MINISTRY OF FINANCE OF UKRAINE

ORDER

from ________________ Kyiv No. ____________

On approval of Methodological recommendations on the distribution of local funds budget for the preparation and implementation of public investment projects and public investment programs

In accordance with Part Five of Article 752 of the Budget Code of Ukraine

I ORDER:

1. Approve Methodological recommendations on the distribution of local funds budget for the preparation and implementation of public investment projects and programs public investments that are added.

2. Public Investment Management Sector of the Ministry of Finance Ukraine to ensure the publication of this order on the official website Ministry of Finance of Ukraine.

3. Control over the implementation of this order shall be entrusted to the Deputy Minister. Samonenko D. A.

Minister **Serhiy MARCHENKO**

НАКАЗ Мінфін СЕД АСКОД

Сертифікат 3FAA9288358EC0030400000065FC2E007C0FE100
Підписувач Марченко Сергій Михайлович
Дійсний з 26.02.2025 17:10:38 по 24.02.2027 17:10:38

Міністерство фінансів України

№ 480 від 22.09.2025

APPROVED Order of
the Ministry of Finance of Ukraine dated
September 22, 2025 No. 480

Methodological recommendations
on the allocation of local budget funds for the preparation and implementation of public investment projects and public investment programs

I. General provisions

1. These Methodological Recommendations have been developed to determine the recommended procedure for distributing local budget funds for the preparation and implementation of public investment projects and public investment programs of the unified project portfolio of public investments of the region (territorial community), taking into account the volume of local guarantees provided to ensure the 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, rural 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, by decision of the Verkhovna Rada of the Autonomous Republic of Crimea, the relevant city, town, village council, which are involved in the preparation and implementation of public investment projects and programs.

2. In these Methodological Recommendations, the terms are used in the meanings given in the Budget Code of Ukraine (hereinafter referred to as the Code) and the Procedure for the Distribution of State Budget Funds for the Preparation and Implementation of Public Investment Projects and Public Investment Programs, approved by the Resolution of the Cabinet of Ministers of Ukraine dated February 28, 2025 No. 232 “Some Issues of the Distribution of Public Investments”.

II. Main criteria for the allocation of public investments and the conduct of analysis

1. In order to distribute public investments for the planned budget period and the two budget periods following the planned budget period to the responsible structural units for the industry (sector) of the Council of Ministers of the Autonomous Republic of Crimea, the regional, Kyiv, Sevastopol city state (military) administration, the relevant local council (hereinafter referred to as the structural units) within the framework of the indicative distribution of funds for the main areas of public investment in terms of areas of activity in the approved medium-term plan of priority public investments of the region

(territorial community) is recommended to form, on the basis of the single project portfolio of public investments of the region (territorial community) approved by the local investment council, lists of initiated and new public investment projects and public investment programs in the form specified in Appendix 1 to these Methodological Recommendations, taking into account the following criteria:

1) priority - the list includes public investment projects with the highest prioritization scores in the single project portfolio of public investments of the region (territorial community) in the relevant industry (sector);

2) degree of readiness - the list primarily includes launched public investment projects and public investment programs, the strategic feasibility of which remains relevant, new public investment projects that have completed pre-investment studies (preliminary feasibility study for projects worth up to UAH 50 million, full feasibility study for projects worth over UAH 50 million), have undergone appropriate assessment and are ready for implementation, new public investment projects and programs that have been identified by the local investment council as priorities for further preparation, but do not meet the criteria of existing programs determined by the methodology for distributing projects of the single portfolio among programs to support project preparation;

3) availability of an appropriate source of financial support - the list includes new public investment programs if there is a confirmed source of financial support, new public investment projects - if there is a source of financial support that meets the characteristics of the Methodology for determining the project sources and mechanisms of financial support for public investment projects and public investment programs, such according to approved by order of the Ministry of Finance dated February 28, 2025 No. 131, registered with the Ministry of Justice of Ukraine on April 9, 2025 under No. 541/43947.

2. Structural units are recommended to submit the formed lists of public investment projects and public investment programs to the local financial authority by October 5 of the year preceding the planned one, together with justification of compliance with the criteria specified in paragraph 1 of this section.

3. The local financial authority is recommended to analyze the lists of public investment projects and public investment programs submitted by structural units for compliance with the indicative distribution of funds by main areas of public investment in terms of areas of activity, information contained in the unified project portfolio of public

investments of the region (territorial community), and approaches to determining sources and mechanisms of financial support, as well as the justification of the specified need for financial support given the current status and plans for the implementation of relevant projects and programs.

III. Formation of a consolidated list of public investment funds public investment projects and programs

1. Based on the results of the analysis provided for in paragraph 3 of Section II of these Methodological Recommendations, the local financial authority shall form a consolidated list of public investment projects and public investment programs of the unified project portfolio of public investments of the region (territorial community) and the distribution of public investments for their preparation and implementation for the planned and two subsequent budget periods in terms of sources and mechanisms of financial support (hereinafter referred to as the consolidated list), taking into account:

requirements for directing at least 70 percent of the total volume of public investments 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;

the maximum amount of local debt and guaranteed by the regional council, the city, town or village territorial community of the debt;

optimal annual debt burden on the local budget;

established amounts of annual expenditures to fulfill long-term obligations within the framework of public-private partnerships for the relevant budget periods.

2. The local financial authority is recommended to submit to the local commission on the distribution of public investments (hereinafter referred to as the Commission) a consolidated list in the form specified in Appendix 2 to these Methodological Recommendations by October 10 of the year preceding the planned one.

IV. Commission Decision on the Distribution of Public Investments

1. The Commission, based on information received from the local financial authority in accordance with paragraph 2 of Section III of these Methodological Recommendations, shall, within a week, adopt a decision at its meeting on the distribution of public investments for the preparation and implementation of public investment projects and public investment programs in the context of such projects and programs, indicating:

relevant sources and mechanisms for their financial support, taking into account the requirements of Article 752 of the Code and paragraph 1 of Section III of these Methodological Recommendations.

The Commission's decision and the consolidated list are posted on the official website of the Council of Ministers of the Autonomous Republic of Crimea, the regional, Kyiv, Sevastopol city state (military) administration, and the relevant local council.

2. Based on the Commission's decision on the distribution of public investments, made in accordance with paragraph 1 of this section, the local financial authority shall inform the main spending units of budget funds of the distributed amount of public investments for the preparation and implementation of public investment projects, determined in the consolidated list, for inclusion in budget requests for budget programs, within the framework of which the preparation and implementation of the relevant public investment projects and public investment programs is provided.

3. The volume of local guarantees provided to ensure the fulfillment of debt obligations of business entities of the municipal sector of the economy under loans, the funds of which are directed to the preparation and implementation of public investment projects, is determined by the decision on the local budget for the relevant year in accordance with the list of public investment projects determined in accordance with the distribution of public investments provided for in paragraph 1 of this section.

V. Issues of monitoring public investment projects and public investment programs

1. If during the budget period, based on the results of semi-annual monitoring of the state of preparation and implementation of public investment projects and public investment programs, a violation of the terms of development or implementation of the project or program, or an increase in the cost of the project or program by more than 10 percent, or a discrepancy between the subject of procurement and the goal and the final result planned to be achieved as a result of the implementation of the project or program is detected, such projects or programs, at the proposal of the local financial authority or other members of the Commission, are recommended to be submitted for re-consideration by the Commission in accordance with the established procedure. The Commission's decision is the basis for considering the issue of transferring local budget funds to public investment projects and public investment programs that are implemented within the specified deadlines, in accordance with the procedure established by budget legislation.

2. In the event that the results of the semi-annual monitoring reveal cases of non-entry into force of credit agreements within the framework of the preparation and implementation of public investment projects for which the provision of local guarantees was envisaged in accordance with the distribution carried out in accordance with paragraph 1 of Section IV of these Methodological Recommendations, the Commission may, at the proposal of the local financial authority, review the list of such projects. Based on the results of such review and in the event that the single project portfolio of public investments of the region (territorial community) contains projects for which local guarantees may be provided and which are at the appropriate stage of readiness, the Commission may decide to replace or include additional projects in the list, subject to the maximum amount of local guarantees established by the decision on the local budget fo

3. If during the implementation of public investment projects and public investment programs, the fact of fraud or the commission of a corruption or corruption-related offense in relation to the preparation or implementation of such projects and programs is discovered and documented, the local financial authority, by decision of the Commission, prepares and submits to the interregional territorial bodies of the State Audit Service of Ukraine proposals for conducting a financial audit of public investment projects and public investment programs.

Head of the Public
Investment Management Sector **Yaroslav TASHUTA**

Appendix 1
to the Methodological Recommendations on
distribution of local budget funds to
preparation and implementation of public
investment projects and programs
public investment
(section II, paragraph 1)

List
launched and new public investment projects and public investment programs

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(name of the branch structural unit)

Ordinal number	Unique identifier public investment project / programs public investment	Name public investment-leg project/ programs public investment	Branch/ sector/	Score for prioritization in the only one project briefcases public investment region (territorial community)	Implementation period project/program		Degree readiness/ stage vital cycle project	Pre-investment experiment-marriage (specify)	Decision investment advice on priorities further preparations (date, number)	Conformity criteria programs with preparation projects/ programs (PPF) (yes/no)	In general- for the price, thousand hryvnias	Including the amount of funding by year:						Propose-vane source financial owl provide education (specify)	Confirm-marriage availability proposed-important sources financial of provide education	Note
					on-rosary (year)	final change (year)						fact from beginning realizations	plan for current budgetary period	forecast on next year	prog-knife on second year	prog-knife on third year	forecast until the end change implementation			
Launched public investment projects (public investment programs):																				
		...						x	x	x										
New public investment projects (public investment programs):																				
		...																		

____________________ (position)

____________________ (last name, first name, patronymic (if available)

____________________ (date)

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Appendix 2
to the Methodological Recommendations on the
Allocation of Local Budget Funds for the Preparation
and Implementation of Public Investment
Projects and Public Investment Programs (Section III, Clause 2)

Consolidated list of public
investment projects and public investment programs of the unified project portfolio of public investments of the region (territorial community) and distribution of public investments for their preparation and implementation by years in terms of sources and mechanisms of financial support

No. s/n	Unique identifier of a public investment project / programs public investment	Name of public investment project/ program public investment	Sector/ industry	Score for prioritization in the unified project portfolio of public investments of the region (territorial community) (for new projects / programs)	Allocation of public investments for the preparation and implementation of public investment projects and public investment programs				Sources and mechanisms of financial support	Main budget manager
					forecast on next year	forecast on second year	forecast on third year	together		
Launched public investment projects (public investment programs):										
New public investment projects (public investment programs):										
TOTAL by sectors (industries)										

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