs;

2) directing the subvention exclusively to the creation, increase or renewal of fixed assets of municipal ownership (primarily to the completion of construction and reconstruction of facilities with a degree of construction readiness of more than 70 percent);

3) financial security of public investment projects, the implementation period of which is longer than the budget period, with the necessary financial resources of local budgets, credits (loans) attracted under state and/or local guarantees, and subvention funds for their implementation throughout the entire implementation period;

4) the level of provision of production, communication and social infrastructure facilities, which increases the investment attractiveness of the territory; 5) participation of the budget - the recipient of the subvention:

for the budget of the Autonomous Republic of Crimea, regional budgets and local budgets self-government, except for the budget of the city of Kyiv - not less than 3 percent of the amount of such subvention; for the budget of the city of Kyiv - not less than 5 percent of the amount of such subvention;

6) justification of the ability to further maintain municipal property at the expense of local budgets.

3. The distribution of subventions for the preparation and implementation of public investment projects and public investment programs is carried out in accordance with the procedure determined by the Cabinet of Ministers of Ukraine, taking into account the tasks and measures of the state regional development strategy, regional development strategies and development strategies of territorial communities on the basis of formalized parameters based on actual and forecast indicators of economic and social development of the relevant territory (the main ones are indicators of the volume of industrial production, the volume of gross agricultural output, the volume of investments in fixed capital, the level

of population density, the level of unemployment of the population, income of the population per capita, the average monthly salary of employees).

{Article 105 as amended by Laws No. 4318-VI of 12.01.2012 , No. 5428 VI dated 16.10.2012 , No. 176-VIII dated 10.02.2015 , No. 2646-VIII dated 06.12.2018 , No. 907-IX dated 09/17/2020 ; as amended by Law No. 4225-IX of 01/16/2025 }

Article 106. *{Article 106 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }* **Article**

107. *{Article 107 was excluded based on Law No. 79-VIII of 28.12.2014 }*

Article 108. Procedure for transferring inter-budgetary transfers

1. Interbudgetary transfers from the state budget to local budgets are transferred from the state budget accounts by the Treasury of Ukraine to the budget of the Autonomous Republic of Crimea, regional budgets, budgets of the cities of Kyiv and Sevastopol, and other local government budgets for which interbudgetary transfers are determined in the state budget.

{Part one of Article 108 as amended by Laws No. 79-VIII of 28.12.2014 , No. 907-IX dated 17.09.2020 - enters into force on January 1, 2021}

2. The procedure for transferring interbudgetary transfers from the state budget to local budgets, reverse subsidies, as well as the procedure for transferring interbudgetary transfers between local budgets are determined by the Cabinet of Ministers of Ukraine and must ensure the timeliness, uniformity, guarantee and completeness of the transfer of transfers.

In accordance with the schedule of the State Budget of Ukraine, the Treasury of Ukraine transfers the basic subsidy and reverse subsidy every ten years, the educational subvention - twice a month, and the subvention for providing state support to persons with special educational needs - once a month.

{Paragraph two of part two of Article 108 as amended by Law No. 212-VIII of 02.03.2015 ; as amended by Laws No. 914-VIII of 24.12.2015 , No. 2621-VIII dated 22.11.2018 , No. 2709-IX dated 03.11.2022 }

{Part two of Article 108 as amended by Law No. 79-VIII of 28.12.2014 }

{Part three of Article 108 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

{Part four of Article 108 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

{Part five of Article 108 was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

6. The Cabinet of Ministers of Ukraine, in agreement with the Committee of the Verkhovna Rada of Ukraine on Budget Issues, may distribute and redistribute the amounts of subventions and additional subsidies from the state budget to local budgets between local budgets within the total amount of the relevant subventions and additional subsidies. In this case, the amounts of subventions from the state budget to local budgets for the elections of deputies of the Verkhovna Rada of the Autonomous Republic of Crimea, local councils and village, settlement, city mayors shall be distributed in accordance with the procedure determined by the relevant law on local elections. The specifics of the distribution of the amounts of educational subventions in relation to the reserve of funds and the redistribution of the amounts of such subventions between local budgets may be determined by the law on the State Budget of Ukraine.

{Part Six of Article 108 as amended by Laws No. 2592-VI of 07.10.2010 , No. 2856-VI dated 23.12.2010 , No. 5428-VI dated 16.10.2012 ; as amended by Law No. 79-VIII dated 28.12.2014 ; as amended by Laws No. 212-VIII of 02.03.2015 , No. 595-VIII of 14.07.2015 , No. 914-VIII dated 24.12.2015 , No. 293-IX dated 14.11.2019 , No. 2709-IX dated 03.11.2022 }

7. The local state administration may make decisions on the distribution and redistribution of transfers from the state budget to local budgets between sessions of the relevant local council, provided that it delegates such powers to the local state administration with subsequent amendments to the decision on the local budget.

{Article 108 was supplemented by part seven in accordance with Law No. 5428-VI of 16.10.2012 }

Chapter V.

CONTROL OF BUDGET COMPLIANCE

LEGISLATION AND LIABILITY FOR VIOLATIONS OF BUDGETARY LEGISLATION

Chapter 17. CONTROL OVER COMPLIANCE WITH BUDGETARY LEGISLATION

Article 109. Powers of the Verkhovna Rada of Ukraine to control compliance with budget legislation

1. The Verkhovna Rada of Ukraine shall exercise control over compliance with budget legislation in the process of:

- 1) consideration of the Budget Declaration;

{Clause 1 of Part One of Article 109 as amended by Law No. 4731-VI of May 17, 2012 ; as amended by Law No. 2646-VIII of December 6, 2018 }

- 2) consideration of the draft and adoption of the law on the State Budget of Ukraine;

- 3) amendments to the Law on the State Budget of Ukraine;

- 4) implementation of the Law on the State Budget of Ukraine, including by hearing reports on the implementation of the State Budget of Ukraine (including reports of the main administrators of state budget funds on their use of budget funds and the results of the implementation of relevant

budget programs), as well as conclusions of the Accounting Chamber on the implementation of the Law on the State Budget of Ukraine and proposals for eliminating identified violations;

{Clause 4 of Part One of Article 109 as amended by Law No. 4225-IX of January 16, 2025 }

5) consideration of the annual report on the implementation of the Law on the State Budget of Ukraine;

6) use of credits (loans) attracted by the state from foreign states, foreign financial institutions and international financial organizations.

{Clause 6 of Part One of Article 109 as amended by Law No. 2646-VIII of 06.12.2018 }

The Verkhovna Rada of Ukraine exercises control over the activities of the Accounting Chamber in relation to its exercise of powers defined by law.

{Paragraph of part one of Article 109 as amended by Laws No. 2592-VI of 07.10.2010 ; as amended by the Law No. 176-VIII dated 10.02.2015 }

2. The powers of the Budget Committee of the Verkhovna Rada of Ukraine include:

1) preparation of the Budget Declaration and preliminary consideration of the draft law on the State Budget of Ukraine;

{Clause 1 of Part Two of Article 109 as amended by Laws No. 4731-VI of 05/17/2012 , No. 2646-VIII of 12/06/2018 }

2) providing conclusions on draft laws submitted for consideration by the Verkhovna Rada of Ukraine regarding their impact on budget indicators and compliance with laws regulating budgetary relations;

3) preliminary consideration of the annual report on the implementation of the Law on the State Budget of Ukraine and preparation of a draft decision on this report for consideration by the Verkhovna Rada of Ukraine;

4) preliminary review of information from the Cabinet of Ministers of Ukraine, the Ministry of Finance of Ukraine, the Treasury of Ukraine, and other central executive bodies on the status of implementation of the Law on the State Budget of Ukraine during the relevant budget period;

5) interaction with the Accounting Chamber (including preliminary consideration of the conclusions and proposals of the Accounting Chamber regarding the results of monitoring compliance with budget legislation).

{Clause 5 of Part Two of Article 109 as amended by Law No. 2592-VI of 07.10.2010 ; as amended by the Law No. 176-VIII dated 10.02.2015 }

At the request of the Committee of the Verkhovna Rada of Ukraine on Budget Issues, executive authorities and local self-government bodies shall provide information on the state budget and local budgets necessary for the preparation and preliminary consideration of budget issues.

3. Committees of the Verkhovna Rada of Ukraine participate in the preliminary consideration of the Budget Declaration and the draft law on the State Budget of Ukraine, and also preliminarily consider the issue of the implementation of the State Budget of Ukraine (including the conclusions and proposals of the Accounting Chamber on the results of control over compliance with budget legislation) in the part that falls within the competence of the committees.

{Part Three of Article 109 as amended by Law No. 2592-VI of 07.10.2010 ; as amended by Law No. 4731-VI of 17.05.2012 ; as amended by Law No. 176-VIII of 10.02.2015 ; as amended by Law No. 2646-VIII of 06.12.2018 }

Article 110. Powers of the Accounting Chamber to control compliance with budget legislation

1. The powers of the Accounting Chamber include exercising control over the receipt and use of funds from the State Budget of Ukraine, including the fulfillment of long-term obligations within the framework of public-private partnerships, the formation, servicing and repayment of public debt and state-guaranteed debt, the efficiency of management of state budget funds, as well as exercising control over the receipt and use of funds from local budgets.

{Part one of Article 110 as amended by Laws No. 2621-VIII of 22.11.2018 , No. 2043-IX dated 02/15/2022 - shall enter into force on April 1, 2022; as amended by Law No. 4225-IX dated 01/16/2025 }

2. The Accounting Chamber, based on the results of each quarter, submits conclusions to the Verkhovna Rada of Ukraine on the status of implementation of the Law on the State Budget of Ukraine, as well as proposals for eliminating violations identified in the reporting budget period.

{Article 110 as amended by Laws No. 2592-VI of 07.10.2010 , No. 176-VIII dated 10.02.2015 }

Article 111. Powers of the Ministry of Finance of Ukraine and local financial bodies to control compliance with budget legislation

1. The Ministry of Finance of Ukraine monitors compliance with budget legislation at each stage of the budget process, both with respect to the state budget and local budgets, unless otherwise provided for by the legislation of Ukraine.

The Ministry of Finance of Ukraine, within the limits of its powers, ensures the implementation of a unified state policy in the field of control over compliance with budget legislation, coordinates and directs the activities of executive bodies authorized to carry out control over compliance with budget legislation, unless otherwise provided by law.

{Paragraph two of part one of Article 111 as amended by Law No. 2646 VIII of 06.12.2018 }

2. Local financial authorities monitor compliance with budget legislation at each stage of the budget process regarding local budgets.

3. The Ministry of Finance of Ukraine and local financial authorities, in accordance with the procedure established by law, receive from central and local executive bodies, enterprises, institutions and organizations, banks and other financial institutions of all forms of ownership explanations, materials and information on issues arising during the preparation, consideration, approval and execution of budgets and reporting on their execution.

Article 112. Powers of the Treasury of Ukraine to control compliance with budget legislation

1. The powers of the Treasury of Ukraine to control compliance with budget legislation include exercising control over:

1) keeping accounting records of all revenues and expenditures of the state budget and local budgets, except for the case provided for in paragraphs three and four of part two of Article 78 of this Code, preparing and submitting financial and budget reporting;

{Clause 1 of Part One of Article 112 as amended by Law No. 79-VIII of 28.12.2014 }

2) budgetary powers when allocating budget revenues;

3) compliance of estimates of budget administrators with budget item indicators;

4) compliance of budget commitments made by budget funds managers with the relevant budget appropriations and the budget program passport;

{Clause 4 of Part One of Article 112 as amended by Law No. 2646-VIII of 06.12.2018 }

5) compliance of payments with budget commitments and corresponding budget appropriations.

The Treasury of Ukraine, within the limits of its powers, ensures the organization and coordination of the activities of chief accountants of budgetary institutions and controls their performance of their powers by assessing their activities.

{Paragraph seven of part one of Article 112 as amended by Law No. 2856 VI of 23.12.2010 }

Article 113. Powers of state financial control bodies to monitor compliance with budget legislation

{Title of Article 113 as amended by Laws No. 3614-VI of 07.07.2011 , No. 5463-VI of 16.10.2012 }

1. The powers of state financial control bodies to monitor compliance with budget legislation include monitoring:

{Paragraph one of part one of Article 113 as amended by Law No. 3614-VI of 07.07.2011 }

1) targeted, efficient and effective use of state and local budget funds (including conducting state financial audits);

{Clause 1 of Part One of Article 113 as amended by Law No. 2646-VIII of 06.12.2018 }

2) targeted use and timely repayment of credits (loans) obtained under state (local) guarantees;

3) the reliability of determining the need for budget funds when preparing planned budget indicators;

4) compliance of budget commitments made by budget funds managers with the relevant budget appropriations and the budget program passport;

{Clause 4 of Part One of Article 113 as amended by Law No. 2646-VIII of 06.12.2018 }

41) compliance of long-term obligations for energy services undertaken by budget administrators with the terms of energy service procurement approved in accordance with the established procedure;

{Part one of Article 113 was supplemented by paragraph 4 ¹ in accordance with Law No. 328-VIII of 09.04.2015 }

42) compliance of long-term commitments undertaken by budget administrators within the framework of public-private partnership with the terms of contracts concluded within the framework of public-private partnership and the requirements of budget legislation;

{Part one of Article 113 is supplemented by paragraph 4 ² in accordance with Law No. 2043-IX of 15.02.2022 - enters into force on April 1, 2022 }

5) keeping accounting records, as well as preparing financial and budget reports, passports of budget programs and reports on their implementation, estimates and other documents used in the process of budget implementation;

{Clause 5 of Part One of Article 113 as amended by Law No. 2646-VIII of 06.12.2018 }

6) the state of internal control among budget fund managers.

{Clause 6 of Part One of Article 113 as amended by Law No. 4225-IX of January 16, 2025 }

{Part one of Article 113 as amended by Law No. 5463-VI of October 16, 2012 }

2. The central executive body implementing state policy in the field of state financial control shall monthly submit reports to the Verkhovna Rada of Ukraine, the Cabinet of Ministers of Ukraine and the Ministry of Finance of Ukraine on the summarized results of control over compliance with budget legislation.

{Part two of Article 113 as amended by Laws No. 3614-VI of 07.07.2011 , No. 5463-VI dated 16.10.2012 }

Article 114. Powers of the Supreme Council of the Autonomous Republic of Crimea and relevant local councils to control compliance with budget legislation

1. The Supreme Rada of the Autonomous Republic of Crimea and the relevant local councils for monitoring compliance with budget legislation shall:

- 1) control over the implementation of the decision on the local budget;
- 2) other powers provided for by this Code, the Law on the State Budget of Ukraine and the decision on the local budget.

Article 115. Powers of the Council of Ministers of the Autonomous Republic of Crimea, local state administrations and executive bodies of the relevant local councils to control compliance with budget legislation

1. Control over compliance with budget legislation of indicators of approved budgets, budget schedules, estimates of budgetary institutions and other documents used in the budget process is carried out by:

1) The Council of Ministers of the Autonomous Republic of Crimea - regarding local government budgets and district budgets of the Autonomous Republic of Crimea;

{Clause 1 of Part One of Article 115 as amended by Law No. 907-IX of 17.09.2020 shall enter into force on January 1, 2021; as amended by Law No. 1081-IX of December 15, 2020 }

2) regional state administrations - regarding local self-government budgets and regional budgets;

{Clause 2 of Part One of Article 115 as amended by Law No. 176-VIII of February 10, 2015 ; as amended by Law No. 907-IX of September 17, 2020 - enters into force on January 1, 2021}

3) city state administrations in the cities of Kyiv and Sevastopol - regarding district budgets in these cities;

{Paragraph 4 of Part One of Article 115 was excluded on the basis of Law No. 907-IX of 17.09.2020 - enters into force on January 1, 2021}

5) executive bodies of city councils - regarding the budgets of districts in cities.

{Clause 1 of Part One of Article 115 as amended by Law No. 907-IX of 17.09.2020 - enters into force on January 1, 2021}

Chapter 18. LIABILITY AND MEASURES OF INFLUENCE FOR COMMITTED VIOLATIONS OF BUDGETARY LEGISLATION

Article 116. Violation of budget legislation

1. A violation of budget legislation is recognized as a violation by a participant in the budget process of the norms established by this Code or other budget legislation regarding the preparation, consideration, approval, amendment, execution of the budget and reporting on its execution, namely:

1) including inaccurate data in budget proposals and budget requests;

{Clause 1 of Part One of Article 116 as amended by Law No. 2042-IX of February 15, 2022 }

2) violation of the established deadlines for submitting budget proposals and budget requests or their failure to submit;

{Clause 2 of Part One of Article 116 as amended by Law No. 2042-IX of February 15, 2022 }

3) identification of unreliable amounts of budget funds when planning budget indicators;

4) planning of revenues or expenditures of the state budget (local budget) not classified as such by this Code or the Law on the State Budget of Ukraine;

5) violation of the established procedure or deadlines for submitting a draft law on the State Budget of Ukraine (draft decision on the local budget) for consideration by the Verkhovna Rada of Ukraine (Verkhovna Rada of the Autonomous Republic of Crimea, local council);

6) violation of the established procedure or deadlines for considering the draft and adopting the law on the State Budget of Ukraine (decision on the local budget);

7) making a decision on the local budget in violation of the requirements of this Code or the Law on the State Budget of Ukraine (including regarding budget preparation in terms of inter-budgetary transfers);

{Clause 7 of Part One of Article 116 as amended by Law No. 79-VIII of 28.12.2014 }

8) violation of the requirements of this Code regarding the approval of a state budget (local budget) with a deficit or surplus;

9) inclusion in the special budget fund of revenues from sources not classified as such by this Code or the Law on the State Budget of Ukraine;

10) crediting budget revenues to any accounts, except for the single treasury account (taking into account the features specified in part nine of Article 13 of this Code), as well as accumulating them in the accounts of bodies that control the collection of budget revenues;

{Clause 10 of Part One of Article 116 as amended by Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 2646-VIII of 06.12.2018 }

11) the transfer of budget revenues to a budget other than that specified by this Code or the law on the State Budget of Ukraine, including as a result of the division of taxes and fees and other revenues between budgets in violation of the specified amounts and deadlines;

{Clause 11 of Part One of Article 116 as amended by Law No. 2042-IX of February 15, 2022 }

12) making state (local) loans, providing state (local) guarantees in violation of the requirements of this Code;

13) making decisions that led to exceeding the limits of state budget (local) debt or limits on the provision of state (local) guarantees;

14) allocation of temporarily free budget funds in violation of the requirements of this Code;

15) creation of extra-budgetary funds, violation of the requirements of this Code regarding the opening of extra-budgetary accounts for the placement of budget funds;

16) violation of the procedure or deadlines for submitting, reviewing and approving estimates and other documents used in the process of budget execution, approval of indicators in estimates that are not confirmed by calculations and economic justifications;

16¹) violation of the requirements of this Code regarding the development and provision by the main budget administrators of approval of procedures for the use of budget funds (including procedures and conditions for providing subventions);

{Part one of Article 116 is supplemented by paragraph 16¹ in accordance with Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 1081-IX of 15.12.2020 ; as amended by Law No. 2042-IX of 15.02.2022 }

17) violation of the procedure or deadlines for submitting and approving budget program passports;

{Clause 17 of Part One of Article 116 as amended by Law No. 2646-VIII of 06.12.2018 }

18) violation of the established deadlines for submitting documents on the volume of budget appropriations to lower-level budget administrators or recipients of budget funds;

19) violation of the procedure and terms of opening (closing) accounts in the bodies of the Treasury of Ukraine;

20) making commitments without appropriate budget appropriations or exceeding the powers established by this Code or the Law on the State Budget of Ukraine;

21) violation of the procedure for registering and accounting for budget obligations, including unjustified refusal to register or untimely registration of budget obligations;

22) violation of the requirements of this Code when making advance payment for goods, works and services at the expense of budget funds, as well as violation of the procedure and terms of making such payment;

23) making payments from budget funds without registering budget obligations, in the absence of supporting documents or when including false information in payment documents, as well as unjustified refusal to make a payment by authorities Treasury of Ukraine;

24) misuse of budget funds;

25) violation of the requirements of this Code when making state budget (local budget) expenditures in the event of untimely entry into force of the law on the State Budget of Ukraine (untimely adoption of a decision on the local budget);

26) granting loans from the budget or returning loans to the budget in violation of the requirements of this Code and/or the established conditions for budget lending;

27) borrowing by budgetary institutions in any form or granting by budgetary institutions to legal entities or individuals loans from the budget contrary to this Code;

28) making expenditures, lending to the local budget, which, in accordance with this Code, can be made from another budget;

29) making budget expenditures or granting credits from the budget without established budget allocations or exceeding them in violation of this Code or the law on State Budget of Ukraine;

30) violation of the requirements of this Code regarding the allocation of funds from the budget reserve fund;

31) violation of established requirements for the application of budget classification;

32) inclusion of unreliable data in reports on the implementation of the state budget (local budget), the annual report on the implementation of the law on the State Budget of Ukraine (decision on the local budget), as well as violation of the procedure and deadlines for submitting such reports;

33) violation of established requirements for accounting and budget execution reporting;

34) violation of the established procedure or deadlines for submitting financial and budget reporting of budgetary institutions, as well as submission of such reporting in incomplete form;

35) inconsistency of data provided in the financial and budget reporting of budgetary institutions with accounting data;

36) inclusion of unreliable data in reports on the implementation of budget program passports, as well as violation of the procedure and deadlines for submitting such reports;

{Clause 36 of Part One of Article 116 as amended by Law No. 2646-VIII of 06.12.2018 }

37) issuance of regulatory legal acts that reduce budget revenues or increase budget expenditures contrary to the law;

38) making expenditures for the maintenance of a budgetary institution simultaneously from different budgets contrary to this Code or the Law on the State Budget of Ukraine;

39) violation of the requirements of Article 28 of this Code regarding the publication and accessibility of budget information;

40) other cases of violation of budget legislation by a participant in the budget process.

Article 117. Measures of influence for violation of budget legislation

1. The following measures of influence may be applied to participants in the budget process for violation of budget legislation:

1) warning about improper implementation of budget legislation with a requirement to eliminate the violation of budget legislation - applies in all cases of detection of violations of budget legislation. Detected violations of budget legislation must be eliminated within 30 calendar days;

2) suspension of operations with budget funds - applied for violations of budget legislation, specified in paragraphs 1-3 , 10 , 11 , 14-29 , 32-36 , 38 and 40 of part one of Article 116 of this Code, in accordance with the procedure established by Article 120 of this Code;

3) suspension of budget appropriations - applied for violations of budget legislation, defined by paragraphs 20 , 22-29 , 38 and 40 of part one of Article 116 of this Code.

Suspension of budget appropriations provides for the termination of the authority to make a budget commitment for the relevant amount for a period of one to three months within the current budget period by making changes to the budget schedule (estimate) in accordance with the procedure established by the Ministry of Finance of Ukraine;

4) reduction of budget appropriations - applied for violations of budget legislation, defined by clause 24 (regarding budget fund managers), clause 29 and clause 38 of part one of Article 116 of this Code.

Reducing budget appropriations involves the deprivation of authority to make a budget commitment for the corresponding amount for the period until the end of the current budget period by making changes to the budget schedule (estimate) and, if necessary, with further amendments to the Law on the State Budget of Ukraine (decision on the local budget) in accordance with the procedure established by the Cabinet of Ministers of Ukraine;

5) return of budget funds to the relevant budget - is applied for violation of budget legislation, determined by paragraph 24 (regarding subventions and funds provided to recipients of budget funds) of part one of Article 116 of this Code, in accordance with the procedure established by the Cabinet of Ministers of Ukraine;

6) suspension of the decision on the local budget - is applied for violation of budget legislation, as defined in paragraph 7 of part one of Article 116 of this Code, in accordance with the procedure established by Article 122 of this Code;

7) Undisputed withdrawal of funds from local budgets - is applied for violation of budget legislation, defined by clause 28 of part one of Article 116 of this Code.

Undisputed withdrawal of funds from local budgets involves the collection by the Treasury of Ukraine of funds from local budgets to the state budget, including by reducing the volume of transfers (base subsidy) to local budgets by the appropriate amount, in accordance with the procedure established by the Cabinet of Ministers of Ukraine;

{Paragraph two of clause 7 of part one of Article 117 as amended by Law No. 79-VIII of 28.12.2014 }

8) other measures of influence that may be determined by the law on the State Budget of Ukraine - are applied for violation of budget legislation in accordance with such law.

Article 118. Application of measures of influence for violation of budget legislation

1. A warning about improper implementation of budget legislation with a requirement to eliminate violations of budget legislation may be applied by participants in the budget process authorized by this Code to exercise control over compliance with budget legislation.

2. The decision to apply measures of influence for violations of budget legislation, specified in paragraphs 2-5 and 7 of part one of Article 117 of this Code, shall be taken by the Ministry of Finance of Ukraine, bodies of the Treasury of Ukraine, bodies of state financial control, local financial bodies, main administrators of budget funds within the limits of their established powers on the basis of the protocol on violations of budget legislation or the audit report and the materials attached to them. The decision shall enter into force on the date of its signing.

{Paragraph one of part two of Article 118 as amended by Laws No. 3614-VI of 07.07.2011 , No. 5463-VI dated 16.10.2012 }

The form and procedure for drawing up a report on violations of budget legislation are established by the Ministry of Finance of Ukraine.

3. It is not allowed to apply measures of influence for violations of budget legislation, defined by Article 117 of this Code, for previously detected and eliminated violations of budget legislation.

4. Information on the results of monitoring compliance with budget legislation is published by the bodies authorized to monitor compliance with budget legislation, unless otherwise provided by law.

Article 119. Misuse of budget funds

1. Misuse of budget funds is their spending for purposes that do not correspond to:

budget allocation established by the Law on the State Budget of Ukraine (by decision on the local budget); directions for the use of budget funds specified in the budget program passport or in the procedure for the use of budget funds (including the procedure and conditions for providing subventions);

{Paragraph three of part one of Article 119 as amended by Laws No. 3614-VI dated 07.07.2011 , No. 2621-VIII dated 22.11.2018 , No. 2646-VIII dated 06.12.2018 } budget appropriations (budget schedule, estimate, plan for the use of budget funds)

funds).

Article 120. Suspension of operations with budget funds

1. Suspension of operations with budget funds consists in stopping any operations with payments from the account of the violator of budget legislation. The mechanism for stopping operations with budget funds is determined by the Cabinet of Ministers of Ukraine.

2. Suspension of operations with budget funds is possible for a period of up to 30 days or until the violation of budget legislation is eliminated within the current budget period, unless otherwise provided by law.

{Part two of Article 120 as amended by Law No. 2042-IX of 02/15/2022 }

Article 121. Liability for Violation of Budget Legislation

1. Officials who have committed a violation of budget legislation shall bear civil, disciplinary, administrative or criminal liability in accordance with the law.

2. Violation of budget legislation committed by a manager or recipient of budget funds may be grounds for holding its head or other responsible officials liable in accordance with the laws of Ukraine, depending on the nature of the actions committed by them.

Article 121 1. ^{Liability} for breach of obligations related to defense procurement

1. If the violation of the obligation is related to the performance of a state contract (agreement) by a supplier of goods, a contractor and a service provider and/or a contractor of a state contract (agreement) on defense procurement to meet the needs of the security and defense sector, as well as other goods, works and services to ensure the needs of security and defense, penalties shall be applied, unless otherwise provided by law or agreement, in the following amounts:

For violation of the terms of the obligation regarding the quality (completeness) of goods (works, services), a fine of 20 percent of the cost of poor-quality (incomplete) goods (works, services) is charged; for violation of the terms of performance of the obligation, a penalty of 0.1 percent of the cost of goods (works, services) for which the performance was delayed is charged for each day of delay, and for a delay of more than 30 days, an additional fine of 7 percent of the specified cost is charged.

{The Code is supplemented by Article 121 ¹ in accordance with Law No. 4225-IX of 01/16/2025 }

Article 122. Control over compliance with budget legislation regarding inter-budgetary transfers

{Title of Article 122 as amended by Law No. 79-VIII of 28.12.2014 }

1. In case of violation of the requirements of this Code and the Law on the State Budget of Ukraine regarding the preparation of the relevant budget in terms of inter-budgetary transfers, the Cabinet of Ministers of Ukraine is granted the right, within one month from the date of entry into force of the decision on the budget of the Autonomous Republic of Crimea, the regional budget, the budgets of the cities of Kyiv and Sevastopol, to apply to the court with a simultaneous motion for immediate suspension of the decision on the relevant local budget until the end of the judicial consideration of the case. The Council of Ministers of the Autonomous Republic of Crimea, regional, Kyiv and Sevastopol city state administrations, prior to the introduction of the institution of a representative of the President of Ukraine, shall, on the day following the signing by the Chairman of the Verkhovna Rada of the Autonomous Republic of Crimea or the relevant local council, send the decision on the local budget or amendments thereto to the Ministry of Finance of Ukraine.

{Part one of Article 122 as amended by Law No. 79-VIII of 28.12.2014 }

2. In case of violation of the requirements for budget preparation in accordance with this Code and the Law on the State Budget of Ukraine in terms of inter-budgetary transfers, the Chairman of the Council of Ministers of the Autonomous Republic of Crimea, the Head of the regional, Kyiv and Sevastopol city state administrations are granted the right, within a month from the date of entry into force of the decision on the district budget, the budget of local self-government, to apply to the court with a simultaneous motion for immediate suspension of the decision on the relevant local budget until the end of the judicial consideration of the case. District state administrations before the introduction of the institution of the representative of the President of Ukraine, executive bodies of village, settlement, city, district councils in the cities of Kyiv and Sevastopol, the next day after the head of the relevant local council signs the decision on the local budget or makes changes to it, send it to the Council of Ministers of the Autonomous Republic of Crimea, regional, Kyiv and Sevastopol city state administrations.

{Part two of Article 122 as amended by Law No. 79-VIII of 28.12.2014 ; as amended by Law No. 837-VIII of 26.11.2015 ; as amended by Law No. 2233-VIII of 07.12.2017 ; as amended by Law No. 907-IX of 17.09.2020 - shall enter into force on January 1, 2021 }

{Part three of Article 122 was excluded on the basis of Law No. 907-IX of 17.09.2020 enters into force on January 1, 2021 }

4. In the event of suspension of the decision on the local budget, local budget expenditures shall be made in accordance with the procedure specified in Article 79 of this Code.

{Text of Article 122 as amended by Law No. 79-VIII of 28.12.2014 }

Article 123. Responsibility of the Treasury of Ukraine

1. The bodies of the Treasury of Ukraine are responsible for:

1) failure to comply with requirements for accounting and budget execution reporting;

2) untimely submission of reports on budget execution and failure to comply with the automatic regime of transferring excise tax to local government budgets, specified in Clause 16, Part ³ Article 64 of this Code, in the form of a fine in the amount of one hundred non-taxable minimum incomes of citizens and a penalty in the amount of 0.1 percent of the amount of the overdue payment for each day

of delay, which is charged from the account of the body that committed a violation of budget legislation, specified in Clause 10, Part ¹ Article 116 of this Code, to the relevant local government budget;

{Clause 2 of Part One of Article 123 as amended by Law No. 2042-IX of February 15, 2022 , taking into account the amendments made by Law No. 2218-IX of April 21, 2022 }

3) incurring expenses exceeding the indicators approved by the budget;

4) violations in the process of controlling budgetary powers when crediting budget revenues and making payments under budget obligations of budget funds managers in accordance with budget appropriations;

5) failure to comply with the procedure for treasury servicing of state and local budgets.

2. Heads of the Treasury of Ukraine shall bear personal liability in the event of their violation of budget legislation and failure to comply with the requirements for treasury servicing of state and local budgets established by this Code.

Article 124. Appealing a decision to apply a measure of influence for violation of budget legislation

1. The decision to apply a measure of influence for violation of budget legislation may be appealed in accordance with the procedure established by law. The decision may be appealed to the body that issued it or to the court within 10 days from the date of its issuance, unless otherwise provided by law.

The decision taken by the territorial body of the Treasury of Ukraine may also be appealed to the Treasury of Ukraine within the period specified in paragraph one of this part of the article. Based on the results of the appeal, the Treasury of Ukraine has the right to cancel the decision of the territorial bodies of the Treasury of Ukraine on the application of measures of influence for violation of budget legislation.

{Part one of Article 124 is supplemented by paragraph two in accordance with Law No. 2042-IX of February 15, 2022 }

2. Appealing a decision to apply a measure of influence for violation of budget legislation does not suspend the implementation of the said decision.

3. If the court finds a decision to apply a measure of influence for violation of budget legislation to be completely or partially illegal, the rights of the person against whom it was issued are restored.

4. The court's decision may be appealed in accordance with the procedure established by law.

Chapter VI.

FINAL AND TRANSITIONAL PROVISIONS

1. This Code shall enter into force on January 1, 2011, except for:

Clause 20 ¹ of Part One of Article 87 and Clause 20 ¹ of Part One of Article 91 (as amended by the Law of Ukraine No. 5428-VI of October 16, 2012) of this Code, which shall enter into force on January 1, 2014;

{Paragraph two of clause 1 of section VI as amended by Law No. 1081-IX of 15.12.2020 } paragraph 2 of part two of article 60 and paragraph 5 of part two of article 61 , which recruit effective from January 1, 2018.

{Paragraph three of clause 1 of section VI as amended by Laws No. 914-VIII of 24.12.2015 , No. 1789-VIII dated 20.12.2016 }

{Paragraph 1 of Section VI as amended by Law No. 2856-VI of 12/23/2010 ; as amended by Law No. 5428-VI of 10/16/2012 }

1 ¹ . To establish that in connection with the implementation of the Law of Ukraine of October 19, 2017 "On State Financial Guarantees of Medical Care for the Population", certain provisions of this Code shall be applied as follows:

1) in clause 8 of part one of Article 87 of this Code:

{Paragraph two of subparagraph 1 of clause 1 ¹ of section VI was excluded on the basis of Law No. 2709-IX of 03.11.2022 }

{Paragraph three of subparagraph 1 of clause 1 ¹ of section VI is excluded on the basis of Law No. 2709-IX of 03.11.2022 } subparagraphs "e" , "e" and "g" shall enter into force on January 1, 2020; 2) in clause 3 of part one of Article 89 of this Code:

{Paragraph two of subparagraph 2 of clause 1 ¹ of section VI was excluded on the basis of Law No. 2709-IX of 03.11.2022 }

{Paragraph three of subparagraph 2 of clause 1 ¹ of section VI was excluded on the basis of Law No. 2709-IX of 03.11.2022 }

{Paragraph four of subparagraph 2 of clause 1 ¹ of section VI was excluded on the basis of Law No. 2709-IX dated 03.11.2022 } subparagraphs "e" and "d" shall enter into

force from April 1, 2020; subparagraph "e" shall enter into

force from January 1, 2020;

{Subparagraph 2, paragraph 1, ¹ of section VI as amended by Law No. 293-IX of 14.11.2019 }

3) in paragraph 3 of part one of Article 90 of this Code:

{Paragraph two of subparagraph 3 of clause 1 ¹ of section VI was excluded on the basis of Law No. 2709-IX of

03.11.2022 } subparagraphs "e" and "d" shall enter into force on

April 1, 2020; subparagraph "e" shall enter into force on

January 1, 2020; subparagraph "e" shall enter into force on

April 1, 2020;

{Subparagraph 3, paragraph 1, ¹ of section VI as amended by Law No. 293-IX of 14.11.2019 }

^{3 1}) clause 20 ⁶ of part one of Article 91 of this Code shall be valid until January 1, 2025;

{Clause 1 ¹ of Section VI supplemented by subparagraph 3 ¹ in accordance with Law No. 1081-IX of 12/15/2020 ; as amended by Law No. 2709-IX of 11/03/2022 }

{Subparagraph 4 of paragraph 1 ¹ of section VI was excluded on the basis of Law No. 2709-IX of 03.11.2022 }

{Subparagraph 5 of paragraph 1 ¹ of section VI was excluded on the basis of Law No. 2709-IX of 03.11.2022 }

{Subparagraph 6 of paragraph 1 ¹ of section VI was excluded on the basis of Law No. 2709-IX of 03.11.2022 }

{Chapter VI supplemented by paragraph 1 ¹ in accordance with Law No. 2233-VIII of 07.12.2017 }

2. the Budget Code of Ukraine invalid (Vidomosti Verkhovna Rada of Ukraine, 2001, No. 37-38, p. 189 with subsequent amendments).

3. To establish that the provisions of Part Four of Article 17 of this Code do not apply to the provision of state guarantees for credits (loans) of business entities that ensure the implementation of the international project "Cyclone-4".

{Clause 3 of Section VI as amended by Laws No. 3172-VI of 05.04.2011 , No. 163-VII dated 04.04.2013 , No. 79-VIII dated 28.12.2014 , No. 176-VIII dated 10.02.2015 }

31. To establish that the provisions of part thirteen of Article 17 of this Code do not apply in the event of installment payment of the debt of the state enterprise "Production Association Southern Machine-Building Plant named after O.M. Makarov" to the state for a loan attracted on February 2, 2004 from the company "Colvis Finance Limited" (Great Britain) under a state guarantee, as well as the state enterprise "Antonov" to the state for the fulfillment of obligations under bonds issued by the state enterprise "Kyiv Aviation Plant "Aviant" in 2009 under state guarantees. In this case, the amount of fines and other penalties accrued as a result of failure to fulfill such obligations by the state enterprise "Production Association Southern Machine-Building Plant named after O.M. Makarov" and the state enterprise "Antonov" on the restructured amount of debt shall be written off.

{Chapter VI supplemented by paragraph 3 ¹ in accordance with Law No. 3396-VI of 19.05.2011 ; as amended by Law No. 1702-VIII of 20.10.2016 }

32. To establish that the provisions of paragraphs two and three of part one and part five of Article 16 of this Code do not apply to credits (loans) attracted on the basis of international treaties of Ukraine.

{Chapter VI supplemented by paragraph 3 ² in accordance with Law No. 3614-VI of 07.07.2011 }

33. To establish that for the purposes of this Code, Ukraine's debt to the International Monetary Fund:

on loans received by the Cabinet of Ministers of Ukraine and on the distribution of special rights borrowings used by the Cabinet of Ministers of Ukraine belong to the state debt; loans received by the National Bank of Ukraine to support the balance of payments and implement monetary policy, and the distribution of special drawing rights belong to the state-guaranteed debt.

{Chapter VI supplemented by paragraph 3 ³ in accordance with Law No. 3614-VI of 07.07.2011 }

34. To establish that until January 1, 2018, the provisions of this Code shall not apply to the provision of state guarantees for the purpose of forming a stabilization (reserve) energy fund. The provision of such state guarantees shall be carried out exclusively within the limits and in the areas specified by the Law on the State Budget of Ukraine.

{Paragraph one of clause 3 ⁴ of section VI as amended by Law No. 1789-VIII of 20.12.2016 }

Guarantee obligations arising from the implementation of this clause shall belong to the debt guaranteed by the state.

{Chapter VI supplemented by clause 3 ⁴ in accordance with Law No. 937-VIII of 01/26/2016 }

35. The Ministry of Finance of Ukraine shall exercise the powers and functions of the Debt Agency of Ukraine established by this Code until the start of its operation.

{Chapter VI supplemented by clause 3 ⁵ in accordance with Law No. 293-IX of 14.11.2019 ; as amended by Law No. 3880-IX of 18.07.2024 ; as amended by Law No. 4106-IX of 03.12.2024 ; as amended by Law No. 4225-IX of 16.01.2025 }

36. To establish that, as an exception to the provisions of part four of Article 17 of this Code, the central executive body implementing state policy in the field of road management, in order to financially ensure the development of the network and maintenance of public roads of state importance, has the right to borrow under state guarantees in accordance with the procedure determined by the

Cabinet of Ministers of Ukraine, if the relevant provision is provided for in the Law on the State Budget of Ukraine.

{Chapter VI supplemented by paragraph 3⁶ in accordance with Law No. 467-IX of January 16, 2020 }

37. To establish that until December 31, 2030, the provisions of Part Three of Article 18 and Part One of Article 74 of this Code shall not apply to the implementation by the Verkhovna Rada of the Autonomous Republic of Crimea, regional, city, town and village councils of local internal borrowings for thermal modernization of buildings on the terms determined by the Cabinet of Ministers of Ukraine.

{Paragraph one of clause 3⁷ of section VI as amended by Law No. 3979-IX of 09/18/2024 }

{Paragraph two of clause 3⁷ of section VI was excluded on the basis of Law No. 3979-IX of 18.09.2024 }

{Chapter VI supplemented by paragraph 3⁷ in accordance with Law No. 2042-IX of February 15, 2022 }

38. For the period of martial law in Ukraine, the attraction of grants, budget support (except for budget support programs of the European Union) and loans from foreign states, the European Union, foreign financial institutions and international financial organizations to the state budget on the basis of international treaties of Ukraine is carried out by decision of the Cabinet of Ministers of Ukraine. The specified international treaties of Ukraine may include, in particular, provisions on the waiver of sovereign immunity of Ukraine in possible disputes regarding such obligations and do not require ratification by the Verkhovna Rada of Ukraine.

{Chapter VI supplemented by paragraph 3⁸ in accordance with Law No. 2118-IX of 03.03.2022 ; as amended in accordance with Law No. 2192-IX of 14.04.2022 ; as amended by Law No. 2709-IX of 03.11.2022 ; as amended in accordance with Law No. 3278-IX of 27.07.2023 }

39. To establish that in 2023, as an exception to the provisions of Part Ten of Article 16 of this Code:

The Ministry of Finance of Ukraine is developing the Public Debt Management Strategy for 2024-2026 based on the main forecast macro indicators of economic and social development of Ukraine for the specified medium-term period, taking into account the indicators determined by the Law of Ukraine "On the State Budget of Ukraine for 2023" and the draft Law of Ukraine "On the State Budget of Ukraine for 2024", and by October 25, 2023, submits this Strategy for consideration by the Cabinet of Ministers of Ukraine;

The Cabinet of Ministers of Ukraine approves the Public Debt Management Strategy for 2024-2026 within one month from the date of adoption of the Law on the State Budget of Ukraine for 2024.

{Chapter VI supplemented by paragraph 3⁹ in accordance with Law No. 3278-IX of 07/27/2023 }

3¹⁰. Grant the central executive body implementing state policy in the field of road management the right, in agreement with the Ministry of Finance of Ukraine, to carry out transactions with debt obligations arising from borrowings raised in 2021 under state guarantees for the purpose of financially ensuring the development of the network and maintenance of public roads of state importance, on the terms determined by the Cabinet of Ministers of Ukraine.

To grant the Ministry of Finance of Ukraine, together with the central executive body implementing state policy in the field of road management, the right to carry out, by decision of the Cabinet of Ministers of Ukraine, transactions to transfer state-guaranteed debt on borrowings raised in 2021 under state guarantees for the purpose of financially ensuring the development of the network and maintenance of public roads of state importance, to state debt by issuing and exchanging relevant debt obligations. The terms of such transactions shall be determined by the Cabinet of Ministers of Ukraine.

Grant the central executive body implementing state policy in the field of road management the right to engage business entities to provide legal, consulting, agency and other services necessary for the implementation of such transactions, within the framework of budget allocations for servicing debt obligations arising from borrowings attracted under state guarantees.

The Ministry of Finance of Ukraine, based on the results of such transactions, makes an appropriate adjustment to the maximum amount of state debt determined by the Law on the State Budget of Ukraine for the relevant period, and indicators of state budget financing in excess of the amounts approved by the Law on the State Budget of Ukraine for the relevant period.

{Chapter VI supplemented by paragraph 3¹⁰ in accordance with Law No. 3880-IX of 18.07.2024 }

3¹¹. To establish that in 2025, as an exception to the provisions of part ten of Article 16 of this Code, the Ministry of Finance of Ukraine shall develop a Public Debt Management Strategy for 2026-2028 and submit it for consideration to the Cabinet of Ministers of Ukraine by December 1, 2025.

The Cabinet of Ministers of Ukraine shall approve the Public Debt Management Strategy for 2026-2028 no later than December 31, 2025.

{Chapter VI supplemented by paragraph 3¹¹ in accordance with Law No. 4225-IX of 16.01.2025 }

4. To establish that in the event of exceeding the limit specified in paragraph one of part three of Article 18 of this Code, as of January 1, 2011, the Verkhovna Rada of the Autonomous Republic of Crimea and the city council are obliged to take measures to bring the amount of the relevant debt into line with the provisions of this Code during the next three budget periods.

4¹. Establish that:

The redistribution of expenditures between lower-level budget administrators in the system of the State Judicial Administration of Ukraine within the total amount of budget allocations under the relevant budget program separately for the general and special funds of the state budget is carried out by the State Judicial Administration of Ukraine;

{Paragraph two of clause 4¹ of section VI as amended by Laws No. 914-VIII of 24.12.2015 , No. 1789-VIII dated 20.12.2016 }

{Paragraph three of clause 4¹ of section VI was excluded on the basis of Law No. 914-VIII of 24.12.2015 } redistribution of expenses, which is carried out in accordance with the second paragraph of this paragraph and leads to a change in the volume of court expenses, is agreed upon by the State Judicial Administration of Ukraine with the High Council of Justice. During the absence of an authorized composition of the High Council of Justice, such redistribution of expenses is carried out by the State Judicial Administration of Ukraine without agreement with the High Council of Justice.

{Clause 4¹ of Section VI supplemented by the fourth paragraph in accordance with Law No. 1081-IX of 15.12.2020 ; as amended by Law No. 2127-IX of 15.03.2022 }

{Section VI supplemented by paragraph 4¹ in accordance with Law No. 2856-VI of 23.12.2010 } *{Paragraph 5 of Section VI excluded on the basis of the Law No. 79-VIII dated 28.12.2014 }*

{Clause 5¹ of Section VI was excluded on the basis of Law No. 79-VIII of 28.12.2014 }

6. To establish that the Cabinet of Ministers of Ukraine, after the completion of the administrative-territorial reform in terms of the consolidation of administrative-territorial units and the entry into force of the relevant amendments to the laws on local self-government, shall determine in the draft law on the State Budget of Ukraine the volumes of inter-budgetary transfers for the budgets of the newly consolidated administrative-territorial units that have been created.

7. To establish that the Cabinet of Ministers of Ukraine, the Council of Ministers of the Autonomous Republic of Crimea, local state administrations, executive bodies of relevant local councils shall ensure, in accordance with the legislation of Ukraine, the provision of benefits to certain categories of citizens by introducing social cards and making expenditures in accordance with this Code exclusively using the Unified State Automated Register of Persons Eligible for Benefits.

8. The Cabinet of Ministers of Ukraine has the right to establish the amounts of social payments not determined by law, in absolute amounts within the budget allocations established under the relevant budget programs, until the legislative regulation of such an issue.

9. To establish that, prior to the legislative regulation of the undisputed write-off of budget funds and compensation for losses caused to the budget:

1) The court decision on the seizure (arrest) of state budget (local budget) funds is executed exclusively by the Treasury of Ukraine. The specified decisions are transferred to the Treasury of Ukraine for execution.

Undisputed write-off of state budget funds (local budgets) is carried out by the Treasury of Ukraine in accordance with the procedure established by the Cabinet of Ministers of Ukraine, in the order of receipt of such decisions, with regard to budget expenditures - within the limits of the relevant budget allocations and provided budget appropriations.

Expenditures of budgetary institutions in respect of which a decision has been made to impose an arrest on them are permitted to be made in the part of expenditures that are defined as protected by Article 55 of this Code, if this is indicated in the court decision;

2) Compensation in accordance with the law for damage caused to an individual or legal entity as a result of illegally made decisions, actions or inaction of state authorities (authorities of the Autonomous Republic of Crimea, local self-government bodies), as well as their officials and employees in the exercise of their powers, is carried out by the state (Autonomous Republic of Crimea, local self-government bodies) at the expense of the state budget (local budgets) within the limits of budget allocations by court decision in an amount not exceeding the amount of actual losses, in accordance with the procedure established by the Cabinet of Ministers of Ukraine.

If additional funds are required to compensate for such damage in excess of the budget allocations, in accordance with the procedure established by law, relevant proposals shall be submitted to amend the Law on the State Budget of Ukraine (decision on the local budget) and/or allocate funds from the reserve fund of the state budget (local budget);

3) in the event of an undisputed write-off of state budget funds (local budgets), the Treasury of Ukraine shall record the relevant budget obligations of the budget manager, due to whose fault such obligations arose. Repayment of such budget obligations shall be carried out exclusively at the expense of budget appropriations of this budget manager. At the same time, the budget manager shall be obliged to bring other budget obligations taken into account into line with budget appropriations;

4) The writing off of funds by a relevant court decision in favor of employees, military personnel, rank and file and police officers of a budgetary institution who are entitled to free or preferential material and household support is carried out by the Treasury of Ukraine from the accounts of the relevant administrator of budget funds within the limits of its budget appropriations;

{Subparagraph 4 of paragraph 9 of section VI as amended by Law No. 2233-VIII of 07.12.2017 }

5) Writing off funds from the budget by court decision to return excessively and/or erroneously paid taxes and fees and other budget revenues to the taxpayer is carried out within the limits of the funds excessively and/or erroneously paid by him to the budget;

6) The return by court decision of the value of property confiscated or returned to the state by the court is carried out in the amount of funds received by the budget from the sale of this property, minus the amounts of taxes and fees that were accrued in accordance with the legislation, but not paid at the time of sale.

The assessment of property confiscated or turned over to the state by the court is carried out in accordance with the procedure established by the Cabinet of Ministers of Ukraine.

The sale of property confiscated or turned over to the state by a court is carried out in accordance with the procedure established by the Cabinet of Ministers of Ukraine.

Reimbursement of expenses related to transportation, storage, expert assessment, certification of property confiscated or turned over to the state by the court is carried out at the expense of budget allocations of authorized state authorities in accordance with the procedure established by the Ministry of Finance of Ukraine.

Heads of institutions, responsible officials, and civil servants who record, dispose of, store, and sell property confiscated or turned over to the state by a court, when exercising such powers, are responsible for actions or inactions committed in accordance with the law;

7) The return of confiscated (withdrawn) national and foreign currency by court decision is carried out by the Treasury of Ukraine in the currency of the payment, which was credited to the state budget, or at the request of the recipient in the hryvnia equivalent at the official exchange rate of the National Bank of Ukraine in accordance with the legislation;

8) Court decisions that provide for the writing off of funds for expenses, the budget allocations for which are not determined by the law on the State Budget of Ukraine (by a decision on the local budget), are subject to appeal by state authorities (authorities of the Autonomous Republic of Crimea, local self-government bodies) in the appellate and cassation procedure.

The write-off of funds from the state budget (local budgets) for the execution of court decisions is carried out from the moment of establishing budget allocations for such expenditures in the Law on the State Budget of Ukraine (decision on the local budget) or in amendments thereto;

9) funds reimbursed by the state from the state budget (the Autonomous Republic of Crimea, local self-government bodies from local budgets) in accordance with this paragraph are considered losses of the state budget (local budgets). Upon the submission of the Treasury of Ukraine, the prosecutor's office shall apply to the court in the interests of the state with claims for compensation for losses caused to the state budget (local budgets);

10) Officials and civil servants of state authorities (authorities of the Autonomous Republic of Crimea, local self-government bodies) whose actions caused damage that was compensated from the budget, bear civil, administrative and criminal liability in accordance with the law.

In the event that the actions of an official or civil servant of state authorities (authorities of the Autonomous Republic of Crimea, local self-government bodies) constitute a criminal offense based on a court verdict of conviction against him or her that has entered into legal force, only such a person may be subject to claims by individuals and legal entities for compensation for lost property benefits and moral damage in accordance with the established procedure.

{Paragraph two of subparagraph 10 of clause 9 of section VI as amended by Law No. 704-IX of 16.06.2020 }

In the event that the actions of an official or employee of state authorities (authorities of the Autonomous Republic of Crimea, local self-government bodies) constitute a criminal offense based on a court verdict of conviction against them that has entered into legal force, state authorities (authorities of the Autonomous Republic of Crimea, local self-government bodies) shall, in accordance with the procedure established by law, exercise the right of recourse (regression) against this person for compensation for losses caused to the state budget (local budgets) in the amount of the compensation paid, unless otherwise established by law.

{Paragraph three of subparagraph 10 of clause 9 of section VI as amended by Law No. 704-IX of 16.06.2020 }

State authorities (authorities of the Autonomous Republic of Crimea, local self-government bodies) after executing court decisions on the recovery of funds from accounts in which state budget funds (local budgets) are recorded, in the cases specified in this paragraph, conduct an official investigation into the officials and employees of these bodies involved, unless the court decision establishes that the actions of the officials and employees constitute a criminal offense.

{Paragraph four of subparagraph 10 of clause 9 of section VI as amended by Law No. 704-IX of 16.06.2020 }

Based on the results of the official investigation, state authorities (authorities of the Autonomous Republic of Crimea, local self-government bodies) and the Treasury of Ukraine may, within a month, apply to the court with a claim for compensation for losses caused to the state budget (local budgets), with a counterclaim (regression) in the amount of the compensation paid to officials and employees of these bodies guilty of causing losses (except for compensation for payments related to labor relations and compensation for moral damage).

{Paragraph five of subparagraph 10 of clause 9 of section VI as amended by Law No. 1697-VII of 14.10.2014 }

If the losses caused to the state budget (local budget) are the result of joint actions or inaction of several officials and civil servants, which led to harm to individuals or legal entities, such officials and civil servants shall bear joint and several liability in accordance with the Civil Code of Ukraine and other legislative acts of Ukraine.

9¹. To establish that the funds of the financial reserve for decommissioning of nuclear units, which are formed in accordance with the Law of Ukraine "On regulating issues related to ensuring nuclear

safety" , shall be transferred by the State Enterprise "National Nuclear Power Generating Company "Energoatom" to a special fund of the State Budget of Ukraine. To transfer these funds, the Treasury of Ukraine shall open a corresponding budget account for receipts.

{Chapter VI supplemented by paragraph 9¹ in accordance with Law No. 2856-VI of 23.12.2010 }

10. The Cabinet of Ministers of Ukraine must ensure by March 1, 2020:

{Paragraph one of clause 10 of section VI as amended by Laws No. 1789-VIII of 12/20/2016 , No. 2233-VIII of 12/07/2017 , No. 2621-VIII of 11/22/2018 }

{Clause 1¹ of Section VI supplemented by subparagraph 6 in accordance with Law No. 2621-VIII of 22.11.2018 } conducting an inventory of all regulatory legal acts regulating the application of sectoral standards in the implementation of local budget expenditures, in particular regarding the network of budgetary institutions, pedagogical workload, expenditure standards of budgetary institutions, and establishing the minimum and maximum values of such standards depending on the volume of financial resources; approval of state social standards and standards in accordance with Article 94 of this Code in descriptive and cost form for each of the powers delegated by the state to local self-government, calculated per average administrative-territorial unit. To make appropriate amendments to the regulatory legal acts regulating the application of industry standards for the provision of social services and standards for the implementation of expenditures from local budgets, in particular regarding the network, staffing standards, workload, and expenditure standards of budgetary institutions, providing for the possibility of annual adjustment of the cost value of state social standards depending on changes in prices and other conditions for their formation.

{Clause 10 of Section VI as amended by Laws No. 5428-VI of 10/16/2012 , No. 79-VIII of 12/28/2014 }

11. The Cabinet of Ministers of Ukraine shall, within a year, develop draft laws of Ukraine on healthcare, providing for the implementation of measures regarding:

transfer of departmental institutions and healthcare facilities (except for institutions and facilities of the Armed Forces of Ukraine, other military formations and law enforcement agencies established in accordance with the laws of Ukraine, healthcare facilities (institutions) of the State Administration of Affairs, the National Academy of Sciences of Ukraine, clinics of scientific research institutes of the National Academy of Medical Sciences of Ukraine) to the sphere of management of the central executive body for ensuring the implementation of state policy in the field of healthcare;

{Paragraph two of clause 11 of section VI as amended by Laws No. 212-VIII of 02.03.2015 , No. 288-VIII dated 07.04.2015 , No. 914-VIII dated 24.12.2015 } transition in the use of budget funds from the maintenance of state and municipal medical and preventive institutions to the payment of relevant medical services (with a change in the organizational and legal forms of management of such institutions); introduction of a new mechanism for financial support of primary medical and sanitary

assistance; preparing conditions for the transition to the health insurance

model.

{Clause 12 of Section VI was excluded pursuant to Law No. 1081-IX of 12/15/2020 }

12¹ The Cabinet of Ministers of Ukraine shall, by January 1, 2013, establish a list of quasi-fiscal operations and government bodies (departments) responsible for assessing the possible impact of such operations on budget indicators.

{Section VI supplemented by paragraph 12¹ in accordance with Law No. 3614-VI of

07.07.2011 } *{Paragraph 13 of Section VI excluded on the basis of Law No. 3828-VI of*

06.10.2011 }

14. Establish that:

1) The Cabinet of Ministers of Ukraine shall ensure the submission of draft budgets and estimates of the mandatory state social and pension insurance funds for the planned year to the Verkhovna Rada of Ukraine and the President of Ukraine no later than September 15 of the year preceding the planned year, together with materials that, in accordance with Article 38 of this Code, are attached to the draft law on the State Budget of Ukraine;

{Subparagraph 1¹ of paragraph 14 of Section VI was excluded on the basis of Law No. 914-VIII of 24.12.2015 }

1¹) approval of the budgets of the mandatory state pension and social insurance funds within a month from the date of entry into force of the Law on the State Budget of Ukraine shall be carried out by the Cabinet of Ministers of Ukraine;

¹ is included in clause 14 of section VI in accordance with Law No. 1789-VIII of 20.12.2016 ; as amended by Law No. 2233-VIII of 07.12.2017 }

2) funds from mandatory state social insurance funds and pension Insurance is serviced by the bodies of the Treasury of Ukraine in accordance with the procedure established by the Cabinet of Ministers of Ukraine.

Payments are made in the following priority:

social payments to insured persons (their family members, other persons) who have the right to receive social security defined by law arises; remuneration of employees of funds, accruals for wages, payment of utility services

and energy carriers;

other payments;

{Subparagraph 2 of paragraph 14 of section VI as amended by Law No. 79-VIII of 28.12.2014 }

3) Compulsory state social and pension insurance funds shall submit quarterly reports on the implementation of budgets and estimates of the relevant funds to the Verkhovna Rada of Ukraine, the President of Ukraine, the Cabinet of Ministers of Ukraine, the Accounting Chamber, the Ministry of Finance of Ukraine, and the Treasury of Ukraine in accordance with the procedure and within the terms established by the Ministry of Finance of Ukraine.

{Chapter VI supplemented by paragraph 14 in accordance with Law No. 4318-VI of 12.01.2012 }

15. To allow the Kyiv City Council, as an exception to the provisions of Articles 72 and 74 of this Code, to borrow in 2012 from the general fund of the Kyiv city budget to repay the debt under promissory notes to compensate for the difference in tariffs for thermal energy.

{Chapter VI supplemented by paragraph 15 in accordance with Law No. 5428-VI of 16.10.2012 }

15 ¹. To allow the Ministry of Finance of Ukraine, as an exception to the provisions of Article 41 of this Code, to carry out state borrowing in the first quarter of 2016 within the total amount of expenses for servicing and repaying the state debt in the relevant period.

{Chapter VI supplemented by paragraph 15 ¹ in accordance with Law No. 914-VIII of 24.12.2015 }

16. To establish that for the period of validity of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine", the norms of this Code that apply to the Autonomous Republic of Crimea and the city of Sevastopol shall be applied in a special manner.

To establish, as an exception to the provisions of paragraph 11 of part one of Article 87 of this Code, that the Cabinet of Ministers of Ukraine may determine the directions of using budget funds for programs to support television and radio companies that operated in the territory of the Autonomous Republic of Crimea and the city of Sevastopol and provide information services.

{Paragraph 16 of Section VI supplemented by the second paragraph in accordance with Law No. 1759-VIII of

11.2016 ; as amended by Laws No. 2241-VIII of 07.12.2017 , No. 2233-VIII of 07.12.2017 }

To establish that, prior to the return of the temporarily occupied territory of Ukraine to the general jurisdiction of Ukraine:

{Clause 16 of Section VI supplemented by the third paragraph in accordance with Law No. 1081-IX of 12/15/2020 }

The Treasury of Ukraine opens accounts for receipts to local budgets of the Autonomous Republic of Crimea and the city of Sevastopol for the purpose of crediting payments for debts from local taxes and fees that arose before the date of the beginning of the temporary occupation, determined by the Law of Ukraine. "On ensuring the rights and freedoms of citizens and the legal regime in the temporarily occupied territory of Ukraine", by resident taxpayers who have taxable objects located in the temporarily occupied territory of Ukraine, based on information and data from the central executive body implementing tax policy;

{Paragraph 16 of Section VI supplemented by paragraph four in accordance with Law No. 1081-IX of

15.12.2020 }

As an exception to the provisions of paragraph 3 of part two of Article 67 ¹ and paragraph two of part two of Article 78 of this Code, the Treasury bodies of Ukraine shall return funds erroneously or excessively credited to local budgets of the Autonomous Republic of Crimea and the city of Sevastopol to such accounts, upon submission (conclusion) of the bodies that control the collection of budget revenues.

{Paragraph 16 of Section VI supplemented by paragraph five in accordance with Law No. 1081-IX of

15.12.2020 }

{Chapter VI supplemented by paragraph 16 in accordance with Law No. 1636-VII of 12.08.2014 }

17. Establish that:

1) receipt of accrued amounts for the last reporting (tax) period of 2014, tax debt, refund of erroneously or excessively paid amounts from:

excise tax on transactions involving the alienation of securities and transactions involving derivatives, a levy for the development of viticulture, horticulture and hop growing, a levy for the conduct of certain types of entrepreneurial activity,

{Paragraph five of subparagraph 1 of clause 17 of section VI was excluded on the basis of Law No. 176-VIII of 10.02.2015 }

{Paragraph six of subparagraph 1 of clause 17 of section VI excluded on the basis of Law No. 176-VIII of 10.02.2015 } are credited (made) to/from the state and/or local budgets in the manner and on conditions that were in effect until January 1, 2015.

In the event that the funds of the special fund of local budgets are insufficient to return erroneously or excessively paid amounts from the fee for conducting certain types of entrepreneurial activity, such return shall be carried out at the expense of the general fund of the relevant local budget;

{Subparagraph 1 of paragraph 17 of section VI supplemented by paragraph eight in accordance with Law No. 2233-VIII of 07.12.2017 }

2) receipt of accrued amounts for the last reporting (tax) period of 2014, tax debt, refund of erroneously or excessively paid amounts from:

collection in the form of a targeted surcharge to the current tariff for electricity and heat, except for electricity produced by qualified cogeneration plants - as an excise tax on excisable goods (products) produced in Ukraine for electricity, an environmental tax on emissions of pollutants into the atmosphere by mobile

sources of pollution from:

- conducting trade in the customs territory of Ukraine with fuel of own production and/or produced from toll raw materials - as excise tax on excisable goods (products) produced in Ukraine from other petroleum products,

- import of fuel into the customs territory of Ukraine - as excise tax on excisable goods (products) imported into the customs territory of Ukraine from other petroleum products, payment for the use of subsoil - as a rental payment for the use of subsoil, fee for the use of the radio frequency resource of Ukraine - as a rental payment for the use

radio frequency resource of Ukraine, fee for special use of water - as a rental fee for special use of water,

fee for special use of forest resources - as a rental fee for special

use of forest resources, fee for the first registration of a vehicle - as an excise tax on excisable goods (products) produced in Ukraine or imported into the customs territory of Ukraine, payment for land - as a property tax,

fixed agricultural tax - as a single tax on agricultural producers are credited (made) to/from the state and/or local budgets in proportions,

established by the norms of this Code, effective from January 1, 2015.

{Chapter VI supplemented by paragraph 17 in accordance with Law No. 79-VIII of 28.12.2014 }

171. To establish that the receipt of accrued amounts for the last reporting (tax) period of 2015, tax debt, refund of erroneously or excessively paid amounts from the rental fee for transit transportation of natural gas through pipelines through the territory of Ukraine and the collection in the form of a targeted surcharge to the current tariff for natural gas for consumers of all forms of ownership are credited (carried out) to/from the state budget in accordance with the procedure and on the terms that were in effect before January 1, 2016.

{Chapter VI supplemented by paragraph 17¹ in accordance with Law No. 914-VIII of 24.12.2015 }

172. To establish, as an exception to the provisions of Clause 5¹ of Part Two of Article 29, Clause 4² of Part One of Article 64 and Clause 4¹ of Part One of Article 66 of this Code, that the receipt of accrued amounts for the last reporting (tax) period of 2017, tax debt and the return of erroneously or excessively paid amounts until December 31, 2017 from the rent for the use of subsoil for the extraction of natural gas, oil and gas condensate (except for excessively paid amounts specified in the second paragraph of this clause) shall be credited (carried out) to/from the state budget in accordance with the procedure and on the terms that were in effect until January 1, 2018.

{Paragraph one of clause 17² of section VI as amended by Law No. 1081-IX of 15.12.2020 }

Overpaid amounts by December 31, 2017 under tax obligations for rent for the use of subsoil for the extraction of natural gas, oil and gas condensate, which will be accrued for reporting (tax) periods starting from January 1, 2018, shall be distributed between the state and local budgets in accordance with the standards determined by this Code, in accordance with the procedure established by the Cabinet of Ministers of Ukraine.

{Chapter VI supplemented by paragraph 17² in accordance with Law No. 2233-VIII of 07.12.2017 }

173. To establish that, as an exception to the provisions of part two of Article 45 and part two of Article 78 of this Code, the refund of funds erroneously or excessively credited to the state and/or local budgets from a single account due to technical and/or methodological errors when forming the register of payments from a single account by individual payer as part of the consolidated register of payments from a single account in accordance with the Tax Code of Ukraine, shall be carried out by the Treasury of Ukraine upon notification of the central executive body implementing state tax policy (without approval by the relevant local financial bodies in the case of refunding funds from local budgets).

{Chapter VI supplemented by paragraph 17³ in accordance with Law No. 1081-IX of 15.12.2020 }

174. To establish that the receipt of accrued amounts for the last reporting (tax) period (March 2022), tax debt and refund of erroneously or excessively paid amounts until March 31, 2022, inclusive of excise tax on the sale by retail business entities of excisable goods - tobacco products, tobacco and industrial tobacco substitutes, are credited (carried out) to/from the relevant local budget in accordance with the procedure and on the terms that were in effect until April 1, 2022.

{Chapter VI supplemented by paragraph 17⁴ in accordance with Law No. 2042-IX of February 15, 2022 }

18. To establish that the program-target method in the budget process at the level of local budgets that have a relationship with the state budget is applied, starting with the preparation of draft local budgets for 2017.

The program-target method in the budget process at the level of local budgets that have no relationship with the state budget is applied starting from the preparation of drafts of such local budgets for 2019.

{Paragraph 18 of Section VI supplemented by the second paragraph in accordance with Law No. 2233-VIII of 07.12.2017 }

{Chapter VI supplemented by paragraph 18 in accordance with Law No. 79-VIII of 28.12.2014 }

19. Provide in the Law on the State Budget of Ukraine a stabilization subsidy (as an additional subsidy from the state budget to local budgets) until the completion of the process of unification of territorial communities in accordance with the Law of Ukraine "On the voluntary unification of territorial communities".

{Paragraph one of clause 19 of section VI as amended by Law No. 176-VIII of 10.02.2015 ; as amended by Law No. 2233-VIII of 07.12.2017 }

The procedure and conditions for providing a stabilization grant are determined by the Cabinet of Ministers of Ukraine.

{Paragraph two of clause 19 of section VI as amended by Law No. 2233-VIII of 07.12.2017 }

{Chapter VI supplemented by paragraph 19 in accordance with Law No. 79-VIII of 28.12.2014 }

{Clause 20 of Section VI was excluded pursuant to Law No. 907-IX of September 17, 2020 - shall enter into force on January 1, 2021}

20 ¹ To establish that expenditures specified in subparagraph "e" of paragraph 2 of part one of Article 89 of this Code may be made from regional budgets in terms of training personnel under regional orders for the needs of the entire region.

{Paragraph one of clause 20 ¹ of section VI as amended by Law No. 2233-VIII of 07.12.2017 }

Upon the request of the city council of the urban territorial community with the administrative center in the city - the regional center, the regional council shall make a decision on the transfer of funds for the implementation of such expenditures to the city council of the urban territorial community with the administrative center in the city - the regional center and approve in the regional budget the volumes of interbudgetary transfers from the regional budget to the budget of the urban territorial community with the administrative center in the city - the regional center. In this case, the volumes of the specified interbudgetary transfers shall be determined by the formula approved by the relevant regional council in the appendix to the decision on the regional budget.

{Paragraph two of clause 20 ¹ of section VI as amended by Law No. 293-IX of 14.11.2019 ; as amended by Laws No. 907-IX of 17.09.2020 , No. 1081-IX of 15.12.2020 }

In certain regions (according to the list determined by the Cabinet of Ministers of Ukraine), for the period of implementation of the pilot project on the implementation of expenditures from regional budgets for payment of personnel training services under regional orders in institutions of professional (vocational) education and other educational institutions of state and/or municipal ownership, which are located on the territory of urban territorial communities with an administrative center in the cities of regional centers, as an exception to the provision of subparagraph "e" of paragraph 2 of part one of Article 89 of this Code, the city council of the urban territorial community with an administrative center in the city of the regional center shall make a decision on the transfer of funds for the implementation of such expenditures to the regional council (in amounts determined in proportion to the number of students whose place of registration is the urban territorial community with an administrative center in the city of the regional center, based on the calculation of the average expenses per student) and approves in the city budget the amounts of inter-budgetary transfers from the budget of the urban territorial community with an administrative center in the city of the regional center to the regional budget.

{Clause 20 ¹ of Section VI supplemented by the third paragraph in accordance with Law No. 293-IX of 14.11.2019 ; as amended by Laws No. 907-IX of 17.09.2020 , No. 1081-IX of 15.12.2020 }

{Chapter VI supplemented by paragraph 20 ¹ in accordance with Law No. 1789-VIII of 20.12.2016 ; as amended in accordance with Law No. 3979-IX of 18.09.2024 }

20 ² To establish that temporarily, until the legislative settlement of the relevant issue, expenditures may be made from the budgets of urban territorial communities with an administrative center in the city - the regional center and from regional budgets to pay for services for training specialists at the level of professional pre-higher education under the terms of a regional order in institutions of professional (vocational and technical) education of state and/or municipal ownership, provided that these institutions have licenses to conduct such educational activities and accreditation of the relevant educational and professional programs.

{Chapter VI supplemented by paragraph 20 ² in accordance with Law No. 3278-IX of 07/27/2023 ; as amended by Law No. 3979-IX of 09/18/2024 }

21. To establish that the repayment of debts on medium-term loans (except for debts of the budgets of the Autonomous Republic of Crimea) to the state budget, which is registered with the Treasury of Ukraine, shall not be carried out until this issue is legislatively resolved.

{Chapter VI supplemented by paragraph 21 in accordance with Law No. 79-VIII of 28.12.2014 }

22. To establish that in conditions of martial law or for the implementation of general mobilization measures in accordance with the law:

{Paragraph one of clause 22 of section VI as amended by Law No. 2118-IX of

03.03.2022 } 1) the following provisions of this Code do not apply:

paragraph three of part two of Article 4; part

seven of Article 13;

{Paragraph four of subparagraph 1 of clause 22 of section VI was excluded on the basis of Law No. 3278-

IX dated 07/27/2023 } paragraph two of part seven of article 16 regarding approval with the Committee of the Verkhovna Rada of Ukraine on Budget Issues of the main terms of transactions with state debt;

{Subparagraph 1 of paragraph 22 of Section VI is supplemented with a new paragraph in accordance with Law No. 2709-IX of

03.11.2022 } parts ten and eleven of article 23 regarding budget allocations of the main

managers of state budget funds belonging to the security and defense sector;

{Subparagraph 1 of paragraph 22 of Section VI is supplemented with a new paragraph in accordance with Law No. 2709-IX of

03.11.2022 } Article 23 on coordination with the Committee of the Verkhovna Rada of Ukraine on Budget Issues (the relevant commission of the Verkhovna Rada of the Autonomous Republic of Crimea, local council) of decisions of the Cabinet of Ministers of Ukraine (the Council of Ministers of the Autonomous Republic of Crimea, local state administration, executive committee of the relevant local council) on the redistribution of budget expenditures and the provision of credits from the budget, the transfer of budget appropriations, as well as the provisions of the Law on the State Budget of Ukraine in terms of coordination with the Committee of the Verkhovna Rada of Ukraine on Budget Issues of decisions of the Cabinet of Ministers of Ukraine;

{Paragraph seven of subparagraph 1 of clause 22 of section VI as amended by Law No. 2709-IX of 03.11.2022 } part three of article 24; part three of article 27; part five of article 28;

{Paragraph eleven of subparagraph 1 of clause 22 of section VI was excluded on the basis of Law No.

3278-IX dated 27.07.2023 } part one Article 52 in the event of amendments to the Law on the State Budget of Ukraine regarding budget allocations of the main spending units of the state budget belonging to the security and defense sector;

{Paragraph twelfth of subparagraph 1 of paragraph 22 of section VI as amended by Law No. 3278-IX of 07/27/2023 } part two of article 54; article 55 ;

Articles 59 and 60 regarding compliance with the deadlines for submitting monthly and quarterly reports on

implementation of the State Budget of Ukraine; part one of Article 61 regarding compliance with the deadline for submitting the annual report on implementation

the Law on the State Budget of Ukraine;

{Paragraph seventeen of subparagraph 1 of clause 22 of section VI was excluded on the basis of Law No.

3979-IX dated 18.09.2024 } parts seven and eight of article 78 in terms of restrictions on decision-making by the Verkhovna Rada of the Autonomous Republic of Crimea, the relevant local council on amendments to local budgets; article 80 in terms of compliance with the deadlines for submitting reports on the implementation of local

budgets; part six of Article 108 on coordination with the Committee of the Verkhovna Rada of Ukraine on Budget Issues of decisions of the Cabinet of Ministers of Ukraine on the distribution and redistribution of the volumes of subventions and additional subsidies from the state budget to local budgets between local budgets;

{Paragraph twenty of subparagraph 1 of clause 22 of section VI as amended by Law No. 2709-IX of 03.11.2022 }

{Subparagraph 1 of paragraph 22 of section VI as amended by Law No. 2118-IX of 03.03.2022 ; as amended by Law No. 2134-IX dated 15.03.2022

} 2) The Cabinet of Ministers of Ukraine may make decisions:

in agreement with the Supreme Commander-in-Chief of the Armed Forces of Ukraine on reducing expenditures and lending to the state budget and directing them to the reserve fund of the state budget for the purpose of using them for the needs of the Armed Forces of Ukraine, other military formations, law enforcement and other state bodies involved in performing tasks related to repelling armed aggression, ensuring the inviolability of the state border and protecting the state, or for carrying out general mobilization measures in accordance with the law (before the start of the work of the Verkhovna Rada of Ukraine);

{Paragraph two of subparagraph 2 of clause 22 of section VI as amended by Laws No.

2118-IX dated 03.03.2022 , No. 2134-IX dated 15.03.2022 , No. 2709-IX dated 03.11.2022 } on the procedure for applying and the size of state social standards and guarantees, based on the available financial resources of the state and local budgets and funds of mandatory state social and pension insurance; on the features of the formation and implementation of local budgets, the activities of participants

budget process in the relevant territories;

{Sub-clause 2 of clause 22 of section VI is supplemented by the fourth paragraph in accordance with Law No. 2118-

IX dated 03.03.2022 } on additional provisions regulating the process of state budget execution;

{Subparagraph 2 of paragraph 22 of section VI supplemented by paragraph five in accordance with Law No. 2134-IX of March 15, 2022 }

3) inter-budgetary relations are regulated in accordance with the law on the State Budget of Ukraine for the relevant period on the basis of ensuring the performance by state authorities, authorities of the Autonomous Republic of Crimea, and local self-government bodies of the tasks and functions assigned to them during such a period;

4) The exercise of powers by the bodies of the Treasury of Ukraine in the relevant territory of Ukraine may be carried out in a special regime in accordance with the procedure determined by the Cabinet of Ministers of Ukraine;

5) The functions of local self-government bodies, their executive bodies, local state administrations, military-civilian administrations in terms of budgetary powers are performed by military administrations in accordance with the Law of Ukraine. "On the legal regime of martial law."

{Clause 22 of Section VI supplemented by subparagraph 5 in accordance with Law No. 2118-IX of 03.03.2022 ; as amended in accordance with Law No. 2709-IX of 03.11.2022 }

{Chapter VI supplemented by paragraph 22 in accordance with Law No. 79-VIII of 28.12.2014 }

22 ¹. In connection with the intensification of the armed aggression of the Russian Federation against Ukraine, the recognition of self-proclaimed entities in the temporarily occupied territories of the Donetsk and Luhansk regions of Ukraine, and in order to ensure the implementation of expenditures for national security and defense, it is established that in 2022:

1) the provisions of this Code specified in subparagraph 1 of paragraph 22 of this section do not apply;

{Subparagraph 1 of paragraph 22 ¹ of section VI as amended by Law No. 2118-IX of 03.03.2022 ; as amended by Law No. 2134-IX dated 15.03.2022 }

2) The Cabinet of Ministers of Ukraine may make decisions:

in agreement with the Supreme Commander-in-Chief of the Armed Forces of Ukraine on reducing expenditures and lending to the state budget and directing them to the reserve fund of the state budget for the purpose of using them for the needs of the Armed Forces of Ukraine, other military formations, law enforcement and other state bodies involved in performing tasks related to repelling armed aggression, ensuring the inviolability of the state border and protecting the state; on the procedure for applying and the size of state social standards and guarantees based on the available financial resources of the state and local budgets and funds of mandatory state social and pension insurance;

regarding the specifics of the formation and implementation of local budgets, the activities of participants in the budget process in the relevant territories;

{Sub-clause 2 of clause 22 ¹ of section VI is supplemented by the fourth paragraph in accordance with Law No. 2118-IX dated 03.03.2022 } on additional provisions regulating the process of state budget execution;

{Subparagraph 2 of paragraph 22 ¹ of section VI supplemented by paragraph five in accordance with Law No. 2134-IX of March 15, 2022 }

3) inter-budgetary relations are regulated in accordance with the law on the State Budget of Ukraine for the relevant period on the basis of ensuring the performance by state authorities, authorities of the Autonomous Republic of Crimea, and local self-government bodies of the tasks and functions assigned to them during such a period;

4) The exercise of powers by the bodies of the Treasury of Ukraine in the relevant territory of Ukraine may be carried out in a special regime in accordance with the procedure determined by the Cabinet of Ministers of Ukraine;

5) The functions of local self-government bodies, their executive bodies, local state administrations, military-civilian administrations in terms of budgetary powers are performed by military administrations in the event of their formation in accordance with the Law of Ukraine "On the Legal Regime of Martial Law".

{Clause 22 ¹ of Section VI supplemented by subparagraph 5 in accordance with Law No. 2118-IX of 03.03.2022 }

{Chapter VI supplemented by paragraph 22 ¹ in accordance with Law No. 2098-IX of 02/23/2022 - valid for three months}

222. To establish that in conditions of martial law or for the implementation of general mobilization measures in accordance with the law and in order to repel the armed aggression of the Russian Federation against Ukraine and ensure national security, eliminate the threat to the state independence of Ukraine, its territorial integrity, local self-government bodies or military administrations may make decisions on the transfer of funds from local budgets to the state budget with the subsequent distribution of such funds by the Cabinet of Ministers of Ukraine, as well as, as an exception to the provisions of paragraph 11 of the section "Final Provisions" of the Law of Ukraine "On the State Budget of Ukraine for 2022", on the transfer of the balances of funds under subventions from the state budget to local budgets, stored in the accounts of local budgets as of January 1, 2023 in accordance with paragraph 11 section "Final Provisions" of the Law of Ukraine "On the State Budget of Ukraine for 2022", for territorial defense measures, meeting the food needs of the civilian population, evacuation/removal/relocation of the civilian population from areas where hostilities are underway and dangerous territories to safe places, in particular, for payment for transport services, fuel and lubricants, arrangement of places of accommodation for citizens who, due to hostilities, left their place of

residence/stay, payment for other measures aimed at supporting the civilian population under martial law, for measures to eliminate the consequences of the armed aggression of the Russian Federation against Ukraine in the areas provided for in part four Article 29 of the Law of Ukraine "On the State Budget of Ukraine for 2023" (with the possibility of transferring such funds to another local budget).

{Chapter VI supplemented by paragraph 22 ² in accordance with Law No. 2118-IX of 03.03.2022 ; as amended in accordance with Laws No. 2134-IX of 15.03.2022 , No. 3035-IX of 11.04.2023 , No. 3278-IX dated 27.07.2023 }

223. To establish that for the period of martial law or the implementation of general mobilization measures in accordance with the law, the measures of influence for violation of budget legislation established by paragraphs 2-4 of part one of Article 117 of this Code shall not apply to administrators and recipients of budget funds of the national security and defense sector, administrators and recipients of budget funds involved in solving tasks related to the introduction and implementation of measures of the legal regime of martial law.

{Chapter VI supplemented by paragraph 22 ³ in accordance with Law No. 2134-IX of March 15, 2022 }

224. To establish that during the period of martial law and within six months after its termination or cancellation, in the event of an overdue debt of a business entity to the state (Autonomous Republic of Crimea, regional council, city, town or rural territorial community) on a credit (loan) attracted by the state (Autonomous Republic of Crimea, regional council, city, town or rural territorial community) or under a state (local) guarantee, as well as on a loan from the budget, no penalty or other penalties shall be accrued.

{Chapter VI supplemented by paragraph 22 ⁴ in accordance with Law No. 2134-IX of March 15, 2022 ; as amended in accordance with Laws No. 2390-IX of July 9, 2022 , No. 3979-IX dated 18.09.2024 }

225. To establish that during the period of martial law and in order to repel armed aggression of the Russian Federation against Ukraine, ensure national security, territorial defense measures, support local infrastructure, and social protection of the population, local self-government bodies, local state administrations, military-civilian administrations, or military administrations (if they are established) may make decisions on:

implementation, as an exception to the provisions of part two of Article 85 of this Code, of expenditures not attributed to the relevant local budgets by this Code, and expenditures for the maintenance of budgetary institutions simultaneously from different budgets. Such expenditures are implemented by providing an inter-budgetary transfer from the relevant local budget or purchasing goods (works, services) for further transfer to budgetary institutions that are maintained from other budgets;

{Paragraph two of clause 22 ⁵ of section VI as amended by Law No. 3979-IX of 09/18/2024 }

transfer of funds from the special fund of the local budget (except for own revenues of budgetary institutions and inter-budgetary transfers) to the general fund of the local budget. In the case of transfer of funds from the special fund of the local budget to the general fund of the local budget, as an exception to the provisions of Article 72 of this Code, the local budget may be approved with a surplus in the special fund and a deficit in the general fund by amending the decision on the local budget.

{Chapter VI supplemented by paragraph 22 ⁵ in accordance with Law No. 2390-IX of 09.07.2022 }

22 ⁶. To establish that during the period of martial law in Ukraine and within six months after its termination or cancellation, the provisions of part seven of Article 74 of this Code shall not apply.

During the period of martial law in Ukraine, as an exception to the provisions of Part One of Article 72 and Part One of Article 74 of this Code, local borrowings from international financial organizations may be directed to current expenditures of local budgets and to providing financial support to municipal enterprises for repayment of loans raised from international financial organizations in previous periods under local guarantees, if such a purpose is provided for by the terms of loan agreements with international financial organizations.

{Paragraph 22 ⁶ of Section VI supplemented by the second paragraph in accordance with Law No. 3035-IX of 11.04.2023 }

{Chapter VI supplemented by paragraph 22 ⁶ in accordance with Law No. 2390-IX of 09.07.2022 }

227. To establish that during the period of martial law, as an exception to the provisions of paragraph 43 of part two and paragraph 6 ¹ of part three of Article 29 of this Code, receipts to the State Specialized Fund for Financing State-wide Expenditures on Aviation Activities and Ukraine's Participation in International Aviation Organizations, specified in paragraph 2 part five of Article 12 of the Air Code of Ukraine, are fully credited to the special fund of the state budget and are directed to the activities of the central executive body that ensures the implementation of state policy in the field of civil aviation, participation and representation of Ukraine in international aviation organizations.

{Chapter VI supplemented by paragraph 22 ⁷ in accordance with Law No. 3035-IX of 11.04.2023 }

228. To establish that during the period of martial law, free balances of local budget funds (except for subventions from other budgets) and balances of local budget development budget funds (except for subventions from other budgets and funds from local internal and external borrowings), which were formed at the end of the budget period, shall be directed, by decisions of the Verkhovna Rada of the Autonomous Republic of Crimea, relevant local councils (military administrations) to managers and/or recipients of budget funds for labor remuneration, accruals for salaries, purchase of medicines and dressing materials, provision of food, payment for utilities and energy, repayment of

accounts payable that were formed at the end of the budget period, servicing and repayment of local debt, social protection and social security, creation of conditions for treatment, recovery and rehabilitation of persons who suffered as a result of the armed aggression of the Russian Federation against Ukraine, arrangement of places of temporary stay of internally displaced (evacuated) persons, measures and works on territorial defense and mobilization training, support for security and defense forces, design, construction, reconstruction, repair, and arrangement of civil defense protective structures (storage facilities, anti-radiation shelters), dual-purpose structures with the protective properties of civil defense protective structures, acquisition of primary (mobile) shelters, repair and arrangement (adaptation) of premises planned for use as shelter for the population, design, construction, reconstruction, and repair of critical infrastructure, socio-cultural, social protection, and housing facilities damaged or destroyed as a result of such armed aggression, measures to prevent and eliminate emergencies (including the creation of regional and local material reserves), increasing the volume of the reserve fund, construction of fortifications, support for enterprises for the production, transportation, and supply of thermal energy, centralized supply of cold water, and wastewater disposal, acquisition of modular boiler houses to provide the population, institutions, and organizations with alternative heating, design, construction, and repair of heating systems, co-financing from local budgets, payments related to the fulfillment of guarantee obligations of the Autonomous Republic of Crimea, regional council, city, town or rural territorial community, purchase of government securities with a maturity of more than one year.

The expenditures provided for in this paragraph may be carried out by providing an inter-budgetary transfer from the relevant local budget or purchasing goods (works, services) for further transfer to budgetary institutions, which are withheld from other budgets.

{Chapter VI supplemented by paragraph 22⁸ in accordance with Law No. 3428-IX of 08.11.2023 ; as amended in accordance with Law No. 3683-IX of 08.05.2024 ; as amended by Law No. 3979-IX of 18.09.2024 }

229. To establish that during the period of martial law, the local budget forecast in accordance with Article 75¹ of this Code may not be compiled if the territories of the territorial community or its individual settlements are considered to be those in which active hostilities are being conducted or temporarily occupied by the Russian Federation and which, in accordance with the procedure established by the Cabinet of Ministers of Ukraine, are included in the list of territories in which active hostilities are (were) being conducted or temporarily occupied by the Russian Federation, approved by the central executive body that ensures the formation and implementation of state policy on the territory of Ukraine temporarily occupied by the Russian Federation, as well as the territories adjacent to it.

{Chapter VI supplemented by paragraph 22⁹ in accordance with Law No. 3979-IX of 18.09.2024 }

23. To establish that **Part Three** of Article 24 of this Code does not apply in the event of partial mobilization measures being implemented in accordance with the law.

{Chapter VI supplemented by paragraph 23 in accordance with Law No. 79-VIII of 28.12.2014 }

23¹. To establish that the provisions of **part two** of Article 18 of this Code do not apply in cases of:

- 1) the introduction of martial law in Ukraine or in certain parts of it;
- 2) introduction of a state of emergency in Ukraine or in its individual localities;
- 3) conducting an anti-terrorist operation and/or a Joint Forces operation on the territory of Ukraine.

{Sub-clause 3 of clause 23¹ of section VI as amended by Law No. 2621-VIII of 22.11.2018 }

{Chapter VI supplemented by paragraph 23¹ in accordance with Law No. 1789-VIII of 20.12.2016 }

24. To establish that the implementation of the state budget and local budgets in settlements of Donetsk and Luhansk regions, on the territory of which state authorities temporarily do not exercise their powers, the list of which is approved by the Cabinet of Ministers of Ukraine, is carried out taking into account the following features:

{Paragraph one of clause 24 of section VI as amended by Law No. 714-VIII of 06.10.2015 }

1) State budget expenditures, including transfers from the state budget to local budgets, are made after the territories are returned to the control of state authorities;

2) Transfers to local budgets, provided for in the Law on the State Budget of Ukraine, are made in accordance with the procedure approved by the Cabinet of Ministers of Ukraine;

3) by decisions of the President of Ukraine, relevant state authorities or their officials, a special procedure for the activities of participants in the budget process in the relevant territory of Ukraine may be introduced and/or their activities may be suspended, resumed, relocated, reorganized, or liquidated;

4) temporarily, until the return of settlements to the control of state authorities, the balances of funds of local budgets of such settlements, which are recorded as of January 1, 2016 in accounts with the Treasury of Ukraine, are credited to the special fund of the relevant regional budgets of Donetsk and Luhansk regions. The balances of funds are transferred by the Treasury of Ukraine and reflected by them in the accounting and reporting on the execution of local budgets according to the classification of budget financing. The balances of funds credited to regional budgets are directed to:

restoration of social and transport infrastructure, housing stock, life support systems, including their maintenance, and socio-economic development

Donetsk and Luhansk regions; repayment from the regional budget of Donetsk region of the local debt of Donetsk City Council, which arose under a loan received from the Public Joint-Stock Company "State Export-Import Bank of Ukraine" (loan agreement No. 151110K26 dated November 5, 2010). To

authorize the Donetsk Regional State Administration, the Donetsk Regional Military-Civil Administration to ensure repayment of the debt of Donetsk City Council under such loan.

The lists of facilities and activities to be implemented at the expense of the specified balances of funds shall be approved by the relevant regional state administrations, regional military-civilian administrations. At the same time, such lists may not include facilities and activities in the territories of individual districts, cities, towns and villages where state authorities temporarily do not exercise their powers, and in settlements located on the contact line. The lists of facilities and activities to be implemented at the expense of the specified balances of funds, approved by the relevant regional state administrations, regional military-civilian administrations, shall be agreed upon by the Cabinet of Ministers of Ukraine.

{Paragraph eight of clause 24 of section VI as amended by Law No. 2233-VIII of 07.12.2017 }

Starting from January 1, 2017, the balances of local budgets of such settlements, which are recorded as of each reporting date in accounts with the Treasury of Ukraine, are credited to the special fund of the relevant regional budgets of Donetsk and Luhansk regions. The balances of funds are transferred by the Treasury of Ukraine bodies every month (by the 10th day of the month following the reporting month), are reflected by them in the accounting and reporting on the execution of local budgets according to the classification of budget financing and are directed to objects and measures formed taking into account the provisions of paragraphs two and four of this subparagraph.

{Subparagraph 4 of paragraph 24 of section VI supplemented by paragraph five in accordance with Law No. 1789-VIII of 20.12.2016 }

{Clause 24 of Section VI is supplemented by subparagraph 4 in accordance with Law No. 714-VIII of 06.10.2015 ; as amended by Law No. 1406-VIII of 02.06.2016 }

{Chapter VI supplemented by paragraph 24 in accordance with Law No. 79-VIII of 28.12.2014 }

24 ¹ To establish that the Treasury of Ukraine shall return (transfer) funds erroneously or excessively credited to the local budgets of settlements of Donetsk and Luhansk regions, on the territory of which state authorities temporarily do not exercise their powers, the list of which is approved by the Cabinet of Ministers of Ukraine, upon the submission (conclusion) of the bodies that control the collection of budget revenues, agreed with the Donetsk and Luhansk regional military-civilian administrations, respectively.

{Paragraph one of clause 24 ¹ of section VI as amended by Law No. 1081-IX of 15.12.2020 }

The transfer between types of income and budgets of funds erroneously and/or excessively credited to local budgets of settlements of Donetsk and Luhansk regions, on the territory of which state authorities temporarily do not exercise their powers, the list of which is approved by the Cabinet of Ministers of Ukraine, through a single account is carried out by the Treasury of Ukraine based on the conclusion of tax authorities (without appropriate approval from the Donetsk and Luhansk regional military-civilian administrations), submitted on the date of formation of the register of payments from a single account by individual payer as part of the consolidated register of payments from a single account in accordance with the Tax Code of Ukraine .

{Clause 24 ¹ of Section VI supplemented by the second paragraph in accordance with Law No. 1081-IX of 12/15/2020 }

To establish that the refund of funds erroneously or excessively credited to the local budgets of settlements of Donetsk and Luhansk regions, on the territory of which state authorities temporarily do not exercise their powers, the list of which is approved by the Cabinet of Ministers of Ukraine, from a single account due to technical and/or methodological errors in the formation of the register of payments from a single account by individual payer as part of the consolidated register of payments from a single account in accordance with the Tax Code of Ukraine , is carried out by the Treasury of Ukraine upon notification of the central executive body implementing state tax policy (without appropriate approval from the Donetsk and Luhansk regional military-civilian administrations).

{Clause 24 ¹ of Section VI supplemented by the second paragraph in accordance with Law No. 1081-IX of 12/15/2020 }

{Chapter VI supplemented by paragraph 24 ¹ in accordance with Law No. 1789-VIII of 20.12.2016 ; as amended in accordance with Law No. 293-IX of 14.11.2019 }

{The effect of paragraph 24 ² of section VI "Final and transitional provisions" is suspended for 2023 in accordance with Law No. 2710-IX of 03.11.2022 } 24 ². Temporarily, until the return of settlements of Donetsk and Luhansk regions to the control of state authorities, when implementing horizontal equalization of the tax capacity of local budgets (in accordance with Articles 98 and 99 of this Code) and when calculating an additional subsidy for the implementation of expenses transferred from the state budget for the maintenance of educational and healthcare institutions (in accordance with Article 103 ⁶ of this Code), the number of registered internally displaced persons according to the data of the central executive body that ensures the formation and implementation of state policy in the areas of social policy, labor relations, and social protection of the population is additionally taken into account in the population.

{Chapter VI supplemented by paragraph 24 ² in accordance with Law No. 2233-VIII of 07.12.2017 ; as amended in accordance with Law No. 293-IX of 14.11.2019 }

25. Control over the use of budget funds regarding own revenues of state and municipal institutions of professional pre-higher and higher education, scientific institutions and cultural institutions received as payment for services provided by them in accordance with their main activities, charitable contributions and grants, is carried out in accordance with the procedure approved by the Cabinet of Ministers of Ukraine.

{Chapter VI supplemented by paragraph 25 in accordance with Law No. 79-VIII of 28.12.2014 ; as amended in accordance with Law No. 293-IX of 14.11.2019 }

26. */*{The provision of paragraph 26 of Section VI in the part according to which the norms and provisions of Article 54 of the Law of Ukraine "On the Status and Social Protection of Citizens Affected by the Chernobyl Disaster" dated February 28, 1991 No. 796-XII, as amended, are applied in the manner and to the extent established by the Cabinet of Ministers of Ukraine, based on the available financial resources of the state and local budgets and the budgets of the mandatory state social insurance funds, is recognized as not complying with the Constitution of Ukraine (is unconstitutional) in accordance with the Decision of the Constitutional Court No. 7 p(I)/2023 dated September 13, 2023 } {A separate provision of paragraph 26 of Section VI in the part that provides that the norms and provisions of Article 81 of the Law of Ukraine "On the Prosecutor's Office" dated October 14, 2014 No. 1697-VII, as amended, shall be applied in the manner and to the extent established by the Cabinet of Ministers of Ukraine, based on the available financial resources of the state and local budgets and the budgets of the mandatory state social insurance funds, is recognized as not complying with the Constitution of Ukraine (is unconstitutional) in accordance with the Decision of the Constitutional Court No. 6-p/2020 dated March 26, 2020} {A separate provision of paragraph 26 of section VI in the part which provides that the norms and provisions of articles 12 , 13 , 14 , 15 and 16 of the Law of Ukraine "On the Status of War Veterans, Guarantees of Their Social Protection" are applied in the manner and amounts established by the Cabinet of Ministers of Ukraine, based on the available financial resources of the state and local budgets and the budgets of the funds of compulsory state social insurance, are recognized as not complying with the Constitution of Ukraine (are unconstitutional) in accordance with the Decision of the Constitutional Court No. 3-r/2020 dated February 27, 2020 }*/* To establish that the norms and provisions of Articles 20, 21, 22, 23, 30, 31, 37, 39, 48, 50, 51, 52 and 54 of the Law of Ukraine "On the Status and Social Protection of Citizens Affected by the Chernobyl Disaster" (Vidomosti Verkhovnoi Rada of Ukraine, 1992, No. 13, p. 178); Articles 5 and 6 of the Law of Ukraine "On Social Protection of Children of War" (Vidomosti Verkhovnoi Rada of Ukraine, 2005, No. 4, p. 94); Law of Ukraine "On Indexation of Monetary Incomes of the Population" (Vidomosti Verkhovnoi Rada of Ukraine, 2003, No. 15, p. 111); Parts One and Two of Article 9, Articles 14, 22, 36, 37 and 43 of the Law of Ukraine "On pension provision for persons discharged from military service and certain other persons" (Vidomosti Verkhovnoi Rada of Ukraine, 1992, No. 29, p. 399); part two of Article 12, point "g" of part one of Article 77 of the Fundamentals of the Legislation of Ukraine on Health Care (Vidomosti Verkhovnoi Rada of Ukraine, 1993, No. 4, p. 19); articles 12, 13, 14, 15 and 16 of the Law of Ukraine "On the Status of War Veterans, Guarantees of Their Social Protection" (Vidomosti Verkhovnoi Rada of Ukraine, 1993, No. 45, p. 425); Articles 9 Law of Ukraine "On the Basic Principles of Social Protection of Labor Veterans and Other Elderly Citizens in Ukraine" (Vidomosti Verkhovnoi Rada of Ukraine, 1994, No. 4, p. 18); Article 43 Mining Law of Ukraine (Vidomosti Verkhovnoi Rada of Ukraine, 1999, No. 50, p. 433); Articles 61, 62, 63 and 64 of the Law of Ukraine "On Victims of Nazi Persecutions" (Vidomosti Verkhovnoi Rada of Ukraine, 2000, No. 24, p. 182); Article 4 of the Law of Ukraine "On Establishing State Assistance to Victims of Mass Protest Actions and Members of Their Families" (Vidomosti Verkhovnoi Rada of Ukraine, 2014, No. 12, p. 187); Law of Ukraine "On Higher Education" (Vidomosti Verkhovnoi Rada of Ukraine, 2014, No. 37-38, p. 2004); Law of Ukraine "On Education" (Vidomosti Verkhovnoi Rada of Ukraine, 2017, No. 38-39, p. 380); paragraphs two and three of part two of Article 24, part six of Article 27, part five of Article 54, part one of Article 63, part one of Article 66, Articles 67, 68, 72, subparagraph 16 of paragraph 2 of Section XIV "Final and Transitional Provisions" of the Law of Ukraine "On Professional Pre-Higher Education" (Vidomosti Verkhovnoi Rada of Ukraine, 2019, No. 30, p. 119); Law of Ukraine "On Complete General Secondary Education" (Vidomosti Verkhovnoi Rada of Ukraine, 2020, No. 31, p. 226); paragraph one part two, paragraphs two , fourth and the fifth part of the third article 18, paragraph three , the fifth part of the fourth article 21, paragraph one of the first part, part three Article 22 of the Law of Ukraine "On Extracurricular Education" (Vidomosti Verkhovnoi Rada of Ukraine, 2000, No. 46, p. 393); Part Two of Article 14, Paragraph Two of Part Three of Article 30, Part Five of Article 35 of the Law of Ukraine "On Preschool Education" (Vidomosti Verkhovnoi Rada of Ukraine, 2001, No. 49, p. 259); Paragraph Two of Part One of Article 26 of the Law of Ukraine "On Employment of the Population" (Vidomosti Verkhovnoi Rada of Ukraine, 2013, No. 24, p. 243); Article 5 Law of Ukraine "On Increasing the Prestige of Mining Work" (Vidomosti Verkhovnoi Rada of Ukraine, 2008, No. 42-43, p. 293); Part Three of Article 22, Paragraph Two of Part One, Part Three of Article 29 of the Law of Ukraine "On Culture" (Vidomosti Verkhovnoi Rada of Ukraine, 2011, No. 24, p. 168); Article 14 of the Law of Ukraine "On Public Media of Ukraine" (Vidomosti Verkhovnoi Rada of Ukraine, 2014, No. 27, p. 904); Article 10 Law of Ukraine "On the Foreign Language System of Ukraine" (Vidomosti Verkhovnoi Rada of Ukraine, 2016, No. 4, Art. 37); Article 44 Law of Ukraine "On Trade Unions, Their Rights and Guarantees of Activity" (Vidomosti Verkhovnoi Rada of Ukraine, 1999, No. 45, p. 397); part three Articles 119, 250 of the Labor Code of Ukraine (Bulletin of the Verkhovna Rada of the Ukrainian SSR, 1971, Supplement to No. 50, p. 375); Part 2 of Article 13 , Part 1 of Article 14 , paragraph seven of part two of article 21 of the Law of Ukraine "On Theaters and Theater Business" (Vidomosti Verkhovnoi Rada of Ukraine, 2005, No. 26, p. 350); paragraphs eight and nine of part two of article 28 of the Law of Ukraine "On Museums and Museum Business" (Vidomosti Verkhovnoi Rada of Ukraine, 1995, No. 25, p. 191); part four Article 19 of the Law of Ukraine "On Labor Protection" (Vidomosti Verkhovnoi Rada of Ukraine, 2003, No. 2, Art. 10); Law of Ukraine "On Scientific and Scientific-Technical Activities" (Vidomosti Verkhovnoi Rada of Ukraine, 2016, No. 3, Art. 25); Parts Three, Four and Five of Article 26

Law of Ukraine "On Physical Culture and Sports" (Vidomosti Verkhovna Rada of Ukraine, 2010, No. 7, p. 50); paragraph 6 of section VI "Final and transitional provisions" of the Law of Ukraine "On Free Legal Aid" (Vidomosti Verkhovnoi Rada of Ukraine, 2011, No. 51, p. 577); paragraph five of part three of Article 5, part five of Article 19 of the Law of Ukraine "On the Protection of Childhood" (Vidomosti Verkhovnoi Rada of Ukraine, 2001, No. 30, p. 142); paragraph two, paragraph 30, part one, article 26 of the Law of Ukraine "On Local Self-Government in Ukraine" (Vidomosti Verkhovnoi Rada of Ukraine, 1997, No. 24, p. 170); second sentence, part five, article 6 of the Law of Ukraine "On the Priority of Social Development of Villages and the Agro-Industrial Complex in the National Economy" (Vidomosti Verkhovnoi Rada of Ukraine, 1992, No. 32, p. 453); paragraph three Part two of Article 47 of the Law of Ukraine "On Vocational and Technical Education" (Vedomosti Verkhovna Rada of Ukraine, 1998, No. 32, p. 215); Part three of Article 15 , part six of article 30 Law of Ukraine "On Libraries and Library Affairs" (Vidomosti Verkhovnoi Rada of Ukraine, 2000, No. 23, p. 177); parts five and the sixth article 14 of the Law of Ukraine "On State Support for the Media, Guarantees of

Professional Activity and Social Protection of Journalists" (Vidomosti Verkhovnoi Rada of Ukraine, 1997, No. 50, p. 302); part one Article 25 of the Law of Ukraine "On Health Improvement and Recreation of Children" (Vidomosti Verkhovnoi Rada of Ukraine, 2008, No. 45, p. 313); Part One of Article 21 of the Law of Ukraine "On Military Duty and Military Service" (Vidomosti Verkhovnoi Rada of Ukraine, 2006, No. 38, p. 324); Paragraphs Three and Four Subparagraphs 8 of Clause 8 of Section I of the Law of Ukraine "On Amendments to Certain Legislative Acts of Ukraine on Improving Defense and Mobilization Issues During Mobilization"

(Vedomosti Verkhovna Rada of Ukraine, 2014, No. 29, p. 942); Article 9¹, paragraphs one and the second paragraph 2 of Article 15 of the Law of Ukraine "On Social and Legal Protection of Military Personnel and Members of Their Families" (Vidomosti Verkhovnoi Rada of Ukraine, 1992, No. 15, p. 190); part seven of Article 21 of the Law of Ukraine "On the National Guard of Ukraine" (Vidomosti Verkhovnoi Rada of Ukraine, 2014, No. 17, p. 594), paragraph six Part three of Article 6 of the Law of Ukraine "On Mobilization Training and Mobilization" (Vidomosti Verkhovnoi Rada of Ukraine, 2005, No. 16, p. 255); Articles 6 and 7 of the Law of Ukraine "On the Restoration of the Rights of Persons Deported on National Grounds" (Vidomosti Verkhovnoi Rada of Ukraine, 2014, No. 26, p. 896); Articles 81, parts of a sixteenth, seventeenth, eighteenth Article 86, paragraphs 13, 14 of Section XIII "Transitional Provisions" of the Law of Ukraine dated October 14, 2014 "On the Prosecutor's Office"; paragraph two of part five of Article 4 and paragraph two Part three of Article 10 of the Law of Ukraine "On State Financial Guarantees of Medical Care for the Population" (Vidomosti Verkhovnoi Rada of Ukraine, 2018, No. 5, Art. 31) are applied in the manner and amounts established by the Cabinet of Ministers of Ukraine, based on the available financial resources of the state and local budgets and the budgets of the mandatory state social insurance funds.

{The provisions of paragraph 26 of Section VI in the part according to which the norms and provisions of Article 50 of the Law of Ukraine "On the Status and Social Protection of Citizens Affected by the Chernobyl Disaster" dated February 28, 1991 No. 796-XII, as amended, are applied in the manner and to the extent established by the Cabinet of Ministers of Ukraine, based on the available financial resources of the state and local budgets and the budgets of the mandatory state social insurance funds, are recognized as complying with the Constitution of Ukraine (is constitutional), in accordance with the Decision of the Constitutional Court No. 7 p(I)/2023 dated September 13, 2023 }

{Chapter VI supplemented by paragraph 26 in accordance with Law No. 79-VIII of 28.12.2014 ; as amended in accordance with Laws No. 1789-VIII of 20.12.2016 , No. 2233-VIII dated 07.12.2017 , No. 293-IX dated 14.11.2019 , No. 1081-IX dated 15.12.2020 , No. 2709-IX dated 03.11.2022 , No. 3979-IX dated 18.09.2024 }

27. To establish that in 2015, in the event of the formation of new state bodies, the activities of which are directly directed and coordinated by the Cabinet of Ministers of Ukraine, the Cabinet of Ministers of Ukraine may designate such state bodies as the main administrators of state budget funds (responsible executors of budget programs) and open new budget programs for them, unless otherwise provided for by the Law on the State Budget of Ukraine.

{Chapter VI supplemented by paragraph 27 in accordance with Law No. 79-VIII of 28.12.2014 ; as amended in accordance with Law No. 212-VIII of 02.03.2015 }

28. Establish that:

{Paragraph two of clause 28 of section VI was excluded on the basis of Law No. 2646-VIII of 06.12.2018 }

{Paragraph three of clause 28 of section VI was excluded on the basis of Law No. 2646-VIII of 06.12.2018 } provisions of paragraphs five to fifteen of part three of Article 2, paragraph five of part one of Article 8, Articles 12¹, 13, 15 and 17 of the Law of Ukraine "On Investment Activities" does not apply to investment projects implemented with the state attracting credits (loans) from foreign states, foreign financial institutions and international financial organizations;

{Paragraph 28 of Section VI supplemented by paragraph four in accordance with Law No. 2646-VIII of 06.12.2018 } the procedure for preparing and implementing public investment projects and public investment programs implemented with the state attracting credits (loans) from foreign states, foreign financial institutions and international financial organizations is determined by the Cabinet of Ministers of Ukraine, taking into account the provisions of the laws of Ukraine regulating the procedure for concluding, implementing and terminating international treaties of Ukraine.

{Paragraph 28 of Section VI supplemented by paragraph five in accordance with Law No. 2646-VIII of 06.12.2018 ; as amended by Law No. 4225-IX of 16.01.2025 }

{Chapter VI supplemented by paragraph 28 in accordance with Law No. 288-VIII of 07.04.2015 }

28¹. To establish that encumbrances of property or other security for the performance of obligations provided by business entities under credits (loans) attracted by the state or state guarantees in accordance with part five of Article 17 of this Code are public. State registration of such encumbrances in respect of movable property and changes in information about them shall be carried out in accordance with the procedure established by law, upon application of the Ministry of Finance of Ukraine or other central executive body that receives the property provided by business entities in accordance with the specified provision of this Code.

{Chapter VI supplemented by paragraph 28¹ in accordance with Law No. 293-IX of 14.11.2019 }

29. The Cabinet of Ministers of Ukraine, the Council of Ministers of the Autonomous Republic of Crimea, local state administrations, and executive bodies of relevant local councils shall include in energy saving programs indicators of reduction by the main budget administrators of the volumes of consumption of utility services and energy carriers through the implementation of energy-saving measures within the limits of the revenues of the relevant budget, as well as the implementation of energy services.

{Chapter VI supplemented by paragraph 29 in accordance with Law No. 328-VIII of 09.04.2015 }

30. To establish that the provisions on decisions of the Authorized Body for State Aid, specified in Part Four of Article 35 of this Code, shall apply starting from the formation of the draft State Budget of Ukraine for 2019.

{Chapter VI supplemented by paragraph 30 in accordance with Law No. 416-VIII of 14.05.2015 }

31. To establish that part six of Article 16, part seven of Article 17 and part seven of Article 74 of this Code shall not apply to debt obligations specified in Articles 1 and 2 of the Law of Ukraine "On the Peculiarities of Transactions with State, State-Guaranteed Debt and Local Debt and State Derivatives", during the period of validity of the decision of the Cabinet of Ministers of Ukraine or the city council adopted in accordance with Articles 1 and 2 of the said Law.

To establish that part five of Article 30, paragraphs three and four of paragraph 35 of Section VI of this Code shall not apply to obligations under government derivatives specified in Article 2¹ of the Law of Ukraine "On the Peculiarities of Transactions with Government, State-Guaranteed Debt and Local Debt and Government Derivatives", during the period of validity of the decision of the Cabinet of Ministers of Ukraine adopted in accordance with Article 2¹ of the said Law.

{Chapter VI supplemented by paragraph 31 in accordance with Law No. 437-VIII of 05/19/2015 ; as amended by Law No. 3880-IX of 07/18/2024 }

32. Part nine of Article 45 of this Code shall apply starting from the preparation of the draft State Budget of Ukraine for 2016.

{Chapter VI supplemented by paragraph 32 in accordance with Law No. 542-VIII of 18.06.2015 }

{Section VI, Section 33, deleted by virtue of the Act No. 1081-IX dated 15.12.2020 }

34. Establish that the state or urban territorial community fulfills its:

1) obligations to make payments (hereinafter referred to as payment obligations) arising from transactions with state debt under state external borrowings, state-guaranteed debt under external credits (loans) or with local debt under local external borrowings according to the list in accordance with Appendix 1 or appendix 2 to the Law of Ukraine "On the Peculiarities of Transactions with State, State-Guaranteed Debt and Local Debt and Government Derivatives" regarding the exchange, issue and sale of relevant debt obligations, if the terms of the relevant debt obligations are changed as a result of such transactions; and

{Subparagraph 1 of paragraph 34 of section VI as amended by Law No. 3880-IX of 18.07.2024 }

2) payment obligations of the state under state external borrowings and state-guaranteed debt or, in the case of an urban territorial community, under local debt, which are not included in the list in accordance with Annex 1 or Appendix 2 to the Law of Ukraine "On the Peculiarities of Transactions with State, State-Guaranteed Debt and Local Debt and State Derivatives";

{Paragraph one of subparagraph 2 of clause 34 of section VI as amended by Law No. 3880-IX of 07/18/2024 } before the fulfillment of the payment obligations of the state under state external borrowings and state-guaranteed debt or payment obligations of a city territorial community under local debt, which are included in the list in accordance with Appendix 1 or Appendix 2 to the Law of Ukraine "On the Peculiarities of Transactions with State, State-Guaranteed Debt and Local Debt and State Derivatives", in respect of which no transactions have been made regarding the exchange, issue or sale of the relevant debt obligations and the terms of the relevant debt obligations (hereinafter referred to as lower priority obligations) have been changed, provided that payments under the relevant lower priority obligations are temporarily suspended in accordance with the legislation of Ukraine.

{Paragraph two of subparagraph 2 of clause 34 of section VI as amended by Law No. 3880-IX of 18.07.2024 }

If any existing or future payment obligation of the state under state external borrowing, state guarantee or of a city territorial community under local borrowing provides for a condition that the payment obligations of the state or city territorial community have the same priority as other unsecured and unsubordinated payment obligations of the state or city territorial community, respectively, such condition shall not oblige the state or city territorial community to carry out:

payments in equal or proportional parts under such payment obligation of the state or city territorial community and other payment obligations of the state or city territorial community; payments under any payment obligation of the state or city territorial community simultaneously with the payment or as a prerequisite for the payment under any other payment obligation of the state or city territorial community.

{Chapter VI supplemented by paragraph 34 in accordance with Law No. 700-VIII of 17.09.2015 }

35. The right to place government derivatives and/or to carry out transactions with government derivatives, including their exchange, issue, purchase, redemption and sale, belongs to the state represented by the Head of the Debt Agency of Ukraine in agreement with the Minister of Finance of Ukraine. The terms of placing government derivatives and transactions with government derivatives are determined by the Cabinet of Ministers of Ukraine.

{Paragraph one of clause 35 of section VI as amended by Law No. 293-IX of 14.11.2019 ; as amended by the Law No. 1081-IX dated 15.12.2020 }

During the placement of government derivatives and/or transactions with government derivatives, the Head of the Debt Agency of Ukraine, in agreement with the Minister of Finance of Ukraine, has the right to assume obligations on behalf of Ukraine related to the implementation of such placement of government derivatives and/or such transactions with government derivatives, including the waiver of sovereign immunity in possible legal cases related to the payment of government derivatives in accordance with the terms of their placement.

{Paragraph two of clause 35 of section VI as amended by Law No. 293-IX of 14.11.2019 ; as amended by the Law No. 1081-IX dated 15.12.2020 }

Expenditures on payments under government derivatives, as well as expenses related to the implementation of transactions with government derivatives, shall be carried out by the Debt Agency of Ukraine in accordance with the terms of placement of government derivatives and/or transactions with government derivatives, as well as regulatory legal acts approving the terms of placement of government derivatives and/or transactions with government derivatives, regardless of the amount of funds designated for this purpose in the Law on the State Budget of Ukraine. If the Law on the State Budget of Ukraine does not specify funds for this purpose, expenses on payments under government derivatives and expenses related to the implementation of transactions with government derivatives, as an exception to the provisions of Article 23 of this Code, may be carried out by the decision of the Cabinet of Ministers of Ukraine within the budget allocations for servicing the state debt.

{Paragraph three of clause 35 of section VI as amended by Law No. 293-IX of 11/14/2019 ; as amended by Law No. 1081-IX of 12/15/2020 ; as amended by Law No. 3278-IX of 07/27/2023 }

If the expected amount of expenditures for payments under state derivatives exceeds the amount of funds specified in the Law on the State Budget of Ukraine for such purpose, the Ministry of Finance of Ukraine shall immediately inform the Cabinet of Ministers of Ukraine and the Accounting Chamber thereof. The Cabinet of Ministers of Ukraine shall immediately inform the Verkhovna Rada of Ukraine of the expected excess of such expenditures and submit proposals for amendments to the Law on the State Budget of Ukraine within two weeks.

{Paragraph four of clause 35 of section VI as amended by Law No. 293-IX of 11/14/2019 }

{Chapter VI supplemented by paragraph 35 in accordance with Law No. 700-VIII of 17.09.2015 }

35 ¹. The right to enter into transactions with contingent liabilities (in particular by concluding credit agreements (loan agreements), agreements to purchase an instrument regarding the borrower's credit (payment) obligations or any other relevant documents) within the framework of agreements with the European Union, foreign states, foreign financial institutions and international financial organizations, as a result of which the state may be provided with funds, in particular credits (loans), the repayment of which will be carried out at the expense of sources other than the State Budget of Ukraine, including at the expense of income received from frozen assets of the Russian Federation, in accordance with the mechanism of credit cooperation with Ukraine, defined by Regulation (EU) 2024/2773 of the European Parliament and of the Council

of the European Union of October 24, 2024, relevant international treaties of Ukraine ratified by the Verkhovna Rada of Ukraine, and relevant agreements with the European Union, such foreign states, foreign financial institutions and international financial organizations, except for cases when otherwise provided for by the terms of such transactions, belongs to the state represented by the Head of the Debt Agency of Ukraine on behalf of the Minister of Finance of Ukraine.

{Paragraph one of clause 35 ¹ of section VI as amended by Law No. 4225-IX of 16.01.2025 }

The Cabinet of Ministers of Ukraine determines the main terms and conditions of transactions with contingent liabilities , including the main terms and conditions of credit agreements (loan agreements), instrument purchase agreements regarding the borrower's credit (payment) obligations or any other relevant documents, indicating the type of proceeds from the implementation of such transactions in accordance with the budget classification, as well as the need to make changes to the schedule of the State Budget of Ukraine regarding the adjustment of the relevant indicators of income, financing, deficit and public debt limits determined by the Law on the State Budget of Ukraine (with due regard to the balance of the indicators of the State Budget of Ukraine).

{Main conditions for the implementation of transactions with contingent liabilities: Resolutions of the Cabinet of Ministers No. 1388 of 06.12.2024 , No. 164 of 14.02.2025 , No. 182 dated 21.02.2025 }

{Paragraph two of clause 35 ¹ of section VI as amended by Law No. 4225-IX of 16.01.2025 }

{Paragraph three of clause 35 ¹ of section VI was excluded on the basis of Law No. 4225-IX of 16.01.2025 }

The terms of transactions with contingent liabilities may provide for a limited right of creditors to demand from the state the return of credits (loans) that were provided as a result of such transactions, at the expense of the State Budget of Ukraine, in particular in the event of compensation (compensation) to the State Budget of Ukraine for damage caused as a result of the armed aggression of the Russian Federation against Ukraine. In the event of the occurrence of circumstances under the terms of such transactions under which creditors may exercise such a limited right, the state shall have corresponding debt obligations.

The Debt Agency of Ukraine shall, within ten days from the date of the emergence of the relevant debt obligations of the state, inform the Cabinet of Ministers of Ukraine and the Committee of the Verkhovna Rada of Ukraine on Budget Issues.

The Debt Agency of Ukraine maintains a Register of transactions with contingent liabilities defined by this paragraph and publishes information from the relevant register on its official website every month.

When carrying out transactions with contingent liabilities, the Head of the Debt Agency of Ukraine has the right to assume obligations on behalf of Ukraine related to the implementation of such transactions, including the waiver of sovereign immunity in possible disputes regarding such obligations.

{Chapter VI supplemented by paragraph 35 ¹ in accordance with Law No. 4106-IX of 03.12.2024 }

36. To establish that when carrying out transactions with state debt under state external borrowings and state-guaranteed debt under external credits (loans) in accordance with the conditions approved by the Cabinet of Ministers of Ukraine, the amount (volume) of net profit (income) for the purposes of paying a part of net profit (income) provided for in Article 29 of this Code and Articles 5 , 11 ¹ of the Law of Ukraine "On Management of State Property", is reduced by the amount determined in accordance with paragraph 36 Subsection 4 of Section XX of the Tax Code of Ukraine.

{Chapter VI supplemented by paragraph 36 in accordance with Law No. 700-VIII of 17.09.2015 }

{Clause 37 of Section VI was excluded pursuant to Law No. 293-IX of 14.11.2019 }

38. To establish that the provisions of Part One of Article 79 of this Code regarding the formation and implementation of the budget of a rural, settlement, urban territorial community and the district budget for 2021 shall be applied taking into account the following features:

1) If a decision on the local budget for 2021 has not been made by December 31, 2020, the executive body of the local council, the district state administration has the right to spend the local budget only for the purposes specified in the draft decision on the local budget for 2021, approved by the executive body of the local council, the district state administration and submitted for consideration by the local council. At the same time, the monthly budget allocations of the local budget in total cannot exceed 1/12 of the amount of budget expenditures provided for by the draft decision on the local budget for 2021, approved by the executive body of the local council, the district state administration and submitted for consideration by the local council (except for the cases provided for in part six of Article 16 and part four of Article 23 of this Code, as well as taking into account the need to carry out protected local budget expenditures), taking into account interbudgetary transfers specified by the Law of Ukraine "On the State Budget of Ukraine for 2021" (in the event of untimely entry into force of such a law - the draft law on the State Budget of Ukraine for 2021, submitted by the Cabinet of Ministers of Ukraine to the Verkhovna Rada of Ukraine);

2) Until the village, settlement, city council, elected by a territorial community, the territory of which was approved by the Cabinet of Ministers of Ukraine in 2020 in accordance with the Law of Ukraine "On Local Self-Government in Ukraine" (hereinafter referred to as the formed territorial community), the functions of drawing up the draft budget of the formed territorial community for 2021 and implementing such a budget shall be performed by the executive body of the local council of the territorial community, on the territory of which the administrative center of the formed territorial community is located. In this case, the expenses of the budget of the formed territorial community shall be carried out for the purposes specified in the draft decision on the budget of the formed territorial community for 2021, approved by the executive body of the local council of the territorial community, on the territory of which the administrative center of the formed territorial community is located, in compliance with the requirements of subparagraph 1 of this paragraph and paragraph 39 of this section.

{Chapter VI supplemented by paragraph 38 in accordance with Law No. 837-VIII of 26.11.2015 ; as amended in accordance with Law No. 2233-VIII of 07.12.2017 ; as amended by Law No. 1081-IX of 15.12.2020 }

{Section VI, Section 33, deleted by virtue of the Act No. 1081-IX dated 15.12.2020 }

{Clause 39 of Section VI was excluded pursuant to Law No. 907-IX of September 17, 2020 }

39. District councils shall transfer from the joint ownership of territorial communities of villages, towns, cities to the ownership of rural, town, city territorial communities of institutions and establishments located on their territory, in accordance with the division of expenditures between budgets determined by this Code. From January 1, 2021, expenditures for the operation of the specified institutions and establishments shall be planned and implemented from the budgets of such territorial communities.

{Paragraph 39 is included in Section VI in accordance with the Law No. 1081-IX dated 15.12.2020 }

391. ^{2 of this section)} erroneously or excessively credited before January 1, 2021 to:

the district budget of a liquidated district, the territorial communities of which are included in several newly formed districts, is carried out by the Treasury of Ukraine from the district budget of the newly formed district, which includes the territories of the liquidated district, where as of January 1, 2020, the largest number of the current population of the liquidated district lived, upon submission (conclusion) of the bodies that control the collection of budget revenues, agreed with the relevant local financial authorities; the budgets of territorial communities of villages, their associations, settlements, cities, budgets of merged territorial communities, the territories of which are disbanded and included in the territories of several formed territorial communities, is carried out by the Treasury of Ukraine from the budget of the formed territorial community, on the territory of which the administrative center of the disbanded territorial community is located, upon submission (conclusion) of the bodies that control the collection of budget revenues, agreed with the relevant local financial authorities.

{Chapter VI supplemented by paragraph 39 ¹ in accordance with Law No. 1081-IX of 15.12.2020 }

392. To establish that taxes, fees and other revenues (except for the personal income tax defined in paragraph two of this paragraph) erroneously or excessively credited to the district budget before January 1, 2021, which from January 1, 2021 do not belong to the revenues of the district budget, are subject to refund (transfer) by the Treasury of Ukraine bodies from the budget of the territorial community, to which such types of revenues are credited from January 1, 2021, upon submission (conclusion) of the bodies that control the collection of budget revenues, agreed with the relevant local financial bodies.

Refund (transfer) of overpaid amounts of personal income tax, which were credited to the district budget before January 1, 2021 and are subject to refund to an individual based on the tax return submitted by him for 2020 based on the results of recalculating his total annual taxable income, is carried out by the Treasury of Ukraine from the budget of the territorial community in whose territory the tax address of such an individual is located, upon submission (conclusion) of the bodies that control the collection of budget revenues, agreed with the relevant local financial authorities.

{Chapter VI supplemented by paragraph 39 ² in accordance with Law No. 1081-IX of 15.12.2020 }

40. To establish that when exercising its powers to control compliance with budget legislation in terms of verification and monitoring of pensions, benefits, privileges, subsidies, and other social payments made at the expense of state and local budgets, mandatory state social and pension insurance

funds, in order to ensure targeting and prevent the assignment, accrual, and/or payment of illegal social payments, the Ministry of Finance of Ukraine has the right to receive information containing banking secrecy and personal data free of charge, and to access automated information and reference systems, registers, and data banks, the holder (administrator) of which is state bodies or local self-government bodies.

To receive and process such personal data, the Ministry of Finance of Ukraine does not require the consent of individuals, while the processing and protection of personal data are carried out in compliance with the legislation on personal data protection and in accordance with the procedure determined by the Cabinet of Ministers of Ukraine.

The procedure for verifying and monitoring pensions, benefits, privileges, subsidies, and other social payments is determined by the Cabinet of Ministers of Ukraine.

{Chapter VI supplemented by paragraph 40 in accordance with Law No. 914-VIII of 24.12.2015 ; as amended in accordance with Law No. 1789-VIII of 20.12.2016 ; as amended by Law No. 2621-VIII of 22.11.2018 }

41. To establish that the excise tax on fuel and vehicles produced in Ukraine, the excise tax on fuel and vehicles imported into the customs territory of Ukraine, and the import duty on petroleum products and vehicles and tires for them, as an exception to the provisions of paragraphs 1-3 of part three of Article 29 of this Code, shall be credited to the special fund of the state budget in 2018 in the amount of 50 percent, and in 2019 - in the amount of 75 percent.

{Chapter VI supplemented by paragraph 41 in accordance with Law No. 1763-VIII of 17.11.2016 }

42. To establish that in 2017-2021, the annual amount of funds from the State Budget of Ukraine allocated to state support for agricultural producers is no more than 1 percent of agricultural output.

{Paragraph one of clause 42 of section VI as amended by Law No. 293-IX of 14.11.2019 }

{Paragraph two of clause 42 of section VI was excluded on the basis of Law No. 293-IX of 14.11.2019 }

{Chapter VI supplemented by paragraph 42 in accordance with Law No. 1789-VIII of 20.12.2016 }

{Clause 43 of Section VI was excluded pursuant to Law No. 2709-IX of 03.11.2022 }

{Clause 43 ¹ of Section VI was excluded on the basis of Law No. 2709-IX of 03.11.2022 }

{Clause 43 ² of Section VI excluded pursuant to Law No. 2709-IX of 03.11.2022 }

44. To establish that in 2017, in order to implement measures to introduce medium-term budget planning, as an exception to the provisions of paragraph nine of part one of Article 21, parts one and three of Article 33 of this Code and part one Article 152 of the Rules of Procedure of the Verkhovna Rada of Ukraine, approved by the Law of Ukraine "On the Rules of Procedure of the Verkhovna Rada of Ukraine" (Vidomosti Verkhovna Rada of Ukraine, 2010, No. 14-17, p. 133):

The Ministry of Finance of Ukraine, together with other central executive bodies, shall develop and submit to the Cabinet of Ministers of Ukraine, by June 1, 2017, for consideration, an updated forecast of the State Budget of Ukraine for 2018 and 2019 and a draft of the Main Directions of Budget Policy for 2018-2020, which shall be considered and approved by the Cabinet of Ministers of Ukraine within two weeks from the date of their submission;

The Cabinet of Ministers of Ukraine shall submit the draft of the Main Directions of Budget Policy for 2018-2020 to the Verkhovna Rada of Ukraine no later than June 15, 2017.

{Chapter VI supplemented by paragraph 44 in accordance with Law No. 1974-VIII of March 23, 2017 }

45. To establish that the own revenues of the state budget managers who carried out their activities in the territory of the Autonomous Republic of Crimea and the city of Sevastopol, which were recorded in the single treasury account as of the day of disconnection of the electronic payments system of the National Bank of Ukraine, may be used by such managers in accordance with the procedure established by the Cabinet of Ministers of Ukraine.

{Chapter VI supplemented by paragraph 45 in accordance with Law No. 2233-VIII of 07.12.2017 }

46. To establish that the amount of state budget expenditures on higher education is distributed among higher education institutions based on a formula developed by the central executive body that ensures the formation and implementation of state policy in the field of education, and approved by the Cabinet of Ministers of Ukraine, and must take into account, in particular, the following parameters:

{Paragraph one of clause 46 of section VI as amended by Law No. 293-IX of 14.11.2019 } number of applicants for higher education under state order by levels of higher education, forms of obtaining higher education and specialties and the ratio of the cost of educational services;

{Paragraph two of clause 46 of section VI as amended by Law No. 293-IX of 14.11.2019 }

{Paragraph three of clause 46 of section VI excluded pursuant to Law No. 293-IX of 11/14/2019 } indicators of educational, scientific and international activities of a higher education institution.

{Paragraph four of clause 46 of section VI as amended by Law No. 293-IX of 14.11.2019 }

{Chapter VI supplemented by paragraph 46 in accordance with Law No. 2233-VIII of 07.12.2017 }

47. To establish that until 2023 (inclusive), the part of the net profit that, in accordance with Clause 17 of Part Two of Article 29 of this Code and Article 11 ¹ of the Law of Ukraine "On Management of State Property Objects" is subject to being directed to the State Budget of Ukraine by state unitary enterprises under the jurisdiction of the National Academy of Sciences of Ukraine, remains at the disposal of such state unitary enterprises under the jurisdiction of the National Academy of Sciences of Ukraine and is directed by them exclusively to carrying out their initiative scientific and scientific and technical activities, financial support for innovations and expansion of their own material and technical base.

{Chapter VI supplemented by paragraph 47 in accordance with Law No. 2621-VIII of 22.11.2018 }

47 ¹. To establish that in 2021-2023, funds received by institutions and organizations under the jurisdiction of the National Academy of Sciences of Ukraine for gold, silver, platinum, platinum group metals, and precious stones handed over in the form of scrap and waste, which, in accordance with paragraph 54 of part two of Article 29 of this Code, are subject to transfer to the State Budget of Ukraine, remain at the disposal of such institutions and organizations and are used by them exclusively for carrying out their main statutory activities.

{Chapter VI supplemented by paragraph 47 ¹ in accordance with Law No. 1081-IX of 15.12.2020 }

48. To establish that the measures of influence established by paragraph 2 of part one of Article 117 of this Code for violations of budget legislation committed in 2017-2018, defined by paragraphs 33 and 35 of part one of Article 116 of this Code, do not apply to participants in the budget process in connection with the introduction from January 1, 2017 of national accounting regulations (standards) in the public sector for the preparation of financial statements and a new chart of accounts for public sector accounting.

{Chapter VI supplemented by paragraph 48 in accordance with Law No. 2646-VIII of 06.12.2018 }

49. Establish that:

1) the provisions of Article 75 (regarding the preparation of the local budget forecast) and Article 75 ¹ of this Code shall apply from January 1, 2020; 2) in 2019:

The Council of Ministers of the Autonomous Republic of Crimea, local state administrations, executive bodies of the relevant local councils shall prepare and approve forecasts of the relevant local budgets for 2021 and 2022 in accordance with the forecast and program documents of the economic and social development of Ukraine and the relevant territory, as well as taking into account Budget declaration approved in 2019; the local budget forecast for 2021 and 2022 includes indicative forecast indicators of the local budget by main types of income, financing, expenditures and lending, indicative forecast indicators of local debt and debt guaranteed by the Autonomous Republic of Crimea, regional council or city territorial community, as well as indicative forecast indicators for budget programs that ensure the implementation of investment projects over several years; the local budget forecast for 2021 and 2022 is submitted to the Verkhovna Rada of the Autonomous Republic of Crimea, relevant local councils together with the draft decision on the local budget for 2020;

3) prior to the approval of the local budget forecast in accordance with Article 75 ¹ of this Code for the purpose of carrying out local borrowings in 2021 in accordance with Articles 16 and 74 of this Code and providing local guarantees in accordance with Article 17 of this Code, the Council of Ministers of the Autonomous Republic of Crimea, regional state administrations, executive bodies of the relevant city councils shall approve the forecast of the relevant local budget for 2022 and 2023, formed in accordance with the forecast and program documents for the economic and social development of Ukraine and the relevant territory, which includes local budget indicators by main types of income, financing, expenditures and lending, including the volume of the development budget, indicators of local debt and debt guaranteed by the Autonomous Republic of Crimea, regional council or city territorial community, as well as indicators for budget programs that ensure the implementation of investment projects for several years.

{Clause 49 of Section VI is supplemented by subparagraph 3 in accordance with Law No. 1081-IX of 15.12.2020 }

{Chapter VI supplemented by paragraph 49 in accordance with Law No. 2646-VIII of 06.12.2018 }

50. To establish that until the constituent documents of educational institutions are brought into line with the requirements of the laws of Ukraine "On Education" and "On Complete General Secondary Education", their financial support is carried out in accordance with the procedure that was in force in 2019, including the allocation of educational subventions for the remuneration of labor with accruals for teaching staff in school departments of educational complexes "preschool educational institution - general educational institution", "general educational institution - preschool educational institution" and in evening (shift) schools.

{Chapter VI supplemented by paragraph 50 in accordance with Law No. 293-IX of 14.11.2019 ; as amended in accordance with Law No. 1081-IX of 15.12.2020 }

51. To establish that in 2021, as an exception to the provisions of paragraph 21 of part four of Article 30 of this Code, 60 percent of the funds of the special fund, the source of formation of which is the income specified in paragraph 13 ⁵ of part three of Article 29 of this Code, shall be directed to the Ministry of Infrastructure of Ukraine to financially support the renewal of rolling stock for the transportation of passengers by rail and the modernization of railway infrastructure for the development of passenger transportation.

{Chapter VI supplemented by paragraph 51 in accordance with Law No. 1081-IX of 15.12.2020 }

{The effect of clause 52 of section VI "Final and transitional provisions" is suspended for 2026 in accordance with Law No. 4695-IX of 03.12.2025 } {The effect of clause 52 of section VI "Final and transitional provisions" is suspended for 2025 in accordance with Law No. 4059-IX of 19.11.2024 } {The effect of paragraph 52 of section VI "Final and transitional provisions" is suspended for 2024 in accordance with Law No. 3460 IX of 09.11.2023 } {The effect of paragraph 52 of Section VI "Final and Transitional Provisions" is suspended for 2023 in accordance with Law No. 2710-IX of 03.11.2022 } 52. To establish that the second paragraph parts one and two Article 24 ¹ of this Code shall apply from January 1, 2023 and in this regard, from January 1, 2022, when drawing up the Budget Declaration and the draft State Budget of Ukraine, the State Regional Development Fund shall be determined in the amount of not less than 1.5 percent of the forecast volume of revenues of the general fund of the draft State Budget of Ukraine for the relevant budget period.

{Chapter VI supplemented by a paragraph in accordance with Law No. 2042-IX of 02/15/2022 }

53. To temporarily suspend, for the period of martial law, introduced by the Decree of the President of Ukraine "On the Introduction of Martial Law in Ukraine" dated February 24, 2022 No. 64/2022 and the Law of Ukraine "On Approval of the Decree of the President of Ukraine "On the Introduction of Martial Law in Ukraine" dated February 24, 2022 No. 2102-IX , the effect of part two of Article 15 of this Code.

{Chapter VI supplemented by a paragraph in accordance with Law No. 2118-IX of 03.03.2022 ; as amended in accordance with Law No. 2134-IX of 15.03.2022 }

54. To allow the Cabinet of Ministers of Ukraine, as an exception to the provisions of part two of Article 57 of this Code, to direct in 2022 the remaining funds, the source of formation of which was the receipts of the special fund of the state budget from regulatory contributions paid by business entities operating in the energy and utilities sectors, in accordance with Article 13 of the Law of Ukraine "On the National Commission for State Regulation in the Energy and Utilities Sectors", established as of January 1, 2022 and not used by April 1, 2022, to implement measures in the field of defense.

{Chapter VI supplemented by paragraph 54 in accordance with Law No. 2192-IX of 14.04.2022 }

54 ¹. To allow the Cabinet of Ministers of Ukraine, as an exception to the provisions of part two of Article 57

of this Code, to direct in 2023 part of the remaining funds, the source of formation of which was the receipts of the special fund of the state budget from regulatory contributions paid by business entities operating in the energy and utilities sectors, in accordance with Article 13 of the Law of Ukraine "On the National Commission for State Regulation in the Energy and Utilities Sectors", established as of January 1, 2023, to the implementation of measures in the field of defense.

{Chapter VI supplemented by paragraph 54 ¹ in accordance with Law No. 3035-IX of 11.04.2023 }

55. To establish that during the period of martial law, in the event of a decision to increase the number of employees of one executive body at the expense of reducing the number of employees of another executive body without transferring powers to perform functions, tasks or provide services, expenses for maintaining the number of employees are transferred from one executive body to another executive body by decision of the Cabinet of Ministers of Ukraine.

{Chapter VI supplemented by paragraph 55 in accordance with Law No. 2709-IX of 03.11.2022 }

56. To establish, as an exception to the provisions of part two of Article 10, part nine of Article 13, Article 23 , part three of Article 29, part four of Article 30 and part two of Article 57 of this Code, that during the martial law and within one year following the year in which the martial law is terminated or abolished:

by decision of the Cabinet of Ministers of Ukraine, state bodies that are the main administrators of state budget funds may open accounts with the National Bank of Ukraine in order to attract voluntary contributions (charitable donations) from individuals and legal entities of private law and/or public law to financially support measures to repel armed aggression against Ukraine and eliminate its consequences, national security and defense, restoration, support and development of Ukraine, and provision of humanitarian aid; such funds are a source of formation of a special fund of the State Budget of Ukraine, are accounted for separately as part of the income determined by clause 3 of part three of Article 9 of this Code, are distributed by the Cabinet of Ministers of Ukraine (with the opening, if necessary, of new budget programs, including transfers to local budgets), unless otherwise provided for by the procedures for the use of such funds; the procedures for the use of such funds are determined by the Cabinet of Ministers of Ukraine; by decision of the Cabinet of Ministers of Ukraine, such funds may be transferred, taking into account their intended purpose, to another main spending unit of the state budget (with the opening, if necessary, of new budget programs, including transfers to local budgets); at the end of the budget period, the balances of such funds shall be stored in the accounts of the special fund of the state budget to cover the relevant expenses in subsequent budget periods, taking into account the intended purpose of such funds and in compliance with the requirements of this paragraph;

The Treasury of Ukraine, based on the reports of the main administrators of state budget funds, prepares monthly reports on the receipt and use of such funds for each of the relevant accounts opened with the National Bank of Ukraine, and no later than the 25th day of the month following the reporting month, submits the said reports to the Verkhovna Rada of Ukraine, the President of Ukraine, the Cabinet of Ministers of Ukraine, the Accounting Chamber and the Ministry of Finance of Ukraine; the main administrators of state budget funds publish on their official websites on a monthly basis information on the amount of voluntary contributions received (charitable donations), a list of goods, works and services purchased (provided) at the expense of such funds during the reporting period, the total number of the said goods, works and services and the total amount of expenses incurred for each type of the said goods, works and services.

The balances of funds formed on accounts opened with the National Bank of Ukraine for the purpose of attracting funds provided for in the second paragraph of this paragraph, as of May 1, 2023, shall be accounted for, distributed and used in accordance with this paragraph.

{Chapter VI supplemented by paragraph 56 in accordance with Law No. 3035-IX of 11.04.2023 }

57. To establish that in 2023-2028, as an exception to the provisions of paragraph two of part one of Article 18 of this Code:

The maximum amount of state guarantees provided on the basis of decisions of the Cabinet of Ministers of Ukraine cannot exceed 3 percent of the planned revenues of the general fund of the state budget for the relevant budget period; the maximum amount of state guarantees provided on the basis of international treaties of Ukraine is determined by the Law on the State Budget of Ukraine for the relevant budget period.

{Chapter VI supplemented by paragraph 57 in accordance with Law No. 3278-IX of 07/27/2023 }

58. To establish that until January 1, 2024, the financial support of the forensic medical examination bureau shall be carried out in accordance with the procedure that was in force before amendments were made to this Code by the Law of Ukraine "On Amendments to the Budget Code of Ukraine Regarding the Update and Improvement of Certain Provisions" dated November 3, 2022 No. 2709-IX .

{Chapter VI supplemented by paragraph 58 in accordance with Law No. 3278-IX of 07/27/2023 }

59. To establish that in 2024, as an exception to the provisions of Article 24 ², paragraph 1 of part two of Article 24 ⁵, paragraphs 1-3 , 6 , 6 ², 6 ³, 6 ⁴, 6 ⁵, 6 ⁸, 6 ⁹ part three of Article 29, paragraphs 2 ¹ and 2 ⁴ of part four of Article 30 and part one of Article 103 ¹ of this Code, revenues determined by paragraphs 1-3, 6, 6 ², 6 ³, 6 ⁴, 6 ⁵, 6 ⁸, 6 ⁹ of part three of Article 29 of this Code shall be credited in full to the general fund of the State Budget of Ukraine.

{Chapter VI supplemented by paragraph 59 in accordance with Law No. 3428-IX of 08.11.2023 }

60. To establish that, as an exception to the provisions of paragraphs 1 and 1 ¹ of part one of Article 64 and paragraph 1 of part one of Article 66 of this Code, the part of the personal income tax from taxation of income in the form of cash benefits, cash rewards and other payments received by military personnel, police officers and rank-and-file and command personnel, which is paid (transferred) in accordance with the Tax Code of Ukraine in the relevant territory of Ukraine and in accordance with the specified norms of this Code, belongs to the revenues of the general fund of the relevant local budgets, is fully credited to the special fund of the State Budget of Ukraine and is directed in the following proportions in the following areas:

{Paragraph one of clause 60 of section VI shall apply from October 1, 2023 } 1)

from October 1, 2023 to December 31, 2023:

{Paragraph two of paragraph 60 of Section VI shall apply from October 1, 2023 }

50 percent - Administration of the State Service for Special Communications and Information Protection

Ukraine to implement measures to purchase special machinery and equipment;

{Paragraph three of paragraph 60 of Section VI shall apply from October 1, 2023 }

50 percent - to the Ministry of Defense of Ukraine for the purchase of artillery systems;

{Paragraph four of clause 60 of section VI shall apply from October 1, 2023 }

2) from January 1, 2024 to December 31 of the year in which martial law was terminated or abolished, introduced by the Decree of the President of Ukraine "On the Introduction of Martial Law in Ukraine" dated February 24, 2022 No. 64/2022 , approved by the Law of Ukraine "On Approval of the Decree of the President of Ukraine "On the Introduction of Martial Law in Ukraine" dated February 24, 2022 No. 2102-IX :

45 percent - to the Administration of the State Service for Special Communications and Information Protection of Ukraine for the implementation of measures to purchase special equipment and machinery;

45 percent - to the Ministry of Strategic Industries of Ukraine for the implementation of state target programs for reforming and developing the defense-industrial complex, developing, mastering and implementing new technologies, and expanding existing production capacities for the manufacture of defense products;

10 percent - to the main administrators of state budget funds belonging to the security and defense sector, for further automatic allocation to military units of the Armed Forces of Ukraine and other military formations for material and technical support in proportion to the actually paid tax for the persons specified in this paragraph, in accordance with the procedure established by the Cabinet of Ministers of Ukraine.

The directions for using the funds specified in paragraph two of subparagraph 1 and paragraphs two and three of subparagraph 2 of this paragraph shall be agreed upon, respectively, by the Administration of the State Service for Special Communications and Information Protection of Ukraine and the Ministry for Strategic Industries of Ukraine with the committee of the Verkhovna Rada of Ukraine, whose jurisdiction includes issues of national security, defense and intelligence.

To allow the Ministry of Finance of Ukraine to make changes to the list of the special fund of the State Budget of Ukraine in order to reflect the actual revenues specified in this paragraph and the implementation of the corresponding state budget expenditures.

{Chapter VI supplemented by paragraph 60 in accordance with Law No. 3428-IX of 08.11.2023 }

61. To establish that the provisions of Part Ten of Article 7 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Internally Displaced Persons" (Vidomosti Verkhovnoi Rada of Ukraine, 2015, No. 1, Art. 1) shall be applied in accordance with the procedure and under the conditions established by the Cabinet of Ministers of Ukraine.

{Chapter VI supplemented by paragraph 61 in accordance with Law No. 4225-IX of 16.01.2025 }

62. paragraph five of part three of Article 24 ¹ of this Code shall not apply during the period of martial law . For this period, the distribution of funds shall be carried out taking into account the following criterion:

30 percent of funds - taking into account the level of tax capacity in accordance with the indicator of the volume of general fund revenues (excluding inter-budgetary transfers) of the local budget per person.

{Chapter VI supplemented by paragraph 62 in accordance with Law No. 4225-IX of 16.01.2025 }

63. Establish that:

Income received from the American-Ukrainian Reconstruction Investment Fund and income received from the Russian Federation or its representatives as reparations for the armed aggression of the Russian Federation against Ukraine shall be credited to the general fund of the State Budget. Ukraine in full; the return of erroneously or excessively paid amounts from the rent for the use of subsoil for the extraction of minerals of national importance, defined as Natural Resource Assets, from the date of entry into force of the Agreement on the Reconstruction Fund , but not earlier than the date of entry into force of the Agreement on Limited Partnership, shall be carried out in accordance with the procedure established by law, and the share of such revenues that has been received by the special fund of the State Budget of Ukraine and is subject to return shall be returned at the expense of the relevant current revenues to the special fund of the State Budget of Ukraine;

The receipt of accrued amounts for the last reporting (tax) period of the year in which the Agreement on the Reconstruction Fund will be terminated, and tax debt, refund of erroneously or excessively paid amounts from the rent for the use of subsoil for the extraction of minerals of national importance, defined as Natural Resource Assets, established from the date of entry into force of the Agreement on the Reconstruction Fund, shall be credited (made) to/from the relevant budget in accordance with the procedure and on the terms that were in effect prior to the termination of such Agreement.

{Chapter VI supplemented by paragraph 63 in accordance with Law No. 4468-IX of 04.06.2025 - for entry into force see point 1 section II}



President of Ukraine

V.YANUKOVYCH

Kyiv
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Document publications

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