

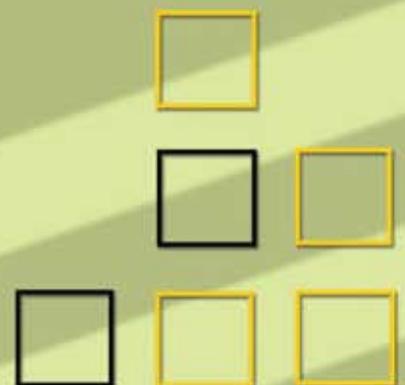


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BUDGET MONITORING:

Analysis of Budget Execution in 2009



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Analysis of Budget Execution in 2009

Budget Monitoring

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BUDGET MONITORING: ANALYSIS OF BUDGET EXECUTION BOOK SERIES

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The main goal of the project is strengthening the capacity of cities to plan and finance local development projects, in particular, those intended for improving the municipal infrastructure by strengthening their own financial resources and attracting alternative sources for financing of local development.

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Budget Monitoring: Analysis of Budget Execution in 2009

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EXECUTIVE SUMMARY

Presented herein is the *Budget Monitoring: Analysis of Budget Execution*, a periodical publication prepared by experts of the Institute for Budgetary and Socio-Economic Research (IBSER) as part of the Municipal Finance Strengthening Initiative project implemented with support of the American People provided via the United States Agency for International Development (USAID).

The results of the 2009 budget execution monitoring presented in this publication cover a brief review of the legislative framework and analysis of indicators of actual revenue intake and expenditure outflow for budgets at all levels.

The analytical section provides a brief description of the key macroeconomic indicators, reviews the general trends of banking system development, makes a more detailed analysis of State budget and local budget performance indicators for 2009, identifies the main trends in the budget policy, and evaluates the impact of fiscal decisions made on the State budget and local budgets. Special focus, as usual, is made on evaluating the status of actual revenues and expenditures of local budgets.

The analysis of budget execution in 2009 was conducted based on the operational reports of the State Treasury of Ukraine, official statistics of the State Statistics Committee of Ukraine, data of the Ministry of Finance of Ukraine, Ministry of Economy of Ukraine, as well as the Budget Committee of the Verkhovna Rada.

An unstable **macroeconomic situation**, provoked by the consequences of the global financial and economic crisis, persisted in Ukraine throughout 2009, though this was accompanied by some slowing down of the economic recession. The key features of 2009 included the gradual stabilization of the official hryvnya exchange rate against the U.S. dollar and the euro, further decline in real personal income, and a continued negative balance of payments.

Nominal GDP totaled Hr 914.7bn in 2009 against Hr 949.9bn in 2008. Real GDP amounted to 84.9% against previous year in constant 2007 prices.

The Consumer Price Index amounted to 112.3% in 2009 against 122.3% in 2008. **The Producer Price Index** amounted to 114.3%, which is 8.7ppt less year-on-year.

According to the State Statistics Committee, **real disposable personal income** in Ukraine decreased by 8.5% in 2009 against the previous year.

Based on the State Statistics Committee data, the **export of Ukrainian goods** fell 40.7% in 2009 year-on-year and totaled \$39.7bn. **The export of services** totaled \$9.5bn in 2009 and amounted to 81.1% of that in 2008.

The import of goods in Ukraine totaled \$45.4bn in 2009, which equals 53.1% of the import of goods in 2008. **The import of services** in Ukraine totaled \$5.2bn in 2009, down 20.1% year-on-year.

The total Foreign Direct Investment in Ukraine amounted to about \$40.0bn as of 1 January 2010, which is 12.0% more than the investment at the outset of 2009, and equaled \$872.60 per person.

There was a slight increase in the rate of growth of the **Ukrainian banking system** in Q4 2009, in particular, with regard to the increase of its aggregate assets. Thus, the aggregate assets of the Ukrainian banking system increased by 1.4% at the end of 2009 compared to Q3 2009, and reached Hr 1,001.9bn or \$131.3bn.

The amount of credits decreased by 0.8% in the last quarter down to Hr 718.8bn. It should be noted that crediting of the real sector of the economy continued in Q4. Therefore,

the amount of credits granted to legal entities increased by 1.0% against Q3 and amounted to Hr 483.4bn as of 1 January 2010. Also, the amount of credits in the national currency issued to legal entities increased by 5.0% against Q3 2009 and reached Hr 287.4bn.

Credits in the national currency (48.1%) and U.S. dollar (46.2%) have the largest shares in **the client loan portfolio structure**.

As of 1 January 2010, **personal deposits** totaled Hr 211.4bn or 27.7% of total liabilities, and **deposits of economic agents** totaled Hr 116.5bn or 15.2%. **Term personal deposits** amounted to Hr 156.8bn or 74.2% of total personal deposits, and **call deposits** amounted to Hr 54.6bn or 25.8%.

A positive trend was observed in the last quarter of 2009 regarding the growth of **clients' deposit accounts**, the growth rate of which amounted to +4.5%. However, this indicator had decreased by 1.7% since the beginning of the year.

According to the National Bank of Ukraine, the **banks' equity** totaled Hr 121.6bn or 13.6% of their liabilities as of 1 July 2009.

Commercial banks posted a negative financial result in 2009, which was primarily related to substantial remittances into reserves to cover the active operations of the banks.

In the worsening environment during Q1 2009, the **PFTS index** decreased by 74.08 points or by 24.6% compared to the year's outset. However, starting in April, when certain signs of stabilization started to emerge, the key indicators of the Ukrainian stock market began demonstrating positive dynamics. The PFTS index increased by 271.49 points or by 90.1% to 572.91 points in 2009 against the beginning of the year.

The group of market leaders in terms of profits for 2009 is similar to the results for the first nine months of 2009, and still includes PrivatBank (+Hr 1,050mn), State Savings Bank [Oshchadbank] (+Hr 693mn), Citibank Ukraine (+Hr 451mn), Calyon Bank (+Hr 259mn), and ING Bank (+Hr 144mn).

The actual revenue intake of the consolidated budget totaled Hr 288.6bn in 2009, which is Hr 9.3bn or 3.2% less year-on-year.

The actual revenue intake of the State budget (without intergovernmental transfers) totaled Hr 217.6bn, which is Hr 6.4bn or 3.0% less year-on-year.

The share of tax revenues in the structure of total **consolidated budget** revenues decreased by 4.2ppt to 72.1% in 2009 compared to 2008. **The share of non-tax revenues of the consolidated budget** increased by 5.3ppt to 25.6%.

The share of tax revenues in the structure of total **State budget** revenues decreased by 6.5ppt in 2009 against 2008. **The share of non-tax revenues in the State budget** revenues increased by 6.9ppt and amounted to 30.5% in 2009.

The State budget deficit totaled Hr 19.9bn in 2009, with a planned annual amount of Hr 31.6bn.

As of the end of December, **the State and State-guaranteed debt** of Ukraine totaled Hr 301.4bn or \$37.7bn, including State debt of Hr 211.6bn or \$26.5bn and State-guaranteed debt of Hr 89.8bn or \$11.2bn.

The actual expenditures of the consolidated budget of Ukraine totaled Hr 307.3bn in 2009, which amounts to 85.7% of the annual target.

Social expenditures of the consolidated budget totaled Hr 190.4bn in 2009, which is Hr 13.9bn or 7.9% more year-on-year.

Expenditures of the State budget of Ukraine (with intergovernmental transfers) totaled Hr 242.4bn in 2009, which is 0.4% more than in 2008. The level of 2009 annual plan execution is 6.6ppt below the indicator for 2008 and amounts to 85.1%.

The amount of credits granted from the State budget totaled Hr 6.7bn or 114.7% of the annual plan in 2009, and **the amount of credits repaid** to the State budget was Hr 3.9bn or 123.8%. The level of annual plan implementation was higher in 2009 than 2008: by 49.1ppt for the granting of credits; and by 76.0ppt for the repayment of credits.

The local budget revenues (without intergovernmental transfers) of the General Fund and Special Fund combined received Hr 71.0bn in 2009, which is 3.8% or Hr 2.8bn less year-on-year.

The revenues of the General Fund of local budgets (without intergovernmental transfers) totaled Hr 59.6bn or 90.6% of the annual plan approved by local councils.

The personal income tax remains the most important source of local revenues. However, the nominal receipts from this tax totaled Hr 44.5bn in 2009, which is Hr 1.4bn less year-on-year.

In 2009, local budgets received Hr 8.4bn from the **payment for land**, which is 25.2% more than in 2008. Local budgets received Hr 1.8bn from the **single tax on small businesses** in 2009, which is 4.8% less than the amount received in 2008.

The revenues from local taxes and fees totaled Hr 808.6mn in the reviewed period, which 1.4% less than in 2008. Their share in the structure of General Fund revenues of local budgets continued demonstrating a downward trend and only amounted to 1.3%.

The nominal amount of **non-tax revenues** of the General Fund of local budgets totaled Hr 2.0bn in 2009, which is 7.5% less year-on-year.

Local budgets received Hr 50.3bn in **revenues taken into account when calculating intergovernmental transfers (first basket)** in 2009, which amounts to 99.0% of the annual Ministry of Finance estimate. These revenues decreased by Hr 0.9bn or 1.8% against 2008.

The revenues not taken into account when calculating intergovernmental transfers (second basket) totaled Hr 9.4bn in 2009, which is 8.1% more than received in 2008. The 2009 annual estimate of the Ministry of Finance for these revenues was implemented by 92.1%.

The Special Fund of local budgets (without intergovernmental transfers) received over Hr 11.4bn in 2009, which 18.6% less than in 2008. The 2009 plan approved by local councils was executed by 91.2%.

The aggregate local budget expenditures (without the funds transferred from local budgets into the State budget) totaled Hr 127.1bn in 2009, which is nearly the same amount as in 2008.

The share of GDP redistribution via the local budgets of Ukraine amounted to 13.93% in 2009 (13.35% in 2008).

The General Fund expenditures of local budgets totaled Hr 108.8bn. Their amount increased by 5.1% compared to in 2008. The annual plans approved by local councils were implemented by 95.5%, which is 0.6ppt less compared to 2008.

The share of **expenditures for social and cultural realm** amounts to 88.2% of the General Fund structure, which is 3.0ppt more than the indicator for 2008.

The current expenditures of local budgets (without transfers from local budgets to the State budget) were funded at the amount of Hr 106.0bn, which is 9.3% more than in 2008. More than 97.4% of General Fund expenditures were spent for the current upkeep of budgetary institutions. **Capital expenditures** were funded at Hr 2.8bn, which is 57.0% less than in 2008.

More than 86.8% of all local budget expenditures were used to finance **protected expenditure items** in 2009, which is 4.6ppt more year-on-year.

Expenditures of the Special Fund of local budgets were funded at Hr 18.4bn in 2009, which is 21.4% less than in 2008. The annual plan approved by local councils was executed by 80.3%, which is 8.3ppt less year-on-year.

The development budget revenues of local budgets totaled Hr 4.0bn in 2009, which is 56.5% less than in 2008.

The development budget expenditures of local budgets decreased by 51.0% in 2009 and amounted to Hr 3.8bn. The share of development budget expenditures decreased by 3.1ppt and amounted to 3.0% in the overall structure of local budget expenditures.

The amounts of transfers received from the State budget increased by 5.2% in 2009.

The share of intergovernmental transfers amounted to 46.7% in the total structure of local budget revenues in 2009, which is 2.2ppt more than in 2008.

Equalization grant of 53.6% had the largest share in the structure of transfers (it amounted to 48.7% in 2008).

The State budget of Ukraine received Hr 7.8bn in **intergovernmental transfers from local budgets** in 2009, which is 0.9% more than the 2008 amount.

SECTION 1. REVIEW OF THE NORMATIVE-LEGAL FRAMEWORK FOR THE BUDGET FOR OCTOBER 2009 THROUGH FEBRUARY 2010

1.1. REVENUES OF THE STATE BUDGET OF UKRAINE

LAW OF UKRAINE OF 22 DECEMBER 2009, NO. 1782

The Law of Ukraine dated 22 December 2009, No.1782 “On Amending Certain Laws of Ukraine Regarding Support to the Agroindustrial Complex in the Conditions of World Economic Crisis” amends the Law of Ukraine “On State Support to Agriculture of Ukraine” and to the Law of Ukraine “On Value-Added Tax.”

In particular, the Law stipulated that the VAT amount payable to the budget by processing plants of all forms of ownership on their sales of milk and dairy products, meat and products shall be earmarked exclusively for paying up grants to agricultural producers for the milk and meat in live weight they sell to processing plants. The procedure of charging, paying up, and using such funds shall be established by the Cabinet of Ministers of Ukraine.

This provision is not time-limited and shall be suspended when the State budget law for the relevant year stipulates that the VAT amount payable into the budget by processing plants of all forms of ownership on their sales of milk and dairy products, meat and meat products, as well as other products of processing the animals and poultry procured in live weight (skins, byproducts, meat-and-bone meal), shall be remitted into a special State budget fund to be subsequently used for additional payments per cow available as of 1 January of the respective year.

The VAT amount due from the agricultural enterprises of all forms of ownership, which have not chosen a special taxation regime for agriculture, forestry, and fisheries, and are subject to general VAT taxation on their sales of milk, cattle, poultry, wool, as well as of dairy and meat products produced at their own processing facilities, shall be retained in full by these agricultural enterprises and used for the support of their own manufacturing of animal produce.

LAW OF UKRAINE OF 20 JANUARY 2010, NO.1814

The Law of Ukraine dated 20 January 2010, No.1814 “On Amending Certain Legislative Acts of Ukraine Regarding the Support of the Aircraft Construction Industry in Ukraine” has introduced a number of tax privileges to the legal entities engaged in aircraft construction. Among other things, such entities are

exempt from paying import duty, land tax, value-added tax, and also may enjoy the provision of a preferential depreciation at the rate of 50% to 100%, with part or all fixed assets value being charged to total costs. These privileges shall be in effect until 1 January 2016.

According to developers of this Law, its adoption will not lead to a reduction in revenues or increase in budget expenditures, among other things, thanks to the resulting increase in commercial output by the aircraft building industry worth Hr 3.0bn - Hr 3.7bn (2.1 to 2.8 times) in current prices, which will increase the mandatory payments to the State budget by Hr 2.0bn (2.5 times).

**LAW OF UKRAINE
OF 11 FEBRUARY
2010, NO.1883**

The Law of Ukraine dated 11 February 2010, No.1883 “On Amending the Law of Ukraine ‘On Excise Tax Rates for Ethyl Alcohol and Alcoholic Beverages’ (Regarding the Tax Rate for Alcoholic Distillates and Alcoholic Beverages Produced by Distilling Grape Wine or Husks of Grape)” postpones raising the excise tax on alcoholic beverages produced by distilling grape wine or grape husks, also known as brandy spirit, from Hr 14 to Hr 20 per 1 liter of 100% alcohol from 1 January 2010 to 1 January 2011, and to Hr 27 to 1 January 2012.

This initiative is justified by the fact that the production of brandy was declining in Ukraine in 2009 and amounted to 79% of previous years’ output. The key reason was raising the excise tax on alcoholic beverages produced by distilling grape wine or grape husks from Hr 10 per 1 liter of 100% alcoholic to Hr 14 or by 40% as of 1 January 2009.

This modification will not reduce the budget revenues from brandy producers and only retain them at the 2009 level.

1.2. EXPENDITURES OF THE STATE BUDGET OF UKRAINE AND THE BUDGET PROCESS

**DECREE OF THE
VERKHOVNA RADA
OF UKRAINE OF
20 NOVEMBER
2009, NO.1741**

The Decree of the Verkhovna Rada dated 20 November 2009, No.1741 “On Returning the Draft Law of Ukraine on the State Budget of Ukraine for the Year 2010 for Improvement” sent the said legislative draft back to the Cabinet of Ministers for improvement to bring it in line with the requirements of the Constitution of Ukraine, Budget Code of Ukraine, Law of Ukraine of 20 October 2009, No.1646 “On Setting the Subsistence Level and Minimum Wage Level,” and other Ukrainian laws.

The Verkhovna Rada Committee on Budget is requested to submit MPs’ summarized proposals with regard to the 2010 Draft Budget to the Cabinet of Ministers within two days of Decree’s coming into force, and the Cabinet is to finalize the Draft Law on the State Budget of Ukraine for the Year 2010 within two weeks, and submit it for the consideration of the Verkhovna Rada.

**DECREE
OF THE CABINET
OF MINISTERS OF
UKRAINE OF
8 DECEMBER 2009,
NO.1335**

The Cabinet of Ministers Decree dated 8 December 2009, No.1335 “On Amending Certain Decrees of the Cabinet of Ministers of Ukraine” modifies, among other things, the Regulations on the Procurement of Goods, Works, and Services with State Funds approved by Decree of the Cabinet of Ministers dated 18 October 2008, No.921.

Among other issues, the modifications authorize the purchaser to initiate the procurement procedure before the respective budget estimates (budget funds utilization plans) are approved, if the bidding documents stipulate conditions regarding the emergence of budget obligations under the contract, in case of availability and within budget appropriations.

**LAW OF UKRAINE
OF 15 DECEMBER
2009, NO.1757**

The Law of Ukraine of 15 December 2009, No.1757 amends the Law of Ukraine “On the State Budget of Ukraine for the Year 2009” to increase expenditures of the State Judiciary Administration of Ukraine by Hr 0.1bn at the expense of raising the amount of internal borrowing. However, the underfunding of the State Judiciary Administration under expanded budget programs was nearly equal to the above increase.

**LAW OF UKRAINE
OF 15 DECEMBER
2009, NO.1758**

The Law of Ukraine dated 15 December 2009, No.1758 amends the Law of Ukraine “On the State Budget of Ukraine for the Year 2009” to include expenditures for preventing the spread and medical treatment of flu totaling Hr 0.6bn in the budget expenditures, including Hr 0.3bn as expenditures of the Ministry of Health and Hr 0.3bn as a subvention from the State budget to local budgets.

The said expenditures have been covered by transferring Hr 0.6bn from the Special Fund to the General Fund at the amount accrued from a surplus of budgeted revenues over budgeted costs of the National Bank and proportional reduction of Special Fund expenditures for the implementation of the State special-purpose program for preparing and holding the finals of the European 2012 Football Championship, building and reconstruction of bridges and underground Metro railway systems.

It should be noted that based on the 2009 State budget execution results, the Special Fund never received these revenues (Hr 9.2bn according to plan) and no said expenditures were incurred.

The actual expenditures of the Ministry of Health for activities to prevent and treat flu amounted to 39.1% of the plan in 2009, and the subvention was funded at 34.2%.

**LAW OF UKRAINE
OF 15 DECEMBER
2009, NO.1762**

The Law of Ukraine dated 15 December 2009, No.1762 amends the Law of Ukraine “On the State Budget of Ukraine for the Year 2009” to increase expenditures of the Ministry of Health for the medical treatment of Ukrainians abroad by

Hr 22.0mn, which were fully funded in 2009 at the expense of increased revenues from the customs duty on goods exported by entrepreneurial entities.

**LAW OF UKRAINE
OF 16 DECEMBER
2009, NO.1765**

The Law of Ukraine dated 16 December 2009, No.1765 amends the Law of Ukraine “On the State Budget of Ukraine for the Year 2009” to decrease the receipts from the special-purpose surcharge to the current electric and heat energy tariffs by Hr 0.3bn, and the expenditures of the Ministry of Fuel and Energy for building power units of nuclear, pumped-storage, and other electric power plants, which are incurred at the expense of these revenues, by the same amount of Hr 0.3bn or by 27.3%.

**LAW OF UKRAINE
OF 16 DECEMBER
2009, NO.1766**

The Law of Ukraine dated 16 December 2009, No.1766 amended the Law of Ukraine “On the State Budget of Ukraine for the Year 2009” to increase the expenditures of Special Fund of the Ministry of Coal Industry for restructuring the coal and peat industry by Hr 0.3bn through changing the amount of cash available at the beginning of the year.

**ORDER OF THE
MINISTRY OF
FINANCE OF
UKRAINE OF
24 DECEMBER
2009, NO.1512**

The Order of the Ministry of Finance dated 24 December 2009, No.1512 “On Amending the Order of the Ministry of Finance of Ukraine dated 28 January 2002, No.57” was issued in connection with a change of the economic classification in 2010 pursuant to the Order of the Ministry of Finance of 4 August 2008, No.1024¹ and for the purpose of improving the budget process.

In particular, the Order changes the forms of budget, consolidated budget, and the aggregation of indicators of budget’s Special Fund both in connection with a change of the name of the economic classification of expenditures code 1130, and due to the change of its structure.

Previous version		Revised version	
1130	Procurement of supplies and materials, payment for services, and other expenditures	1130	Procurement of goods and services
1131	Articles, materials, plant and equipment	1131	Articles, materials, plant and equipment, including soft equipment and uniforms
1134	Soft equipment and uniforms		
1132	Medicines and bandaging materials	1132	Medicines and bandaging materials
1133	Foodstuffs	1133	Foodstuffs
1135	Payment for transport services and maintenance of transport vehicles	1134	Payment for services (except communal services)
1136	Lease	1135	Other expenditures
1137	Routine repair of plant, equipment, and buildings; plant maintenance		
1138	Communications services		
1139	Payment for other services and other expenditures		

¹ It should be reminded that implementation of the said Order was postponed until 2010.

**ORDER OF THE
MINISTRY OF
FINANCE OF
UKRAINE OF
24 DECEMBER
2009, NO.1513**

The Order of the Ministry of Finance dated 24 December 2009, No.1513 “On Amending the Order of the Ministry of Finance of Ukraine of 29 December 2002, No.1098” amends the Rules for drafting budget program passports, their quarterly and annual implementation reports, as well as implementing the monitoring and review of budget program performance, and changes to the budget program passport form and to the forms of its quarterly/annual implementation reports.

In particular, these amendments increase the period for the preparation and submission of the draft passports of budget programs by key spending units to the Ministry of Finance from two weeks to four weeks from the effective date of the State budget law. Where passports of budget programs are to be drafted in other situations, this period was shortened from two weeks to one week. Also, the provision has been excluded, which stipulated that the responsible implementers, which are part of the key spending unit system, shall submit the draft passports of budget programs to the key spending unit within one week after the approval of the State budget law.

The period during which the Ministry of Finance has the right to return the passport for improvement is shortened from ten days to one week, and the period for the approval of budget program passports is extended. Whereas the previous version required the budget program passports to be approved within one month from the effective date of the State budget law, the amended version grants a period of six weeks.

The Order is also supplemented by a provision to the effect that when developing performance indicators for each budget program, the key spending units might make use of the reference list of performance indicators provided by the Ministry of Finance.

Further, it is stipulated that the budget program passport indicators shall be shown as a cumulative sum from the beginning of the year for each reporting period.

This Order cancels the form of the budget program plan of activities, which imposed an additional burden on key spending units.

**DECREE
OF THE CABINET
OF MINISTERS
OF UKRAINE OF
29 DECEMBER
2009, NO.1414**

The Cabinet of Ministers passed the Decree on 29 December 2009, No.1414 “On the Actions Regarding the Organization of the Budget Process in 2010” in connection with the failure of the Verkhovna Rada of Ukraine to approve the Law of Ukraine “On the State Budget of Ukraine for the Year 2010” and in order to provide for the stable operation of Ukraine’s budget system in 2010. Overall, this Decree hearkens back to a similar Decree, which was in effect in 2009 (Decree of the Cabinet of Ministers dated 26 November 2008, No.1036 “Certain Issues of Budget Process Organization”), and is primarily designed to ensure the financing of protected expenditure items of the budget in full.

**ORDINANCE
OF THE CABINET
OF MINISTERS
OF UKRAINE OF
13 JANUARY 2010,
NO.27-P**

The Ordinance of the Cabinet of Ministers dated 13 January 2010, No.27-p directs the publication of the Draft Laws of Ukraine “On Amending the Budget Code of Ukraine” and “On the State Budget of Ukraine for the Year 2010” on the website of the Cabinet of Ministers for their public discussion. It is also recommended that local governments and their associations organize public discussions of the said legislative draft and submit their proposals to the Ministry of Finance by 3 February 2010.

The Ministry of Finance is directed to finalize the Draft Laws with due consideration for any proposals submitted and present them to the Cabinet of Ministers by 10 February 2010.

1.3. STATE DEBT

**DECREE OF THE
CABINET OF
MINISTERS OF
UKRAINE OF
20 JANUARY 2010,
NO.129**

The Decree of the Cabinet of Ministers dated 20 January 2010, No.129 “On Increasing the Authorized Capital of the State Export-Import Bank of Ukraine Public Stock Company and Amending Its Statute” authorizes the Ministry of Finance to issue internal government bonds for the amount of Hr 1.8bn, maturing in nine years, and with an interest rate of 9.5% per annum for the purpose of increasing the authorized capital of Ukreximbank.

1.4. LOCAL BUDGETS AND INTERGOVERNMENTAL BUDGET RELATIONS

**DECREES
OF THE CABINET
OF MINISTERS OF
UKRAINE
OF 7 OCTOBER
2009, NO.1093,
AND OF
2 DECEMBER 2009,
NO.1324**

The Decree of the Cabinet of Ministers dated 7 October 2009, No.1093 amends the Procedure for transferring the State budget subvention to local budgets in 2009, and for repaying the debt regarding the difference in tariffs of heat energy, water-supply and water-removal services, which were produced, transported, and supplied to the population. The debt emerged in connection with a mismatch between the actual cost of heat energy, water-supply and water-removal services and the tariffs, which were either approved or agreed by competent central government authorities or local governments.

Among other things, changes are made with regard to the period of debt emergence. It is stipulated that the subvention shall be used for the tariff difference debt amount, which accrued in the period of 1 January 1998 through 1 July 2009, with due account for the calculations made in 2006 and 2008.

It is also stipulated that the debt shall be repaid with penalty interest, fines and financial sanctions charged to the heat-and-power companies’ debt for the natural gas consumed in the period of 1 January 1998 through 1 July 2009.

The Decree of the Cabinet of Ministers dated 2 December 2009, No.1324 makes regular modifications to the Procedure of using the said subvention.

The period of debt emergence to be covered by funding from the subvention is extended to 1 October 2009.

It is also stipulated that priority shall be given to accounts payable for the energy-carriers for the respective amounts. In this case, payments for the natural gas and electric power consumed shall be implemented in the following sequence:

- repayment of the accounts payable, which emerged before 1 January 2009 (without penalty interest, fines, and financial sanctions). If there are no such accounts payable, payments shall be effected to repay the accounts payable, which emerged as of 1 October 2009;
- repayment of debt for penalty interest, fines, and financial sanctions charged to energy-and-power companies for the natural gas they consumed in the period of 1 January 1998 through 1 October 2009.

**ORDINANCES
OF THE CABINET
OF MINISTERS OF
UKRAINE
OF 2 DECEMBER
2009, NO.1501-P
AND OF
23 DECEMBER
2009, NO.1610-P**

The Ordinance of the Cabinet of Ministers dated 2 December 2009, No.1501-p approves the redistribution of subvention from the 2009 State budget between local budgets for the provision of benefits, subsidies, and allowances to the population.

The redistribution is implemented among six oblasts and the city of Kyiv for a total amount of Hr 24.5mn. In particular, the Kyiv city budget received an additional Hr 20.0mn in subventions for the provision of communication services and other benefits granted by law (except the benefits for medicines, dental prosthetics, payments for electric power, natural and liquefied gas for household needs, solid and liquid household furnace fuel, services of heat- and water-supply, and water-removal, rent, removal of solid household waste and liquid waste) and reimbursement for preferential fare for some groups of citizens.

The Ordinance of the Cabinet of Ministers dated 23 December 2009, No.1610-p approved another redistribution of subvention amounts among local budgets for the provision of benefits, subsidies, and allowances to the population.

Thus, according to the Ordinance, the redistribution of funds among all the Ukrainian regions totaling Hr 63.9mn is implemented among the four social subventions².

² *The social subventions include:*

- *subvention for the provision of benefits in communication services and other benefits granted by law (except the benefits for medicines, dental prosthetics, payments for electric power, natural and liquefied gas for household uses, solid and liquid household furnace fuel, services of heat- and water-supply, and water-removal, rent, removal of solid household waste and liquid waste) and reimbursement for preferential fare for some groups of citizens;*
- *subvention for allowances to families with children, low-income families, persons disabled from birth, disabled children, and temporary State allowances to children;*
- *subvention for the provision of benefits and housing subsidies to the population for paying for electric power, natural gas, heat- and water-supply services, water-removal services, rent, removal of solid household waste and liquid waste;*
- *subvention for the provision of benefits and housing subsidies to the population for the purchase of solid and liquid furnace household fuel and liquefied gas.*

**ORDINANCE
OF THE CABINET OF
MINISTERS
OF UKRAINE OF
16 DECEMBER
2009, NO.1553-P**

The Ordinance of the Cabinet of Ministers dated 16 December 2009, No.1553-p, pursuant to Article 38, Law of Ukraine “On the State Budget of Ukraine for the Year 2009,” approves the redistribution of the State budget subvention to local budgets for paying State social allowances for orphaned children and children left without parental care, cash allowances to parent caregivers and foster parents for provision of social services in the family-type orphanages and foster families based on the “money follows the child” principle.

The additional distribution of nearly Hr 2.9mn was implemented among 15 Ukrainian regions.

**DECREE OF THE
CABINET
OF MINISTERS
OF UKRAINE OF
23 DECEMBER
2009, NO.1382**

The Decree of the Cabinet of Ministers dated 23 December 2009, No.1382 approves the 2009 Procedure of using the State budget activities subvention to local budgets for financing activities that prevent and treat the type A/H1N1/California/04/09 flu and acute respiratory disease.

The Procedure stipulates that the key spending units for this subvention shall include the Ministry of Health of the Autonomous Republic of Crimea, Principal Directorates of Health of oblasts and the Kyiv and Sevastopol city State administrations.

The subvention funds shall be spent for:

- procurement of immunobiological vaccines) for prophylactic flu immunization, medicinal and diagnostic means, medical goods for the prevention, diagnostics, and treatment of flu, acute respiratory disease and their complications, and disinfectants;
- procurement of medical equipment for the diagnosis and treatment of flu, acute respiratory disease, and their complications.

Procurement of goods, works, and services at the expense of the said subvention shall be implemented based on the procurement procedure of one participant, without the need to seek approval of the Ministry of Economy. The range of medicines and medical equipment to be purchased shall be determined by the Ministry of Health.

**EDICTS
OF THE PRESIDENT
OF UKRAINE
OF 25 DECEMBER
2009, NO.1109
AND OF
20 JANUARY 2010,
NO.40**

Due to numerous appeals from local executive government authorities and spending units, and striving to prevent the accumulation of accounts payable by local budgets, and delays in conducting transactions with funds of local budgets, the **Edict of the President of Ukraine dated 25 December 2009, No.1109** approves the urgent measures aimed at normalizing the treasury servicing of local budgets.

The Council of Ministers of the Autonomous Republic of Crimea and local State administrations are directed to set up, not later than 28 December 2009, their commissions to look into the state of implementation at the local level of the established procedure

and deadlines for accounting the liabilities of spending units; transactions of remitting the funds for incurring the expenditures provided by the General Fund and Special Fund of local budgets; performance of transactions of crediting funds into the registration accounts and special registration accounts of spending units and accounts of recipients of local budget funds, as well as the compliance of local offices of the State Treasury of Ukraine with the technological regulations of the National Bank system of electronic payments.

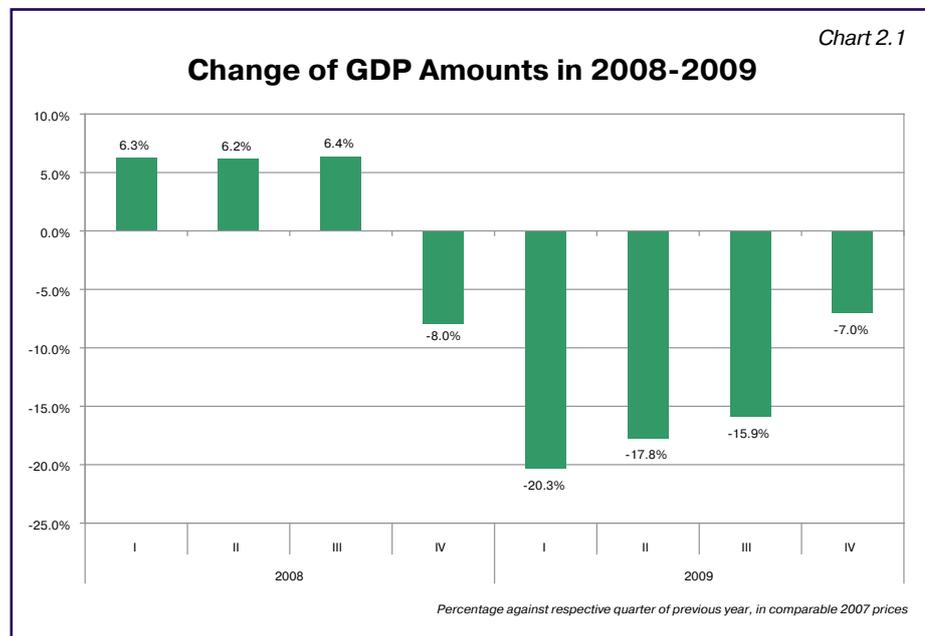
The Edict of the President of Ukraine dated 20 January 2010, No.40 instructs the Council of Ministers of the Autonomous Republic of Crimea and local State administration to submit by 22 January 2010 the final report on activities of the commissions to examine compliance with the legislation, which regulates the procedure of payment and cash servicing of local budgets.

SECTION 2. ANALYSIS OF MACROECONOMIC INDICATORS IN 2009

GDP

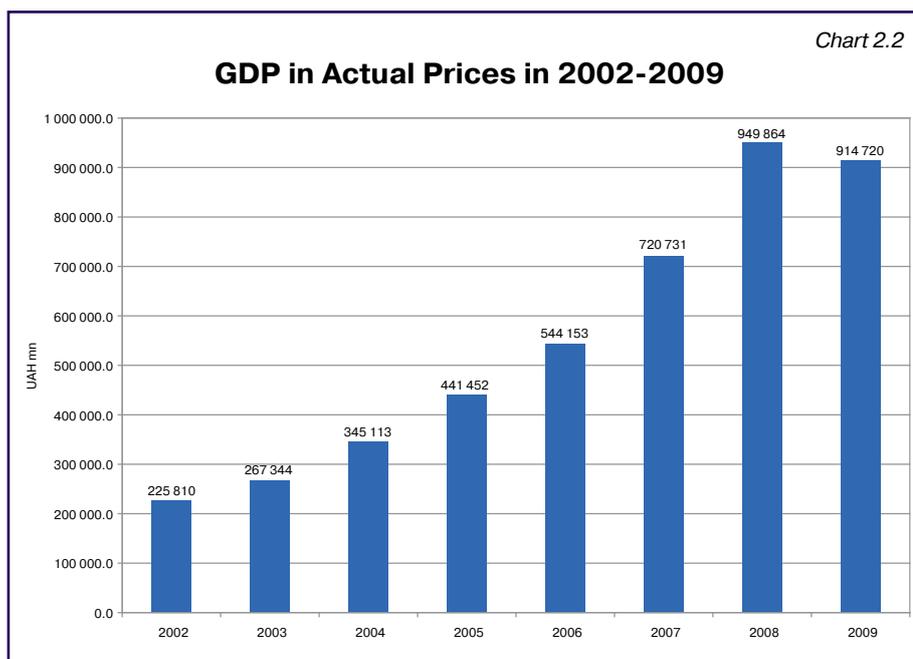
A volatile **macroeconomic situation** provoked by the effects of the global financial and economic crisis persisted in Ukraine throughout 2009, accompanied by a certain slowing down of the economic recession. The key features of 2009 included a gradual stabilization of the official hryvnya exchange rate against U.S. dollar and the euro, a further decline in real personal income, and the preservation of a negative balance of payments.

According to the State Statistics Committee of Ukraine, real GDP amounted to 84.9% in 2009 vs. 2008 in constant 2007 prices. The gradual economic recovery and growth of GDP continued in Q4 2009, though at a slower rate compared to the same period in 2008 (a slower decline in real GDP is observed in annual terms (see Chart 2.1): down to 7.0% in Q4 year-on-year in constant 2007 prices; and down to 20.3% in Q1). The main factors behind the improved GDP dynamics included the slow recovery of foreign economic environment, more active import-replacement processes, and positive dynamics in agriculture.



Nominal GDP totaled Hr 914.7bn in 2009, which is 3.7% less year-on-year (see Chart 2.2).

Downward trends for nominal and real GDP due to the world financial and economic crisis are also noted in other countries worldwide.



Thus, according to data published by the Federal Statistics Service of the Russian Federation (Rosstat), the Russian economy decreased by 7.9% in 2009 vs. 2008. Russia's Ministry of Economic Development estimates the most likely GDP growth at 3.1% in 2010, 3.4% in 2011, and 4.2% in 2012³.

According to the National Statistics Committee of Belarus (Belstat), the Gross Domestic Product of Belarus increased by 0.2% 2009 against 2008. At the same time, the Belarus GDP grew by 10.0% in 2008 against 2007.⁴

Across all 27 European Union Member States, economic growth amounted to 0.1% in Q4 2009 and their GDP was down 2.3% against Q4 2008. In particular, the industrially developed economy of the euro zone demonstrated the worst dynamics of the last half-century in 2009: Its GDP was down 2.1% against Q4 2008. Germany's GDP decreased by 5.0% in 2009, Italy's by 4.9%, and France's by 2.2%.

According to a Bank of Spain estimate, that country's GDP decreased by 3.6% in 2009, which was the deepest fall in recent decades. The drop, which was typical for the global economy, occurred due to a significant decline in domestic demand in the country.

The economic development of Greece also slowed down as of the beginning of 2009. The country's GDP decreased by 1.2% against 2008. The worsening of the economic situation was caused by the downturn in sectors that are important to Greece such as tourism, construction, and shipping⁵.

As with Ukraine, after the crisis reached the bottom in Q2 2009, there was some flattening of the depth of the fall in Q3 and Q4 (in Lithuania, UK, Slovakia, the Netherlands, and Austria), with even

³ The Federal State Statistics Service of Russia – <http://www.gks.ru>

⁴ The National Statistics Committee of the Republic of Belarus – <http://belstat.gov.by>

⁵ According to the European Union Statistics Service – <http://epp.eurostat.ec.europa.eu>

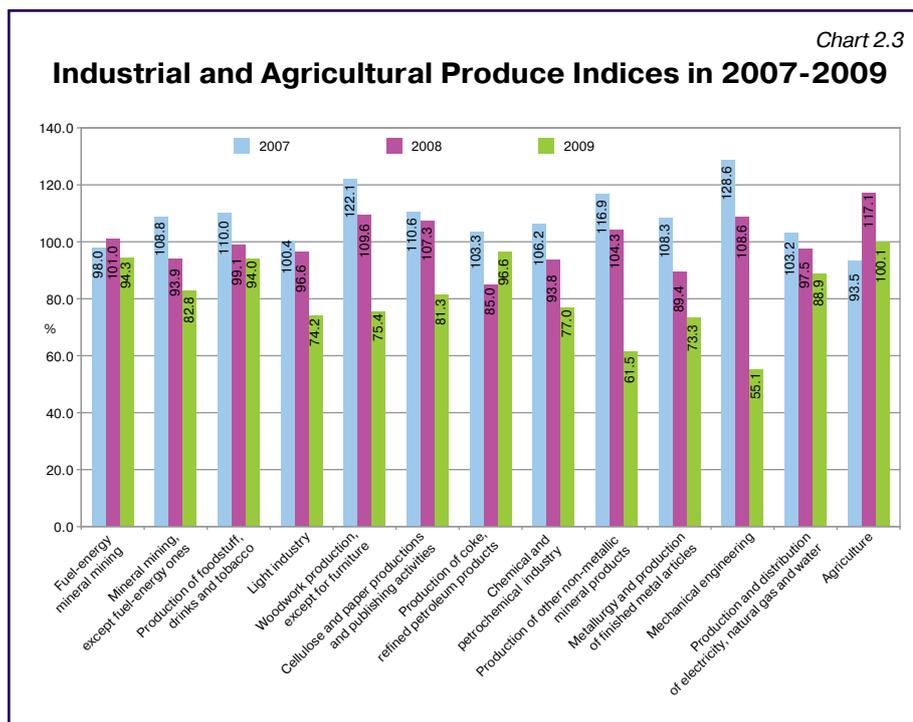
a marginal GDP growth of 0.1% noted in Q4 2009 in the United States. For Hungary, Q4 2009 initiated a gradual recovery of its economy.

At the same time, there are countries where the economic situation continued to worsen. For example, a seasonally adjusted decline rate of Cyprus GDP amounted to 2.7% in Q4 2009 year-on-year.

In Ukraine the fall in real GDP was the result of declining domestic demand, as well as the falling growth rates of gross added value in nearly all sectors of economy.

The decline of industrial output in Ukraine amounted to 21.9% in 2009 year-on-year. However, it slowed down substantially in comparison to the respective indicator of January-March 2009, which amounted to 31.9%.⁶ This output decline is linked to shrinking demand for Ukrainian exports on global markets and a reduction of solvent consumer demand on the domestic market. A drop of annual retail trade turnover by 16.6% in 2009 year-on-year was a notable characteristic of the year, which is more evidence of declining internal demand. The industry results of the period under review also demonstrate a trend of slowing down the economic downturn.

The industrial (by activity) and agricultural produce indices are shown in Chart 2.3.



The most dramatic year-on-year industrial decline in 2009, 44.9%, was noted in the machine-building sector, with other nonmetal mineral products falling 38.5%, and in the production of metals and finished metal products dropping 26.7%. A fall in industrial output

⁶ The industrial product index has been calculated according to a new methodology as of January 2009 and the resulting data is not comparable with the data of previous years.

of about 25.0% is also noted in woodworking and the manufacturing of wood products, except furniture, in the light, chemical, and petrochemical industries.

The parts of Ukraine area that contain the largest industrial plants (City of Kyiv, Donetsk, Dnipropetrovsk, and Luhansk oblasts) demonstrated declines in their industrial product indices by 29.0%, 21.8%, 21.0%, and 19.9%, respectively. The oblasts with the lowest decline figures (viz.: Kherson (8.4%), Mykolaiv (14.5%), and Ternopil (15.2%) oblasts) do not feature the industries generating the largest gross added value and influencing the formation of the country's GDP.

Growth in output for 2009 was only noted in agriculture (by 0.1%), including by 0.6% on small privately held farms. However, this minor growth occurred against the drop in 2008 vs. 2007 due to bad weather and poor market conditions.

For the sake of comparison, let us consider the 2009 changes in industrial output in some other countries of the world.

According to Rosstat, industrial output in the Russian Federation decreased by 10.8% in 2009 vs. 2008. Also, it increased by 2.7% in December 2009 vs. December 2008, and by 5.0% vs. November 2009.

The 2009 industrial output in Belarus amounted to 97.2% of the 2008 level. According to the National Statistics Committee, the industrial output of Belarus decreased in six industries out of nine in 2009. The deepest drop in output against 2008 25.7%, was noted in machine-building and metalworking⁷.

In the eurozone, industrial output decreased by 1.7% in December 2009 against November. On the whole, the EU's industrial output decreased in 12 countries, increased in six, and remained practically unchanged in France.

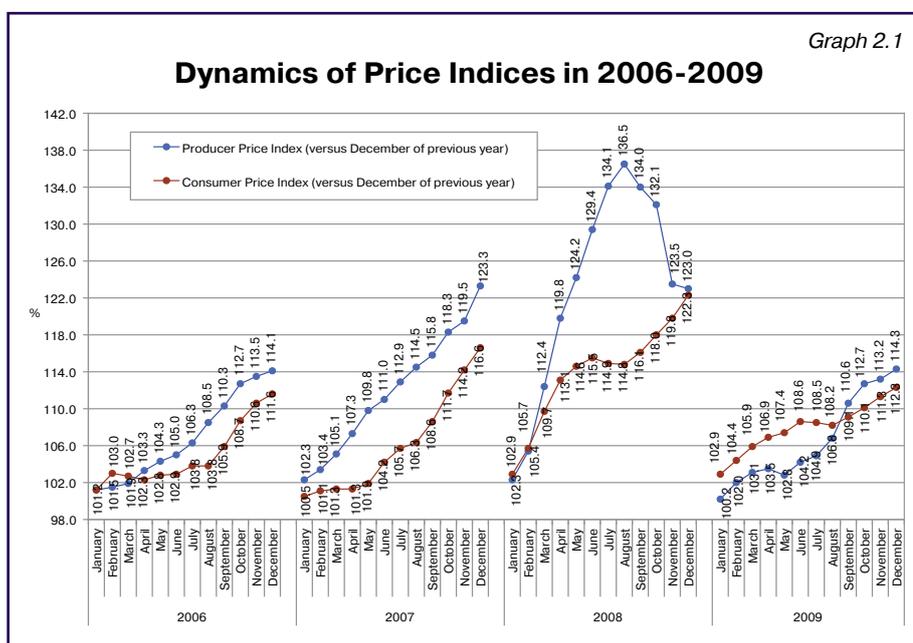
The greatest drop of industrial output in December 2009 month-on-month was recorded in Denmark, where it fell by 5.2%, in Ireland and Latvia by 4.2% each, in Poland by 2.8%, and in Germany by 2.6% (against a backdrop of weak manufacturing activity). Slight growth occurred in Lithuania (2.3%), Portugal (0.7%), the UK (0.6%), and Spain (0.5%).

The industrial output of France decreased by 0.1% in December 2009 against November, as reported by the French statistical agency INSEE. French industrial production fell by 2.3% in December 2009 against December 2008. Industrial output in manufacturing (without the production of energy-carriers) decreased by 0.8% in December against November, and fell by 2.0% in December 2009 year-on-year.

Spain's industrial output increased by 0.5% in December 2009 against November 2009. In Italy, this indicator decreased by 0.7%, even though it had increased by 0.4% in November.

CONSUMER AND PRODUCER PRICE INDICES

As the economic recession in 2009 bottomed out, inflationary pressures demonstrated a gradual strengthening. **The Consumer Price Index (CPI)** amounted to 112.3% in 2009 against 122.3% in 2008 (see Graph 2.1). The Consumer Price Index increased due a hike in the price of alcoholic beverages and tobacco products by 38.4% against December 2008 (the prices of tobacco products, in particular, increased by 66.7% due to a raising of the excise tax rate), the price of butter by 35.4%, sugar by 83.9%, which is linked to the 84.1% growth of the Producer Price Index, pharmaceuticals, medical goods and equipment by 36.3%, as well as due to increase in prices of fuel and lubricants by 46.0% against December 2008. In addition, the prices of housing services increased by 24.9%, water-supply services by 27.9%, and sewerage by 40.3% against December 2008.



The Producer Price Index (PPI) amounted to 114.3% at the end of 2009, which is 8.7ppt less than in December 2008. However, the upward dynamic of the Producer Price Index since the beginning of the year is indicative of a certain improvement of external market conditions. This has some impact on boosting domestic industrial output (due to the increase in external demand), since, as has already been noted above, the slowing down of the economic recession was observed throughout 2009. The highest increases in the Producer Price Index occurred in the production of petroleum products by 47.3% against December of 2008, the production of crude oil and natural gas by 41.3%, and, as mentioned above, in the production of sugar by 84.1%. Overall, prices in the extraction industry grew by 11.2% in 2009 vs. December 2008, manufacturing by 17.4%, and the production and distribution of electric power, gas, and water by 3.9%⁸.

The year 2009 was special in that a trend emerged in January-September of CPI exceeding PPI, which is a significant departure from the situation in previous years. For instance, PPI exceeded CPI throughout 2006-2008, however, in Q4 2008, under the influence of a sharp drop in world prices for commodities and shrinking domestic demand, this index began declining and nearly reached the CPI level.

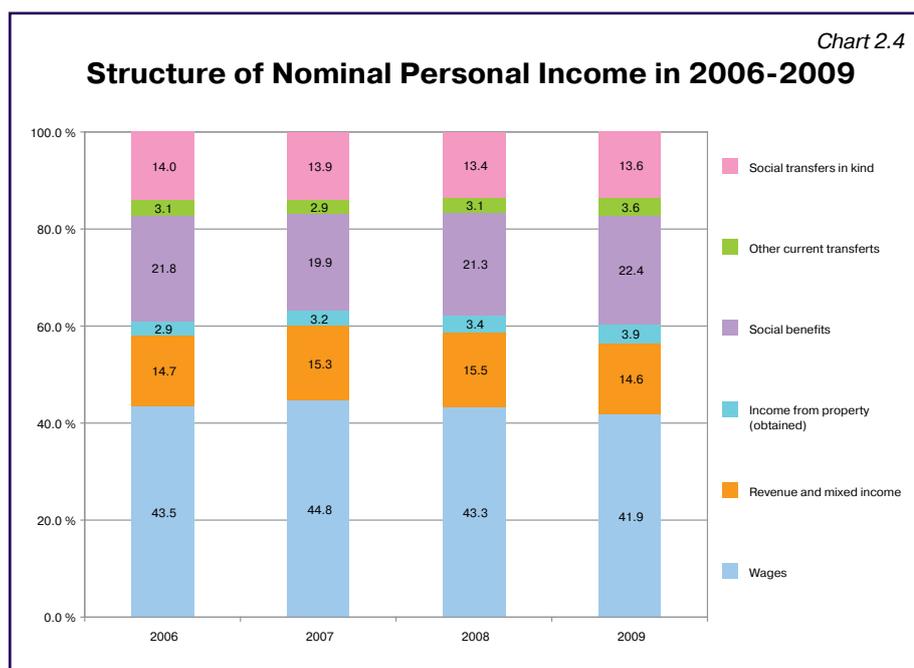
It was only in September 2009, when the pricing factor situation started to shift, which resulted in that PPI started to overtake CPI, which, in our opinion, is a consequence of the gradual recovery of the world economy and the revitalization of production.

PERSONAL INCOME AND SPENDING

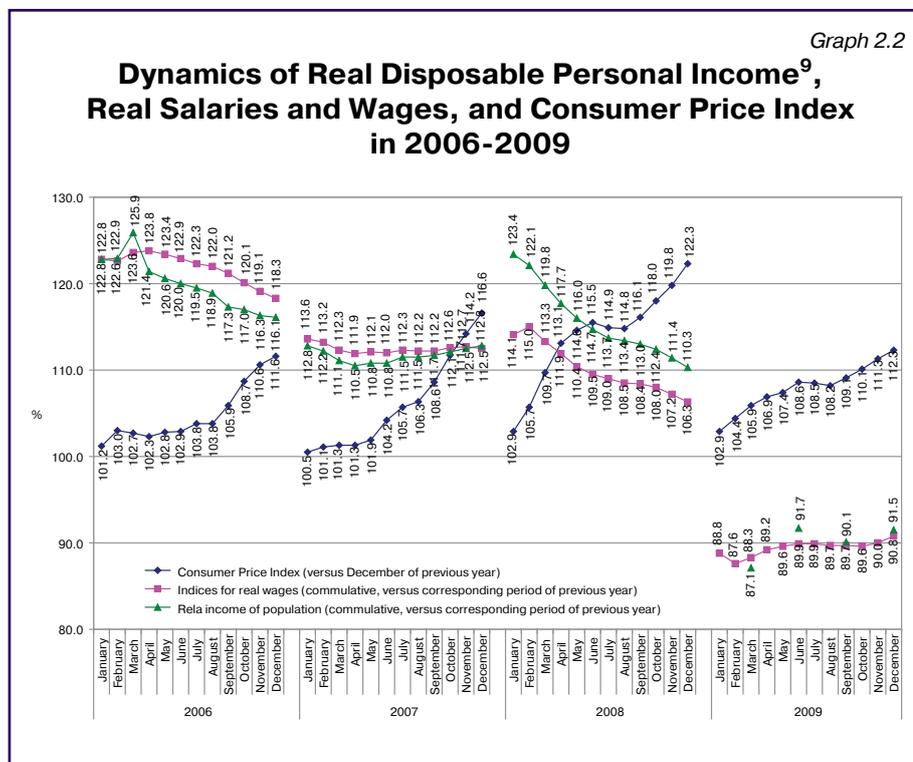
The structure of nominal personal income in 2006-2009 is shown in Chart 2.4. Salaries and wages continue to account for the largest share of nominal personal income (41.9%, which is 1.4ppt less year-on-year), alongside with social allowances (22.4% or 1.1ppt more), and profit and mixed income (14.6%, which is 0.9ppt less year-on-year). In-kind social transfers also account for a significant proportion in the structure of nominal income (13.6% or 0.2ppt more year-on-year).

According to the State Statistics Committee, nominal personal income increased by 6.2% and reached Hr 897.7bn in 2009. Disposable personal income, which can be used for purchasing goods and services, totaled Hr 672.7bn in 2009, which is 6.0% more year-on-year, while real available income adjusted for the price factor decreased by 8.5%.

The average monthly disposable per capita income amounted to Hr 1,217.2 in 2009, which is 6.5% more than in 2008.



Also, real salaries and wages decreased by 9.2% in 2009 year-on-year, compared to 6.3% growth in 2008. It is notable that the dynamics of real disposable income follows the trend in changes of real salaries and wages, since, as mentioned above, the latter account for more than 40% of its overall structure (see Graph 2.2).



The nominal average monthly salaries and wages per one full-time employee amounted to Hr 1,906 in Ukraine in 2009, which exceeds the State social standards as of the end of December 2009, approved on 20 October 2009 by the Law of Ukraine “On Setting the Subsistence Level and Minimum Salaries and Wages in 2010,” viz.: 2.6 times of the minimum wages level and subsistence level of employable person (Hr 744).

Nominal salaries and wages increased by 5.5% in Ukraine against 2008 (see Table 2.1). As usual, the highest average monthly salaries and wages are noted in the City of Kyiv (Hr 3,161.0), with the lowest in Ternopil Oblast (Hr 1,412.0).

Table 2.1

Nominal and Real Wages by Region of Ukraine in 2007-2009

Name of administrative-territorial unit	Average monthly wages (per one full-time employee), Hr			Nominal wages growth rate, %		Index of real wages (against respective period of previous year), %		
	2007	2008	2009	2008 / 2007	2009 / 2008	2007	2008	2009
Autonomous Republic of Crimea	1 220.0	1 609.0	1 707.0	131.9	106.1	111.7	104.2	90.4
Vinnitsya Oblast	1 028.0	1 404.0	1 511.0	136.6	107.6	111.9	108.7	94.7
Volyn' Oblast	1 013.0	1 380.0	1 427.0	136.2	103.4	116.0	108.8	91.3
Dnipropetrovsk Oblast	1 455.0	1 876.0	1 963.0	128.9	104.6	106.4	102.3	89.1

9 The State Statistics Committee of Ukraine changed the periodicity of submitting the information on “real disposable personal income” from monthly to quarterly starting in 2009.

Name of administrative-territorial unit	Average monthly wages (per one full-time employee), Hr			Nominal wages growth rate, %		Index of real wages (against respective period of previous year), %		
	2007	2008	2009	2008 / 2007	2009 / 2008	2007	2008	2009
Donetsk Oblast	1 535.0	2 015.0	2 116.0	131.3	105.0	112.3	104.6	89.4
Zhytomyr Oblast	1 033.0	1 404.0	1 493.0	135.9	106.3	116.0	107.7	92.7
Zakarpattia Oblast	1 091.0	1 453.0	1 562.0	133.2	107.5	113.6	111.6	95.5
Zaporizhzhya Oblast	1 394.0	1 812.0	1 843.0	130.0	101.7	112.7	102.7	87.4
Ivano-Frankivsk Oblast	1 180.0	1 543.0	1 627.0	130.8	105.4	115.4	105.2	91.2
Kyiv Oblast	1 362.0	1 852.0	1 987.0	136.0	107.3	114.2	107.7	92.3
Kirovohrad Oblast	1 054.0	1 428.0	1 537.0	135.5	107.6	114.3	108.8	95.0
Luhansk Oblast	1 323.0	1 769.0	1 873.0	133.7	105.9	109.2	106.2	90.6
Lviv Oblast	1 183.0	1 570.0	1 667.0	132.7	106.2	113.4	104.0	90.1
Mykolaiv Oblast	1 202.0	1 621.0	1 806.0	134.9	111.4	110.4	105.3	95.8
Odesa Oblast	1 226.0	1 633.0	1 787.0	133.2	109.4	110.9	102.8	93.1
Poltava Oblast	1 243.0	1 661.0	1 733.0	133.6	104.3	111.9	104.2	90.0
Rivne Oblast	1 133.0	1 523.0	1 614.0	134.4	106.0	112.0	106.4	91.6
Sumy Oblast	1 098.0	1 472.0	1 593.0	134.1	108.2	109.5	108.6	94.5
Ternopil Oblast	943.0	1 313.0	1 412.0	139.2	107.5	112.3	110.3	92.8
Kharkiv Oblast	1 251.0	1 679.0	1 804.0	134.2	107.4	111.1	104.0	90.4
Kherson Oblast	1 017.0	1 375.0	1 482.0	135.2	107.8	113.2	104.5	93.6
Khmelnitskyi Oblast	1 045.0	1 429.0	1 521.0	136.7	106.4	113.3	106.4	91.7
Cherkasy Oblast	1 085.0	1 459.0	1 532.0	134.5	105.0	111.3	107.1	90.1
Chernivtsi Oblast	1 051.0	1 402.0	1 523.0	133.4	108.6	113.0	107.4	95.6
Chernihiv Oblast	1 016.0	1 370.0	1 465.0	134.8	106.9	112.9	107.5	90.8
City of Kyiv	2 300.0	3 074.0	3 161.0	133.7	102.8	112.3	107.8	88.2
City of Sevastopol	1 302.0	1 726.0	1 882.0	132.6	109.0	113.6	105.5	94.4
Ukraine	1 351.0	1 806.0	1 906.0	133.7	105.5	112.5	106.3	90.8

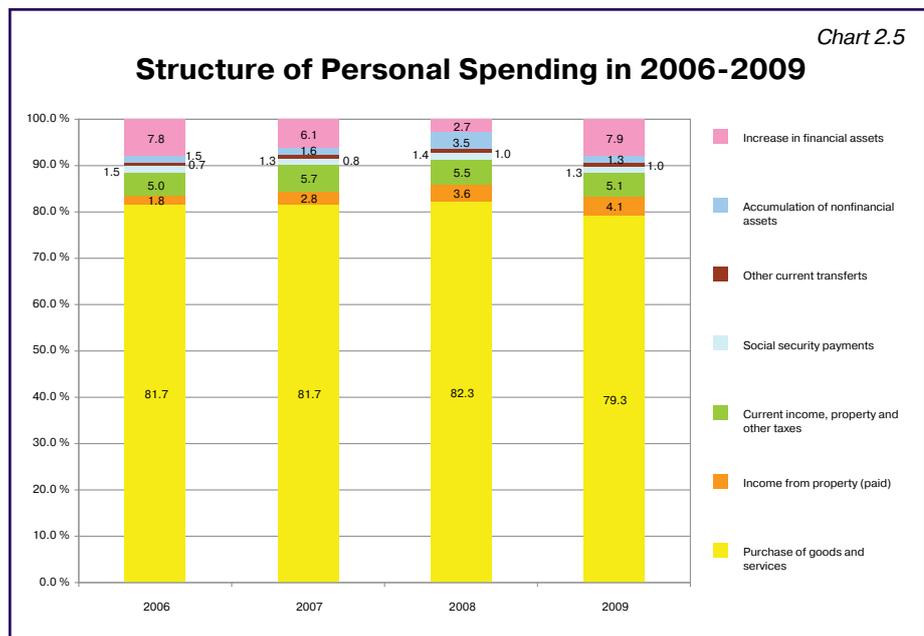
Average wages were higher than the subsistence level for employable persons and minimum level of wages in all Ukrainian regions. At the same time, only four of them have the level of wages higher than the Ukrainian average. Besides the figure for the City of Kyiv mentioned above, these include Donetsk Oblast with Hr 2,116.0, Kyiv Oblast with Hr 1,987.0, and Dnipropetrovsk Oblast with Hr 1,963.0.

The regional analysis of the average monthly wages dynamics demonstrates the non-uniform geographic development of the Ukrainian economy. Given the slower growth in nominal wages in the country in general, the greatest decline of real wages was noted in Zaporizhzhya Oblast (by 12.6%), City of Kyiv (by 11.8%), Dnipropetrovsk Oblast (by 10.9%), and Donetsk Oblast (by 10.6%) due to the fall in the rate of industrial production and the gradual growth of the Consumer Price Index.

As usual, the economic activities with the highest level of compensation in 2009 included air transport (Hr 5,106), the financial sector (Hr 4,038), and public administration (Hr 2,513). The lowest wages were recorded in the fisheries, agriculture, game preserves and related services sector, as well as at companies producing textiles, garments, fur and fur products, leather and leather products and their level did not exceed 70.0% of the average for the economy.

Personal spending and savings increased by 6.2% in 2009 compared to the previous year. They grew by Hr 52.4bn.

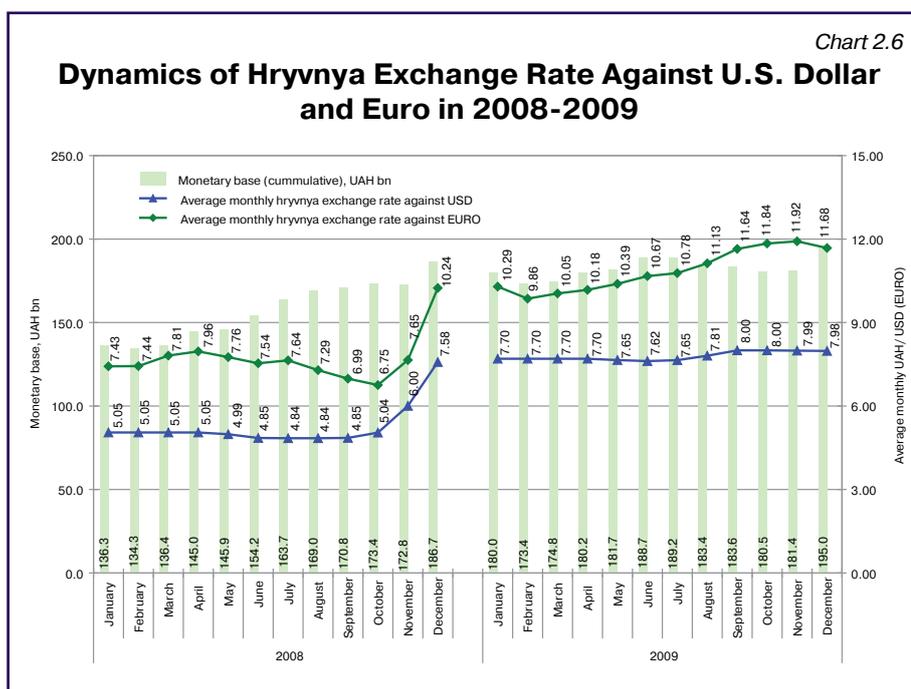
The largest portion of **personal spending** was used for purchasing goods and services (79.3%) in 2009, which follows the trend of previous years. However, the share of these expenditures decreased by 3.0ppt year-on-year (see chart 2.5). The growth of financial assets accounts for 7.9% in the total structure of personal spending (5.2ppt more year-on-year), and current taxes on income and property account for 5.1% (their share decreased by 0.4ppt). The share of paid income on property tends to grow (from 1.8% in 2006 to 4.1% in 2009).



CURRENCY AND MONETARY- AND-CREDIT MARKET

The currency and monetary-and-credit market demonstrated no permanent trend throughout 2009. There was a shortage of foreign cash on the market in Q1, with increasing devaluation pressure on the hryvnya, and a slowing down of commercial and retail lending. There was some improvement of the situation in Q2, as the outflow of funds from the banking system subsided, the liquidity of this sector improved, and no shortage of foreign currency was felt on the market thanks to the NBU's active currency interventions. This allowed the NBU to ensure the relative stability of the national currency. According to the National Bank¹⁰, the hryvnya exchange rate was declining against major foreign currencies in Q3 2009 (see Chart 2.6), which is linked to a certain heightening of tensions due to growing devaluation expectations in the autumn period. The same trend was also observed in Q4 2009, when the overall devaluation pressure on the hryvnya continued. However, some reduction of the negative impact of extraneous factors and a certain stabilization of the banking system both contributed to the gradual recovery of business

activity in the economy. The official hryvnya exchange rate against U.S. dollar demonstrated a stable trend regarding its dynamics, with an upward dynamic against the euro.



To achieve some stabilization of the national currency exchange rate, the National Bank was reducing the hryvnya supply in Q4 2009 and continued its currency interventions at the interbank market (the balance of interventions reached \$302.6mn in October¹¹, \$446.0mn in November¹², and -\$96.8mn in December¹³). Besides, there was continued high demand for foreign currencies on the part of the population, which led to a change in the monetary indicator. A decline in the amount of deposits had an impact on the money supply dynamics, with its amount down 5.5% in 2009 to Hr 487.5bn (3.6% up in December). The decline in the money supply reflected the downturn of economic activity in general. Conversely, the monetary base increased by 4.4% in 2009 (including by 7.5% in December) to Hr 195.0bn. This annual growth of the monetary base lies within the forecast included in the Main Principles of the Monetary-and-Credit Policy for 2009 (6 %) ¹⁴. Also, the National Bank was assuring compliance with the efficiency criterion for the monetary base under the standby program implemented with support from the IMF in 2009.

The amount of NBU international reserves decreased to \$26.5bn (equivalent) in 2009, or by \$5.0bn since the beginning of the year (by 16.0%, with a decline in December alone of \$0.8bn.

11 <http://kontrakty.com.ua/show/ukr/article/12050/46200912050.html>

12 <http://www.newsru.ua/finance/30nov2009/nbu.html>

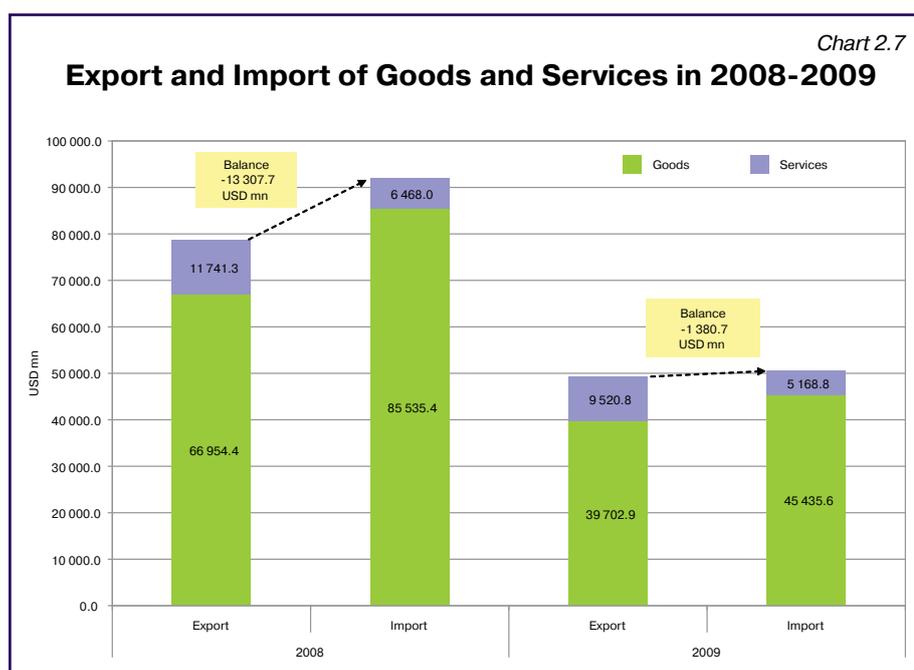
13 <http://economics.unian.net/ukr/detail/32477>

14 http://www.bank.gov.ua/Fin_ryn/Pot_tend/2009/2009.htm

Personal deposits decreased by 1.9% to Hr 211.4bn in general in 2009, even though they increased by 1.9% against November. The deposits of legal entities fell by 18.0% to Hr 116.5bn during the year, though they increased by 3.8% in December. As a result, total deposits decreased by 8.3% to Hr 328.0bn in 2009, and increased by 2.6% in December.

FOREIGN TRADE

According to the State Statistics Committee of Ukraine¹⁵, the export of Ukrainian goods fell by 40.7% in 2009 vs. 2008 and amounted to \$39.7bn (see Chart 2.7).



The share of grains increased from 5.5% to 9.0% in the total volume of export goods compared to 2008, mechanical machines from 5.2% to 7.0%, electrical machines from 4.2% to 5.6%, fats and oils of animal or plant origin from 2.9% to 4.5%. At the same time, the share of ferrous metals decreased from 34.3% to 25.8%, energy material, oil and petroleum products from 6.1% to 5.4%, ferrous metal products from 5.3% to 4.9%, fertilizers from 3.0% to 2.2%, railroad or tram locomotives and trackside equipment from 4.0% to 2.0%.

In terms of geography, exports to CIS countries accounted for 33.9% of the total volume of exports, with 30.6% for Asia, 25.9% for Europe (including 23.9% for European Union countries), 6.6% for Africa, 2.8% for the Americas, and 0.2% for Australia and Oceania.

The main foreign market users of Ukrainian products still include the Russian Federation (21.4% of total exports), Turkey (5.4%), China and Kazakhstan (3.6% each), Belarus (3.2%), as well as Italy and Germany (3.1% each) (see Chart 2.8).



The export of goods to China increased 2.6 times in 2009 (due to greater supplies of ferrous metal, as well as ore, slag, and ash). At the same time, the export of goods to a number of countries decreased. Exports to Italy amounted to 42.2% of the 2008 volume, 45.9% to Turkey, 54.0% to Russian Federation, 59.8% to Belarus, 67.9% to Germany, and 77.4% to Kazakhstan.

The export of services, according to the State Statistics Committee, totaled \$9.5bn in 2009 and amounted to 81.1% of 2008 figure (see Chart 2.7). Transport services (65.7%) and business, professional, and technological services (12.7%) were the two largest components in the total Ukrainian export of services.

Compared to the 2008 figure, the export of services decreased by \$2.2bn. The most significant decline in the export of services against the 2008 amounts was noted in the pipeline transport sector, which decreased by \$456.4mn or 17.8%; railway transport, which fell by \$424.7mn or 25.9%; miscellaneous business, professional, and technological services, down by \$331.3mn or 21.5%; auxiliary transport services, \$326.1mn or 36.3% lower; travel services, off by \$194.6mn or 39.5%; as well as air transport services, which were down by \$136.1mn or 11.1%.

The Russian Federation remains the main partner country with 36.3% of the total volume of services (Hr 3.5bn). At the same time, the amount of services provided to CIS countries decreased by \$436.7mn (10.3%) in 2009 year-on-year.

The import of goods in Ukraine totaled \$45.4bn in 2009, which amounts to 53.1% of the import of goods in 2008.

The volume of imports into Ukraine from Australia and Oceania amounted to 34.6% of the 2008 level in 2009, with 39.6% for Africa, 42.2% for Asia, 52.5% for the Americas, 53.3% for Europe,

and 59.0% for the CIS. In particular, imports from China decreased by 48.8%, Poland by 50.7%, Germany by 53.8%, Belarus by 60.3%, Kazakhstan by 65.2%, the Russian Federation by 68.2%, and Uzbekistan by 77.5% against the 2008 level.

In the total structure of imports, the Russian Federation accounted for 29.1%, Germany — 8.5%, China — 6.0%, Poland — 4.8%, Kazakhstan — 4.5%, Belarus — 3.7%, and Uzbekistan — 3.6%.

The share of energy materials, oil and petroleum products increased in the total volume of imports from 26.7% to 32.2%, electrical machines from 4.5% to 5.1%, polymer materials and plastics from 4.1% to 4.7%, pharmaceuticals from 2.8% to 4.7%, and paper and cardboard from 1.9% to 2.6%.

Also, the share of mechanical machines decreased from 11.2% to 8.7%, land vehicles, except rail vehicles, from 13.3% to 4.3%, and ferrous metals from 3.9% to 2.5%.

The import of services in Ukraine totaled \$5.2bn in 2009, which is 20.1% less than in 2008.

The geography of the import of services is dominated by services from European Union member states, which account for 58.1% of the total amount against 15.1% of import of services from CIS countries. Imports of services from CIS countries decreased compared to the 2008 figure by 26.3%, including those from the Russian Federation by 27.1%, Moldova by 52.1%, Belarus by 20.8%, Kazakhstan by 19.9%, and from other countries of the world by 18.9%. At the same time, the amount of services received from Macedonia increased 4.3 times or by \$38.4mn, as well as those from France by 7.8% or by \$21.7mn.

The major services imported into Ukraine included financial services (25.5%), transport services (19.0%), various business, professional, and technological services (17.1%), and public services not included into other categories (10.0%). The import of services in Ukraine decreased due to the reduction in the volume of various business, professional, and technological services by 21.2%, rail transport services (by 35.9%) and air transport services (by 39.6%), financial services (by 10.0%), travel services (by 33.7%), shipping services (by 47.9%), auxiliary services (by 50.7%), computer services (by 34.0%), insurance services (by 33.3%), as well as services received by individuals and culture and recreational services (by 21.9%). At the same time, the volume of public services increased by 12.9% and building services by 48.3%.

In general, foreign trade transactions were conducted with partners from more than 210 countries worldwide. The factor of import coverage by exports amounted to 0.87 in 2009 compared to 0.78 in 2008.

Thus, with a significant reduction in the volume of both export and import, they were equalized in 2009. As a result, the balance of foreign trade of Ukraine was negative by only \$1.4bn in 2009 compared to \$13.3bn in 2008.

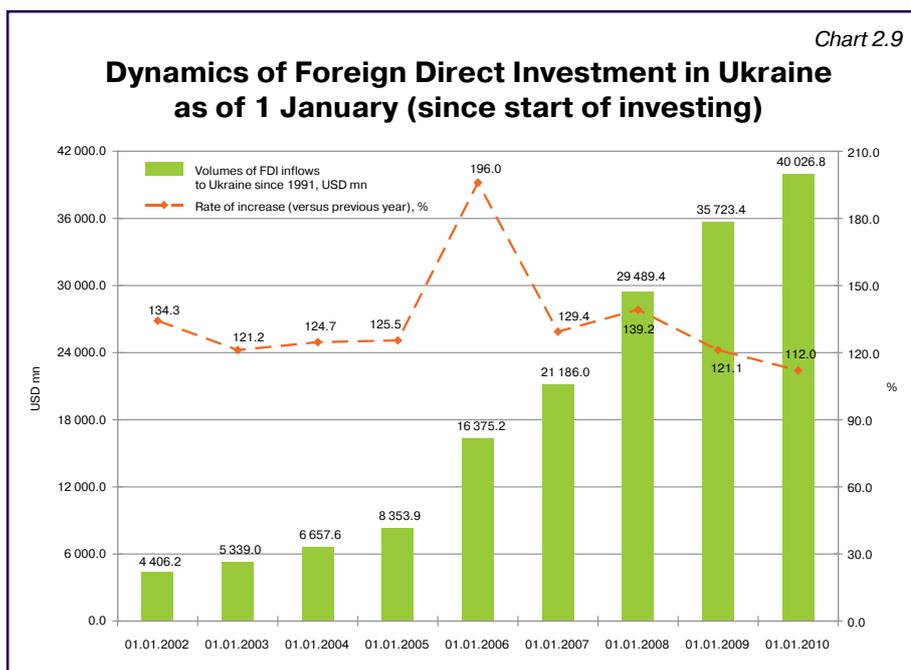
FOREIGN DIRECT INVESTMENT

According to official information from the State Statistics Committee, Foreign Direct Investment in Ukraine totaled \$5.6bn in 2009¹⁶, which equals to 51.6% of the amount invested in 2008. Investments from EU Member-States amounted to \$4.0bn (71.3% of the total), nearly \$1.1bn from CIS countries (18.9%)¹⁷, and \$0.6bn (9.8%) from other countries of the world. At the same time, the capital of non-residents decreased by \$0.9bn.

The total Foreign Direct Investment into Ukraine amounted to about \$40.0bn as of 1 January 2010 (see Chart 2.9), which is 12.0% more than at the beginning of 2009, and in per capita terms amounts to \$872.6.

The largest amounts were invested in industrial enterprises (\$9.0bn or 22.5% of the total direct investment into Ukraine), including 19.3% into processing industries and 2.8% into extraction industries. Financial institutions account for 22.4%, retailers, car service, household appliances, and personal consumer goods — 10.6%, and organizations engaged in real estate, leasing, engineering, and provision of business services account for 10.2%.

About 19,000 Ukrainian companies report the presence of Foreign Direct Investment.

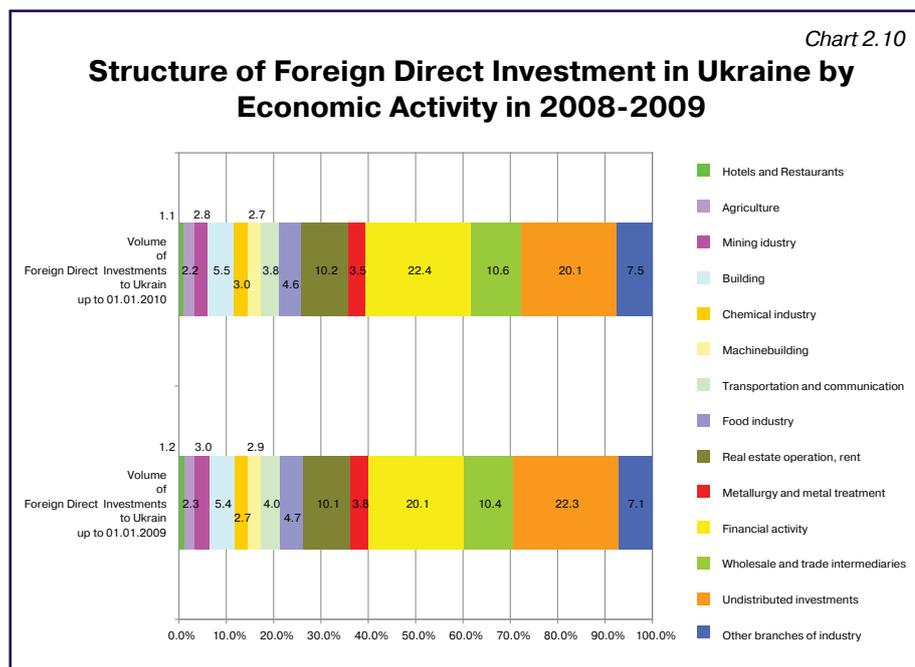


The structure of Foreign Direct Investment in Ukraine by economic activity experienced no significant changes. The largest investment amounts were put into financial activity (22.4%), undistributed investments (20.1%), retail, car service, household

16 The data on direct investments from/to Ukraine are provided with account for the NBU and State Property Fund information (regarding the difference between the market and nominal value of shares, property, etc., which is not accounted for in the statistical reports of individual companies and not categorized by type of economic activity and by region).

17 Georgia officially left the group of CIS member states as of 18 August 2009.

appliances and personal consumer goods (10.6%), real estate, leasing, engineering, and business services (10.2%), and other sectors of the economy (7.6%) (see Chart 2.10).



In the period under review, investments were received from 125 countries worldwide, however, ten key investors of Ukraine account for more than 81.0% of total Foreign Direct Investment. This group of ten includes: Cyprus with \$8,593.2mn (21.5% of total FDI); Germany – \$6,613.0mn (16.5%); the Netherlands – \$4,002.0mn (10.0%); Russian Federation – \$2,674.6mn (6.7%); Austria – \$2,604.1mn (6.5%); the United Kingdom – \$2,375.9mn (5.9%); France – \$1,640.1mn (4.1%); United States of America – \$1,387.1mn (3.5%); British Virgin Islands – \$1,371.0mn (3.4%); and Sweden – \$1,272.3mn (3.2%).

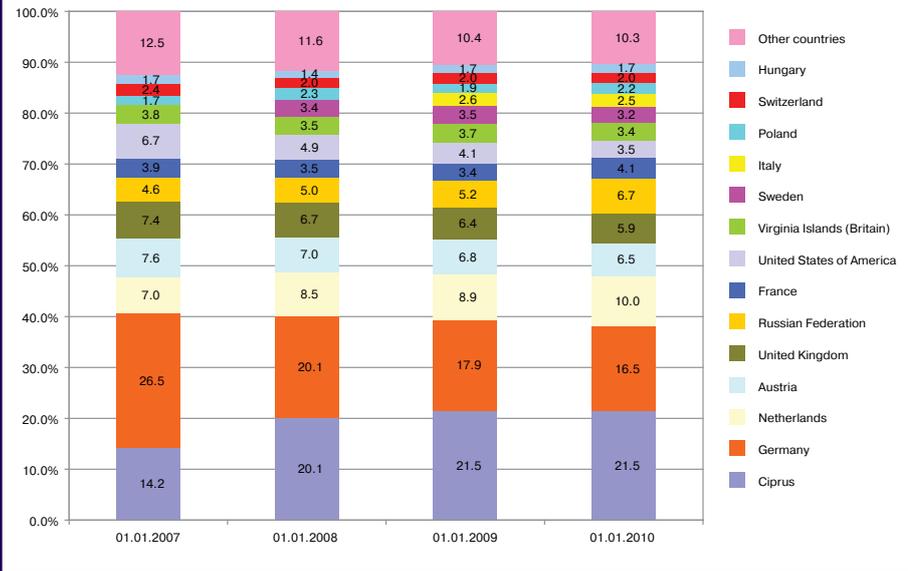
The structure of Foreign Direct Investment into the economy of Ukraine by investing country in 2006-2009 is shown in Chart 2.11.

At the same time, direct investments are made from Ukraine into economies of other countries. As of 1 January 2010, the total investment amounted to \$6.2bn (cumulative as of the start of investing), including 92.9% of the total invested into the economy of Cyprus, 2.7% into the Russian Federation, and 0.8% into Poland.

On the whole, the macroeconomic situation in 2009 was characterized by a decline of external demand for Ukrainian products, a slowing down of the rate of growth of foreign investment, a reduction of exports, and excess demand for foreign currencies, which in turn led to the devaluation of the national currency, the withdrawal of funds from the banking system (especially at the beginning of the year), reduced reduction in the amount of lending in the economy, and the shrinking of the gold and foreign currency reserves of the National Bank of Ukraine.

Chart 2.11

Structure of Foreign Direct Investment in Ukraine by Investing Country in 2006-2009



SECTION 3. ANALYSIS OF UKRAINE'S BANKING SYSTEM INDICATORS IN 2009

The banking system of Ukraine was characterized in Q4 2009 by:

- the NBU's taking a number of steps aimed at stabilizing the banking market and supporting the liquidity of the banks that take part in investment programs for crediting the key sectors in the economy;
- a slight growth in the total assets of the banking system, mainly due to slow growth in the amount of lending to legal entities by a small number of the biggest banks, and an insignificant increase in the portfolio of government securities deposited with banks;
- the accelerated growth of personal deposits in the banking system, both in the national and foreign currencies, and a continued positive dynamic of banks' crediting the real sector in the economy;
- further deterioration of asset quality and a growing amount of bad debts, which, according to expert estimates, amounted to 30%-35% of banks' loan portfolios as of 1 January 2010;
- a negative financial result for the banking system, mainly caused by banks' growing costs related to accumulating reserves for credit and operational risks, and the stagnation of operational results growth due to reduced lending to clients.

MONEY- AND-CREDIT POLICY AND LIQUIDITY

The dynamics of banks' liquidity was varied this year and was substantially influenced by the rate of outflow of funds from the banks. The moderate growth rate of the monetary base reflected the conservative nature of money-and-credit policy in the second half of the year, which resulted in a 21.6% decrease in the correspondent accounts of banks in this period, compared to a 19.5% growth in the first half of the year. Overall, the amount of banks' correspondent accounts decreased by 6.5% to Hr 17.4bn in 2009.

The inflow of the means of payment via fiscal mechanisms in the second half of the year created surplus liquidity on the market, as thanks to an improved situation on the currency market and suspended outflow of personal deposits from banks, the deficit of liquidity was no longer felt on the market at mid-year.

To rein in the trend towards accelerated liquidity growth and assure an equilibrium on the money-and-credit market, the NBU increased its emphasis on mobilization in its operations of regulating the liquidity of banks. This was manifested in the reduction of the amount of bank refinancing transactions and the increase of the scope of mobilization transactions. The volume

of refinancing transactions totaled Hr 8.6bn in the second half of 2009, compared to Hr 55.8bn in the first half of the year. At the same time, most mobilization transactions were implemented in the second half of the year at Hr 57.2bn, compared to Hr 39.5bn in the first half of 2009.

Requirements were strengthened in August and September 2009 with regard to banks' accumulation of mandatory reserves. In particular, a requirement was imposed to keep a portion of mandatory reserves in a special account with the National Bank. The amount of mandatory reserves remitted by banks into the separate account totaled Hr 5.8bn in December. A fee at 30% of the discount rate is paid on the balance of the said mandatory reserves. The total mandatory reserves accumulated by banks totaled Hr 12.2bn (including the funds transferred into the separate NBU account) as of December 2009.

In the first two months of 2009, due to a significant outflow of deposits, the correspondent accounts of banks showed a downward trend and decreased by 19.2%. Then, in March through July, there was a stable upward trends and the correspondent accounts of banks increased by 63.0%. In August and September 2009, the amount of correspondent accounts dropped by 34.7%. On the whole, it decreased by 13.8% to Hr 16.1bn in the course of the year.

MONEY SUPPLY

The decline in the amount of deposits had its impact on the money supply dynamics, as the money supply decreased by 5.5% or Hr 28.4bn down to Hr 487.5bn in 2009. There was a positive increment of another substantial component of "wide" money, i.e., cash outside banks. In 2009, cash outside banks increased by 1.5% or by Hr 2.3bn to Hr 157.0bn. It should be noted that its growth was significantly influenced by the December indicators, when it immediately jumped by 6.2%, which led to an increase in the share of cash in the money supply structure from 30.0% to 32.2% in 2009.

The December hike of cash outside banks had a substantial impact on the annual monetary base growth indicator, which increased by 4.4% or by Hr 8.3bn to Hr 195.0bn in 2009. This, despite the monetary base growth rate being negative (-2.8%) as late as November against the year outset.

In the situation of priority financing for the social expenditures of the budget, a significant portion of funds put in circulation due to fiscal factors was turned into cash. This was appropriately reflected in the dynamics of the individual monetary base components. Thus, the amount of banks correspondent accounts decreased by 6.5% in 2009 in general (increased by 20.6% in December) to Hr 17.4bn. At the same time, the amount of cash outside banks increased by 1.5% during the year (including by 6.2% in December) to Hr 157.0bn.

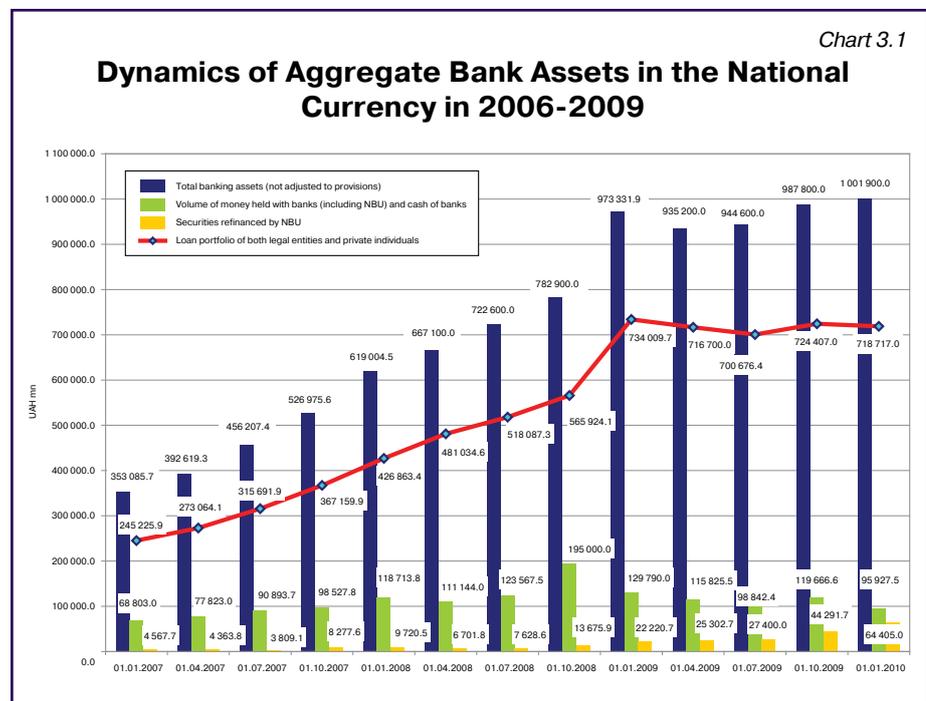
KEY TRENDS IN THE BANKING SECTOR

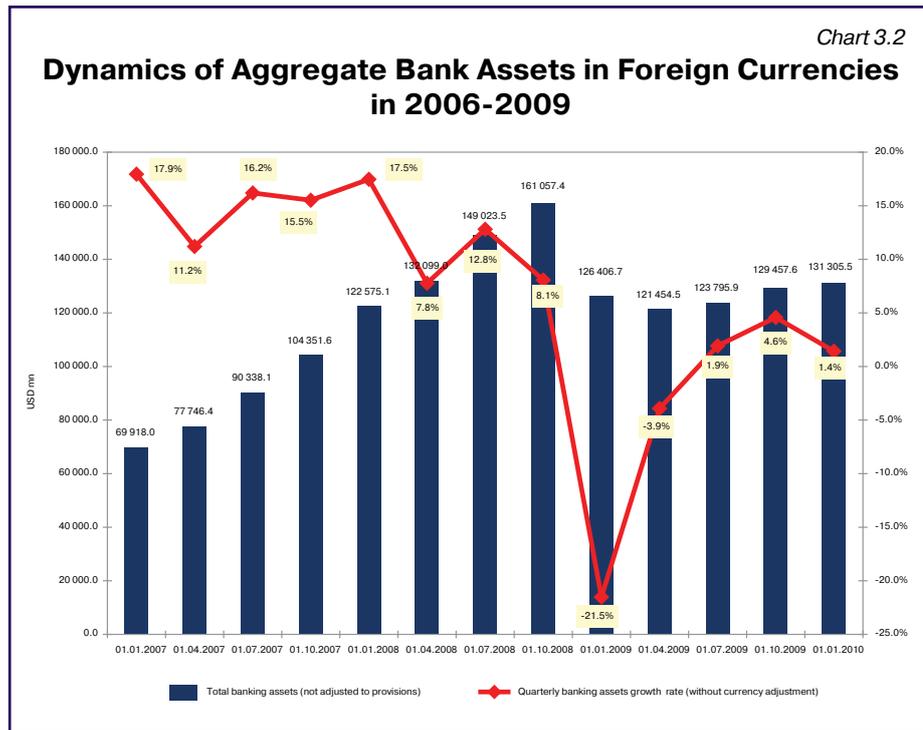
As of 1 January 2010, 182 banks had National Bank licenses for conducting the banking business. Liquidation was in progress at 14 banks, including 12 banks liquidated by decision of the NBU, two by decision of commercial or arbitration courts. Twelve banks continue under provisional administration.

Taking into account the sufficiently high level of banks' liquidity, the National Bank somewhat reduced the volume of their refinancing transactions. These transactions increased by Hr 4.9bn in Q4 2009 (Hr 64.4bn from the year outset). Credits obtained for financial stabilization programs (totaling Hr 3.7bn) and credits provided for financing activities related to the preparation and hosting of the Euro-2012 Championship (totaling Hr 0.6bn) were used as the main refinancing tools.

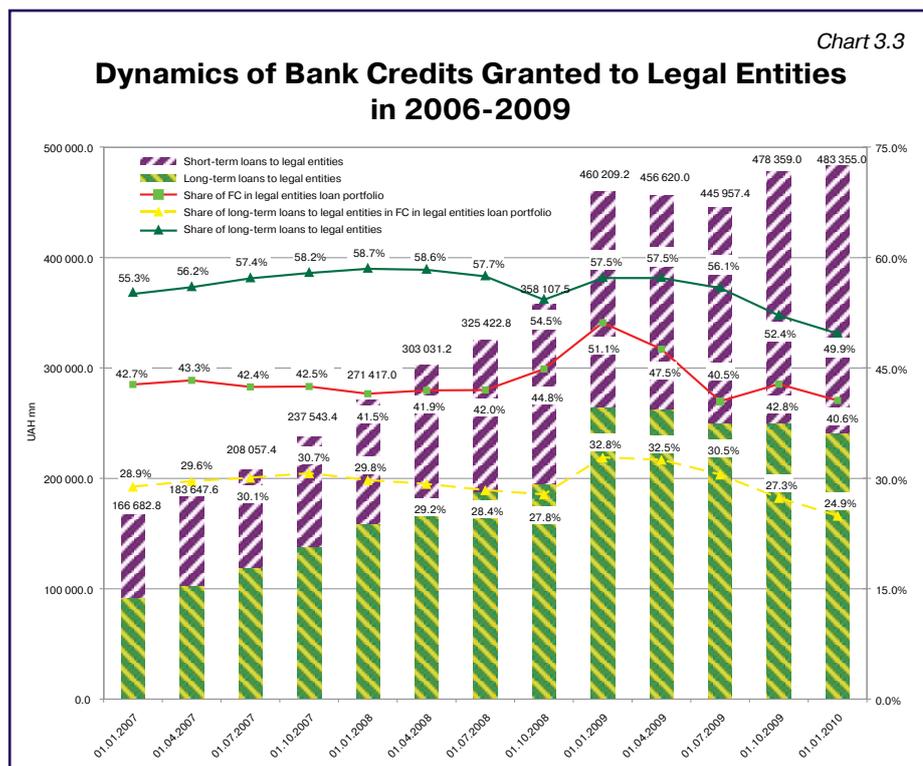
The average weighted interest rate on refinancing transactions was 16.7% annual in 2009. The amount of mandatory reserves accumulated by banks (including the funds remitted to the special account) totaled Hr 12.2bn.

There was a slight increase in the pace of development of the Ukrainian banking system in Q4 2009, in particular regarding the growth of its aggregate assets. Therefore, compared to Q3, the aggregate assets of the banking system of Ukraine increased by 1.4% to Hr 1,001.9bn or \$131.3bn by the end of 2009 (see Chart 3.1 and Chart 3.2).

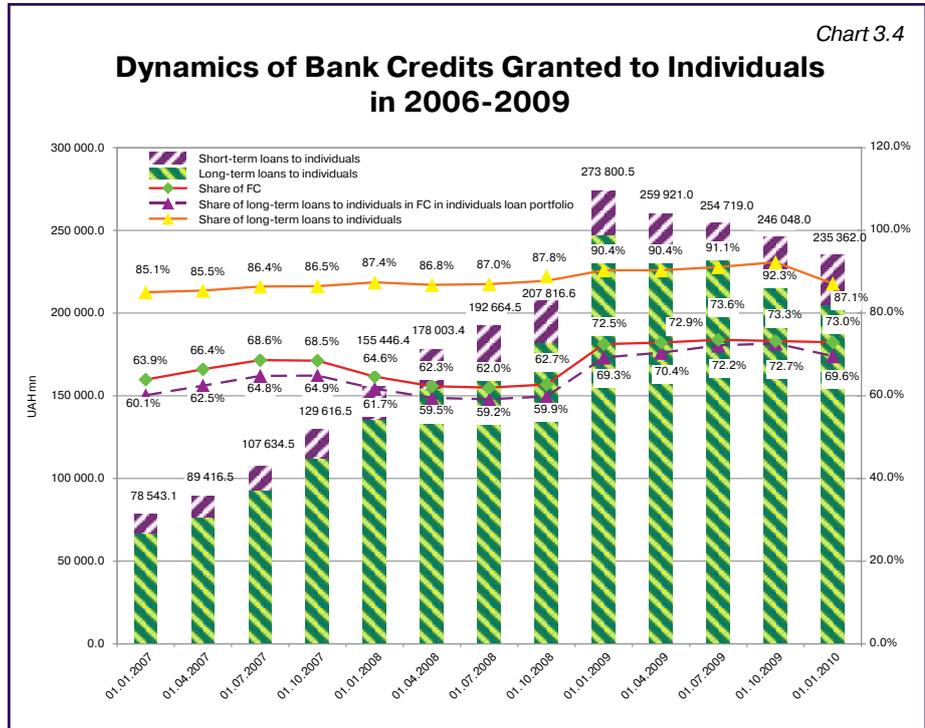




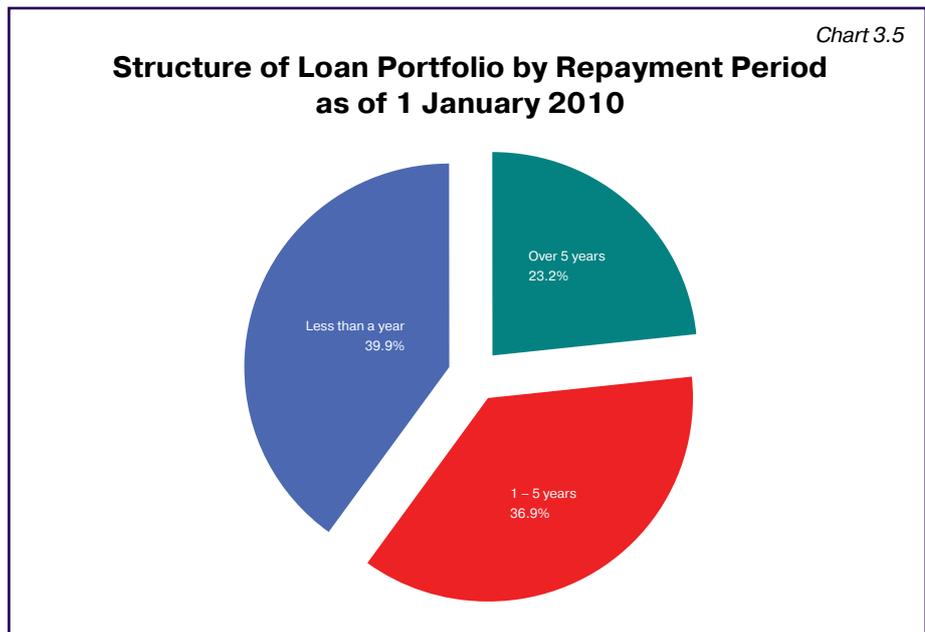
The amount of credits decreased by 0.8% to Hr 718.8bn in the last quarter of the year. It should be noted that the crediting of the real sector of the economy continued throughout Q4. Therefore, the total amount of credits granted to legal entities increased by 1.0% against Q3 and reached Hr 483.4bn as of 1 January 2010 (see Chart 3.3). Also, it should be mentioned that the amount of credits to legal entities in the national currency increased by 5.0% against Q3 2009 and reached Hr 287.4bn.



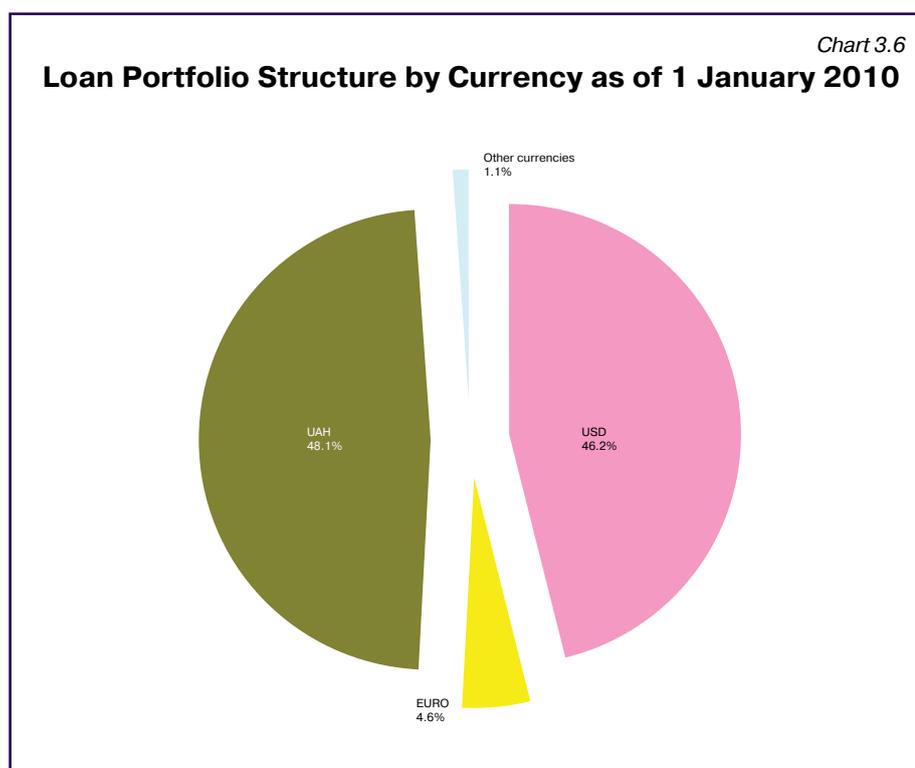
Given that the process of crediting was suspended, the rate of repaying the credits granted to individuals amounted to 4.3% in Q4 (compared to 0.9% in Q3). As of 1 January 2010, the loan portfolio of individuals totaled Hr 235.4bn (see Chart 3.4).



The structure of clients' loan portfolio somewhat changed based on the year results compared to the Q3 2009 performance and is as follows: the share of credits with a payback period of up to one year is 39.9% (34.1% previously), and credits with repayment period of one to five years and more than five years is 60.1% (65.9% previously) (see Chart 3.5).



Credits in U.S. dollar (46.2%) and the national currency (48.1%) have the largest shares in the clients' loan portfolio by currency (see Chart 3.6).

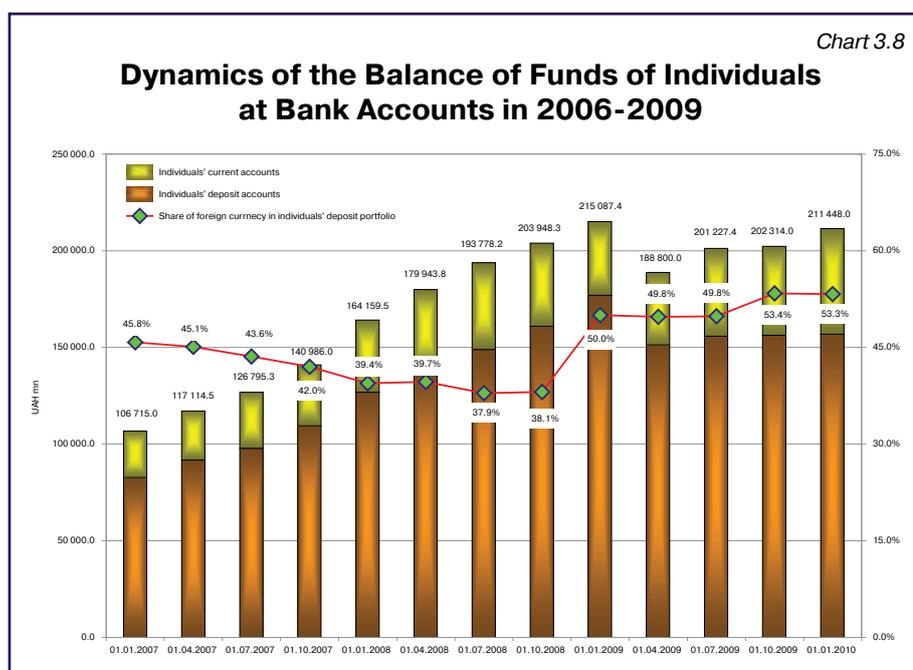
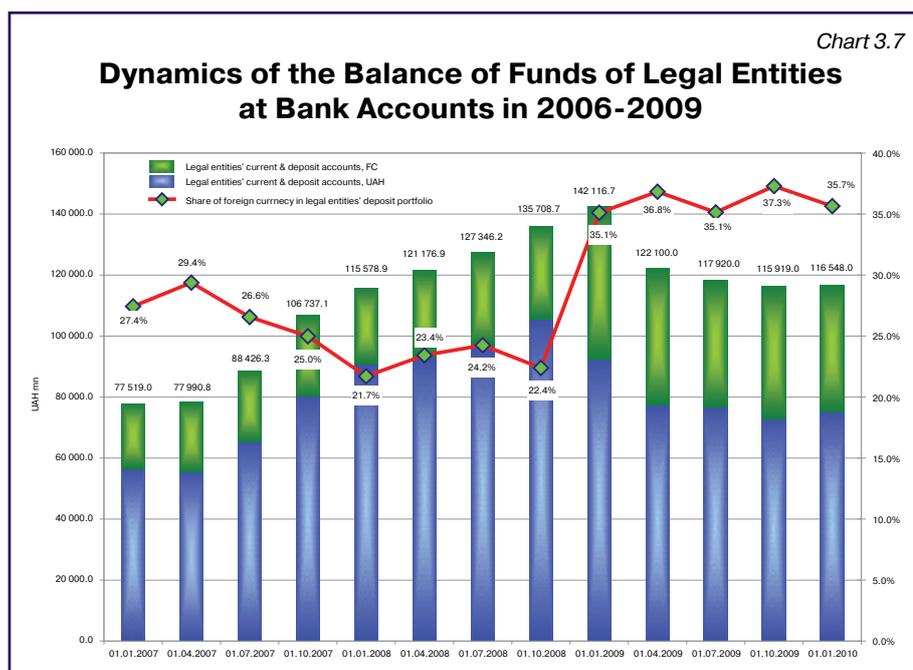


As of 1 January 2010, personal deposits amounted to Hr 211.4bn or 27.7% of total liabilities, and corporate deposits amounted to Hr 116.5bn or 15.2%. The timed personal deposits amounted to Hr 156.8bn or 74.2% of total personal deposits, and the call deposits amounted to Hr 54.6bn or 25.8%.

A positive trend towards the growth of clients' deposit accounts was observed in the last quarter of 2009 (see Chart 3.7 and 3.8), with a growth rate of +4.5 % (however, this indicator decreased by 1.7% from the year outset).

The funds of legal entities increased to Hr 116.5bn. At the same time, the foreign-currency deposits of legal entities decreased in dollar equivalent by \$0.2bn or 3.6% in Q4 2009, and increased in the national currency by Hr 2.3bn or 3.2%. The personal national-currency deposits increased by Hr 4.5bn or 4.8%, and those in foreign currencies (dollar equivalent) increased by \$0.6bn or by 4.6%. Therefore, the rate of growth of total personal deposits was higher in Q4 than in the previous quarter and amounted to about 4.5% (to compare, it amounted to 1.7% in Q3 2009).

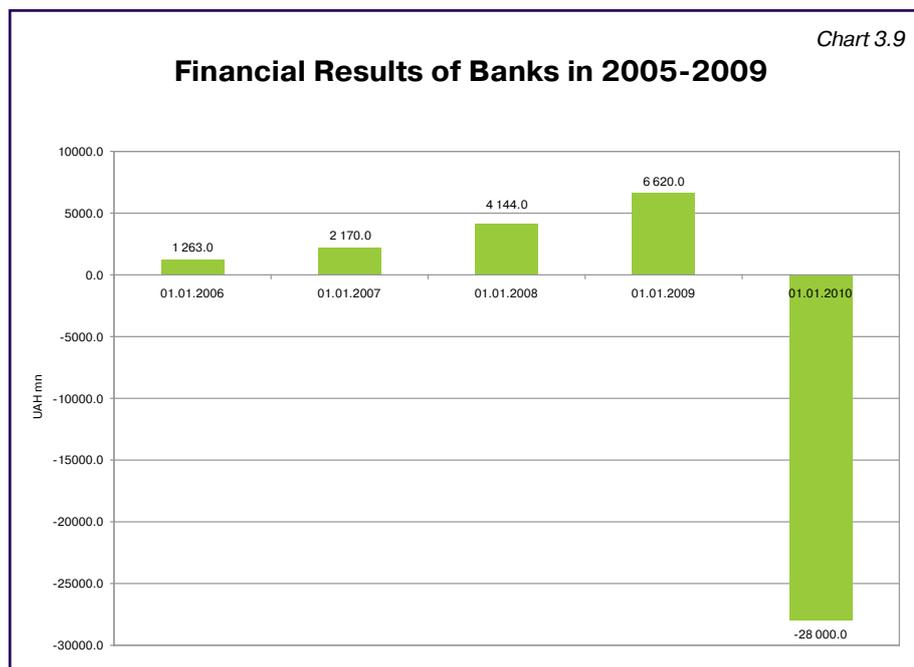
The decline in the amount of deposits since the beginning of the year had a corresponding effect on the money supply dynamics, which decreased by 5.5% in 2009. On the other hand, the monetary base increased by 4.4% in 2009 (including by 7.5% in December) to Hr 195.0bn.



As of 1 January 2010, the equity of banks totaled Hr 126.2bn or 14.2% of their liabilities and had the following structure. Paid and registered authorized capital amounted to 94.5% of equity; dividends used for increasing the authorized capital - 0.3%; issue difference - 5.0%; general provisions, reserve funds, and other bank funds - 13.6%; results of previous years - 0.5%; results of the reporting year pending approval - 0.03%; results of the current year - minus 22.2%; results of the revaluation of fixed assets, intangible assets, and securities in the bank portfolios for sale, and investment into associated companies - 8.3%.

As seen from the data presented in Chart 3.9, a negative financial result for commercial banks was recorded in 2009, which

is primarily linked to significant deductions into reserves for active bank operations.



According to the banks' operational results in 2009, their income totaled Hr 143.1bn, including interest income of Hr 121.2bn (or 84.7% of total income) and commission income of Hr 16.2bn (11.3%). The costs of banks totaled Hr 171.1bn, including interest costs of Hr 66.6bn (or 38.9% of total costs), deductions into reserves of Hr 65.4bn (38.2%), commission costs of Hr 3.0bn (1.7%). The net loss of the banking system totaled Hr 28.0bn.

CURRENCY MARKET AND EXCHANGE RATE

A shortage of foreign currency was felt the currency market throughout 2009 due to a decline in foreign-currency earnings both from exports and from external loans and deposits made by non-residents compared to 2008. Besides, the situation was influenced by declining foreign currency receipts of Ukrainian residents, with a concurrent growth of foreign-currency remittances to non-residents under previously obtained credits.

Given this situation and the striving to minimize the devaluation pressures on the hryvnya and stabilize the market expectations, the National Bank conducted proactive currency interventions at the interbank market in 2009 and consistently supported payments on external debt obligations. In February 2009, the NBU initiated special-purpose auctions for selling foreign currencies to the population to support its credit obligations in foreign currencies, where an equivalent of \$1.4bn was sold during the year. In general, the negative balance of currency interventions of the National Bank increased to \$10.4bn in 2009 from \$3.9bn in 2008. Also, the NBU launched foreign-currency auctions without any restrictions on the purpose of purchase in September.

The proactive steps by the National Bank aimed at stabilizing the economic situation contributed to the reduction of speculative demand for foreign currency in the country and stabilization of the hryvnya exchange rate. Among these was the setting of the official hryvnya exchange rate against U.S. dollar at the level of the buyers' and sellers' average weighted rate on the previous banking day with a possible deviation of $\pm 2\%$, which was initiated as of April 2009.

As the result, the official hryvnya exchange rate against U.S. dollar only decreased by 3.7% in 2009 (by 52.5% in 2008), and by 5.5% and 0.7% against the euro and Russian ruble, respectively.

INTEREST RATE POLICY

The interest rate policy of the National Bank of Ukraine was pursued in Q4 2009 with consideration for the key variations of macroeconomic indicators and it concentrated on maintaining the value of money at a positive level with regard to inflation, in order to stimulate the return of deposits into the banking system, and level out the devaluation pressures and inflationary risks.

The amendments to the Regulations on the Interest Rate Policy of the National Bank of Ukraine, which came into effect as of 20 September 2009, set the discount rate as the base rate relative to other NBU interest rates. Concurrently with the said amendments, the procedure of setting the interest rates on the credits issued for financial stabilization was also improved.

To support the consolidation of positive trends on the money-and-credit market, provide higher incentives for improving the situation in the real sector of the economy, and following the recommendations of the National Bank Board, the NBU decreased its discount rate twice in June through August: from 12% to 11% as of 15 June 2009, and down to 10.25% as of 12 August 2009.

On the other hand, via its regulation of the discount rate and rates of refinancing instruments, the National Bank also influenced the cost of credits and deposits on the money-and-credit market. The interest rate policy was directed towards keeping the value of money at a positive level relative to inflation in order to stimulate the return of deposits into the banking system. The average weighted interest rate on refinancing transactions amounted to 16.7% in 2009 in general and was positive in regard to both the actual and projected inflation levels.

Maintaining the value of funds at a positive level with regard to inflation was one of the important factors of recovery (starting in April) of the growing dynamics of personal deposits in the banking system. The stabilization of banks' resource base, with the prospect of its further expansion thanks to new deposits, in turn, created the preconditions for lowering the cost of credits, even in an environment of increasing cost of deposits. This occurred both

thanks to a physical increase in the supply of credit resources on the market, and thanks to a reduction of the risk premium, which had been raised when the market situation worsened, viz.:

- the average weighted cost of national currency deposits increased from 13.0% in December 2008 to 14.0% in December 2009, with 8.2% and 9.5%, respectively for foreign currency deposits;
- the average weighted rate on national currency credits decreased from 21.6% in December 2008 to 19.6% in December 2009, with those on foreign currency credits falling from 12.6% to 10.2%, respectively;
- the average weighted rate on contracts at the interbank credit market decreased from 23.5% annual (including on overnight credits of 22.4%) in December 2008 to 7.0% (3.3% for overnight credits) in December 2009.

In the last quarter of 2009, the Ministry of Finance boosted the yield on government securities significantly (up to 28%-30% annual), which has also influenced the cost of money in other segments of the financial market.

STOCK MARKET

The developments in the stock market segment of the money-and-credit market reflected the situation in the economy in general. In the worsening environment throughout Q1 2009, the PFTS Index fell 74.08 points or 24.6% from the beginning of the year. Starting in April, when certain signs of a stabilization began emerging, the index demonstrated positive dynamics. In 2009, the PFTS Index grew by 271.49 points or 90.1% to 572.91 points.

The Ministry of Finance issued internal government bonds for a total of Hr 74.5bn in 2009, with an average weighted yield of 12.2% per annum. Of these, as the result of the initial offering auctions, the State budget of Ukraine received Hr 18.8bn with an average weighted yield of 20.1% per annum. Starting in May 2009, yield levels trended upward for government bonds, with the average weighted yield on government bonds placed at initial auctions increasing from 15.3% in April to 24.9% in December 2009. To increase the authorized capital of funds, bonds totaling Hr 23.3bn with an average weighted yield of 9.5% annual were issued; internal government bonds were issued and handed over to the National Bank as the result of the restructuring of the balance of the Cabinet of Ministers debt to the National Bank on the credits received in foreign currencies for financing the State budget deficit in 1994-1996 for the total amount of Hr 8.0bn with an average weighted yield of 9.8% per annum.

As of 1 January 2010, internal government bonds for the principal debt amount of Hr 85.7bn were in circulation, of which 58.5% were held by the National Bank of Ukraine, 24.0% by banks, 17.0% by other entities, and only 0.5% by non-residents.

FINANCIAL CONDITION OF UKRAINIAN BANKS

PrivatBank and Raiffeisen Bank Aval were leaders in recent years in terms of their net assets. However, the situation changed somewhat as of 1 January 2010, when the State Savings Bank (Oshchadbank) took the second place after PrivatBank, with net assets worth \$342mn more than those of Ukreximbank, which moved to the third rung (see Table 3.1).

Table 3.1

Change in Assets of Largest Banks and Their Shares in Total Assets

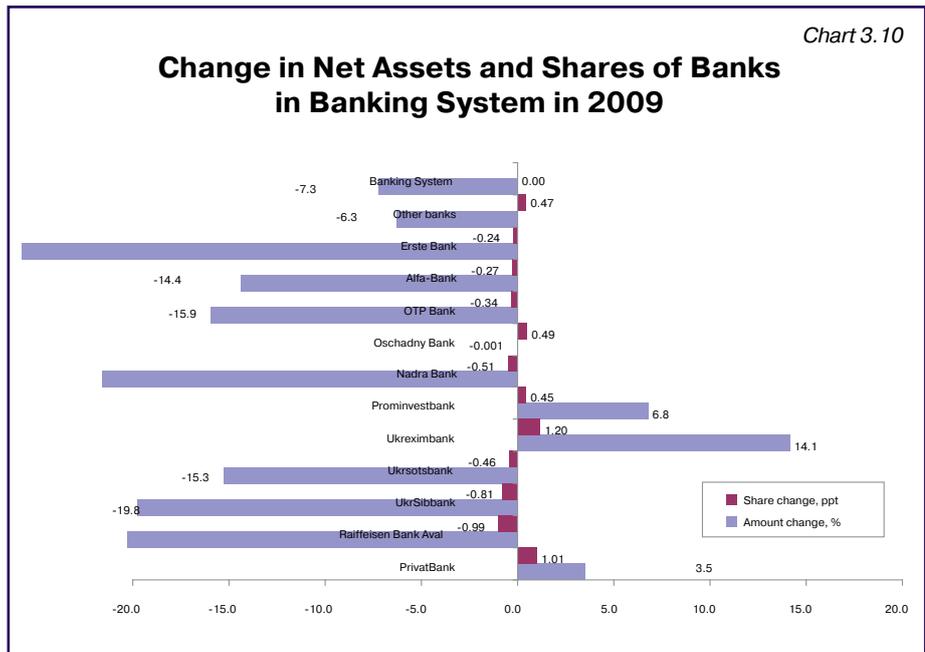
Bank name	01.01.2010		01.01.2009		Growth		
	Amount, US\$ mn	Share, %	Amount, US\$ mn	Share, %	Absolute growth, US\$ mn	Growth rate, %	Share change, ppt
PrivatBank	10 778	9.7	10 411	8.7	367	3.5	1.01
Raiffeisen Bank Aval	6 769	6.1	8 489	7.1	-1 720	-20.3	-0.99
UkrSibbank	5 804	5.2	7 233	6.0	-1 429	-19.8	-0.81
Ukrsotsbank	5 467	4.9	6 454	5.4	-987	-15.3	-0.46
Ukreximbank	7 163	6.4	6 276	5.2	887	14.1	1.20
Prominvestbank	3 812	3.4	3 570	3.0	242	6.8	0.45
Nadra Bank	3 112	2.8	3 967	3.3	-856	-21.6	-0.51
Oshchadbank	7 505	6.7	7 505	6.2	-0.04	-0.001	0.49
OTP Bank	3 681	3.3	4 379	3.6	-698	-15.9	-0.34
Alfa Bank	3 593	3.2	4 196	3.5	-603	-14.4	-0.27
Erste Bank	1 063	1.0	1 432	1.2	-369	-25.8	-0.24
Other banks	52 799	47.3	56 359	46.9	-3 560	-6.3	0.47
Banking system	111 547	100.0	120 271	100.0	-8 724	-7.3	x

The PrivatBank market share amounted to 9.7% of the total net assets of the banking system as of 1 January 2010. PrivatBank's market share rose by 1.01% in 2009 on the back of asset growth of \$367mn). As of 1 January 2010, the market share of the State Savings Bank (Oshchadbank) amounted to 6.7% (market share rose 0.49% in 2009 with zero growth in the dollar equivalent).

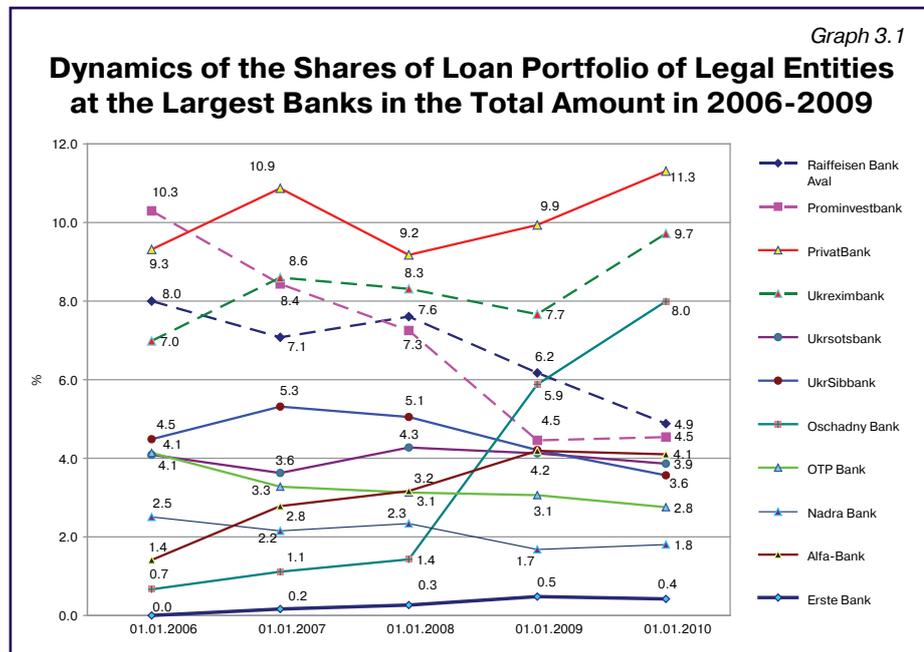
There was an overall decline in the amount of bank net assets in 2009 (-\$8,724.0mn). It should be noted, however, that Ukreximbank continued boosting its portfolio of net assets (+\$887mn) and moved up from its 6th place at the end of 2008 to 3rd place.

The share of "Other banks" gradually grew in the period from 1 January 2009 through 1 January 2010 (from 46.9% to 47.3%) due to a significantly greater pace of decline in the net assets of the "largest" and "big" banks compared to a lesser decrease of this indicator for "medium" and "small" banks.

Changes in the amount of net assets and shares of banks in the banking system in 2009 are shown in Chart 3.10.

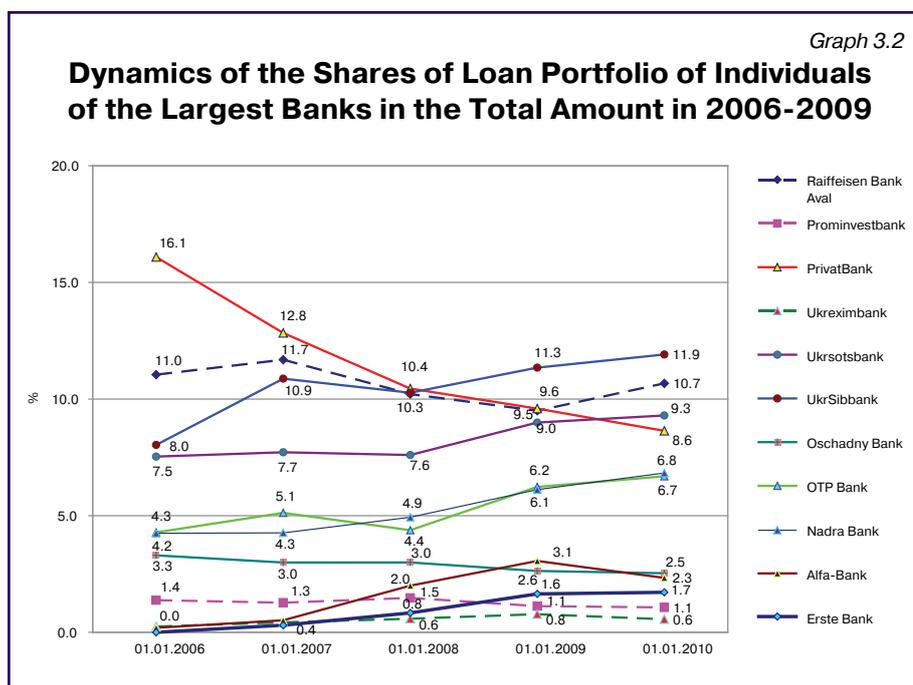


PrivatBank and Ukreximbank remain the market leaders in terms of lending to legal entities for the second successive year, with market shares of 11.3% and 9.7%, respectively, as of 1 January 2010 (see Graph 3.1). The State Savings Bank (Oshchadbank) secured the third position for this indicator in 2009, after overcoming Raiffeisen Bank Aval by 3.1% (or by \$1,883mn).



There were some changes inside the top-three group of leaders in lending to individuals in 2009. Thus, UkrSibbank finally strengthened its leading position, after overcoming Raiffeisen Bank Aval and Ukrsotsbank. Also, in consumer crediting, Ukrsotsbank overcame PrivatBank, one of the leaders in this segment, which moved down to fourth place in 2009 from its previous second

position. As of 1 January 2010, the difference in volume between UkrSotsbank and PrivatBank was quite insignificant at about \$195mn or 0.7% of market share (see Graph 3.2).



OTP Bank was one of the few banks which managed to gradually increase its market share of consumer lending (its share changed from 6.2% at the beginning of 2009 to 6.7% at the end of the year or by +0.5ppt).

Positive dynamics were observed for corporate deposits throughout 2009 (growth totaled nearly \$7,200mn in 2009), with PrivatBank remaining the biggest bank in terms of the balance of funds for current and timed corporate accounts of 11.3% of the banking system total for this indicator (see Table 3.2). Ukreximbank occupied the second rung, with a market share of 8.1% as of 1 January 2010, immediately followed by Raiffeisen Bank Aval with 7.8%.

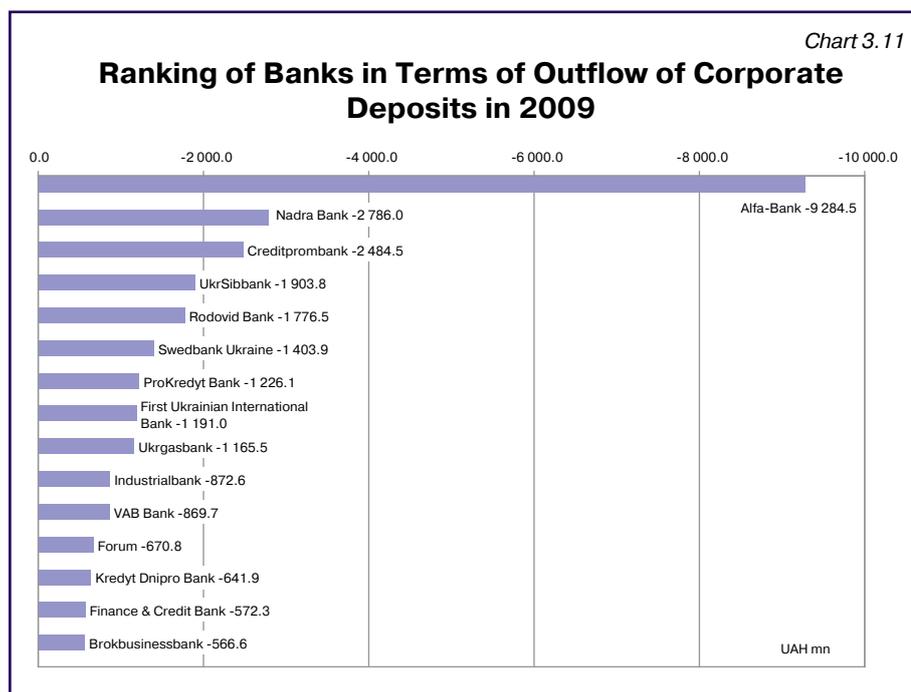
Table 3.2

Change in the Amounts of Deposit Portfolios of Legal Entities at the Largest Banks and Their Shares in the Total Amount

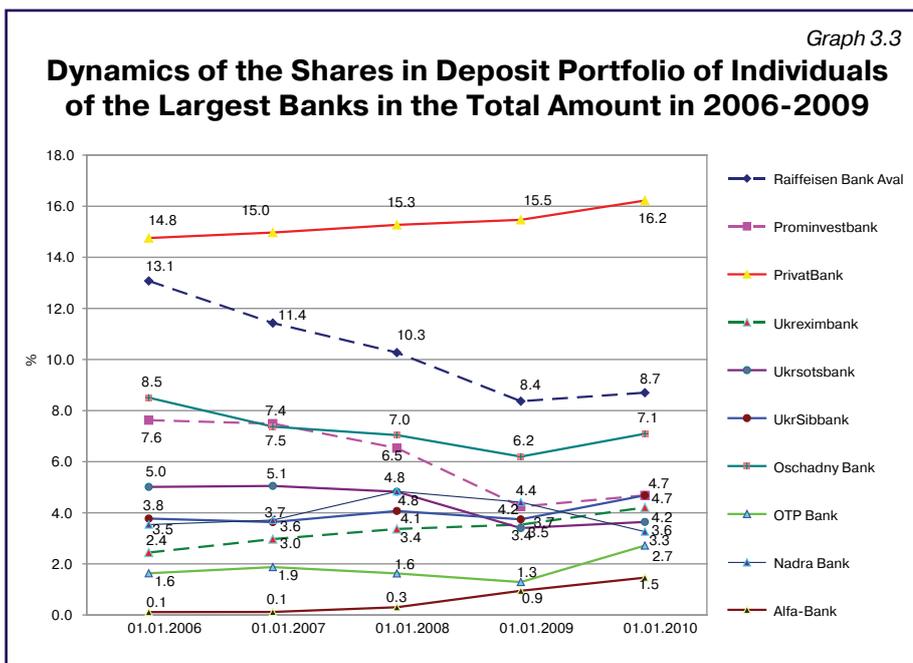
Bank name	01.01.2006	01.01.2007	01.01.2008	01.01.2009	01.01.2010	01.01.2006	01.01.2007	01.01.2008	01.01.2009	01.01.2010
	Amount, USD mn	Share, %								
PrivatBank	1 295	1 920	2 835	3 069	2 897	9.2	10.6	13.3	16.6	11.3
Raiffeisen Bank Aval	1 171	1 087	1 390	1 187	2 003	8.4	6.0	6.5	6.4	7.8
UkrSibbank	566	639	1 033	1 138	859	4.0	3.5	4.9	6.2	3.4
UkrSotsbank	951	1 162	1 722	897	979	6.8	6.4	8.1	4.9	3.8
Ukreximbank	678	931	1 332	1 419	2 065	4.8	5.1	6.3	7.7	8.1

Bank name	01.01.2006	01.01.2007	01.01.2008	01.01.2009	01.01.2010	01.01.2006	01.01.2007	01.01.2008	01.01.2009	01.01.2010
	Amount, USD mn	Share, %								
Prominvestbank	1 491	1 541	2 136	762	905	10.6	8.5	10.1	4.1	3.5
Nadra Bank	180	372	800	678	305	1.3	2.1	3.8	3.7	1.2
Oshchadbank	449	190	582	492	1 599	3.2	1.0	2.7	2.6	6.2
OTP Bank	454	432	808	527	746	3.3	2.4	3.8	2.9	2.9
Alga Bank	141	504	945	2 220	978	1.0	2.8	4.5	12.0	3.8
Other Banks	6 655	9 374	7 649	6 068	12 320	47.4	51.6	36.0	32.9	48.0
Banking system	14 033	18 151	21 233	18 457	25 657	100.0	100.0	100.0	100.0	100.0

The largest outflow of corporate deposits in 2009 was noted at Alfa Bank (deposits decreased by nearly Hr 9,482.5mn), Nadra Bank (-Hr 2,785.0mn), Kredytprombank (-Hr 2,484.5mn), UkrSibbank (-Hr 1,903.8mn) and Rodovid Bank (-Hr 1,776.5mn) (see Chart 3.11). At the same time, growth in deposits by legal entities was observed at banks such as Oshchadbank (+Hr 8,985.0mn), Raiffeisen Bank Aval (+Hr 6,854.8mn), and Ukreximbank (+Hr 5,566.1mn).

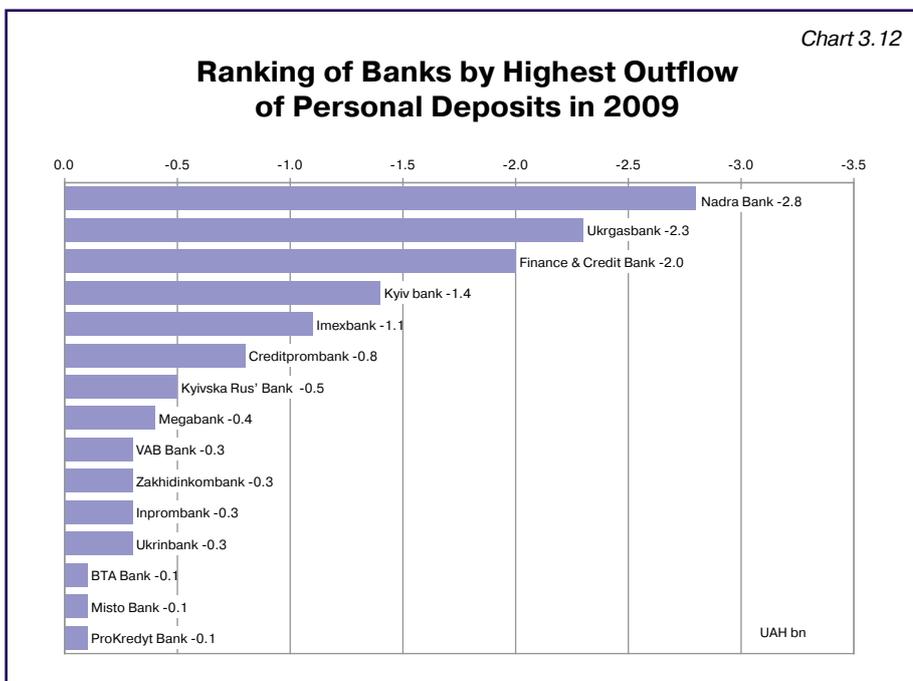


Despite its negative dynamics throughout 2009, PrivatBank remains the largest bank of Ukraine serving private depositors, with a market share of 16.2% as of 1 January 2009 (a change of +0.7ppt in 2009). Raiffeisen Bank Aval occupied the second position in this period with 8.7%, followed by a State-owned Oshchadbank, which securely retained the third place (7.1%) (see Graph 3.3).



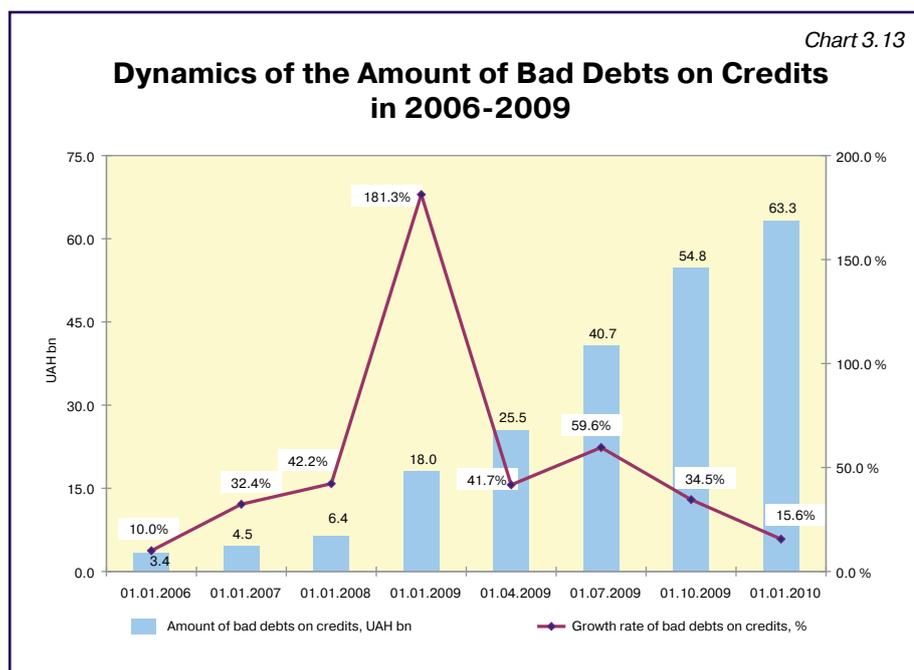
Based on the 2009 results, the largest outflow of personal deposits were noted for Nadra Bank (with a deposits outflow of nearly Hr 2.8bn), Ukhazbank (Hr 2.3bn), and Finance&Credit Bank (Hr 2.0bn) (see Chart 3.12).

At the same time, the growth of private deposits was observed at banks such as Rodovid Bank (Hr 3.6bn), UkrSibbank (Hr 1.8bn), Oshchadbank (Hr 1.6bn), VTB Bank (Hr 1.5bn), and OTP Bank (Hr 1.0bn).

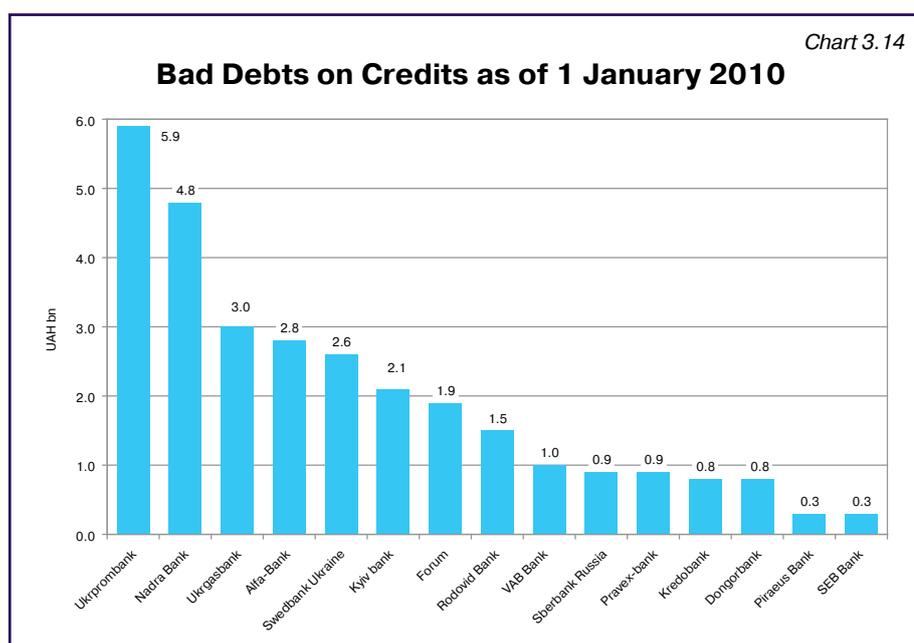


According to the National Bank of Ukraine, bad debts did not exceed 10% of banks' loan portfolios and amounted to Hr 63.3bn as of 1 January 2010. It should be noted that the rate of growth of

bad debts slowed down to some extent in Q4 2009 and amounted to 15.6% (against 34.5% in Q3 and 59.6% in Q2) (see Chart 3.13).



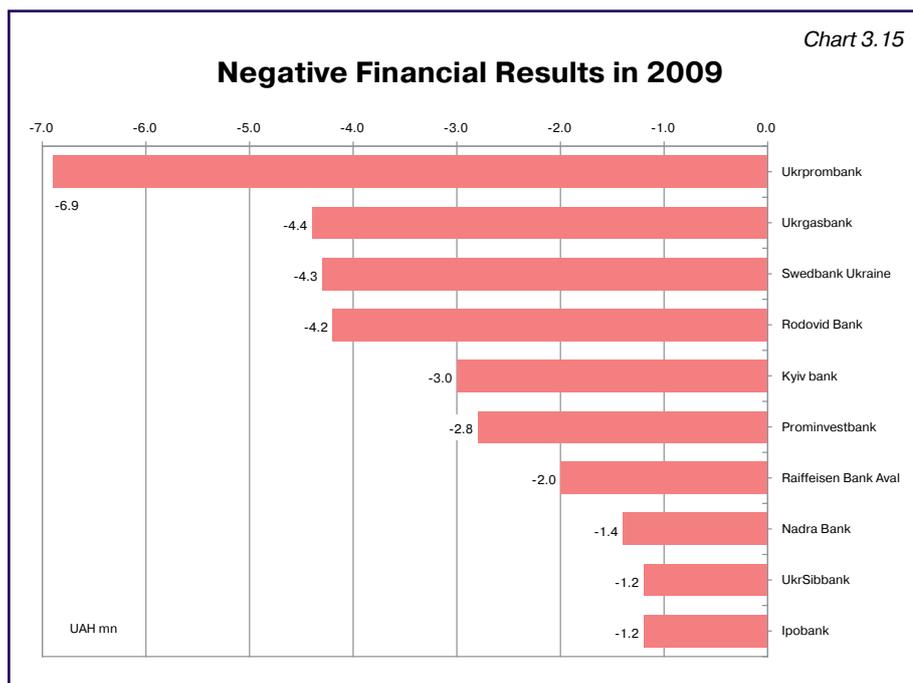
As of 1 January 2010, the greatest amounts of bad debts were noted for the banks which were under temporary administration in 2009 and were undergoing the procedure of liquidation or capitalization under an NBU decision and with participation of the State. These are Ukrprombank (Hr 5.9bn or 9.3% of the total portfolio of bad credits), Nadra Bank (Hr 4.8bn or 7.6%, respectively), and Ukrhazbank (Hr 3.0bn or 4.7%, respectively). In other banks, which are shown in Chart 3.14, a slight rate of growth of bad debts was noted in Q4 2009.



Losses totaled Hr 28.0bn in 2009, which is Hr 7.1bn more than the sum total of the first three quarters of 2009. To compare, banks posted profits of Hr 6.6bn in the last quarter of 2008.

Income of banks totaled Hr 143.1bn in 2009, with costs of Hr 171.1bn.

The largest losses were incurred in 2009 by Ukrprombank (-Hr 6.9mn), Ukrhazbank (-Hr 4.4mn), and Swedbank (-Hr 4.3mn) (see Chart 3.15). More than one third of Ukrainian banks moved into the red in the period under review.



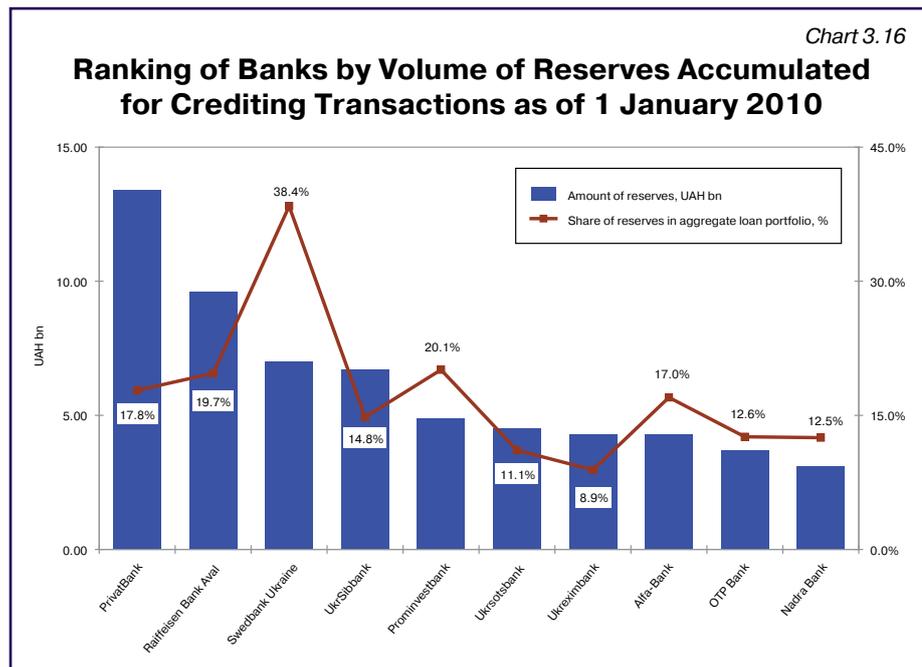
A review of banks in terms of their losses as of 1 January 2010 shows that the newly nationalized banks were those incurring the greatest losses. On the whole, loss-making financial institutions can be subdivided in two categories. The first one includes the banks under temporary administration (Ukrprombank, Rodovid Bank, Ukrhazbank, Bank Kyiv, and others), where unprofitableness is caused by an overall distortion of the balance structure, i.e., the total crisis of non-payments by bank clients. Group two includes large retail banks, whose key problem was clients' default on credits and, as a result, significant deductions into reserves for crediting transactions.

Based both on 2009 results in general and for the first nine months of the year, the profit leaders still are: PrivatBank (+Hr 1,050mn), Oshchadbank (+Hr 693mn), Citibank Ukraine (+Hr 451mn), Calyon Bank (+Hr 259mn), and ING Bank (+Hr 144mn).

In addition to significant deductions into reserves against credit risks, the main reason for the deteriorated profitability of banks in the period under review consisted of lower interest and commission income due to a reduced volume of lending to clients.

As of 1 January 2010, the total reserves for crediting transactions amounted to Hr 107.2bn or 14.9% of total clients' loan portfolio. It should be noted that the total reserves for crediting transactions nearly tripled since the beginning of 2009.

According to NBU data, the amount of reserves accumulated for credit transactions as of 1 January 2010 by some of the biggest Ukrainian banks and their shares in the total loan portfolio are as follows: PrivatBank — Hr 13.4bn (17.8% of the total loan portfolio), Raiffeisen Bank Aval — Hr 9.6bn (19.7%); and Swedbank — Hr 7.0bn (38.4%) (see Chart 3.16).



The National Bank notes some reduction in the share of foreign capital in the Ukrainian banking system from 36.7% in 2008 to 35.8% in December 2009. The number of banks with foreign capital decreased from 53 to 51 in 2009.

SECTION 4. ANALYSIS OF BUDGET INDICATORS IN 2009

4.1. EXECUTION OF REVENUES OF CONSOLIDATED BUDGET AND STATE BUDGET OF UKRAINE IN 2009

CONSOLIDATED AND STATE BUDGET REVENUES

The actual intake of consolidated budget revenues totaled Hr 288.6bn in 2009, which is Hr 9.3bn or 3.1% less year-on-year (see table 4.1.1). The annual plan was executed by 88.8%, which is 8.5ppt less than in 2008.

The budget execution was characterized by a 0.3ppt greater share of GDP redistribution via the consolidated budget compared to the year before.

Table 4.1.1

Revenues of the Consolidated, State, and Local Budgets of Ukraine in 2006-2009

Indicators	2006	2007	2008	2009	2009 vs. 2008	
					Absolute growth, Hr bn	Growth rate, %
Consolidated budget, Hr bn, including:	171.8	219.9	297.9	288.6	-9.3	-3.1
<i>percent of GDP</i>	31.6	30.5	31.3	31.6	x	x
General Fund	130.8	167.2	238.5	224.3	-14.2	-6.0
Special Fund	41.0	52.7	59.4	64.3	4.9	8.2
State budget (without intergovernmental transfers), Hr bn, including:	131.9	161.6	224.0	217.6	-6.4	-2.9
<i>share in consolidated budget revenues, %</i>	76.8	73.5	75.2	75.4	x	x
General Fund	99.9	122.3	178.6	164.6	-14.0	-7.8
Special Fund	32.0	39.3	45.4	53.0	7.6	16.5
Local budgets (without intergovernmental transfers), Hr bn, including:	39.9	58.3	73.9	71.0	-2.9	-3.9
<i>share in consolidated budget revenues, %</i>	23.2	26.5	24.8	24.6	x	x
General Fund	30.9	44.9	59.9	59.6	-0.3	-0.4
Special Fund	9.0	13.4	14.0	11.4	-2.6	-18.6

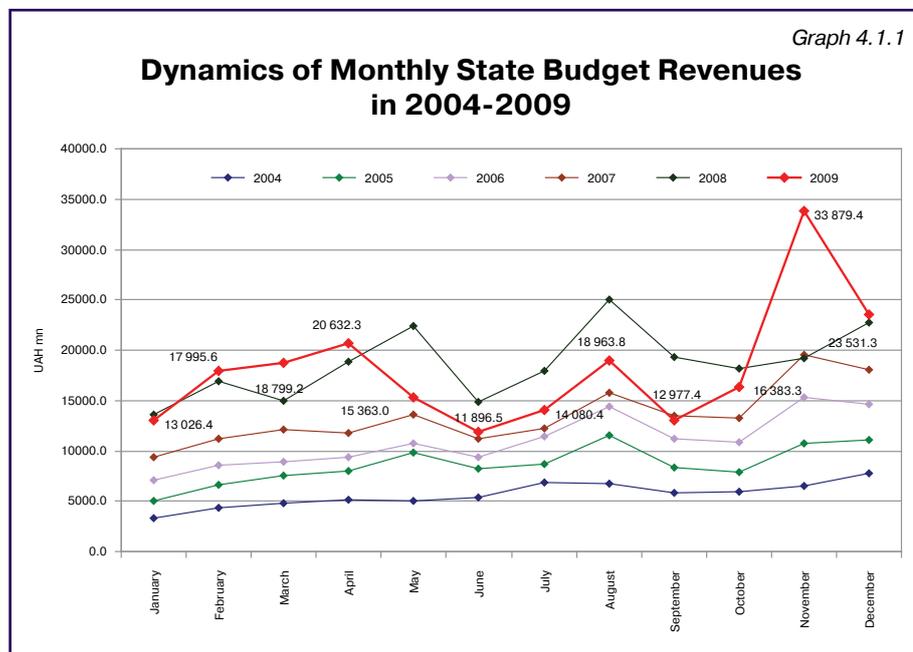
The State budget received Hr 225.3bn in revenues (with intergovernmental transfers), which is Hr 6.4bn or 2.8% less than in 2008. Of these, the General Fund of the State budget received Hr 172.2bn and the Special Fund, Hr 53.1bn.

The intake of State budget revenues (without intergovernmental transfers) totaled Hr 217.6bn, which is Hr 6.4bn or 2.9% less than in 2008.

The level of State budget annual plan execution is 91.6%.

The dynamics of monthly State budget revenues in the budget period in general differs somewhat from the trends of the previous

year, which is primarily linked to the inclusion of non-typical types of revenues in the budget, such as customs clearance of gas imported in Ukraine in previous periods, crediting the funds of Special Drawing Rights (SDR) of the International Monetary Fund (IMF)¹⁸ etc (see Graph 4.1.1).



The execution of the **State budget revenues**, excluding intergovernmental transfers, was characterized by the following in 2009:

- a decline in the nominal amount of revenue intake in the State budget by 2.9% year-on-year;
- failure to fulfill the annual plan in general, in particular, the annual plan was not fulfilled for all tax items;
- a significant reduction in the share of tax revenues in the overall structure of State budget revenues (by 6.5%). This was the first such occurrence in the last four years;
- an increase in the share of atypical revenues, such as payment of taxes for previous periods by monopoly companies, crediting the funds from distribution of Special Drawing Rights of the International Monetary Fund, as well as growth in the amount of advance taxes and the amount of overdue VAT reimbursements.

¹⁸ SDRs are distributed among the shareholders in proportion to their quotas. The IMF created SDR in 1969, as an asset for its member states to be able to keep some part of their international reserves. However, after the collapse of the Bretton Woods system and the transition of the key world currencies to floating rates, SDR's main role boiled down to being used as unit for settlements between IMF and other international organizations. The SDR's value is determined based on a basket of four world currencies: U.S. dollar, euro, pound, and yen. An IMF meeting was held on 28 August 2009 to distribute SDR 161.18bn (USD 251bn), of which Ukraine received SDR 1.017bn (USD 1.585bn). In September, an additional distribution of funds took place between the shareholder countries, which joined the IMF after 1981 and never received SDR. Ukraine is one of these countries, which allowed it to claim an additional SDR 0.292bn (USD 0.456bn).

STRUCTURE OF CONSOLIDATED AND STATE BUDGET REVENUES

The share of tax revenues in the structure of total *consolidated budget* revenues decreased by 4.2ppt to 72.1% in 2009 vs. 2008. At the same time, the structure of tax revenues themselves changed. Thus, there was some reduction in the shares of such revenues as corporate profit tax (by 4.6ppt), taxes on international trade and external transactions (by 1.7ppt), and value-added tax (by 1.6ppt). The tax sources whose shares increased include the excise tax (+4.3ppt) and fee for the special use of natural resources (+0.8ppt).

The share of non-tax revenues of the *consolidated budget* increased by 5.3ppt and amounted to 25.6%. Also, there was some growth from such components of non-tax revenues as own revenues of budgetary institutions (by 2.1ppt) and income from property and entrepreneurial activity (by 3.8ppt). At the same time, the share of administrative charges and other non-tax revenues decreased by 0.1ppt and 0.5ppt, respectively.

Changes in the structure of State budget revenues are generally similar to those in the structure of consolidated budget revenues. Thus, the **share of tax revenues** in the *State budget* structure decreased by 6.5ppt in 2009 vs. 2008. The main contributors to this decrease included reductions in the revenues from corporate profit tax (by 6.3ppt), value-added tax (by 2.2ppt), and taxes on international trade and external transactions (by 2.3ppt). In fact, the only source of revenues whose share increased in the general structure of State budget revenues, was the excise tax (growth of 4.1ppt).

The share of non-tax revenues in the *State budget* revenues increased by 6.9ppt to 30.5% in 2009. The main reason of this was the growth in income from property and entrepreneurial activity (by 5.1ppt), as well as own revenues of budgetary institutions (by 2.6ppt).

The structure of the consolidated and State budget revenues is shown in Table 4.1.2.

Table 4.1.2

Structure of Revenues of the Consolidated Budget and State Budget of Ukraine in 2007-2009

(%)

Revenues	Consolidated budget			State budget		
	2007	2008	2009	2007	2008	2009
Tax revenues, including:	73.3	76.3	72.1	72.2	74.9	68.4
personal income tax	15.8	15.4	15.4	x	x	x
enterprise profit tax	15.6	16.1	11.5	21.0	21.2	14.9
fee for special use of natural resources, including:	2.7	3.1	3.9	1.2	1.1	1.2
<i>payment for land</i>	<i>1.8</i>	<i>2.2</i>	<i>2.9</i>	<i>x</i>	<i>x</i>	<i>x</i>
value-added tax	27.0	30.9	29.3	36.8	41.1	38.9
excise tax	4.8	4.3	7.5	6.5	5.7	9.8
taxes on international trade and external transactions	4.6	4.1	2.4	6.2	5.5	3.2
other tax revenues	2.8	2.4	2.1	0.5	0.3	0.4

Revenues	Consolidated budget			State budget		
	2007	2008	2009	2007	2008	2009
Non-tax revenues, including:	22.1	20.3	25.6	26.1	23.6	30.5
revenues from property and business activity	6.0	7.5	11.3	7.8	9.5	14.6
administrative charges and fees, income from non-commercial and incidental sales	1.3	1.0	0.9	1.4	0.9	0.8
own revenues of budgetary institutions	9.6	6.9	9.0	10.2	6.8	9.4
other non-tax revenues	5.2	4.9	4.4	6.7	6.4	5.7
Income from capital transactions	2.9	2.3	1.3	1.1	0.9	0.5
Targeted funds	1.7	1.1	0.8	0.5	0.5	0.3
Other revenues	0.0	0.0	0.2	0.1	0.1	0.3

TAX REVENUES OF STATE BUDGET

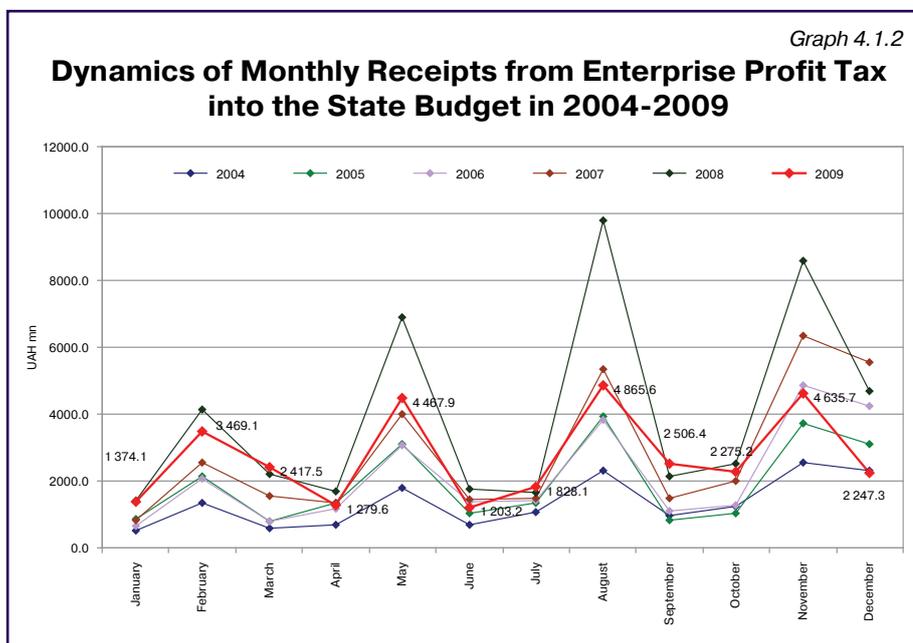
The State budget received Hr 148.9bn in **tax revenues** in 2009, which is Hr 19.0bn or 11.3% less year-on-year.

The actual tax revenues amounted to 84.7% of the annual plan, which is 13.5ppt less than the level of plan execution in 2008. Also, the annual plan was not executed for all tax items.

ENTERPRISE PROFIT TAX

The State budget received Hr 32.6bn from **enterprise profit tax**, which is Hr 14.8bn or 31.4% more than in 2008. This amounts to 77.7% of the annual revenue plan for this tax (the 2008 intake amounted to 112.6% of the plan).

The monthly dynamics of revenues from the enterprise profit tax mostly repeats the trends of previous years (see Graph 4.1.2).

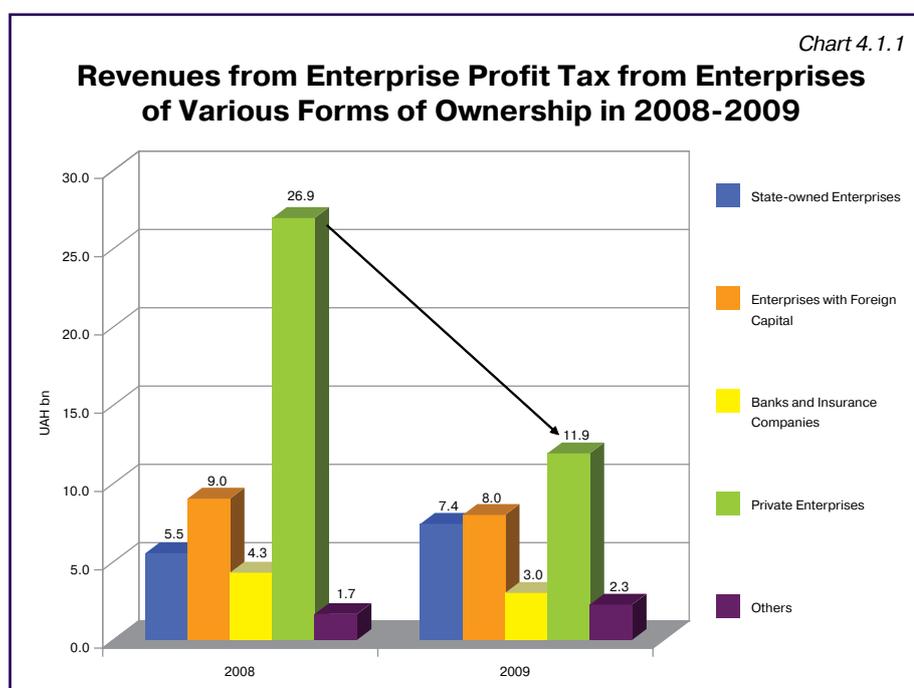


A significant drop in revenues from the enterprise profit tax occurred primarily due to a sharp decline in remittances of this tax by the private sector, falling by Hr 15.0bn or more than by half. Also, companies with foreign capital also reduced payments of this tax (by Hr 1.0bn year-on-year), as did banks and insurance companies (by Hr 1.2bn).

At the same time, increased the taxation of the State sector in the economy was a characteristic feature of budget execution in 2009, as evidenced, in particular, by a Hr 1.9bn (or 34.0%) greater remittance of profit tax by State-owned enterprises. Therefore, it can be concluded that the main burden of profit tax generation has shifted to the public sector of the economy.

This is also confirmed by the official statistics data: thus, the share of the public sector increased from 9.0% to 10.4% in 2009. Also, the growth of the public sector is observed in all segments of the economy: the greatest growth from 6.8% to 58.3% is noted for agriculture. Further, strengthening of the public sector was also observed in real estate transactions (from 24.8% to 39.8%), transport and communications (from 25.5% to 30.1%), and industry (from 11.7% to 15.2%)¹⁹.

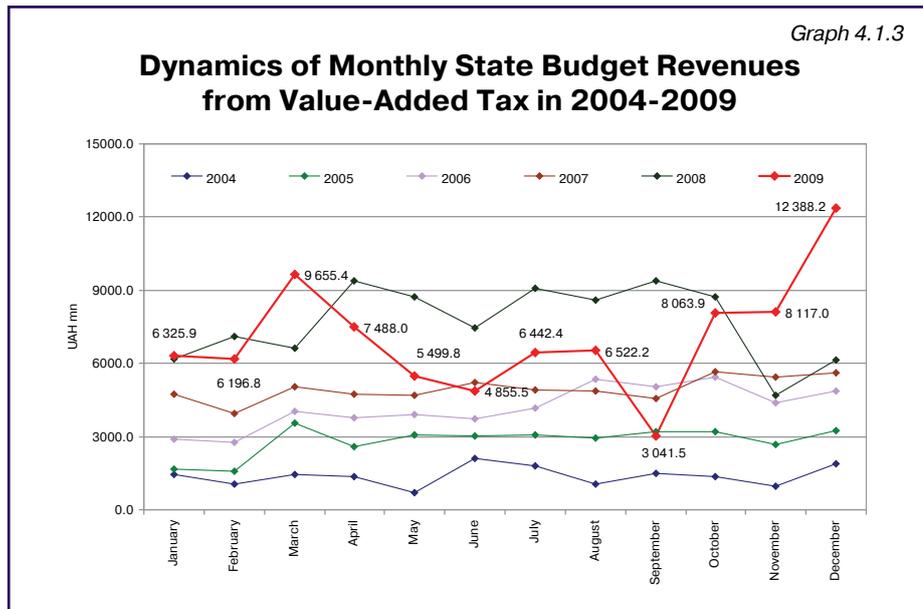
In summarized format, these trends are shown in Chart 4.1.1.



VALUE-ADDED TAX

In 2009, the State budget received Hr 84.6bn in **value-added tax**, which is Hr 7.5bn or 8.1% less than in 2008.

The value-added tax revenues only amounted to 89.2% of the annual plan compared to 93.4% in 2008. In particular, the plan for value-added tax on goods imported in Ukraine was executed by 90.0%, and that on goods made in Ukraine by 91.7%. Moreover, it was actually the first time in recent years that the plan for tax reimbursements from the budget was not fulfilled, with a shortfall of 5.4%. It can be argued that it was specifically the default on reimbursements that helped to significantly improve tax collection in December 2009 (see Graph 4.1.3).

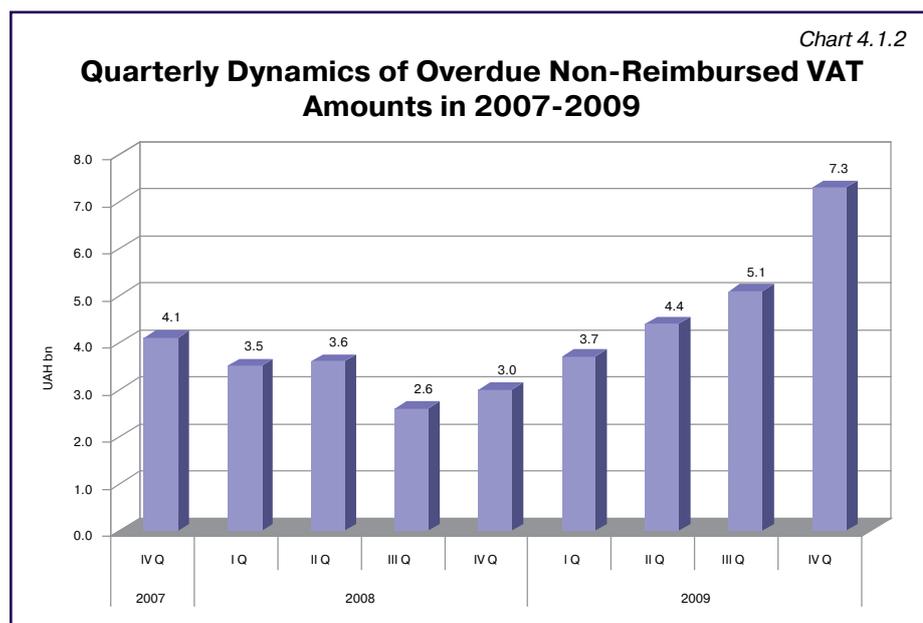


The factors that contributed to a decline in value-added tax revenues, first of all, include the reduction in production and consumption in 2009 as the result of the financial and economic crisis.

A reduction in the volume of imports influenced the receipts from the tax on imported goods in Ukraine.

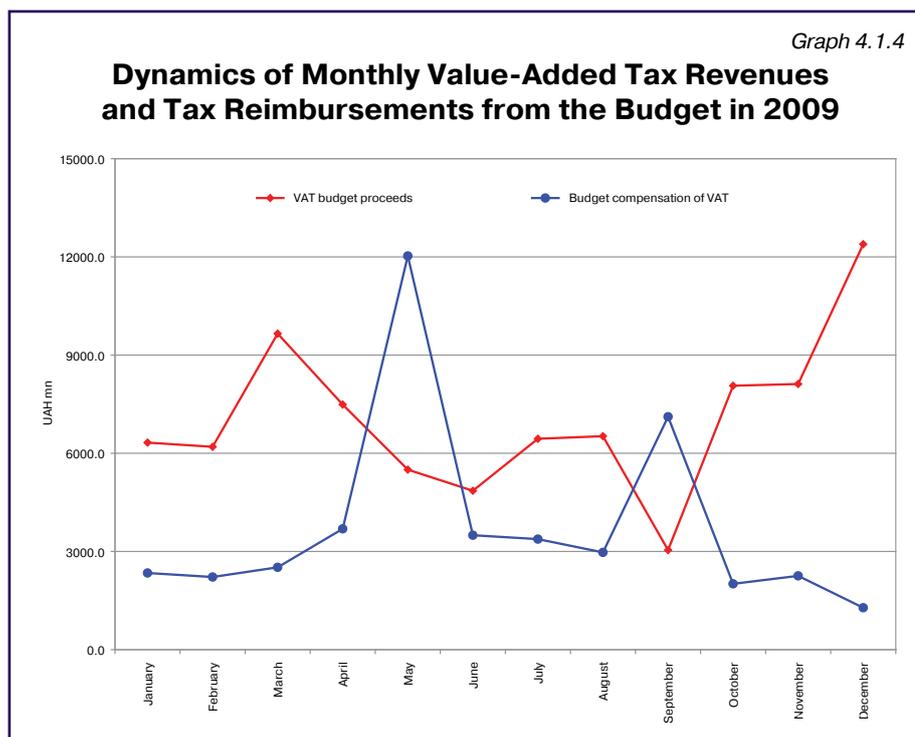
At the same time, against the backdrop of reduction VAT revenues, the situation continued to worsen with reimbursement of this tax from the budget throughout 2009, which manifested itself, among other things, in the increased amount of overdue non-reimbursed VAT.

Therefore, according to the Secretariat of the President of Ukraine, as at the outset of 2010, the overdue amount of the tax to be reimbursed from the budget exceeded Hr 7bn.²⁰ (see Chart 4.1.2).



²⁰ <http://www.president.gov.ua/news/16541.html>

This growth in the amounts of overdue tax reimbursement occurred, first of all, as the result of a reduced amount of tax reimbursement from the budget in Q4 2009. It can be assumed here that this reduction was caused by a desire to improve the indicators of annual budget revenues by bringing the tax reimbursements forward to the next budget year. This is evidenced by an increase in value-added tax revenues in Q4 against the backdrop of a sharp reduction in the reimbursement amounts within the same period (see Graph 4.1.4).



The 2009 budget process was characterized by mobilizing atypical revenues for the budget. For instance, NAK Naftohaz remitted Hr 2.6bn in Q1 in value-added tax on the gas cleared by the customs and put into Ukrainian gas storage facilities by RosUkrEnergO in 2008.

TAXES ON INTERNATIONAL TRADE AND EXTERNAL TRANSACTIONS

In 2009, the State budget received Hr 6.9bn in **taxes on international trade and external transactions**, which is Hr 5.4bn or 43.7% less year-on-year.

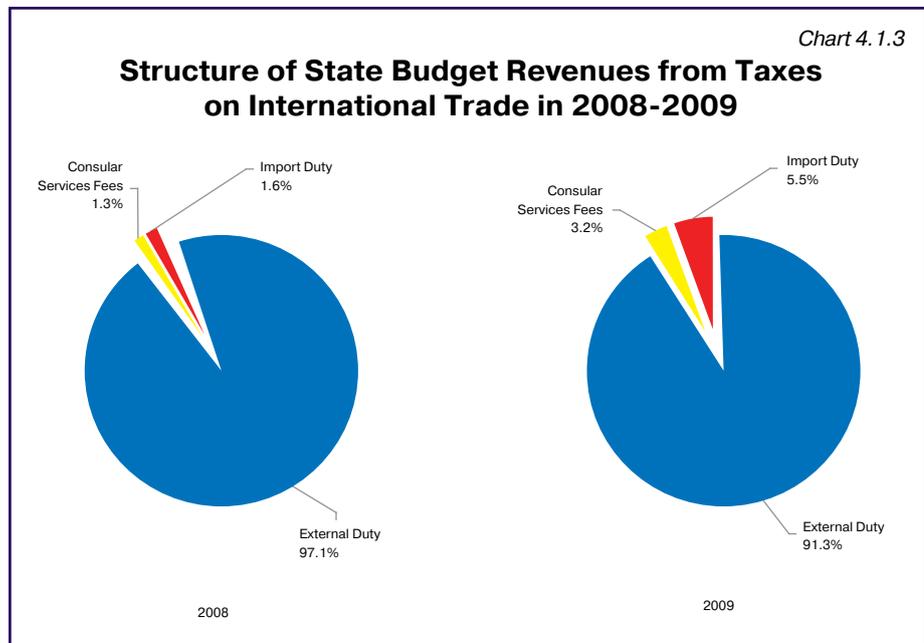
The revenues from taxes on international trade and external transactions amounted to 63.6% of the annual plan (97.7% of actual annual revenues in 2008). The failure to fulfill the plan occurred due to a significant reduction of proceeds from import transactions. Thus, the import duty target was only implemented by 61.0%, with the main reason being a decline in revenues from entrepreneurial entities, which import goods into the customs territory of Ukraine (59.3% of the target).

Such an abrupt fall in the amount of revenues from taxes on international trade and external transactions is linked to reduced volumes of foreign-trade operations compared to 2008, as the volume of import transactions fell by 46.9% in 2009 against 2008²¹.

The structure of taxes on international trade also underwent some changes. In particular, due to a sharp decline in the volume of imports, the share of import duty decreased and the export duty increased in the total structured of analyzed taxes:

- the share of receipts from export duty increased from 1.6% to 5.5%;
- the share of receipts from consular fees increased by 1.9ppt to 3.2%;
- the share of receipts from import duty decreased by 5.8ppt (from 97.1% to 91.3%).

This is summarized in Chart 4.1.3.



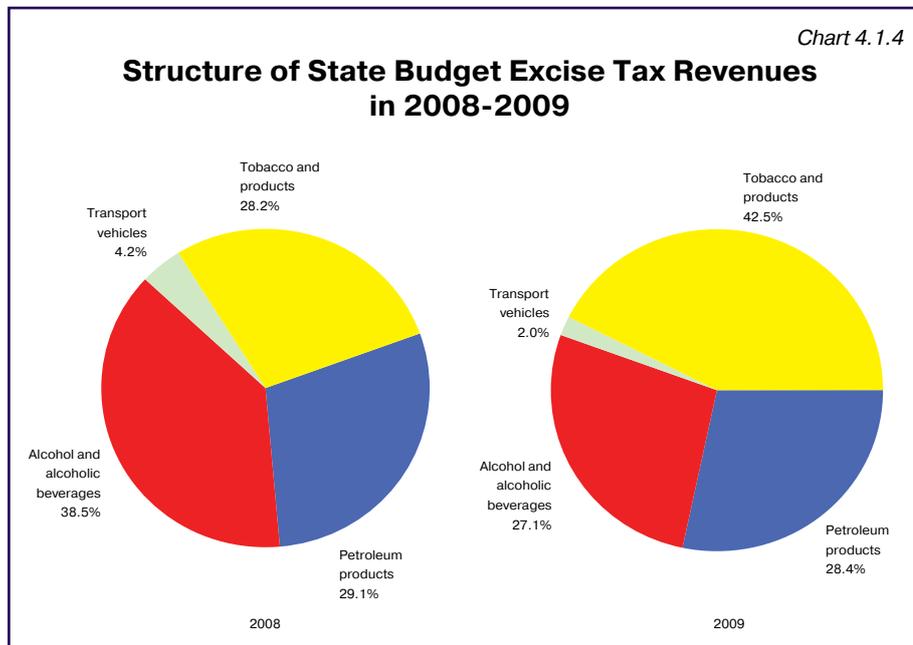
The budget revenues from **export duty** totaled Hr 382.7mn in 2009 or 130.0% of the annual 2009 target. At the same time, given that the share of this duty is insignificant, the surplus of revenues from this source had no effect on the total level of revenues from taxes on international trade and external transactions.

EXCISE TAX

Excise tax revenues totaled Hr 21.3bn in 2009, which is Hr 8.6bn or 67.8% more than in 2008. The annual plan was executed by 87.7% (92.5% of the annual plan amount was received from this source in the State budget in 2008). It should be noted that despite the financial and economic crisis, the excise tax was the only consistently growing source of State budget revenues.

The share of excise tax revenues from goods made in Ukraine accounted for 82.3% of total excise tax revenues in 2009 against 83.3% in 2008.

A summarized structure of excise tax revenues is shown in Chart 4.1.4.



The revenues from the excise tax on goods made in Ukraine totaled Hr 17.6bn in 2009, which is Hr 7.5bn or nearly 73.7% more than in 2008. This growth occurred thanks to a substantial increase in receipts from the excise tax on tobacco products (by Hr 5.5bn or 2.5 times), alcoholic beverages (by Hr 0.9bn or 17.8%), and petroleum products (by Hr 2.4bn or 63.9%).

When reviewing the revenues from excise tax on tobacco products, it should be noted that the increase in these revenues in 2009 against 2008 is caused primarily by raising the rates of tax on tobacco and tobacco products, which were increased three times during the year. At the same time, the production of tobacco and products demonstrated a downward trend compared to the previous year. Thus, nearly half as much of this type of produce was manufactured in January-September 2009 as in the same period of 2008²².

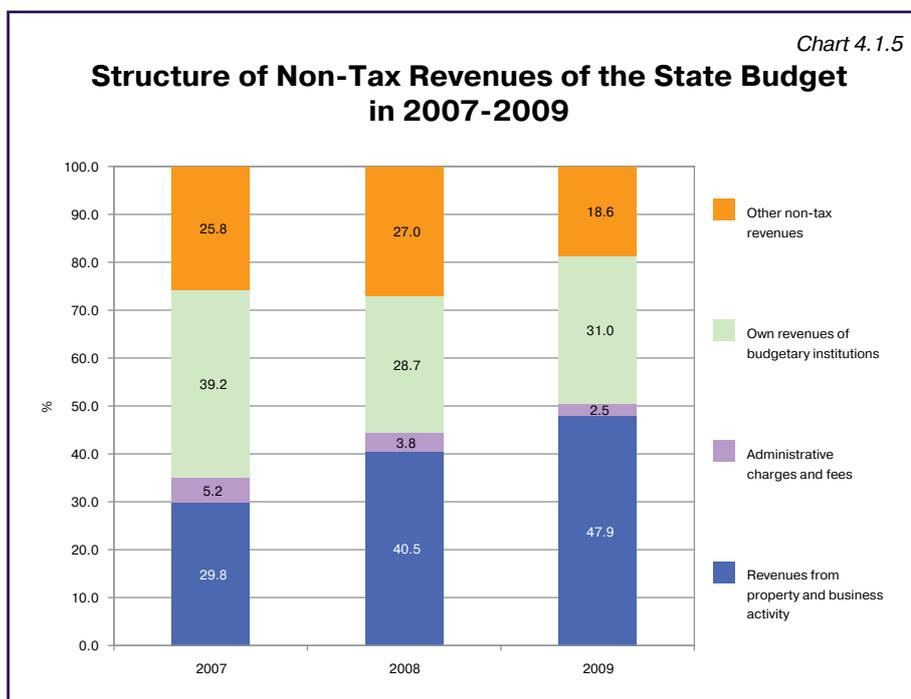
NON-TAX REVENUES

The State budget received Hr 66.3bn in **non-tax revenues** in 2009, which is Hr 13.5bn or 25.5% more year-on-year. The level of plan execution reached 115.6% (111.5% in 2008).

The share of revenues from property and business activity increased substantially in 2009 (by 7.4ppt), and there was some growth in own revenues of budgetary institutions (by 2.3 ppt). At the same time, the shares of the remaining components of

non-tax revenues decreased: by 8.4ppt for other non-tax revenues and by 1.3ppt for administrative changes and fees.

A summarized structure of non-tax revenues is shown in Chart 4.1.5.



REVENUES FROM PROPERTY AND BUSINESS ACTIVITY

Revenue from property and business activity was the main source for exceeding the plan for non-tax revenue in 2009. This reached Hr 31.8bn, which is Hr 10.4bn or 48.5% more than in 2008. The 2009 plan for these receipts was implemented by 119.8% compared to 114.2% in the previous year.

The increased State budget revenues from this source resulted from the distribution of the IMF's Special Drawing Rights (SDR), according to which Ukraine was entitled to SDR 1.309bn (\$2.04bn).

The receipts from other property and business activity revenues decreased against the previous year:

- by 2.0% for the share of profit/income of economic organizations, which is remitted to the budget and the dividend;
- by Hr 3.2bn or by 39.2% for the surplus of the gross income over costs of the National Bank of Ukraine;
- by Hr 2.6bn or 25.4% for rent.

The main reason behind the reduction of revenues from rent was a sharp fall (nearly by half) in rent revenues from oil extracted in Ukraine.

ADMINISTRATIVE CHARGES AND FEES

The State budget receipts from **administrative charges and fees** totaled Hr 1.6bn in 2009, which is Hr 0.4bn or 17.9% less year-on-year.

The decline in revenues from this source in 2009 compared to 2008 occurred due to the cancellation of the customs duties which accounted for nearly half of the total collection of administrative charges remitted to the State budget, as the result of Ukraine's joining the World Trade Organization. Specifically, the revenues from this source were Hr 0.5bn less in 2009 than in 2008.

Other components of this source also demonstrated a declining trend compared to 2008:

- the rent for lease of integrated property complexes and other State-owned property decreased by 4.1%;
- the unified charge collected at Ukrainian border crossing posts decreased by 7.6%.

The State duty was the only exception, with a Hr 60.7mn or 14.2% increase in receipts.

OTHER NON-TAX REVENUES

The State budget received Hr 12.3bn in **other non-tax revenues** in 2009, which is Hr 1.9bn or 13.5% less year-on-year.

It should be noted that the decline in revenues from this source occurred despite the fact that it was in 2009 that the budget received for the first time the receipts from the sale of greenhouse gas quotas, as provided by Article 17 of the Kyoto Protocol under the UN Framework Convention on Climate Change, at the amount of Hr 3.3bn.

The main reason for the reduction of revenues from this source in 2009 against 2008 was the more than halving of receipts from the special surcharge to the existing heat energy tariff from Hr 2.8bn to Hr 1.2bn, as well as a Hr 2.8bn or 43.1% decrease in additional charges for the payment of pensions, which resulted from a decline in the collection of the charge for buying and selling foreign currencies (by 55.3%) and the charge on the disposal of cars (by 53.3%).

REVENUES FROM CAPITAL TRANSACTIONS

Receipts from capital transactions decreased significantly in 2009. The State budget received Hr 1.1bn in such revenues in this period, which is Hr 1.1bn less or half of that in 2008.

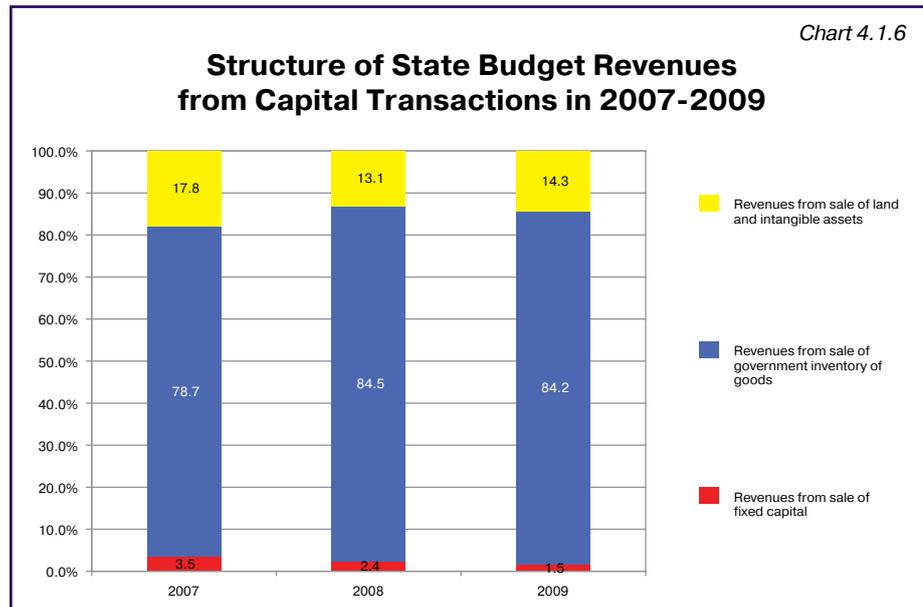
The main reason is the halving of revenues from the sale of government stocks of goods compared to the previous year.

At the same time, the remaining components of this source demonstrated a downward trend:

- receipts from the sale of fixed capital decreased by 68.9%;
- earnings from the sale of land and intangible assets decreased by 45.5%.

The relevant changes occurred in the structure of revenues from capital transactions: the share of revenues from the sale of land and intangible assets increased by 1.2ppt, and income from the sale of capital assets and sale of government stocks of goods decreased by 0.9ppt and 0.3ppt, respectively.

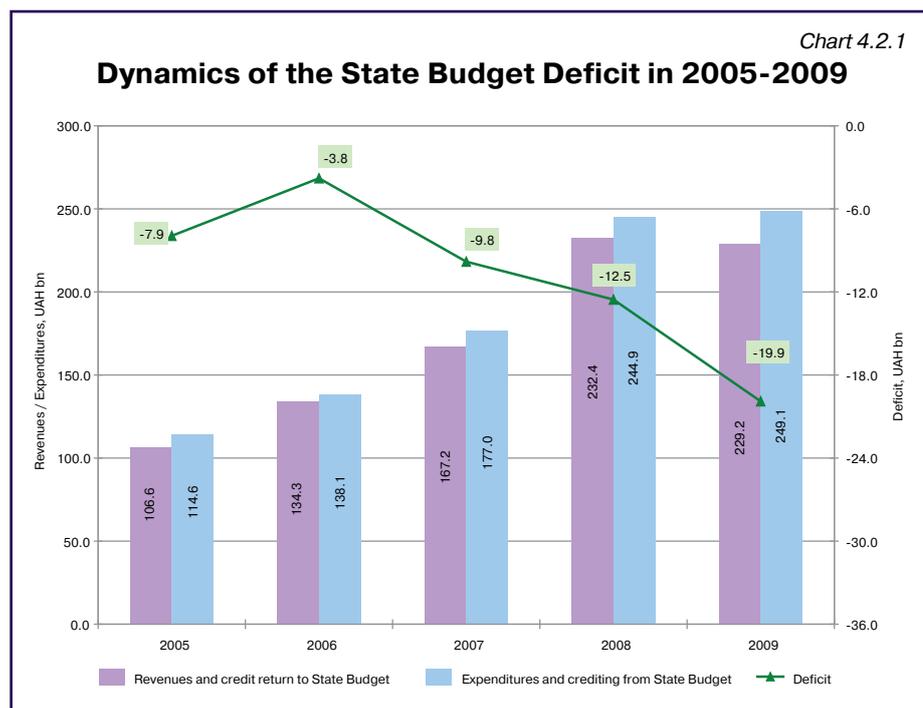
The information on the structure of revenues from capital transactions is summarized in Chart 4.1.6.



4.2. FINANCING OF THE STATE BUDGET OF UKRAINE AND STATE DEBT IN 2009

The **2009 State budget deficit** amounted to Hr 19.9bn (see Chart 4.2.1), which equals 63.0% of the ceiling set by the State Budget Law of Ukraine for 2009.

Compared to 2008, the State budget deficit increased by Hr 7.4bn or 1.6 times.



As seen from Table 4.2.1, the deficit of Hr 16.1bn was financed for the General Fund of the budget, which is 1.7 times more than the annual ceiling, with Hr 3.8bn or 17.1% of the ceiling for the Special Fund.

In 2009, the financing of the State budget under debt transactions totaled Hr 65.8bn or 106.9% of the annual target (see Table 4.2.1). The borrowing totaled Hr 97.1bn or 109.1% of the annual plan. The share of internal borrowing amounted to 56.7%, with external borrowing of 43.3%. The annual external borrowing target was exceeded 2.2 times. The structure of debt payments is nearly the same as the structure of borrowing, viz.: the repayment of internal debt amounts to 57.2% and external debt amounts to 42.8%.

The low level of the State budget deficit compared to the set ceiling is mainly explained by the non-implementation of the planned privatization proceeds, received in the amount of Hr 0.8bn or just 9.5%, as well as the accumulation of the balance of funds of Hr 1.4bn, with their planned use of Hr 6.4bn.

Table 4.2.1

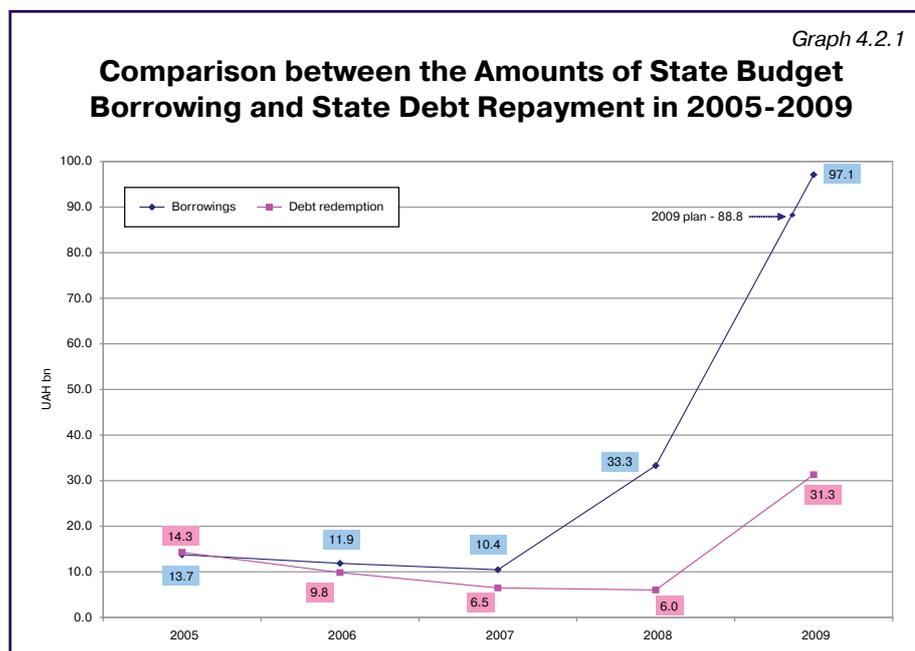
State Budget of Ukraine Financing Indicators in 2005-2009

Indicators	Years				2009		
	2005	2006	2007	2008	Plan	Actual	Plan execution, %
General financing, Hr bn, including:	8.0	3.8	9.8	12.5	31.6	19.9	63.1
<i>General Fund</i>	8.6	4.8	11.4	9.7	9.4	16.1	171.3
<i>Special Fund</i>	-0.6	-1.0	-1.6	2.8	22.2	3.8	17.1
Financing under debt transactions, Hr bn	-0.5	2.0	3.9	27.3	61.6	65.8	106.9
Borrowing, Hr bn, including:	13.8	11.9	10.4	33.3	89.0	97.1	109.1
Internal borrowing	6.9	1.6	3.6	27.1	70.2	55.1	78.5
Share, %	50.0	13.4	34.6	81.4	78.9	56.7	x
External borrowing	6.9	10.3	6.8	6.2	18.8	42.0	223.4
Share, %	50.0	86.6	65.4	18.6	21.1	43.3	x
Repayment, Hr bn, including:	-14.3	-9.9	-6.5	-6.0	-27.4	-31.3	114.0
Internal obligations	-8.3	-4.2	-2.4	-3.7	-14.5	-17.9	123.4
Share, %	58.0	42.4	36.9	61.7	52.9	57.2	x
External obligations	-6.0	-5.7	-4.1	-2.3	-12.9	-13.4	103.5
Share, %	42.0	57.6	63.1	38.3	47.1	42.8	x
Revenues from privatization of State property, Hr bn	20.8	0.6	2.5	0.5	8.5	0.8	9.4
Financing under active transactions, Hr bn	-12.3	1.2	3.4	-15.3	-38.5	-46.7	121.3

In general, the balance of budget funds totaled Hr 15.3bn at the end of 2009, including Hr 3.8bn in the General Fund and Hr 11.5bn in the Special Fund. It should be noted that the balance of funds of Hr 3.8bn in the General Fund amounts to 2.0% of the actual General Fund expenditures of the State budget²³. The balance of funds increased only by Hr 3.1bn in 2009, including by Hr 1.7bn for the General Fund.

²³ According to Article 14-1 of the Budget Code of Ukraine, the circulating cash shall be set at the amount of not more than 2% of the planned budget's General Fund expenditures and shall be approved by Law on the State Budget of Ukraine and by local budget decision, and its preservation at the end of a budget period is obligatory. According to Article 1 of the Law of Ukraine "On the State Budget of Ukraine for the Year 2009," the circulating cash is set at a level of up to two percent of total General Fund expenditures of the State budget of Ukraine.

As seen from Graph 4.2.1, the amount of borrowing for the State budget increased 2.9 times in 2009 against 2008, and 9.3 times against 2007.



The significant increase in the amount of borrowing is primarily explained by external borrowing from the IMF. In May and July 2009, the IMF Board approved the second and third tranches of its standby facility at the amount of \$2.8bn²⁴, of which Hr 1.5bn was remitted directly into the State budget and \$3.3bn, which was remitted into the State budget in full, in particular, for financing Government's external debt obligations²⁵.

Also, internal government bonds totaling Hr 44.0bn for the capitalization of four banks (Ukrhazbank, Rodovid Bank, Bank Kyiv, and Ukreximbank) and totaling Hr 18.6bn for increasing the authorized fund of NAK Naftohaz Ukrainy²⁶ were issued in 2009.

In order to replenish the Stabilization Fund, internal borrowing into the Special Fund of the State budget at the amount of Hr 4.7bn was incurred, which is 21.1% less than in 2008.

The resources obtained from international organizations for financing development projects, were received at the amount of Hr 1.9bn or 45.3% of the planned annual amount. The said revenues exceeded the 2008 indicator 2.4 times.

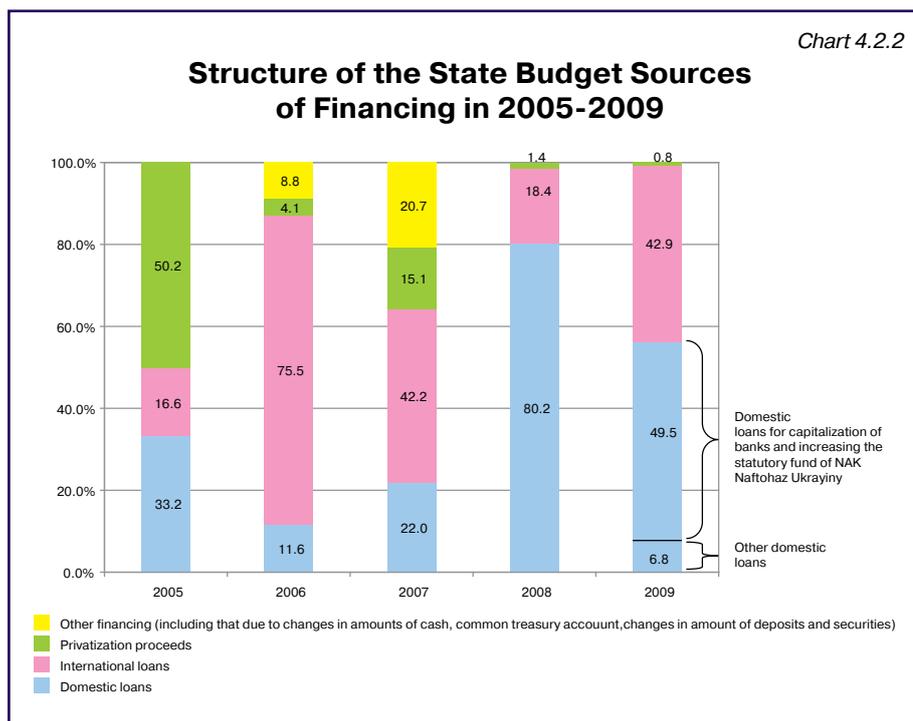
Debt repayment totaled Hr 31.3bn in 2009 or 114.1% of the planned annual amount, which is 5.2 times more than in 2008 (see Graph 4.2.1). The repayment of the internal debt totaled Hr 17.9bn or 123.4% of the planned annual amount, with the external debt repayment of Hr 13.4bn or 103.5%. The repayment of loans provided by foreign governments amounted to about Hr 0.8bn.

24 http://www.minfin.gov.ua/control/uk/publish/article?art_id=214507&cat_id=53608

25 http://www.minfin.gov.ua/control/uk/publish/article?art_id=223183&cat_id=53608

26 http://www.minfin.gov.ua/control/uk/publish/article?art_id=238741&cat_id=198378

The structure of the sources of financing did not show any stable trend throughout 2005-2009 (see Chart 4.2.2).



Internal and external borrowing were the two main sources of financing in 2009. Internal borrowing accounted for 56.3% of the sources for financing the budget deficit, external borrowing accounted for 42.9%, and revenues from privatization for a mere 0.8%.

It should be noted here that a significant proportion of internal borrowing (49.5% in the overall structure of budget financing sources) was incurred for the capitalization of banks and increasing the statutory fund of NAK Naftohaz Ukrayiny, as mentioned above.

The said transactions are accounted in the “Budget Financing” section under the change in the amount of deposits and securities for liquidity management.

There are, however, certain inconsistencies in the methodology of their accounting, viz.:

1) debt instruments are used for liquidity management, rather than shares of economic agents whose value may depend on their proportion in the statutory fund;

2) according to Article 79 of the Law of Ukraine “On the State Budget of Ukraine for the Year 2009,” by decision of the Cabinet of Ministers, only shares of banks could be acquired in exchange for government bonds;

3) a possibility for increasing the statutory funds of State-owned enterprises was provided for by Item 21, Article 76 of the above law at the expense of Stabilization Fund assets.

Therefore, based on their essence, the bank capitalization transactions should have been accounted, firstly, as part of

the Stabilization Fund and, secondly, by individual financing classification codes, e.g., “Change in the amounts of securities as the result of the State’s participation in the capitalization of banks.” In this case, the transactions of replenishing the statutory fund of NAK Naftohaz Ukrayiny should have been accounted as budget expenditures, which would have increased the budget deficit by Hr 18.6bn or nearly double it.

Reference: Replenishing the Private Deposits Guarantee Fund (code 3501400 of the Program Classification of Expenditures and State Budget Crediting) constitutes budget expenditures, similarly to replenishing the statutory funds of State-owned military-industrial complex enterprises (2601170), replenishing the statutory funds of State-owned aviation industry enterprises (2601390), accumulating the statutory capital of the State Fund for Support of Housing Construction for Youth State-owned specialized financial institution to be subsequently used for the implementation of the State Program for Provision of Housing for the Youth (3401420).

EXPENDITURES FOR REPAYMENT AND SERVICING OF STATE DEBT

The total expenditures for the repayment and servicing of the State debt amounted to Hr 40.4bn in 2009 or 14.4% of all State budget expenditures (see Table 4.2.2). The share of these costs in total budget expenditures increased by 10.5ppt compared to 2008.

Table 4.2.2

Budget Expenditures for Repayment and Servicing of the State Debt in 2007-2009

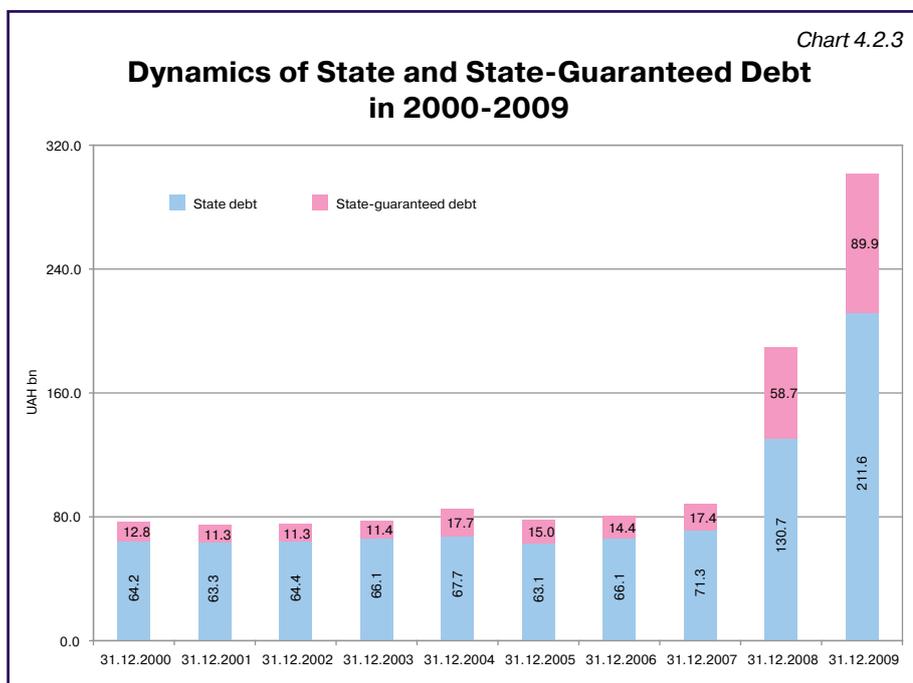
Years Indicators	2007			2008			2009		
	Plan, Hr bn	Actual Hr bn	Plan execution, %	Plan, Hr bn	Actual Hr bn	Plan execution, %	Plan, Hr bn	Actual Hr bn	Plan execution, %
PAYMENTS UNDER STATE DEBT, total, including:	11.4	9.8	86.0	10.0	9.8	98.0	41.6	40.4	97.1
internal	4.0	3.1	77.5	4.7	4.5	95.7	23.7	22.6	95.4
external	7.4	6.7	90.5	5.3	5.3	100.0	17.9	17.8	99.4
State debt repayment, including:	6.7	6.5	97.0	6.0	6.0	100.0	27.4	31.3	114.2
internal	2.5	2.4	96.0	3.6	3.6	100.0	14.5	17.9	123.4
external	4.2	4.1	97.6	2.4	2.4	100.0	12.9	13.4	103.9
State debt servicing expenditures, including:	4.7	3.3	70.2	4.0	3.8	95.0	14.2	9.1	64.1
internal	1.5	0.7	46.7	1.1	0.9	81.8	9.2	4.7	51.1
external	3.2	2.6	81.3	2.9	2.9	100.0	5.0	4.4	88.0
BUDGET EXPENDITURES, total (expenditures, credit provision, State debt repayment)	196.9	183.4	93.1	275.1	251.1	91.3	307.4	280.4	91.2
Share of State debt payments in budget expenditures, %	5.8	5.3	x	3.6	3.9	x	13.5	14.4	x

STATE AND STATE- GUARANTEED DEBT

Due to a significant increase in the amount of borrowing in 2009, the **State and State-guaranteed debt** of Ukraine totaled Hr 301.5bn (or \$37.8bn) at the end of 2009, which is Hr 112.1bn or 1.6 times more than at the end of 2008.

The State debt accounts for 70.2% of the total State and State-guaranteed debt, and the State-guaranteed debt accounts for 28.9%.

As seen from Chart 4.2.3, a trend towards an increase in the amount of State and State-guaranteed debt was observed in 2009.



The State debt ceiling amounted to Hr 211.6bn as of 31 December 2009²⁷. It increased by Hr 80.9bn or 1.6 times in 2009.

The internal State debt totaled Hr 91.1bn or \$11.4bn at the end of 2009, increasing by Hr 46.4bn or doubling against 2008.

The external State debt totaled Hr 120.6bn or \$15.1bn in 2009, which is Hr 34.5bn or 1.4 times more year-on-year.

The State-guaranteed debt totaled Hr 89.9bn or \$11.3bn, including internal of Hr 14.1bn or \$1.8bn, and external of Hr 75.8bn or \$9.5bn. The State-guaranteed debt of Ukraine increased by Hr 31.2bn or 1.5 times in 2009.

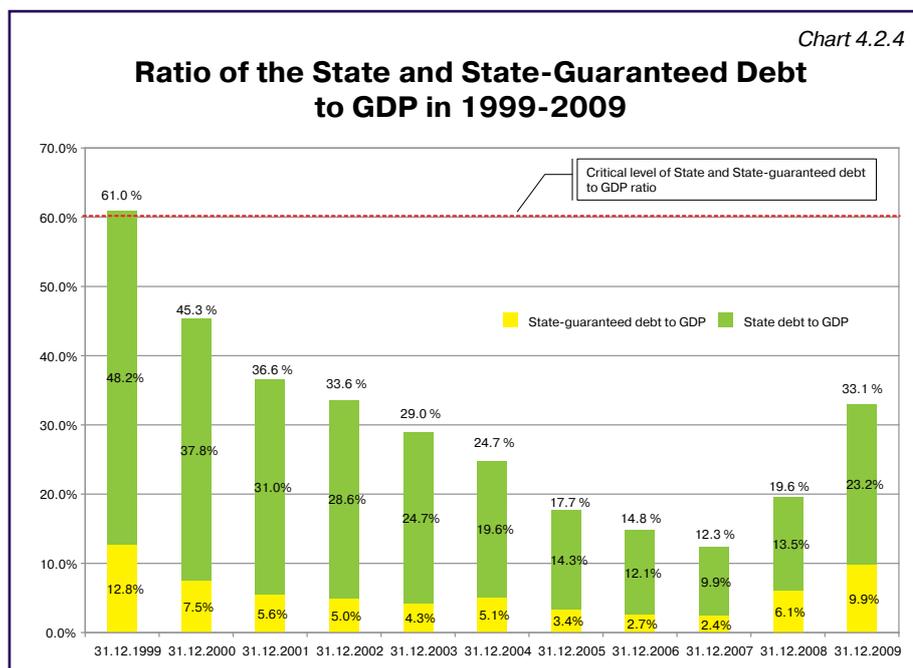
The guaranteed internal debt increased by Hr 12.1bn or 7.0 times in 2009, and the internal debt increased by Hr 19.1bn or 1.3 times.

The increase of the State guaranteed debt is connected, among other things, to currency exchange rate variations (totaling Hr 2.8bn), the receipt of the second tranche of the International Monetary Fund loan of Hr 10.1bn, and the issue of NAK Naftohaz Ukrayiny bonds under State guarantees (totaling Hr 12.8bn).

The ratio of the State and State-guaranteed debt of Ukraine to GDP amounted to 33.1% in 2009, which is 13.5ppt more than in 2008 (see Chart 4.2.4). This situation is caused on the one hand by the further rapid growth of State debt, and, on the other hand,

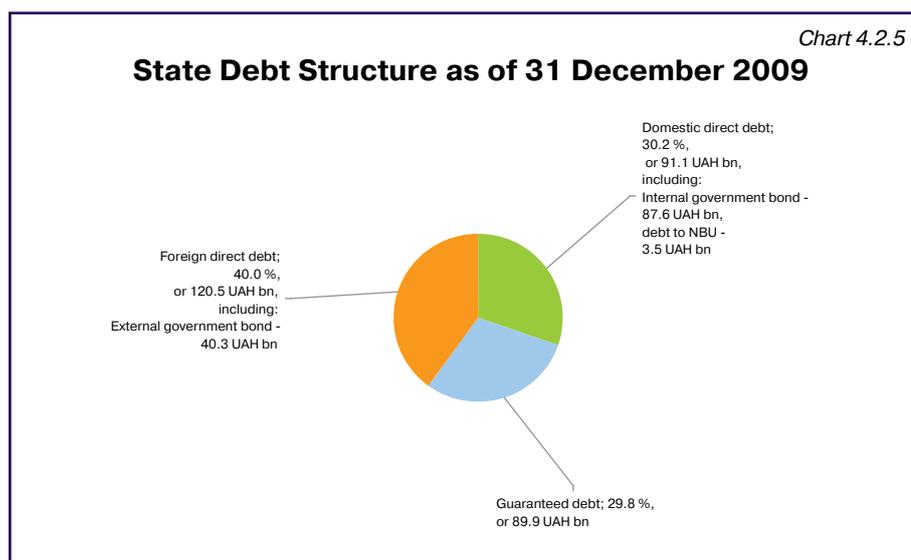
²⁷ Article 11 of the Law of Ukraine "On the State Budget of Ukraine for the Year 2009" set the State debt ceiling at Hr 193.1bn as of 31 December 2009.

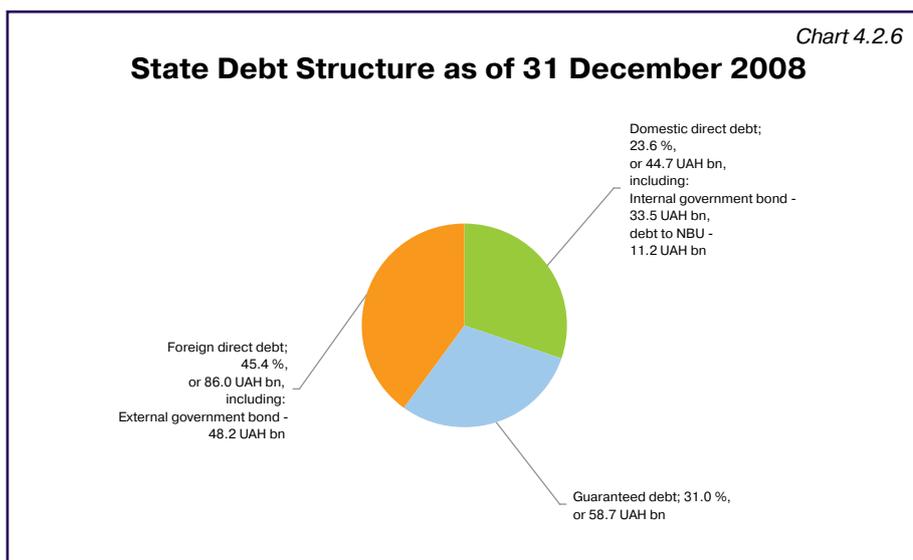
by the continued decline in industrial output in Ukraine throughout 2009, despite some slowing down of the economic recession.



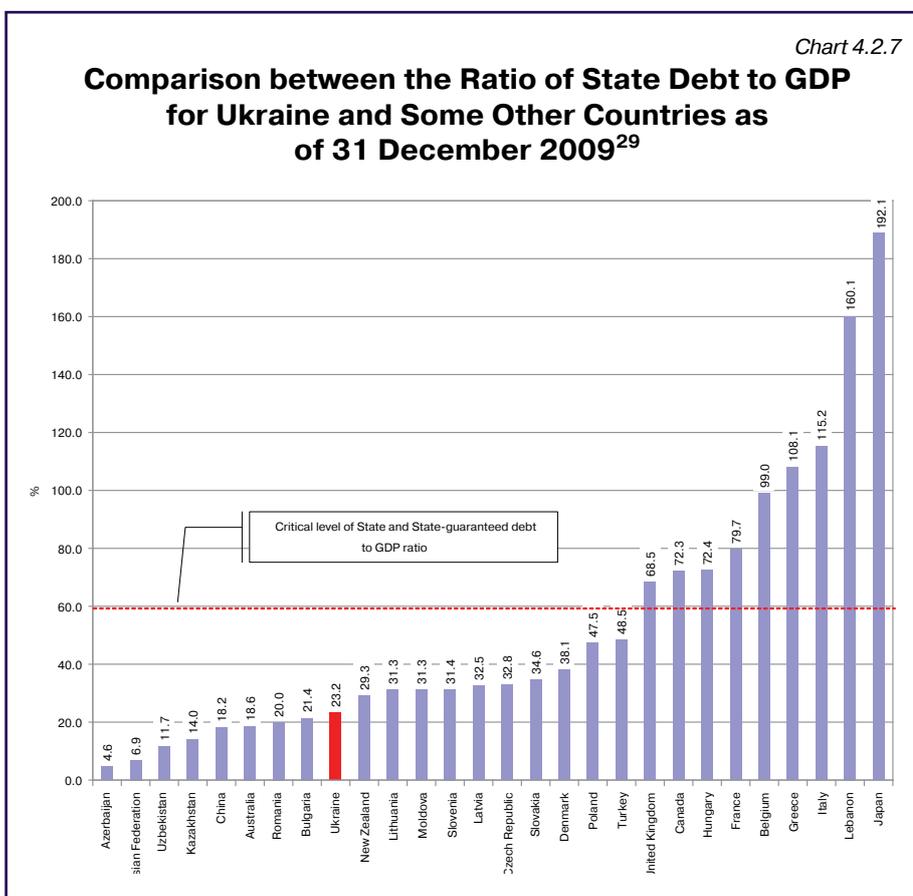
The structure of the State debt has also changed (see Chart 4.2.5 and Chart 4.2.6).

The share of external direct debt is 40.0%, which is 5.4ppt less than at the end of 2008. The internal direct debt accounts for 30.2%, which is 6.6ppt more than in 2008. The State-guaranteed debt accounts for 29.8% of the total debt amount, which is 1.2ppt less than in 2008.





According to data published on The World Factbook²⁸ webpage, the ratio of State debt to GDP in Ukraine is one of the lowest worldwide. From among 129 countries listed on the website, Ukraine occupies the 29th place (compared to the 15th place from among 126 countries at the end of 2008), after such countries as Azerbaijan (4.6%), Russian Federation (6.9%), Estonia (7.5%), and Kazakhstan (14.0%). The figures for some countries are shown in Chart 4.2.7.



28 <https://www.cia.gov/library/publications/the-world-factbook/rankorder/rankorderguide.html> (Section "Public Debt")

29 The State debt-to-GDP ratio for Ukraine has been brought in line with the official data on actual GDP and State debt (this indicator equals 20.7% on The World Factbook webpage).

At the end of December 2009, the internal State and State-guaranteed debt totaled Hr 105.1bn and comprised the following:

- debt to legal entities: Hr 87.6bn in internal government bonds or 29.1% of the total State and State-guaranteed (internal and external) debt (11.4ppt more than at the end of 2008); Hr 3.0bn in government mortgage authority bonds or 1.0% (0.1ppt less than in 2008); bonds of State-owned enterprises worth Hr 1.8bn or 0.6% (not available in previous years);
- debt to banking institutions, viz.: Hr 3.4bn to the National Bank of Ukraine (69.1% less than at the end of 2008) or 1.1% in the total State and State-guaranteed debt (4.7ppt less than at the end of 2008); Hr 2.3bn in a new type of debt to Ukreximbank or 0.8% in the total debt; Hr 5.4bn to Oshchadbank or 1.8% of the total State and State-guaranteed debt.

The main components of the external State and State-guaranteed debt (Hr 196.4bn) include:

- Hr 119.2bn in loans provided by international economic development organizations (1.9 times more than in 2008) or 39.5% (6.2ppt more than at the end of 2008), including Hr 87.6bn to the International Monetary Fund (29.1%, which is 9.9ppt more than at the end of 2008), Hr 26.1bn to the World Bank (8.6%, which is 3.5ppt less than at the end of 2008), and Hr 4.1bn to the European Bank for Reconstruction and Development (1.4%, which is 0.4ppt less than in 2008);
- Hr 12.5bn in loans provided by foreign government bodies (4.2%, which is 2.9ppt less than at the end of 2008), including Hr 8.7bn by Russia (2.9%, which is 1.9ppt less than at the end of 2008);
- Hr 40.3bn in external government bonds (13.3%, which is 12.1ppt less than at the end of 2008);
- Hr 5.2bn in loans provided by foreign commercial banks under Government guarantees (1.7%, which is 5.1ppt less than at the end of 2008).

In terms of currency, the largest shares in the structure of the State and State-guaranteed debt are denominated in Ukrainian hryvnyas at 34.8% or 14.2ppt more than in 2008, in U.S. dollars at 29.4% or 18.3ppt less, in Special Drawing Rights (SDR) at 29.1% or 9.9ppt more than in 2008, in euros at 5.5% or 2.3ppt less, in Japanese yen at 3.9% or 0.6ppt less than in 2008.

In terms of interest rates, the largest shares in the structure of the State and State-guaranteed debt are comprised of fixed-rate loans amounting to 55.6% of the total or 0.9ppt more than at the end of 2008, IMF rate loans amounting to 29.1% or 9.9ppt more than at the end of 2008, and LIBOR rate loans amounting to 14.3% or 11.0ppt less than at the end of 2008.

4.3. ANALYSIS OF EXPENDITURES AND CREDITING OF THE CONSOLIDATED BUDGET AND STATE BUDGET OF UKRAINE IN 2009

CONSOLIDATED BUDGET

Actual expenditures of the consolidated budget of Ukraine totaled Hr 307.3bn in 2009, which amounts to 85.7% of the annual plan, including the General Fund of Hr 240.1bn or 95.4% and Special Fund of Hr 67.2bn or 62.9% (see Table 4.3.1).

As seen from Table 4.3.1, the level of execution of expenditures of the consolidated budget showed a downward trend in 2009 compared to similar periods of previous years, especially for Special Fund expenditures, which were executed at a level 18.6ppt lower than in 2008.

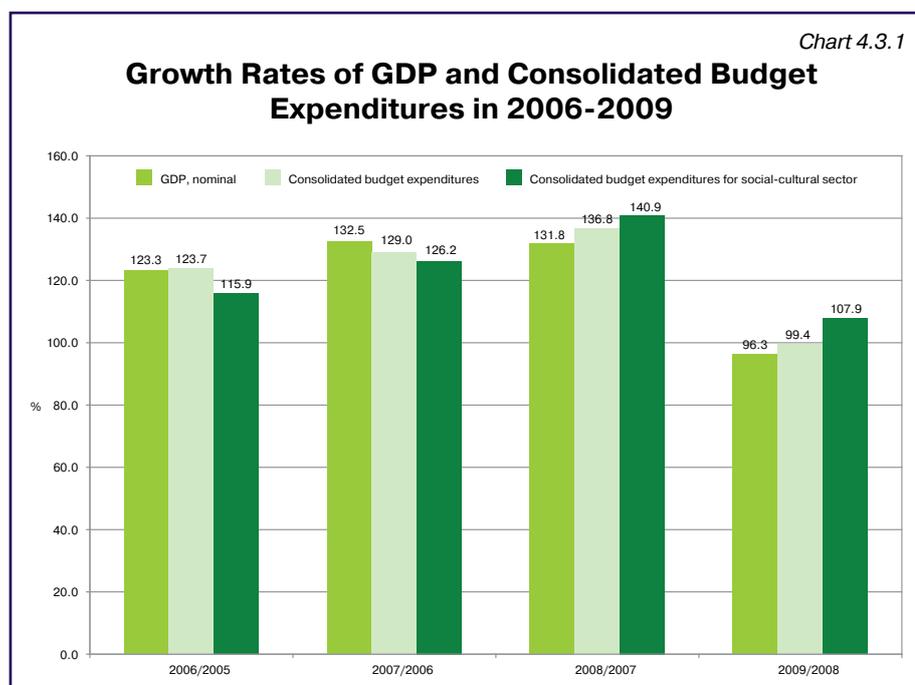
Table 4.3.1

Expenditures of the Consolidated, State, and Local Budgets of Ukraine in 2007-2009

Years Expenditures	2007			2008			2009		
	Plan, Hr mn	Actual, Hr mn	Plan execution, %	Plan, Hr mn	Actual, Hr mn	Plan execution, %	Plan, Hr mn	Actual, Hr mn	Plan execution, %
Consolidated budget, including:	239 652.0	226 035.7	94.3	334 525.4	309 203.7	92.4	358 622.2	307 312.2	85.7
General Fund	178 445.9	172 033.6	96.4	251 763.1	241 723.7	96.0	251 759.3	240 059.4	95.4
Special Fund	61 206.1	54 002.1	88.2	82 762.3	67 480.0	81.5	106 862.9	67 252.8	62.9
State budget (without intergovernmental transfers), including:	138 829.4	129 580.9	93.3	199 834.9	182 376.4	91.3	221 100.9	180 176.6	81.5
General Fund	97 175.3	93 581.6	96.3	143 440.5	138 238.6	96.4	137 098.2	131 270.6	95.7
Special Fund	41 654.1	35 999.3	86.4	56 394.4	44 137.8	78.3	84 002.7	48 906.0	58.2
Local budgets (without intergovernmental transfers), including:	100 822.6	96 454.8	95.7	134 690.5	126 827.3	94.2	137 521.3	127 135.6	92.4
General Fund	81 270.6	78 452.0	96.5	108 322.6	103 485.1	95.5	114 661.1	108 788.8	94.9
Special Fund	19 552.0	18 002.8	92.1	26 367.9	23 342.2	88.5	22 860.2	18 346.8	80.3
State budget (with intergovernmental transfers), including:	186 175.9	174 235.9	93.6	263 355.8	241 490.1	91.7	284 664.7	242 356.7	85.1
General Fund	142 523.8	136 791.4	96.0	199 792.5	193 261.5	96.7	194 378.7	187 760.0	96.6
Special Fund	43 652.1	37 444.5	85.8	63 563.3	48 228.6	75.9	90 286.0	54 596.7	60.5
Intergovernmental transfers total	47 346.5	44 655.0	94.3	63 520.9	59 113.6	93.1	63 563.8	62 180.1	97.8

The rate of growth of consolidated budget expenditures demonstrated a downward trend in 2009 against the previous year and amounted to 99.4% (see Chart 4.3.1), and the rate of growth of consolidated budget expenditures for the social and cultural sector amounted to 107.9% in 2009 year-on-year (140.9% in

2008, 126.2% in 2007)³⁰. This reduction in the rate of growth of expenditures compared to previous year is connected primarily to the reduction in expenditures for the payment of compensation to the population for depreciated monetary savings, which were funded in the amount of Hr 6.1bn in 2008 against Hr 0.5bn in 2007, with virtually no funding (only Hr 19.7mn) in 2009.

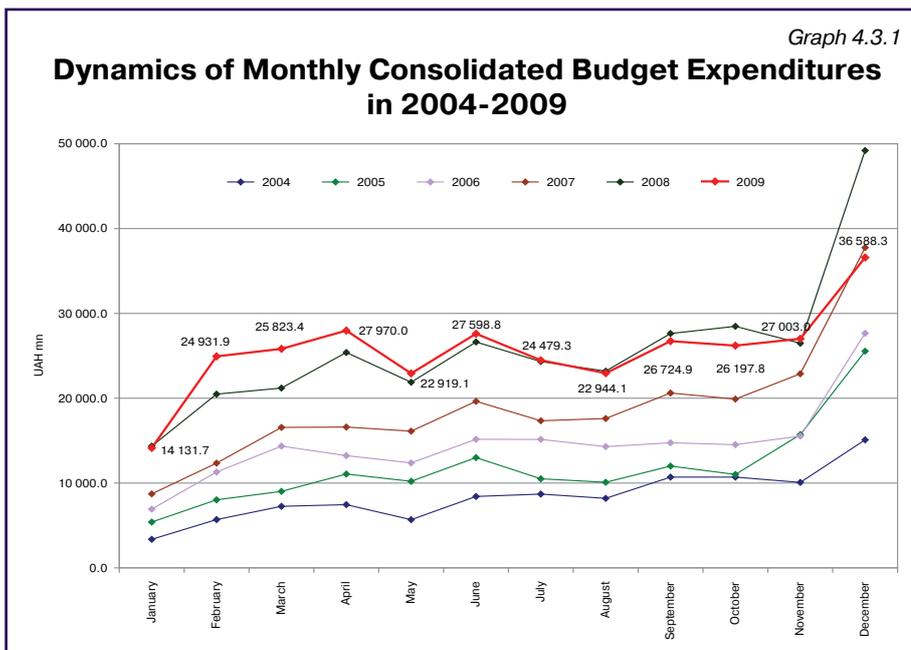


The drop in nominal GDP amounted to 3.7% in 2009 against 2008. The share of consolidated budget expenditures in GDP amounted to 33.7%, which is 1.1ppt more than in 2008.

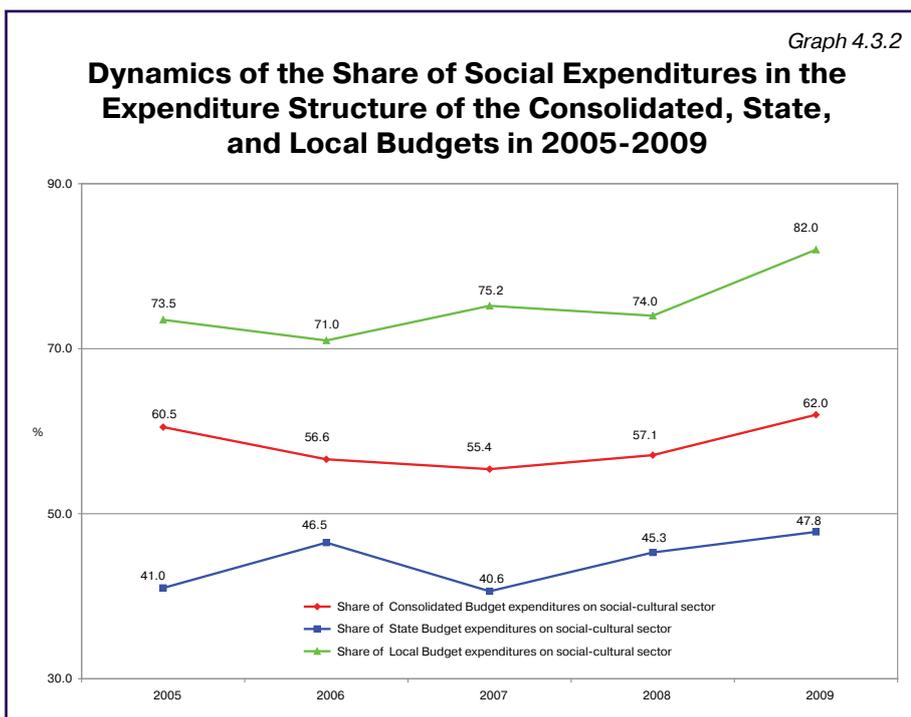
The dynamics of monthly actual expenditures of the consolidated budget in 2009 on the whole repeats the trends of previous years, which are characterized by the lowest amounts in January and noticeable growth in March-April, June, September, with the peak in December (see Graph 4.3.1). However, the amount of expenditures in December 2009 is significantly lower than in December of previous year (by 25.6%) and even somewhat lower than expenditures of December 2007 (by 3.1%).

The social expenditures of the consolidated budget totaled Hr 190.4bn in 2009, which is Hr 13.9bn or 7.9% more year-on-year. **The social expenditures of the State budget** totaled Hr 86.2bn, which is Hr 3.5bn or 4.3% more than in 2008.

³⁰ Social expenditures (social sphere expenditures) include expenditures for healthcare, education, spiritual and physical development, social protection and social security.



The share of social expenditures in the State budget amounted to 47.8% in 2009 (see Graph 4.3.2). It increased by 2.5ppt compared to the 2008 figure.



As seen from Graph 4.3.2, social expenditures account for a little less than half of the total amount of expenditures in 2005-2009. A trend towards maintaining the said expenditures at a level close to 80% is observed in the structure of local budget expenditures. Thus, based on the 2009 results, the share of expenditures for the social and cultural sphere amounted to 82.0% in the structure of local budgets, which is 8.0ppt more than in 2008.

It should be noted in this connection that the majority of health and education expenditures are concentrated in local budgets (their shares in the consolidated 2009 budget expenditures amount to 79.4% and 64.2%, respectively) and the majority of the population, in particular its vulnerable groups, receive State guarantees specifically from local budgets.

However, the rate of growth of local budget expenditures in these sectors decreased compared to 2008 just as substantially as the same expenditures of the State budget (see Table 4.3.2). At the same time, opportunities need to be taken into account of incurring these expenditures at the expense of the Special Fund. For instance, the share of Special Fund expenditures of the State budget for healthcare amounted to 19.1% in 2009 (+2.8ppt compared to 2008), and that of local budgets amounted to 6.9% (i.e., at the 2008 level), with the education expenditures amounting to 30.9% (or -0.5ppt compared to 2008) and 5.4% (or -1.0ppt compared to 2008), respectively.

Table 4.3.2

The Rates of Growth for Individual Types of Expenditures of the Consolidated, State, and Local Budgets of Ukraine in 2007-2009 against Previous Periods

(%)

Expenditures according to functional classification	2007			2008			2009		
	Consolidated	State	Local	Consolidated	State	Local	Consolidated	State	Local
Total expenditures (without intergovernmental transfers), including:	129.0	125.9	133.4	136.8	140.7	131.5	99.4	98.8	100.2
housing and communal services	73.5	400.6	66.0	152.0	61.3	164.7	83.3	55.8	84.8
healthcare	135.3	154.1	130.4	125.6	116.6	128.4	108.9	102.2	110.8
spiritual and physical development	131.4	143.0	125.9	139.2	146.8	135.1	105.2	110.2	102.3
education	131.2	125.0	134.7	137.5	142.3	135.0	109.5	111.0	108.7
social protection and social security	117.1	96.5	173.3	152.7	173.8	120.6	106.3	101.4	117.1

Therefore, as seen from the 2009 budget execution results, and despite an increased share of social expenditures in local budget expenditures, a growing mismatch is observed between the amount of local budget resources and their competences for incurring expenditures, as well as limited opportunities of local budgets to implement development expenditures.

It should also be noted that the rate of growth in expenditures for the housing and communal services sector does not show any definite trend for all types of budgets. This is indicative of the lack of any systemic approach to decision-making regarding further development of this sector.

STATE BUDGET

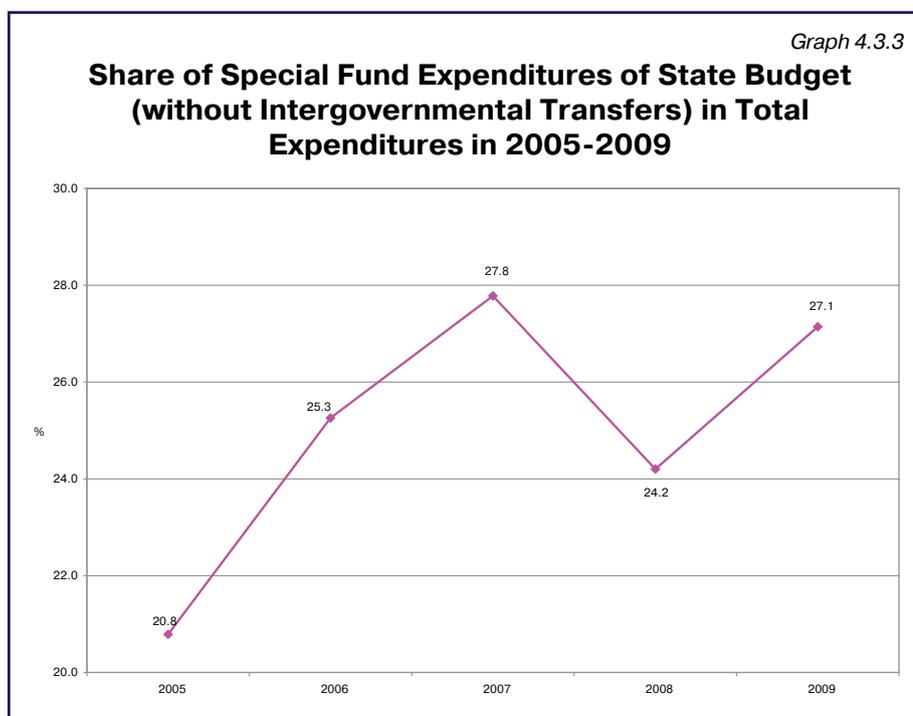
Expenditures of the State budget of Ukraine (with intergovernmental transfers) totaled Hr 242.4bn in 2009, which is 0.4%

more than in 2008. The level of 2009 annual plan execution is 6.6ppt lower than in 2008 and amounts to 85.1% (see Table 4.3.1).

The actual expenditures of the General Fund totaled Hr 187.8bn or 96.6% of the annual plan, which is 0.1% less than in 2008; and the Special Fund expenditures totaled Hr 54.6bn, which is 13.2% more than in 2008. The level of annual plan execution for the Special Fund is 60.5% (75.9% in 2008, with the difference of 15.4ppt).

Expenditures of the State budget (without intergovernmental transfers) totaled Hr 180.2bn in 2009 or 81.5% of the annual plan, including General Fund expenditures of Hr 131.3bn or 95.7%, and Special Fund expenditures of Hr 48.9bn or 58.2% of annual apportionments.

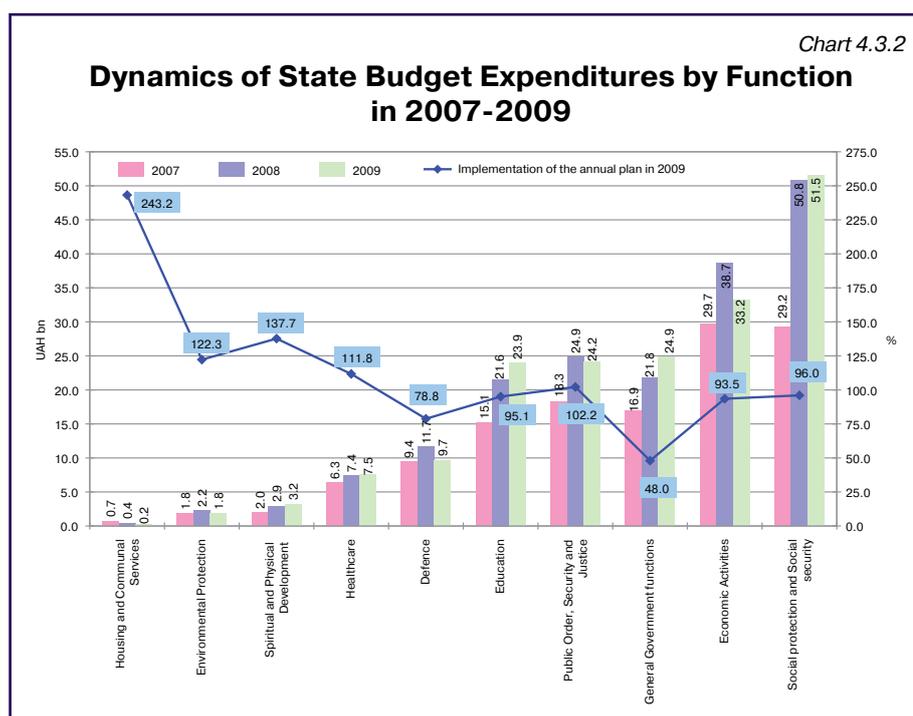
The share of Special Fund expenditures of the State budget (without intergovernmental transfers) in the total expenditures increased by 2.9ppt against 2008 and amounted to 27.1% (see Graph 4.3.3). This is connected mostly to a significant increase in expenditures of the State Motor Road Service of Ukraine (Ukravtodor) to repay the credits received under guarantee of the Cabinet of Ministers for expansion of the network of public roads by Hr 5.0bn or 3.8 times against 2008, and increase of State support to coalmining enterprises for partial coverage of production costs from the Special Fund by Hr 2.0bn or two times, with preservation of its total amount nearly at the 2008 level (totaling Hr 4.7bn).



As seen from Graph 4.3.3, the share of Special Fund expenditures of the State budget (without intergovernmental transfers) shows a gradual upward trend throughout 2005-2009.

EXPENDITURES BY FUNCTIONAL CLASSIFICATION

Expenditures of the State budget of Ukraine (without intergovernmental transfers) decreased by Hr 2.2bn in general in 2009 year-on-year or by 1.2%. The growth of State budget expenditures against the previous year was only observed in 2009 for social sectors and for general government (see Chart 4.3.2) due to a Hr 5.3bn or 2.4 times increase of expenditures for State debt servicing. The expenditures for housing and communal services, environmental protection, defense, economic activity, and public order, security, and judiciary decreased by 44.2%, 18.2%, 17.7%, 14.1%, and 2.8%, respectively, in 2009.



Also, given a 14.1% overall reduction in expenditures for economic activity, the expenditures for transport increased by 11.1%, which led to significant reductions in other segments of these expenditures. These, in particular, include expenditures for agriculture, forestry and game-preserves, and fisheries, which dropped by 35.0% against 2008, and expenditures for the fuel-and-energy complex, which decreased by 22.8%.

At the same time, changes also occurred in the composition of transport expenditures. For instance, expenditures for the expansion of the network and maintenance of public motor roads decreased by Hr 2.6bn or 37.4% compared to 2008, and the expenditures for repaying the credits obtained under a guarantee of the Cabinet of Ministers for the expansion of public motor roads, as mentioned above, were increased by Hr 5.0bn or 3.8 times.

The highest growth in nominal expenditures was noted in the following areas:

- social protection of pensioners - by Hr 7.7bn or by 19.0%, which is mainly connected with the allocation of funds to cover the deficit of the Pension Fund of Ukraine for paying pensions at the amount of Hr 13.8bn in 2009 (not implemented in 2008);
- general government - by Hr 3.1bn or by 14.2%;
- education - by Hr 2.4bn or by 11.0%.

The level of expenditure execution by function in 2009 should be analyzed separately for the General Fund and Special Fund, since the expenditures of the Stabilization Fund were planned as part of the Special Fund for one budget program, which belongs to general government functions, and were being distributed by the budget program of the relevant key spending units within the respective sector in the process of budget execution.

On the whole, the majority of General Fund expenditures were funded at a level above 95.0% of the planned annual amount.

The largest shortfalls in actual General Fund expenditures of the State budget compared to the plan are observed in expenditures for:

- debt servicing at the amount of Hr 3.1bn (the level of execution amounts to 63.5% of the annual plan);
- holding of elections and referenda at the amount of Hr 0.5bn (the level of execution amounts to 29.2%);
- other general government functions at the amount of Hr 0.3bn (the level of execution is 39.2%) due to a zero level of expenditures by the Ministry of Industrial Policy of Ukraine for compensation of the NBU discount rate, interest rates of commercial banks on credits for the technological upgrade of machine-building enterprises of the agribusiness complex (Hr 0.1bn), availability of the planned expenditures of the Reserve Fund at the amount of Hr 1.0bn and their distribution in the process of budget execution among other functions;
- other activities in healthcare at the amount of Hr 0.2bn (the level of execution amounts to 82.3%);
- social protection of other categories of the population at the amount of Hr 0.2bn (the level of execution amounts to 89.9%) due to the low level of expenditures for the gradual compensation of depreciated personal deposits.

The trend of the previous year is preserved in the structure of actual expenditures of the State budget in 2009 (see Table 4.3.3). Thus, the largest expenditure items include expenditures for social protection and social security (21.2%), economic activity (13.7%), and intergovernmental transfers (25.7%). At the same time, only minor percentages are noted for expenditures for housing and communal services (0.1%), protection of the natural environment (0.7%), and spiritual and physical development (1.3%). Also, the greatest changes of proportions in the overall structure of

expenditures in 2009 compared to 2008 were noted for expenditures for the social protection of pensioners (growth by 3.1ppt to 19.8% in 2009), debt servicing (growth by 2.1ppt to 3.7%), economic activity (decline by 2.3ppt to 13.7%), the fuel and energy complex (decline by 1.5ppt to 4.9%). The share of intergovernmental transfers increased by 1.2ppt in the total structure of general expenditures in 2009 against 2008.

Table 4.3.3

Expenditures of the State Budget of Ukraine by Functional Classification in 2007-2009

Expenditures by functional classification	2007			2008			2009		
	Plan, Hr mn	Actual, Hr mn	Structure, actual execution, %	Plan, Hr mn	Actual, Hr mn	Structure, actual execution, %	Plan, Hr mn	Actual, Hr mn	Structure, actual execution, %
General government, including:	19 196.1	16 906.3	9.7	27 727.8	21 769.5	9.0	51 760.4	24 868.2	10.3
<i>Debt servicing</i>	<i>4 982.4</i>	<i>3 349.9</i>	<i>1.9</i>	<i>4 384.7</i>	<i>3 774.7</i>	<i>1.6</i>	<i>14 227.3</i>	<i>9 038.7</i>	<i>3.7</i>
Defense	9 613.7	9 414.8	5.4	11 009.0	11 733.0	4.9	12 255.8	9 654.4	4.0
Public order, security, and judiciary	17 266.5	18 314.8	10.5	22 883.6	24 871.1	10.3	23 651.5	24 164.1	10.0
Protection of natural environment	1 811.3	1 808.1	1.1	2 115.3	2 230.2	0.9	1 492.2	1 824.3	0.7
Housing and communal services	1 312.9	723.8	0.4	982.7	444.0	0.2	101.9	247.9	0.1
Healthcare	5 992.7	6 318.1	3.6	7 266.1	7 365.5	3.1	6 738.3	7 530.5	3.1
Spiritual and physical development	1 918.4	1 987.7	1.1	3 027.3	2 917.6	1.2	2 335.8	3 216.2	1.3
Education	15 038.6	15 147.6	8.7	21 121.5	21 554.3	8.9	25 153.2	23 925.1	9.9
Social protection and social security, including:	28 849.8	29 220.5	16.8	51 892.7	50 798.3	21.0	53 646.5	51 512.3	21.2
<i>Social protection of pensioners</i>	<i>23 504.9</i>	<i>24 238.9</i>	<i>13.9</i>	<i>40 256.6</i>	<i>40 256.6</i>	<i>16.7</i>	<i>48 966.6</i>	<i>47 912.8</i>	<i>19.8</i>
Economic activity, including:	26 316.6	29 739.2	17.1	42 469.3	38 693.0	16.0	35 537.6	33 233.6	13.7
• <i>Agriculture, forestry and game preserves, and fisheries</i>	<i>8 128.0</i>	<i>7 956.0</i>	<i>4.6</i>	<i>10 894.8</i>	<i>9 494.7</i>	<i>3.9</i>	<i>5 811.7</i>	<i>6 173.5</i>	<i>2.5</i>
• <i>Fuel and energy complex</i>	<i>8 967.4</i>	<i>7 172.0</i>	<i>4.1</i>	<i>16 214.7</i>	<i>15 386.3</i>	<i>6.4</i>	<i>6 181.9</i>	<i>11 884.2</i>	<i>4.9</i>
• <i>Transport</i>	<i>6 022.2</i>	<i>11 535.8</i>	<i>6.6</i>	<i>11 713.7</i>	<i>10 461.7</i>	<i>4.3</i>	<i>11 497.4</i>	<i>11 627.8</i>	<i>4.8</i>
• <i>Other expenditures for economic activity</i>	<i>3 199.0</i>	<i>3 075.3</i>	<i>1.8</i>	<i>3 646.1</i>	<i>3 350.2</i>	<i>1.4</i>	<i>12 046.5</i>	<i>3 548.2</i>	<i>1.5</i>
Intergovernmental transfers	47 315.0	44 655.0	25.6	62 712.4	59 113.6	24.5	61 483.2	62 180.1	25.7
Total	174 631.5	174 235.9	100.0	253 207.9	241 490.1	100.0	274 156.4	242 356.7	100.0

EXPENDITURES BY ECONOMIC CLASSIFICATION

As seen from Table 4.3.4, actual expenditures for nearly all items of economic classifications increased in 2009 against 2008, except for other current transfers to the population, which decreased by 75.3%, capital expenditures, which fell by 59.5%, and subsidies and current transfers to enterprises (institutions, organizations), which dropped by 25.5%.

The decline in expenditures for an item of economic classification such as other current transfers to the population is due to

that there were no expenditures for paying up compensations for depreciated personal savings in 2009, while such expenditures were incurred in 2008.

The current expenditures in general increased by 7.5% in 2009 against 2008. The level of their execution amounted to 93.1% of annual plan, and that of capital expenditures amounted to 56.9%.

Table 4.3.4

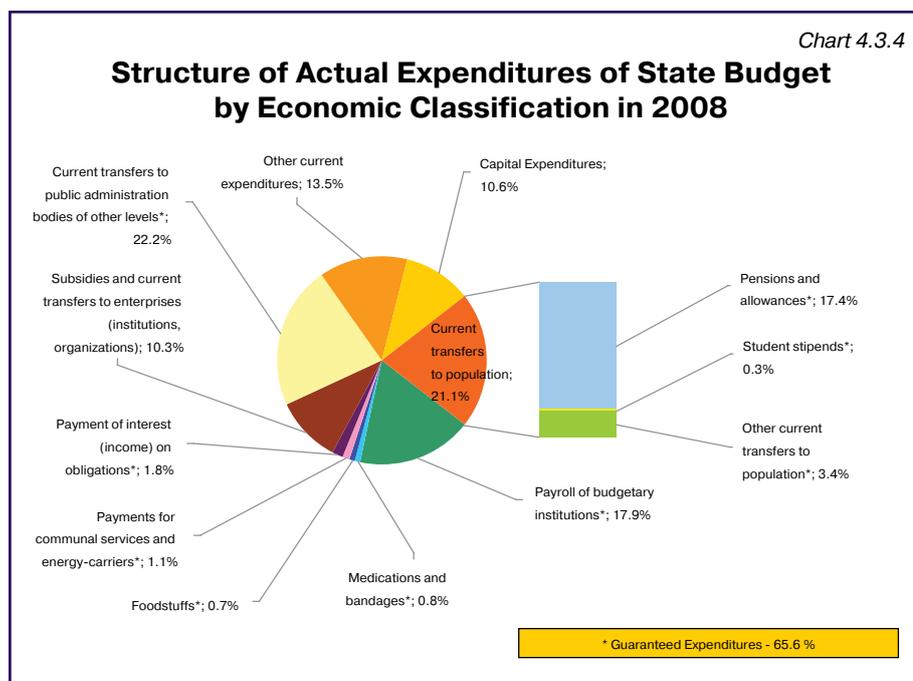
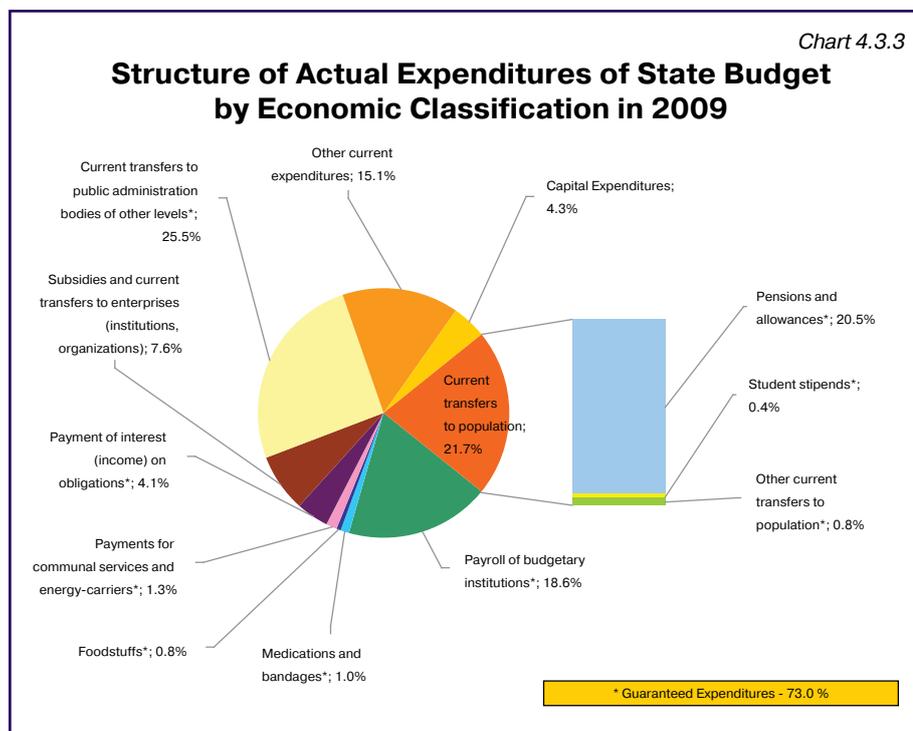
Expenditures of the State Budget of Ukraine (with Intergovernmental Transfers) by Economic Classifications in 2007-2009

Years Expenditures by economic classification	2007			2008			2009		
	Plan, Hr mn	Actual, Hr mn	Plan execution, %	Plan, Hr mn	Actual, Hr mn	Plan execution, %	Plan, Hr mn	Actual, Hr mn	Plan execution, %
Current expenditures	157 156.1	148 407.3	94.4	225 016.4	215 865.0	95.9	249 171.4	231 991.1	93.1
Payroll of budgetary institutions	24 779.3	24 679.4	99.6	33 151.2	32 930.0	99.3	34 584.7	34 318.5	99.2
Taxes on payroll	8 008.0	7 896.9	98.6	10 604.0	10 450.5	98.6	10 973.4	10 863.6	99.0
Medicines and bandaging materials	1 498.5	1 471.8	98.2	2 025.5	1 880.9	92.9	2 520.5	2 498.5	99.1
Foodstuffs	1 133.2	1 111.7	98.1	1 762.3	1 669.3	94.7	1 883.8	1 828.3	97.1
Payment for communal services and energy carriers	2 216.7	2 133.8	96.3	2 730.6	2 631.7	96.4	3 179.1	3 105.8	97.7
Payment of interest/income on obligations	4 967.4	3 735.8	75.2	4 565.1	4 418.8	96.8	12 855.0	9 907.3	77.1
Subsidies and current transfers to enterprises (institutions, organizations)	16 567.1	14 582.2	88.0	26 696.5	24 814.6	93.0	20 858.6	18 498.3	88.7
Current transfers to government authorities of other levels	41 418.1	39 519.2	95.4	56 729.8	53 556.2	94.4	62 982.8	61 811.7	98.1
Current transfers to population, including:	29 341.0	28 509.6	97.2	51 561.7	51 010.2	98.9	53 896.0	52 503.6	97.4
• <i>payment of pensions and allowances</i>	26 480.2	25 840.7	97.6	41 997.8	41 919.9	99.8	50 634.2	49 573.9	97.9
• <i>student scholarships</i>	486.4	484.7	99.7	787.0	776.8	98.7	886.1	877.2	99.0
• <i>other current transfers to population</i>	2 374.4	2 184.2	92.0	8 776.9	8 313.4	94.7	2 375.7	2 052.5	86.4
Other current expenditures	27 226.8	24 766.9	91.0	35 189.7	32 502.9	92.4	45 437.6	36 655.5	80.7
Capital expenditures, including:	28 930.7	25 828.6	89.3	32 144.8	25 625.1	79.7	18 208.5	10 365.6	56.9
Capital construction/acquisition	1 963.8	1 815.9	92.5	2 452.2	1 902.2	77.6	2 243.7	1 249.8	55.7
Capital repair, reconstruction, and renovation	2 059.8	1 888.4	91.7	2 778.9	2 397.0	86.3	1 687.0	1 127.4	66.8
Capital transfers	20 189.7	18 040.8	89.4	21 006.5	16 437.9	78.3	11 287.8	5 964.6	52.8
Non-appropriated expenditures	89.2	–	0.0	6 194.6	–	0.0	17 284.8	–	0.0
Total expenditures (with intergovernmental transfers)	186 176.0	174 235.9	93.6	263 355.8	241 490.1	91.7	284 664.8	242 356.7	85.1

The structure of State budget expenditures by economic classification changed somewhat in 2009 compared to 2008 (see Chart 4.3.3 and Chart 4.3.4). The share of current expenditures in the general structure increased by 6.3ppt and reached 95.7%. The share of subsidies and current transfers to enterprises (institutions, organizations) decreased by 2.6ppt in the group of current expenditures, with a reduction in absolute terms of Hr 6.3bn or by 25.5%.

In addition, the percentage of other current transfers to the population decreased by 2.6ppt in the total structure of expenditures. At the same time, there was a 3.3ppt increase in the share of expenditures for current transfers to government

authorities of other levels, with an absolute increase of Hr 8.3bn or 15.4% compared to 2008. The share of payments of interest/income on obligations increased by 2.3ppt or by Hr 2.7bn. Also, the share of expenditures for paying pensions and allowances increased by 3.1ppt, with the absolute growth at Hr 7.7bn. Overall, the current expenditures increased by Hr 16.1bn or by 7.5% in 2009 against 2008.



The protected expenditure items increased in all sectors in 2009 in general, except for other current transfers to the population. Also,

the protected expenditure items amounted to as much as 73.0% in the general structure of State budget expenditures in 2009, which is 7.4ppt more than in 2008.

In absolute terms, capital expenditures decreased by Hr 15.3bn or by 59.5% in 2009 year-on-year. The share of capital expenditures amounted to a mere 4.3% in the total structure of expenditures in 2009, which is 6.3ppt less than in 2008. This decline is explained by the cutting of expenditures for capital construction by 34.3%, for capital repair, reconstruction, and restoration by 53.0%, and capital transfers by 63.7%.

According to Article 27 of the Law on the 2009 State Budget of Ukraine, some other expenditures are recognized as protected items, such as: training of personnel by higher educational institutions of accreditation levels I-IV; basic research; construction/acquisition of housing for military servicemen etc. With these new expenditures, the share of protected items reached about 82.0%, which is 7.9ppt more than in 2008.

EXPENDITURES BY PROGRAM CLASSIFICATION

The structure of expenditure execution of the State budget of Ukraine by program classification in 2007-2009 is shown in Appendix A.

The highest growth in expenditures by department in 2009 vs. 2008 was noted at the following government ministries:

- Ministry of Coal Industry of Ukraine - by Hr 3.0bn or by 39.7% (thanks to Hr 4.0bn funding in 2009 for the program "Provision of Pensions to the Staff Employed Full-Time at Underground Works and Their Family Members");
- Ministry of Education and Science of Ukraine - by Hr 1.8bn or by 11.1%;

State Motor Roads Service of Ukraine - by Hr 2.1bn or by 25.1%;

- Ministry of Finance of Ukraine (general government) - by Hr 12.4bn or by 13.6%, in particular, the Pension Fund of Ukraine - by nearly Hr 3.7bn or by 9.1%.

The reduction of expenditures for key spending units in 2009 against 2008 was the most noticeable for the following agencies:

- Ministry of Agrarian Policy of Ukraine - by Hr 3.3bn or by 34.4% (due to reduced funding in 2009 of the budget program "The Budgetary Grant for Animal Husbandry and State Support for Crop Production" by Hr 2.0bn against 2008). The main reason behind this is that the Stabilization Fund, which was one of the sources of financing for the agribusiness sector in 2009 and which was originally planned to provide Hr 2.2bn, actually delivered just Hr 0.4bn;
- Ministry of Fuel and Energy of Ukraine - by Hr 2.5bn or by 30.9% (due to transferring the funding of the budget program "Compensation to NAK Naftohaz Ukrayiny for the Difference

between the Buying Price of Imported Natural Gas and Its Selling Price to Economic Entities for the Production of Heat Energy Consumed by the Population” to the Ministry of Coal Industry in 2009. Also, the funding of this budget program decreased by Hr 3.3bn against 2008);

- Ministry of Defense of Ukraine - by Hr 1.2bn or by 12.7% (due to a reduced 2009 funding for budget programs “Implementing Reform and Development of the Armed Forces of Ukraine” by Hr 0.4bn and “Construction/Acquisition of Housing for Military Servicemen of the Armed Forces of Ukraine” by Hr 0.4bn).

As the result of allocation of Stabilization Fund expenditures by key spending units and budget programs in 2009, the highest levels of executed expenditures by program classification in 2009 were noted for the following programs of key spending units:

- Ministry of Coal Industry of Ukraine, program “State Support for Coal-Mining Enterprises (Including Brown Coal-Mining Enterprises) for Partial Coverage of Production Costs, Including for the Provision of Guarantee Obligations on Repayment of Budget Loans” was executed at the amount of Hr 4.7bn, which is 6.2 times more than the plan, since the support of the coal industry is the country’s priority and was implemented especially aggressively in 2009 within the scope of the approved Program for the Stabilization of Coal Industry Development in 2009 and Plan of Urgent Anticrisis Actions in the Coal Industry;
- Ministry of Fuel and Energy of Ukraine, program “Compensation to NAK Naftohaz Ukrainy of the Differences between the Imported Natural Gas Buying Prices and Its Selling Prices to Economic Agents for Generation of Thermal Energy Consumed by Population” was executed at Hr 4.1bn, which is 2.6 times more than the approved apportionment. This is explained by the Special Fund receiving the spread out value-added tax obligations of the National Stock Company (NAK) Naftohaz Ukrainy in excess of the planned amount;
- Ministry of Agrarian Policy of Ukraine, program “Compensating for Pension Fund Losses from Applying the Special Mandatory Pension Insurance Rate by Payers of Fixed Agricultural Tax” was executed at the amount of Hr 0.6bn or 100.0% of the planned annual apportionment; the program “Providing Financial Support to Agribusiness Companies through the Mechanism of Provision of Cheaper Credits” was executed at the amount of Hr 0.4bn or 124.6% of the annual plan; the program “Expenditures of the Agrarian Fund for the Storage of State Price Regulation Items, Which Are Included in the State Food Reserves” was executed at Hr 0.1bn or 180.5%; the program “Preventing the Spread of Pathogenic Agents of

Infectious Disease in Animals” was executed at the amount of Hr 19.9mn, which is 13.3 times more than the planned apportionment;

- State Motor Roads Service of Ukraine, the program “Repayment of Obligations under Credits Received under Guarantee of the Cabinet of Ministers of Ukraine for Expansion of the Network of Public Motor Roads” was executed at the amount of Hr 6.3bn, which is 2.6 times more than the annual plan;
- Ministry of Finance of Ukraine, the program “Replenishing the Personal Deposit Guarantee Fund” was approved at the amount of Hr 1.0bn and executed by 100.0%.

The lowest level of expenditure execution was recorded at the Ministry of Defense at 71.5% of the annual amount compared to the general level of expenditure execution of 88.4%.

PROVISION OF BUDGET CREDITS / REPAYMENT OF BUDGET CREDITS

The indicators of provision and repayment of credits from/to the State budget of Ukraine in 2007-2009 are shown in Table 4.3.5.

The amount of credits granted from the State budget totaled Hr 6.7bn in 2009 or 114.7% of the annual plan, and the **amount of credits repaid** to the State budget amounted to about Hr 3.9bn or 123.8%. The level of 2009 annual plan execution was higher than in 2008: by 49.1ppt for credit provision, and by 76.0ppt for credit repayment.

Table 4.3.5

Provision and Repayment of Credits from/to the Budget in 2007-2009

Years Indicators	2007			2008			2009		
	Plan, Hr mn	Actual, Hr mn	Plan execution, %	Plan, Hr mn	Actual, Hr mn	Plan execution, %	Plan, Hr mn	Actual, Hr mn	Plan execution, %
Crediting amounts, including:	1 721.5	1 518.6	88.2	3 744.3	2 734.8	73.0	2 716.0	2 828.8	104.2
provision of credits	3 705.2	2 669.1	72.0	5 311.9	3 483.4	65.6	5 844.0	6 702.8	114.7
repayment of credits	-1 983.7	-1 150.5	58.0	-1 567.6	-748.6	47.8	-3 128.0	-3 874.0	123.8

The largest amounts of **credits** from the State budget in 2009, as with the previous year, were **provided** in the agribusiness sector and road building and maintenance, as well as in the financial sector, in particular:

- Hr 3.1bn provided to the Ministry of Agrarian Policy under the program “Formation of the State Food Reserve by the Agrarian Fund, Implementation of the State Forward and Mortgage Procurements, Commodity and Financial Interventions at the Organized Agrarian Market”;
- Hr 1.5bn provided to the State Motor Roads Service of Ukraine under the budget program “Development of Highways and Reform of the Road Sector”;

- Hr 0.8bn to the Ministry of Finance (general government expenditures) under the program “State’s Performance of Guarantee Obligations for the Borrowers, Which Received Credits under State Guarantees”; and Hr 0.5bn under the program “Financing of Development Projects at the Expense of the Funds Mobilized by the State”;
- Hr 0.3bn to the Ministry of Industrial Policy under the program “Implementation of Investment Projects at Aircraft-Building Enterprises.”

Repayment of credits mostly took place under the “Economic activity” function.

By budget program, the largest repayments of credits took place for the following key spending units:

- Ministry of Agrarian Policy of Ukraine:
 - Hr 3.2bn under the program “Repayment of Funds Provided to the Ministry of Agrarian Policy of Ukraine for the Formation of the State Food Reserve by the Agrarian Fund and for Implementation of Mortgage and Intervention Procurements”;
 - Hr 96.5mn under the program “Repayment of Funds Regarding Reimbursement of the Cost of the Agricultural Machinery Transferred to Economic Agents under Financial Leasing Terms”;
 - Hr 35.8mn under the program “Repayment of Funds Provided for Crediting Private Rural Developers”;
- Ministry of Finance of Ukraine repaid Hr 0.4bn under the program “Repayment of Loans Provided for Financing Development Projects at the Expense of the Funds Mobilized by the State.”

The Ministry for Family, Youth, and Sports Affairs of Ukraine repaid Hr 27.7mn to the budget under the program “Repayment of Funds Provided for Crediting Young Families and Single Young Individuals for the Construction/Reconstruction and Purchase of Housing.”

4.4. EXECUTION OF LOCAL BUDGETS IN 2009

LOCAL BUDGET REVENUES

According to data of the State Treasury, **the General Fund and Special Fund revenues of local budgets (without intergovernmental transfers) combined** totaled Hr 71.0bn in 2009, which is 3.8% or Hr 2.8bn less year-on-year.

The level of execution of the annual revenue plan approved by local councils for 2009 amounted to 90.7% (97.8% in 2008).

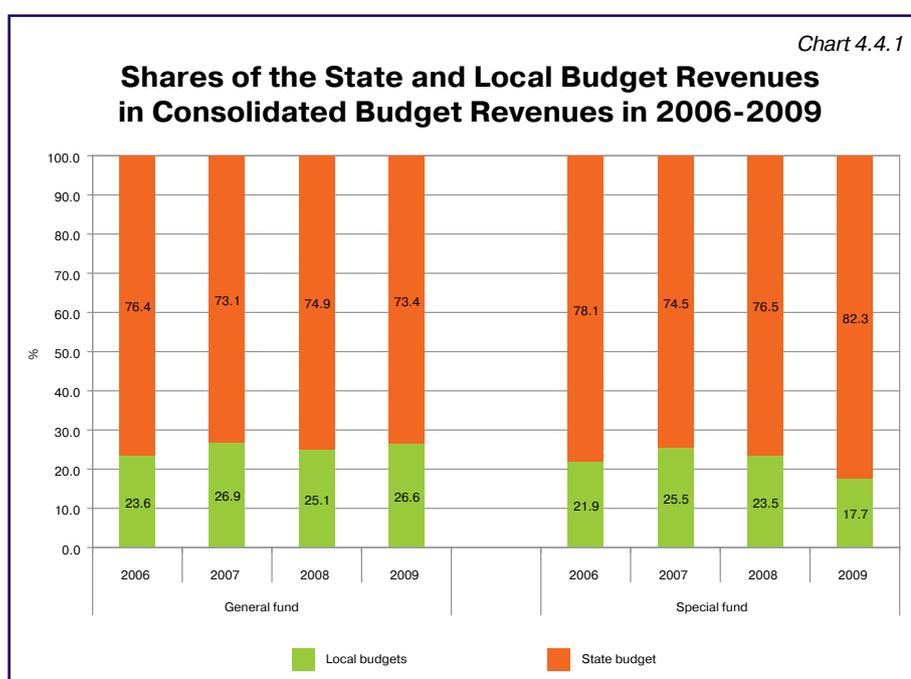
The execution of local budget revenues in 2007-2009 is characterized by the data presented in Table 4.4.1.

Table 4.4.1

Local Budget Revenues in 2007-2009

Revenues	2007	2008	Approved by local councils for 2009	Actual intake of revenues in 2009	Execution of revenues approved by local councils, %
Total, Hr mn, including:	58 349.0	73 872.1	78 316.5	71 028.6	90.7
General Fund	44 899.0	59 878.8	65 818.1	59 631.5	90.6
Special Fund	13 450.0	13 993.3	12 498.4	11 397.1	91.2

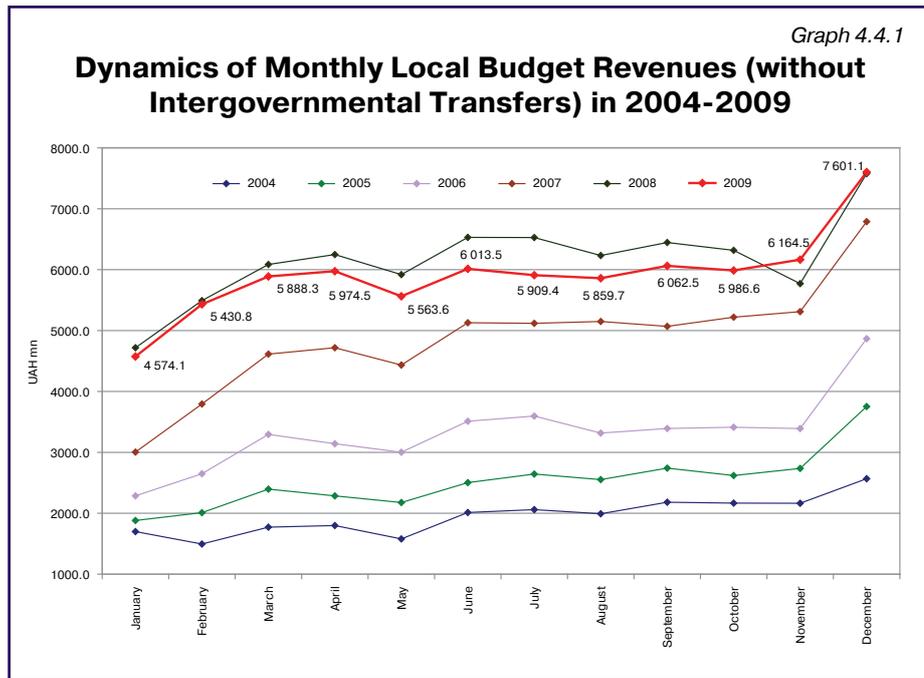
The share of local budget revenues in the consolidated budget amounted to 24.6% in 2009, which is 0.2ppt less than in 2008. At the same time, the share of General Fund revenues of local budgets within the consolidated budget revenues increased by 1.5ppt and reached 26.6%. A 5.8ppt decrease to 17.7% is noted for revenues of the Special Fund of local budgets (see Chart 4.4.1).



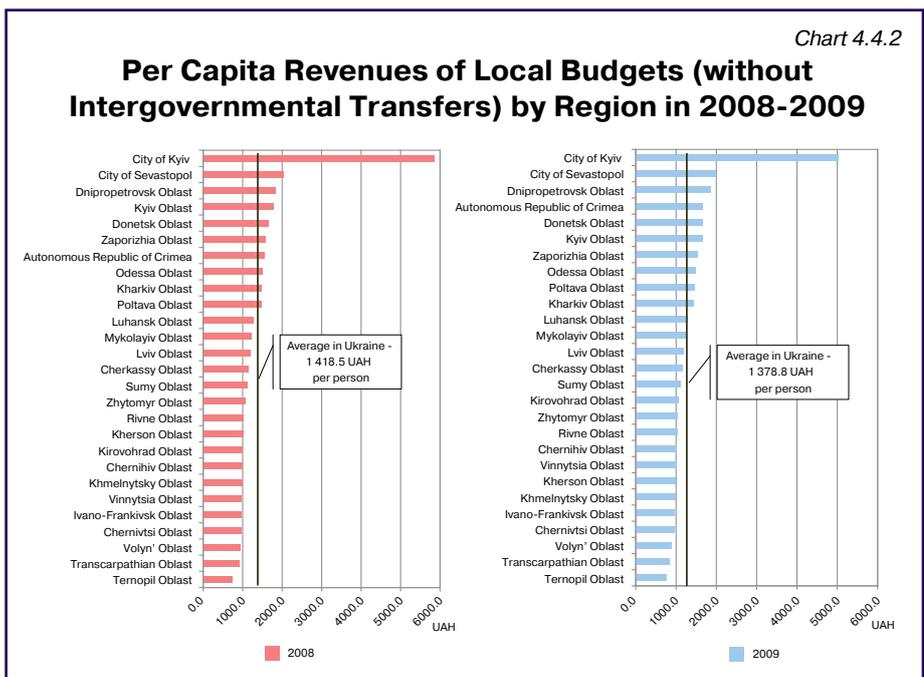
The dynamics of monthly revenues of local budgets in 2009 demonstrates a decline in amounts compared to the respective indicators of in 2008, which is observed for the first time in recent years (see Graph 4.4.1).

The greatest intake of revenues (without intergovernmental transfers) in 2009 was noted for the Kyiv city budget (Hr 14.0bn or 19.9% of all local budget revenues), Donetsk (Hr 7.4bn or 10.4%), Dnipropetrovsk (Hr 6.2bn or 8.7%), and Kharkiv (Hr 4.0bn or 5.6%) oblasts. At the same time, in absolute terms, the revenues in the above regions decreased in 2008, with the largest decline of about Hr 2.2bn observed in the city of Kyiv.

The lowest intake of revenues was noted for the Sevastopol city budget (Hr 752.8mn or 1.1% of all local budget revenues), Ternopil Oblast (Hr 830.4mn or 1.2%), and Chernivtsi Oblast (Hr 866.2mn or 1.2%).



Per capita revenues of respective budgets show substantial differences between regions of Ukraine³¹. The highest per capita indicators are observed in the city of Kyiv (Hr 5,026.8 per resident), in Sevastopol (Hr 1,979.5), in Dnipropetrovsk Oblast (Hr 1,846.0), and Donetsk Oblast (Hr 1,650.6). The lowest per capita figures are in the Ternopil (Hr 761.1 per resident), Zakarpattia (Hr 836.4), and Volyn' (Hr 879.3) oblasts. The average national per capita level of local budget revenues amounted to Hr 1,378.8, which is 2.8% less than in 2008 (see Chart 4.4.2).

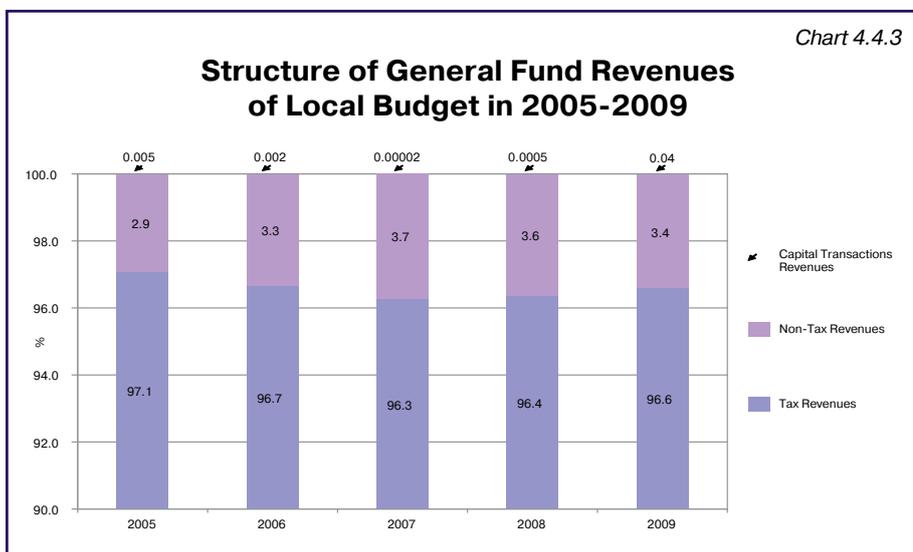


31 According to the State Statistics Committee of Ukraine
http://www.ukrstat.gov.ua/operativ/operativ2008/ds/kn/kn_u/kn0908_u.html
http://www.ukrstat.gov.ua/operativ/operativ2009/ds/kn/kn_u/kn0909_u.html

GENERAL FUND REVENUES OF LOCAL BUDGETS

The General Fund revenues of local budgets (without intergovernmental transfers) totaled Hr 59.6bn, which amounts to 90.6% of the annual plan approved by local councils.

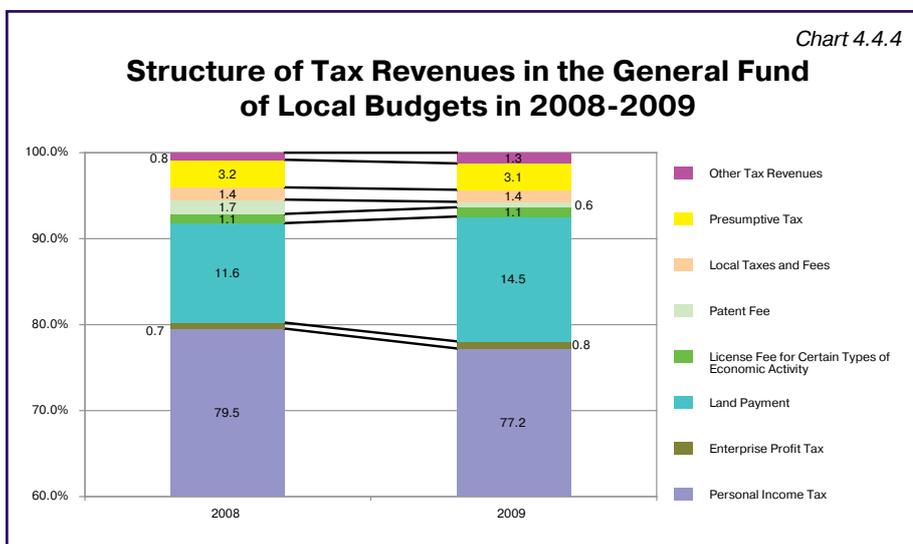
No significant changes occurred in the General Fund revenue structure of local budgets compared to previous years (see Chart 4.4.3).



TAX REVENUES

Tax revenues have the largest share of 96.6% in the structure of General Fund revenues of local budgets. The amount of these revenues in the General Fund of local budgets (without intergovernmental transfers) reached Hr 57.6bn in 2009, which is 0.2% less than the same indicator of 2008 (to compare: the growth amounted to +33.5% in 2008).

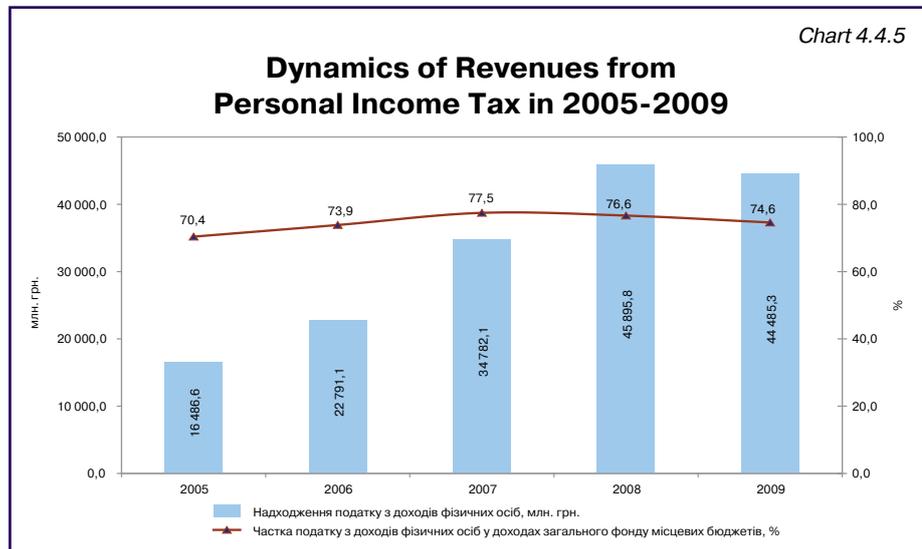
The main changes in the structure of tax revenues of local budgets involve a decline in the share of the personal income tax to 77.2% (its share amounted to 79.5% in 2008) and a growth in the share of the payment for land from 11.6% to 14.5% (see Chart 4.4.4).



PERSONAL INCOME TAX

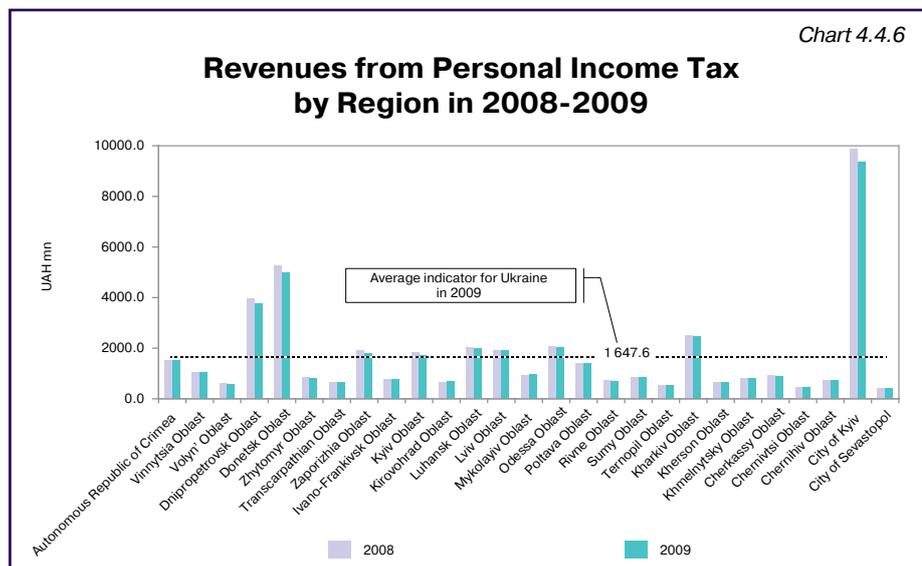
The **personal income tax** continues to retain its position as the single largest source of local budget revenues. In absolute terms, the revenues from this tax totaled Hr 44.5bn in 2009, which is Hr 1.4bn less than in 2008

The dynamics of revenues from personal income tax in 2005-2009 is shown in Chart 4.4.5.



As was the case in previous periods, the largest personal income tax revenues from among the regions in Ukraine were recorded in the city of Kyiv at Hr 9.4bn (21.1% of the total revenues from this tax), Donetsk Oblast at Hr 5.0bn (11.2%), Dnipropetrovsk Oblast at Hr 3.7bn (8.4%), and Kharkiv Oblast at Hr 2.5bn (5.6%). The largest decline in nominal revenues from this tax was noted in the city of Kyiv at Hr 478.4mn and the Donetsk Oblast at Hr 272.2mn.

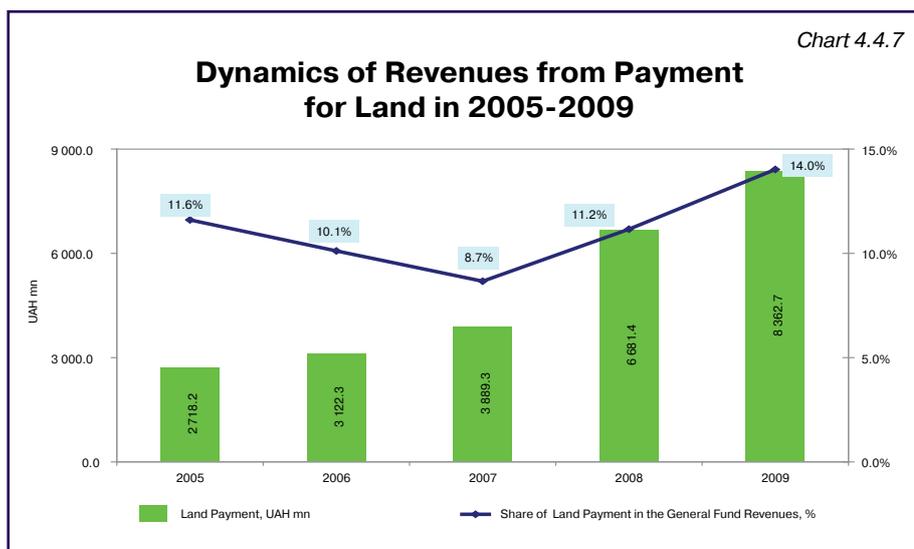
The lowest revenues from the personal income tax were noted in the budgets of the city of Sevastopol at Hr 428.9mn (1.0%) and the Chernivtsi Oblast at Hr 443.1mn (1.0%) (see Chart 4.4.6).



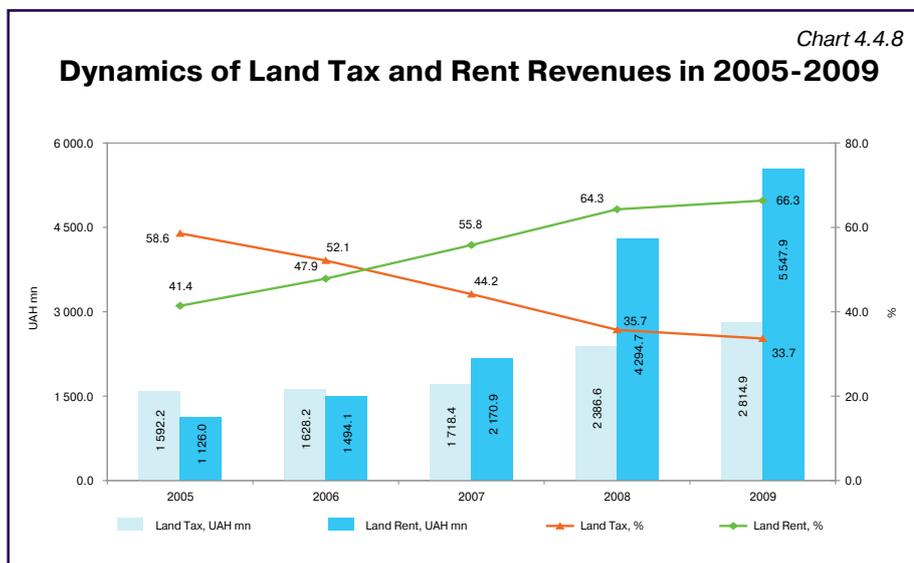
PAYMENT FOR LAND

As usual, the **payment for land** is the second most important source of local budget revenues. The local budgets received Hr 8.4bn from this tax in 2009, which is 25.2% more year-on-year.

A continuation of this trend was observed throughout 2009, as well as further growth in the share of the payment for land in the General Fund revenues of local budgets (by 2.8ppt to 14.0%) (see Chart 4.4.7). This was influenced, among other things, by introduction of restrictions for granting preferences in payment for land, cancellation of a number of exemptions for certain payer categories, and raising the land tax rate for some plots of land in 2008.

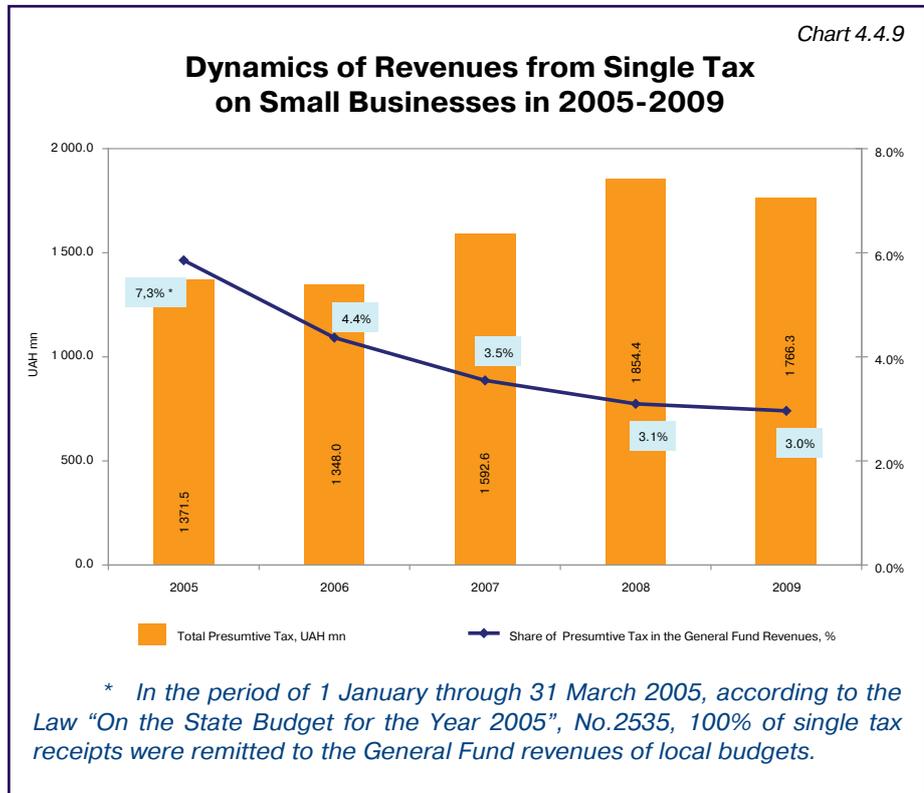


Annual changes occur in the structure of the payment for land towards an accelerated growth in nominal revenues from rent and a slower growth in receipts from land tax (see Chart 4.4.8). This dynamics is observed due to a gradual increase in the rent rates against the backdrop of unchanging principles of land tax administration, which, however, fail to satisfy present-day needs.

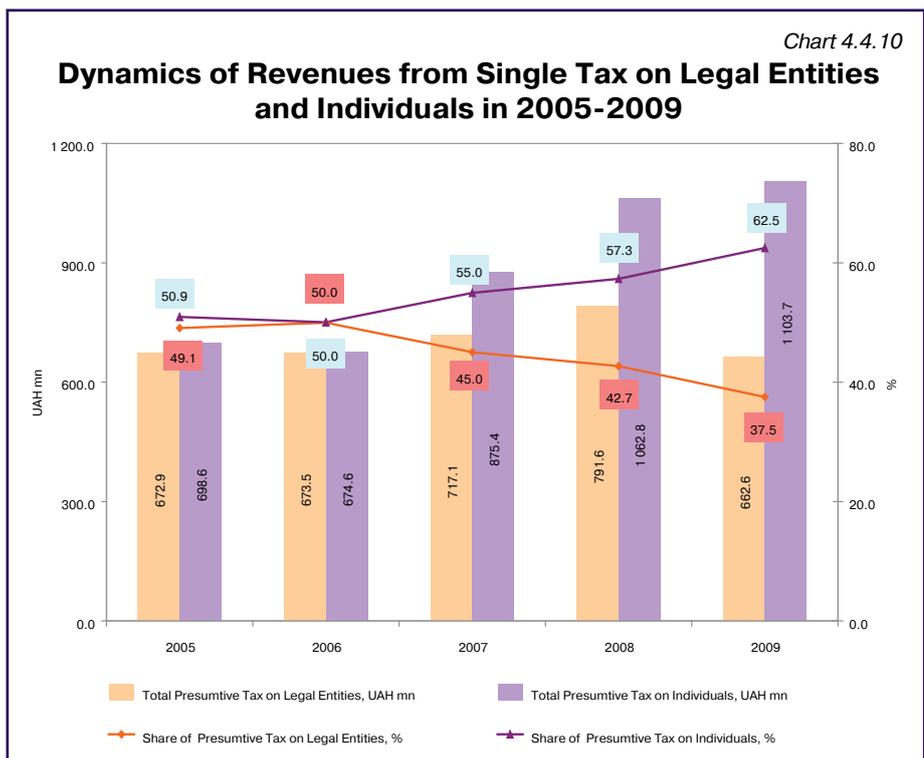


SINGLE TAX ON SMALL BUSINESSES

Local budgets received Hr 853.6mn from **single tax on small businesses** in the first half of 2009, which is 2.4% less than the amount in the same period in 2008 (see Chart 4.4.9).

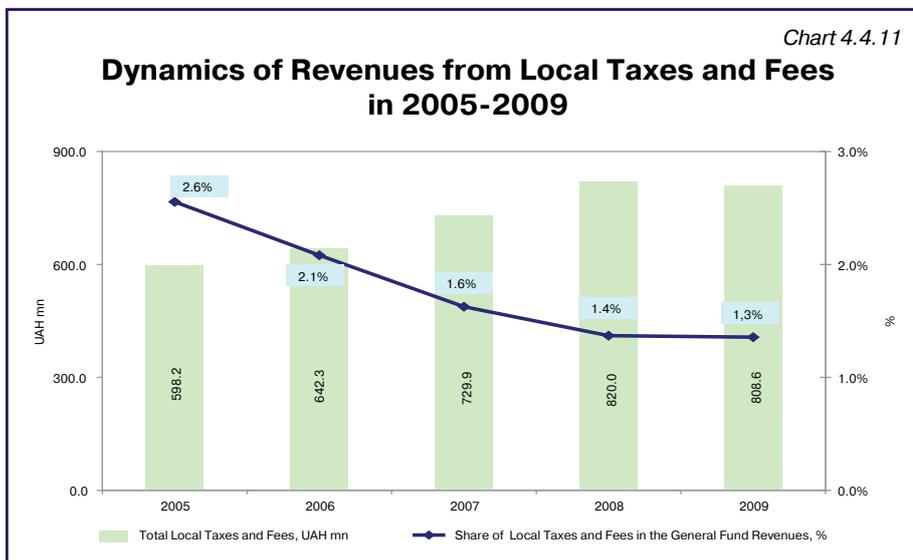


Shown in Chart 4.4.10 is the dynamics of revenues from the single tax on legal entities and individuals in 2005-2009.



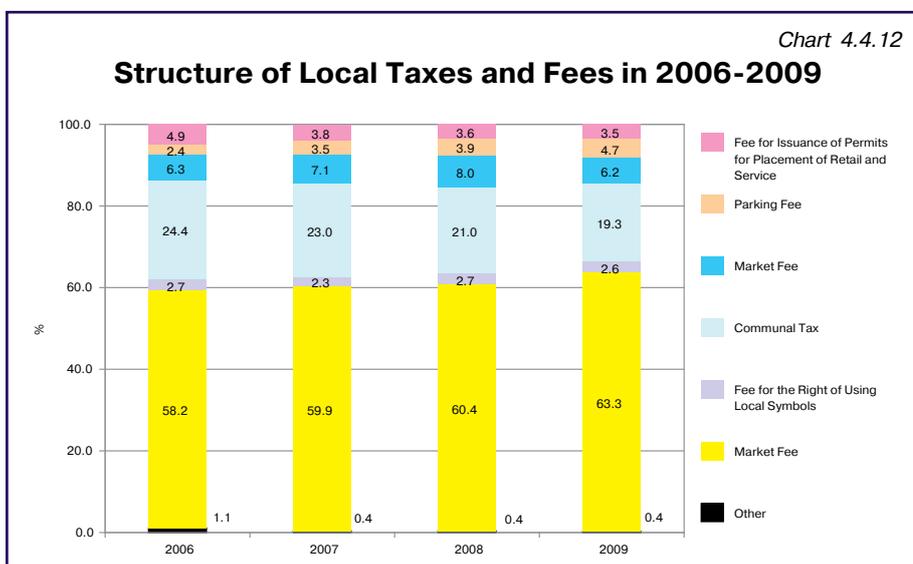
LOCAL TAXES AND FEES

The revenues from local taxes and fees totaled Hr 808.6mn in the period under review, which is 1.4% less than in 2008. Their share in the structure of General Fund revenues of local budgets continued to demonstrate a downward trend and only amounted to 1.3% (see Chart 4.4.11).



The structure of local taxes and fees did not undergo any significant changes (see Chart 4.4.12). Note should be made of the following:

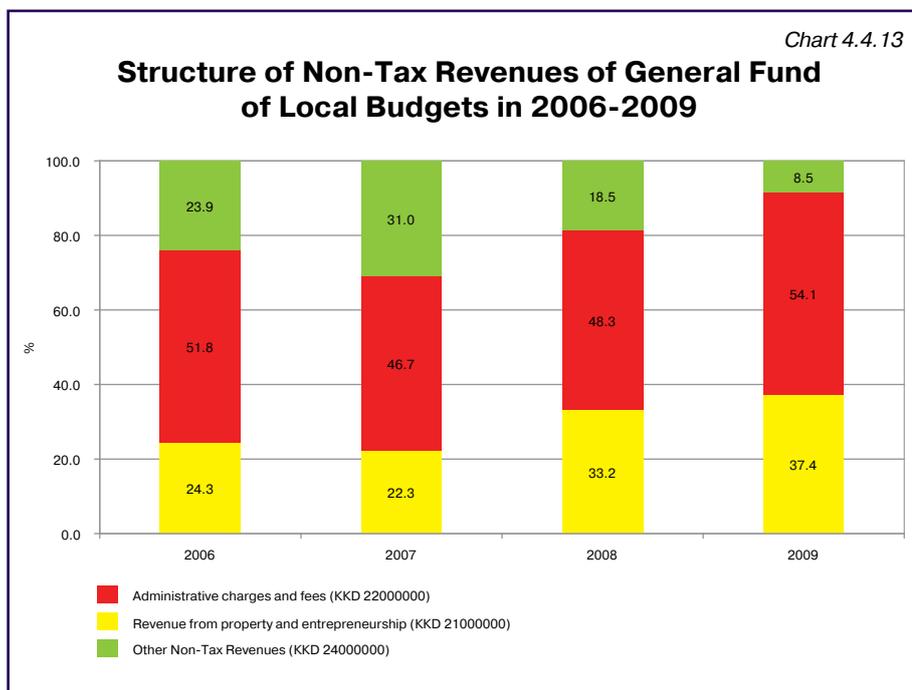
- the share of market fees in all local taxes and fees increased by 2.9ppt to 63.3%. The nominal receipts increased by 3.4% and amounted to Hr 512.3mn as of 1 January 2010;
- the share of advertisement tax decreased by 1.8ppt to 6.2%, with the nominal receipts of Hr 50.1mn;
- the share of revenues from the second largest source, i.e., the communal tax, decreased by 1.7ppt, with the nominal amount of Hr 155.9mn.



NON-TAX REVENUES

The nominal amount of **non-tax revenues** of the General Fund of local budgets totaled Hr 2.0bn in 2009, which is 7.5% less than in 2008.

The structure of non-tax revenues of the General Fund of local budgets under comparable conditions³² is shown in Chart 4.4.13.



The revenues from property and business activity increased by 4.1% against 2008, and those from administrative taxes and charges, income from noncommercial and incidental sales increased by 3.5%. At the same time, other non-tax revenues decreased by 57.2%.

The largest items of non-tax revenues in the General Fund of local budgets in 2009 were as follows:

- rent for lease of integrated property complexes and other State-owned property (Hr 740.6mn);
- administrative fines in the area of road traffic safety (Hr 435.9mn);
- State duty (Hr 341.5mn);
- income from placement of temporarily free budget funds at banking institutions (Hr 210.9mn).

REVENUES TAKEN INTO ACCOUNT WHEN CALCULATING INTERGOVERNMENTAL TRANSFERS

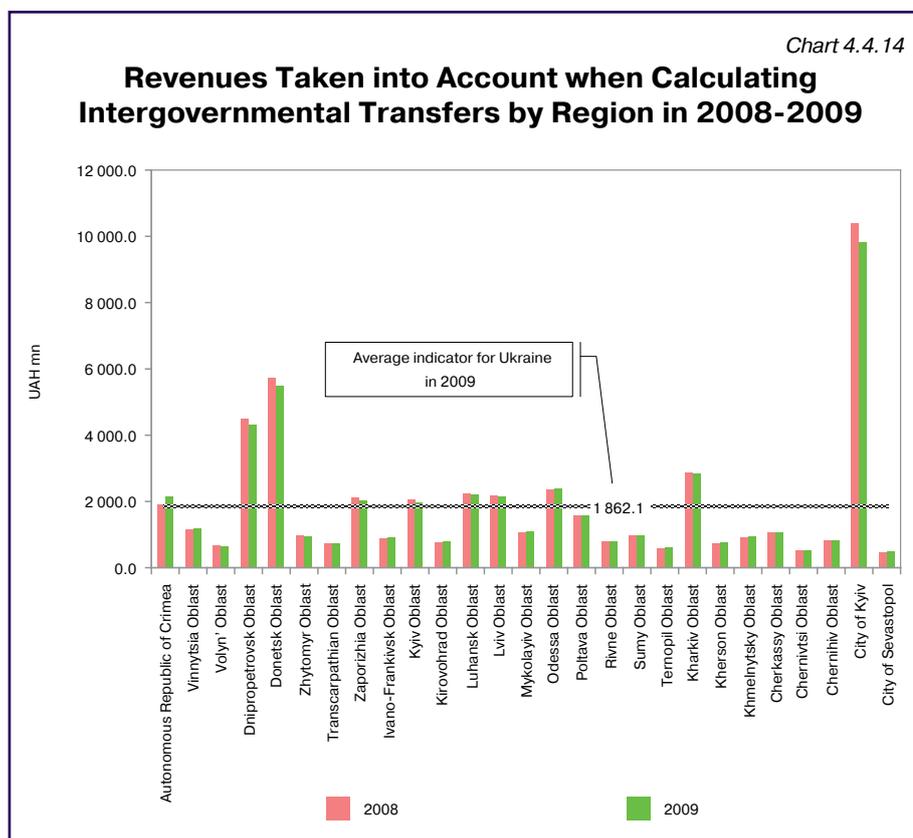
The local budgets received Hr 50.3bn in **revenues, which are taken into account when calculating intergovernmental transfers (“first basket”)** in 2009. This amounts to 99.0% of the annual estimate of the Ministry of Finance. The intake of these revenues decreased by Hr 0.9bn or by 1.8% compared to 2008.

The share of the “first basket” in the General Fund revenues of local budgets accounts for 84.3%, which is 1.2ppt less than in 2008.

³² A change was introduced in the classification of revenues in February 2007: the revenues from “Administrative fines and other sanctions” were moved to the “Revenues from property and business activity.”

The key factor behind the reduction in the “first basket” revenues is a decline in the nominal intake of personal income tax. The share of this tax in the “first basket” decreased by 1.1ppt, with 89.6% in 2008 and 88.5% in 2009.

A significant differentiation is observed for the nominal amounts of “first basket” revenues of local budgets between different regions of Ukraine (see Chart 4.4.14).



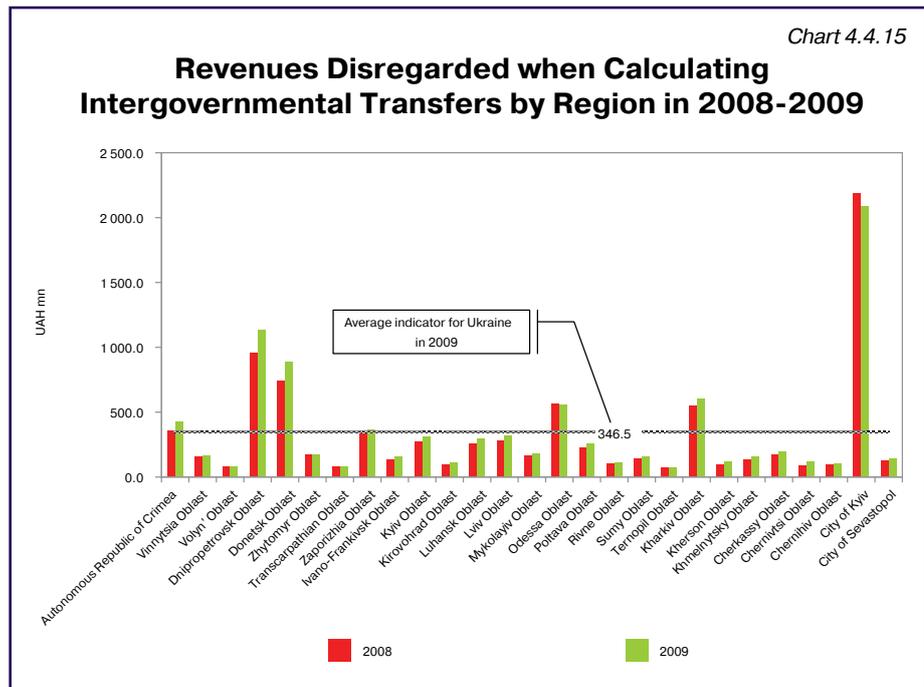
A decline in nominal revenues against 2008 is noted in 12 oblasts and the City of Kyiv, with the largest decline, Hr 556.4mn in Kyiv. The largest growth is noted in the Autonomous Republic of Crimea and Kirovohrad Oblast at 13.9% and 5.7%, respectively.

REVENUES DISREGARDED WHEN CALCULATING INTERGOVERNMENTAL TRANSFERS

The revenues, which are disregarded when calculating intergovernmental transfers (“second basket”), totaled Hr 9.4bn in 2009 or 8.1% more than in 2008. The 2009 annual estimate of the Ministry of Finance for these revenues was implemented by 92.1%.

The growth of “second basket” revenues was mostly influenced by increase in revenues from the payment for land, which is the most important source of revenues for this basket. The share of this tax in the structure of local budget revenues, which are disregarded when calculating intergovernmental transfers, amounted to 72.0%.

The revenues of the “second basket” of the General Fund of local budgets by region are shown in Chart 4.4.15.



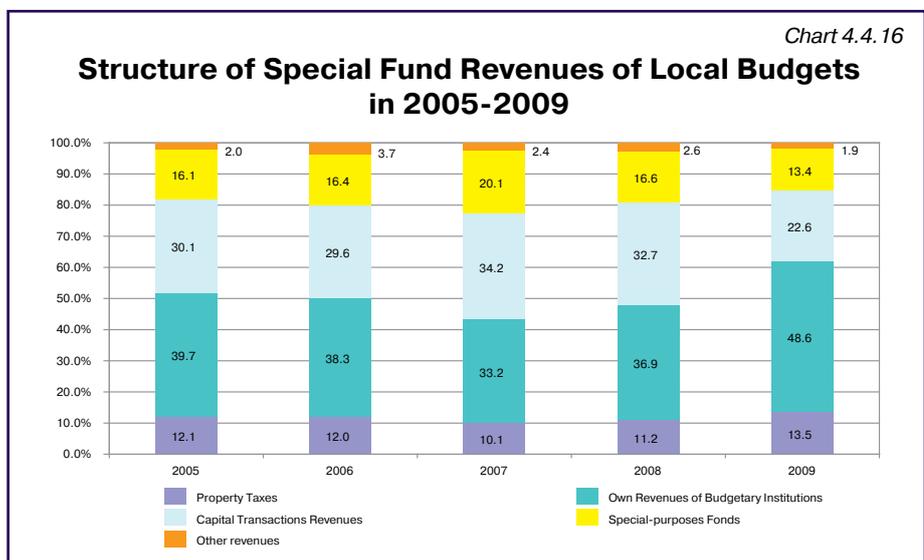
SPECIAL FUND

The Special Fund of local budgets (without intergovernmental transfers) received over Hr 11.4bn in 2009, which is 18.6% less than in 2008. The plan approved by local councils for 2009 was implemented by 91.2%.

A decline in revenues of the Special Fund of local budgets was observed in revenues from capital transactions by 43.8%. There was also a 34.3% decrease in revenues of the targeted funds set up by the Verkhovna Rada of the Autonomous Republic of Crimea, local governments and local executive authorities, and a 40.5% decrease in other Special Fund revenues.

At the same time, own revenues of budgetary institutions increased by 7.3% to reach Hr 5.5bn as of 1 January 2010.

This has effected changes in the structure of Special Fund revenues of local budgets compared to the 2008 data (see Chart 4.4.16).



LOCAL BUDGET EXPENDITURES

The aggregate expenditures of local budgets (without transfers from local budgets to the State budget) totaled Hr 127.1bn in 2009, which is nearly the same as in 2008.

The targets approved by local councils for 2009 were implemented by 92.4% (by 94.2% in 2008), including by 94.9% for General Fund expenditures and by 80.3% for Special Fund expenditures.

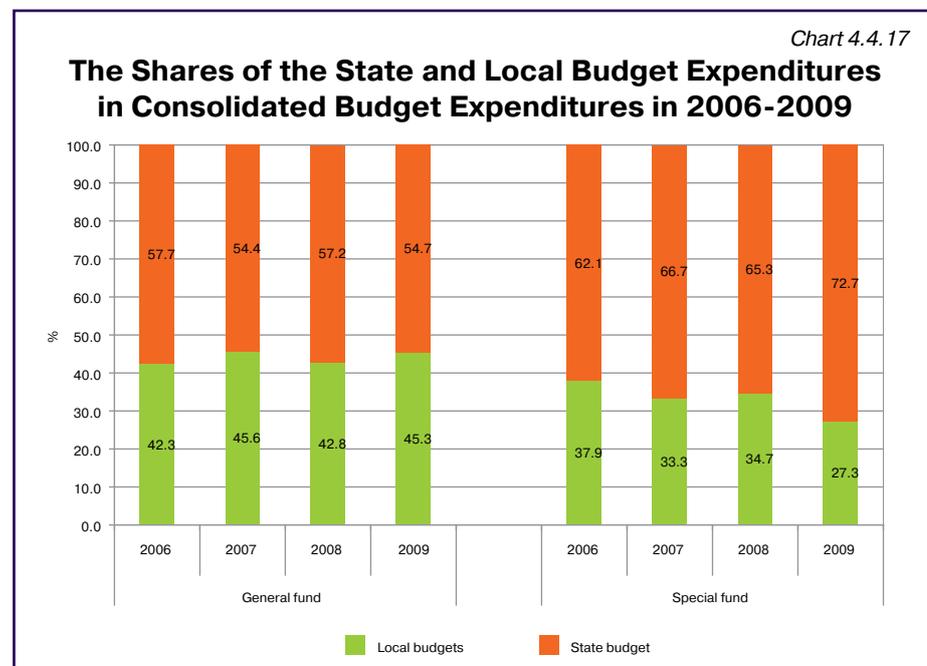
The execution of local budget expenditures in 2007-2009 is summarized in Table 4.4.2.

Table 4.4.2

Expenditures of Local Budgets in 2007-2009

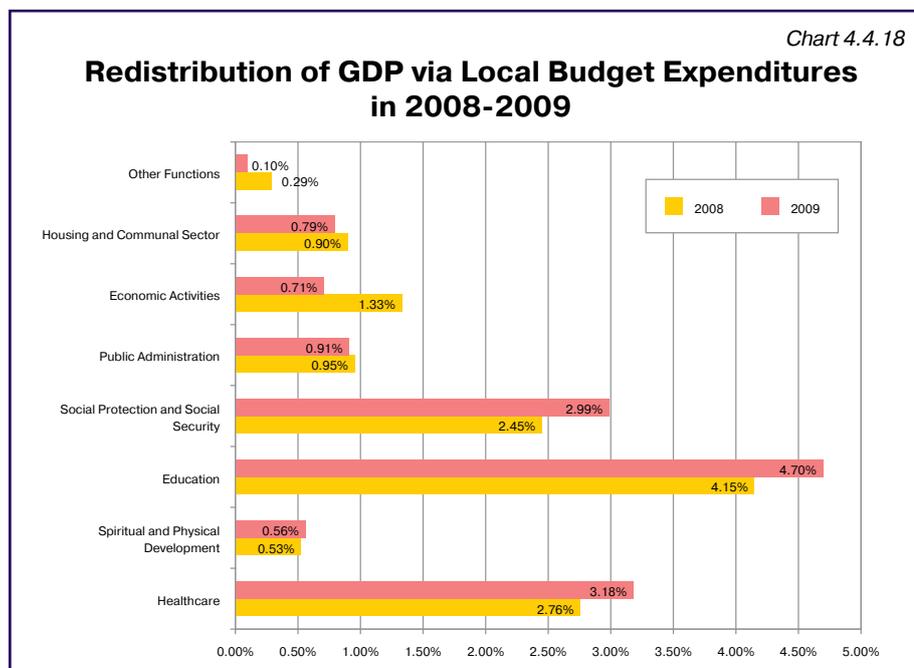
Expenditures	2007	2008	Approved by local councils for 2009	Actual expenditures in 2009	Execution of expenditures approved by local councils, %
Total, Hr mn, including:	96 455.1	126 827.3	137 521.3	127 135.6	92.4
General Fund	78 452.1	103 485.1	114 661.1	108 788.8	94.9
Special Fund	18 003.0	23 342.2	22 860.2	18 346.8	80.3

The share of local budget expenditures in the consolidated budget amounted to 41.4%, which is 0.4ppt more than in 2008. The share of General Fund expenditures of local budgets in the consolidated budget expenditures increased by 2.5ppt and reached 45.3%, the share of Special Fund expenditures decreased by 7.4ppt to 27.3% (see Chart 4.4.17).

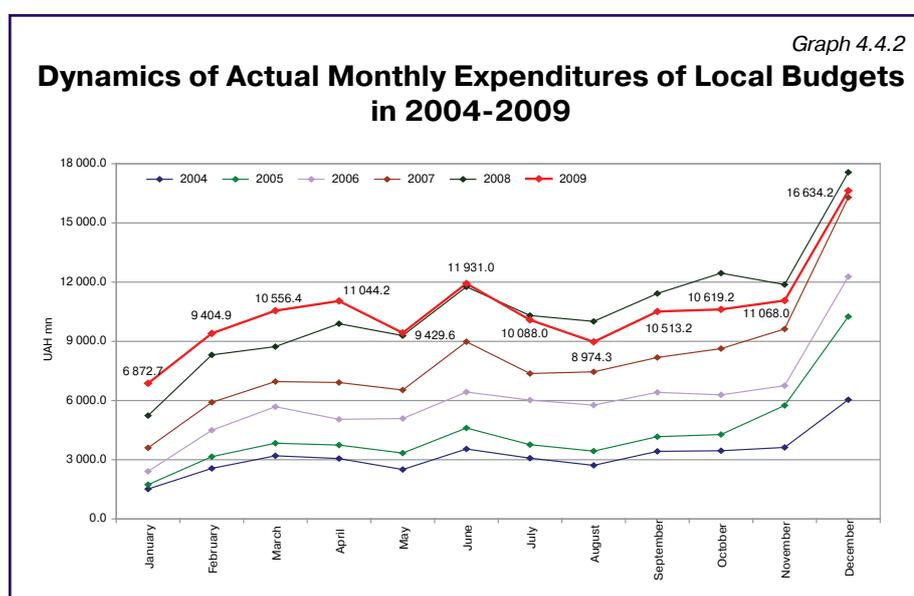


The share of GDP redistribution via the local budgets of Ukraine amounted to 13.93% according to the 2009 data (13.35% in 2008). It should be noted that a decline of this indicator is observed for

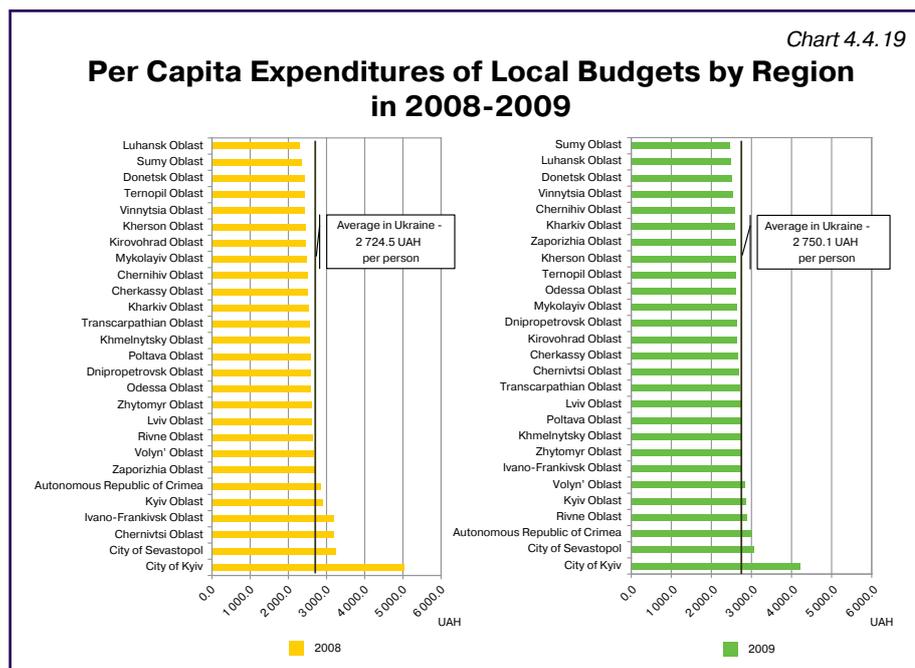
the local budget expenditures intended for economic activity by 0.62ppt, for housing and communal services by 0.11ppt, for general government by 0.04ppt, and for other functions by 0.19ppt (see Chart 4.4.18). The highest growth of +0.55ppt is noted for education expenditures. This indicator also increased for the expenditures for social protection and social security and for healthcare, which amounted to +0.54ppt and +0.42ppt, respectively.



In general, the monthly dynamics of local budget expenditures follows the trends of previous years, however, starting in the second half of the year, there has been a reduction in monthly expenditures in absolute terms compared to those of in 2008. This is observed for the first time in recent years (see Graph 4.4.2).



The per capita local budget expenditures for Ukraine in general amounted to Hr 2,750.7 in the period under review, which is 0.9% more than in 2008. Non-uniformities in the distribution of the said expenditures by region are observed. According to the 2009 results, the largest local budget expenditures per person are recorded in the city of Kyiv at Hr 4,216.9 (however, this is Hr 826.0 less than the same indicator of 2008), with the smallest expenditures noted in the Sumy, Luhansk, and Donetsk oblasts at Hr 2,465.6, Hr 2,500.8, and Hr 2,507.2 per person, respectively (see Chart 4.4.19).



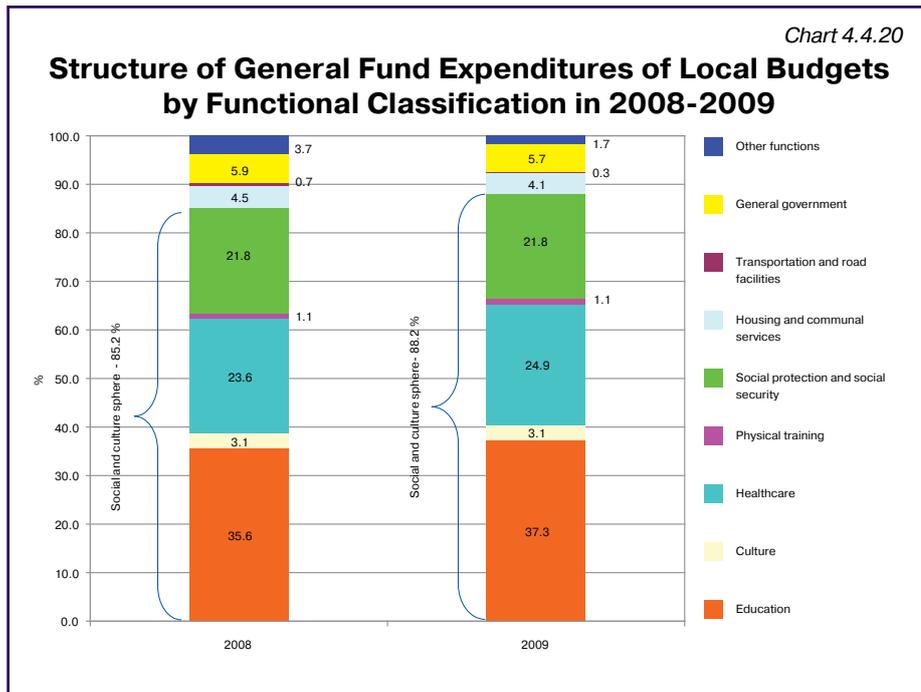
GENERAL FUND

The General Fund expenditures of local budgets amounted to Hr 108.8bn. They increased by 5.1% compared to the same period of in 2008. The execution of the annual plan approved by local councils amounted to 95.5%, which is 0.6ppt less than in 2008.

STRUCTURE OF EXPENDITURES BY FUNCTIONAL CLASSIFICATION

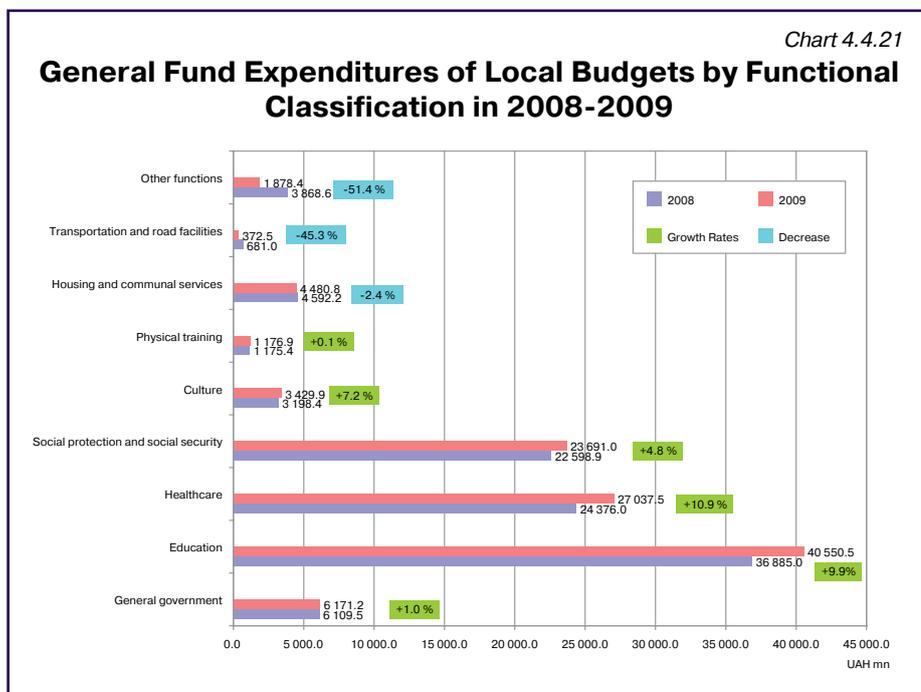
The majority of General Fund expenditures of local budgets is used for the social and cultural sector (education, healthcare, social protection and social security, culture and arts, physical culture and sport). In the reporting period, these expenditures combined accounted for 88.2% in the General Fund structure, which is 3.0ppt more than in 2008 (see Chart 4.4.20).

In the structure of General Fund expenditures of local budgets by functional classification, the greatest changes occurred in the education expenditures, whose proportion increased by 1.7ppt to 37.3% in 2009 against 2008, and expenditures for other functions, whose proportion decreased by 2.0ppt and equals 1.7%. Also, note should be made of a 1.3ppt growth in healthcare expenditures, which increased to 24.9%. Variations of the remaining local budget expenditures were within 0.5ppt against 2008 figures.



The actual General Fund expenditures of local budgets for the social and cultural sphere increased by 8.7% in 2009 year-on-year and totaled Hr 95.9bn.

The largest items include expenditures for education of Hr 40.6bn, healthcare of Hr 27.0bn, and social protection and social security of Hr 23.7bn (see Chart 4.4.21).



Expenditures for general government were funded at the amount of Hr 6.2bn, which is 1.0% more than in 2008. Also, their share in the structure of General Fund expenditures decreased by 0.2ppt year-on-year and amounted to 5.7%.

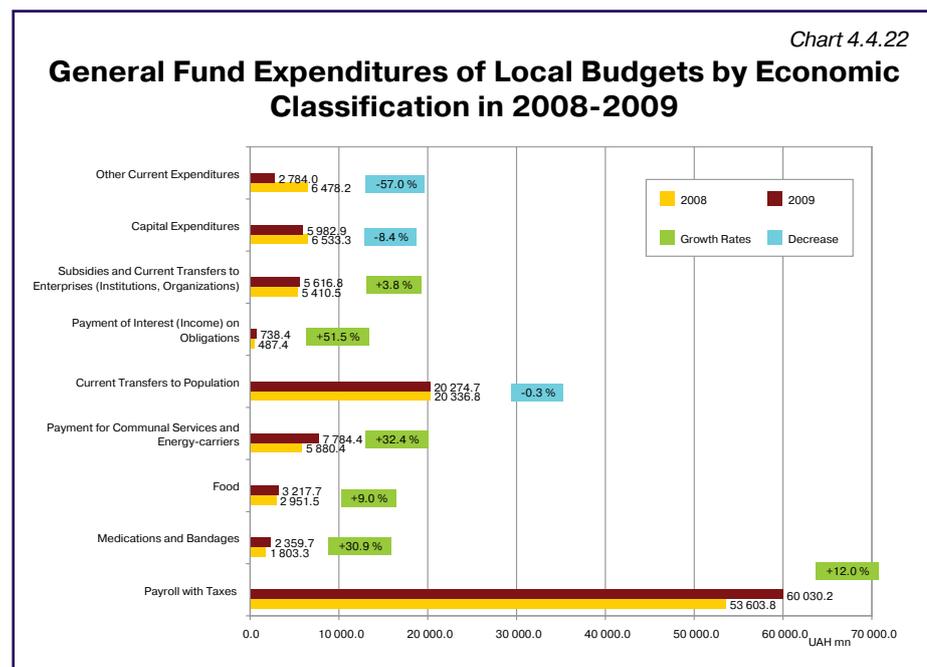
At the same time, the actual expenditures of local budgets decreased for housing and communal services (by 2.4%), transport and roads (by 45.3%), and other functions (by 51.4%).

STRUCTURE OF EXPENDITURES BY ECONOMIC CLASSIFICATION

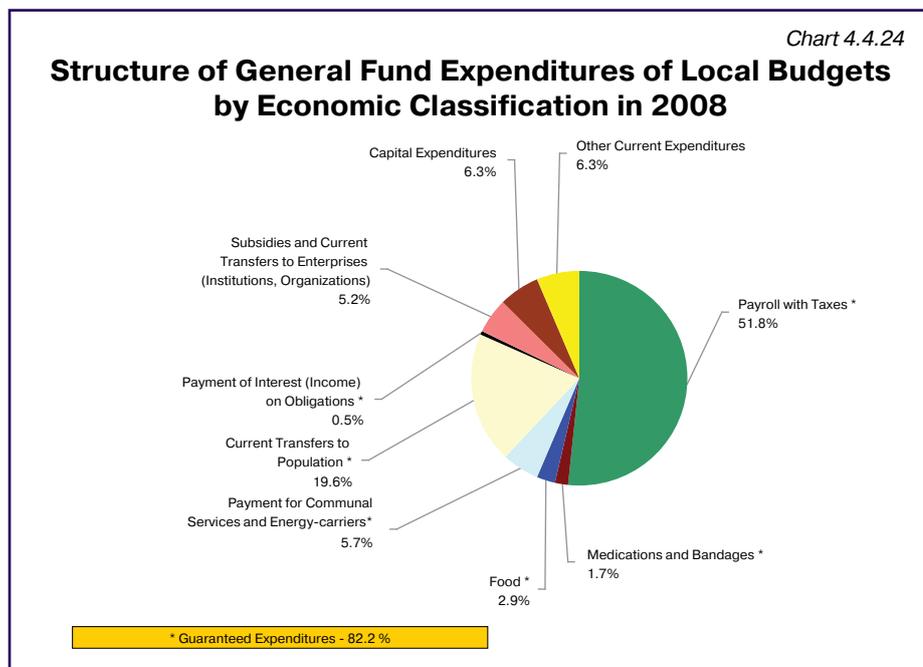
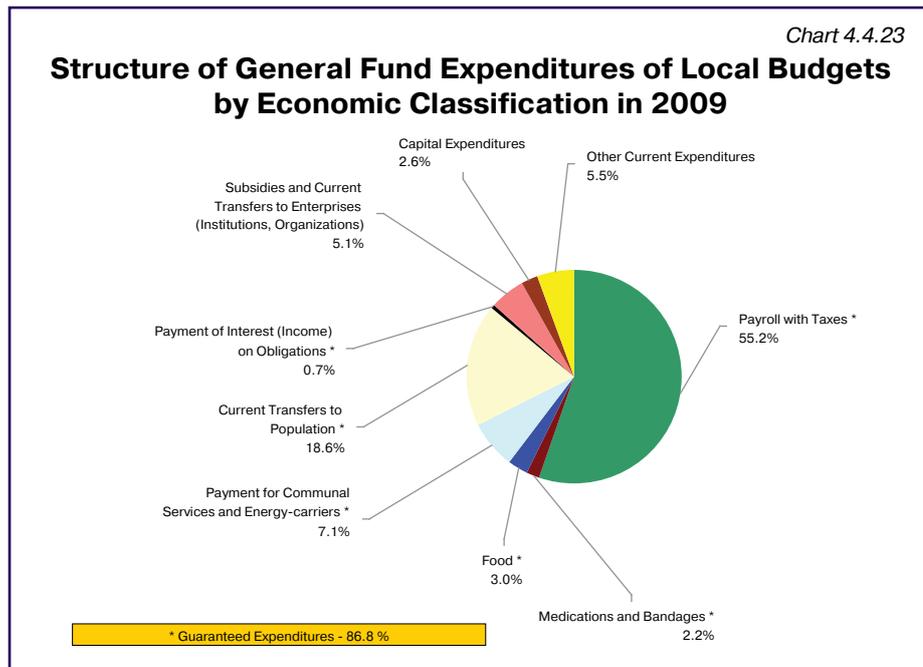
The current expenditures of local budgets (without the funds transferred from local budgets to the State budget) were financed at the amount of Hr 106.0bn, which is 9.3% more than in 2008. More than 97.4% of General Fund expenditures were used for current upkeep of budgetary institutions.

Capital expenditures were funded at the amount of Hr 2.8bn and their amount dropped by 57.0% compared to 2008. The capital expenditures were funded at 78.4% of the 2009 plan. Their share in the General Fund structure decreased against 2008 down to 2.6%.

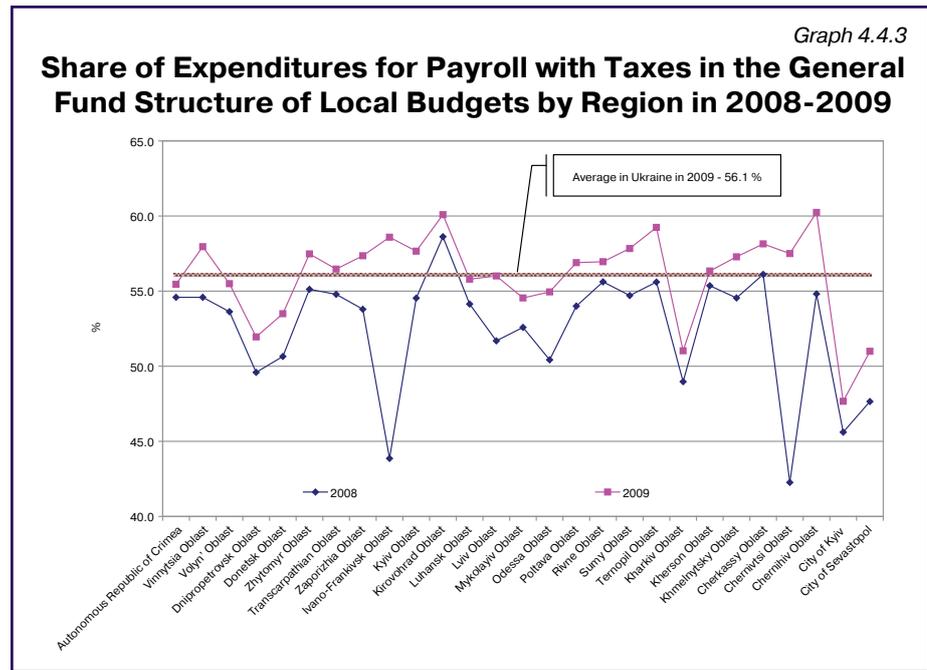
An 8.4% decline in also noted in actual General Fund expenditures of local budgets for other current transfers and a 0.3% decline in expenditures for current transfers to the population (see Chart 4.4.22).



More than 86.8% of all local budget expenditures in 2009 were used for financing protected expenditure items, which is 4.6ppt more than in 2008. At the same time, the greatest changes in the structure of local budget expenditures by economic classification are related to a 3.4ppt growth in the share of expenditures for payroll with taxes of up to 55.2% of all local budget expenditures and a 1.4ppt increase up to 7.1% in expenditures for communal services and energy carriers. Note should also be made of a 1.0ppt decline in the share of expenditures for current transfers to the population (see Chart 4.4.23 and Chart 4.4.24).



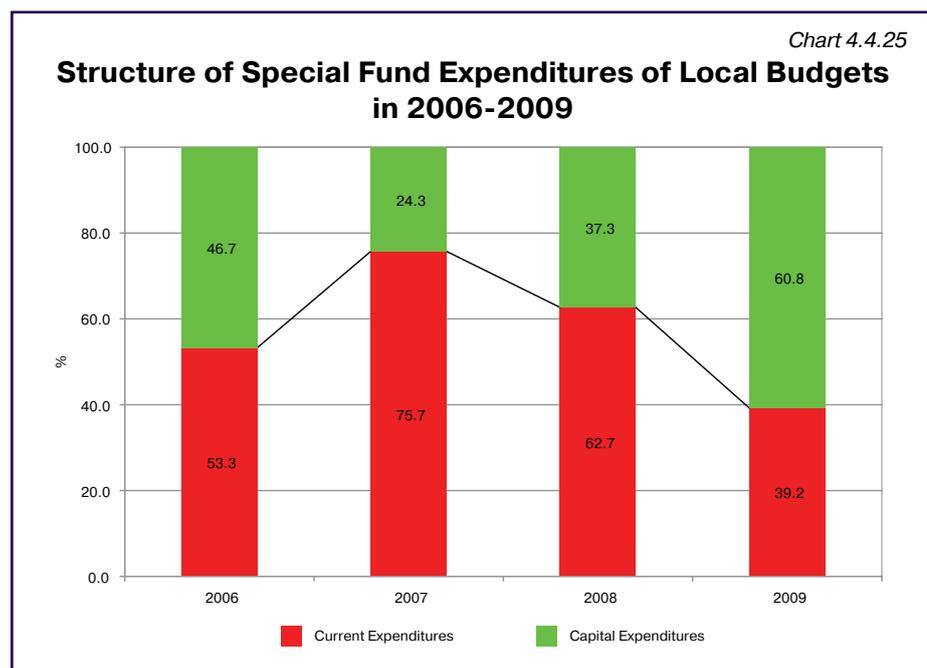
The share of payroll with taxes in the General Fund structure of local budgets varied by region from 47.7% in the city of Kyiv to 60.2% in Chernihiv Oblast in 2009 (see Graph 4.4.3).



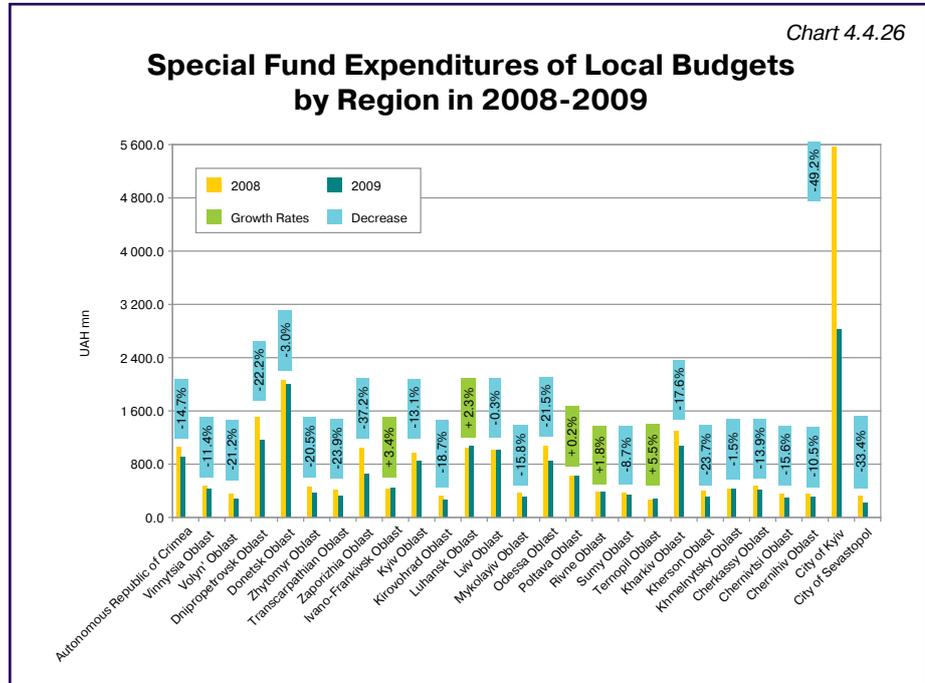
SPECIAL FUND

Expenditures of the Special Fund of local budgets were financed for a total of Hr 18.4bn in 2009, which is 21.4% less year-on-year. The annual plan indicators approved by local councils were implemented by 80.3% or 8.3ppt less compared to the indicators of the previous year.

At the same time, the structure of Special Fund expenditures changed significantly. For instance, the nominal capital expenditures of the Special Fund of local budgets dropped by 50.9% and totaled Hr 7.2bn. The share of capital expenditures in the Special Fund structure decreased by 23.5ppt and only amounted to 39.2% (see Chart 4.4.25).

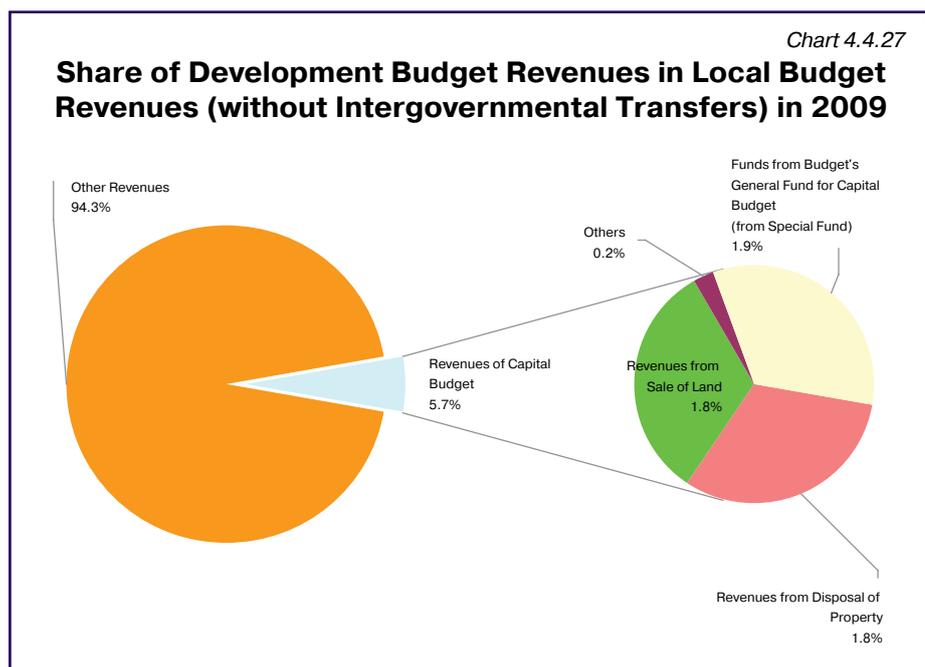


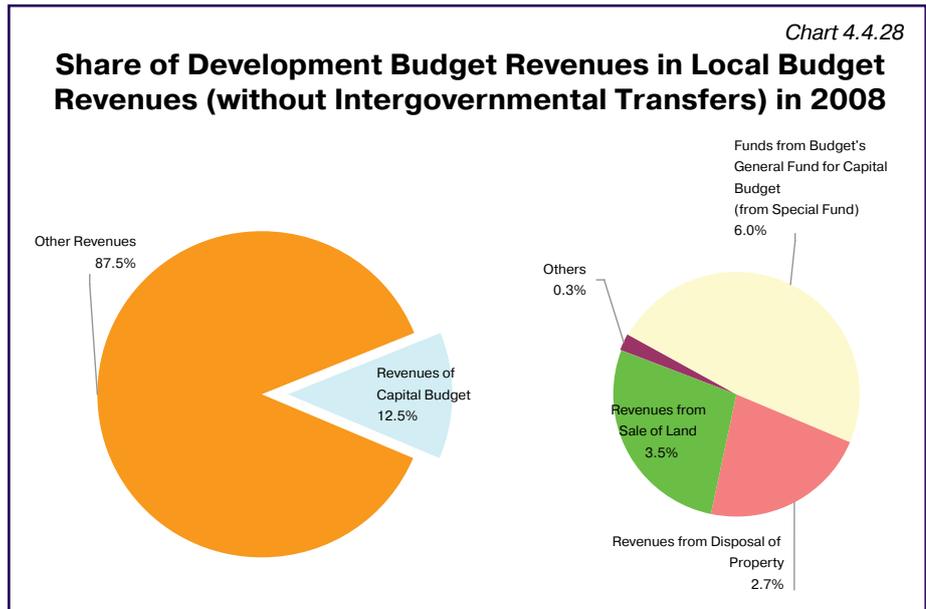
A significant differentiation in the scope and rate of growth of Special Fund expenditures of local budgets was observed by region of Ukraine. The greatest decline in the said expenditures at -49.2% against 2008 was recorded in the City of Kyiv. Growth in nominal amounts was only recorded in five oblasts (see Chart 4.4.26).



DEVELOPMENT BUDGET

The development budget revenues of local budgets totaled Hr 4.0bn in 2009, which is 56.5% less year-on-year. This has led to a decline in the share of such revenues in the general structure of local budget revenues to 5.7%, which is 6.8ppt less than the respective indicator of 2008 (see Chart 4.4.27 and Chart 4.4.28).

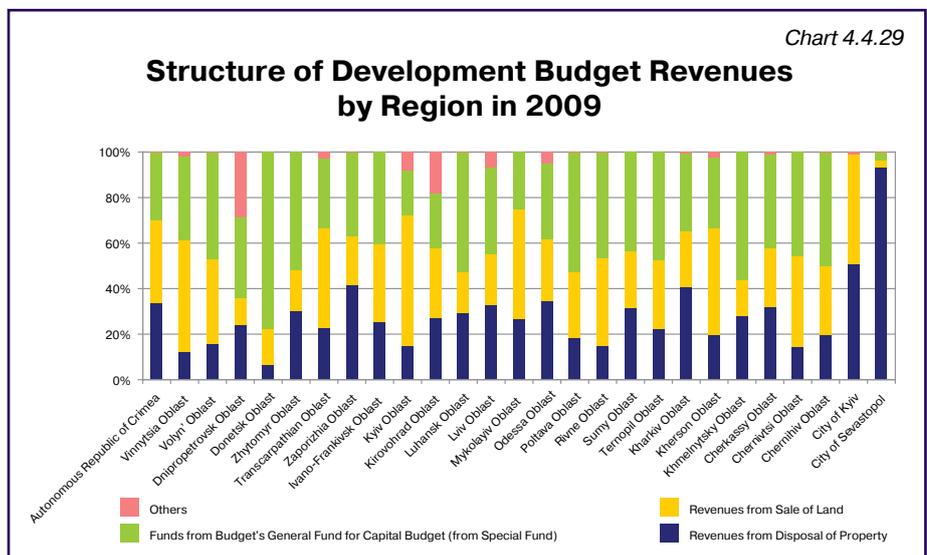




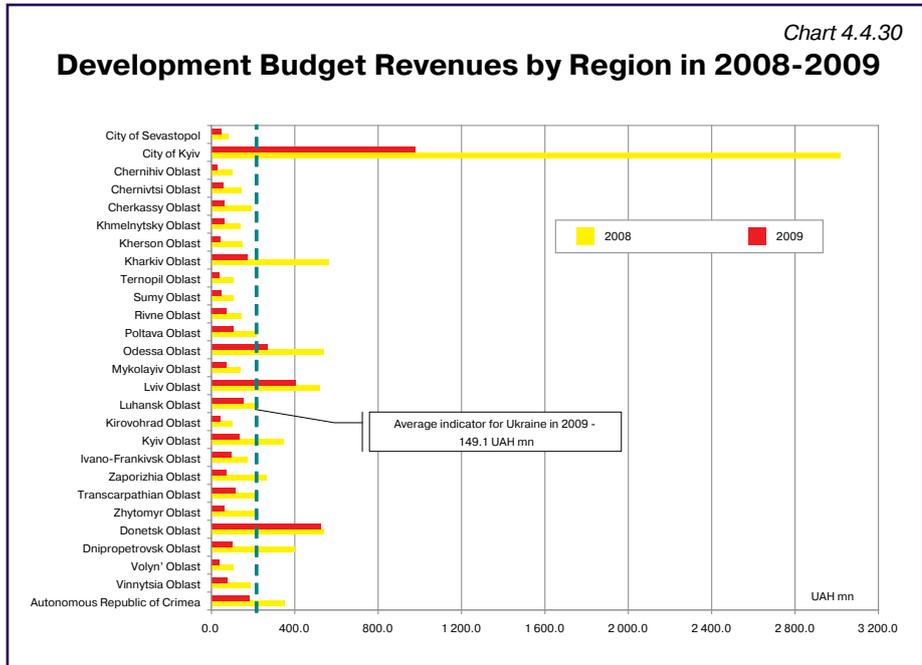
As seen from Chart 4.4.27 and Chart 4.4.28, the main sources of the development budget include the funds received from the General Fund of the budget (Hr 1,343.6mn), revenues from sale of land (Hr 1,301.0mn), and proceeds from disposal of municipally-owned property (Hr 1,271.1mn). However, the nominal amounts decreased by 69.9%, 49.0%, and 37.3%, respectively, against 2008.

In addition to the sources of revenues, other types of revenues are also included in the development budget: dividends/income due on shares (interest, stock) of economic companies; interest on loans granted by local budgets; subventions from other budgets for implementation of investment projects. Revenues from all these sources combined for all local budgets only amounted to Hr 109.0mn in 2009 and equaled to 2.6% of all development budget revenues. Their amount decreased by 47.4%

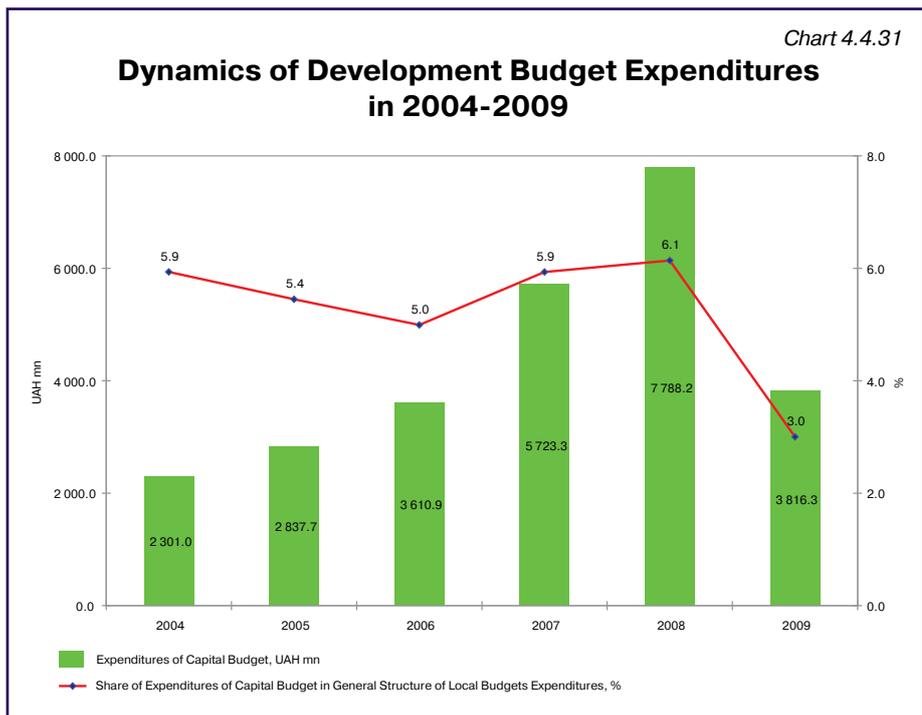
Significant differences are observed in the development budget structure by region (see Chart 4.4.29).



In terms of actual development budget revenues, the Kyiv city budget is the customary leader among the regions, with 24.3% of the national total (32.6% in 2008). It should be noted that nominal amounts of development budget revenues declined in all regions of the country compared to the same indicators of 2008 (see Chart 4.4.30).

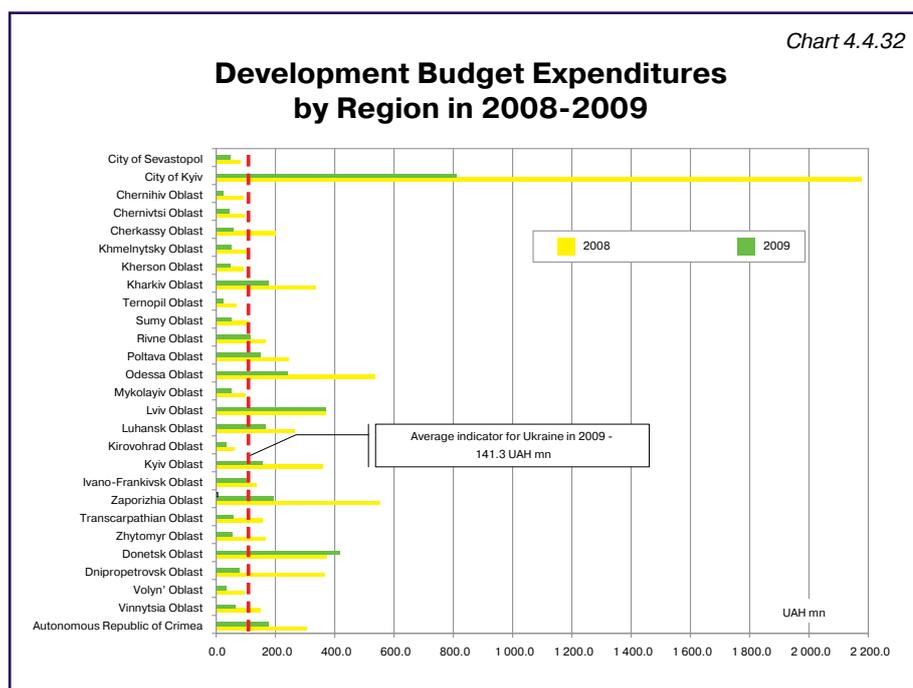


The amount of **development budget expenditures** of local budgets decreased by 51.0% in 2009 and totaled Hr 3.8bn. Their share in the overall structure of local budget expenditures decreased by 3.1ppt and amounted to 3.0% (see Chart 4.4.31).



Capital investments (code 150101) account for the largest share in the development budget expenditures at 86.5%. Based on the 2009 data, these expenditures decreased by 54.2% in Ukraine in general and amounted to Hr 3.3bn.

The highest development expenditures are invested by the Kyiv city budget, amounting to Hr 810.7mn or 21.2% of all local budget development expenditures in 2009 (28.0% in 2008). Significantly greater compared to other regions in 2009 were also development expenditures of the Donetsk Oblast (Hr 416.6mn), Lviv Oblast (Hr 369.4mn), Odessa Oblast (Hr 240.2mn), and Zaporizhzhya Oblast (Hr 195.8mn) (see Chart 4.4.32).



INTERGOVERNMENTAL TRANSFERS FROM STATE BUDGET TO LOCAL BUDGETS

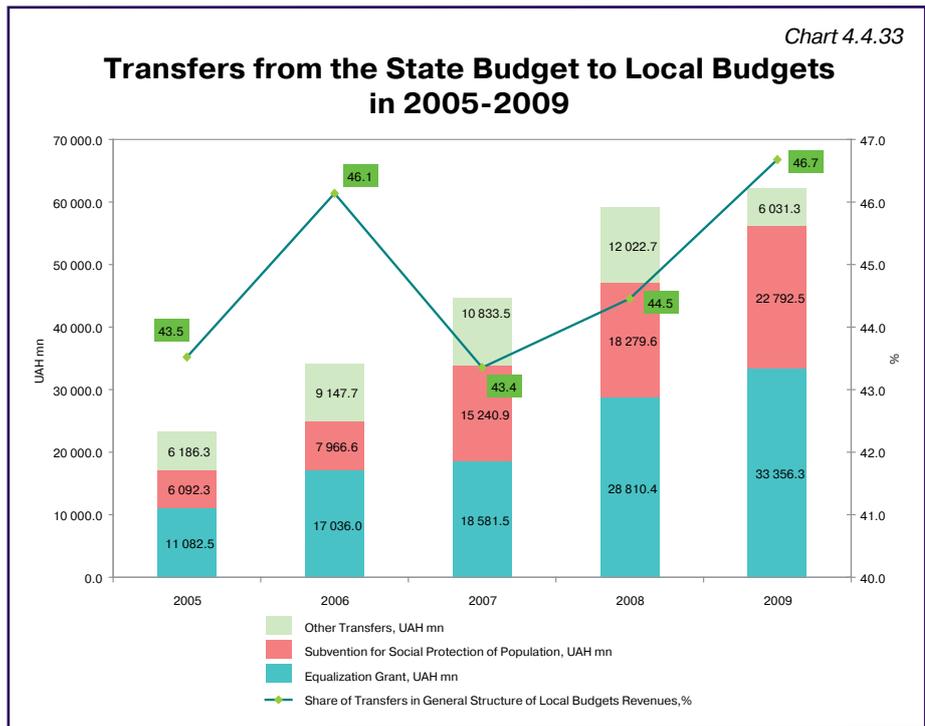
An annual growth in the amounts of transfers from the State budget to local budgets has been observed in recent years (see Table 4.4.3 and Chart 4.4.33).

Table 4.4.3

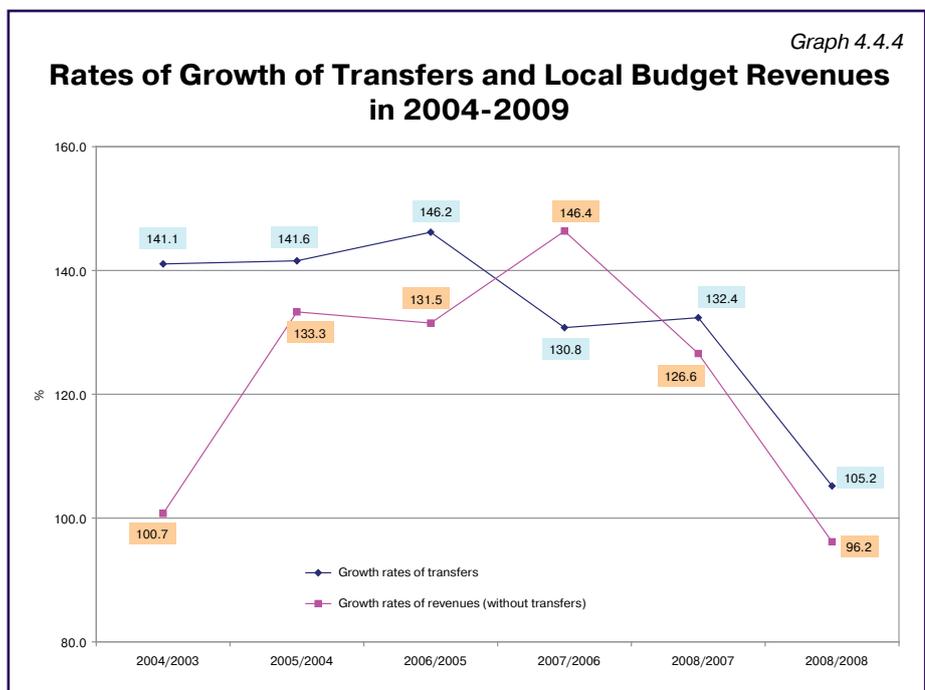
Intergovernmental Transfers from State Budget to Local Budgets in 2007-2009

Intergovernmental transfers	2007	2008	Plan, 2009	Actual, 2009	Execution of targets approved by local councils, %
Total, Hr mn, including:	44 655.9	59 112.7	63 563.8	62 180.1	97.8
General Fund	43 210.7	55 022.0	57 280.4	56 489.4	98.6
Special Fund	1 445.2	4 090.7	6 283.4	5 690.7	90.6

The share of intergovernmental transfers in the total structure of local budget revenues amounted to 46.7% in 2009, which is 2.2ppt more than in 2008 (see Chart 4.4.33).

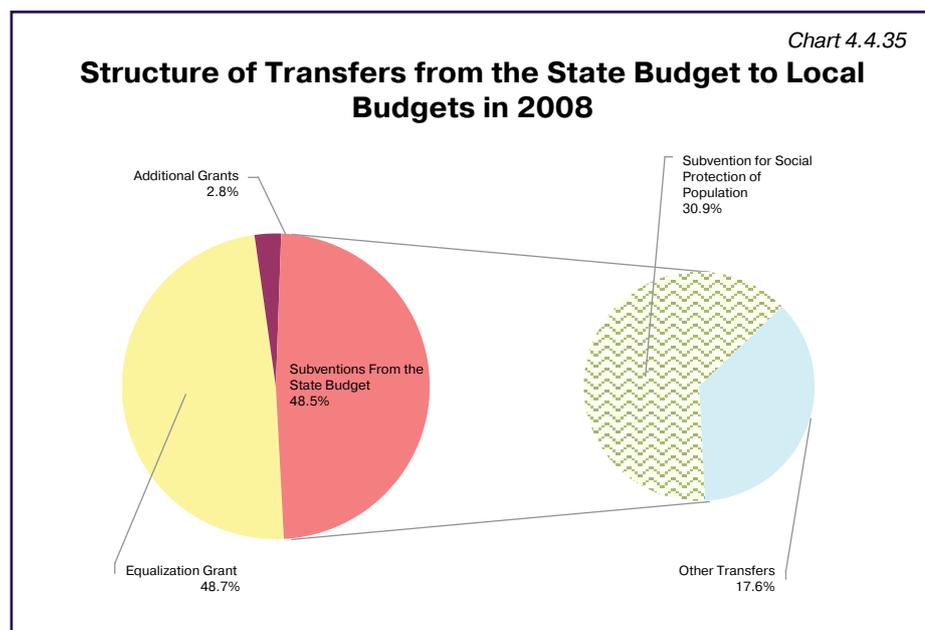
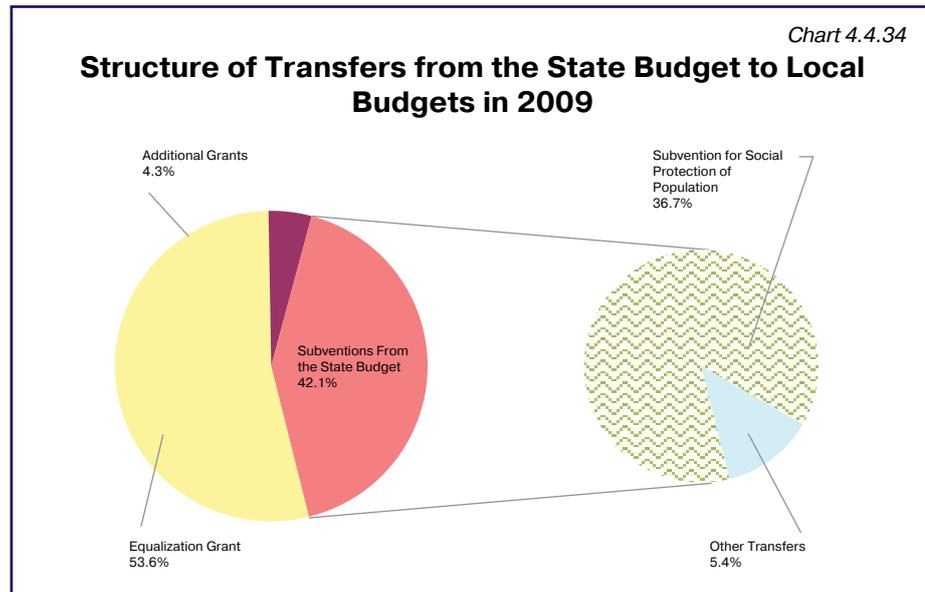


Transfers received from the State budget increased by 5.2% in 2009, with the own-source revenues of local budgets demonstrating a reduction in amounts against in 2008: the growth rate equals 96.2%. It should be noted that these are the lowest indicators in recent years (see Graph 4.4.4).



Equalization grant accounts for the largest share in the structure of transfers at 53.6% of the total (this share amounted to 48.7% in 2008). Compared to the indicators of 2008, the proportion of receipts from the subvention for social protection increased from

30.9% to 36.7%, and receipts of other transfers decreased from 17.6% to 5.4% (see Chart 4.4.34 and Chart 4.4.35).

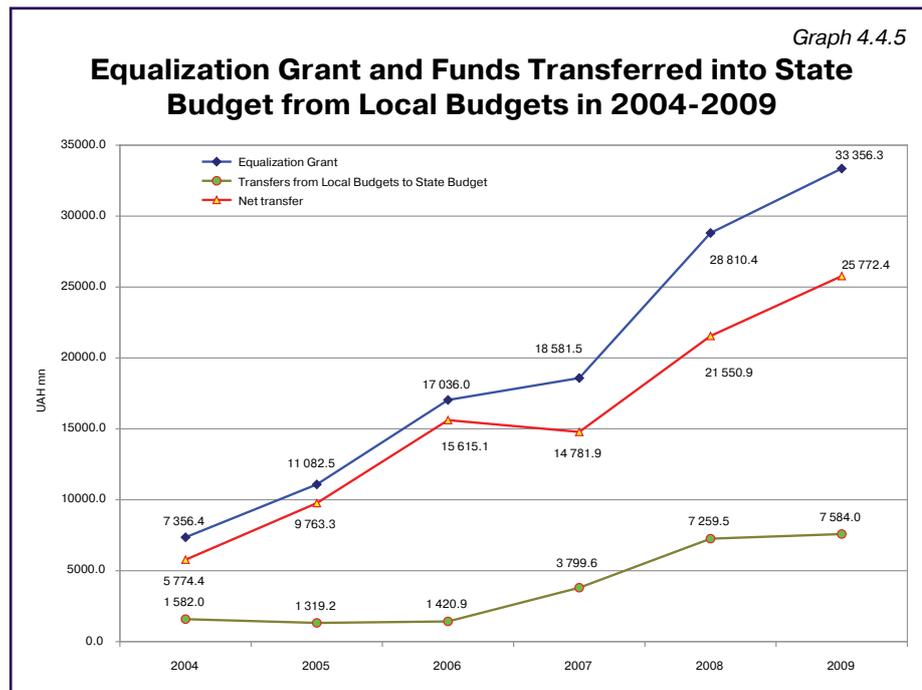


EQUALIZATION GRANT

According to the State Treasury data, the equalization grant was remitted in full as planned for 2009 at the amount of Hr 33.4bn (Hr 28.8bn in 2008) (see Graph 4.4.5).

The data of recent years demonstrate an annual growth in nominal amounts of the equalization grant from the State budget to local budgets (see Graph 4.4.5). Also, the 2009 growth equaled +15.8% of the amount transferred in 2008. At the same time, a 4.5% increase is noted in the funds transferred from local budgets to the State budget. Accordingly, the 2009 “net equalization transfer”³³ amounted to Hr 25.8bn, which is 19.6% more than in 2008.

³³ “Net equalization transfer” means a difference between the equalization grant and the amount of funds transferred to the State budget.



OTHER GRANTS

The transfer of the following additional grants from the State budget into local budgets was envisaged in 2009: for the equalization of financial sufficiency of local budgets (Hr 2.5bn according to the revised annual plan); for the medical treatment of pancreatic diabetes patients (Hr 160.0mn); for ischdduldmplementation of functions established by the Law of Ukraine “On Approving the Constitution of the Autonomous Republic of Crimea” (Hr 30.0mn); and to the city of Slavutych for maintenance of city’s social infrastructure (Hr 10.0mn). The said additional grants were funded at 100% of the planned annual amount.

SUBVENTIONS FOR SOCIAL PROTECTION OF POPULATION

The subventions for social protection of the population were remitted at the total of Hr 22.8bn in 2009, including:

- subvention for the payment of allowances to families with children, low-income families, persons disabled since childhood, disabled children, and temporary State assistance to children totaling Hr 16.6bn or nearly 100% of the annual plan;
- subvention for providing benefits and housing subsidies to the population for paying for electric power, natural gas, heat, water, and sewer services, rent, removal of solid household waste and liquid waste was remitted at Hr 1.4bn or 93.1% of the annual plan from the General Fund of the budget; and at Hr 3.1bn or 84.6% of the annual plan from the Special Fund;
- subvention for the provision of preferences in telecommunications services and for compensation of preferential fares for certain citizen categories totaling Hr 1.3bn or 83.0% of the annual plan;
- subvention for the provision of preferences and housing subsidies to the population for the procurement of solid and

liquid household fuel and liquefied gas totaling Hr 0.4bn or 99.4% of the annual plan.

OTHER SUBVENTIONS

According to the revised 2009 plan, in addition to social subventions, it was envisaged to provide to local budgets 15 types of other subventions compared to more than 40 planned in 2008.

In general, these subventions were funded at the amount of Hr 3.3bn or at 88.1% of the annual plan in 2009.

The full annual amounts were remitted for the following subventions:

- for the repayment of debt caused by a difference in prices of thermal energy, water supply and removal services, which were produced, transported, and delivered to the population, which debt accrued due to a mismatch between the actual cost of thermal energy, water supply and removal services and the prices approved or agreed by relevant central government authorities or local governments at the amount of Hr 2.4bn;
- for compensation for the loss of income due to the stationing of the Russian Federation Black Sea Fleet in the territories of the cities of Sevastopol and Feodosiya, and the urban-type settlement Gvardiyske, Simferopol District, at the amount of Hr 11.9mn;
- to the Chernivtsi Oblast budget for completing construction in 2009 of municipally-owned bridges, bank-strengthening structures, social and cultural facilities, and water removal works at the amount of Hr 59.1mn;
- for the implementation of actions intended for the radiological and social protection of the population of the city of Zhovti Vody at the amount of Hr 3.5mn.

The lowest annual plan execution indicators were recorded for the following subventions:

- for financing the activities aimed at the prevention and medical treatment of type A/H1N1/California/04/09 flu and acute respiratory disease (the 2009 plan totals Hr 277.9mn, executed by 34.2%);
- for financing the renovation of the offices of Labor and Social Protection Directorates of executive bodies of city councils (republican-significance cities in the Autonomous Republic of Crimea and oblast-significance cities), district councils in the cities of Kyiv and Sevastopol, and city district councils for the performance of activities under the project Improving the Social Assistance System implemented jointly with the World Bank (Hr 43.9mn envisaged for 2009, with 52.0% funded);
- for making payments stipulated by the Law of Ukraine “On Restructuring the Arrears in Payments Envisaged by Article 57 of the Law of Ukraine ‘On Education’ to the Teaching,

Research and Teaching, and Other Categories of Personnel of Educational Institutions” (the 2009 amounted to Hr 370.0mn, executed by 54.2%).

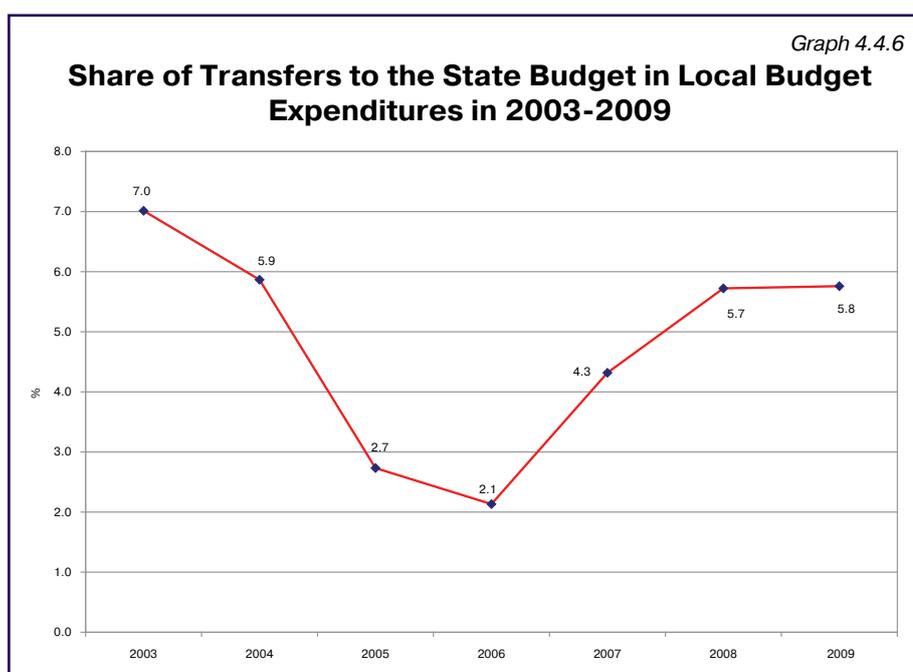
TRANSFERS FROM LOCAL BUDGETS INTO STATE BUDGET

Local budgets remitted Hr 7.8bn in intergovernmental transfers to the State budget of Ukraine in 2009, which is 0.9% more than in 2008.

In particular, the funds to be transferred from local budgets to the State budget were remitted at the amount of Hr 7.6bn or 86.8% of the annual plan.

Also, the intergovernmental transfers provided from local budgets include the subventions for implementation of programs for socioeconomic and cultural development of the regions. There were Hr 185.1mn of such subventions remitted in 2009, which is 58.1% less than in 2008.

On the whole, the total amount of transfers to the State budget increased by Hr 67.9mn year-on-year and equaled 5.8% of all local budget expenditures (see Graph 4.4.6).



Expenditures of the State Budget of Ukraine by Program Classification in 2007-2009

Expenditures by program classification	2007			2008			2009		
	Plan, UAH mn	Actual, UAH mn	Annual plan execution, %	Plan, UAH mn	Actual, UAH mn	Annual plan execution, %	Plan, UAH mn	Actual, UAH mn	Annual plan execution, %
Ministry of Internal Affairs of Ukraine	7 090.9	7 794.5	109.9	9 226.7	10 293.9	111.6	11 166.0	10 805.4	96.8
Ministry of Fuel and Energy of Ukraine	627.4	303.6	48.4	731.1	700.6	95.8	3 773.8	5 587.4	148.1
Construction of power units, nuclear, pumped-storage, and other power stations, trunk, mountain, and rural power transmission lines, as well as provision of cheaper credits for accumulating stocks of solid fuel for thermal power stations	352.0	24.6	7.0	352.0	328.2	93.2	653.5	481.3	73.6
State support to coal-mining enterprises (including brown-coal mining enterprises) for partial coverage of production cost				4 299.2	4 843.0	112.6	750.0	4 663.9	621.9
Pensions for workers employed full-time at underground facilities and their families							4 075.8	3 997.5	98.1
Ministry of Economy of Ukraine	208.6	175.4	84.1	276.1	258.6	93.7	245.2	272.6	111.2
Ministry of the Coal Industry of Ukraine	8 504.8	6 993.4	82.2	15 273.2	14 879.9	97.4	6 021.2	10 474.3	174.0
Restructuring of the coal and peat industry	903.7	831.7	92.0	803.7	667.4	83.0	903.5	788.7	87.3
Mine rescue measures at coal-mining enterprises	255.2	255.2	100.0	280.2	280.2	100.0	196.1	196.1	100.0
State support for coal-mining enterprises intended for partial coverage of production costs, including for providing guarantees towards the repayment of budget loans	2 536.8	2 793.0	110.1	4 299.2	4 843.0	112.6	750.0	4 663.9	621.9
State support for the construction and technological modernization of coal, lignite (brown coal), and peat producing enterprises	1 732.1	1 677.6	96.9	2 080.1	1 519.2	73.0		444.7	
Compensation to NAK Naftohaz Ukrainy for the difference between the price of imported natural gas and its selling price to economic agents for the production of thermal energy used by the population*	2 640.0	1 239.3	46.9	7 535.5	7 383.2	98.0	1 613.9	4 130.1	255.9
Ministry of Foreign Affairs of Ukraine	692.3	629.6	90.9	876.5	808.6	92.3	958.8	932.8	97.3
Ministry of Culture and Tourism of Ukraine	886.5	939.4	106.0	1 280.8	1 247.7	97.4	1 366.3	1 366.4	100.0
State Forestry Committee of Ukraine	416.8	443.4	106.4	552.8	639.2	115.6	526.5	503.9	95.7
Ministry of Defense	9 061.5	8 084.9	89.2	9 926.4	9 539.5	96.1	11 650.1	8 329.1	71.5
Maintenance of the personnel of the Ukrainian Armed Forces	5 108.8	5 071.4	99.3	5 851.5	5 971.9	102.1	6 097.3	5 989.6	98.2
Training of citizens for officers positions, improving qualifications and retraining of officers' cadres, basic military training of youth	628.7	564.0	89.7	545.1	534.5	98.1	515.9	515.8	100.0
Implementing reform and development of the Ukrainian Armed Forces	650.9	389.3	59.8	707.1	531.2	75.1	587.6	89.9	15.3
Building (acquisition) of service housing for military personnel of the Ukrainian Armed Forces	240.4	139.9	58.2	509.3	509.5	100.0	755.7	93.3	12.3
Ministry of Education and Science of Ukraine	11 263.9	11 290.6	100.2	15 612.5	15 945.9	102.1	18 612.3	17 720.2	95.2

Expenditures by program classification	2007			2008			2009		
	Plan, UAH mn	Actual, UAH mn	Annual plan execution, %	Plan, UAH mn	Actual, UAH mn	Annual plan execution, %	Plan, UAH mn	Actual, UAH mn	Annual plan execution, %
Training of skilled workers at vocational schools	2 087.3	2 095.5	100.4	2 908.6	2 935.4	100.9	3 256.0	3 211.2	98.6
Training of specialists at higher educational institutions of accreditation levels I and II	1 202.5	1 218.8	101.4	1 767.0	1 770.4	100.2	2 130.6	2 078.9	97.6
Training of specialists at higher educational institutions of accreditation levels III and IV	5 539.9	5 638.2	101.8	7 884.2	8 154.3	103.4	10 135.4	9 420.8	92.9
Ministry of Health of Ukraine	4 534.2	4 670.6	103.0	5 780.0	5 762.2	99.7	5 904.2	6 231.3	105.5
Training and improving the qualifications of medical and pharmaceutical, research and academic personnel at higher educational institutions of accreditation levels III and IV	740.3	765.9	103.5	1 033.8	1 071.3	103.6	1 385.6	1 221.9	88.2
State Sanitary and Epidemiological Inspection and disinfecting measures	989.7	1 020.3	103.1	1 243.2	1 311.5	105.5	1 427.4	1 373.1	96.2
Providing medical measures for fighting TB, for the prevention and treatment of AIDS, and the treatment of cancer patients	457.6	441.9	96.6	573.9	531.3	92.6	539.6	526.3	97.5
Ministry for the Protection of the Natural Environment of Ukraine	1 497.2	1 377.5	92.0	1 732.4	1 460.6	84.3	1 608.4	1 448.9	90.1
Ministry of Labor and Social Policy of Ukraine	3 719.7	3 620.3	97.3	3 817.9	3 766.8	98.7	3 738.0	3 542.3	94.8
Fund for the Social Protection of Disabled Persons	597.4	697.4	116.7	659.8	764.0	115.8	565.2	619.6	109.6
Ministry of Housing and Communal Services of Ukraine	2 051.5	681.4	33.2	965.7	353.1	36.6	65.3	98.1	150.2
Development and reconstruction of centralized water supply and sewage systems	200.0	186.9	93.5						
National program for implementing the reform and development of the housing and communal services sector	270.0	260.2	96.4	850.0	251.6	29.6			
Reimbursing the interest rate on credits aimed at the implementation of energy-saving projects in the housing and communal services sector							25.0		0.0
Measures for implementing the comprehensive reconstruction of city blocks (microrayons) comprised of old housing stock	250.0	61.1	24.4						
Repair and reconstruction of district heating networks and boiler houses	300.0	21.8	7.3						
Capital repair and modernization of lifts in housing stock	200.0	63.2	31.6						
Ministry of Agrarian Policy of Ukraine	8 235.1	8 008.1	97.2	12 161.7	9 677.6	79.6	6 365.2	6 353.2	99.8
Providing financial support to agribusiness companies through cheaper short- and medium-term credits	667.0	551.3	82.7	1 650.0	1 021.3	61.9	300.0	373.8	124.6
Providing compensation to the Pension Fund for losses incurred due to the application to fixed agricultural tax payers of a preferential payment rate for mandatory pensions insurance	1 381.1	1 381.1	100.0	1 167.1	1 167.1	100.0	626.2	626.2	100.0
Costs of the Agrarian Fund for preservation of the State price regulated items, which are included in the State food reserve							60.0	108.3	180.5
Preventing the spread of pathogenic agents of animal infectious diseases	39.5	39.5	99.9	35.0	35.0	100.0	1.5	19.9	1 327.0
Budgetary animal husbandry grant and State support for crop production	2 332.5	2 188.5	93.8	3 071.8	2 368.0	77.1	500.0	369.3	73.9

Expenditures by program classification	2007			2008			2009		
	Plan, UAH mn	Actual, UAH mn	Annual plan execution, %	Plan, UAH mn	Actual, UAH mn	Annual plan execution, %	Plan, UAH mn	Actual, UAH mn	Annual plan execution, %
Ministry of Transport and Telecommunications of Ukraine	1 527.0	1 624.9	106.4	2 723.3	2 824.5	103.7	1 460.6	2 216.7	151.8
State Motor Roads Service of Ukraine	5 275.8	10 879.0	206.2	9 468.2	8 526.1	90.0	11 309.7	10 664.9	94.3
Development and maintenance of the public motor roads network	4 204.4	9 878.5	235.0	6 653.5	7 054.2	106.0	8 697.7	4 392.5	50.5
Repayment of obligations under credits obtained under the guarantee of the Cabinet of Ministers of Ukraine for development of public motor roads	1 063.8	993.1	93.4	1 603.7	1 304.7	81.4	2 452.8	6 260.0	255.2
Ministry of Ukraine for Emergency Situations and for the Protection of the Population from the Consequences of the Chernobyl Disaster	3 156.8	3 239.1	102.6	3 844.7	4 045.9	105.2	3 452.3	3 873.9	112.2
Ministry of Finance	36 344.9	35 258.5	97.0	20 766.9	19 955.9	96.1	23 163.6	17 850.7	77.1
Servicing of internal State debt	1 441.6	743.4	51.6	1 343.4	857.2	63.8	9 246.1	4 659.9	50.4
Servicing of external State debt	3 540.9	2 606.5	73.6	3 041.3	2 917.5	95.9	4 981.2	4 378.9	87.9
Ministry of Finance of Ukraine (general government expenditures), including intergovernmental transfers	48 448.2	48 290.6	99.7	79 637.5	90 530.9	113.7	134 082.9	102 887.1	76.7
Equalization grants from the State budget to local budgets and additional grants	23 256.8	23 306.4	100.2	29 566.7	29 631.2	100.2	34 219.5	36 058.5	105.4
Pension Fund of Ukraine**	23 503.4	24 237.4	103.1	40 256.6	40 256.6	100.0	44 890.8	43 915.3	97.8
Security Service of Ukraine	1 581.8	1 644.9	104.0	2 032.7	2 044.7	100.6	2 053.6	2 114.1	102.9
Other key spending units	19 506.6	18 286.2	93.7	56 520.8	38 227.9	67.6	26 632.4	29 083.4	109.2
Total	174 631.5	174 235.9	99.8	253 207.9	241 490.1	95.4	274 156.4	242 356.7	88.4

* For the purpose of data comparison, the expenditures under the budget program "Compensation to NAK Naftohaz Ukrayiny for the difference between the price of imported natural gas and its selling price to economic agents for the production of thermal energy used by the population" in 2007 and 2008 have been included in the expenditures of the Ministry of Coal Industry of Ukraine.

** For the purpose of data comparison, expenditures of the Pension Fund for 2007 have been included in the general government expenditures of the Ministry of Finance of Ukraine.

Execution of General Fund Revenues of Local Budgets in 2009

UAN thousand

Oblast codes	Level of budget	Administrative units	Revenues included in the calculation of inter-governmental transfers				Revenues, that are not included in the calculation of inter-governmental transfers				General Fund revenues: total			
			Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008
01	m	city Simferopol	431 817.4	449 325.6	104.1	475 868.2	70 292.6	53 013.3	75.4	50 630.7	502 110.0	502 338.9	100.0	526 498.9
01	m	city Alushta	36 756.2	42 734.7	116.3	42 855.7	35 130.4	33 347.3	94.9	28 045.1	71 886.6	76 082.0	105.8	70 900.8
01	m	city Armiansk	18 406.5	19 787.8	107.5	21 376.1	3 893.9	3 303.6	84.8	2 674.3	22 300.4	23 091.4	103.5	24 050.4
01	m	city Dzhankoi	28 298.8	29 393.2	103.9	29 189.1	6 333.7	6 609.8	104.4	5 301.1	34 632.5	36 003.0	104.0	34 490.3
01	m	city Yevpatoriia	71 604.7	78 514.1	109.6	77 623.6	39 820.3	38 718.2	97.2	34 994.6	111 425.0	117 232.4	105.2	112 618.2
01	m	city Kerch	83 096.5	94 452.2	113.7	86 761.4	17 336.2	18 740.9	108.1	13 141.1	100 432.7	113 193.0	112.7	99 902.5
01	m	city Krasnopererekopsk	25 181.1	25 744.2	102.2	26 022.4	6 037.4	6 098.3	101.0	4 399.6	31 218.5	31 842.4	102.0	30 422.0
01	m	city Saky	20 748.8	22 876.0	110.3	21 447.7	7 304.8	6 789.4	92.9	5 365.7	28 053.6	29 665.4	105.7	26 813.4
01	m	city Sudak	19 613.9	21 623.4	110.2	20 500.2	10 388.0	10 531.2	101.4	8 590.8	30 001.9	32 154.7	107.2	29 091.0
01	m	city Feodosiia	72 201.5	76 928.0	106.5	73 742.2	30 441.3	32 626.8	107.2	23 438.0	102 642.8	109 554.8	106.7	97 180.2
01	m	city Yalta	133 344.3	139 993.3	105.0	148 311.1	141 925.7	123 887.4	87.3	100 010.3	275 270.0	263 880.7	95.9	248 321.4
01	vm	Total for city budgets	941 069.7	1 001 372.7	106.4	1 023 697.8	368 904.3	333 666.2	90.4	276 591.2	1 309 974.0	1 335 038.8	101.9	1 300 289.0
01	r	Bakhchysarai raion	33 141.5	35 191.3	106.2	34 531.9	6 466.8	5 087.2	78.7	4 391.2	39 608.3	40 278.4	101.7	38 923.0
01	r	Bili Hory raion	13 878.7	16 341.3	117.7	14 619.9	3 213.3	3 934.4	122.4	2 563.4	17 092.0	20 275.6	118.6	17 183.3
01	r	Dzhankoi raion	13 622.2	14 931.6	109.6	14 284.4	4 098.8	3 740.9	91.3	3 318.4	17 721.0	18 672.5	105.4	17 602.9
01	r	Kirov raion	12 707.2	14 095.0	110.9	12 917.7	3 237.6	2 519.2	77.8	2 618.6	15 944.8	16 614.1	104.2	15 536.3
01	r	Krasnohvardiisk raion	37 260.4	38 643.0	103.7	39 222.0	6 381.2	4 566.8	71.6	3 988.7	43 641.6	43 209.8	99.0	43 210.7
01	r	Krasnopererekopsk raion	5 461.7	7 468.2	136.7	5 887.9	2 389.6	3 101.5	129.8	2 859.4	7 851.3	10 569.7	134.6	8 747.4
01	r	Lenin raion	16 108.5	19 262.3	119.6	17 075.0	6 602.0	6 826.4	103.4	5 377.9	22 710.5	26 088.7	114.9	22 453.0
01	r	Nyzhnohiria raion	13 419.3	16 180.1	120.6	14 028.2	3 267.8	2 448.9	74.9	2 408.9	16 687.1	18 629.0	111.6	16 437.0
01	r	Pervomaisk raion	9 399.6	9 828.4	104.6	9 679.6	3 568.8	2 342.7	65.6	1 985.5	12 968.4	12 171.1	93.9	11 665.1
01	r	Rozdolia raion	9 878.1	11 745.0	118.9	10 462.6	3 063.5	2 379.2	77.7	1 808.1	12 941.6	14 124.2	109.1	12 270.7
01	r	Saky raion	26 017.5	25 648.9	98.6	25 609.0	6 467.7	7 112.2	110.0	7 045.0	32 485.2	32 761.1	100.8	32 654.0
01	r	Simferopol raion	48 154.3	54 446.8	113.1	50 391.0	9 137.0	10 902.1	119.3	8 886.5	57 291.3	65 348.9	114.1	59 277.6
01	r	Sovietske raion	9 484.6	10 875.6	114.7	10 062.3	2 269.8	1 561.1	68.8	1 361.0	11 754.4	12 436.7	105.8	11 423.3
01	r	Chornomorske raion	24 735.9	27 036.4	109.3	25 396.6	9 101.0	9 194.9	101.0	8 725.1	33 836.9	36 231.3	107.1	34 121.8
01	vr	Total for raion budgets	273 269.5	301 693.8	110.4	284 168.2	69 264.9	65 717.4	94.9	57 337.7	342 534.4	367 411.2	107.3	341 505.9
01	vmr	Total for raion and city budgets	1 214 339.2	1 303 066.5	107.3	1 307 866.0	438 169.2	399 383.6	91.1	333 928.9	1 652 508.4	1 702 450.1	103.0	1 641 795.0
01	o	Budget of Autonomous Republic of Crimea *	604 502.5	857 598.0	141.9	589 402.0	36 607.1	25 641.1	70.0	24 964.8	641 109.6	883 239.1	137.8	614 366.8
01	v	Consolidated budget of Autonomous Republic of Crimea *	1 818 841.7	2 160 664.5	118.8	1 897 268.1	474 776.3	425 024.6	89.5	358 893.7	2 293 618.0	2 585 689.1	112.7	2 256 161.8
02	m	city Vinnytsia	330 308.5	324 798.7	98.3	331 818.0	57 483.3	66 025.6	114.9	62 857.7	387 791.8	390 824.3	100.8	394 675.7
02	m	city Zhmerynka	43 086.1	42 784.8	99.3	43 737.4	4 048.4	4 048.3	100.0	3 860.3	47 134.5	46 833.1	99.4	47 597.7
02	m	city Koziatyn	38 491.5	38 836.1	100.9	38 906.8	2 711.8	1 950.7	71.9	1 664.6	41 203.3	40 786.9	99.0	40 571.4
02	m	city Ladyzhyn	19 978.4	19 804.8	99.1	19 745.2	5 045.0	9 505.9	188.4	7 517.6	25 023.4	29 310.6	117.1	27 262.8
02	m	city Mohyliv-Podilskiy	20 086.9	17 983.5	89.5	18 573.8	3 456.9	2 179.8	63.1	2 135.7	23 543.8	20 163.3	85.6	20 709.5
02	m	city Khmilnyk	14 885.2	15 777.9	106.0	15 084.4	3 393.1	3 052.5	90.0	2 795.6	18 278.3	18 830.4	103.0	17 880.0
02	vm	Total for city budgets	466 836.6	459 985.8	98.5	467 865.7	76 138.5	86 762.8	114.0	80 831.4	542 975.1	546 748.6	100.7	548 697.2
02	r	Bary raion	18 904.9	20 796.8	110.0	19 684.4	3 109.1	1 838.7	59.1	1 929.7	22 014.0	22 635.5	102.8	21 614.1
02	r	Bershad raion	19 949.2	21 286.2	106.7	20 411.2	5 686.6	3 645.8	64.1	3 579.3	25 635.8	24 932.1	97.3	23 990.5
02	r	Vinnytsia raion	39 748.8	38 974.2	98.1	38 477.6	5 521.2	5 523.3	100.0	5 442.3	45 270.0	44 497.5	98.3	43 919.9
02	r	Hai raion	25 226.5	27 723.9	109.9	25 878.4	5 022.6	7 579.8	150.9	6 610.6	30 249.1	35 303.7	116.7	32 488.9
02	r	Zhmerynka raion	7 163.8	7 555.9	105.5	7 240.3	1 961.5	1 559.4	79.5	1 465.9	9 125.3	9 115.3	99.9	8 706.2
02	r	Illinetsky raion	15 856.8	16 131.0	101.7	16 205.9	3 289.5	2 171.7	66.0	1 981.0	19 146.3	18 302.7	95.6	18 186.9

Oblast codes	Level of budget	Administrative units	Revenues included in the calculation of inter-governmental transfers				Revenues, that are not included in the calculation of inter-governmental transfers				General Fund revenues: total			
			Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008
02	r	Kalyniv raion	22 560.7	23 970.0	106.2	24 171.5	4 903.5	4 045.0	82.5	4 012.3	27 464.2	28 014.9	102.0	28 183.8
02	r	Koziatyn raion	11 778.9	13 280.7	112.8	12 139.9	3 038.9	4 511.2	148.4	2 439.7	14 817.8	17 791.9	120.1	14 579.7
02	r	Kryzhopil raion	15 443.6	18 557.2	120.2	17 194.1	3 169.5	1 724.7	54.4	1 576.6	18 613.1	20 281.8	109.0	18 770.7
02	r	Lypovetsk raion	13 702.5	13 095.4	95.6	14 337.2	3 624.5	2 683.3	74.0	2 633.4	17 327.0	15 778.7	91.1	16 970.6
02	r	Lityn raion	10 720.8	11 877.2	110.8	10 940.3	2 434.4	1 697.4	69.7	1 709.7	13 155.2	13 574.6	103.2	12 650.0
02	r	Mohyliv-Podilsky raion	6 349.5	7 289.5	114.8	6 241.3	1 782.5	2 612.2	146.5	1 694.2	8 132.0	9 901.7	121.8	7 935.5
02	r	Murovanokurylovet'sk raion	7 963.0	9 182.2	115.3	8 224.6	1 296.2	2 177.7	168.0	1 402.4	9 259.2	11 359.9	122.7	9 627.1
02	r	Nemyriv raion	25 862.8	28 754.8	111.2	26 765.7	4 912.1	4 353.6	88.6	3 784.4	30 774.9	33 108.4	107.6	30 550.1
02	r	Orativ raion	7 524.1	8 572.9	113.9	7 746.4	2 427.4	1 637.8	67.5	1 392.0	9 951.5	10 210.7	102.6	9 138.5
02	r	Pischanka raion	6 811.3	7 605.8	111.7	6 915.0	1 281.0	1 085.5	84.7	883.8	8 092.3	8 691.3	107.4	7 798.8
02	r	Pohrebyschenki raion	11 246.1	11 583.0	103.0	12 964.2	4 263.4	2 757.3	64.7	2 285.6	15 509.5	14 340.3	92.5	15 249.7
02	r	Teplyty raion	9 851.0	11 005.0	111.7	10 110.2	2 813.6	2 702.3	96.0	2 096.8	12 664.6	13 707.3	108.2	12 207.0
02	r	Tyvr raion	17 757.9	16 829.0	94.8	18 502.8	5 207.1	2 876.9	55.3	3 483.3	22 965.0	19 705.9	85.8	21 986.1
02	r	Tomashpil raion	13 557.0	15 585.7	115.0	14 514.0	3 151.2	2 360.4	74.9	2 078.3	16 708.2	17 946.1	107.4	16 592.3
02	r	Trostanetsk raion	11 877.4	13 590.4	114.4	12 164.8	3 130.4	2 112.9	67.5	1 875.8	15 007.8	15 703.3	104.6	14 040.6
02	r	Tulchyn raion	18 693.3	22 021.9	117.8	19 454.6	3 572.7	2 490.1	69.7	2 542.7	22 266.0	24 512.0	110.1	21 997.3
02	r	Khmilnytsk raion	8 833.4	11 380.1	128.8	9 569.9	3 533.5	3 025.5	85.6	2 612.4	12 366.9	14 405.6	116.5	12 182.3
02	r	Chernivtsi raion	5 490.1	6 941.5	126.4	5 780.1	1 111.2	1 395.9	125.6	919.5	6 601.3	8 337.4	126.3	6 699.5
02	r	Chechelnyky raion	6 052.5	6 603.6	109.1	6 126.5	1 502.4	1 144.7	76.2	916.5	7 554.9	7 748.2	102.6	7 043.0
02	r	Sharhorod raion	12 879.8	15 034.1	116.7	13 458.9	3 086.0	2 029.7	65.8	1 852.9	15 965.8	17 063.9	106.9	15 311.8
02	r	Yampil raion	11 629.1	13 589.6	116.9	12 417.2	2 653.6	1 800.5	67.9	1 547.4	14 282.7	15 390.1	107.8	13 964.5
02	vr	Total for raion budgets	383 434.8	418 817.5	109.2	397 637.0	87 485.6	73 543.5	84.1	64 748.6	470 920.4	492 361.0	104.6	462 385.6
02	vmr	Total for raion and city budgets	850 271.4	878 803.3	103.4	865 502.7	163 624.1	160 306.3	98.0	145 580.0	1 013 895.5	1 039 109.6	102.5	1 011 082.7
02	o	Oblast budget	303 883.4	317 967.9	104.6	308 176.2	10 667.9	6 470.1	60.7	9 632.7	314 551.3	324 438.0	103.1	317 808.9
02	v	Consolidated budget of Vinnytsa oblast	1 154 154.8	1 196 771.2	103.7	1 173 679.0	174 292.0	166 776.4	95.7	155 212.7	1 328 446.8	1 363 547.6	102.6	1 328 891.6
03	m	city Lutsk	225 258.4	196 685.8	87.3	224 352.4	42 592.2	35 046.4	82.3	33 234.4	267 850.6	231 732.3	86.5	257 586.8
03	m	city Volodymyr-Volynskiy	24 060.9	21 613.2	89.8	22 721.9	4 324.1	4 503.2	104.1	4 296.8	28 385.0	26 116.4	92.0	27 018.7
03	m	city Kovel	46 486.7	45 550.8	98.0	46 611.4	11 550.9	9 673.0	83.7	7 368.7	58 037.6	55 223.8	95.2	53 980.1
03	m	city Novovolynsk	27 704.3	29 382.4	106.1	28 065.2	5 284.7	3 434.7	65.0	4 974.2	32 989.0	32 817.1	99.5	33 039.4
03	vm	Total for citybudgets	323 510.3	293 232.3	90.6	321 750.8	63 751.9	52 657.3	82.6	49 874.2	387 262.2	345 889.6	89.3	371 625.0
03	r	Volodymyr-Volynskiy raion	5 715.0	6 767.8	118.4	5 885.6	1 613.9	1 175.0	72.8	1 278.0	7 328.9	7 942.8	108.4	7 163.6
03	r	Horokhivsk raion	12 856.0	13 543.9	105.4	13 108.4	3 351.4	1 950.2	58.2	2 055.3	16 207.4	15 494.1	95.6	15 163.8
03	r	Ivanychiv raion	18 268.1	16 855.6	92.3	18 724.9	2 272.0	1 282.5	56.4	1 532.0	20 540.1	18 138.1	88.3	20 256.9
03	r	Kamin-Kashyrskiy raion	10 019.7	11 422.5	114.0	10 253.3	2 081.5	1 333.0	64.0	1 267.3	12 101.2	12 755.5	105.4	11 520.5
03	r	Kivertsivsk raion	16 615.8	17 671.4	106.4	16 883.7	2 365.2	1 868.6	79.0	1 996.5	18 981.0	19 540.0	102.9	18 880.2
03	r	Kovel raion	9 809.4	9 979.4	101.7	9 703.1	2 306.6	1 622.9	70.4	1 906.2	12 116.0	11 602.2	95.8	11 609.3
03	r	Lokachynsk raion	5 921.6	6 292.8	106.3	6 035.8	1 320.8	1 010.6	76.5	803.1	7 242.4	7 303.4	100.8	6 838.9
03	r	Lutsk raion	34 147.8	29 903.8	87.6	34 858.5	4 034.5	3 556.5	88.2	3 788.1	38 182.3	33 460.4	87.6	38 646.6
03	r	Liubeshivka raion	6 828.8	7 610.6	111.4	7 007.8	1 352.1	748.9	55.4	762.7	8 180.9	8 359.5	102.2	7 770.5
03	r	Liubomyshl raion	14 259.8	14 590.2	102.3	14 478.7	2 011.8	1 806.1	89.8	1 785.7	16 271.6	16 396.3	100.8	16 264.4
03	r	Manevytsk raion	12 262.6	13 245.8	108.0	12 030.2	3 531.5	2 267.0	64.2	2 851.4	15 794.1	15 512.8	98.2	14 881.6
03	r	Ratniv raion	11 349.1	11 193.8	98.6	11 227.3	2 040.1	1 421.5	69.7	1 586.1	13 389.2	12 615.2	94.2	12 813.5
03	r	Rozhyschensk raion	9 923.1	9 892.2	99.7	9 974.9	2 254.0	1 347.9	59.8	1 237.3	12 177.1	11 240.1	92.3	11 212.2
03	r	Starovyzhivske raion	5 895.6	6 262.6	106.2	6 254.6	1 410.9	822.4	58.3	884.7	7 306.5	7 085.1	97.0	7 139.3
03	r	Turiy raion	6 515.9	7 258.6	111.4	6 739.0	1 396.3	949.8	68.0	890.6	7 912.2	8 208.4	103.7	7 629.6
03	r	Shatske raion	5 167.9	5 569.1	107.8	5 253.9	1 425.0	1 178.3	82.7	1 033.0	6 592.9	6 747.4	102.3	6 286.9
03	vr	Total for raion budgets	185 556.2	188 060.2	101.3	188 419.8	34 767.6	24 341.0	70.0	25 657.9	220 323.8	212 401.2	96.4	214 077.6
03	vmr	Total for raion and city budgets	509 066.5	481 292.5	94.5	510 170.6	98 519.5	76 998.3	78.2	75 532.0	607 586.0	558 290.9	91.9	585 702.7

Oblast codes	Level of budget	Administrative units	Revenues included in the calculation of inter-governmental transfers				Revenues, that are not included in the calculation of inter-governmental transfers				General Fund revenues: total			
			Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008
03	o	Oblast budget	176 296.3	171 033.6	97.0	176 528.8	2 790.8	2 733.9	98.0	4 783.0	179 087.1	173 767.5	97.0	181 311.7
03	v	Consolidated budget of Volyn oblast	685 362.8	652 326.1	95.2	686 699.4	101 310.3	79 732.2	78.7	80 315.0	786 673.1	732 058.4	93.1	767 014.4
04	m	city Dnipropetrovsk	1 316 640.8	1 174 790.9	89.2	1 340 670.3	440 892.2	555 764.5	126.1	508 089.6	1 757 533.0	1 730 555.4	98.5	1 848 759.9
04	m	city Vilnohirs'k	21 137.2	22 799.4	107.9	23 872.0	4 177.2	11 040.6	264.3	5 312.0	25 314.4	33 840.1	133.7	29 184.0
04	m	city Dniprodzerzhynsk	193 794.4	192 843.6	99.5	208 310.4	103 417.2	59 505.3	57.5	50 429.7	297 211.6	252 348.9	84.9	258 740.0
04	m	city Zhovti Vody	37 021.1	37 156.1	100.4	37 451.9	8 087.9	6 494.4	80.3	5 691.7	45 109.0	43 650.6	96.8	43 143.6
04	m	city Kryvyi Rih	700 806.3	754 655.0	107.7	756 222.1	301 564.0	314 357.6	104.2	234 575.5	1 002 370.3	1 069 012.6	106.6	990 797.6
04	m	city Marhanets	27 380.0	23 856.0	87.1	30 346.7	5 139.9	4 022.4	78.3	3 689.4	32 519.9	27 878.5	85.7	34 036.0
04	m	city Nikopol	116 590.1	105 967.1	90.9	115 938.3	30 306.7	27 676.6	91.3	16 149.1	146 896.8	133 643.8	91.0	132 087.4
04	m	city Novomoskovsk	39 308.2	36 404.7	92.6	42 315.4	12 277.6	10 163.4	82.8	9 313.9	51 585.8	46 568.0	90.3	51 629.3
04	m	city Ordzhonikidze	29 077.6	30 324.5	104.3	33 034.5	5 030.2	11 801.8	234.6	10 326.3	34 107.8	42 126.2	123.5	43 360.8
04	m	city Pavlohrad	80 349.0	73 815.9	91.9	80 708.5	25 858.7	17 574.5	68.0	16 210.4	106 207.7	91 390.3	86.0	96 918.9
04	m	city Pershotravensk	31 674.9	32 251.5	101.8	32 092.8	1 902.8	7 317.8	384.6	1 231.3	33 577.7	39 569.3	117.8	33 324.1
04	m	city Synelnykove	21 896.8	21 287.2	97.2	21 975.3	2 788.4	2 113.9	75.8	1 780.0	24 685.2	23 401.1	94.8	23 755.3
04	m	city Ternivka	31 708.7	31 433.0	99.1	32 235.4	1 923.5	4 784.5	248.7	2 230.2	33 632.2	36 217.6	107.7	34 465.6
04	vm	Total for city budgets	2 647 385.1	2 537 585.0	95.9	2 755 173.6	943 366.3	1 032 617.4	109.5	865 029.0	3 590 751.4	3 570 202.4	99.4	3 620 202.5
04	r	Apostoliv raion	30 144.8	31 550.5	104.7	30 631.7	4 218.3	3 359.6	79.6	3 394.6	34 363.1	34 910.1	101.6	34 026.3
04	r	Vasylkiv raion	11 593.4	12 730.6	109.8	11 866.0	3 133.3	2 696.5	86.1	2 629.6	14 726.7	15 427.0	104.8	14 495.6
04	r	Verkhodniprovsk raion	29 062.5	29 327.8	100.9	29 351.8	5 216.5	5 052.9	96.9	3 984.4	34 279.0	34 380.7	100.3	33 336.3
04	r	Dnipropetrovsk raion	53 572.1	55 427.5	103.5	55 173.4	9 948.9	13 800.1	138.7	12 035.6	63 521.0	69 227.6	109.0	67 209.0
04	r	Kryvorih raion	20 568.2	23 239.8	113.0	21 474.5	10 710.1	7 622.2	71.2	6 095.9	31 278.3	30 862.0	98.7	27 570.4
04	r	Krynchansk raion	14 298.8	17 859.9	124.9	14 662.0	4 455.7	2 938.9	66.0	2 523.0	18 754.5	20 798.8	110.9	17 185.0
04	r	Mahdalyniv raion	18 129.6	21 835.0	120.4	18 681.0	3 697.4	2 665.2	72.1	2 261.3	21 827.0	24 500.1	112.2	20 942.3
04	r	Mezhive raion	8 699.1	10 896.0	125.3	9 041.8	2 571.1	1 975.2	76.8	1 509.9	11 270.2	12 871.2	114.2	10 551.7
04	r	Nikopol raion	20 365.2	21 801.0	107.1	22 151.4	11 679.6	5 185.0	44.4	5 912.4	32 044.8	26 986.0	84.2	28 063.8
04	r	Novomoskovsk raion	36 919.2	38 532.6	104.4	36 171.7	7 665.5	6 447.3	84.1	5 973.6	44 584.7	44 979.9	100.9	42 145.3
04	r	Pavlohrad raion	64 587.2	69 801.0	108.1	65 736.6	6 009.9	4 455.2	74.1	2 987.3	70 597.1	74 256.2	105.2	68 723.9
04	r	Petrykivske raion	13 276.3	13 945.9	105.0	13 790.0	2 083.6	1 731.7	83.1	1 251.1	15 359.9	15 677.5	102.1	15 041.0
04	r	Petropavlivsk raion	20 859.6	22 373.9	107.3	21 545.0	4 442.5	2 237.5	50.4	1 863.9	25 302.1	24 611.4	97.3	23 408.9
04	r	Pokrovsk raion	14 353.9	15 773.8	109.9	15 071.4	3 641.7	3 413.1	93.7	2 179.4	17 995.6	19 186.9	106.6	17 250.9
04	r	Piatkhat raion	22 308.5	24 126.2	108.1	22 791.5	5 345.2	4 277.2	80.0	3 627.9	27 653.7	28 403.4	102.7	26 419.4
04	r	Synelnykiv raion	13 268.1	15 108.3	113.9	13 511.1	4 018.0	2 981.2	74.2	2 389.7	17 286.1	18 089.5	104.6	15 900.7
04	r	Soloniany raion	15 854.0	18 014.0	113.6	16 306.8	4 240.9	2 734.1	64.5	2 052.9	20 094.9	20 748.1	103.3	18 359.6
04	r	Sofiivka raion	10 060.5	11 242.9	111.8	10 200.2	3 182.4	1 712.2	53.8	1 887.3	13 242.9	12 955.1	97.8	12 087.4
04	r	Tomakivka raion	10 693.9	11 406.5	106.7	10 883.8	5 014.6	2 994.4	59.7	2 524.4	15 708.5	14 400.9	91.7	13 408.2
04	r	Tsarychansk raion	8 862.5	10 865.5	122.6	9 329.6	2 513.0	2 206.0	87.8	1 770.2	11 375.5	13 071.5	114.9	11 099.8
04	r	Shyrokiivka raion	11 114.2	12 345.0	111.1	11 561.9	7 730.0	4 736.8	61.3	3 779.7	18 844.2	17 081.8	90.6	15 341.6
04	r	Yuriv raion	5 556.9	6 131.0	110.3	5 999.6	1 688.6	902.8	53.5	760.5	7 245.5	7 033.7	97.1	6 760.1
04	vr	Total for raion budgets	454 148.5	494 334.5	108.8	465 932.6	113 206.8	86 125.0	76.1	73 394.5	567 355.3	580 459.5	102.3	539 327.1
04	vmr	Total for raion and city budgets	3 101 533.6	3 031 919.5	97.8	3 221 106.2	1 056 573.1	1 118 742.5	105.9	938 423.4	4 158 106.7	4 150 661.9	99.8	4 159 529.6
04	o	Oblast budget	1 276 915.0	1 273 921.5	99.8	1 292 393.3	13 799.0	14 941.1	108.3	22 341.8	1 290 714.0	1 288 862.6	99.9	1 314 735.2
04	v	Consolidated budget of Dnipropetrovsk oblast	4 378 448.6	4 305 841.0	98.3	4 513 499.6	1 070 372.1	1 133 683.6	105.9	960 765.2	5 448 820.7	5 439 524.5	99.8	5 474 264.8
05	m	city Donetsk	1 284 123.1	1 299 133.5	101.2	1 376 409.1	344 453.0	302 422.2	87.8	264 944.9	1 628 576.1	1 601 555.7	98.3	1 641 353.9
05	m	city Avdiivka	31 575.7	34 084.9	107.9	33 688.1	7 263.6	9 532.2	131.2	7 223.5	38 839.3	43 617.1	112.3	40 911.6
05	m	city Artemivsk	87 939.0	86 218.5	98.0	87 957.0	20 555.9	24 343.9	118.4	19 924.2	108 494.9	110 562.4	101.9	107 881.2
05	m	city Vuhledar	26 342.7	36 702.8	139.3	33 136.5	1 549.2	958.8	61.9	765.9	27 891.9	37 661.6	135.0	33 902.4
05	m	city Horlivka	183 335.8	178 191.9	97.2	197 832.6	44 759.2	42 714.2	95.4	29 293.4	228 095.0	220 906.0	96.8	227 126.0
05	m	city Debaltseve	53 106.0	54 954.7	103.5	53 336.2	3 740.1	4 229.1	113.1	2 758.3	56 846.1	59 183.8	104.1	56 094.5

Oblast codes	Level of budget	Administrative units	Revenues included in the calculation of inter-governmental transfers				Revenues, that are not included in the calculation of inter-governmental transfers				General Fund revenues: total			
			Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008
05	m	city Dzerzhynsk	39 517.7	45 105.1	114.1	46 333.3	5 324.4	3 992.2	75.0	3 835.7	44 842.1	49 097.3	109.5	50 169.0
05	m	city Dymytrov	36 053.3	42 284.1	117.3	42 113.0	3 322.6	2 625.9	79.0	3 146.1	39 375.9	44 910.0	114.1	45 259.1
05	m	city Dobropillia	59 616.8	83 548.3	140.1	75 816.8	3 600.7	2 984.0	82.9	3 227.6	63 217.5	86 532.3	136.9	79 044.4
05	m	city Dokuchaievsk	18 533.9	19 064.3	102.9	19 882.1	5 400.6	3 864.7	71.6	2 845.8	23 934.5	22 929.0	95.8	22 727.9
05	m	city Druzhkivka	41 853.8	36 583.6	87.4	41 711.1	6 778.8	6 493.0	95.8	6 131.3	48 632.6	43 076.6	88.6	47 842.4
05	m	city Yenakieve	98 932.9	99 440.0	100.5	99 921.8	16 658.1	14 415.9	86.5	11 590.5	115 591.0	113 855.9	98.5	111 512.3
05	m	city Zhdanivka	23 429.3	26 399.2	112.7	26 555.5	579.2	524.9	90.6	1 016.1	24 008.5	26 924.1	112.1	27 571.6
05	m	city Kirovske	38 618.3	38 354.8	99.3	38 451.7	1 642.6	2 415.7	147.1	2 164.6	40 260.9	40 770.5	101.3	40 616.3
05	m	city Kostiantynivka	40 723.7	38 656.2	94.9	40 759.6	8 116.7	12 050.1	148.5	6 992.1	48 840.4	50 706.3	103.8	47 751.7
05	m	city Kramatorsk	171 815.7	160 572.4	93.5	192 378.9	37 690.0	34 575.7	91.7	29 482.8	209 505.7	195 148.1	93.1	221 861.7
05	m	city Krasnyi Lyman	31 953.0	36 779.6	115.1	36 454.2	6 796.2	6 943.3	102.2	5 509.1	38 749.2	43 722.9	112.8	41 963.2
05	m	city Krasnoarmiisk	123 738.2	127 290.8	102.9	132 331.2	7 927.9	5 388.9	68.0	5 573.4	131 666.1	132 679.8	100.8	137 904.6
05	m	city Makiivka	248 512.6	275 495.9	110.9	280 844.8	84 116.3	64 862.2	77.1	64 291.8	332 628.9	340 358.1	102.3	345 136.6
05	m	city Mariupol	546 479.5	521 244.9	95.4	607 782.5	195 642.2	115 554.8	59.1	108 971.0	742 121.7	636 799.7	85.8	716 753.6
05	m	city Novohrodivka	16 319.6	24 630.6	150.9	20 260.5	657.7	506.7	77.0	339.3	16 977.3	25 137.3	148.1	20 599.8
05	m	city Selydove	26 131.8	31 342.8	119.9	30 790.3	2 638.3	2 307.9	87.5	1 709.4	28 770.1	33 650.8	117.0	32 499.7
05	m	city Sloviansk	85 759.3	86 423.4	100.8	86 104.3	13 767.4	11 239.9	81.6	8 256.3	99 526.7	97 663.3	98.1	94 360.6
05	m	city Snizhne	37 617.5	37 644.4	100.1	38 469.5	4 321.8	5 048.5	116.8	3 441.1	41 939.3	42 692.9	101.8	41 910.6
05	m	city Torez	36 309.4	44 670.1	123.0	43 149.4	9 032.0	5 781.1	64.0	5 899.1	45 341.4	50 451.2	111.3	49 048.5
05	m	city Khartsyzk	88 620.9	87 546.9	98.8	88 932.8	11 424.7	10 218.0	89.4	8 833.0	100 045.6	97 764.9	97.7	97 765.8
05	m	city Shakhtarsk	40 409.4	43 914.3	108.7	41 154.0	5 729.9	4 284.3	74.8	3 089.5	46 139.3	48 198.6	104.5	44 243.5
05	m	city Yasynuvata	43 508.0	45 363.6	104.3	45 524.0	5 258.1	3 145.2	59.8	2 736.3	48 766.1	48 508.8	99.5	48 260.3
05	vm	Total for citybudgets	3 560 876.9	3 641 641.7	102.3	3 858 080.6	858 747.2	703 423.5	81.9	613 992.1	4 419 624.1	4 345 065.2	98.3	4 472 072.7
05	r	Amvroshivka raion	21 535.5	21 697.8	100.8	21 680.0	4 039.3	2 465.0	61.0	2 271.5	25 574.8	24 162.8	94.5	23 951.5
05	r	Aptemivsk raion	15 826.0	16 593.3	104.8	16 237.6	4 523.9	10 797.4	238.7	6 533.7	20 349.9	27 390.6	134.6	22 771.2
05	r	Velykonovosilki raion	13 188.0	15 437.0	117.1	13 736.2	4 824.2	2 859.2	59.3	2 623.4	18 012.2	18 296.2	101.6	16 359.5
05	r	Volnovaske raion	62 978.8	60 677.8	96.3	63 182.0	11 423.1	10 430.3	91.3	7 238.1	74 401.9	71 108.1	95.6	70 420.2
05	r	Volodar raion	16 729.1	16 211.7	96.9	16 615.5	3 729.2	2 580.1	69.2	1 996.3	20 458.3	18 791.8	91.9	18 611.8
05	r	Dobpopilia raion	7 023.5	7 894.2	112.4	7 206.5	3 368.7	16 636.7	493.9	4 258.6	10 392.2	24 531.0	236.1	11 465.1
05	r	Kostiantynivka raion	9 961.9	12 175.2	122.2	10 093.5	2 921.7	5 069.8	173.5	2 069.7	12 883.6	17 245.0	133.9	12 163.1
05	r	Krasnoarmiisk raion	9 454.9	12 841.7	135.8	9 897.1	4 198.5	2 525.7	60.2	2 218.0	13 653.4	15 367.4	112.6	12 115.1
05	r	Marinsk raion	43 308.0	45 824.8	105.8	43 865.7	8 270.9	8 335.9	100.8	6 449.9	51 578.9	54 160.7	105.0	50 315.7
05	r	Hovoazovsk raion	21 771.6	21 408.0	98.3	21 838.4	4 872.4	3 606.4	74.0	3 267.1	26 644.0	25 014.5	93.9	25 105.4
05	r	Oleksandrivka raion	6 252.4	7 090.1	113.4	6 334.0	1 932.9	965.3	49.9	887.7	8 185.3	8 055.4	98.4	7 221.7
05	r	Pepshotravne raion	13 988.0	15 806.0	113.0	15 663.2	9 118.4	6 092.6	66.8	5 138.5	23 106.4	21 898.6	94.8	20 801.7
05	r	Sloviany raion	11 340.5	12 195.6	107.5	13 110.6	4 715.9	9 120.5	193.4	4 369.5	16 056.4	21 316.1	132.8	17 480.2
05	r	Starobeshive raion	35 123.3	37 614.0	107.1	35 356.9	5 640.0	3 163.1	56.1	2 566.6	40 763.3	40 777.1	100.0	37 923.5
05	r	Telmaniv raion	17 128.0	16 869.5	98.5	17 410.3	6 578.7	2 260.0	34.4	3 064.8	23 706.7	19 129.5	80.7	20 475.2
05	r	Shakhtarsk raion	11 032.0	11 569.9	104.9	12 425.7	3 069.0	2 703.2	88.1	2 021.5	14 101.0	14 273.1	101.2	14 447.2
05	r	Yasynuvaty raion	17 848.1	17 227.4	96.5	17 812.3	3 695.3	5 704.7	154.4	3 593.1	21 543.4	22 932.1	106.4	21 405.4
05	vr	Total for raion budgets	334 489.6	349 134.0	104.4	342 465.5	86 922.1	95 315.8	109.7	60 567.9	421 411.7	444 449.8	105.5	403 033.4
05	vmr	Total for raion and city budgets	3 895 366.5	3 990 775.7	102.4	4 200 546.0	945 669.3	798 739.3	84.5	674 560.0	4 841 035.8	4 789 515.0	98.9	4 875 106.1
05	o	Oblast budget	1 421 547.5	1 500 505.9	105.6	1 526 169.2	83 935.5	91 028.5	108.5	70 287.8	1 505 483.0	1 591 534.4	105.7	1 596 457.0
05	v	Consolidated budget of Donetsk oblast	5 316 914.0	5 491 281.6	103.3	5 726 715.2	1 029 604.8	889 767.8	86.4	744 847.9	6 346 518.8	6 381 049.4	100.5	6 471 563.1
06	m	city Zhytomyr	264 024.1	259 233.1	98.2	267 031.2	51 896.4	48 718.9	93.9	49 580.9	315 920.5	307 952.1	97.5	316 612.1
06	m	city Berdychiv	42 923.8	40 831.8	95.1	42 707.1	10 463.6	8 611.9	82.3	8 754.9	53 387.4	49 443.7	92.6	51 462.0
06	m	city Korosten	48 738.6	46 800.8	96.0	49 985.7	10 278.5	7 769.2	75.6	9 090.8	59 017.1	54 570.0	92.5	59 076.6
06	m	city Novohrad-Volynskiy	36 061.9	34 411.6	95.4	34 366.0	5 470.1	5 341.2	97.6	5 024.8	41 532.0	39 752.8	95.7	39 390.9
06	m	city Malyn	18 452.7	19 448.7	105.4	18 924.7	7 471.7	4 887.7	65.4	5 904.4	25 924.4	24 336.4	93.9	24 829.1

Oblast codes	Level of budget	Administrative units	Revenues included in the calculation of inter-governmental transfers				Revenues, that are not included in the calculation of inter-governmental transfers				General Fund revenues: total			
			Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008
06	vm	Total for citybudgets	410 201.1	400 726.0	97.7	413 014.7	85 580.3	75 329.0	88.0	78 355.9	495 781.4	476 055.0	96.0	491 370.6
06	r	Andrushivka raion	12 014.0	12 717.1	105.9	12 165.6	3 160.8	3 643.6	115.3	2 587.3	15 174.8	16 360.6	107.8	14 753.0
06	r	Baranivka raion	11 228.0	12 295.8	109.5	11 450.6	2 050.0	2 019.9	98.5	1 574.4	13 278.0	14 315.7	107.8	13 025.1
06	r	Berdychiv raion	8 745.2	10 212.0	116.8	8 981.9	2 419.7	2 887.9	119.3	2 049.3	11 164.9	13 099.9	117.3	11 031.2
06	r	Brusyliv raion	5 802.2	6 152.2	106.0	5 894.6	1 050.3	2 468.7	235.1	1 937.2	6 852.5	8 621.0	125.8	7 831.8
06	r	Volodarsko-Volynsk raion	15 067.6	15 837.9	105.1	16 391.0	3 257.8	4 071.9	125.0	3 264.7	18 325.4	19 909.8	108.6	19 655.7
06	r	Dzerzhynsk raion	9 844.1	10 269.9	104.3	9 565.5	1 452.4	1 655.0	113.9	1 550.1	11 296.5	11 924.9	105.6	11 115.6
06	r	Yemilchin raion	10 440.3	9 472.5	90.7	11 250.0	1 491.4	1 261.8	84.6	2 023.2	11 931.7	10 734.3	90.0	13 273.2
06	r	Zhytomyr raion	29 798.7	30 706.1	103.0	32 476.2	4 238.9	4 768.9	112.5	5 156.1	34 037.6	35 475.0	104.2	37 632.3
06	r	Korosten raion	13 887.5	13 567.6	97.7	15 806.2	8 917.9	16 429.6	184.2	12 622.9	22 805.4	29 997.1	131.5	28 429.1
06	r	Korostyshiv raion	17 554.2	20 021.3	114.1	18 164.3	3 988.0	3 720.9	93.3	3 643.9	21 542.2	23 742.2	110.2	21 808.2
06	r	Luhyn raion	5 558.9	5 709.8	102.7	23 124.4	634.4	1 314.5	207.2	1 489.4	6 193.3	7 024.4	113.4	24 613.8
06	r	Liubary raion	9 457.5	10 701.2	113.2	9 858.3	2 096.4	1 871.8	89.3	1 783.2	11 553.9	12 573.0	108.8	11 641.5
06	r	Malyn raion	8 553.1	8 114.2	94.9	8 723.0	3 994.6	4 760.1	119.2	4 613.2	12 547.7	12 874.3	102.6	13 336.2
06	r	Narodytske raion	3 255.2	3 304.4	101.5	3 300.1	779.4	1 176.9	151.0	755.1	4 034.6	4 481.3	111.1	4 055.2
06	r	Novohrad-Volynsk raion	15 221.0	17 001.1	111.7	15 740.8	3 199.0	4 233.4	132.3	2 755.9	18 420.0	21 234.4	115.3	18 496.7
06	r	Ovruch raion	21 916.2	23 927.4	109.2	25 217.3	7 339.3	7 887.8	107.5	8 707.5	29 255.5	31 815.2	108.7	33 924.8
06	r	Olevsk raion	11 558.5	11 169.4	96.6	12 477.1	3 304.2	2 359.8	71.4	2 504.0	14 862.7	13 529.2	91.0	14 981.1
06	r	Popilnia raion	12 984.3	14 772.9	113.8	13 420.4	3 932.9	3 623.6	92.1	3 002.6	16 917.2	18 396.5	108.7	16 423.1
06	r	Radomyshl raion	12 935.8	13 659.9	105.6	13 995.6	2 554.9	2 641.2	103.4	2 360.7	15 490.7	16 301.1	105.2	16 356.3
06	r	Ruzhyn raion	10 519.3	11 596.3	110.2	10 924.4	3 463.6	2 967.7	85.7	1 898.7	13 982.9	14 564.0	104.2	12 823.1
06	r	Chervonoarmiisk raion	5 643.4	6 012.1	106.5	5 811.8	1 064.0	1 268.4	119.2	1 183.1	6 707.4	7 280.5	108.5	6 994.9
06	r	Cherniakhiv raion	8 361.4	8 946.9	107.0	8 655.2	1 507.5	1 706.2	113.2	1 378.3	9 868.9	10 653.1	107.9	10 033.5
06	r	Chudniv raion	12 451.9	14 606.9	117.3	12 481.7	2 554.2	3 078.0	120.5	2 418.4	15 006.1	17 685.0	117.9	14 900.1
06	vr	Total for raion budgets	272 798.3	290 775.0	106.6	305 876.2	68 451.6	81 817.7	119.5	71 259.4	341 249.9	372 592.7	109.2	377 135.5
06	vmr	Total for raion and city budgets	682 999.4	691 501.1	101.2	718 890.9	154 031.9	157 146.6	102.0	149 615.2	837 031.3	848 647.7	101.4	868 506.2
06	o	Oblast budget	242 597.9	245 260.9	101.1	248 067.6	18 819.1	19 147.2	101.7	23 818.9	261 417.0	264 408.1	101.1	271 886.4
06	v	Consolidated budget of Zhytomyr oblast	925 597.3	936 762.0	101.2	966 958.5	172 851.0	176 293.8	102.0	173 434.1	1 098 448.3	1 113 055.8	101.3	1 140 392.6
07	m	city Uzhhorod	146 632.3	141 969.7	96.8	152 761.2	20 471.2	12 611.2	61.6	14 868.4	167 103.5	154 581.0	92.5	167 629.5
07	m	city Berehove	18 222.8	19 533.2	107.2	19 201.3	4 343.1	2 908.2	67.0	2 539.2	22 565.9	22 441.4	99.4	21 740.5
07	m	city Mukacheve	79 408.2	76 383.7	96.2	81 766.3	18 536.5	9 947.3	53.7	12 742.3	97 944.7	86 331.0	88.1	94 508.5
07	m	city Khust	21 243.0	22 740.7	107.1	22 248.4	5 029.2	3 655.7	72.7	4 886.9	26 272.2	26 396.4	100.5	27 135.3
07	m	city Chop	17 142.4	15 806.4	92.2	17 080.1	916.6	1 696.9	185.1	1 082.1	18 059.0	17 503.3	96.9	18 162.2
07	vm	Total for citybudgets	282 648.7	276 433.8	97.8	293 057.2	49 296.6	30 819.3	62.5	36 118.9	331 945.3	307 253.1	92.6	329 176.1
07	r	Berehove raion	9 452.5	10 842.3	114.7	10 064.6	1 838.1	2 021.4	110.0	1 730.2	11 290.6	12 863.7	113.9	11 794.8
07	r	Velykobereznianka raion	8 515.2	9 064.2	106.4	8 900.8	1 081.9	820.9	75.9	831.8	9 597.1	9 885.1	103.0	9 732.6
07	r	Vynohradove raion	38 312.9	41 666.6	108.8	39 649.3	7 475.5	6 617.7	88.5	6 192.8	45 788.4	48 284.2	105.5	45 842.1
07	r	Volovetske raion	8 925.8	9 100.2	102.0	9 329.2	2 363.5	1 889.3	79.9	1 972.9	11 289.3	10 989.5	97.3	11 302.1
07	r	Irshavsk raion	19 156.2	21 160.5	110.5	20 064.8	3 068.8	2 917.9	95.1	2 840.0	22 225.0	24 078.4	108.3	22 904.8
07	r	Mizhhirsk raion	12 287.2	13 470.8	109.6	12 762.8	2 494.7	1 925.2	77.2	1 787.7	14 781.9	15 396.1	104.2	14 550.5
07	r	Mukachiv raion	20 600.6	21 564.4	104.7	21 602.1	5 366.1	3 514.1	65.5	3 483.1	25 966.7	25 078.5	96.6	25 085.3
07	r	Perechynsk raion	11 454.3	12 711.5	111.0	11 994.6	1 671.3	2 036.6	121.9	1 471.9	13 125.6	14 748.1	112.4	13 466.5
07	r	Rakhiv raion	22 463.7	25 174.2	112.1	23 570.5	5 186.4	3 291.7	63.5	3 495.4	27 650.1	28 465.9	103.0	27 066.0
07	r	Svaliava raion	18 731.5	21 091.7	112.6	19 620.3	4 794.4	3 545.4	73.9	3 706.8	23 525.9	24 637.1	104.7	23 327.1
07	r	Tiachivsk raion	31 408.5	35 674.4	113.6	33 068.9	4 024.8	3 646.4	90.6	4 326.9	35 433.3	39 320.8	111.0	37 395.9
07	r	Uzhhorod raion	38 245.2	41 572.1	108.7	40 008.9	7 488.3	8 644.1	115.4	8 333.7	45 733.5	50 216.1	109.8	48 342.6
07	r	Khust raion	13 181.6	14 357.0	108.9	13 900.9	2 289.9	2 678.4	117.0	3 087.8	15 471.5	17 035.4	110.1	16 988.7
07	vr	Total for raion budgets	252 735.2	277 449.8	109.8	264 537.8	49 143.7	43 549.2	88.6	43 261.0	301 878.9	320 999.0	106.3	307 798.8

Oblast codes	Level of budget	Administrative units	Revenues included in the calculation of inter-governmental transfers				Revenues, that are not included in the calculation of inter-governmental transfers				General Fund revenues: total			
			Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008
07	vmr	Total for raion and city budgets	535 383.9	553 883.6	103.5	557 595.0	98 440.3	74 368.5	75.5	79 379.9	633 824.2	628 252.1	99.1	636 974.9
07	o	Oblast budget	178 840.3	190 235.9	106.4	185 222.4	2 151.5	2 685.2	124.8	2 492.6	180 991.8	192 921.1	106.6	187 715.0
07	v	Consolidated budget of Zakarpattia oblast	714 224.2	744 119.5	104.2	742 817.5	100 591.8	77 053.7	76.6	81 872.5	814 816.0	821 173.2	100.8	824 689.9
08	m	city Zaporizhia	894 017.3	873 616.1	97.7	991 244.6	238 779.0	200 056.5	83.8	181 578.1	1 132 796.3	1 073 672.6	94.8	1 172 822.7
08	m	city Berdiansk	62 999.8	68 606.8	108.9	69 762.8	39 993.5	26 214.1	65.5	26 092.9	102 993.3	94 820.8	92.1	95 855.7
08	m	city Enerhodar	97 927.9	109 238.5	111.5	103 579.6	29 661.7	40 885.3	137.8	40 766.2	127 589.6	150 123.7	117.7	144 345.8
08	m	city Melitopol	82 437.3	84 279.8	102.2	90 311.0	23 965.7	21 133.7	88.2	17 863.7	106 403.0	105 413.5	99.1	108 174.7
08	m	city Tokmak	14 803.9	14 557.9	98.3	15 313.0	3 946.2	3 202.0	81.1	3 120.0	18 750.1	17 759.9	94.7	18 432.9
08	vm	Total for citybudgets	1 152 186.2	1 150 299.0	99.8	1 270 211.0	336 346.1	291 491.5	86.7	269 420.8	1 488 532.3	1 441 790.5	96.9	1 539 631.8
08	r	Berdiansk raion	10 451.3	12 877.9	123.2	11 180.1	3 797.4	3 484.6	91.8	2 572.0	14 248.7	16 362.5	114.8	13 752.0
08	r	Vasyliv raion	41 895.6	50 354.4	120.2	44 566.1	8 444.4	8 240.6	97.6	5 910.6	50 340.0	58 595.1	116.4	50 476.7
08	r	Velykobilozerne raion	3 437.0	4 277.6	124.5	3 631.7	1 089.6	832.1	76.4	659.2	4 526.6	5 109.7	112.9	4 291.0
08	r	Veseliv raion	8 600.6	9 950.1	115.7	9 223.7	2 985.3	2 179.8	73.0	1 792.9	11 585.9	12 129.9	104.7	11 016.6
08	r	Vilniansk raion	22 640.0	23 400.3	103.4	23 203.7	5 482.6	3 999.3	72.9	3 427.4	28 122.6	27 399.6	97.4	26 631.0
08	r	Huliaipole raion	13 039.7	17 114.6	131.2	13 736.2	3 466.6	2 747.2	79.2	2 152.1	16 506.3	19 861.7	120.3	15 888.3
08	r	Zaporizhia raion	19 494.9	19 439.7	99.7	20 211.4	6 721.3	8 296.2	123.4	8 384.5	26 216.2	27 735.9	105.8	28 595.8
08	r	Kamiano - Dniprovsk raion	11 684.0	12 606.9	107.9	12 266.6	3 283.9	2 834.4	86.3	2 075.8	14 967.9	15 441.2	103.2	14 342.4
08	r	Kuibysheve raion	11 046.6	12 318.5	111.5	11 599.2	4 878.3	3 766.5	77.2	3 702.2	15 924.9	16 085.0	101.0	15 301.4
08	r	Melitopol raion	15 637.1	17 605.2	112.6	16 471.2	3 880.0	2 827.9	72.9	2 226.6	19 517.1	20 433.1	104.7	18 697.8
08	r	Mykhailiv raion	8 956.0	10 691.9	119.4	9 443.5	2 926.9	2 230.2	76.2	1 734.3	11 882.9	12 922.2	108.7	11 177.7
08	r	Novomykolaivsk raion	6 927.2	8 891.2	128.4	7 518.7	2 339.7	1 256.5	53.7	960.8	9 266.9	10 147.8	109.5	8 479.5
08	r	Orikhivske raion	15 070.0	17 586.1	116.7	15 827.0	4 229.4	3 257.4	77.0	2 670.4	19 299.4	20 843.5	108.0	18 497.4
08	r	Polohivske raion	25 845.7	28 892.7	111.8	27 536.5	5 887.1	6 332.1	107.6	4 674.4	31 732.8	35 224.8	111.0	32 211.0
08	r	Pryazovske raion	11 280.8	12 368.3	109.6	11 891.3	4 699.1	2 822.3	60.1	2 254.1	15 979.9	15 190.6	95.1	14 145.5
08	r	Prymorske raion	15 050.3	16 659.6	110.7	16 088.4	4 801.9	3 254.3	67.8	2 766.4	19 852.2	19 913.9	100.3	18 854.7
08	r	Roziv raion	4 490.1	5 189.2	115.6	4 830.5	1 580.0	995.5	63.0	862.8	6 070.1	6 184.7	101.9	5 693.2
08	r	Tokmak raion	8 147.0	10 919.0	134.0	9 037.0	3 574.8	2 997.8	83.9	2 628.2	11 721.8	13 916.7	118.7	11 665.2
08	r	Chernihiv raion	7 691.8	8 286.5	107.7	8 194.6	3 602.7	1 853.7	51.5	1 873.4	11 294.5	10 140.2	89.8	10 068.0
08	r	Yakymivsk raion	13 105.2	14 799.1	112.9	13 616.1	7 874.2	8 324.5	105.7	6 287.7	20 979.4	23 123.6	110.2	19 903.8
08	vr	Total for raion budgets	274 490.9	314 228.7	114.5	290 073.3	85 545.2	72 533.1	84.8	59 615.8	360 036.1	386 761.8	107.4	349 689.1
08	vmr	Total for raion and city budgets	1 426 677.1	1 464 527.7	102.7	1 560 284.3	421 891.3	364 024.6	86.3	329 036.6	1 848 568.4	1 828 552.2	98.9	1 889 320.9
08	o	Oblast budget	548 274.4	563 772.4	102.8	570 415.9	6 120.2	3 269.5	53.4	10 446.8	554 394.6	567 041.8	102.3	580 862.7
08	v	Consolidated budget of Zaporizhia oblast	1 974 951.5	2 028 300.1	102.7	2 130 700.2	428 011.5	367 294.0	85.8	339 483.4	2 402 963.0	2 395 594.1	99.7	2 470 183.6
09	m	city Ivano-Frankivsk	242 394.4	234 035.4	96.6	249 956.1	58 879.6	55 914.8	95.0	43 101.2	301 274.0	289 950.2	96.2	293 057.3
09	m	city Bolekhiv	5 460.4	5 915.7	108.3	5 981.5	1 385.5	831.3	60.0	914.5	6 845.9	6 747.0	98.6	6 896.0
09	m	city Kalush	48 135.9	44 142.0	91.7	49 479.2	25 737.5	31 702.3	123.2	30 523.5	73 873.4	75 844.3	102.7	80 002.6
09	m	city Kolomyia	29 475.0	30 866.8	104.7	32 566.4	6 758.8	5 483.4	81.1	5 670.7	36 233.8	36 350.2	100.3	38 237.0
09	m	city Yaremche	11 464.1	12 396.0	108.1	13 353.2	6 101.1	9 439.5	154.7	6 600.9	17 565.2	21 835.5	124.3	19 954.1
09	vm	Total for citybudgets	336 929.8	327 355.9	97.2	351 336.3	98 862.5	103 371.3	104.6	86 810.8	435 792.3	430 727.2	98.8	438 147.1
09	r	Bohorodchanske raion	20 821.8	25 772.4	123.8	22 938.4	2 179.6	1 910.1	87.6	1 621.9	23 001.4	27 682.5	120.4	24 560.2
09	r	Verkhovynske raion	8 477.3	16 732.0	197.4	8 825.5	1 816.0	1 466.0	80.7	1 236.7	10 293.3	18 198.1	176.8	10 062.2
09	r	Halytske raion	32 107.2	36 114.6	112.5	33 107.8	2 414.6	2 110.6	87.4	1 614.6	34 521.8	38 225.3	110.7	34 722.4
09	r	Horodetsk raion	12 972.1	14 377.6	110.8	13 474.5	2 029.0	1 820.2	89.7	1 732.4	15 001.1	16 197.8	108.0	15 206.9
09	r	Dolyni raion	43 905.4	46 685.0	106.3	45 268.4	14 639.2	9 380.1	64.1	8 315.1	58 544.6	56 065.1	95.8	53 583.5
09	r	Kalush raion	7 870.0	9 711.3	123.4	8 333.7	1 406.3	1 402.8	99.7	1 130.3	9 276.3	11 114.1	119.8	9 464.0
09	r	Kolomyia raion	18 545.0	26 526.4	143.0	19 365.7	2 157.5	1 921.7	89.1	2 406.9	20 702.5	28 448.1	137.4	21 772.6
09	r	Kosivka raion	18 641.6	21 307.1	114.3	20 147.4	2 458.5	2 176.8	88.5	1 889.0	21 100.1	23 483.9	111.3	22 036.4
09	r	Nadvirniansk raion	45 825.9	48 448.8	105.7	47 013.8	7 568.4	7 820.2	103.3	7 613.9	53 394.3	56 268.9	105.4	54 627.7

Oblast codes	Level of budget	Administrative units	Revenues included in the calculation of inter-governmental transfers				Revenues, that are not included in the calculation of inter-governmental transfers				General Fund revenues: total			
			Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008
09	r	Rohatyn raion	12 145.1	12 596.8	103.7	12 586.9	2 084.4	2 576.6	123.6	2 159.1	14 229.5	15 173.4	106.6	14 746.0
09	r	Rozhnatiivsk raion	16 576.1	19 040.1	114.9	17 483.0	2 818.6	2 409.6	85.5	2 216.1	19 394.7	21 449.7	110.6	19 699.1
09	r	Sniatynsk raion	14 937.6	17 331.1	116.0	15 864.7	2 363.1	2 064.2	87.4	1 821.0	17 300.7	19 395.4	112.1	17 685.7
09	r	Tysmenytsk raion	30 266.6	24 409.4	80.6	30 846.2	4 652.9	4 123.3	88.6	4 672.2	34 919.5	28 532.6	81.7	35 518.4
09	r	Tlumatsk raion	10 072.5	11 267.1	111.9	10 567.3	1 660.7	1 442.2	86.8	1 269.6	11 733.2	12 709.3	108.3	11 836.9
09	vr	Total for raion budgets	293 164.2	330 319.8	112.7	305 823.2	50 248.8	42 624.3	84.8	39 698.7	343 413.0	372 944.1	108.6	345 521.9
09	vmr	Total for raion and city budgets	630 094.0	657 675.7	104.4	657 159.5	149 111.3	145 995.6	97.9	126 509.5	779 205.3	803 671.3	103.1	783 669.0
09	o	Oblast budget	227 750.3	245 899.0	108.0	235 278.9	5 710.1	8 355.7	146.3	7 520.3	233 460.4	254 254.7	108.9	242 799.2
09	v	Consolidated budget of Ivano-Frankivsk oblast	857 844.3	903 574.7	105.3	892 438.4	154 821.4	154 351.3	99.7	134 029.8	1 012 665.7	1 057 925.9	104.5	1 026 468.1
10	m	city Berezan	10 778.5	10 120.7	93.9	9 904.1	2 028.5	1 995.6	98.4	1 794.2	12 807.0	12 116.3	94.6	11 698.3
10	m	city Bila Tserkva	158 495.3	128 089.1	80.8	151 578.2	21 470.6	22 534.0	105.0	18 930.0	179 965.9	150 623.1	83.7	170 508.2
10	m	city Boryspil	119 108.4	108 551.3	91.1	105 842.0	13 278.5	21 135.1	159.2	19 955.3	132 386.9	129 686.3	98.0	125 797.4
10	m	city Brovary	104 651.3	83 883.2	80.2	104 359.0	17 942.2	26 305.8	146.6	15 637.3	122 593.5	110 189.0	89.9	119 996.3
		city Bucha	18 439.5	14 544.0	78.9	16 556.8	6 729.8	8 527.6	126.7	6 342.2	25 169.3	23 071.6	91.7	22 899.0
10	m	city Vasylkiv	42 507.1	33 310.2	78.4	39 471.1	6 445.9	4 652.2	72.2	6 835.7	48 953.0	37 962.4	77.5	46 306.8
10	m	city Irpin	78 464.9	73 264.8	93.4	106 976.7	9 500.7	10 208.9	107.5	11 510.9	87 965.6	83 473.7	94.9	118 487.6
10	m	city Pereiaslav-Khmelnytskyi	20 078.5	18 856.0	93.9	18 344.2	3 748.9	3 359.1	89.6	2 227.2	23 827.4	22 215.1	93.2	20 571.3
10	m	city Rzhyshev	4 431.3	4 281.3	96.6	4 123.5	509.0	423.5	83.2	323.4	4 940.3	4 704.8	95.2	4 446.9
10	m	city Slavutych	42 407.5	46 876.8	110.5	39 890.9	2 240.7	4 030.8	179.9	3 422.0	44 648.2	50 907.6	114.0	43 312.9
10	m	city Fastiv	59 323.3	51 585.0	87.0	53 645.4	5 244.1	5 598.4	106.8	4 302.5	64 567.4	57 183.4	88.6	57 948.0
10	vm	Total for city budgets	658 685.6	573 362.4	87.0	650 691.9	89 138.9	108 771.0	122.0	91 280.8	747 824.5	682 133.4	91.2	741 972.7
10	r	Baryshivka raion	22 382.4	19 509.9	87.2	20 601.7	2 338.5	1 909.1	81.6	1 606.1	24 720.9	21 419.1	86.6	22 207.8
10	r	Bila Tserkva raion	32 895.1	31 196.4	94.8	29 783.1	9 246.7	11 252.9	121.7	7 502.1	42 141.8	42 449.3	100.7	37 285.2
10	r	Bohuslav raion	17 199.3	16 511.7	96.0	16 552.0	2 864.4	2 805.1	97.9	2 255.4	20 063.7	19 316.8	96.3	18 807.4
10	r	Boryspil raion	78 644.9	73 587.5	93.6	71 135.0	12 420.7	21 334.8	171.8	17 265.7	91 065.6	94 922.2	104.2	88 400.8
10	r	Borodianka raion	30 578.4	24 200.6	79.1	27 506.6	3 846.7	4 702.0	122.2	3 091.9	34 425.1	28 902.5	84.0	30 598.5
10	r	Brovary raion	55 281.6	52 975.2	95.8	54 890.3	8 443.2	15 491.4	183.5	12 768.2	63 724.8	68 466.6	107.4	67 658.4
10	r	Vasylkiv raion	52 484.9	34 616.9	66.0	44 818.2	7 757.0	9 186.2	118.4	12 337.3	60 241.9	43 803.1	72.7	57 155.5
10	r	Vyshhorod raion	84 999.0	79 695.9	93.8	76 167.7	12 218.8	14 733.5	120.6	11 907.0	97 217.8	94 429.4	97.1	88 074.7
10	r	Volodarsk raion	10 510.8	10 737.4	102.2	9 654.0	1 973.8	1 371.4	69.5	1 288.9	12 484.6	12 108.8	97.0	10 942.8
10	r	Zhurivsk raion	9 507.0	10 326.6	108.6	8 926.4	1 841.4	1 303.1	70.8	1 129.7	11 348.4	11 629.7	102.5	10 056.0
10	r	Ivankivsk raion	26 270.6	29 049.4	110.6	25 570.1	2 148.0	1 772.6	82.5	1 928.4	28 418.6	30 822.0	108.5	27 498.5
10	r	Kaharlyk raion	22 112.1	20 895.8	94.5	19 907.1	4 959.0	3 551.8	71.6	2 949.6	27 071.1	24 447.6	90.3	22 856.7
10	r	Kyievo-Sviatoslyn raion	210 270.4	187 194.3	89.0	200 174.7	22 857.8	41 763.3	182.7	29 677.0	233 128.2	228 957.7	98.2	229 851.7
10	r	Makariv raion	38 531.7	30 460.2	79.1	35 288.4	5 571.0	14 349.7	257.6	16 223.9	44 102.7	44 809.9	101.6	51 512.3
10	r	Myronivka raion	35 478.4	33 690.6	95.0	31 913.5	3 954.4	2 749.1	69.5	1 855.9	39 432.8	36 439.7	92.4	33 769.4
10	r	Obukhiv raion	93 869.2	83 851.4	89.3	94 898.7	18 808.2	18 328.5	97.4	18 144.6	112 677.4	102 179.9	90.7	113 043.4
10	r	Pereiaslav-Khmelnytsk raion	13 914.3	14 443.8	103.8	12 657.4	2 497.0	1 579.8	63.3	1 355.3	16 411.3	16 023.6	97.6	14 012.7
10	r	Polisia raion	2 062.0	2 161.0	104.8	2 003.7	251.2	261.4	104.1	158.1	2 313.2	2 422.4	104.7	2 161.8
10	r	Rokytny raion	16 686.3	18 007.6	107.9	15 843.8	3 254.4	4 612.7	141.7	4 083.3	19 940.7	22 620.4	113.4	19 927.1
10	r	Skvyra raion	23 824.7	21 011.0	88.2	21 499.3	4 151.3	2 608.4	62.8	2 881.3	27 976.0	23 619.4	84.4	24 380.6
10	r	Stavysche raion	11 736.6	11 960.5	101.9	10 715.4	2 346.4	1 326.2	56.5	1 193.1	14 083.0	13 286.7	94.3	11 908.5
10	r	Taraschansk raion	13 714.6	13 577.6	99.0	12 421.5	2 269.7	2 240.7	98.7	1 684.7	15 984.3	15 818.3	99.0	14 106.1
10	r	Tetive raion	13 789.6	12 621.6	91.5	12 775.6	3 597.1	2 512.6	69.9	2 396.2	17 386.7	15 134.2	87.0	15 171.8
10	r	Fastiv raion	9 738.1	8 608.1	88.4	8 906.6	2 183.5	2 781.9	127.4	2 340.6	11 921.6	11 390.0	95.5	11 247.2
10	r	Yahotyn raion	25 540.5	24 152.5	94.6	22 922.8	4 824.0	3 108.8	64.4	2 449.5	30 364.5	27 261.3	89.8	25 372.3
10	vr	Total for raion budgets	952 022.5	865 043.6	90.9	887 533.6	146 624.2	187 636.9	128.0	160 473.7	1 098 646.7	1 052 680.5	95.8	1 048 007.3
10	vmr	Total for raion and city budgets	1 610 708.1	1 438 406.0	89.3	1 538 225.4	235 763.1	296 407.9	125.7	251 754.5	1 846 471.2	1 734 813.9	94.0	1 789 980.0

Oblast codes	Level of budget	Administrative units	Revenues included in the calculation of inter-governmental transfers				Revenues, that are not included in the calculation of inter-governmental transfers				General Fund revenues: total			
			Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008
10	o	Oblast budget	595 638.5	527 051.9	88.5	534 819.4	11 717.7	11 470.2	97.9	21 799.6	607 356.2	538 522.1	88.7	556 619.0
10	v	Consolidated budget of Kyiv oblast	2 206 346.6	1 965 457.9	89.1	2 073 044.9	247 480.8	307 878.1	124.4	273 554.1	2 453 827.4	2 273 336.0	92.6	2 346 599.0
11	m	city Kirovohrad	199 149.2	201 941.2	101.4	200 844.5	40 169.6	26 135.3	65.1	22 575.7	239 318.8	228 076.5	95.3	223 420.3
11	m	city Znamianka	34 875.9	41 051.4	117.7	39 807.3	2 452.3	1 537.0	62.7	1 429.3	37 328.2	42 588.5	114.1	41 236.6
11	m	city Oleksandriia	37 286.2	35 729.2	95.8	37 544.4	9 926.5	7 492.2	75.5	6 624.2	47 212.7	43 221.4	91.5	44 168.6
11	m	city Svitlovodsk	25 975.4	23 798.3	91.6	28 175.9	9 662.6	5 079.2	52.6	5 059.9	35 638.0	28 877.5	81.0	33 235.8
11	vm	Total for citybudgets	297 286.7	302 520.1	101.8	306 372.1	62 211.0	40 243.7	64.7	35 689.2	359 497.7	342 763.9	95.3	342 061.3
11	r	Bobryntsi raion	9 534.8	11 426.2	119.8	9 903.6	4 513.6	3 003.2	66.5	2 420.2	14 048.4	14 429.4	102.7	12 323.9
11	r	Vilshany raion	5 131.8	5 963.0	116.2	5 320.8	2 127.2	1 563.7	73.5	1 145.6	7 259.0	7 526.8	103.7	6 466.4
11	r	Haivoron raion	13 992.0	14 685.8	105.0	14 092.5	4 494.7	4 365.6	97.1	3 044.2	18 486.7	19 051.3	103.1	17 136.7
11	r	Holovanivsk raion	15 839.7	16 102.4	101.7	15 980.3	4 012.0	2 947.0	73.5	2 871.4	19 851.7	19 049.4	96.0	18 851.7
11	r	Dobrovelychkivsk raion	21 313.1	25 082.4	117.7	23 180.7	6 026.9	4 224.2	70.1	3 820.4	27 340.0	29 306.6	107.2	27 001.1
11	r	Dolyna raion	14 677.0	21 208.9	144.5	15 241.1	7 906.4	4 789.2	60.6	3 237.5	22 583.4	25 998.2	115.1	18 478.5
11	r	Znamianka raion	7 853.6	9 244.5	117.7	8 071.1	5 562.9	5 460.8	98.2	4 976.7	13 416.5	14 705.3	109.6	13 047.8
11	r	Kirovohrad raion	23 295.8	25 297.5	108.6	23 746.9	8 200.1	4 456.2	54.3	8 114.2	31 495.9	29 753.7	94.5	31 861.2
11	r	Kompaniivka raion	5 632.7	6 629.2	117.7	5 749.9	2 541.2	1 375.8	54.1	1 264.7	8 173.9	8 005.0	97.9	7 014.6
11	r	Malovyskivske raion	23 229.2	25 711.6	110.7	23 730.4	4 673.7	3 219.1	68.9	3 026.5	27 902.9	28 930.7	103.7	26 756.9
11	r	Novhorodkivka raion	6 458.0	7 989.4	123.7	6 766.4	3 335.2	2 262.1	67.8	1 904.0	9 793.2	10 251.5	104.7	8 670.4
11	r	Novoarkhanhelsk raion	8 361.8	9 838.8	117.7	8 758.9	4 042.4	3 328.1	82.3	2 385.1	12 404.2	13 166.9	106.1	11 144.0
11	r	Novomyrhorod raion	9 699.0	13 497.4	139.2	10 068.2	5 496.2	4 063.9	73.9	2 788.6	15 195.2	17 561.3	115.6	12 856.8
11	r	Novoukrainka raion	16 220.0	18 727.5	115.5	16 535.3	6 554.3	4 629.6	70.6	4 903.1	22 774.3	23 357.1	102.6	21 438.5
11	r	Oleksandrivka raion	12 381.3	13 726.8	110.9	12 558.3	5 274.2	3 239.6	61.4	2 430.1	17 655.5	16 966.4	96.1	14 988.4
11	r	Oleksandrivka raion	11 584.7	14 170.1	122.3	12 200.8	5 108.6	4 741.9	92.8	3 492.0	16 693.3	18 912.0	113.3	15 692.8
11	r	Onufriivsk raion	6 077.4	7 044.2	115.9	6 532.3	2 233.2	1 974.4	88.4	1 450.4	8 310.6	9 018.6	108.5	7 982.7
11	r	Petrivske raion	13 154.4	14 697.8	111.7	13 412.1	4 845.5	3 398.7	70.1	2 485.6	17 999.9	18 096.5	100.5	15 897.7
11	r	Svitlovodsk raion	5 009.2	5 373.0	107.3	5 086.4	1 802.5	1 849.2	102.6	1 343.7	6 811.7	7 222.2	106.0	6 430.1
11	r	Ulianovka raion	6 433.2	7 377.9	114.7	6 492.8	2 645.4	1 919.8	72.6	1 516.4	9 078.6	9 297.7	102.4	8 009.2
11	r	Ustynivsk raion	5 324.4	6 367.1	119.6	5 424.8	2 764.5	1 789.3	64.7	1 360.2	8 088.9	8 156.4	100.8	6 784.9
11	vr	Total for raion budgets	241 203.1	280 161.6	116.2	248 853.6	94 160.7	68 601.4	72.9	59 981.0	335 363.8	348 762.9	104.0	308 834.6
11	vmr	Total for raion and citybudgets	538 489.8	582 681.7	108.2	555 225.7	156 371.7	108 845.1	69.6	95 670.2	694 861.5	691 526.8	99.5	650 895.9
11	o	Oblast budget	195 430.4	213 410.0	109.2	198 204.3	2 116.8	1 096.3	51.8	2 535.9	197 547.2	214 506.3	108.6	200 740.2
11	v	Consolidated budget of Kirovohrad oblast	733 920.2	796 091.7	108.5	753 430.0	158 488.5	109 941.4	69.4	98 206.1	892 408.7	906 033.1	101.5	851 636.1
12	m	city Luhansk	437 845.8	421 536.7	96.3	457 626.2	99 996.3	90 797.5	90.8	82 669.0	537 842.1	512 334.2	95.3	540 295.2
12	m	city Alchevsk	111 916.4	125 556.6	112.2	123 861.7	30 516.0	28 811.8	94.4	24 601.9	142 432.4	154 368.5	108.4	148 463.7
12	m	city Antratsyt	43 903.9	49 798.4	113.4	56 746.1	6 487.9	7 462.1	115.0	8 258.5	50 391.8	57 260.6	113.6	65 004.5
12	m	city Brianka	19 239.3	21 466.2	111.6	21 728.0	2 851.7	4 196.2	147.1	4 706.8	22 091.0	25 662.4	116.2	26 434.8
12	m	city Kirovsk	9 633.6	8 114.9	84.2	10 965.9	1 589.3	1 182.3	74.4	1 185.5	11 222.9	9 297.2	82.8	12 151.4
12	m	city Krasnyi Luch	67 686.5	71 689.5	105.9	70 931.2	12 963.7	8 001.8	61.7	8 417.5	80 650.2	79 691.3	98.8	79 348.7
12	m	city Krasnodon	42 487.8	51 121.9	120.3	47 325.0	11 858.0	7 717.0	65.1	5 818.1	54 345.8	58 838.9	108.3	53 143.1
12	m	city Lysychansk	81 643.8	88 875.1	108.9	92 133.7	17 989.3	14 172.7	78.8	10 825.5	99 633.1	103 047.9	103.4	102 959.3
12	m	city Pervomaisk	44 562.3	47 746.3	107.1	46 844.8	4 231.6	3 037.7	71.8	2 310.8	48 793.9	50 784.0	104.1	49 155.7
12	m	city Rovenky	72 562.4	112 944.7	155.7	91 247.1	9 494.6	5 930.8	62.5	5 554.2	82 057.0	118 875.5	144.9	96 801.2
12	m	city Rubizhne	27 488.9	30 515.4	111.0	32 236.4	14 432.4	7 824.4	54.2	11 306.8	41 921.3	38 339.8	91.5	43 543.2
12	m	city Sverdlovsk	78 361.0	110 976.3	141.6	96 698.4	13 301.0	10 944.4	82.3	9 201.4	91 662.0	121 920.7	133.0	105 899.8
12	m	city Sieverodonetsk	91 251.3	81 026.0	88.8	101 054.5	28 130.1	31 847.0	113.2	27 180.0	119 381.4	112 873.0	94.5	128 234.5
12	m	city Stakhanov	54 266.7	43 854.9	80.8	58 827.0	10 570.7	8 273.6	78.3	6 658.3	64 837.4	52 128.6	80.4	65 485.3
12	vm	Total for citybudgets	1 182 849.7	1 265 223.1	107.0	1 308 226.1	264 412.6	230 199.4	87.1	208 694.3	1 447 262.3	1 495 422.5	103.3	1 516 920.4
12	r	Antratsyt raion	8 163.3	8 705.6	106.6	8 562.8	2 289.3	1 814.5	79.3	1 564.2	10 452.6	10 520.2	100.6	10 127.0

Oblast codes	Level of budget	Administrative units	Revenues included in the calculation of inter-governmental transfers				Revenues, that are not included in the calculation of inter-governmental transfers				General Fund revenues: total			
			Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008
12	r	Bili Vody raion	8 274.1	9 716.7	117.4	8 880.3	2 299.1	2 010.8	87.5	1 238.4	10 573.2	11 727.5	110.9	10 118.8
12	r	Bilokurakynske raion	8 701.5	10 286.8	118.2	9 163.6	2 231.4	1 489.9	66.8	1 135.4	10 932.9	11 776.7	107.7	10 299.0
12	r	Krasnodon raion	55 156.2	58 841.9	106.7	57 442.4	3 479.1	1 985.2	57.1	1 688.9	58 635.3	60 827.1	103.7	59 131.4
12	r	Kreminsk raion	14 255.4	16 147.2	113.3	15 201.2	4 113.2	3 217.4	78.2	2 803.8	18 368.6	19 364.6	105.4	18 005.0
12	r	Lutuhyn raion	39 052.1	43 593.2	111.6	45 524.3	4 436.7	4 286.4	96.6	4 249.9	43 488.8	47 879.6	110.1	49 774.2
12	r	Markivka raion	7 171.4	8 270.4	115.3	7 280.5	1 509.0	1 028.8	68.2	840.0	8 680.4	9 299.2	107.1	8 120.5
12	r	Milovka raion	5 339.5	6 190.9	115.9	5 596.9	1 422.6	995.2	70.0	776.1	6 762.1	7 186.1	106.3	6 373.0
12	r	Novoaidarsk raion	8 777.1	9 948.8	113.3	9 235.5	2 018.0	1 394.1	69.1	1 357.0	10 795.1	11 342.9	105.1	10 592.6
12	r	Novopokrovsk raion	14 147.4	15 720.8	111.1	16 900.2	2 992.9	2 020.9	67.5	1 708.0	17 140.3	17 741.7	103.5	18 608.2
12	r	Perevaly raion	32 028.7	40 875.6	127.6	36 267.3	3 958.7	3 449.8	87.1	2 800.8	35 987.4	44 325.4	123.2	39 068.1
12	r	Popasniansk raion	27 502.1	26 871.7	97.7	30 465.1	10 958.8	9 793.9	89.4	10 819.1	38 460.9	36 665.7	95.3	41 284.2
12	r	Svativ raion	15 654.6	18 455.1	117.9	16 647.0	3 968.0	3 013.3	75.9	2 692.4	19 622.6	21 468.4	109.4	19 339.4
12	r	Slovianoserbsk raion	20 390.2	22 156.2	108.7	21 394.4	2 730.0	2 335.3	85.5	2 431.1	23 120.2	24 491.5	105.9	23 825.4
12	r	Stanychno-Luhanske raion	17 811.7	19 944.6	112.0	18 842.4	4 289.0	2 988.3	69.7	2 798.2	22 100.7	22 933.0	103.8	21 640.6
12	r	Starobilsk raion	19 591.9	22 322.3	113.9	21 188.5	3 677.4	3 210.8	87.3	2 866.1	23 269.3	25 533.1	109.7	24 054.6
12	r	Troitske raion	9 144.6	11 014.1	120.4	9 699.4	2 770.6	1 772.0	64.0	1 534.3	11 915.2	12 786.1	107.3	11 233.7
12	vr	Total for raion budgets	311 161.8	349 062.1	112.2	338 291.9	59 143.8	46 806.6	79.1	43 303.8	370 305.6	395 868.7	106.9	381 595.7
12	vmr	Total for raion and city budgets	1 494 011.5	1 614 285.2	108.1	1 646 517.9	323 556.4	277 006.0	85.6	251 998.1	1 817 567.9	1 891 291.2	104.1	1 898 516.1
12	o	Oblast budget	530 537.3	595 771.0	112.3	596 305.3	10 683.6	16 445.3	153.9	8 430.7	541 220.9	612 216.4	113.1	604 736.0
12	v	Consolidated budget of Luhansk oblast	2 024 548.8	2 210 056.2	109.2	2 242 823.3	334 240.0	293 451.3	87.8	260 428.8	2 358 788.8	2 503 507.5	106.1	2 503 252.0
13	m	city Lviv	845 317.3	838 619.3	99.2	871 819.7	221 532.8	180 418.0	81.4	153 812.8	1 066 850.1	1 019 037.3	95.5	1 025 632.5
13	m	city Boryslav	23 009.5	24 172.7	105.1	23 915.2	6 940.0	3 696.1	53.3	3 740.8	29 949.5	27 868.8	93.1	27 655.9
13	m	city Drohobych	59 010.7	56 760.3	96.2	61 199.1	18 509.8	12 510.1	67.6	12 960.5	77 520.5	69 270.4	89.4	74 159.6
13	m	c.Morshyn	6 810.6	8 135.3	119.5	7 975.5	2 153.7	1 590.7	73.9	1 583.9	8 964.3	9 726.0	108.5	9 559.4
13	m	cityNovuy Rozdil	7 840.9	8 264.9	105.4	8 159.2	1 766.8	1 435.1	81.2	1 231.6	9 607.7	9 700.0	101.0	9 390.9
13	m	city Sambir	27 774.9	27 412.4	98.7	28 243.7	4 985.5	3 098.2	62.1	3 005.3	32 760.4	30 510.6	93.1	31 249.0
13	m	city Stryi	48 600.6	47 400.0	97.5	50 138.2	12 522.2	9 891.4	79.0	8 373.6	61 122.8	57 291.4	93.7	58 511.7
13	m	city Truskavets	28 614.1	26 444.6	92.4	29 626.9	14 385.8	11 699.8	81.3	11 689.3	42 999.9	38 144.4	88.7	41 316.1
13	m	city Chervonohrad	41 519.5	46 062.1	110.9	45 140.1	12 824.9	7 841.4	61.1	7 674.6	54 344.4	53 903.5	99.2	52 814.7
13	vm	Total for citybudgets	1 088 498.1	1 083 271.7	99.5	1 126 217.5	295 621.5	232 180.7	78.5	204 072.4	1 384 119.6	1 315 452.4	95.0	1 330 289.9
13	r	Brody raion	26 883.4	26 338.4	98.0	26 437.4	2 977.8	2 596.2	87.2	2 312.9	29 861.2	28 934.6	96.9	28 750.3
13	r	Busk raion	14 287.3	15 018.5	105.1	15 053.3	1 794.0	1 750.8	97.6	1 746.0	16 081.3	16 769.3	104.3	16 799.3
13	r	Horodok raion	19 696.9	21 093.9	107.1	20 675.9	2 491.5	2 758.4	110.7	2 413.7	22 188.4	23 852.3	107.5	23 089.6
13	r	Drohobych raion	10 215.2	11 751.5	115.0	10 686.7	2 736.6	2 309.9	84.4	2 007.6	12 951.8	14 061.4	108.6	12 694.3
13	r	Zhydachivsk raion	25 042.2	25 003.8	99.8	25 994.2	6 007.5	5 814.1	96.8	6 226.8	31 049.7	30 817.9	99.3	32 221.0
13	r	Zhovkivka raion	33 809.4	36 626.9	108.3	35 493.5	5 459.2	5 806.3	106.4	5 197.8	39 268.6	42 433.2	108.1	40 691.2
13	r	Zolochivsk raion	21 023.4	22 887.1	108.9	21 872.9	3 330.2	3 047.3	91.5	2 855.3	24 353.6	25 934.4	106.5	24 728.1
13	r	Kamianka-Buzk raion	28 399.1	32 250.1	113.6	30 040.8	2 832.6	3 150.4	111.2	2 585.4	31 231.7	35 400.5	113.3	32 626.3
13	r	Mykolaiv raion	21 601.9	24 718.6	114.4	22 482.0	6 651.9	10 318.6	155.1	5 306.2	28 253.8	35 037.2	124.0	27 788.2
13	r	Mosty raion	17 804.8	18 072.6	101.5	18 011.5	2 222.7	2 012.4	90.5	1 784.6	20 027.5	20 085.0	100.3	19 796.1
13	r	Peremyshl raion	9 843.7	12 045.3	122.4	11 116.8	1 421.0	1 160.7	81.7	1 125.6	11 264.7	13 206.0	117.2	12 242.4
13	r	Pustomyiv raion	49 075.9	47 848.5	97.5	49 101.0	4 881.7	7 792.9	159.6	5 552.6	53 957.6	55 641.4	103.1	54 653.6
13	r	Radekhivsk raion	14 188.1	16 079.7	113.3	15 106.2	2 579.7	2 791.1	108.2	2 254.1	16 767.8	18 870.8	112.5	17 360.3
13	r	Sambir raion	12 455.2	12 760.5	102.5	11 498.7	2 049.4	1 545.4	75.4	1 779.2	14 504.6	14 305.9	98.6	13 277.9
13	r	Skolivsk raion	16 476.4	16 949.4	102.9	17 101.1	3 630.1	3 607.1	99.4	3 990.8	20 106.5	20 556.5	102.2	21 091.9
13	r	Sokaly raion	43 370.4	55 727.4	128.5	47 242.7	5 431.1	4 024.2	74.1	3 361.8	48 801.5	59 751.6	122.4	50 604.6
13	r	Stary Sambir raion	15 604.4	17 419.3	111.6	16 300.8	2 772.7	2 747.6	99.1	2 755.7	18 377.1	20 166.9	109.7	19 056.5
13	r	Stryi raion	36 580.1	42 159.2	115.3	38 076.0	4 740.3	3 293.3	69.5	2 814.3	41 320.4	45 452.5	110.0	40 890.3

Oblast codes	Level of budget	Administrative units	Revenues included in the calculation of inter-governmental transfers				Revenues, that are not included in the calculation of inter-governmental transfers				General Fund revenues: total			
			Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008
13	r	Turkiv raion	10 772.6	11 972.7	111.1	11 356.9	1 371.3	1 291.3	94.2	1 192.7	12 143.9	13 264.0	109.2	12 549.6
13	r	Yavoriv raion	45 942.3	44 143.0	96.1	46 127.6	6 354.0	5 072.3	79.8	6 236.9	52 296.3	49 215.3	94.1	52 364.5
13	vr	Total for raion budgets	473 072.7	510 866.3	108.0	489 776.2	71 735.3	72 890.3	101.6	63 499.8	544 808.0	583 756.7	107.1	553 276.1
13	vmr	Total for raion and city budgets	1 561 570.8	1 594 138.0	102.1	1 615 993.7	367 356.8	305 071.1	83.0	267 572.2	1 928 927.6	1 899 209.1	98.5	1 883 565.9
13	o	Oblast budget	546 579.1	572 501.0	104.7	564 956.4	8 574.5	11 825.1	137.9	11 642.0	555 153.6	584 326.0	105.3	576 598.5
13	v	Consolidated budget of Lviv oblast	2 108 149.9	2 166 639.0	102.8	2 180 950.1	375 931.3	316 896.1	84.3	279 214.3	2 484 081.2	2 483 535.1	100.0	2 460 164.4
14	m	city Mykolaiv	418 265.9	449 798.0	107.5	455 054.9	108 185.6	103 656.9	95.8	98 455.4	526 451.5	553 454.9	105.1	553 510.3
14	m	city Voznesensk	22 522.2	24 517.3	108.9	24 664.9	5 657.4	4 325.1	76.5	3 780.6	28 179.6	28 842.5	102.4	28 445.5
14	m	city Ochakiv	9 186.1	9 283.2	101.1	9 274.7	3 054.0	3 063.1	100.3	3 272.9	12 240.1	12 346.3	100.9	12 547.6
14	m	city Pervomaisk	25 057.0	27 509.7	109.8	26 964.1	5 397.8	6 084.6	112.7	3 605.0	30 454.8	33 594.4	110.3	30 569.0
14	m	city Yuzhnoukrainsk	56 859.9	62 823.4	110.5	63 378.3	15 651.7	9 728.0	62.2	9 229.4	72 511.6	72 551.4	100.1	72 607.6
14	vm	Total for citybudgets	531 891.1	573 931.7	107.9	579 336.8	137 946.5	126 857.7	92.0	118 343.2	669 837.6	700 789.4	104.6	697 680.0
14	r	Arbuzyn raion	8 203.8	10 373.2	126.4	9 567.8	2 292.2	1 338.6	58.4	1 299.1	10 496.0	11 711.8	111.6	10 866.9
14	r	Bashtanivka raion	13 929.7	18 711.3	134.3	17 830.8	5 849.4	4 342.3	74.2	2 821.7	19 779.1	23 053.6	116.6	20 652.5
14	r	Berezan raion	11 100.5	12 872.2	116.0	12 031.2	6 090.2	4 706.7	77.3	5 494.1	17 190.7	17 578.8	102.3	17 525.3
14	r	Berezhnivatsk raion	6 011.2	7 967.1	132.5	6 685.1	2 208.1	1 438.1	65.1	1 360.7	8 219.3	9 405.2	114.4	8 045.9
14	r	Braty raion	5 837.2	7 727.7	132.4	6 619.3	2 265.4	1 362.8	60.2	1 188.0	8 102.6	9 090.4	112.2	7 807.3
14	r	Veselynivsk raion	6 700.5	8 236.7	122.9	7 635.9	2 480.6	1 453.1	58.6	1 277.2	9 181.1	9 689.8	105.5	8 913.1
14	r	Voznesensk raion	7 757.4	8 757.7	112.9	8 258.4	4 990.1	3 556.9	71.3	3 419.1	12 747.5	12 314.6	96.6	11 677.5
14	r	Vradiiv raion	4 893.5	6 067.9	124.0	5 458.2	1 941.8	1 267.6	65.3	1 100.0	6 835.3	7 335.5	107.3	6 558.2
14	r	Domaniv raion	6 856.5	8 440.6	123.1	7 684.9	3 461.1	2 537.2	73.3	2 525.4	10 317.6	10 977.8	106.4	10 210.3
14	r	Yelanetsk raion	4 865.5	5 889.7	121.1	5 332.2	2 082.8	1 538.5	73.9	1 318.4	6 948.3	7 428.2	106.9	6 650.5
14	r	Zhovtneve raion	27 914.4	32 423.3	116.2	37 915.7	4 378.1	4 281.0	97.8	3 574.5	32 292.5	36 704.2	113.7	41 490.2
14	r	Kazankiv raion	7 199.5	9 820.5	136.4	8 033.6	2 670.2	2 065.5	77.4	1 532.1	9 869.7	11 886.0	120.4	9 565.8
14	r	Kryvozersk raion	7 032.8	9 400.4	133.7	7 863.2	1 984.8	1 381.1	69.6	1 233.8	9 017.6	10 781.5	119.6	9 097.1
14	r	Mykolaiv raion	13 785.9	15 789.0	114.5	15 300.0	2 969.3	4 430.8	149.2	2 164.7	16 755.2	20 219.9	120.7	17 464.7
14	r	Novobuzkiv raion	8 928.5	11 267.5	126.2	10 164.7	3 214.5	2 538.5	79.0	1 990.9	12 143.0	13 805.9	113.7	12 155.6
14	r	Novoodesa raion	11 330.3	13 518.9	119.3	12 545.0	3 719.0	2 560.6	68.9	2 218.6	15 049.3	16 079.5	106.8	14 763.6
14	r	Ochakiv raion	5 747.0	6 462.7	112.5	6 341.3	2 059.4	2 088.3	101.4	1 753.8	7 806.4	8 550.9	109.5	8 095.1
14	r	Pervomaisk raion	9 774.9	11 508.7	117.7	10 804.3	3 994.3	3 941.2	98.7	3 155.0	13 769.2	15 449.9	112.2	13 959.3
14	r	Snihuriv raion	13 395.8	17 451.4	130.3	14 589.1	3 717.7	3 235.6	87.0	2 568.8	17 113.5	20 687.0	120.9	17 157.9
14	vr	Total for raion budgets	181 264.9	222 686.6	122.9	210 660.8	62 369.0	50 064.2	80.3	41 995.9	243 633.9	272 750.8	112.0	252 656.8
14	vmr	Total for raion and city budgets	713 156.0	796 618.3	111.7	789 997.6	200 315.5	176 921.9	88.3	160 339.2	913 471.5	973 540.2	106.6	950 336.8
14	o	Oblast budget	261 864.8	295 663.3	112.9	285 056.8	2 906.3	5 432.3	186.9	8 130.9	264 771.1	301 095.7	113.7	293 187.7
14	v	Consolidated budget of Mykolaiv oblast	975 020.8	1 092 281.6	112.0	1 075 054.4	203 221.8	182 354.2	89.7	168 470.1	1 178 242.6	1 274 635.8	108.2	1 243 524.5
15	m	city Odesa	1 043 147.5	966 279.0	92.6	995 793.7	552 948.4	286 886.8	51.9	357 670.9	1 596 095.9	1 253 165.8	78.5	1 353 464.6
15	m	city Bilhorod-Dnistrovskiy	45 138.0	43 856.3	97.2	43 117.6	19 364.0	13 886.9	69.1	13 689.6	64 502.0	57 243.1	88.7	56 807.1
15	m	city Izmail	62 543.1	66 278.1	106.0	59 208.3	14 167.4	14 090.2	99.5	7 497.6	76 710.5	80 368.4	104.8	66 705.9
15	m	city Illichivsk	107 318.5	115 359.7	107.5	110 086.7	31 998.5	42 580.4	133.1	33 597.5	139 317.0	157 940.1	113.4	143 684.2
15	m	city Kotovsk	38 392.3	35 097.6	91.4	35 431.3	3 159.6	6 103.6	193.2	4 638.6	41 551.9	41 201.2	99.2	40 069.9
15	m	city Teplodar	3 436.3	3 866.2	112.5	3 858.2	3 582.1	3 888.6	108.6	3 826.7	7 018.4	7 754.8	110.5	7 684.9
15	m	city Yuzhne	66 195.2	67 697.2	102.3	73 209.4	7 320.3	16 521.5	225.7	14 506.7	73 515.5	84 218.7	114.6	87 716.1
15	vm	Total for citybudgets	1 366 170.9	1 298 434.0	95.0	1 320 705.2	632 540.3	383 458.0	60.6	435 427.5	1 998 711.2	1 681 892.1	84.1	1 756 132.7
15	r	Ananivsk raion	8 748.3	10 094.1	115.4	8 471.7	1 305.3	1 001.3	76.7	836.1	10 053.6	11 095.4	110.4	9 307.8
15	r	Artsyzsk raion	14 492.8	14 883.4	102.7	13 948.4	3 928.8	2 829.3	72.0	2 206.1	18 421.6	17 712.6	96.2	16 154.5
15	r	Balta raion	15 416.6	15 617.6	101.3	14 818.1	3 803.4	2 640.8	69.4	2 506.5	19 220.0	18 258.3	95.0	17 324.6
15	r	Berezivka raion	12 451.9	13 460.8	108.1	11 855.4	2 878.9	1 845.2	64.1	1 865.7	15 330.8	15 306.0	99.8	13 721.1
15	r	Bilhorod-Dnistrovsk raion	17 138.6	23 101.8	134.8	17 065.2	5 944.0	4 831.6	81.3	4 447.0	23 082.6	27 933.4	121.0	21 512.2

Oblast codes	Level of budget	Administrative units	Revenues included in the calculation of inter-governmental transfers				Revenues, that are not included in the calculation of inter-governmental transfers				General Fund revenues: total			
			Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008
15	r	Biliaivsk raion	43 031.6	42 019.1	97.6	45 357.7	8 684.3	32 099.8	369.6	23 082.5	51 715.9	74 118.9	143.3	68 440.3
15	r	Boldhrad raion	17 648.7	18 097.8	102.5	17 754.1	5 019.6	3 825.8	76.2	3 180.0	22 668.3	21 923.6	96.7	20 934.1
15	r	Velykomykhailivsk raion	7 964.6	8 812.8	110.6	7 969.5	1 954.6	1 509.5	77.2	1 248.1	9 919.2	10 322.3	104.1	9 217.6
15	r	Ivanivka raion	9 529.8	9 551.9	100.2	9 175.4	2 540.8	2 011.4	79.2	1 750.7	12 070.6	11 563.3	95.8	10 926.1
15	r	Izmail raion	11 749.3	12 110.6	103.1	11 416.3	4 323.8	2 720.8	62.9	2 420.8	16 073.1	14 831.4	92.3	13 837.2
15	r	Kiliisk raion	19 116.5	18 939.4	99.1	18 034.3	5 155.9	4 140.7	80.3	3 438.1	24 272.4	23 080.1	95.1	21 472.5
15	r	Kodym raion	8 193.8	8 618.0	105.2	7 773.8	1 714.5	1 985.4	115.8	1 595.2	9 908.3	10 603.5	107.0	9 369.0
15	r	Komintern raion	49 251.9	49 599.1	100.7	50 445.2	14 188.4	19 916.9	140.4	14 728.4	63 440.3	69 515.9	109.6	65 173.6
15	r	Kotovsk raion	6 246.6	6 568.2	105.1	6 424.8	1 632.8	1 864.1	114.2	1 106.8	7 879.4	8 432.3	107.0	7 531.6
15	r	Krasnookniansk raion	6 340.0	7 065.9	111.5	6 051.2	1 387.7	1 117.8	80.6	871.9	7 727.7	8 183.7	105.9	6 923.0
15	r	Liubashivka raion	9 307.2	10 105.7	108.6	9 034.2	2 374.6	1 918.8	80.8	1 696.4	11 681.8	12 024.5	102.9	10 730.6
15	r	Mykolaiv raion	5 802.0	6 260.4	107.9	5 790.5	2 040.3	1 523.1	74.7	1 179.3	7 842.3	7 783.6	99.3	6 969.8
15	r	Ovidiopol raion	61 752.7	58 573.7	94.9	65 114.2	27 298.4	37 766.7	138.3	25 166.4	89 051.1	96 340.4	108.2	90 280.6
15	r	Reniiv raion	17 115.4	17 205.2	100.5	16 409.3	4 093.1	3 913.3	95.6	2 422.6	21 208.5	21 118.5	99.6	18 831.9
15	r	Rozdilniansk raion	22 123.1	20 928.2	94.6	20 827.5	5 700.2	3 696.0	64.8	3 815.1	27 823.3	24 624.1	88.5	24 642.6
15	r	Savransky raion	5 572.6	6 335.9	113.7	5 430.9	1 918.7	1 339.9	69.8	1 233.3	7 491.3	7 675.8	102.5	6 664.2
15	r	Sarat raion	15 016.8	17 345.8	115.5	15 033.3	4 764.2	4 154.5	87.2	2 745.6	19 781.0	21 500.3	108.7	17 778.9
15	r	Tarutynsk raion	11 177.2	12 522.9	112.0	11 121.3	4 131.3	3 405.6	82.4	2 908.0	15 308.5	15 928.4	104.0	14 029.3
15	r	Tatarbunarsk raion	12 540.2	13 343.6	106.4	12 580.2	5 019.2	4 606.1	91.8	3 967.9	17 559.4	17 949.7	102.2	16 548.1
15	r	Frunze raion	5 248.3	5 950.1	113.4	5 181.6	1 635.4	1 627.0	99.5	1 204.8	6 883.7	7 577.0	110.1	6 386.4
15	r	Shyryiv raion	7 827.1	8 957.3	114.4	7 658.8	2 532.7	2 219.1	87.6	2 048.9	10 359.8	11 176.4	107.9	9 707.7
15	vr	Total for raion budgets	420 803.6	436 069.3	103.6	420 743.0	125 970.9	150 510.3	119.5	113 672.3	546 774.5	586 579.6	107.3	534 415.2
15	vmr	Total for raion and city budgets	1 786 974.5	1 734 503.3	97.1	1 741 448.2	758 511.2	533 968.4	70.4	549 099.7	2 545 485.7	2 268 471.7	89.1	2 290 547.9
15	o	Oblast budget	662 822.6	654 291.3	98.7	630 521.6	14 185.8	19 607.7	138.2	12 594.7	677 008.4	673 899.0	99.5	643 116.3
15	v	Consolidated budget of Odessa oblast	2 449 797.1	2 388 794.6	97.5	2 371 969.7	772 697.0	553 576.0	71.6	561 694.5	3 222 494.1	2 942 370.6	91.3	2 933 664.2
16	m	city Poltava	344 227.4	348 546.6	101.3	363 009.7	79 433.0	70 880.0	89.2	54 570.1	423 660.4	419 426.5	99.0	417 579.8
16	m	city Komsomolsk	58 324.2	68 390.1	117.3	62 149.2	22 802.9	24 144.8	105.9	20 752.1	81 127.1	92 534.9	114.1	82 901.3
16	m	city Kremenchuk	269 143.9	249 417.7	92.7	302 832.7	71 153.6	55 034.2	77.3	47 501.7	340 297.5	304 451.9	89.5	350 334.4
16	m	city Lubny	27 351.8	28 595.8	104.5	29 063.1	8 288.1	7 107.2	85.8	5 794.2	35 639.9	35 703.0	100.2	34 857.3
16	m	city Myrhorod	30 571.1	31 091.5	101.7	30 882.9	8 710.5	8 707.5	100.0	7 321.9	39 281.6	39 799.1	101.3	38 204.9
16	vm	Total for city budgets	729 618.4	726 041.7	99.5	787 937.6	190 388.1	165 873.7	87.1	135 940.0	920 006.5	891 915.4	96.9	923 877.6
16	r	Velykobahachansk raion	9 568.8	11 716.4	122.4	10 363.4	2 665.0	2 256.4	84.7	1 801.0	12 233.8	13 972.7	114.2	12 164.4
16	r	Hadiach raion	27 016.5	32 826.9	121.5	29 289.8	5 863.1	4 785.2	81.6	3 690.6	32 879.6	37 612.1	114.4	32 980.4
16	r	Hlobynka raion	23 914.3	26 807.6	112.1	26 001.9	6 890.6	5 563.2	80.7	4 485.7	30 804.9	32 370.8	105.1	30 487.6
16	r	Hrebinki raion	14 633.2	17 143.6	117.2	16 837.8	2 884.9	2 099.8	72.8	1 891.8	17 518.1	19 243.4	109.8	18 729.6
16	r	Dykanka raion	11 259.8	14 107.8	125.3	12 168.5	2 317.4	1 811.0	78.1	1 541.3	13 577.2	15 918.8	117.2	13 709.8
16	r	Zinkiv raion	16 830.0	20 399.5	121.2	18 396.8	5 040.6	3 774.5	74.9	3 043.7	21 870.6	24 174.1	110.5	21 440.6
16	r	Karlivsk raion	16 865.9	17 668.1	104.8	18 417.1	5 974.8	4 727.2	79.1	3 952.0	22 840.7	22 395.3	98.0	22 369.1
16	r	Kobeliiana raion	16 293.2	19 193.9	117.8	17 917.4	5 226.8	4 064.6	77.8	3 329.3	21 520.0	23 258.5	108.1	21 246.7
16	r	Kozelschyn raion	6 815.6	8 727.4	128.0	7 192.4	2 061.6	1 897.1	92.0	1 370.4	8 877.2	10 624.4	119.7	8 562.8
16	r	Kotelev raion	7 488.3	9 605.2	128.3	8 778.1	2 256.4	1 286.9	57.0	1 065.9	9 744.7	10 892.1	111.8	9 844.0
16	r	Kremenchuk raion	10 796.9	12 862.2	119.1	12 418.3	4 505.0	4 579.5	101.7	3 003.3	15 301.9	17 441.7	114.0	15 421.7
16	r	Lokhvitsa raion	22 234.4	29 415.2	132.3	24 707.8	6 188.2	7 050.3	113.9	5 581.3	28 422.6	36 465.5	128.3	30 289.1
16	r	Lubeny raion	9 143.2	11 096.2	121.4	11 064.2	3 807.4	3 302.9	86.7	2 600.3	12 950.6	14 399.1	111.2	13 664.5
16	r	Mashivka raion	14 060.9	18 350.2	130.5	15 786.9	3 638.2	2 223.6	61.1	1 758.1	17 699.1	20 573.8	116.2	17 545.0
16	r	Myrhorod raion	8 730.9	11 984.3	137.3	9 833.1	4 514.6	4 472.5	99.1	3 235.0	13 245.5	16 456.8	124.2	13 068.1
16	r	Novosanzharsk raion	18 382.5	23 312.5	126.8	20 198.0	4 509.0	3 626.7	80.4	3 269.7	22 891.5	26 939.2	117.7	23 467.7
16	r	Orzhytsk raion	11 216.9	13 023.8	116.1	12 212.3	3 278.9	2 289.0	69.8	2 033.6	14 495.8	15 312.8	105.6	14 245.9
16	r	Pyriatyn raion	14 008.4	16 483.2	117.7	15 436.5	3 939.4	3 008.0	76.4	2 517.2	17 947.8	19 491.2	108.6	17 953.7

Oblast codes	Level of budget	Administrative units	Revenues included in the calculation of inter-governmental transfers				Revenues, that are not included in the calculation of inter-governmental transfers				General Fund revenues: total			
			Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008
16	r	Poltava raion	26 043.6	30 652.4	117.7	27 598.1	4 227.0	5 475.3	129.5	4 238.5	30 270.6	36 127.7	119.3	31 836.6
16	r	Reshetylivka raion	12 004.9	15 593.2	129.9	13 060.5	3 332.9	2 655.7	79.7	2 095.2	15 337.8	18 248.8	119.0	15 155.7
16	r	Semenivka raion	8 835.9	10 502.8	118.9	9 893.3	3 723.0	3 217.4	86.4	2 305.3	12 558.9	13 720.2	109.2	12 198.6
16	r	Khorol raion	19 737.8	21 110.8	107.0	21 048.6	3 299.9	3 077.6	93.3	2 435.7	23 037.7	24 188.3	105.0	23 484.3
16	r	Chornukhyn raion	3 883.5	4 671.7	120.3	4 328.1	2 091.6	2 130.8	101.9	1 768.0	5 975.1	6 802.5	113.8	6 096.1
16	r	Chutivsk raion	8 216.8	9 699.4	118.0	8 905.0	2 928.3	2 413.6	82.4	2 100.3	11 145.1	12 113.0	108.7	11 005.3
16	r	Shyshatsk raion	13 652.8	17 027.9	124.7	15 079.0	2 185.2	2 267.5	103.8	1 723.5	15 838.0	19 295.4	121.8	16 802.5
16	vr	Total for raion budgets	351 635.0	423 982.0	120.6	386 933.0	97 349.8	84 056.3	86.3	66 836.6	448 984.8	508 038.2	113.2	453 769.6
16	vmr	Total for raion and city budgets	1 081 253.4	1 150 023.7	106.4	1 174 870.7	287 737.9	249 930.0	86.9	202 776.6	1 368 991.3	1 399 953.7	102.3	1 377 647.3
16	o	Oblast budget	389 598.8	427 097.6	109.6	414 072.8	15 074.5	9 821.4	65.2	20 526.3	404 673.3	436 919.0	108.0	434 599.1
16	v	Consolidated budget of Poltava oblast	1 470 852.2	1 577 121.3	107.2	1 588 943.4	302 812.4	259 751.4	85.8	223 302.9	1 773 664.6	1 836 872.6	103.6	1 812 246.4
17	m	city Rivne	238 947.3	234 794.8	98.3	252 312.3	44 166.9	52 271.9	118.4	49 977.1	283 114.2	287 066.7	101.4	302 289.4
17	m	city Dubno	18 120.1	19 612.4	108.2	18 880.1	3 853.1	3 092.7	80.3	2 494.0	21 973.2	22 705.1	103.3	21 374.1
17	m	city Kuznetsovsk	60 941.0	68 181.9	111.9	65 316.3	6 899.3	11 288.2	163.6	5 614.1	67 840.3	79 470.1	117.1	70 930.4
17	m	city Ostroh	8 284.7	9 043.2	109.2	8 764.9	757.6	571.8	75.5	507.4	9 042.3	9 615.1	106.3	9 272.3
17	vm	Total for citybudgets	326 293.1	331 632.4	101.6	345 273.6	55 676.9	67 224.7	120.7	58 592.6	381 970.0	398 857.1	104.4	403 866.1
17	r	Bereznive raion	14 392.0	16 380.8	113.8	15 147.2	2 306.1	1 931.4	83.8	1 840.2	16 698.1	18 312.2	109.7	16 987.4
17	r	Volodymyretsk raion	11 358.8	12 494.0	110.0	12 251.6	2 712.6	2 387.6	88.0	2 661.9	14 071.4	14 881.6	105.8	14 913.5
17	r	Hoschansk raion	9 945.0	11 504.9	115.7	10 661.1	1 859.4	1 696.0	91.2	1 337.8	11 804.4	13 200.9	111.8	11 998.9
17	r	Demydivka raion	3 657.6	4 248.0	116.1	3 913.3	1 025.2	712.6	69.5	668.4	4 682.8	4 960.6	105.9	4 581.7
17	r	Dubny raion	9 571.7	11 802.9	123.3	10 358.1	2 170.7	2 250.9	103.7	1 657.8	11 742.4	14 053.8	119.7	12 015.9
17	r	Dubrovysk raion	11 097.6	12 260.6	110.5	12 100.6	2 433.3	1 727.1	71.0	1 717.2	13 530.9	13 987.7	103.4	13 817.9
17	r	Zarichia raion	5 900.3	7 104.9	120.4	6 426.1	1 602.7	1 447.8	90.3	1 132.0	7 503.0	8 552.8	114.0	7 558.0
17	r	Zdolbuniv raion	29 109.8	28 749.8	98.8	30 576.9	3 860.2	2 741.8	71.0	2 936.6	32 970.0	31 491.6	95.5	33 513.4
17	r	Koretsk raion	7 419.3	9 438.1	127.2	7 944.1	2 145.6	2 318.2	108.0	1 657.5	9 564.9	11 756.3	122.9	9 601.6
17	r	Kostopil raion	24 628.2	24 404.0	99.1	25 962.9	4 217.3	3 154.1	74.8	3 141.7	28 845.5	27 558.1	95.5	29 104.6
17	r	Mlyniv raion	10 347.5	11 703.3	113.1	11 065.8	2 326.2	1 627.3	70.0	1 326.9	12 673.7	13 330.5	105.2	12 392.7
17	r	Ostroh raion	4 099.6	5 225.5	127.5	4 449.9	1 262.4	932.6	73.9	780.1	5 362.0	6 158.1	114.8	5 230.0
17	r	Radyvylivka raion	11 283.1	13 501.1	119.7	12 347.8	2 099.8	1 653.2	78.7	1 283.0	13 382.9	15 154.3	113.2	13 630.8
17	r	Rivne raion	38 042.0	39 061.2	102.7	40 294.3	5 989.8	5 295.5	88.4	4 885.7	44 031.8	44 356.7	100.7	45 180.0
17	r	Rokytniv raion	15 485.2	14 929.6	96.4	16 151.6	6 799.1	3 952.8	58.1	4 558.7	22 284.3	18 882.4	84.7	20 710.2
17	r	Sarny raion	33 918.4	35 996.0	106.1	35 384.5	13 520.1	8 972.5	66.4	7 987.5	47 438.5	44 968.4	94.8	43 372.0
17	vr	Total for raion budgets	240 256.1	258 804.7	107.7	255 035.7	56 330.5	42 801.4	76.0	39 572.9	296 586.6	301 606.1	101.7	294 608.6
17	vmr	Total for raion and city budgets	566 549.2	590 437.1	104.2	600 309.3	112 007.4	110 026.1	98.2	98 165.5	678 556.6	700 463.2	103.2	698 474.8
17	o	Oblast budget	196 316.8	210 436.3	107.2	207 454.6	1 927.2	1 652.4	85.7	4 109.3	198 244.0	212 088.8	107.0	211 563.9
17	v	Consolidated budget of Rivne oblast	762 866.0	800 873.4	105.0	807 763.9	113 934.6	111 678.5	98.0	102 274.7	876 800.6	912 551.9	104.1	910 038.6
18	m	citySumy	323 018.7	314 909.6	97.5	331 122.9	71 559.0	71 221.5	99.5	67 113.5	394 577.7	386 131.2	97.9	398 236.3
18	m	cityHlukhiv	14 271.9	16 047.5	112.4	14 962.9	3 249.7	2 527.0	77.8	2 059.8	17 521.6	18 574.4	106.0	17 022.7
18	m	cityKonotop	57 993.9	61 389.2	105.9	60 049.9	10 153.2	9 318.7	91.8	8 901.1	68 147.1	70 707.9	103.8	68 951.0
18	m	cityLebedyn	12 405.6	12 166.0	98.1	13 006.6	2 741.0	2 020.9	73.7	1 967.7	15 146.6	14 186.9	93.7	14 974.2
18	m	cityOkhlyrka	34 179.8	36 125.1	105.7	37 697.5	4 611.4	4 025.6	87.3	4 352.4	38 791.2	40 150.7	103.5	42 049.9
18	m	cityRomny	25 334.2	25 073.8	99.0	26 694.2	4 259.1	3 622.8	85.1	3 981.6	29 593.3	28 696.6	97.0	30 675.8
18	m	cityShostka	36 659.5	35 941.1	98.0	37 648.0	11 776.3	6 045.0	51.3	7 147.8	48 435.8	41 986.1	86.7	44 795.8
18	vm	Total for citybudgets	503 863.6	501 652.2	99.6	521 181.9	108 349.7	98 781.5	91.2	95 523.8	612 213.3	600 433.7	98.1	616 705.7
18	r	Bilopillia raion	15 431.4	16 941.1	109.8	16 202.0	4 521.3	4 806.6	106.3	4 480.4	19 952.7	21 747.7	109.0	20 682.5
18	r	Buryn raion	8 435.9	10 273.8	121.8	9 071.7	3 231.3	2 659.6	82.3	2 325.0	11 667.2	12 933.4	110.9	11 396.7
18	r	Velykopysariv raion	6 063.1	7 736.2	127.6	6 571.1	1 846.2	2 164.6	117.2	1 700.5	7 909.3	9 900.8	125.2	8 271.5
18	r	Hlukhiv raion	6 241.4	8 244.5	132.1	6 823.7	1 855.5	3 409.3	183.7	2 928.7	8 096.9	11 653.8	143.9	9 752.4

Oblast codes	Level of budget	Administrative units	Revenues included in the calculation of inter-governmental transfers				Revenues, that are not included in the calculation of inter-governmental transfers				General Fund revenues: total			
			Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008
18	r	Konotop raion	7 732.1	9 164.9	118.5	8 383.7	3 116.8	2 072.9	66.5	2 080.4	10 848.9	11 237.8	103.6	10 464.1
18	r	Krasnopil raion	9 395.6	10 641.8	113.3	9 787.6	3 354.1	3 726.0	111.1	3 010.6	12 749.7	14 367.9	112.7	12 798.2
18	r	Krolevetsk raion	12 077.9	14 480.0	119.9	12 689.2	3 317.6	4 038.9	121.7	3 409.3	15 395.5	18 518.8	120.3	16 098.5
18	r	Lebedyn raion	6 301.8	7 290.2	115.7	6 804.5	2 722.4	2 611.3	95.9	1 985.8	9 024.2	9 901.5	109.7	8 790.3
18	r	Lypovodolynsk raion	6 618.8	8 194.5	123.8	7 058.1	2 438.7	1 836.7	75.3	1 577.5	9 057.5	10 031.2	110.8	8 635.6
18	r	Nedryhailiv raion	7 409.1	9 075.6	122.5	7 895.2	2 667.7	2 643.7	99.1	2 078.7	10 076.8	11 719.4	116.3	9 973.9
18	r	Okhtyrka raion	13 399.5	16 164.0	120.6	14 081.0	3 411.1	2 681.3	78.6	2 225.5	16 810.6	18 845.2	112.1	16 306.5
18	r	Putyvliv raion	8 641.0	9 777.2	113.1	9 053.3	1 454.1	2 479.8	170.5	2 116.4	10 095.1	12 257.0	121.4	11 169.7
18	r	Romny raion	13 641.5	13 974.2	102.4	14 108.7	4 619.1	5 520.0	119.5	3 286.5	18 260.6	19 494.2	106.8	17 395.2
18	r	Seredyno-Budsk raion	5 009.2	6 332.2	126.4	5 340.8	1 137.9	1 061.6	93.3	859.6	6 147.1	7 393.8	120.3	6 200.4
18	r	Sumy raion	18 096.2	20 933.5	115.7	19 175.8	6 282.4	4 202.3	66.9	3 742.7	24 378.6	25 135.7	103.1	22 918.5
18	r	Trostianetsk raion	18 955.2	21 325.9	112.5	19 896.4	3 602.8	3 866.1	107.3	3 406.4	22 558.0	25 192.0	111.7	23 302.8
18	r	Shostkyni raion	5 611.7	6 903.2	123.0	5 931.5	1 877.0	1 344.1	71.6	1 347.3	7 488.7	8 247.3	110.1	7 278.9
18	r	Yampilia raion	10 338.7	11 221.8	108.5	10 744.8	1 823.4	2 524.6	138.5	1 531.1	12 162.1	13 746.4	113.0	12 275.9
18	vr	Total for raion budgets	179 400.1	208 674.7	116.3	189 619.1	53 279.4	53 649.3	100.7	44 092.3	232 679.5	262 323.9	112.7	233 711.5
18	vmr	Total for raion and city budgets	683 263.7	710 326.9	104.0	710 801.0	161 629.1	152 430.8	94.3	139 616.1	844 892.8	862 757.7	102.1	850 417.2
18	o	Oblast budget	247 634.9	264 649.1	106.9	256 533.1	1 161.9	2 522.3	217.1	3 982.1	248 796.8	267 171.5	107.4	260 515.2
18	v	Consolidated budget of Sumy oblast	930 898.6	974 976.0	104.7	967 334.1	162 791.0	154 953.1	95.2	143 598.2	1 093 689.6	1 129 929.2	103.3	1 110 932.4
19	m	city Ternopil	196 711.5	200 896.5	102.1	208 034.0	50 664.0	35 232.8	69.5	35 166.3	247 375.5	236 129.3	95.5	243 200.3
19	vm	Total for city budgets	196 711.5	200 896.5	102.1	208 034.0	50 664.0	35 232.8	69.5	35 166.3	247 375.5	236 129.3	95.5	243 200.3
19	r	Berezhansk raion	13 298.6	13 537.2	101.8	13 721.2	1 860.9	2 087.5	112.2	1 848.4	15 159.5	15 624.8	103.1	15 569.5
19	r	Borsch raion	14 394.4	16 870.4	117.2	15 503.3	3 110.3	6 966.2	224.0	6 297.4	17 504.7	23 836.5	136.2	21 800.6
19	r	Buchatsk raion	13 274.5	15 462.9	116.5	14 394.4	2 171.9	1 516.0	69.8	1 640.2	15 446.4	16 978.9	109.9	16 034.6
19	r	Husiatyn raion	18 581.3	21 925.4	118.0	20 284.9	3 304.2	2 356.7	71.3	1 964.8	21 885.5	24 282.0	111.0	22 249.7
19	r	Zalischysk raion	10 748.5	11 886.7	110.6	11 566.0	1 724.0	1 292.9	75.0	1 291.1	12 472.5	13 179.6	105.7	12 857.1
19	r	Zbaravka raion	12 147.1	14 843.6	122.2	12 874.8	2 553.1	2 036.1	79.8	2 984.1	14 700.2	16 879.7	114.8	15 858.9
19	r	Zboriv raion	9 355.5	11 105.9	118.7	10 094.7	1 600.9	1 080.8	67.5	1 164.0	10 956.4	12 186.7	111.2	11 258.7
19	r	Kozive raion	8 524.0	9 807.2	115.1	9 456.9	2 055.0	2 050.1	99.8	1 762.7	10 579.0	11 857.3	112.1	11 219.6
19	r	Kremenetsk raion	16 333.9	19 821.2	121.4	17 677.7	2 147.6	1 696.8	79.0	1 421.3	18 481.5	21 518.0	116.4	19 098.9
19	r	Lanovetsk raion	7 440.2	9 275.8	124.7	8 057.3	1 410.0	980.6	69.5	727.7	8 850.2	10 256.4	115.9	8 785.0
19	r	Monastyr raion	6 248.4	7 039.3	112.7	6 602.6	1 070.5	883.1	82.5	765.8	7 318.9	7 922.4	108.2	7 368.4
19	r	Pidvolochyni raion	12 052.7	14 774.6	122.6	13 480.6	3 109.3	2 224.2	71.5	2 272.9	15 162.0	16 998.8	112.1	15 753.5
19	r	Pidhaietsk raion	3 954.5	4 735.0	119.7	4 313.0	618.7	442.6	71.5	383.8	4 573.2	5 177.6	113.2	4 696.8
19	r	Terebovliany raion	17 675.6	20 306.6	114.9	19 212.1	3 344.3	2 422.1	72.4	2 072.6	21 019.9	22 728.8	108.1	21 284.6
19	r	Ternopil raion	22 529.8	26 432.9	117.3	24 188.0	2 853.6	3 244.6	113.7	2 692.5	25 383.4	29 677.5	116.9	26 880.5
19	r	Chortkivka raion	24 781.7	27 340.0	110.3	26 646.0	4 265.6	3 169.6	74.3	3 026.5	29 047.3	30 509.6	105.0	29 672.6
19	r	Shumy raion	7 317.2	8 187.2	111.9	7 803.9	1 442.2	691.7	48.0	752.6	8 759.4	8 878.9	101.4	8 556.5
19	vr	Total for raion budgets	218 657.9	253 351.8	115.9	235 877.4	38 642.1	35 141.6	90.9	33 068.1	257 300.0	288 493.4	112.1	268 945.5
19	vmr	Total for raion and city budgets	415 369.4	454 248.2	109.4	443 911.3	89 306.1	70 374.5	78.8	68 234.4	504 675.5	524 622.7	104.0	512 145.7
19	o	Oblast budget	138 386.9	153 447.8	110.9	147 685.7	1 316.7	2 411.0	183.1	2 397.0	139 703.6	155 858.8	111.6	150 082.7
19	v	Consolidated budget of Ternopil oblast	553 756.3	607 696.0	109.7	591 597.0	90 622.8	72 785.4	80.3	70 631.4	644 379.1	680 481.4	105.6	662 228.5
20	m	city Kharkiv	1 402 059.3	1 405 839.3	100.3	1 474 637.2	511 223.3	470 817.8	92.1	424 870.7	1 913 282.6	1 876 657.0	98.1	1 899 507.9
20	m	city Izium	21 494.5	19 828.0	92.2	22 319.2	5 380.8	3 862.8	71.8	3 573.1	26 875.3	23 690.9	88.2	25 892.4
20	m	city Kupiansk	42 209.4	44 253.2	104.8	44 428.7	6 881.9	4 931.7	71.7	4 781.0	49 091.3	49 184.9	100.2	49 209.7
20	m	city Lozova	37 519.1	41 725.5	111.2	44 121.2	7 593.9	7 588.1	99.9	5 001.4	45 113.0	49 313.6	109.3	49 122.6
20	m	city Liubotyn	10 906.0	11 703.9	107.3	11 411.0	1 234.5	1 545.5	125.2	1 479.4	12 140.5	13 249.4	109.1	12 890.4
20	m	city Pervomaiskyi	10 417.6	10 657.9	102.3	11 007.5	3 126.6	2 072.5	66.3	1 765.7	13 544.2	12 730.5	94.0	12 773.2
20	m	city Chuhuiv	18 927.3	18 894.9	99.8	18 994.0	3 205.2	2 688.8	83.9	2 693.8	22 132.5	21 583.7	97.5	21 687.7

Oblast codes	Level of budget	Administrative units	Revenues included in the calculation of inter-governmental transfers				Revenues, that are not included in the calculation of inter-governmental transfers				General Fund revenues: total			
			Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008
20	vm	Total for citybudgets	1 543 533.2	1 552 902.6	100.6	1 626 918.8	538 646.2	493 507.3	91.6	444 165.1	2 082 179.4	2 046 410.0	98.3	2 071 083.9
20	r	Balakliy raion	60 015.4	66 945.2	111.5	63 601.8	8 839.1	6 827.8	77.2	5 956.7	68 854.5	73 773.0	107.1	69 558.5
20	r	Barvinkiv raion	8 283.7	9 993.0	120.6	9 094.8	2 914.3	2 128.7	73.0	1 791.5	11 198.0	12 121.7	108.2	10 886.2
20	r	Blyzniuki raion	7 135.2	8 136.1	114.0	7 609.5	2 535.6	1 992.2	78.6	1 639.4	9 670.8	10 128.3	104.7	9 248.9
20	r	Bohodukhivsk raion	14 581.0	16 026.7	109.9	15 311.3	4 556.2	3 115.6	68.4	2 985.0	19 137.2	19 142.2	100.0	18 296.3
20	r	Borivka raion	6 841.2	8 103.0	118.4	7 306.7	2 144.1	2 210.1	103.1	1 851.8	8 985.3	10 313.1	114.8	9 158.5
20	r	Valkivsk raion	12 899.1	14 218.7	110.2	13 698.9	3 526.7	2 330.5	66.1	2 121.0	16 425.8	16 549.2	100.8	15 820.0
20	r	Velykoburlutsk raion	8 739.7	9 951.1	113.9	9 225.7	3 060.6	1 503.2	49.1	1 310.1	11 800.3	11 454.3	97.1	10 535.9
20	r	Vovchany raion	19 737.5	22 388.1	113.4	20 715.9	7 656.5	6 101.5	79.7	5 410.4	27 394.0	28 489.6	104.0	26 126.3
20	r	Dvorichansk raion	6 691.5	7 708.7	115.2	7 064.7	1 992.7	1 470.3	73.8	1 681.3	8 684.2	9 179.0	105.7	8 746.0
20	r	Derhachiv raion	35 352.5	38 990.8	110.3	37 320.5	16 532.7	9 048.5	54.7	6 740.9	51 885.2	48 039.3	92.6	44 061.4
20	r	Zachepylivka raion	4 895.3	6 434.0	131.4	5 486.5	1 422.1	949.0	66.7	1 038.0	6 317.4	7 383.0	116.9	6 524.5
20	r	Zmiiv raion	32 493.1	37 329.9	114.9	34 105.8	6 058.9	4 348.9	71.8	4 524.5	38 552.0	41 678.8	108.1	38 630.3
20	r	Zolochivka raion	10 048.0	11 174.5	111.2	10 653.2	2 811.9	2 135.1	75.9	1 843.4	12 859.9	13 309.6	103.5	12 496.5
20	r	Izium raion	5 721.3	7 452.0	130.3	6 311.5	4 056.8	1 796.3	44.3	1 970.7	9 778.1	9 248.3	94.6	8 282.2
20	r	Kehychiv raion	12 077.0	12 662.6	104.8	12 833.9	3 606.4	2 129.7	59.1	1 825.7	15 683.4	14 792.3	94.3	14 659.6
20	r	Kolomaty raion	2 938.5	3 263.7	111.1	3 145.0	1 029.0	1 008.1	98.0	750.1	3 967.5	4 271.8	107.7	3 895.1
20	r	Krasnohrad raion	39 298.8	45 058.9	114.7	41 403.6	6 250.9	4 128.6	66.0	3 831.8	45 549.7	49 187.5	108.0	45 235.4
20	r	Krasnokutsk raion	10 733.9	12 093.9	112.7	11 658.6	3 370.0	2 495.5	74.1	2 146.0	14 103.9	14 589.4	103.4	13 804.6
20	r	Kupiansk raion	6 141.4	7 511.5	122.3	6 491.9	3 386.4	2 877.7	85.0	2 113.1	9 527.8	10 389.2	109.0	8 605.1
20	r	Loziv raion	8 255.4	9 967.5	120.7	9 003.9	2 858.8	2 163.2	75.7	1 812.5	11 114.2	12 130.7	109.1	10 816.4
20	r	Novodolaz raion	15 391.2	15 623.3	101.5	16 308.0	3 578.5	2 566.2	71.7	2 478.9	18 969.7	18 189.5	95.9	18 786.9
20	r	Pervomaisk raion	7 943.9	9 146.9	115.1	8 459.4	2 800.3	2 933.7	104.8	2 143.1	10 744.2	12 080.6	112.4	10 602.5
20	r	Pecheniy raion	4 318.7	3 897.4	90.2	5 102.0	2 128.3	1 517.6	71.3	1 305.3	6 447.0	5 415.0	84.0	6 407.3
20	r	Sakhnovshyn raion	7 854.0	10 138.3	129.1	8 669.1	3 036.2	2 395.3	78.9	2 154.2	10 890.2	12 533.6	115.1	10 823.3
20	r	Kharkiv raion	81 832.4	81 044.5	99.0	85 495.2	19 470.0	19 115.1	98.2	18 349.9	101 302.4	100 159.5	98.9	103 845.0
20	r	Chuhuv raion	17 840.3	19 398.5	108.7	18 613.6	3 346.1	2 966.3	88.7	2 608.7	21 186.4	22 364.9	105.6	21 222.2
20	r	Shevchenkove raion	9 586.2	10 390.3	108.4	10 179.3	2 825.8	1 881.2	66.6	1 567.8	12 412.0	12 271.5	98.9	11 747.1
20	vr	Total for raion budgets	457 646.2	505 049.2	110.4	484 870.2	125 794.9	94 135.6	74.8	83 951.9	583 441.1	599 184.8	102.7	568 822.2
20	vmr	Total for raion and city budgets	2 001 179.4	2 057 951.8	102.8	2 111 789.1	664 441.1	587 643.0	88.4	528 117.0	2 665 620.5	2 645 594.8	99.2	2 639 906.1
20	o	Oblast budget	732 670.6	784 229.6	107.0	769 067.7	10 824.2	12 834.4	118.6	20 621.1	743 494.8	797 064.0	107.2	789 688.8
20	v	Consolidated budget of Kharkiv oblast	2 733 850.0	2 842 181.5	104.0	2 880 856.8	675 265.3	600 477.4	88.9	548 738.1	3 409 115.3	3 442 658.9	101.0	3 429 594.9
21	m	city Kherson	265 527.6	268 449.3	101.1	277 872.2	52 928.4	43 575.6	82.3	36 540.9	318 456.0	312 024.9	98.0	314 413.1
21	m	city Kakhovka	21 064.4	21 975.6	104.3	22 273.7	4 874.8	4 049.0	83.1	2 947.3	25 939.2	26 024.6	100.3	25 221.0
21	m	city Nova Kakhovka	45 585.9	47 772.8	104.8	48 665.6	12 587.7	10 015.4	79.6	8 663.2	58 173.6	57 788.2	99.3	57 328.8
21	vm	Total for citybudgets	332 177.9	338 197.8	101.8	348 811.5	70 390.9	57 640.0	81.9	48 151.4	402 568.8	395 837.8	98.3	396 962.9
21	r	Beryslavsk raion	13 748.5	14 937.4	108.6	15 160.6	3 984.2	2 916.0	73.2	2 531.0	17 732.7	17 853.3	100.7	17 691.6
21	r	Bilozersk raion	17 747.5	20 679.1	116.5	18 485.6	4 035.9	3 555.2	88.1	2 337.0	21 783.4	24 234.3	111.3	20 822.6
21	r	Velykolepetyn raion	6 828.6	8 351.0	122.3	7 412.0	2 470.0	1 559.0	63.1	1 317.9	9 298.6	9 909.9	106.6	8 729.9
21	r	Velykooleksandrivka raion	7 109.5	9 421.1	132.5	7 849.7	4 027.5	2 547.8	63.3	2 143.6	11 137.0	11 969.0	107.5	9 993.3
21	r	Verkhnorohachynsk raion	3 809.8	4 053.0	106.4	4 089.3	2 223.8	1 140.4	51.3	1 051.8	6 033.6	5 193.4	86.1	5 141.1
21	r	Vysokopil raion	4 046.5	5 208.4	128.7	4 464.0	2 050.7	6 672.8	325.4	2 095.9	6 097.2	11 881.2	194.9	6 559.9
21	r	Henichensk raion	18 850.0	24 126.8	128.0	21 370.7	7 234.9	7 076.8	97.8	5 010.5	26 084.9	31 203.6	119.6	26 381.2
21	r	Holo Prystan raion	18 628.3	19 170.7	102.9	27 283.0	7 668.6	5 496.8	71.7	4 967.1	26 296.9	24 667.5	93.8	32 250.0
21	r	Hornostav raion	6 736.7	8 559.5	127.1	7 288.2	2 767.3	1 680.0	60.7	1 551.7	9 504.0	10 239.6	107.7	8 839.9
21	r	Ivanivka raion	4 671.2	5 717.2	122.4	5 079.6	2 219.4	1 629.4	73.4	1 267.1	6 890.6	7 346.6	106.6	6 346.7
21	r	Kalanchaty raion	7 453.8	9 497.8	127.4	8 031.1	2 313.8	2 192.3	94.8	1 612.9	9 767.6	11 690.1	119.7	9 644.1
21	r	Kakhovka raion	10 022.4	12 418.9	123.9	11 125.9	4 979.5	4 277.9	85.9	3 644.9	15 001.9	16 696.9	111.3	14 770.8
21	r	Nyzhnosirohozk raion	4 890.1	5 909.9	120.9	5 303.6	3 938.5	2 292.5	58.2	2 158.7	8 828.6	8 202.3	92.9	7 462.4

Oblast codes	Level of budget	Administrative units	Revenues included in the calculation of inter-governmental transfers				Revenues, that are not included in the calculation of inter-governmental transfers				General Fund revenues: total			
			Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008
21	r	Novovorontsovsk raion	5 890.0	7 250.9	123.1	6 438.3	1 755.0	1 150.9	65.6	963.7	7 645.0	8 401.9	109.9	7 402.0
21	r	Novotroitsk raion	11 191.4	14 235.0	127.2	12 103.8	3 749.2	2 311.0	61.6	2 133.2	14 940.6	16 546.0	110.7	14 237.1
21	r	Skadovsk raion	15 346.0	16 957.0	110.5	16 209.8	5 015.8	4 874.1	97.2	3 842.2	20 361.8	21 831.1	107.2	20 052.0
21	r	Tsiurupynsk raion	18 472.0	21 404.6	115.9	19 652.1	6 094.4	4 810.4	78.9	4 290.3	24 566.4	26 214.9	106.7	23 942.4
21	r	Chaplyn raion	10 428.8	12 776.6	122.5	11 222.6	3 501.4	3 227.7	92.2	2 834.8	13 930.2	16 004.3	114.9	14 057.4
21	vr	Total for raion budgets	185 871.1	220 675.0	118.7	208 570.1	70 029.9	59 411.0	84.8	45 754.4	255 901.0	280 086.0	109.5	254 324.5
21	vmr	Total for raion and city budgets	518 049.0	558 872.8	107.9	557 381.5	140 420.8	117 051.0	83.4	93 905.9	658 469.8	675 923.8	102.7	651 287.4
21	o	Oblast budget	184 160.5	201 153.8	109.2	193 970.5	2 120.3	865.7	40.8	1 125.4	186 280.8	202 019.6	108.4	195 095.9
21	v	Consolidated budget of Kherson oblast	702 209.5	760 026.6	108.2	751 352.0	142 541.1	117 916.8	82.7	95 031.3	844 750.6	877 943.3	103.9	846 383.3
22	m	city Khmelnytskyi	253 003.3	241 567.5	95.5	257 983.7	99 157.9	72 208.1	72.8	61 721.8	352 161.2	313 775.6	89.1	319 705.4
22	m	city Kamianets-Podilskyi	57 445.3	55 897.5	97.3	58 652.0	19 268.7	16 327.2	84.7	15 288.5	76 714.0	72 224.7	94.1	73 940.5
22	m	city Netishyn	44 427.0	46 272.6	104.2	46 525.8	7 096.4	5 215.8	73.5	4 710.0	51 523.4	51 488.3	99.9	51 235.7
22	m	city Slavuta	21 549.6	23 401.7	108.6	22 265.6	5 575.7	4 934.4	88.5	3 272.1	27 125.3	28 336.1	104.5	25 537.7
22	m	city Starokostiantyniv	23 373.4	21 820.0	93.4	21 678.1	3 379.3	2 394.3	70.9	2 348.9	26 752.7	24 214.3	90.5	24 027.0
22	m	city Shepetivka	30 443.1	31 011.5	101.9	30 666.6	5 112.0	4 037.1	79.0	3 095.7	35 555.1	35 048.5	98.6	33 762.3
22	vm	Total for citybudgets	430 241.7	419 970.9	97.6	437 771.7	139 590.0	105 116.8	75.3	90 437.0	569 831.7	525 087.6	92.1	528 208.8
22	r	Bilohirsk raion	7 460.0	8 519.8	114.2	7 773.4	1 267.0	971.8	76.7	767.6	8 727.0	9 491.6	108.8	8 541.0
22	r	Vinkovets raion	6 052.0	7 108.6	117.5	6 305.7	944.0	992.2	105.1	794.4	6 996.0	8 100.8	115.8	7 100.1
22	r	Volochysk raion	19 888.0	24 396.6	122.7	20 562.9	4 543.2	4 227.7	93.1	3 561.2	24 431.2	28 624.3	117.2	24 124.1
22	r	Horodok raion	12 358.9	14 843.3	120.1	13 700.8	3 121.7	2 773.9	88.9	2 268.9	15 480.6	17 617.2	113.8	15 969.7
22	r	Derazhniansk raion	8 817.6	9 610.6	109.0	9 216.6	1 550.7	981.0	63.3	891.8	10 368.3	10 591.6	102.2	10 108.4
22	r	Dunaieve raion	17 918.5	19 886.3	111.0	18 636.2	3 288.8	3 458.9	105.2	3 446.8	21 207.3	23 345.2	110.1	22 083.0
22	r	Iziaslav raion	13 630.6	16 117.1	118.2	14 224.1	2 769.5	3 058.7	110.4	2 260.9	16 400.1	19 175.8	116.9	16 485.0
22	r	Kamianets-Podilsk raion	22 822.8	24 381.2	106.8	24 033.0	3 956.0	4 227.5	106.9	3 538.4	26 778.8	28 608.6	106.8	27 571.4
22	r	Krasyliv raion	23 092.6	23 871.5	103.4	23 800.1	5 444.8	3 019.9	55.5	2 559.3	28 537.4	26 891.4	94.2	26 359.4
22	r	Letychiv raion	9 430.9	10 675.9	113.2	9 996.4	2 636.6	2 197.6	83.4	1 540.2	12 067.5	12 873.6	106.7	11 536.6
22	r	Novoushytsk raion	6 840.2	8 280.1	121.1	7 149.8	1 272.3	1 952.5	153.5	810.7	8 112.5	10 232.6	126.1	7 960.5
22	r	Polonsk raion	13 400.6	14 509.0	108.3	14 016.6	4 790.8	2 323.8	48.5	2 329.7	18 191.4	16 832.8	92.5	16 346.3
22	r	Slavuty raion	9 455.7	10 141.0	107.2	9 372.8	2 392.9	2 463.0	102.9	2 334.3	11 848.6	12 604.1	106.4	11 707.2
22	r	Starokostiantynivka raion	7 949.0	9 352.9	117.7	8 549.2	3 169.5	3 850.5	121.5	3 050.4	11 118.5	13 203.3	118.8	11 599.5
22	r	Starosyniavsk raion	6 114.2	6 926.3	113.3	6 499.5	1 401.9	1 142.0	81.5	830.6	7 516.1	8 068.3	107.3	7 330.1
22	r	Teofipol raion	9 262.9	10 107.1	109.1	9 573.5	2 263.0	1 549.1	68.5	1 136.0	11 525.9	11 656.2	101.1	10 709.5
22	r	Khmelnytskyi raion	18 685.1	19 391.4	103.8	19 484.2	3 954.5	3 494.8	88.4	2 919.6	22 639.6	22 886.2	101.1	22 403.8
22	r	Chernomovetskyi raion	12 313.5	14 863.1	120.7	12 837.0	3 323.5	2 436.5	73.3	1 922.3	15 637.0	17 299.6	110.6	14 759.3
22	r	Shepetivka raion	7 538.0	9 910.3	131.5	8 485.1	1 394.0	1 051.7	75.4	716.2	8 932.0	10 962.0	122.7	9 201.3
22	r	Yarmolyn raion	10 681.1	11 835.2	110.8	10 903.9	2 107.0	1 857.2	88.1	1 877.2	12 788.1	13 692.5	107.1	12 781.1
22	vr	Total for raion budgets	243 712.2	274 727.5	112.7	255 121.0	55 591.7	48 030.3	86.4	39 556.4	299 303.9	322 757.8	107.8	294 677.4
22	vmr	Total for raion and city budgets	673 953.9	694 698.4	103.1	692 892.7	195 181.7	153 147.0	78.5	129 993.4	869 135.6	847 845.4	97.6	822 886.1
22	o	Oblast budget	232 019.4	243 579.7	105.0	237 549.5	1 912.1	2 205.2	115.3	5 608.7	233 931.5	245 784.9	105.1	243 158.2
22	v	Consolidated budget of Khmelnytsk oblast	905 973.3	938 278.0	103.6	930 442.3	197 093.8	155 352.2	78.8	135 602.1	1 103 067.1	1 093 630.3	99.1	1 066 044.4
23	m	city Cherkasy	300 429.8	276 283.1	92.0	302 361.5	81 929.9	82 919.3	101.2	71 095.7	382 359.7	359 202.4	93.9	373 457.2
23	m	city Vatutine	6 457.3	5 510.4	85.3	6 980.4	1 923.4	1 634.8	85.0	1 769.7	8 380.7	7 145.2	85.3	8 750.1
23	m	city Zolotonosha	19 527.4	19 865.7	101.7	19 433.9	3 759.2	3 316.7	88.2	2 906.5	23 286.6	23 182.4	99.6	22 340.5
23	m	city Kaniv	18 749.9	20 112.1	107.3	19 084.2	3 620.4	3 251.4	89.8	2 787.8	22 370.3	23 363.5	104.4	21 872.0
23	m	city Smila	42 252.1	46 973.6	111.2	48 773.4	10 570.0	6 605.7	62.5	5 684.7	52 822.1	53 579.3	101.4	54 458.0
23	m	city Uman	47 542.9	49 032.9	103.1	50 418.7	9 370.7	10 058.6	107.3	7 326.9	56 913.6	59 091.5	103.8	57 745.6
23	vm	Total for citybudgets	434 959.4	417 777.7	96.0	447 052.1	111 173.6	107 786.5	97.0	91 571.3	546 133.0	525 564.2	96.2	538 623.3
23	r	Horodyschensk raion	14 452.0	15 724.8	108.8	14 975.4	5 795.4	6 427.9	110.9	5 014.7	20 247.4	22 152.8	109.4	19 990.1
23	r	Drabivka raion	13 156.7	15 395.8	117.0	13 806.8	6 956.1	5 454.0	78.4	4 037.4	20 112.8	20 849.8	103.7	17 844.2

Oblast codes	Level of budget	Administrative units	Revenues included in the calculation of inter-governmental transfers				Revenues, that are not included in the calculation of inter-governmental transfers				General Fund revenues: total			
			Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008
23	r	Zhashkiv raion	20 732.0	19 879.9	95.9	21 252.2	7 394.8	5 016.4	67.8	4 831.3	28 126.8	24 896.3	88.5	26 083.5
23	r	Zvenyhorod raion	16 723.0	18 397.8	110.0	16 540.5	4 571.6	3 824.0	83.6	5 523.3	21 294.6	22 221.8	104.4	22 063.7
23	r	Zolotonosha raion	21 075.9	24 490.0	116.2	21 866.6	7 445.9	6 532.6	87.7	5 418.4	28 521.8	31 022.7	108.8	27 285.0
23	r	Kamianka raion	11 389.5	12 547.8	110.2	11 789.7	3 645.7	3 276.8	89.9	2 388.9	15 035.2	15 824.5	105.2	14 178.6
23	r	Kaniv raion	13 601.5	18 296.3	134.5	14 286.9	2 669.5	2 246.8	84.2	1 758.2	16 271.0	20 543.1	126.3	16 045.1
23	r	Katerynopilsk raion	11 803.0	11 640.6	98.6	12 283.2	4 267.3	2 474.3	58.0	2 086.6	16 070.3	14 114.9	87.8	14 369.8
23	r	Korsun-Shevchenkivskiy raion	19 910.4	20 058.2	100.7	20 992.4	4 517.6	4 331.7	95.9	4 077.3	24 428.0	24 389.9	99.8	25 069.6
23	r	Lysiansk raion	10 145.5	10 709.0	105.6	11 196.7	3 095.0	2 544.6	82.2	2 074.9	13 240.5	13 253.7	100.1	13 271.6
23	r	Mankiv raion	11 254.5	13 107.4	116.5	11 645.7	3 935.1	2 430.7	61.8	2 086.1	15 189.6	15 538.1	102.3	13 731.8
23	r	Monastyrshchensk raion	12 347.6	13 953.9	113.0	12 877.8	3 004.4	2 220.8	73.9	1 858.0	15 352.0	16 174.7	105.4	14 735.8
23	r	Smilianske raion	9 338.6	10 424.5	111.6	9 764.4	4 085.3	3 542.9	86.7	3 612.7	13 423.9	13 967.4	104.0	13 377.2
23	r	Talnive raion	15 047.0	16 783.7	111.5	15 445.9	7 037.0	4 101.6	58.3	5 776.8	22 084.0	20 885.3	94.6	21 222.7
23	r	Uman raion	15 686.5	18 453.1	117.6	15 793.0	5 053.8	4 390.0	86.9	3 598.8	20 740.3	22 843.2	110.1	19 391.8
23	r	Khrestynivka raion	16 862.7	19 014.2	112.8	18 334.0	3 948.2	2 391.7	60.6	2 225.0	20 810.9	21 405.9	102.9	20 559.0
23	r	Cherkasky raion	33 049.6	34 569.3	104.6	33 247.6	6 820.4	5 319.5	78.0	5 089.7	39 870.0	39 888.8	100.0	38 337.3
23	r	Chyhyryn raion	14 745.3	12 242.8	83.0	18 405.9	2 964.3	2 866.5	96.7	2 288.5	17 709.6	15 109.2	85.3	20 694.4
23	r	Chornobai raion	21 776.9	26 466.9	121.5	22 689.3	8 372.5	7 726.3	92.3	6 130.1	30 149.4	34 193.2	113.4	28 819.4
23	r	Shpoliansk raion	17 247.7	18 638.3	108.1	17 597.9	6 615.4	5 305.1	80.2	5 225.3	23 863.1	23 943.4	100.3	22 823.2
23	vr	Total for raion budgets	320 345.9	350 794.4	109.5	334 791.8	102 195.3	82 424.2	80.7	75 102.1	422 541.2	433 218.6	102.5	409 893.9
23	vmr	Total for raion and city budgets	755 305.3	768 572.1	101.8	781 843.9	213 368.9	190 210.7	89.1	166 673.3	968 674.2	958 782.8	99.0	948 517.2
23	o	Oblast budget	278 122.9	289 349.9	104.0	282 357.1	7 022.8	3 432.6	48.9	5 975.4	285 145.7	292 782.5	102.7	288 332.5
23	v	Consolidated budget of Cherkasy oblast	1 033 428.2	1 057 922.0	102.4	1 064 200.9	220 391.7	193 643.3	87.9	172 648.8	1 253 819.9	1 251 565.3	99.8	1 236 849.7
24	m	city Chernivtsi	217 761.0	218 313.6	100.3	226 402.7	81 232.2	88 900.1	109.4	58 847.6	298 993.2	307 213.7	102.7	285 250.3
24	m	city Novodnistrovsk	11 013.3	14 849.7	134.8	11 847.3	1 969.8	1 923.4	97.6	1 141.8	12 983.1	16 773.1	129.2	12 989.1
24	vm	Total for citybudgets	228 774.3	233 163.3	101.9	238 250.0	83 202.0	90 823.6	109.2	59 989.4	311 976.3	323 986.8	103.8	298 239.4
24	r	Vyzhny raion	14 625.9	15 076.6	103.1	15 426.8	2 861.1	2 627.0	91.8	2 728.6	17 487.0	17 703.6	101.2	18 155.4
24	r	Hertsai raion	6 625.6	7 363.9	111.1	6 884.6	960.9	859.2	89.4	789.9	7 586.5	8 223.1	108.4	7 674.4
24	r	Hlybochyt'sa raion	15 766.7	15 950.0	101.2	16 507.9	1 954.9	1 663.3	85.1	1 701.1	17 721.6	17 613.4	99.4	18 208.9
24	r	Zastavny raion	10 482.7	11 527.8	110.0	11 154.1	2 422.3	2 170.6	89.6	2 023.7	12 905.0	13 698.4	106.1	13 177.8
24	r	Kelmenetsk raion	10 220.4	11 103.1	108.6	10 679.4	2 512.4	1 998.6	79.6	2 284.1	12 732.8	13 101.7	102.9	12 963.5
24	r	Kitsmansk raion	17 722.3	20 109.8	113.5	18 604.2	4 004.1	3 290.4	82.2	2 981.4	21 726.4	23 400.2	107.7	21 585.6
24	r	Novosely raion	18 736.8	19 357.7	103.3	19 623.1	4 057.0	4 522.5	111.5	4 656.8	22 793.8	23 880.2	104.8	24 279.9
24	r	Putylyv raion	7 340.7	8 333.7	113.5	7 810.7	1 740.6	1 148.8	66.0	1 118.5	9 081.3	9 482.6	104.4	8 929.2
24	r	Sokyrany raion	10 146.7	11 735.2	115.7	10 354.2	2 876.3	2 042.8	71.0	2 011.3	13 023.0	13 778.0	105.8	12 365.5
24	r	Storozhynetsk raion	18 568.0	21 734.8	117.1	21 560.1	3 380.6	3 127.4	92.5	2 767.7	21 948.6	24 862.2	113.3	24 327.8
24	r	Khotynka raion	15 617.9	17 354.0	111.1	16 375.1	2 252.5	2 146.8	95.3	2 282.1	17 870.4	19 500.7	109.1	18 657.3
24	vr	Total for raion budgets	145 853.7	159 646.7	109.5	154 980.2	29 022.7	25 597.4	88.2	25 345.0	174 876.4	185 244.1	105.9	180 325.3
24	vmr	Total for raion and city budgets	374 628.0	392 810.0	104.9	393 230.3	112 224.7	116 421.0	103.7	85 334.4	486 852.7	509 230.9	104.6	478 564.7
24	o	Oblast budget	129 266.8	144 990.6	112.2	135 006.9	762.9	846.0	110.9	2 913.7	130 029.7	145 836.6	112.2	137 920.7
24	v	Consolidated budget of Chernivtsi oblast	503 894.8	537 800.6	106.7	528 237.2	112 987.6	117 267.0	103.8	88 248.1	616 882.4	655 067.6	106.2	616 485.4
25	m	city Chernihiv	250 132.1	237 029.1	94.8	254 952.2	60 123.1	50 031.2	83.2	43 418.7	310 255.2	287 060.4	92.5	298 370.9
25	m	city Nizhyn	39 322.2	42 603.8	108.3	42 437.9	9 575.5	7 350.1	76.8	6 405.6	48 897.7	49 953.9	102.2	48 843.5
25	m	city Pryluky	53 548.7	61 485.7	114.8	57 219.8	7 855.3	7 375.3	93.9	6 231.4	61 404.0	68 861.0	112.1	63 451.2
25	vm	Total for citybudgets	343 003.0	341 118.6	99.5	354 609.9	77 553.9	64 756.6	83.5	56 055.7	420 556.9	405 875.2	96.5	410 665.7
25	r	Bakhmaty raion	22 914.4	24 577.7	107.3	23 335.3	4 237.7	2 715.7	64.1	2 452.4	27 152.1	27 293.4	100.5	25 787.7
25	r	Bobrovytsa raion	14 819.4	16 239.7	109.6	15 296.6	3 167.9	2 021.1	63.8	1 914.1	17 987.3	18 260.8	101.5	17 210.8
25	r	Borznianka raion	10 706.0	13 353.4	124.7	10 974.5	1 907.5	2 388.8	125.2	1 352.6	12 613.5	15 742.2	124.8	12 327.2
25	r	Varvyny raion	11 478.7	12 594.4	109.7	12 926.2	4 233.9	2 512.7	59.3	2 246.7	15 712.6	15 107.1	96.1	15 172.8

Oblast codes	Level of budget	Administrative units	Revenues included in the calculation of inter-governmental transfers				Revenues, that are not included in the calculation of inter-governmental transfers				General Fund revenues: total			
			Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008	Estimates	Reports for 2009	% of execution	Reports for 2008
25	r	Horodniansk raion	11 522.0	11 068.1	96.1	11 499.5	1 755.5	1 712.1	97.5	1 368.5	13 277.5	12 780.3	96.3	12 868.0
25	r	Ichniansk raion	14 070.5	14 746.7	104.8	14 454.4	2 624.3	1 571.1	59.9	1 526.7	16 694.8	16 317.8	97.7	15 981.1
25	r	Kozeletsk raion	23 168.8	23 361.4	100.8	21 991.0	3 320.3	1 882.5	56.7	1 912.3	26 489.1	25 243.9	95.3	23 903.3
25	r	Koropy raion	7 882.1	8 160.0	103.5	7 903.4	1 438.7	880.5	61.2	916.0	9 320.8	9 040.5	97.0	8 819.4
25	r	Koriukivka raion	14 054.1	14 351.2	102.1	15 101.7	2 544.0	1 936.2	76.1	1 558.5	16 598.1	16 287.4	98.1	16 660.2
25	r	Kulykive raion	5 518.7	6 046.6	109.6	5 713.1	1 040.4	618.9	59.5	741.6	6 559.1	6 665.6	101.6	6 454.7
25	r	Mensk raion	14 859.5	16 258.9	109.4	14 957.7	2 170.6	2 083.9	96.0	1 634.4	17 030.1	18 342.8	107.7	16 592.1
25	r	Nizhyn raion	5 415.0	6 776.7	125.1	5 610.2	1 281.0	1 073.9	83.8	843.8	6 696.0	7 850.5	117.2	6 454.0
25	r	Novhorod-Siverskyi raion	11 691.6	12 247.7	104.8	12 192.0	1 906.2	2 184.7	114.6	1 913.1	13 597.8	14 432.4	106.1	14 105.1
25	r	Nosivka raion	10 757.8	12 879.2	119.7	11 506.1	1 997.8	1 213.2	60.7	1 031.2	12 755.6	14 092.4	110.5	12 537.3
25	r	Pryluky raion	11 404.6	14 347.6	125.8	11 668.0	4 027.0	2 341.7	58.2	2 477.4	15 431.6	16 689.3	108.2	14 145.4
25	r	Ripkynka raion	11 265.6	11 325.2	100.5	11 288.2	2 072.7	1 809.2	87.3	1 785.0	13 338.3	13 134.4	98.5	13 073.2
25	r	Semenivka raion	7 007.7	7 517.7	107.3	6 946.6	846.8	1 346.4	159.0	763.5	7 854.5	8 864.1	112.9	7 710.1
25	r	Sosnianska raion	6 755.6	7 232.4	107.1	6 831.8	972.6	707.4	72.7	635.9	7 728.2	7 939.8	102.7	7 467.6
25	r	Sribniansk raion	4 437.7	4 547.0	102.5	4 947.0	1 283.5	1 336.2	104.1	976.9	5 721.2	5 883.1	102.8	5 923.9
25	r	Talalaiv raion	6 152.6	6 760.6	109.9	6 647.8	1 151.4	1 274.2	110.7	868.8	7 304.0	8 034.9	110.0	7 516.5
25	r	Chernihiv raion	18 398.2	19 182.2	104.3	18 159.2	3 460.4	2 092.6	60.5	2 373.3	21 858.6	21 274.8	97.3	20 532.5
25	r	Schorsivka raion	9 805.1	10 475.7	106.8	9 911.9	1 450.9	945.1	65.1	759.7	11 256.0	11 420.8	101.5	10 671.7
25	vr	Total for raion budgets	254 085.7	274 050.3	107.9	259 862.2	48 891.1	36 648.1	75.0	32 052.4	302 976.8	310 698.5	102.5	291 914.6
25	vmr	Total for raion and city budgets	597 088.7	615 169.0	103.0	614 472.1	126 445.0	101 404.7	80.2	88 108.1	723 533.7	716 573.7	99.0	702 580.3
25	o	Oblast budget	209 831.0	216 019.2	102.9	211 481.9	5 262.1	5 222.1	99.2	6 876.6	215 093.1	221 241.3	102.9	218 358.6
25	v	Consolidated budget of Chernihiv oblast	806 919.7	831 188.1	103.0	825 954.1	131 707.1	106 626.8	81.0	94 984.8	938 626.8	937 815.0	99.9	920 938.8
26	v	Consolidated budget of city Kyiv	11 570 373.5	9 828 289.9	84.9	10 384 658.5	2 097 998.2	2 084 921.9	99.4	2 186 215.9	13 668 371.7	11 913 211.9	87.2	12 570 874.3
27	v	Consolidated budget of city Sevastopol	469 966.6	481 167.3	102.4	473 580.7	106 818.1	145 559.1	136.3	124 101.7	576 784.7	626 726.4	108.7	597 682.4
-	v	Total for administrative unit budget	50 769 111.3	50 276 482.4	99.0	51 222 969.2	10 153 654.3	9 355 007.7	92.1	8 655 800.2	60 922 765.6	59 631 490.1	97.9	59 878 769.4

Data on the Status of Intergovernmental Settlements between the State Budget and Local Budgets in 2009

UAN thousand

Name of oblast's consolidated budget	Equalization grant			Funds transferred from local budgets to the State budget		
	Allocated by apportionment for 2009	Actual at the end of 2009	2009 apportionment execution, %	Allocated by apportionment for 2009	Actual at the end of 2009	2009 apportionment execution, %
AR of Crimea	1 591 573.0	1 591 573.0	100.0%	25 047.9	25 047.9	100.0%
Vinnitsya Oblast	1 706 875.1	1 706 875.1	100.0%	19 977.5	19 937.7	99.8%
Volyn Oblast	1 216 614.9	1 216 614.9	100.0%	-	-	-
Dnipropetrovsk Oblast	1 059 886.5	1 059 886.5	100.0%	298 213.5	269 163.4	90.3%
Donetsk Oblast	1 629 748.8	1 629 748.8	100.0%	390 404.5	388 812.3	99.6%
Zhytomyr Oblast	1 380 307.5	1 380 307.5	100.0%	-	-	-
Zakarpattia Oblast	1 590 518.4	1 590 518.4	100.0%	9 105.3	9 105.3	100.0%
Zaporizhzhya Oblast	1 052 980.9	1 052 980.9	100.0%	141 159.4	140 494.2	99.5%
Ivano-Frankivsk Oblast	1 573 593.7	1 573 593.7	100.0%	-	-	-
Kyiv Oblast	860 635.4	860 635.4	100.0%	143 282.2	136 321.5	95.1%
Kirovohrad Oblast	1 052 070.1	1 052 070.1	100.0%	7 098.0	7 098.0	100.0%
Luhansk Oblast	1 362 354.8	1 362 354.8	100.0%	21 193.9	21 193.9	100.0%
Lviv Oblast	2 347 461.0	2 347 461.0	100.0%	60 031.8	59 556.0	99.2%
Mykolaiv Oblast	1 051 033.1	1 051 033.1	100.0%	22 919.2	22 919.2	100.0%
Odesa Oblast	1 414 411.6	1 414 411.6	100.0%	84 291.0	84 291.0	100.0%
Poltava Oblast	1 096 082.6	1 096 082.6	100.0%	33 818.7	33 818.7	100.0%
Rivne Oblast	1 341 829.7	1 341 829.7	100.0%	15 821.1	15 821.1	100.0%
Sumy Oblast	1 003 320.5	1 003 320.5	100.0%	24 054.2	24 054.2	100.0%
Ternopil Oblast	1 337 629.9	1 337 629.9	100.0%	-	-	-
Kharkiv Oblast	1 541 864.6	1 541 864.6	100.0%	13 571.4	13 571.4	100.0%
Kherson Oblast	1 173 481.0	1 173 481.0	100.0%	-	-	-
Khmelnyskyi Oblast	1 507 414.8	1 507 414.8	100.0%	10 527.0	10 527.0	100.0%
Cherkasy Oblast	1 217 199.1	1 217 199.1	100.0%	-	-	-
Chernivtsi Oblast	1 072 016.7	1 072 016.7	100.0%	-	-	-
Chernihiv Oblast	1 099 465.8	1 099 465.8	100.0%	-	-	-
City of Kyiv	-	-	-	7 420 698.9	6 302 221.0	84.9%
City of Sevastopol	75 979.6	75 979.6	100.0%	-	-	-
Total	33 356 349.1	33 356 349.1	100.0%	8 741 215.5	7 583 953.7	86.8%

Name of oblast's consolidated budget	Subvention for providing preferences and housing subsidies to the population as payment for electric power, natural gas, heat, water supply and sewage services, rent, removal of solid and liquid waste (KD 41030800)			Subvention for providing preferences and housing subsidies to the population for purchasing solid and liquid household fuel and liquefied gas (KD 41031000)		
	Allocated by apportionment for 2009	Actual at the end of 2009	2009 apportionment execution, %	Allocated by apportionment for 2009	Actual at the end of 2009	2009 apportionment execution, %
AR of Crimea	149 456.3	120 554.4	80.7%	13 556.3	13 555.8	100.0%
Vinnitsya Oblast	120 996.1	107 132.3	88.5%	44 622.1	42 561.3	95.4%
Volyn Oblast	85 589.2	76 821.7	89.8%	17 823.3	17 822.7	100.0%
Dnipropetrovsk Oblast	442 796.8	375 439.8	84.8%	7 112.8	7 105.4	99.9%
Donetsk Oblast	601 586.0	543 583.7	90.4%	22 456.8	22 419.3	99.8%
Zhytomyr Oblast	145 579.9	128 152.4	88.0%	37 084.2	37 067.5	100.0%
Zakarpattia Oblast	63 337.6	62 091.7	98.0%	5 096.4	5 038.8	98.9%
Zaporizhzhya Oblast	212 200.4	168 389.9	79.4%	11 691.8	11 685.7	99.9%
Ivano-Frankivsk Oblast	122 527.0	120 578.1	98.4%	7 018.5	7 012.3	99.9%
Kyiv Oblast	294 217.8	252 287.4	85.7%	12 303.7	12 221.6	99.3%
Kirovohrad Oblast	100 212.2	80 790.9	80.6%	24 164.3	24 163.9	100.0%
Luhansk Oblast	269 972.8	228 131.9	84.5%	9 822.4	9 822.0	100.0%
Lviv Oblast	250 979.5	233 892.8	93.2%	8 736.9	8 724.7	99.9%
Mykolaiv Oblast	97 671.1	78 880.2	80.8%	8 929.8	8 928.7	100.0%
Odesa Oblast	210 729.8	167 954.4	79.7%	19 694.8	19 690.2	100.0%
Poltava Oblast	212 454.1	207 438.8	97.6%	7 124.9	7 079.8	99.4%
Rivne Oblast	94 769.8	84 280.6	88.9%	28 002.7	27 922.9	99.7%
Sumy Oblast	145 306.0	133 761.1	92.1%	14 851.7	14 851.7	100.0%
Ternopil Oblast	102 079.6	93 195.8	91.3%	6 801.8	6 801.5	100.0%
Kharkiv Oblast	427 563.0	403 054.6	94.3%	12 698.9	12 672.2	99.8%
Kherson Oblast	83 993.9	69 381.3	82.6%	15 680.2	15 647.2	99.8%
Khmelnyskiy Oblast	147 411.1	133 194.9	90.4%	20 467.3	20 353.5	99.4%
Cherkasy Oblast	165 406.0	141 525.1	85.6%	24 238.8	24 235.0	100.0%
Chernivtsi Oblast	52 782.0	50 886.9	96.4%	11 419.5	9 792.3	85.8%
Chernihiv Oblast	132 909.7	112 010.8	84.3%	20 624.7	20 623.7	100.0%
City of Kyiv	302 217.5	219 478.1	72.6%	68.1	67.7	99.4%
City of Sevastopol	43 765.7	26 320.3	60.1%	702.2	701.7	99.9%
Total	5 078 510.8	4 419 210.4	87.0%	412 794.8	408 569.1	99.0%

Name of oblast's consolidated budget	Subvention for providing preferences in telecommunications services and other preferences stipulated by law (except preferences for providing medicines, prosthetic dentistry, payment for electric power, natural and liquefied gas for household purposes, solid and liquid household fuel, heat, water supply and removal services, rent, removal of solid and liquid household waste) and compensation for preferential fares for certain citizen categories (KD 41030900)			Subvention for paying allowances to families with children, low-income families, persons disabled since childhood, disabled children, and for temporary State support for children (KD 41030600)		
	Allocated by apportionment for 2009	Actual at the end of 2009	2009 apportionment execution, %	Allocated by apportionment for 2009	Actual at the end of 2009	2009 apportionment execution, %
AR of Crimea	54 365.4	44 712.2	82.2%	752 574.8	752 559.8	100.0%
Vinnitsya Oblast	60 199.8	43 017.1	71.5%	607 524.2	607 494.9	100.0%
Volyn Oblast	28 862.1	23 290.0	80.7%	560 235.8	560 235.7	100.0%
Dnipropetrovsk Oblast	115 048.2	87 326.5	75.9%	1 159 301.4	1 159 273.1	100.0%
Donetsk Oblast	195 525.6	159 399.7	81.5%	1 377 371.9	1 377 317.5	100.0%
Zhytomyr Oblast	50 085.1	48 846.4	97.5%	525 328.5	525 291.6	100.0%
Zakarpattia Oblast	29 251.9	20 928.0	71.5%	625 498.0	625 482.9	100.0%
Zaporizhzhya Oblast	62 658.3	47 265.1	75.4%	603 874.8	603 870.2	100.0%
Ivano-Frankivsk Oblast	37 881.3	27 981.8	73.9%	649 668.6	649 591.0	100.0%
Kyiv Oblast	59 289.9	46 055.6	77.7%	620 652.9	620 539.9	100.0%
Kirovohrad Oblast	32 641.1	27 529.7	84.3%	381 174.6	381 174.6	100.0%
Luhansk Oblast	89 060.3	65 813.2	73.9%	697 453.3	697 418.8	100.0%
Lviv Oblast	73 876.6	66 985.0	90.7%	993 473.8	993 458.9	100.0%
Mykolaiv Oblast	33 872.3	25 040.6	73.9%	463 513.1	463 499.9	100.0%
Odesa Oblast	64 827.7	55 525.3	85.7%	895 372.0	895 357.2	100.0%
Poltava Oblast	50 024.2	39 771.8	79.5%	482 407.1	482 525.2	100.0%
Rivne Oblast	31 360.0	23 067.8	73.6%	599 575.6	599 416.7	100.0%
Sumy Oblast	37 633.2	32 130.6	85.4%	370 756.7	370 749.9	100.0%
Ternopil Oblast	33 488.1	27 699.7	82.7%	436 782.4	436 730.5	100.0%
Kharkiv Oblast	118 180.8	114 783.6	97.1%	838 347.9	838 323.4	100.0%
Kherson Oblast	31 381.7	26 774.4	85.3%	420 806.9	420 753.7	100.0%
Khmelnitskyi Oblast	45 329.6	36 525.0	80.6%	527 620.2	527 468.9	100.0%
Cherkasy Oblast	43 659.5	36 224.1	83.0%	438 329.0	438 319.7	100.0%
Chernivtsi Oblast	24 438.2	19 304.0	79.0%	388 075.3	388 075.3	100.0%
Chernihiv Oblast	41 146.4	33 368.2	81.1%	358 389.7	358 376.1	100.0%
City of Kyiv	166 273.9	157 032.7	94.4%	731 503.3	731 296.7	100.0%
City of Sevastopol	9 978.4	7 961.9	79.8%	115 760.9	115 730.7	100.0%
Total	1 620 339.6	1 344 360.0	83.0%	16 621 372.7	16 620 332.8	100.0%

