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## AUTOMATED WORKSTATION OF AN ACCOUNTANT IN ENSURING ACCOUNTING PROCESS IN BUDGETARY INSTITUTIONS

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### АВТОМАТИЗОВАНЕ РОБОЧЕ МІСЦЕ БУХГАЛТЕРА У ЗАБЕЗПЕЧЕННІ ОБЛІКОВОГО ПРОЦЕСУ У БЮДЖЕТНИХ УСТАНОВАХ

*The subject of the article is the problem of organization of the automated workplace of the accountant in ensuring accounting process of budgetary institutions.*

*The paper investigated the improvement of accounting revenue and expenditure budget institutions reporting and other stages of your process by creating and ensuring the effective functioning of the automated workplace. In the article the author asked to provide automation of analytical accounting in public institutions so that it was possible to realize the possibility of forming and getting necessary data in many informational sections and ensure that the process of detailing areas of coding of accounts with regard to the automated management of your account and of the analytical process of relevant objects.*

*Предметом статті є проблема організації автоматизованого робочого місця бухгалтера у забезпеченні облікового процесу бюджетних установ.*

*Досліджено питання удосконалення ведення бухгалтерського обліку доходів і видатків бюджетних установ, складання звітності та інших етапи облікового процесу за допомогою створення та забезпечення ефективного функціонування автоматизованого робочого місця. Запропоновано забезпечити автоматизацію аналітичного обліку у бюджетних установах таким чином, щоб можна було реалізувати можливість щодо формування й отримання необхідних даних в багатьох інформаційних розрізах та забезпечити процес деталізації напрямів кодування рахунків з урахуванням автоматизованого управління облікового та аналітичного процесу відповідних об'єктів обліку.*

**Key words:** *budgetary institution, accounting, income and expenses of budgetary institutions, computerization, automated workstation, information.*

**Ключові слова:** *бюджетна установа, бухгалтерський облік, доходи і видатки бюджетних установ, комп'ютеризація, автоматизоване робоче місце, інформація.*

**Formulation of the problem.** During the period of economic crisis Ukraine's economy is experiencing some changes in the financial system of the state, accompanied by a sharp deterioration in its capacity to provide social security and develop the field of social, institutional, scientific and other fields belonging to budget. In this regard, the role and importance of improving accounting of revenues and expenditures of budgetary institutions, reporting etc., that allows to use financial resources more efficiently rises. The above reasons require the reformation of public sector and, of course, affect the conduct of accounting forms and volumes of supply accounting information, internal and external control over the use of public funds.

The whole process of technology improvement applies to accounting and to processing economic information. The most modern information technology is automated, that are able to actively influence the intensification of use of resources of the public sector. In connection with this research of automation of process of accounting, control and analysis is particularly relevant.

**The analysis of recent research and publications.** The subject of the study and implementation of information systems in the budget entities was studied by such economists as, F. F. Butynets, M. R. Lucky, T. A. Pisarevskaya, S. V. Svirko, R. T. Dzhoza, L. O. Tereshchenko, A. M. Bereza, T. V. Shabrachuk, N. M. Horunzhak and others [1]. Analysis of research papers and gives reason to believe that this area is not explored to this day. The proof of this is the fact that most of the small budget organizations (especially in rural areas) still use traditional manual or partially automated form of accounting.

**The aim of the article.** The issue is to identify problems and prospects for automation of accounting in budgetary institutions, the role and importance of improving accounting of revenues and expenditures of budgetary institutions, reporting etc. to allow more efficient use of financial resources and reforming of the public sector, which certainly affects the order of accounting, shape and volume of supply of accounting information, internal and external control over the use of public funds.

**The presentation of main material and results of the research.** The reasons for the backlog of budgetary sphere of technological progress and development of modern information technologies are associated primarily with the presence of problems of economic, informational and legal, organizational and technical. Information problems are involved with the choice of instrument accounting, control and analysis. Their solution requires a reasonable choice of system and application and sufficient set of information technology. As the qualifying characteristics on software for ensuring we consider it to be appropriate to count the following: a program should be flexible to setup with minor changes, such as changing norms of expenditures, minimum wages, the size of payments and charges on the payroll, changes in tariffs for paid services the introduction of new and unreasonable seizure of individual accounts from chart of accounts.

It should be noted that accounting automation depends on a number of factors, including, such as accelerated computerization of society, the development of new information technologies, scientific approaches to work organization. This is the basis for development and implementation of a relatively simple workstations (RSW) directed on specific local problems and complex automated systems (CAS), which operate in major divisions of institutions, agencies and organizations of the public sector, where the issues are solved from different perspectives [2].

Today the Ukrainian government planned to adopt and implement many new reforms. One of the main is the reform of public administration, with the help of which it is planned to increase the efficiency of the public authorities. It is absolutely logical that improving of effectively of administration is impossible without integrated

automation.

Most automated control systems are designed for the private sector, but this experience can be applied also in the public sector. The country, which declared the course towards the implementation of the reforms, needs improvements in the form of reducing the cost of the device, transparency of different schemes, accelerate decision-making processes, etc. Recently it is accepted to refer to the experience of Georgia. Indeed, this country has changed very rapidly thanks to automation of many areas of public administration. On the Ukrainian market of information technologies (IT - market), there are many great players who can offer their solutions to the public sector. One such company is the company «1C», which has sufficient experience automating budget organizations.

The main advantage of the products of this company – a relative loyalty in pricing policy and flexibility in development thanks to the wide range of providers' solution to automate accounting process for public institutions, which is important in the current economic situation in our country. In addition, the company «1C» carefully monitors all changes in legislation and quickly brings them to its automated system that distinguishes it from other similar software products.

In modern conditions one distinguishes some typical solutions for automating your process of budget organizations, namely:

- 1C: Enterprise 8.Accounting for budget institutions in Ukraine;
- 1C: Enterprise 8.Payroll and personnel for public institutions in Ukraine;
- 1C: Enterprise 8.Integrated accounting for public institutions in Ukraine;
- 1C: Enterprise 8.Procuring funding for Ukraine;
- 1C: Enterprise 8.Procuring financing for subordinate organizations of Ukraine.

In particular, the software «1C: Enterprise 8». Accounting for budget institutions in Ukraine "is intended for automation of the accounting y in budgetary institutions financed from the budgets of all levels and for those who keep records on budget accounting chart of accounts. An important feature of the program is accounting due to the sources of funding, because of which the institution performs its function.

The system «1C: Enterprise 8.Salary and payroll and for public institutions in Ukraine»- a mass assignment software to automate payroll and personnel record keeping in the budget organizations. It is aimed for the use in personnel and specialized accounting services.

The program «1C: Accounting 8 for comprehensive budget institutions in Ukraine» is intended for complex automation of accounting, personnel records and payroll employees of budgetary institutions. In fact, this solution combines in a single information system functionality of the previous two.

Configuration «1C: Enterprise 8.Manager of budgetary funding for Ukraine» is intended for automation of planning and funding allocation of budget funds within the department with the consolidation of data in a single User info base. The software product «1C: Enterprise 8.Procuring funding to organizations subordinate Ukraine» is intended for use by budget organizations, which are the final recipients of budget funds and contains only the functionality that is necessary for these highly specialized organizations. In particular, this decision has no possibility of forming summary information, accounting data of other organizations implementing found in the configuration «of the budgetary allocation for Ukraine».

Thus it is established that there are in the market quite a lot of software that can be used in budget organizations to provide basic stages of accounting process. The use of a typical printed solutions online subordinate institutions or a institution that has branches, and lets significantly save budget funds and organize accounting and reporting on common methodological principles in all subordinate organizations (affiliates) that provides ease control over the execution of the budget revenues and expenditures subordinate institutions and reduces the corresponding state apparatus to the optimum amount.

So one could argue that the software market in Ukraine is filled with programs aimed at providing management and budgetary institutions accounting for them. In addition to already described software systems, the most famous and popular products from the automation is «Sail-Budget» for companies and organizations that are on a budget, and also «Kazna». The mentioned software is fully adapted to make additional modifications to accounts and other configurations.

It is important that the current requirements for management purposes for necessary information pose new and more complex challenges for the information system. In this regard, we believe that the formulation of the problem for development of software for accounting and control in budget institutions should cover the following stages:

1) formulation of the basic accounting principles to specific budget organization to meet the requirements of current legislation and internal needs. Therefore, we can recommend to include in the list of principles internal character following items:

- Submission of information system single purpose - to ensure the growth of efficiency of budgetary institutions;

- Combining different sources of records in a fully functional system (inlet - planned and accounting information, the output - information adapted to the needs of management);

- Organizing records with different carriers based on the general classification system;

- Removal of duplication of information and Documentation flow;

- Unification of methods of accounting documents [3];

2) to form the purpose of solving the problem based on the principle;

3) counting the purpose of the task and principles, compliance of which is to be achieved in the developed information system, to form criteria that must meet the automated system. The following criteria should be reasonable: completeness of feature set; modularity; integration; flexibility; reliability; intuitive user interface; openness; authorized access to information [4].

On the basis of the processed data it is expedient to build analytical accounting in a way that could allow the form and receive the necessary information in the following sections:

1). On non-current assets:

- To achieve the possibility of forming accounting information by groups of fixed assets;

- To conduct analytical accounting depreciation on fixed assets acquired through the general and special funds on separate analytical accounts [5; 6];

2).On revenue and expenditure of general and special fund:

- To ensure the distribution of expenditures on paid services budget institutions (at the expense of special fund) and the services provided in connection with the functional power (for the general fund);

- Formation of calculation to determine the cost of paid services should take place with the release groups direct and indirect costs due to related codes of economic classification of expenditures, counting the total amount of costs incurred [5];

- Allocation of indirect overheads program should pursue the formulas suggested;

- Provide the opportunity to automate the process of analyzing income and expenditure and forming conclusions obtained standard indicators;

3). On other resources foreseen uses of detail and coding invoices based repositories, and automated control of their movement.

**Conclusions.** Formation of automated information system that is based on recommended principles and positions, ensure prompt resolution of problems of accounting, control and analysis, quality control will contribute to the formation of revenues and expenditures of budgetary institutions providing funding efficiency and saving money and material resources. Ultimately it will increase the volume and quality of services by budgetary institutions.

Thus, due to the fact that accounting in budgetary institutions basically acts as a monitoring system for the presence and movement of budgetary funds, by the introduction of workstation one should count of its specific feature, and also the fact that it is not aimed at matching costs and results and profit, and registration costs in providing intangible services. Actually, in this regard, the automation of accounting and payment and control procedures in the order of accounting policies should be noted especially the formation of the final results, separating them according to how it is done in estimates (for the General Fund and Special Fund), and also, most important, clearly outline the mechanism for calculating the financial performance of paid services.

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