

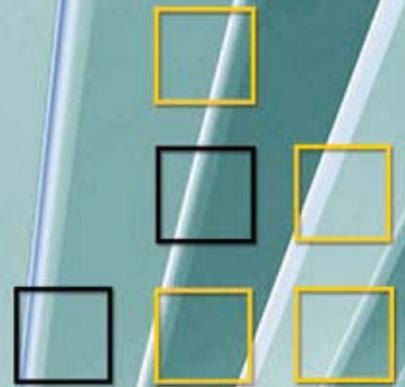


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**MUNICIPAL FINANCE
STRENGTHENING INITIATIVE**

BUDGET MONITORING:

Analysis of Budget Execution in January-June 2011



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Budget Monitoring

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**BUDGET MONITORING:
ANALYSIS OF BUDGET EXECUTION BOOK SERIES**

The series is published by the Institute for Budgetary and Socio-Economic Research (IBSER) as part of the Municipal Finance Strengthening Initiative (MFSI) project implemented with support of the American people provided through the United States Agency for International Development (USAID).

The main goal of the project is strengthening the capacity of cities to plan and finance local development projects, in particular, those related to 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 January-June 2011**

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EXECUTIVE SUMMARY

Presented herein is the *Budget Monitoring*, a periodical publication prepared by experts of the Institute for Budgetary and Socio-Economic Research (IBSER) as part of implementation of the Municipal Finance Strengthening Initiative Project (USAID).

The Monitoring materials are based on official reports of the State Treasury Service of Ukraine, information of the State Statistics Service of Ukraine, and data of the Ministry of Finance of Ukraine, Ministry of Economy and Trade of Ukraine, and the Budget Committee of the Verkhovna Rada of Ukraine, as well as on data from other official sources.

As usual, the publication provides a brief review of changes in the legislative framework, describes the key macroeconomic indicators, and identifies trends in the banking system development. A detailed analysis is provided of the results of the execution of the consolidated, State budget and local budgets, which enables the reader to determine the impact of the fiscal decisions taken on their status. Special focus is made on evaluating the performance of local budgets as the key financial mechanism for the provision of social services and guarantees to the populace.

Economic growth continued in the first six months of 2011, which is mostly explained by favorable foreign economic conditions and the steady growth of domestic demand. Nominal GDP totaled Hr 580.0bn, which is Hr 100.5bn or 20.9% more year-on-year. This increase is nearly 2ppt higher than that of last year. Real GDP increased by 3.8% (in constant 2007 prices) against the 2010 figure¹. This indicator is 1.7ppt lower than last year.

One of the reasons behind this economic growth is increased industrial output, even though it grew at a somewhat slower pace than in 2010. The industrial production index amounted to 108.7% compared to 112.0% in the same period of last year. On the whole, however, the production output has not yet regained the pre-crisis level.

The Consumer Price Index amounted to 105.9% vs. 103.3% in 2010, and the Producer Price Index amounted to 115.6%, which is 1.3ppt more than in the first half of 2010.

The foreign trade balance of Ukraine worsened and was a negative figure of about \$1.8bn. The respective figure last year was positive at about \$0.4bn.

The nominal average monthly wage level per full-time employee amounted to Hr 2,494.00 at the end of June 2011, which is 18.3% more year-on-year. This is 2.6 times higher than the State social standard (minimum wage level and able-bodied person's subsistence level of Hr 960.00), which is nearly the same ratio as at the end of 2010.

Real wages increased by 8.1% (compared to 8.6% last year). This, in turn, supported a gradual recovery of domestic consumer demand, as evidenced by a 15.2% growth in retail trade turnover compared to the respective period of 2010.

It can be said, then, that some signs of recovery from the consequences of the financial and economic crisis continued to be observed in the first half of 2011, as manifested in the gradual growth of GDP and personal income figures.

The Ukrainian banking system was characterized by the NBU pursuing a strict money and credit policy and taking steps to limit pressures on the currency exchange rate, and banks pursuing a more flexible interest-rate policy in order to attract client funds in the national currency.

The banking system of Ukraine continued growing at an accelerated pace in the first half of 2011, in particular with regard to the increase in its aggregate assets. As such, the aggregate assets of the Ukrainian banking system increased by 8.4% against 2010 and reached Hr 1,181.3bn or \$148.2bn.

¹ <http://www.ukrstat.gov.ua/>

A negative financial result of commercial banks totaling Hr 1.1bn was noted in the first six months of 2011, which is primarily linked to a reduced growth of banks' operational income and deductions into reserves for banks' problem debts.

The intake of the **consolidated and State budget revenues** in the first half of 2011 was primarily characterized by higher fiscal revenues compared to last year. For instance, the budget received nearly 50% more in tax revenues year-on-year. It is a positive development that such a growth rate in budget revenues was driven by growth of the economy, as it was provided by an increase in key tax revenues: enterprise profit tax, VAT, rent and fees for fuel and energy resources etc.

This positive trend is quite logical in light of the overall economic recovery observed since the beginning of the current year. Among other things, this is evidenced by the statistics on growth in Gross Domestic Product, export and import figures, increase in average wages, i.e., growth specifically of those factors that drive the increased budget revenue generation.

Note should be made that the increased share of tax revenues in the overall structure of budget revenues was mainly caused by recategorizing the rent and fees for fuel and energy resources as a tax.

Special features of budget execution include a sharp increase in revenues from enterprise profit tax of 50.4% year-on-year, against a backdrop of a steep (nearly double) rise in the number of loss-bearing companies and a growing volume of declared losses.

Note should also be made of the volume of VAT refunds from the budget doubling compared to last year.

At the same time, growth in revenues from the excise tax slowed in the first half of 2011. Such a downward dynamic could signal that the factor of raising the tax rate, which was employed in the last three years and made this tax the most stable throughout the financial and economic crisis, is now being exhausted.

Consolidated budget expenditures, at 44.8% (Hr 187.6bn) of the annual plan, continued to trend upward and are the highest in the last three years. At the same time, significant changes occurred in the levels of expenditure execution by function compared to 2010. For instance, execution levels of expenditures for economic activity and housing and communal services decreased by 4.4ppt.

In general, the highest priority was given to expenditures for education, social protection, healthcare, and spiritual and physical development in the second quarter. As in previous years, the lowest levels of annual plan execution were for environmental protection, with expenditures at only 20.0%, and housing and communal services, at 28.7%.

State budget expenditures with intergovernmental transfers totaled Hr 148.4bn, which is 6.3% more than in the first half of 2010. The level of annual plan execution increased by 0.7ppt to 44.0%.

The changes in the level of execution differ from those noted for the consolidated budget. It decreased even more for economic activity expenditures (by about 14.0ppt). Expenditures for spiritual and physical development also fell significantly.

As with the consolidated budget, the highest priority was granted to expenditures for social protection and education, as well as for transport and public order and security. As was the case in previous years, the lowest annual plan execution level, at below 30.0%, is noted for expenditures for the protection of the natural environment and agriculture.

The State budget deficit reached Hr 11.0bn or 31.0% of the approved annual plan. The State budget deficit amount decreased by nearly 60.0% year-on-year.

The State budget debt totaled Hr 59.5bn, which is 29.1% more than the 2010 figure, and 2.7 times more than in 2009. In 2009, however, the borrowing plan was only implemented by about

25.0% compared to nearly 70.0% this year. The annual borrowing plan execution amounted to 67.6%. **Debt repayment** totaled Hr 22.2bn or 35.6% of the annual target, which is 1.7 times more year-on-year.

As a result, **the State and State-guaranteed debt** increased by 40.8% and reached Hr 479.9bn (or \$60.2bn) as of the end of June.

Total expenditures for State debt repayment and servicing amounted to Hr 36.0bn or 38.6% of all State budget expenditures, which is 8.0ppt more than the 2010 figure.

Local budget revenues increased by 15.8% and reached Hr 82.6bn. However, one consequence of the crisis is a growing dependence of local budgets on intergovernmental transfers from the State budget. Their share in the structure of local budget revenues has been growing every year and reached its highest level, 51.8%, in the first six months of 2011.

At the same time the personal income tax, as usual the largest source of local budget revenues, showed a growth of just 8.3%. These changes are mainly related to transferring 50% of personal income tax revenues from the Kyiv municipal budget to the State budget in accordance with the amended Budget Code of Ukraine.

The development budget revenues of local budgets, however, increased to Hr 4.4bn or 3.5 times. These changes occurred pursuant to provisions of the new Budget Code version that moved nearly all capital expenditures from the General Fund to the development budget. Also, development budget revenues now include the small business single tax (this source accounted for 21.9% of all development budget revenue).

The payment for land remains an important revenue item for local budgets (Hr 5.1bn). At the same time, the growth rate of these revenues decreased somewhat compared to recent years and reached +13.0%. Note should also be made of a substantial May increase in revenues from the fees for the special use of water and the charge for use of subsoil resources (5.5 and 16.2 times, respectively, against April). This increase is linked to May being the final month for paying these charges for the first quarter of the year, as well as due to an expanded group of payers and raised tax rates according to the Tax Code.

It should also be noted that the Tax Code of Ukraine has cancelled the tax on owners of motor vehicles and other self-propelled machines and mechanisms, which has influenced local budget revenues accordingly. However, throughout January-June 2011, local budgets were receiving the charges for the first registration of motor vehicles and the tax on owners of motor vehicles for the preceding year, which both totaled Hr 356.0mn (58.4% less than in 2010). In addition, to compensate for the loss of these revenues, local budgets have been granted a subvention for the construction, reconstruction, repair, and maintenance of streets and municipal roads within settlements, the annual plan of which totaled over Hr 2.0bn (Hr 862.5mn in revenue in the first six months of 2011).

Local budget expenditures increased by 19.5% and totaled Hr 83.3bn. As usual, the bulk of local budget expenditures were used for society and culture. At the same time, expenditures for economic activity, housing and communal services, and environmental protection increased more than 1.5 times in the reporting period.

The main items demonstrating growth since the beginning of the year were expenditures for construction (increased nearly 4.0 times), agriculture (3.3 times), environmental protection (4.6 times), and housing and communal services (1.6 times).

Within the economic structure of expenditures, payroll with taxes, which is usually the largest item of local budget expenditures, dropped by 1.8ppt and amounted to 48.4% in January-June 2011. At the same time, the share of capital expenditures increased by 2.9ppt and amounted to 5.3% of all local budget expenditures. In absolute terms, capital expenditures were 2.6 times greater and totaled Hr 4.4bn.

SECTION 1. REVIEW OF NORMATIVE-LEGAL FRAMEWORK ON BUDGET FOR MAY-SEPTEMBER 2011

1.1. REVENUES OF STATE BUDGET OF UKRAINE

LAW OF UKRAINE OF 19 MAY 2011, NO. 3387

The Law of Ukraine “On Amending the Tax Code of Ukraine” dated 19 May 2011, No. 3387 was adopted in order to prevent the losses resulting from setting the VAT rate on consulting and similar services at 0%, as well as to increase the revenues of the State budget through raising the rates of rent for oil and gas condensate produced in Ukraine, to change the rate of the special-purpose surcharge to the existing tariff for electric and heat energy, except for electric power produced by qualified cogeneration plants, and to impose an import duty on wheat, barley, and corn.

Thus, the Law stipulates that

1) consulting, engineering, legal (including lawyer’s), accounting, audit, actuarial, and other similar services of a consulting nature, as well as the services of software development, supply, and testing, data processing and provision of consultations in the area of information technologies, provision of information and other services in the area of information technologies, including with the utilization of computer systems, shall all be subject to VAT. In fact, the taxation of these types of services is returned to the practice in effect before the adoption of the Tax Code;

2) wheat, barley, and corn shall be temporarily (until 1 January 2012) removed from the regime of free trade with foreign countries, with import duties of 9% to 14% of the value of these goods imposed;

3) the royalty for using subsoil resources for the extraction of minerals shall be raised.

The law was enacted as of 1 July 2011.

LAW OF UKRAINE OF 7 JULY 2011, NO. 3609

The Law of Ukraine “On Amending the Tax Code of Ukraine and Some Other Legislative Bills of Ukraine Regarding the Improvement of Certain Provisions of the Tax Code of Ukraine” dated 7 July 2011, No. 3609 was adopted in order to eliminate legislative inconsistencies related to the definition of the rights and responsibilities of taxpayers and supervisory bodies.

This Law became the first large-scale attempt at correcting certain provisions of the key tax documents, based on the experience of applying the Code’s provisions in the first months following its enactment. Therefore, changes apply to the majority of sections of this bill.

With regard to the personal income tax, changes applied to both the definition of the total taxable income, clarifying the tax base, and the rule of determining the tax obligations in certain cases (place of tax payment when notarizing an inheritance, deeds of gift etc.), reduction of the fee under civil agreements for implementing works or the provision of services by the amount of the unified contribution for the mandatory State social insurance, payment of tax on the accrued but unpaid income, taxation of investment income from derivatives transactions etc.

The Law makes the income from the sale/exchange of inherited immovable property, which takes place not more than once within the reporting tax year, not subject to taxation regardless of the duration of ownership. This removes a prior legal three-year ownership requirement.

Movable property taxation amendments exclude the provision that had taxed the income from the sale of such property based on the price specified in the sales contract of not below the assessed value of such property, but also not less than 25% of the value of the identical new movable property item. According to the new wording of this provision, the income from sale of a movable property shall be assessed based on the price specified in the sales contract, but also not below the assessed value of such property.

A provision is included, whereby no actual inspection is conducted of an individual entrepreneur who is not registered as a VAT payer and a legal entity, who applies the simplified system of taxation and who plans the inclusion of the value-added tax into the single tax, before the provisions of the simplified taxation system are enacted.

A mechanism is stipulated of applying a 17% PIT rate if the tax is declared. Thus, the 17% rate shall apply to the portion of the average monthly annual income in excess of the tenfold minimum wage level. The monthly average annual taxable income shall be calculated as the sum total of aggregate monthly taxable income amount in excess of the tenfold amount of the minimum wage level divided by the number of calendar months, during which the taxpayer received such income in the reporting year.

The Law changes the rules for the voluntary registration of the **value-added tax**. Thus, registration as a VAT payer shall be allowed immediately after State registration only to those payers whose authorized capital or book value of assets (capital assets, intangible assets, stock) exceeds Hr 300,000. This provision is approved in order to make registration more difficult for firms lacking assets and are intended to be used in fake transactions in order to obtain illegal tax refunds from the budget.

At the same time, any person subject to mandatory registration as a taxpayer who fails to submit a registration application to the State Tax Service shall be liable for noncharging or nonpayment

of VAT at the level of the registered payer, without the right of being granted a tax credit and obtaining a budget refund.

The dates for paying the tourist charge and parking fee have been clarified. Thus, the tax obligations in these fees calculated according to the tax return for the reporting/tax quarter, shall be remitted to the budget within ten calendar days following the respective accounting submission deadline.

The rate has been raised of the **charge for the development of winegrowing, gardening, and hop growing** from 1% to 1.5%.

The Law has moved the date for the imposition of the **immovable property tax** to 1 July 2012. At the same time this postponement does not remove the matter of the additional elaboration of the relevant Tax Code section. The current version of the Tax Code also contains a number of provisions such as the definition of the tax base for properties held in common joint ownership and high threshold values for the area of properties qualified for tax exemptions, which limit the amount of revenue from immovable property taxation, and, hence, leaves the issue of providing local governments with stable tax sources of revenue unresolved.

The amendments expand the range of tax agents paying the **environmental tax** for creating atmospheric pollution with harmful substances issuing from mobile sources of pollution using fuel. Such agents include the economic agents that trade in the territory of Ukraine in fuel of their own production and transfer to the customer, or upon its authorization, to other entity, the fuel of such customers, and those who import fuel in the customs territory of Ukraine.

The Law was enacted as of 6 August 2011.

1.2. EXPENDITURES OF STATE BUDGET OF UKRAINE AND BUDGET PROCESS

LAW OF UKRAINE OF 7 JULY 2011, NO. 3614

The Law of Ukraine dated 7 July 2011, No. 3614 “On Amending the Budget Code of Ukraine and Some Other Legislative Bills” has settled the issue of the State and local debt, and increased the capacity of local budgets to implement infrastructure projects at the expense of borrowed funds and issued guarantees.

In particular, cities will now be able to issue guarantees for receiving credit from international finance organizations without any restrictions, and borrow up to 200% of the development budget amount (double the previous amount). In this case, the immovable property tax and matched-funds participation in infrastructure development projects are included in the revenue of the development budget, at the expense of which investment projects are to be implemented and debt repaid.

**DECREE
OF THE CABINET
OF MINISTERS
OF UKRAINE
OF 14 SEPTEMBER
2011, NO. 970**

The Decree of the Cabinet of Ministers dated 14 September 2011, No. 970 approved the Draft Law of Ukraine «On the State Budget of Ukraine for the Year 2012» (registered at the Verkhovna Rada on 15 September 2011, as No. 9000).

An analysis of the draft 2012 budget submitted to the Verkhovna Rada shows some positive features of the draft and transparency of the budget process in general. For instance, this is the first time ever that a draft budget is accompanied by the information of key spending units regarding their tasks and anticipated results for 2012-2014.

Macroeconomic indicators are calculated based on a conservative scenario; therefore, experts believe that the key budget parameters are realistic.

The 2012 budget raises minimal social standards in proportion to the pace of the economy's development. It sets the growth of minimum wages and the subsistence level for able-bodied persons at 14%. The minimum wage level will amount to Hr 1,134 by the end of the year, which is 3.6% (or Hr 39) greater than the average subsistence level. This is a positive fact, even though the difference is insufficient to ensure a balance between the labor remuneration fund and social allowances. The experience of European countries shows that the minimum wage level must exceed the subsistence level at least 2.5 times.

The draft reflects the pension reform, thanks to which a significant reduction of the Pension Fund deficit is planned for 2012, with the State budget expenditures for covering this deficit expected to decrease by Hr 15.6bn or by 87.6%.

A positive trend continues in the reduction of the gap between the borrowing amount and debt repayment. The 2012 budget deficit will be significantly lower than the planned development expenditures, i.e., borrowed resources will predominantly be allocated for State investments. To compare, the deficit was double of these expenditures in 2010², i.e., the borrowing was used for current expenditures.

Regarding relations between the State and local budgets, the draft State budget for 2012 makes hardly any headway toward reducing the dependence of local budgets on transfers from the State budget, with their share in the revenue structure amounting to 52.4% vs. 52.7% planned for 2011. There are however, positive changes in interbudgetary relations.

An in-depth analysis of the draft budget can be found on IBSER's website: <http://www.ibser.org.ua/news/501/>.

² The annual plan indicators have been used for calculations due to lack of reporting data for the said category of expenditures.

**ORDER
OF THE MINISTRY
OF FINANCE
OF UKRAINE
OF 19 SEPTEMBER
2011, NO. 1167**

The Order of the Ministry of Finance dated 19 September 2011, No. 1167 “On Approving the Changes to the Budget Classification” has amended the functional classification of expenditures and crediting to come into effect as of 1 January 2012.

These changes improve budget classifications and will promote the optimization of budget programs, in particular, by reducing their number.

Thus, this Order paves the way to differentiate among types of basic research by the respective departments where they are conducted, as all departmental expenditures for the said objective are shown as one code under general government functions.

At the same time, it enables the reduction of the level of detail of certain codes in the departments of healthcare, spiritual and physical development, education, social protection and social security, and general government functions.

1.3. LOCAL BUDGETS AND INTERBUDGETARY RELATIONS

**ORDER
OF THE MINISTRY
OF FINANCE
OF UKRAINE
OF 27 JULY 2011,
NO. 945**

The Order of the Ministry of Finance dated 27 July 2011, No. 945 approved a Model List of performance indicators of local budget programs for the expenditures disregarded when determining the amount of intergovernmental transfers, i.e., those intended for the performance of local government’s own functions.

This List of budget programs and their performance indicators has been prepared for use in formulating and executing local budgets based on Performance Program Budgeting.

**DECREE
OF THE CABINET
OF MINISTERS
OF UKRAINE
OF 3 AUGUST 2011,
NO. 845**

The Decree of the Cabinet of Ministers dated 3 August 2011, No. 845 approved the Procedure for executing decisions on the collection of funds of the State and local budgets or budgetary institutions.

This Procedure regulates the mechanism of enforcing decisions on the collection of funds of the State and local budgets or budgetary institutions passed by courts of justice and by other State bodies and officials authorized by law to make such decisions.

**ORDER
OF THE MINISTRY
OF FINANCE
OF UKRAINE
OF 5 AUGUST 2011,
NO. 996**

The Order of the Ministry of Finance dated 5 August 2011, No. 996 approved:

- the form of the request to a key spending unit to return the subvention amount used by such unit for purposes other than the intended purpose to the respective budget;
- the form of the request to the recipient of budget funds to return budget funds to the respective budget at the amount used by the recipient for purposes other than the intended purpose;

– the form of the report about the established facts of subvention use for purposes other than the intended purpose.

– It also states that the Order of the Ministry of Finance dated 14 January 2004, No. 9 «On Approving the Forms of Request for the Repayment of a Subvention Amount Used for Purposes Other than the Intended Purpose to the Respective Budget and the Report on the Established Facts of Subvention Use for Purposes Other than the Intended Purpose» has become null and void.

**DECREE
OF THE CABINET
OF MINISTERS
OF UKRAINE OF
10 AUGUST 2011,
NO. 860**

The Decree of the Cabinet of Ministers dated 10 August 2011, No. 860 approved the Procedure of remitting 50 percent of revenues from the enterprise profit tax and excise tax in excess of the annual estimate set out in the Law on the State budget of Ukraine for the General Fund to the General Fund of local budgets.

It stipulates that this revenue shall be reflected in financial and budget accounting as an additional grant from the State budget to local budgets, and shall be allocated within one month between the relevant local budgets by the Council of Ministers of the Autonomous Republic of Crimea, oblast, and Kyiv and Sevastopol city State administrations in the following proportions:

- not more than 75 percent to the budget of the Autonomous Republic of Crimea, and not less than 25 percent to district budgets and local government budgets of the Autonomous Republic of Crimea;
- not more than 75 percent to an oblast budget, and not less than 25 percent to district budgets and local government budgets of the given oblast;
- not more than 75 percent to the Sevastopol municipal budget, and not less than 25 percent to the local government budgets of the City of Sevastopol;
- 100 percent to the Kyiv municipal budget.

The amount of funds to be distributed shall be set by the Ministry of Finance based on the annual report on the implementation of the Law on the State Budget of Ukraine according to a formula and shall take into account the difference between the actual revenues and the plan, as well as the amount of increased surplus of the paid enterprise profit tax and excise tax.

The amounts of additional grant calculated in this way, upon the decision and based on the procedure determined by the Ministry of Finance, shall be assigned by the State Treasury to mutual settlements between the State and local budgets.

The settlement of mutual accounts shall be implemented by the State Treasury in equal parts within three months after the Verkhovna Rada approves the annual report on the implementation of the Law of the State budget of Ukraine.

**DECREE
OF THE CABINET
OF MINISTERS
OF UKRAINE OF
14 SEPTEMBER
2011, NO. 992**

The Decree of the Cabinet of Ministers dated 14 September 2011, No. 992 “On Amending the Decree of the Cabinet of Ministers of Ukraine dated 8 December 2010, No. 1149” approved changes to:

- the calculations of the amount of the financial sufficiency grant to the budget of the Autonomous Republic of Crimea and oblast budgets;
- the Formula of distribution of the amount of intergovernmental transfers (equalization grants and funds transferred to the State budget) between the State budget and local budgets;
- the Formula of distribution of the amount of intergovernmental transfers (equalization grants and funds transferred to a local budget) between the district or city (City of Sevastopol, republic-significant cities of the Autonomous Republic of Crimea or oblast-significant cities) budgets and the budgets of territorial communities of villages, their associations, settlements, and cities in administrative jurisdiction of the respective district or city.

Among other things, it is stated that the amount of the financial sufficiency equalization grant to be provided within the planning budget period to the budget of the Autonomous Republic of Crimea and the oblast budgets shall be set at the level of the year preceding the planning year, and shall be indexed by a factor of 1.5, i.e., increased by 50%.

The Formula of distribution of intergovernmental transfers between the State budget and local budgets in terms of calculation of the projected amount of revenues has been corrected, with clarifications made to the calculation of:

- the actualization factor for the relative tax capacity indices;
- incentive indicator for the local budgets, which are annually increasing their generation of the revenues, which are taken into account when calculating the amount of intergovernmental transfers;
- the alpha equalization factor for certain groups of local budgets, the resources of which are transferred to the State budget.

Changes have been made to the calculation of the amount of expenditures for maintaining administrative bodies for consolidated budgets of republic-significant cities of ARC, oblast-significant cities, and consolidated budgets of districts.

Regarding the healthcare expenditures, environmental situations in the regions were taken into account, as well as the amount of special-purpose funds allocated for support of public health system reforms in the pilot regions according to the Law of Ukraine “On the Procedure of Implementing the Reform of the Healthcare System in Vinnytsya, Dnipropetrovsk, and Donetsk Oblasts, and the City of Kyiv.”

Additional appropriations are envisaged in expenditures for education for paying scholarships to students of higher educational institutions of accreditation levels I-IV.

Unlike the indicators envisaged when formulating the 2011 budget, the expenditures for development of the social and cultural sector have been excluded from the calculation of the amount of local budget General Fund expenditures, which is taken into account when determining the amount of intergovernmental transfers.

The indicators have been revised for the budget of the Autonomous Republic of Crimea for the performance of functions pursuant to the Law of Ukraine “On Approving the Constitution of the Autonomous Republic of Crimea” and for the City of Kyiv consolidated budget for the performance of capital city functions under the Law of Ukraine “On the Capital of Ukraine, the Hero City Kyiv.”

It is proposed to set the estimate for the amount of undistributed expenditures separately for the budget of the Autonomous Republic of Crimea, oblast budgets, budgets of the cities of Kyiv and Sevastopol, budget of a republic-significant city of the Autonomous Republic of Crimea and oblast-significant city, and budget of a district, rather than for consolidated oblast budgets, as was the case before.

In addition, the respective changes with regard to calculating the amount of expenditures for the maintenance of local government bodies and expenditures for education have also been made to the formula of distribution of the amount of intergovernmental transfers between the district or city (city of Sevastopol, republic-significant cities of the ARC or oblast-significant cities) budget and the budgets of territorial communities of villages, their associations, settlements, and cities in the administrative jurisdiction of the said district or the city.

All the abovementioned changes must be taken into account when preparing the Law of Ukraine “On the State Budget of Ukraine for the Year 2012.”

SECTION 2. ANALYSIS OF MACROECONOMIC INDICATORS IN JANUARY-JUNE 2011

GDP

Economic growth continued in the first six months of 2011, which is mainly explained by favorable foreign economic conditions and a stable increase of domestic demand. Besides, an acceleration of price dynamics was observed in the said period, and the exchange rate of the national currency against the euro grew (it declined in the same period of last year).

Nominal GDP totaled Hr 580.0bn, which is Hr 100.5bn or 20.9% more year-on-year. Such growth is nearly 2.0ppt higher than last year.

Real GDP increased by 3.8% against the respective 2010 figure (in constant 2007 prices)³, which is 1.7ppt less than last year.

Higher industrial output, despite increasing at a somewhat slower pace than in 2010, is one of the reasons behind the economic growth. For instance, the industrial production index amounted to 108.7% compared to 112.0% in the same period of 2010. Also, production volumes increased for transport vehicles and equipment by 30.8%; machine-building products by 21.2%, including the production of automobiles by 1.5 times; the chemical and petrochemical industry by 18.3%; metallurgy and finished metal products by 10.2%, including the production of pipes by 37.5%, and agricultural produce by 3.2%. Such growth is driven to a significant degree by an expanding domestic market, as well as favorable foreign economic environment.

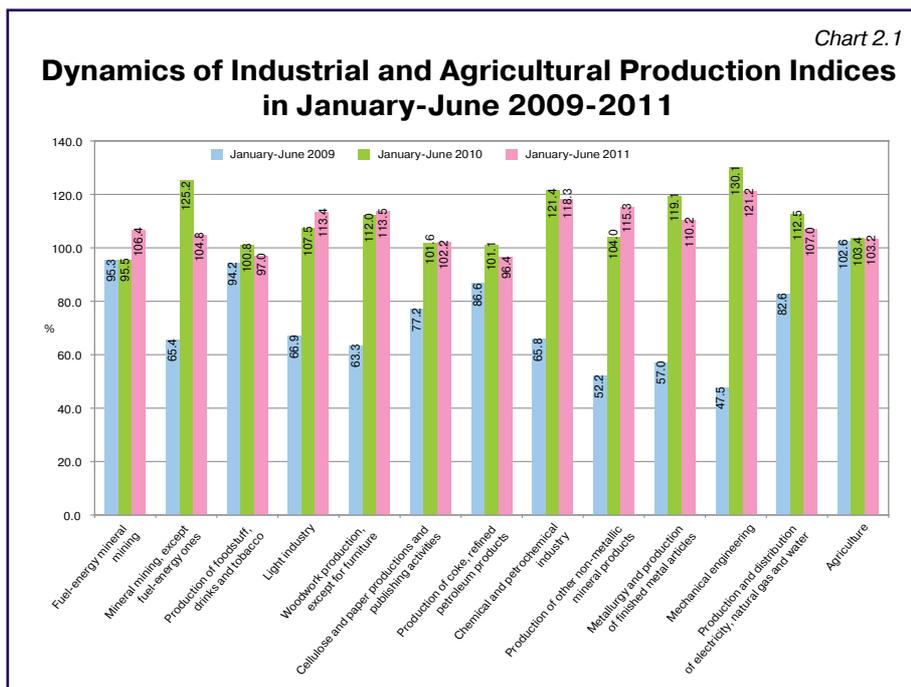
In turn, the domestic market expanded thanks to increased internal demand, which materialized thanks to a moderate growth of consumer income, more active crediting of the real sector of the economy, and higher budget expenditures, in particular, those of capital nature, as already noted by IBSER in previous publications⁴.

At the same time, a decline in output was observed for some groups of goods. These groups include the production of food, beverages, and tobacco products (down 3.0%), in particular, the production of spirits by 21.3%, tobacco products by 16.4%, flour and grouts by 8.0%, dairy products and ice cream by 5.5%, petroleum products by 9.5%, rubber products by 5.3%, production of electric motors, generators, and transformers by 4.6%.

The dynamics of industrial and agricultural production indices is shown in Chart 2.1.

³ <http://www.ukrstat.gov.ua/>

⁴ See *The Monthly Monitoring of Key Indicators of the Budget and Banking Systems of Ukraine as of 1 May 2011*: <http://www.ibser.org.ua/news/559/>

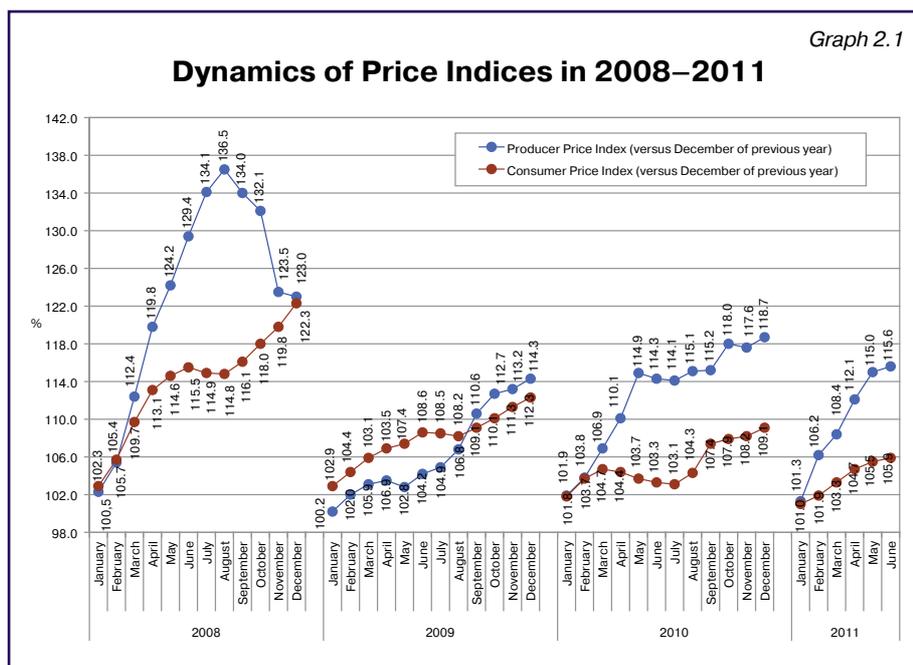


In general, it should be noted that most key groups of industrial products have not yet returned to the output of the pre-crisis period (2008).

CONSUMER AND PRODUCER PRICE INDICES

The Consumer Price Index (CPI) amounted to 105.9% vs. 103.3% in 2010 (see Graph 2.1). The inflation drivers in this period included oil prices on world markets, which led to a 30.5% higher price for fuel and lubricants, as well as high world food prices, which increased the price of unprocessed food by 6.1%, including vegetables by 34.6% and 24.6% for fruits. In addition, the price of electric power climbed by 22.9%, maintenance charges for own housing (residential rent) rose by 14.7%, and hot water supply and heating rose by 13.8%. Prices decreased for milk, cheese, and eggs by 11.1%, audio equipment, photo equipment, and data processing equipment prices fell by 2.7%, household appliances and footwear were almost stable with a 0.1% fall.

The Producer Price Index (PPI) amounted to 115.6%, which is 1.3ppt more than in the first half of 2010. The main drivers for the PPI increase were the recovery of foreign economic activity and growth of internal investment demand, as reflected in the growing construction sector output. It should be noted that the latter is explained by the construction work associated with preparations for the EURO 2012 Football Championship. In general, extraction industry prices increased by 21.1%, manufacturing industry prices rose by 10.6%, and the prices for the production and distribution of electric power, gas, and water increased by 28.1%⁵.



The highest PPI growth against December of last year, 33.3%, was noted for the extraction of minerals except for fuel and energy minerals, (in particular, for the extraction of metal ores due to higher demand for this type of raw material on world markets) as well as in the production of petrochemical products, at 27.3%, which is linked to rising world oil prices.

PERSONAL INCOME AND SPENDING

The structure of **nominal personal income** remained practically unchanged compared to previous years. Salaries and wages comprised the largest portion (about 43.0%), social allowances (about 23.0%), and in-kind social transfers (about 15.0%). Profit and miscellaneous income accounted for about 12.0% in the general income structure, and income from property (received) was about 4.0%.

The nominal average monthly pay per full-time employee amounted to Hr 2,494.0 at the end of June 2011, which is 18.3% more year-on-year (see Table 2.1). This exceeds the State's social standards (minimum wage level and subsistence level of able-bodied person, which equal Hr 960.0) by 2.6 times.

As usual, the highest average monthly wage level was recorded in the City of Kyiv (Hr 3,797.0) and the lowest in Ternopil Oblast (Hr 1,767.0).

The economic activities with the highest wages in the period since the beginning of the year include air transport (Hr 8,256.0), financial services (Hr 5,140.0), and water transport (Hr 3,303.0).

Real salaries and wages increased by 8.1% year-on-year (up 8.6% in the first half of 2010). Also, the retail trade turnover increased by 15.2%, which confirms the gradual recovery of domestic consumer demand.

Table 2.1

Nominal and Real Salaries and Wages by Region of Ukraine in January-June 2009-2011

Administrative-territorial unit	Average monthly pay (per one full-time employee), Hr			Nominal wages growth rate, %		Index of real salaries and wages (against respective period of last year), %		
	2009	2010	2011	2010 /2009	2011 /2010	2009	2010	2011
Autonomous Republic of Crimea	1 596.0	1 866.0	2 158.0	116.9	115.6	88.9	107.3	104.2
Vinnitsya Oblast	1 416.0	1 655.0	1 941.0	116.9	117.3	94.9	110.1	110.1
Volyn' Oblast	1 350.0	1 576.0	1 877.0	116.7	119.1	90.2	112.7	109.7
Dnipropetrovsk Oblast	1 857.0	2 234.0	2 670.0	120.3	119.5	85.8	111.7	108.8
Donetsk Oblast	2 003.0	2 386.0	2 925.0	119.1	122.6	86.3	110.3	111.1
Zhytomyr Oblast	1 410.0	1 669.0	1 970.0	118.4	118.0	92.6	109.7	107.7
Zakarpatska Oblast	1 459.0	1 719.0	1 949.0	117.8	113.4	96.3	108.4	105.5
Zaporizhzhya Oblast	1 769.0	2 045.0	2 469.0	115.6	120.7	86.2	107.4	109.5
Ivano-Frankivsk Oblast	1 568.0	1 815.0	2 118.0	115.8	116.7	92.0	110.0	107.9
Kyiv Oblast	1 889.0	2 143.0	2 592.0	113.4	121.0	90.3	106.7	112.7
Kirovohrad Oblast	1 445.0	1 713.0	1 980.0	118.5	115.6	93.5	111.2	106.1
Luhansk Oblast	1 787.0	2 121.0	2 590.0	118.7	122.1	89.6	111.4	109.7
Lviv Oblast	1 580.0	1 822.0	2 124.0	115.3	116.6	89.3	106.8	106.5
Mykolaiv Oblast	1 721.0	2 023.0	2 326.0	117.5	115.0	96.9	107.3	104.0
Odesa Oblast	1 676.0	1 943.0	2 269.0	115.9	116.8	92.2	107.5	105.4
Poltava Oblast	1 635.0	1 966.0	2 331.0	120.2	118.6	88.1	112.1	108.6
Rivne Oblast	1 530.0	1 832.0	2 084.0	119.7	113.8	90.6	112.9	104.4
Sumy Oblast	1 505.0	1 758.0	2 062.0	116.8	117.3	94.0	107.4	108.2
Ternopil Oblast	1 336.0	1 551.0	1 767.0	116.1	113.9	94.1	109.6	104.2
Kharkiv Oblast	1 706.0	1 941.0	2 267.0	113.8	116.8	89.7	106.7	107.5
Kherson Oblast	1 408.0	1 631.0	1 861.0	115.8	114.1	94.2	106.5	103.1
Khmelnyskyi Oblast	1 442.0	1 675.0	1 949.0	116.2	116.4	91.0	110.3	106.4
Cherkasy Oblast	1 463.0	1 751.0	2 028.0	119.7	115.8	90.9	112.0	107.6
Chernivtsi Oblast	1 441.0	1 665.0	1 865.0	115.5	112.0	96.4	111.0	104.0
Chernihiv Oblast	1 402.0	1 609.0	1 872.0	114.8	116.3	90.8	109.3	105.1
City of Kyiv	3 039.0	3 249.0	3 797.0	106.9	116.9	87.8	103.4	105.4
City of Sevastopol	1 798.0	2 047.0	2 358.0	113.8	115.2	95.5	105.3	102.3
Ukraine	1 812.0	2 108.0	2 494.0	116.3	118.3	89.9	108.6	108.1

An analysis of the average monthly pay dynamics by region points to disparities in the regional development of the Ukrainian economy. The least noticeable increase in real wages was recorded in Sevastopol (by 2.3%), in Kherson Oblast (by 3.1%), and in Chernivtsi and Mykolaiv oblasts (by 4.0%). The highest growth is observed in Kyiv Oblast (by 12.7%), Donetsk Oblast (by 11.1%), and Vinnitsya Oblast (by 10.1%).

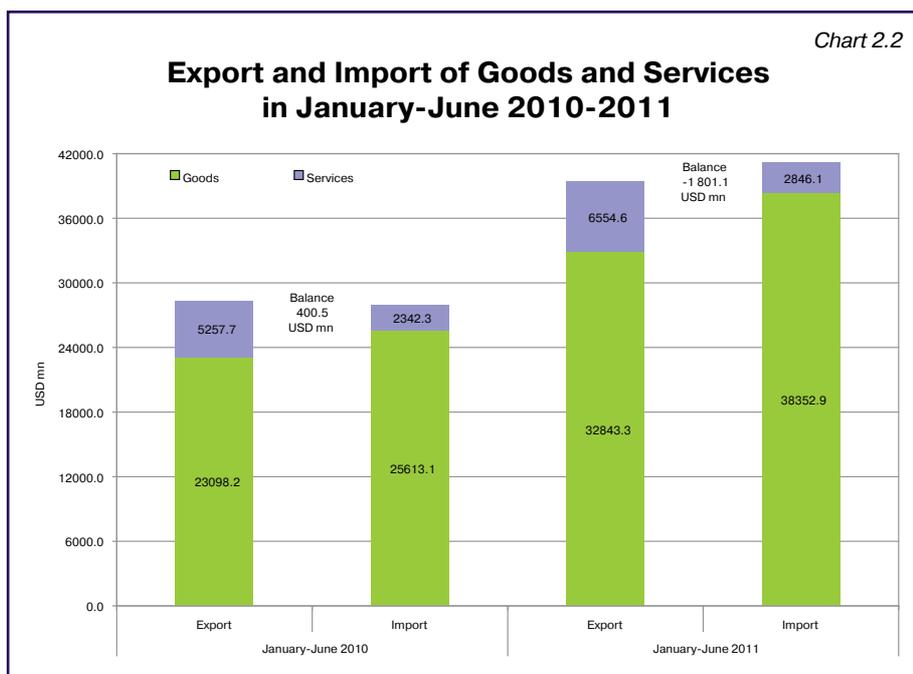
The highest share of **personal spending**, over 82.0%, was used for purchasing goods and services, thus following the trend of previous years. The gains in financial assets amounted to more than 6.0% in the overall structure of personal spending, and current taxes on income and property amounted to about 5.0%.

FOREIGN TRADE

The Ukrainian foreign trade balance worsened and amounted to a negative figure of about \$1.8bn. This indicator was positive last year at about \$0.4bn (see Chart 2.2).

According to the State Statistics Service of Ukraine, the **export of Ukrainian goods** increased by 42.2% year-on-year and totaled \$32.8bn.

Ferrous metals and products accounted for 33.2% of the total volume of Ukrainian goods exported. Mineral products accounted for 14.5%, mechanical and electrical equipment 9.2%, chemical and related products 7.6%, surface vehicles, aircraft, and ships 7.0%, plant products 6.9%, and fats and oils of animal or plant origin 5.7%.



The share of mineral fuel, oil, and its refining products increased from 6.9% to 8.0% in the total export of goods year-on-year, fats and oils of animal or plant origin rose from 5.1% to 5.7%, ore, slag, and ash from 4.5% to 5.7%, railroad locomotives were up from 4.3% to 5.5%, ferrous metal products up from 3.6% to 4.4%, inorganic chemical products from 2.1% to 2.6%, and fertilizer from 1.8% to 2.3%. At the same time, the share of ferrous metals decreased from 31.1% to 28.8%, mechanical machines fell from 6.3% to 4.9%, grains dropped from 4.9% to 4.5%, and motor generator sets from 4.8% to 4.3%.

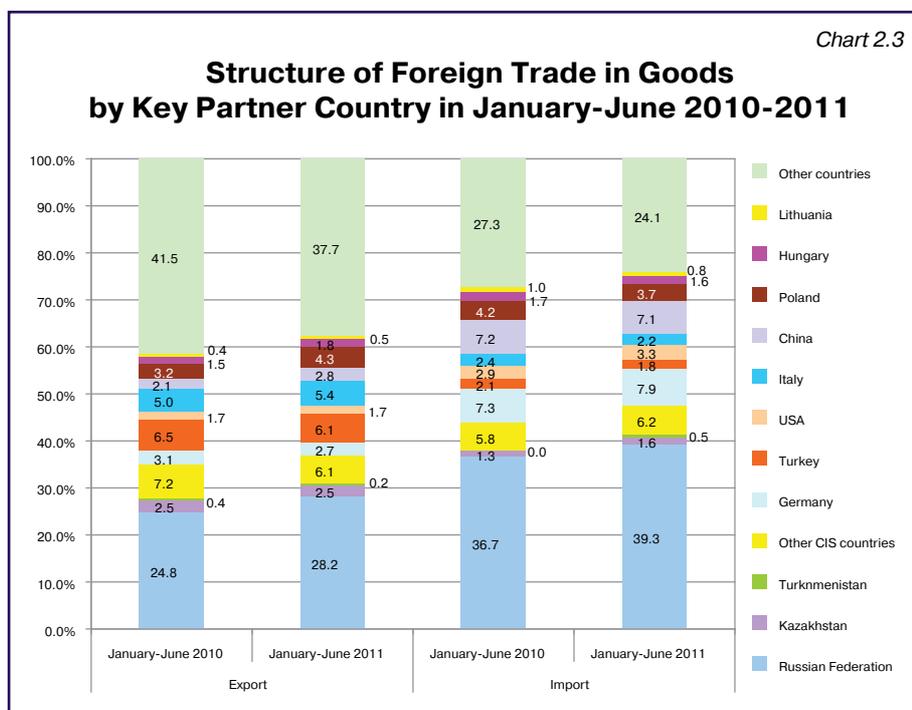
In terms of geography, exports to CIS countries amounted to 36.9% of the total export of goods, with 29.6% to Europe (including 28.8% to EU Member States), 24.9% to Asia, 4.5% to Africa, 3.9% to the Americas, and 0.2% to Australia and Oceania.

As before, the main customers of Ukrainian products include the Russian Federation (28.2%), Turkey (6.1%), Italy (5.4%), Poland (4.3%), Belarus (2.9%), and India and China (2.8% each) (see Chart 2.3).

Exports of goods increased to all the key partner countries: by 91.0% to Poland, by 85.7% to China, by 61.6% to the Russian

Federation, by 54.9% to Italy, by 43.1% to India, by 34.6% to Turkey, and by 19.3% to Belarus.

For the trade in goods in general, the factor of import coverage by export amounted to 0.86 (0.91 in the first half of 2010). Also, foreign trade transactions were conducted with partners from 210 countries worldwide.



According to the State Statistics Service, the **export of services** totaled \$6.6bn in the first half of 2011 (see Chart 2.2), an increase of 24.7% year-on-year. Transport (68.8%), as well as various business, professional, and technical services (12.7%) were the largest contributors to the total export of services.

Growth in the export of services against the first half of 2010 was driven by pipeline transport services increasing by 16.7%, railway transport services rising by 35.0%, air transport services, up 32.4%, various business, professional, and technical services rising by 22.2%, repair services jumping 97.8%, auxiliary transport services climbing 23.4%, and computer services rising by 38.1%.

The Russian Federation remained the main partner country with 40.8% of the total volume of services. Exports to the CIS and to EU countries made up 44.7% and 24.4% of the total, respectively.

Services were provided to foreign partners from 213 countries worldwide.

The import of goods in Ukraine totaled \$38.4bn, which is 49.7% more year-on-year.

Mineral products accounted for 39.1% of the total import of goods. Deliveries of mechanical and electrical equipment accounted for 13.6%, chemical and related products totaled 9.9%, land

vehicles, aircraft, ships made up 6.8%, polymers, plastics, and rubber, 5.5%, and ferrous metals and products equaled 4.6% of the total value of imports.

Imports from CIS countries amounted to 47.6% of the total. Imports from Europe accounted for 30.8% (including 29.5% from EU Member States), Asia totaled 15.3%, the Americas accounted for 4.8%, Africa made up 1.3%, and Australia and Oceania amounted to 0.2%.

The largest volumes of goods were imported from the Russian Federation (39.3%), Germany (7.9%), China (7.1%), Belarus (4.4%), Poland (3.7%), USA (3.3%), and Italy (2.2%).

In the structure of Ukraine's demand for imported goods, the share of mineral fuel, oil and its refining products increased from 32.4% to 37.1%, mechanical machines rose from 6.8% to 7.9%, surface vehicles, except rail, rose from 5.0% to 6.1%, and electric motor generator sets increased from 5.4% to 5.7%.

The share of polymers and plastics decreased from 4.7% to 4.2%, pharmaceuticals fell from 4.0% to 3.3%, paper and cardboard slid from 2.6% to 2.0%, and ore, slag, and ash fell from 2.5% to 1.4%.

The import of services totaled \$2.8bn, which is 21.5% higher than in the respective period of 2010.

The geographic structure of the import of services is dominated by the EU countries, at almost 56.0% of the total import of services compared to 16.9% of services imported from CIS countries. The latter increased by 22.7% against the 2010 figure, including an 18.0% rise from the Russian Federation, doubling from Kazakhstan, and a 33.8% jump from Belarus.

Also, more services were imported from other countries worldwide, with this indicator growing by 18.8% year-on-year. In particular, imports of services from Germany increased by 57.4%, those from Cyprus were up by 16.9%, Austria, 88.8%; Switzerland, 54.8%; the USA, 17.8%, and services from Turkey were up by 25.4%. At the same time, the volumes decreased from France by 16.6%, Panama by 64.8%, and Egypt by 37.4%.

The largest shares in the total import of services were recorded for transport services (23.5%), financial services (18.4%), various business, professional, and technical services (16.9%), government services not otherwise categorized (10.6%).

The volume of air transport services increased by 66.4%, various business, professional, and technical services rose by 21.7%; travel services, 59.9%; rail transport services, 28.6%; government services not otherwise categorized, 15.8%; royalties and licensing services, 19.8% and computer services rose by 29.3%

SECTION 3. ANALYSIS OF UKRAINIAN BANKING SYSTEM INDICATORS IN JANUARY-JUNE 2011

The Ukrainian banking system was characterized in January-June 2011 by:

- a relatively stable money and credit, as well as currency and exchange rate policies of the National Bank, as well as by banks conducting a more flexible interest rate policy to attract client assets in the national currency;
- a moderate level of banking system liquidity and lack of demand for refinancing transactions;
- growth in the total assets of the banking system. The growth in the first half of 2011 amounted to +8.4% driven by increased investment by banks into transactions with government and corporate securities and a slight resumption of lending to legal entities;
- a continued increase in the clients' loan portfolio, mostly due to an increase in credits issued to legal entities (+8.0% or +Hr 41.9bn);
- further growth of client deposits. Corporate deposits increased by Hr 20.8bn or 14.0% in the first six months of 2011, and personal deposits rose by Hr 26.3bn or 9.7%;
- a negative financial operational result for the banking system of Hr 1.1bn, mostly due to losses by the banks put in temporary administration and the banks in the process of liquidation, as well as due to some slowing-down in the growth of operational results due to the lack of lending;
- a slight reduction in the share of overdue debts in the total amount of client debt on loans from 11.2% at the end of 2010 down to 10.9% as of 1 July 2011. In absolute terms, the volume of overdue debt increased slightly (by 1.9% to Hr 86.4bn) in the first half of 2011;
- a 1.7ppt decline in the share of foreign capital in the total authorized capital of the Ukrainian banking system to 38.9% (40.6% at the beginning of 2011). Also, the total number of operational banks with foreign capital decreased by two financial institutions and totaled 56 banks as of 1 July 2011. The number of banks with 100 percent foreign capital increased by one and amounted to 21 banks;
- requirements optimized regarding the accumulation of mandatory reserves by banks. The requirements in the Resolution of the NBU Board dated 16 June 2011, No. 195, were enacted on 1 July 2011, and they apply only to the standards of reserves for bank liability in foreign currencies. Therefore, the reservation standard for the funds in current accounts

and call accounts will increase from 7% to 8%, that for short-term foreign-currency deposits will rise from 4% to 6%, and will decrease for long-term deposits down to 2%. National currency deposits continue to not need reserves. Also, the reserves will take into account 50% of the nominal value of the internal government bonds issued for financing EURO 2012 projects, rather than 100% as was the case before. The main reason behind the adjustment of reserve requirements was the stimulation of positive structural transformations in the resource base of banks via offering more preferential terms for utilizing long-term resources. This was achieved through the appropriate differentiation of the standards for mandatory reserve accumulation;

- stricter requirements for the standard of currency regulations for banks. The National Bank of Ukraine reduced the ceiling for banks' general long open currency position from 20% to 5%. The ceiling for the general short open currency position remains at 10%. The regulator also instructed the banks to comply with these ceilings on a daily basis, which will significantly limit the operation of banks on the Ukrainian currency market;

NBU's imposition of a late payment fine to be charged on overdue bank debts on refinancing credits at the rate of 0.5% of the debt amount for each day of delay (but not more than the double discount rate in effect within the delay period).

MONEY AND CREDIT POLICY AND LIQUIDITY

The NBU kept the money supply growth rate within moderate limits in the first six months of 2011. These measures contributed to a gradual reduction in the amount of bank correspondent accounts (by 8.5% to Hr 15.3bn in the first half of 2011). The average daily amount of bank correspondent accounts equaled Hr 19.1bn in January-June 2011 (vs. Hr 21.5bn in 2010).

MONEY SUPPLY

Personal deposits in banks continued to trend upward in the first half of 2011 with the main growth noted for national currency deposits.

The return of deposits into the banking system has influenced the dynamics of the money supply, the amount of which demonstrated a monthly growth. This indicator increased by 9.1% to Hr 652.4bn, and was significantly higher than the increase in the monetary base.

The growth of the money supply against a backdrop of a declining monetary base came with the activation of the money multiplier effect by banks. Thus, the money multiplier increased from 2.65 to 2.86 in the first half of 2011.

The money supply dynamic was influenced by its other component, i.e., cash outside of banks, the amount of which increased by 2.6% to Hr 187.7bn as of 1 July 2011. As a result, the percentage share of cash outside of banks in the money supply structure decreased to 28.8% as of 1 July 2011 compared to 30.6% at the beginning of the year.

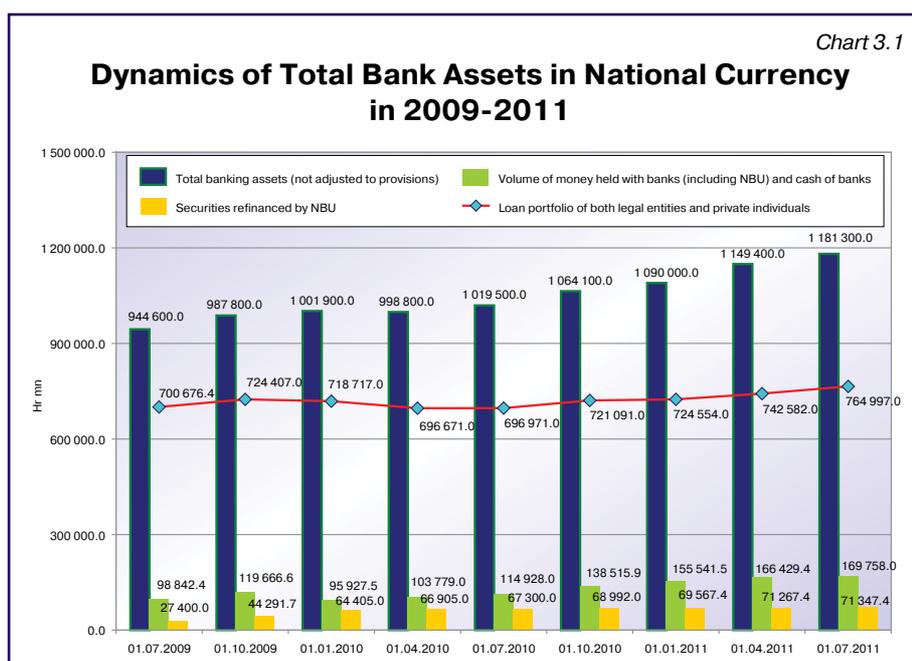
At the same time, the monetary base increased by 1.1% to Hr 228.1bn in the first half of 2011. In annual terms, the monetary base growth rate has slowed down.

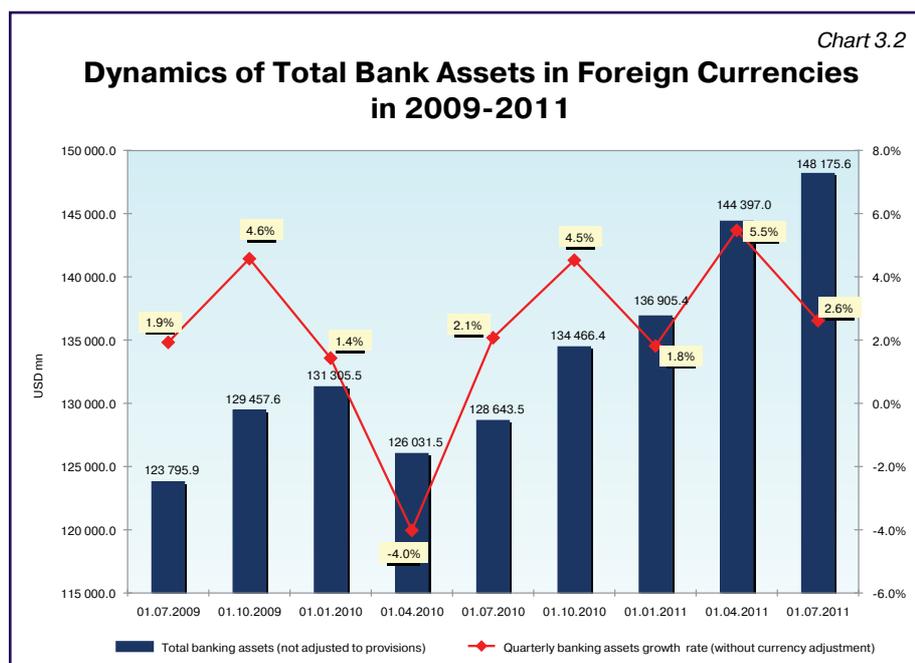
KEY TRENDS IN THE BANKING SECTOR

As of 1 July 2011, 178 banks had licenses from the National Bank of Ukraine for conducting the banking business. Nineteen banks were in the process of liquidation, including eighteen banks liquidated by decision of the National Bank and one bank liquidated by decision of a commercial court. Six banks continue under temporary administration. The number of operating banks with foreign capital remains nearly unchanged at 56. The number of banks with 100% foreign capital increased by one bank in the first half of 2011 and amounted to 21 banks as of 1 July 2011.

Taking into account the sufficiently high level of liquidity of banks, the National Bank has significantly reduced the volume of their refinancing transactions. Compared to the 2010 figures, the banks had little demand for refinancing transactions in January-June 2011. These transactions increased by Hr 1.8bn in the first half of the year. At the same time, banks repaid a total of Hr 7.5bn in refinancing credits, including Hr 4.0bn paid ahead of schedule. Seventeen banks fully paid off their debts in the first six months of 2011.

The Ukrainian banking system developed at an accelerated pace, in particular, with regard to its total assets. Compared to the results of 2010, the total assets of the Ukrainian banking system increased by +8.4% in the first half of 2011 and reached Hr 1,181.3bn or \$148.2bn (see Chart 3.1 and Chart 3.2). Securities continued to grow faster than other asset items (+34.3%). Bank assets in cash comprise a high proportion of bank assets (13.1% as of 1 July 2011).



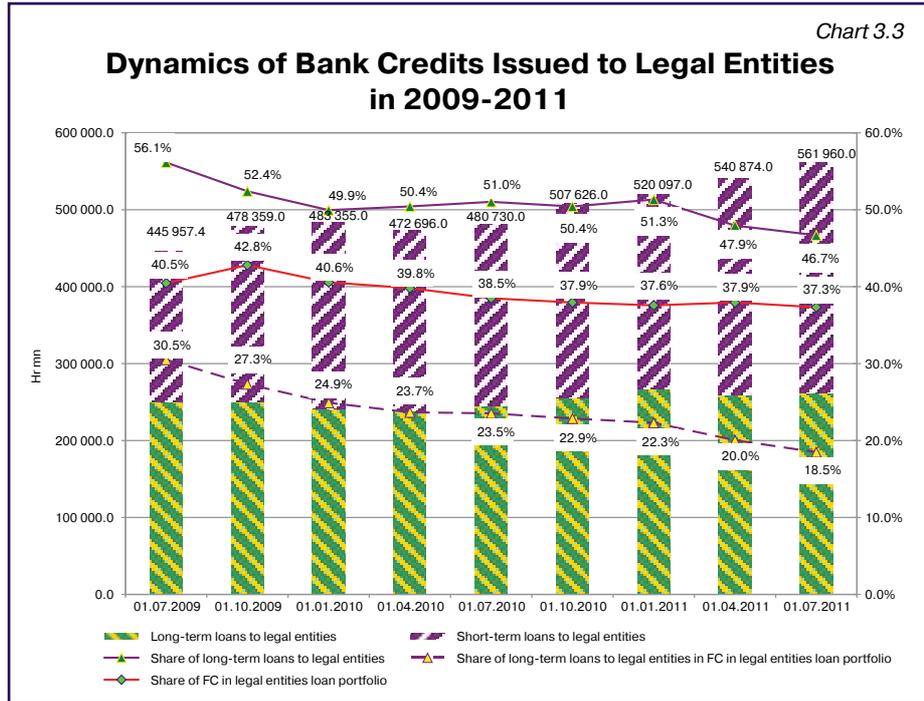


The clients' loan portfolio grew by 5.6% and totaled Hr 765.0bn as of 1 July 2011. The corporate loan portfolio continued to play the key role in this. The share of foreign-currency loans remained significant. However, its amount is decreasing and amounted to 45.0% at the end of June 2011 (compared to 46.6% at the end of 2010). This is explained mostly by a prolonged downward trend for the amounts of retail lending in foreign currencies, and more stringent requirements for the accumulation of reserves for foreign-currency debt. The main reasons behind banks' low lending activity continue to boil down to high levels of problem debts, high interest rates, and the poor creditworthiness of the majority of borrowers.

The loan portfolio of legal entities totaled Hr 562.0bn or 73.5% of the total clients' loan portfolio as of 1 July 2011, and the loan portfolio of individuals totaled Hr 203.0bn or 26.5% of the total client's loan portfolio (see Chart 3.3 and Chart 3.4).

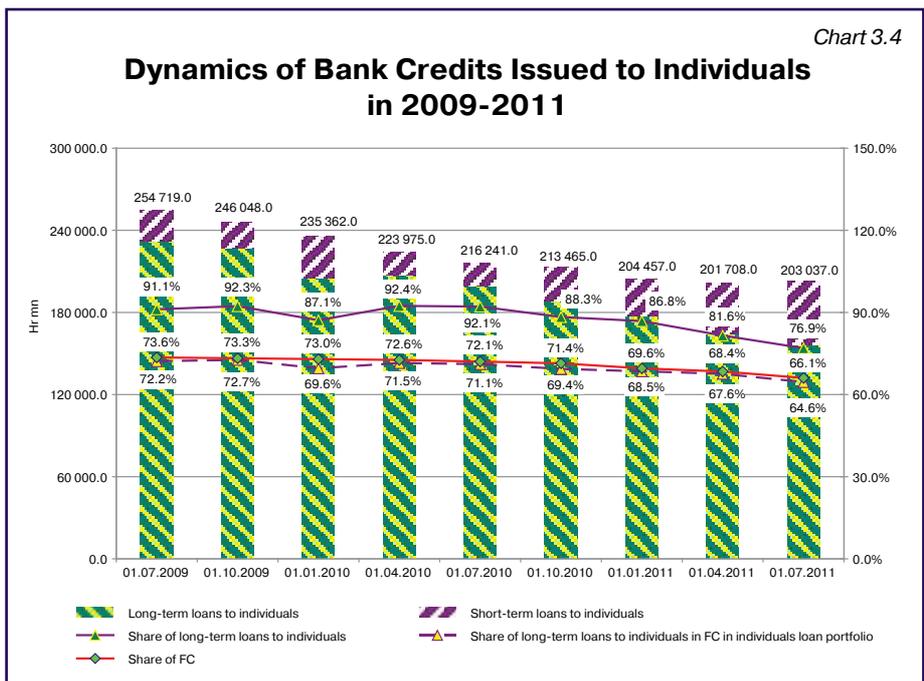
The loan portfolio of legal entities increased by +8.0% in the first half of 2011 (compared to +4.0% in Q1 2011).

The leaders in lending to corporate clients in the first half of the year included PrivatBank, which increased its portfolio by Hr 13.0bn or by +16.0%, Oshchadbank (up Hr 5.0bn or 12.6%). Ukrgasbank (up Hr 2.0bn or 25.8%) and Russian banks, such as VTB Bank (Hr 1.8bn or 6.4%), Prominvestbank (Hr 1.6bn or 6.5%), and Alfa-Bank (Hr 1.4bn or 7.7%) also lent aggressively.



At the same time, a significant reduction in the loan portfolio of corporate clients was noted for UkrSibbank (-Hr 2.4bn or -17.0%) and Swedbank (-Hr 2.3bn or -25.0%).

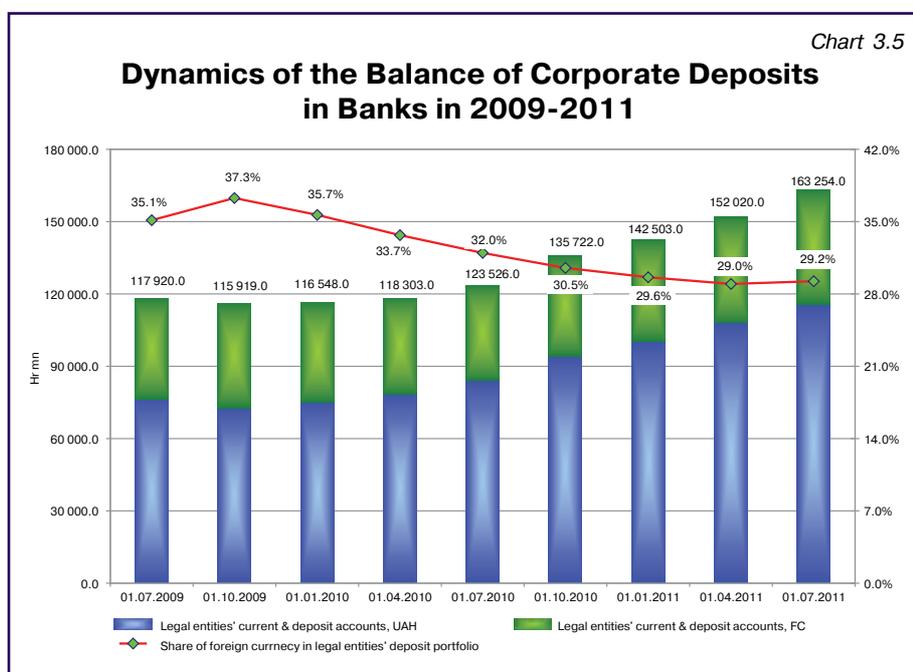
The growth of individuals' loan portfolio repayment is still ahead of the growth in new lending. The resultant reduction of the individuals' loan portfolio has decelerated, however, and a positive growth of the individuals' loan portfolio in the national currency was noted in the first half of 2011 (see Chart 3.4). The pace of repayment of credits issued to individuals slowed down to 1.0% in the first six months of 2011 compared to 4.2% in Q4 2010.



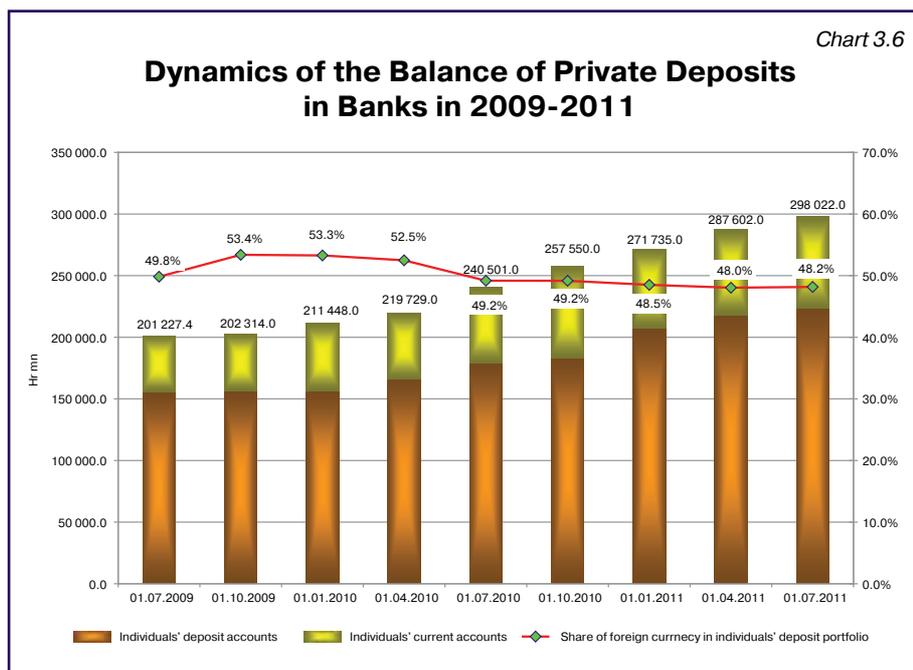
The deposit portfolio of economic agents totaled Hr 163.3bn as of 1 July 2011, or 18.7% of total liabilities, and the deposit portfolio of individuals totaled Hr 298.0bn or 34.2% (see Chart 3.5 and Chart 3.6). Throughout the first half of 2011, corporate and personal deposits continued to trend upward.

The deposits of legal entities increased by 14.6% in the first half of 2011, including by \$0.7bn in foreign currency in dollar equivalent or by 13.1%, and by Hr 15.6bn or by 15.6% in the national currency.

A significant portion of growth in the corporate deposit portfolio came from Oshchadbank (Hr 7.9bn or 160.3%), Ukreximbank (Hr 6.7bn or 44.5%), UkrSibbank (Hr 2.6bn or 53.3%), and VTB Bank (Hr 2.6bn or 78.8%). An outflow of corporate deposits was observed in some banks. The highest outflows were recorded for Dongorbank (-Hr 1.5bn or -32.9%) and Nadra Bank (-Hr 1.0bn or -34.5%).



Personal deposits increased by 9.7% in the first six months of 2011, including by Hr 14.5bn or by 10.4% in the national currency, and by \$1.45bn in foreign currency in dollar equivalent or by 8.8%. The banks had the following time structure of personal deposits. Term deposits totaled Hr 223.1bn or 74.9% of all personal deposits, and call deposits totaled Hr 74.7bn or 25.1%. The shares of call deposits (37.0%) and short-term deposits of up to one year (28.8%) remains quite high. The prevalence of short-term deposits, with provision for early withdrawal of the money, makes the resource base unstable and hampers the issuance of long-term credits by banks.

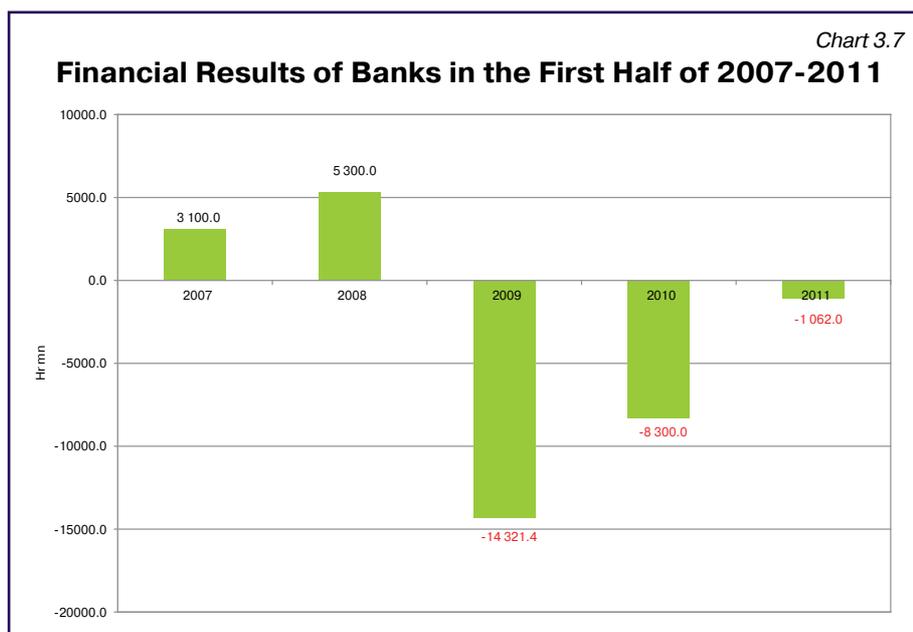


A significant proportion of personal term deposits in the first half of 2011 was held by PrivatBank (+Hr 9.2bn), Oshchadbank (+Hr 3.2bn), and Ukreximbank, Brokbiznesbank, and Delta Bank (each showing more than Hr 1bn growth).

The Ukrainian banking sector remains moderately capitalized. The equity of banks increased by 7.3% in January-June 2011, and totaled Hr 147.8bn as of 1 July 2011, or 14.5% of bank liabilities. The registered authorized capital increased by 9.2% to Hr 159.3bn. As one can see, the authorized capital of the banking system in general continues to exceed the aggregate equity, which is due to the accrued losses of previous years.

In order to comply with the NBU requirement of increasing the regulatory capital amount up to Hr 120mn in Q2 2011, 24 banks increased their authorized capital for a total of Hr 12.1bn, with Nadra Bank and Rodovid Bank accounting for 61.4% of this amount.

As seen from the data presented in Chart 3.7, commercial banks posted a negative financial result again for the first half of 2011, amounting to Hr 1.0bn (the loss was much higher, totaling Hr 8.3bn in the first half of 2010). The banks' income increased by 4.1% year-on-year and reached Hr 67.9bn. The banks' costs decreased by 6.2% and totaled Hr 68.9bn.



Interest income provided 80.9% of total income, and commission income provided 12.4%. The banks' main cost items included interest costs of Hr 28.6bn or 41.5%, other operating and general administrative costs of Hr 23.2bn or 33.7%, and deductions for reserves of Hr 15.7bn or 22.8%. It should be noted that the costs for reserve deductions decreased in the first half of 2011 (57.8% less year-on-year), which, reflects a gradual purging of problem debts from Ukraine's credit and investment portfolios.

It is worth mentioning that the current losses are mainly linked to the loss-bearing operation of problem banks (the sum of the losses of six banks in provisional administration totals Hr 1.7bn). In other words, without the loss of these banks, the banking system profit could be about Hr 600mn.

Analysts point to an increase in bank profits before reserves (Hr 14.2bn), which was mainly caused by an increase in the volume of interest and commission income, and keeping key performance indicators at an adequate level (net profit margin amounted to 5.36%, with spread of 4.57%).

A negative financial result was demonstrated by 33 banks or 18.5% of Ukraine's banks. Rodovid Bank, with (-Hr 901mn), accounts for the largest share of losses.

The ten least profitable banks also include banks with foreign capital, the least profitable of which are Pireus Bank (-Hr 656.6mn), UkrSibbank (-Hr 559.0mn), and Forum Bank (-Hr 549.4mn).

The most profitable operations were those of PrivatBank (+Hr 782.3mn), OTP Bank (+379.8mn), and VTB Bank (+373.0mn).

**CURRENCY
MARKET AND
EXCHANGE RATE**

The currency market dynamics varied in the first half of 2011.

Throughout January-April 2011, the currency market was driven by the increased inflow of foreign currency from nonresidents due to a favorable dynamic of prices for commodity groups of Ukrainian exports and aggressive foreign borrowing. This supported a balancing of the supply and demand at the interbank currency market. In May and June, the amount of foreign currency inflow from nonresidents gradually declined, and a net outflow of foreign currency from accounts of nonresidents was recorded in June. This led to a domination of foreign currency demand over its supply at the interbank currency market.

The real effective exchange rate of the hryvnya decreased by 5.7% in May 2011 against December 2010. Mainly this was caused by changes in the dynamics of the nominal effective hryvnya exchange rate, which decreased by 6.8%, mostly due to the depreciation of U.S. dollar against the euro.

Given the oscillations of demand and supply at the interbank currency market, the NBU conducted both selling and buying interventions of foreign currency in the first six months of the year. Their balance was a positive one and totaled \$199mn (equivalent).

International reserves increased by 8.7% to \$37.6bn (equivalent) in the first half of 2011, which was sufficient for financing the future import of goods and services.

**INTEREST
RATE POLICY**

In the environment of a positive monetary dynamic, bank interest rates fell as noted:

- for deposits: in the national currency – from 8.1% in December 2010 to 6.4% in June 2011; in foreign currencies – from 6.0% to 5.0%, respectively;
- for credits: in the national currency – from 15.0% in December 2010 to 14.0% in June 2011; in foreign currencies – from 10.6% to 9.9%, respectively;
- for agreements on the interbank credit market: from 6.6% per annum (including 5.1% for overnight credits) to 4.3% (3.6% for overnight credits).

The downward dynamic of bank interest rates was supported by the interest rate policy of the National Bank. Thus, the NBU kept the discount rate, which is a benchmark of the price of money, at a rather low level of 7.75%. The average rate on NBU utilization transactions fell to 1.64%.

STOCK MARKET

Based on the results of the first six months of 2011, the PFTS Index decreased by 80.1 points or by 8.2%, and amounted to 895.0 points as of 1 July 2011.

The volume of trading at the PFTS Stock exchange increased 1.4 times in January-June 2011 year-on-year and totaled Hr 38.6bn (about Hr 27.2bn in the first half of 2010).

Compared to the respective period of 2010, the volume of trading in the first half of 2011:

- increased:
 - 1.3 times to Hr 32.4bn for internal government bonds;
 - 1.4 times to Hr 1.3bn for shares;
 - 7.7 times to Hr 4.9bn for corporate bonds;
- decreased:
 - nearly 3.5 times to Hr 33.6mn for municipal bonds.

The Ministry of Finance of Ukraine issued internal government bonds totaling Hr 35.5bn in the period under review (with an average weighted yield of 9.2% per annum), viz.:

- the amount of funds received by the State budget of Ukraine from the actions of initial placement of internal government bonds totaled Hr 18.1bn or 51.1% of the total volume of internal government bonds with an average weighted yield of 8.8% per annum;
- internal government bonds totaling Hr 8.9bn with an average yield of 9.5% per annum issued for increasing the authorized capital of banks;
- internal government bonds for the total amount of Hr 8.5bn with an average yield of 9.5% per annum issued for increasing the authorized capital of NAK Naftohaz Ukrayiny National Joint Stock Company.

The amount of internal government bonds held by banks increased by 28.4% or by Hr 15.5bn to Hr 70.2bn in the first half of 2011.

FINANCIAL POSITION OF UKRAINIAN BANKS

An overall growth of net assets in banks (+\$10,649mn) was noted in the first half of 2011. It should be noted, however, that the main growth (43.8%) came from market leaders increasing their portfolio of net assets: PrivatBank (+\$2,919mn) and Oshchadbank (+1,750mn) (see Table 3.1).

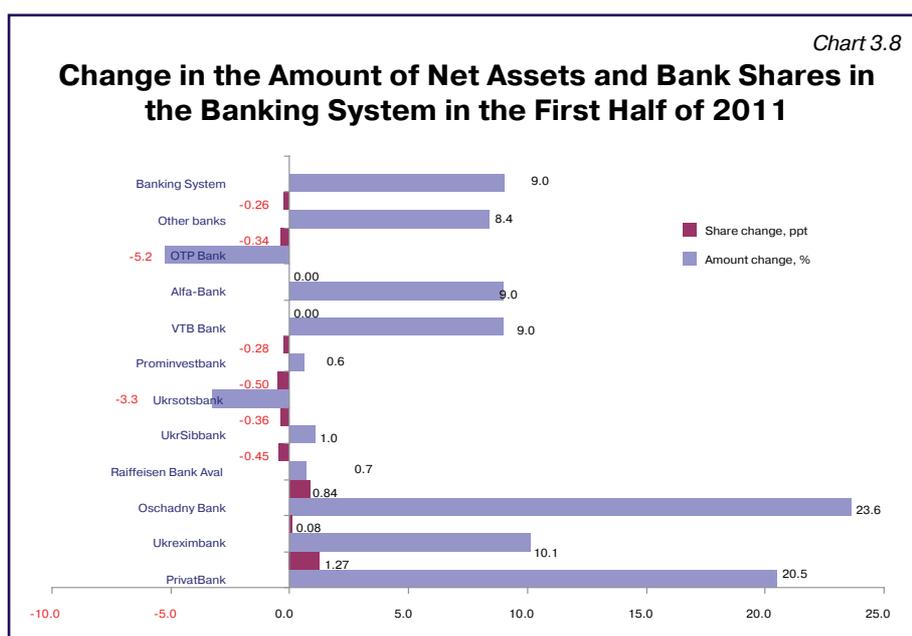
Table 3.1

Change in the Amount of Assets of the Largest Banks and Their Shares in the Total in the First Half of 2011

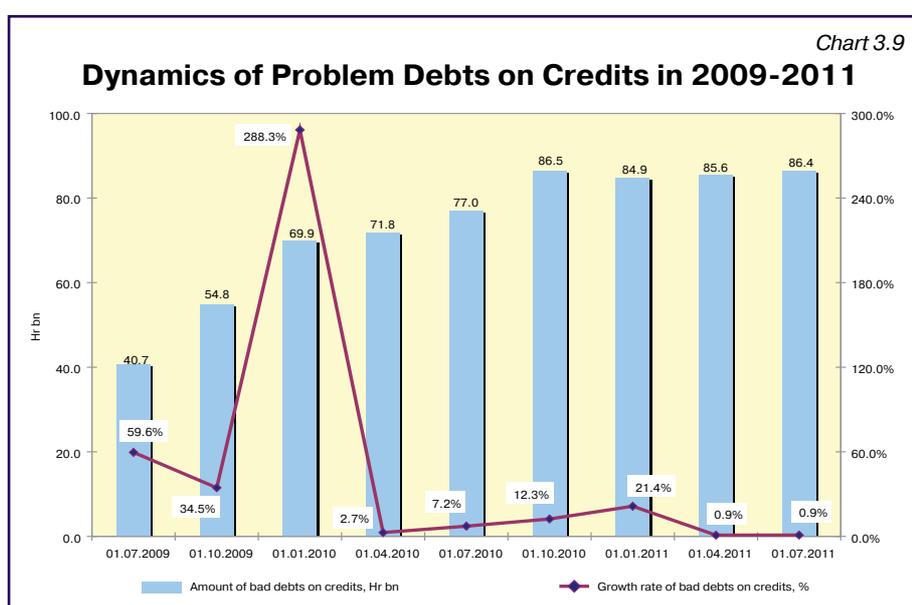
Name of bank	As of 1 July 2011		As of 1 January 2011		Growth of assets		Share change, ppt
	Assets, \$ mn	Share, %	Assets, \$ mn	Share, %	Absolute growth, \$ mn	Growth rate, %	
PrivatBank	17 167	13.31	14 248	12.04	2 919	20.5	1.27
Ukreximbank	10 119	7.85	9 190	7.77	929	10.1	0.08
Oshchadbank	9 163	7.10	7 413	6.26	1 750	23.6	0.84
Raiffeisen Bank Aval	6 967	5.40	6 921	5.85	47	0.7	-0.45
UkrSibbank	5 854	4.54	5 794	4.90	60	1.0	-0.36
Ukrsotsbank	5 055	3.92	5 225	4.42	-171	-3.3	-0.50
Prominvestbank	4 375	3.39	4 347	3.67	27	0.6	-0.28
VTB Bank	4 536	3.52	4 163	3.52	373	9.0	0.00

Name of bank	As of 1 July 2011		As of 1 January 2011		Growth of assets		Share change, ppt
	Assets, \$ mn	Share, %	Assets, \$ mn	Share, %	Absolute growth, \$ mn	Growth rate, %	
Alfa-Bank	3 641	2.82	3 340	2.82	300	9.0	0.00
OTP Bank	2 937	2.28	3 100	2.62	-163	-5.2	-0.34
Other banks	59 162	45.87	54 585	46.13	4 577	8.4	-0.26
Banking system total	128 976	100.0	118 327	100.0	10 649	9.0	x

The changes in the volume of new assets and bank shares in the banking system in the first half of 2011 are summarized in Chart 3.8.



According to NBU data, the amount of problem debts exceeded 10.9% of the loan portfolio of banks and reached Hr 86.4bn as of 1 July 2011 (see Chart 3.9).



Credits to the trade sector account for the largest percentage of overdue debts (the overdue debt amount is Hr 23.2bn or 27.0%), followed by the processing industry (Hr 15.8bn or 18.3%), and immovable property transactions (Hr 9.2bn or 10.6%).

As of 1 July 2011, the minimal regulatory capital standard totaled Hr 171.2bn and the actual adequacy of the regulatory capital was double the standard value (10%) and amounted to 19.2%. This, on the one hand, reflects a sufficient amount of banking system regulatory capital, while on the other hand, it points to the placement of a significant amount of resources into low-risk and short-term active transactions.

The banking system's profitability in the first half of 2011 was comprised of the following: profitability of assets amounted to -0.22% and return on capital amounted to -1.52%. OTP Bank demonstrated the best profitability of capital (23% in annual terms), followed by VTB Bank (21%), and PrivatBank (13%).

SECTION 4. ANALYSIS OF BUDGET INDICATORS IN JANUARY-JUNE 2011

4.1. INTAKE OF REVENUES OF THE CONSOLIDATED BUDGET AND STATE BUDGET OF UKRAINE IN JANUARY-JUNE 2011

CONSOLIDATED AND STATE BUDGET REVENUES

The actual intake of consolidated budget revenues totaled Hr 177.8bn in January-June 2011, which is Hr 32.5bn or 22.4% more year-on-year (see Table 4.1.1).

Table 4.1.1

Revenues of the Consolidated, State, and Local Budgets of Ukraine in January-June 2008-2011

Table 4.1.1

Revenues of the Consolidated, State, and Local Budgets of Ukraine in January-June 2008-2011

Indicators	2008	2009	2010	2011	2011 vs. 2010	
					Absolute growth, Hr bn	Growth rate, %
Consolidated budget, Hr bn, including:	136.5	131.2	145.3	177.8	32.5	22.4
• General Fund	108.3	96.9	117.6	152.7	35.1	29.8
• Special Fund	28.2	34.3	27.7	25.1	-2.6	-9.4
State budget (without intergovernmental transfers), Hr bn, including:	101.5	97.7	108.9	138.1	29.2	26.8
<i>share in the consolidated budget revenues, %</i>	<i>74.4</i>	<i>74.5</i>	<i>74.9</i>	<i>77.7</i>	x	x
• General Fund	80.2	68.6	86.8	119.7	32.9	37.9
• Special Fund	21.3	29.1	22.1	18.4	-3.7	-16.7
Local budgets (without intergovernmental transfers), Hr bn, including:	35.0	34.4	36.4	39.8	3.4	9.3
<i>share in the consolidated budget revenues, %</i>	<i>25.6</i>	<i>25.5</i>	<i>25.1</i>	<i>22.3</i>	x	x
• General Fund	28.1	28.3	30.8	33.0	2.2	7.1
• Special Fund	6.9	5.1	5.6	6.8	1.2	21.4

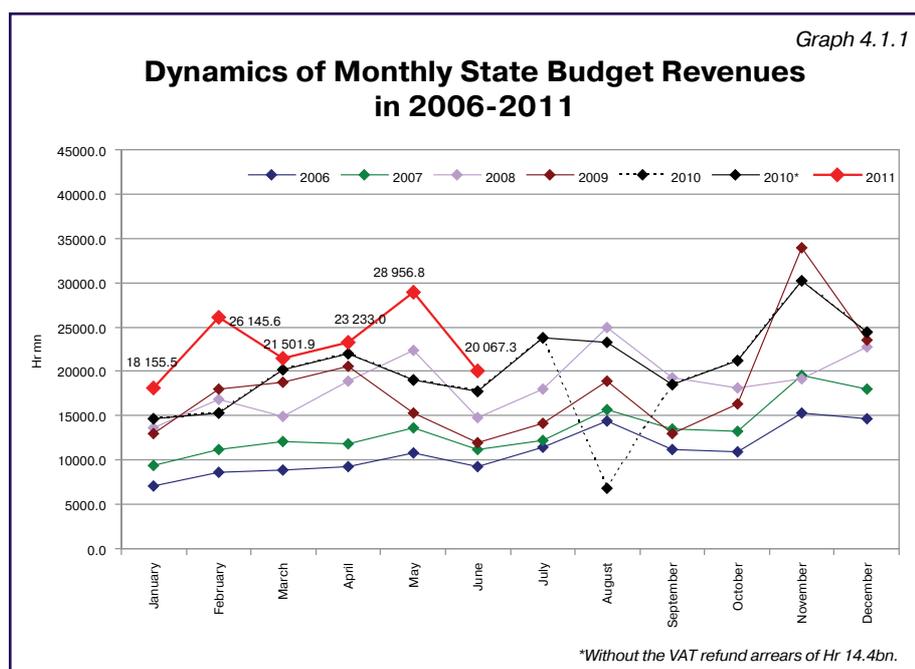
The State budget revenues with intergovernmental transfers totaled Hr 139.3bn, which is Hr 27.3bn or 24.3% more year-on-year.

The actual intake of State budget revenues without intergovernmental transfers totaled Hr 138.1bn, which is Hr 29.2bn or 26.8% more than the respective figure for 2010.

The special features of budget execution in the first six months of 2011 include a sharp increase in revenues from the enterprise profit tax (by 50.4%), as well as the rent, the amount of which was nearly double of that in 2010. In addition, an overall improvement of the economic situation in the country has provided for growth of other tax revenues: VAT (+27.9%), excise tax (+14.7%), taxes on foreign trade and external transactions (+28.8%) and others.

At the same time, the growth rate of the excise tax intake slowed from 50.5% in 2010 to 7.5% in 2011, though the tax was the only steadily growing source of revenues in the period of the financial and economic crisis of 2008-2009. This points to the reduced efficiency of raising the rates of this tax at the present moment and the resulting gradual reduction of its share in the total structure of budget revenues.

The monthly dynamic of State budget revenues in the reporting period is summarized in Graph 4.1.1. The peaks of revenues in February and May are explained by the deadlines for paying the enterprise profit tax, which fall on these months.



STRUCTURE OF THE CONSOLIDATED AND STATE BUDGET REVENUES

The revenues from rent and charges for the fuel and energy as taxes were reclassified as taxes changed the structure of budget revenues.

The share of tax revenues in the structure of aggregate consolidated budget revenues increased by 9.1ppt to 86.4% compared to the respective period of 2010. At the same time, the structure of tax revenues themselves also changed. For instance, the proportions increased for: enterprise profit tax (by 2.6ppt), value-added tax (by 1.4ppt), and taxes on foreign trade and external transactions (by 0.2ppt). The remaining tax revenues decreased: personal

income tax by 0.3ppt, excise tax by 0.5ppt, and the fee for the special use of natural resources by 0.2ppt.

The share of non-tax revenues of the *consolidated budget* decreased by 7.9ppt and amounted to 12.9%. The key factor behind this was the recategorizing of rent and charges for fuel and energy resources as tax revenues.

The share of tax revenues in the total structure of revenues of the *State budget* increased by 17.5ppt in the first half of 2011 year-on-year. Changes in the structure of State budget revenues are on the whole similar to the changes in the structure of consolidated budget revenues.

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

Table 4.1.2

Structure of Consolidated and State Budget Revenues in January-June 2009-2011

(%)

Revenues	Consolidated budget			State budget		
	2009	2010	2011	2009	2010	2011
Tax revenues, including:	73.0	77.3	86.4	76.5	69.3	86.8
– personal income tax	16.1	15.9	15.6	–	–	–
– enterprise profit tax	11.0	11.8	14.4	17.8	14.5	18.5
– fee for special use of natural resources, including:	4.0	4.1	3.9	1.1	1.2	0.6
• <i>payment for land</i>	3.0	3.1	2.9	–	–	–
– value-added tax	30.5	32.1	33.5	44.8	41.0	43.1
– excise tax	6.7	8.9	8.4	5.7	8.9	10.5
– taxes on foreign trade and external transactions	2.4	2.5	2.7	6.7	3.3	3.4
– other tax revenues	2.3	2.0	7.9	0.4	0.4	10.7
Non-tax revenues, including:	25.1	20.6	12.7	21.8	29.9	12.9
– income from property and business activity	8.4	9.3	3.1	8.6	10.8	3.9
– administrative fees and charges, income from noncommercial and incidental sale	1.0	0.9	1.2	1.2	0.8	0.8
– own revenues of budgetary institutions	10.1	7.1	6.8	6.1	10.9	6.3
– other non-tax revenues	5.6	3.3	1.6	5.9	7.4	1.9
Income from capital transactions	1.1	1.1	0.5	1.0	0.4	0.1
Special-purpose funds	0.8	0.9	0.3	0.6	0.4	0.1
Other revenues	0.0	0.1	0.1	0.1	0.0	0.1

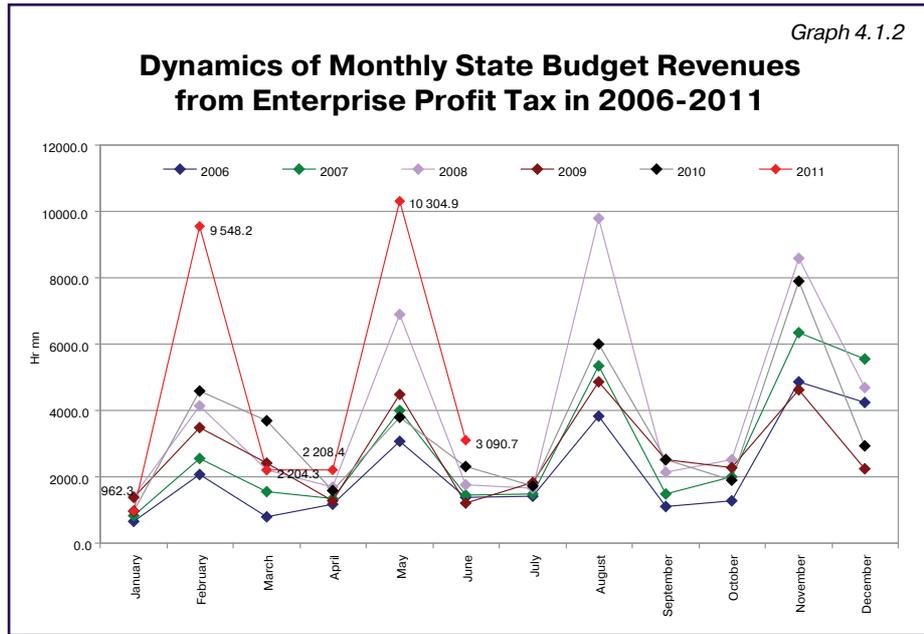
TAX REVENUES OF STATE BUDGET

The State budget received Hr 119.8bn in **tax revenues**, which is Hr 38.2bn or 46.9% more year-on-year. Under comparable conditions (without the rent and charges for fuel and energy resources categorized as tax revenues as of 1 January 2011), the amount of tax revenues increased by Hr 27.6bn or by 33.9%.

ENTERPRISE PROFIT TAX

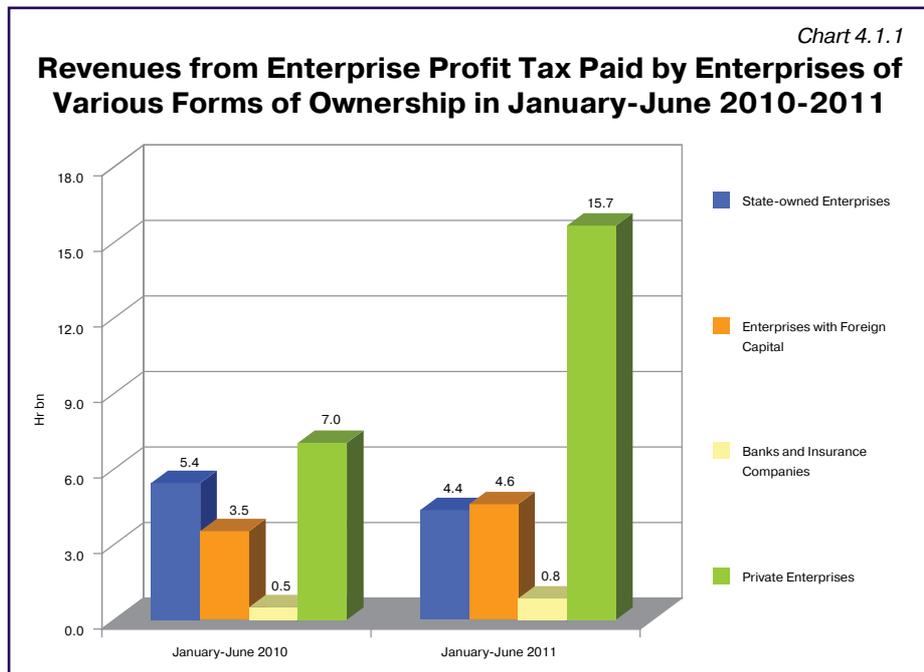
In the reporting period, the State budget received Hr 25.5bn in **enterprise profit tax**, which is Hr 8.5bn or 50.4% more year-on-year. This amounts to 55.1% of the annual revenue plan for this tax (as amended) compared to 42.4% of the actual annual revenues in January-June 2010.

The monthly dynamic of revenue from this tax mostly follows the trends of previous years with revenues peaking in February and May. This is due to these months being the deadlines for paying the tax for the year and the first quarter (see Graph 4.1.2).



The enterprise profit tax increased thanks to an increase in tax collection from private sector enterprises and organizations of Hr 8.7bn or more than double in the first half of 2010. At the same time, tax collection in the State sector decreased by Hr 1.0bn.

These trends are summarized in Chart 4.1.1.



Despite higher revenues from this tax, the number of loss-bearing enterprises increased by more than 4,300 and reached 8,700. Also, their losses increased by 21.8% from Hr 105.6bn to hr 128.6bn.⁶

A sharp growth in losses in Q1 2011 was caused by the application of restrictions with regard to carrying over losses that were in effect in 2010. In the second half of 2010, the payers of profit tax were entitled to include in the total costs only 20 percent of the negative value of a taxable object for the profit tax, which accrued as of 1 January 2010. Therefore, 80% of the accrued but unaccounted losses were included in the Q1 2011 tax returns, with payment due in May.

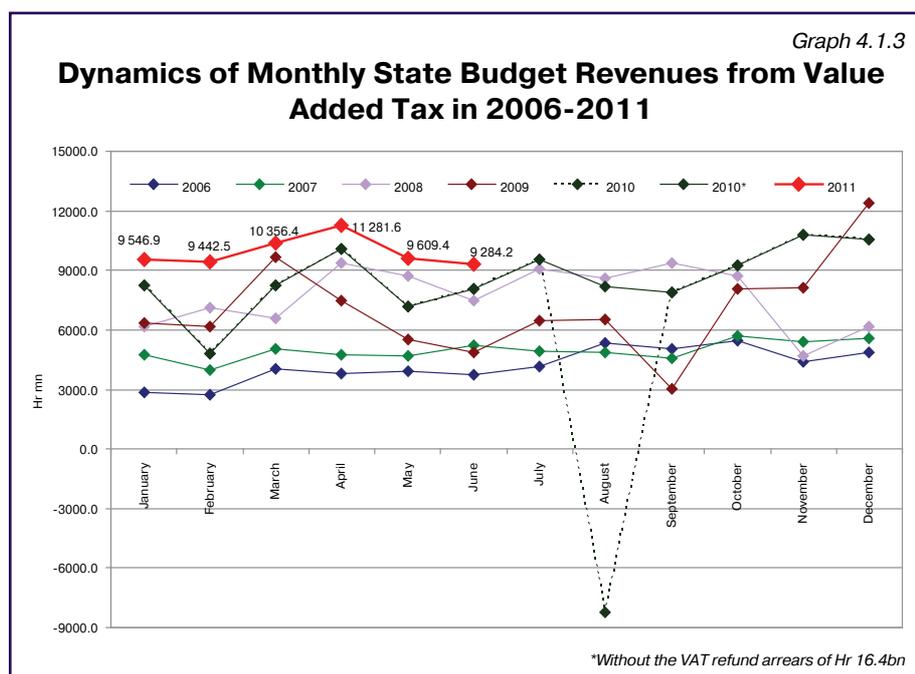
VALUE-ADDED TAX

The State budget received Hr 59.5bn in **value-added tax** in January-June 2011, which is Hr 13.0bn or 27.9% more year-on-year.

The value-added tax revenues amounted to 47.4% of the annual plan, compared to 53.9% of the actual annual revenues in the respective period of 2010.

In particular, 47.3% of the plan for the value-added tax on goods imported into Ukraine was received (45.3% in the first half of 2010), as was 51.5% of the value-added tax on domestic goods (39.4% in Q1 2010).

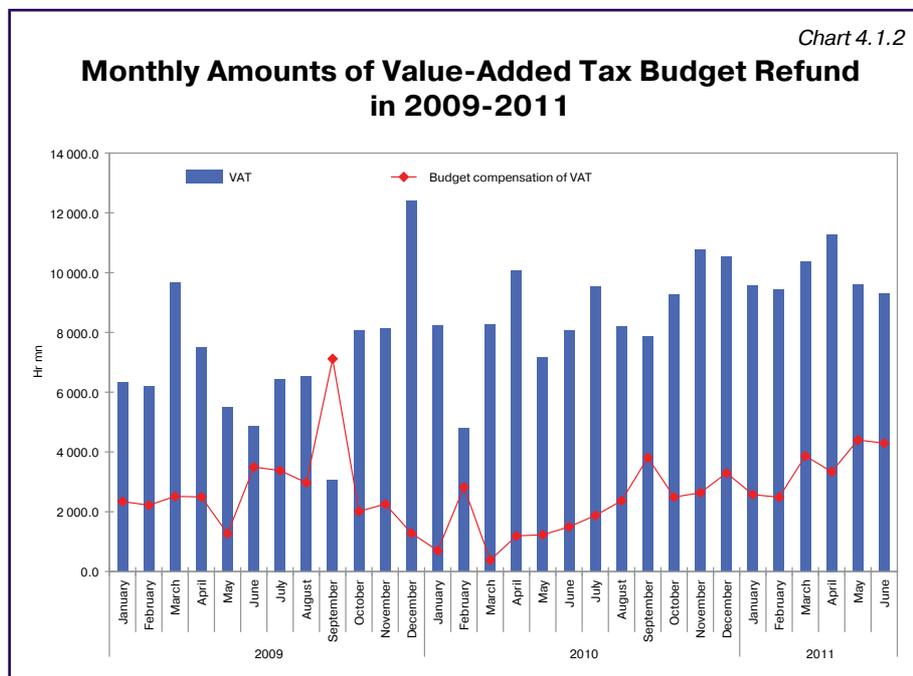
This dynamic of value-added tax revenues could indicate a possible over-fulfillment of the annual plan thanks to a higher than planned intake of the value-added tax on domestic goods.



The budget refund of the Value-Added Tax totaled Hr 20.9bn in the period under review, which is Hr 13.1bn or 168.1% more than in 2010. Notably, Hr 6.2bn, or 29.5% of the amount, was refunded automatically.

In general, after August 2010, when the overdue debt on the budget VAT refund was offset as internal government bonds worth Hr 16.4bn, the amount of monthly tax refund from the budget

increased substantially. After an average monthly reimbursement amount of Hr 1.4bn in the first seven months of 2010, this figure more than doubled to Hr 3.2bn as of August 2010. This growth is clearly seen in Chart 4.1.2.



TAXES ON FOREIGN TRADE AND EXTERNAL TRANSACTIONS

The State budget received Hr 4.7bn in **taxes on foreign trade and external transactions** in January-June 2011, which is Hr 1.1bn or 28.8% more year-on-year.

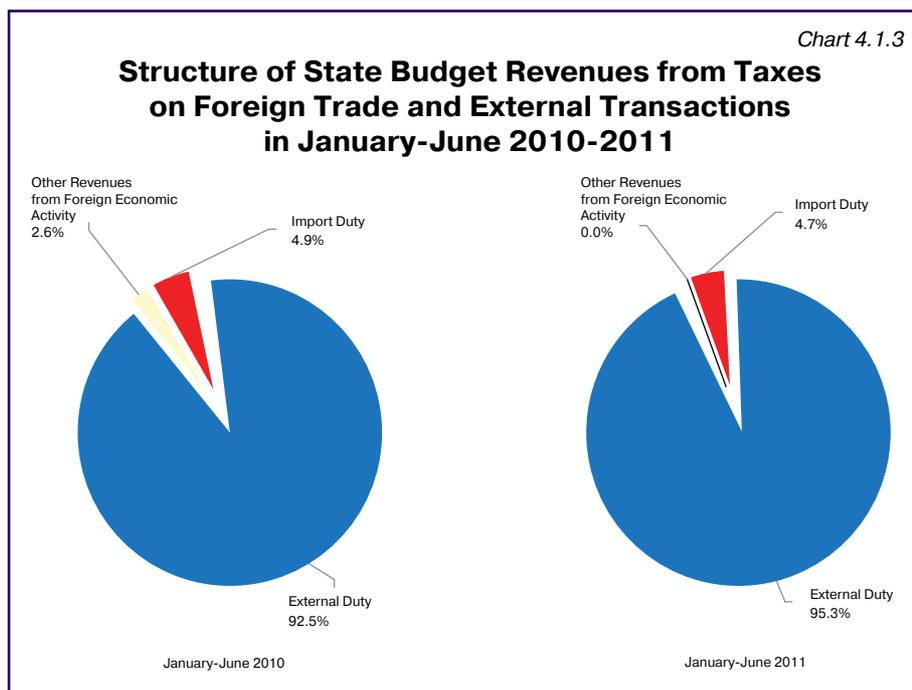
The growth in revenue from taxes on foreign trade is primarily due to the increased volume of foreign trade in the first half of 2011 compared to the same period of last year. For instance, the volume of import transactions increased by 50.8%, and exports by 42.5%.

The proceeds from taxes on foreign trade and external transactions amounted to 38.2% of the annual plan compared to 40.5% of the actual annual revenues received by the budget in the respective period in 2010.

Compared to the same period of last year, the structure of taxes on foreign trade experienced some changes, namely:

- the share of revenues from import duty increased by 2.8ppt;
- the share of revenues from export duty decreased by 0.2ppt;
- the share of other revenues from foreign economic activity dropped to 0.0% because consular fees were categorized as administrative charges and fees.

This is summarized in Chart 4.1.3.



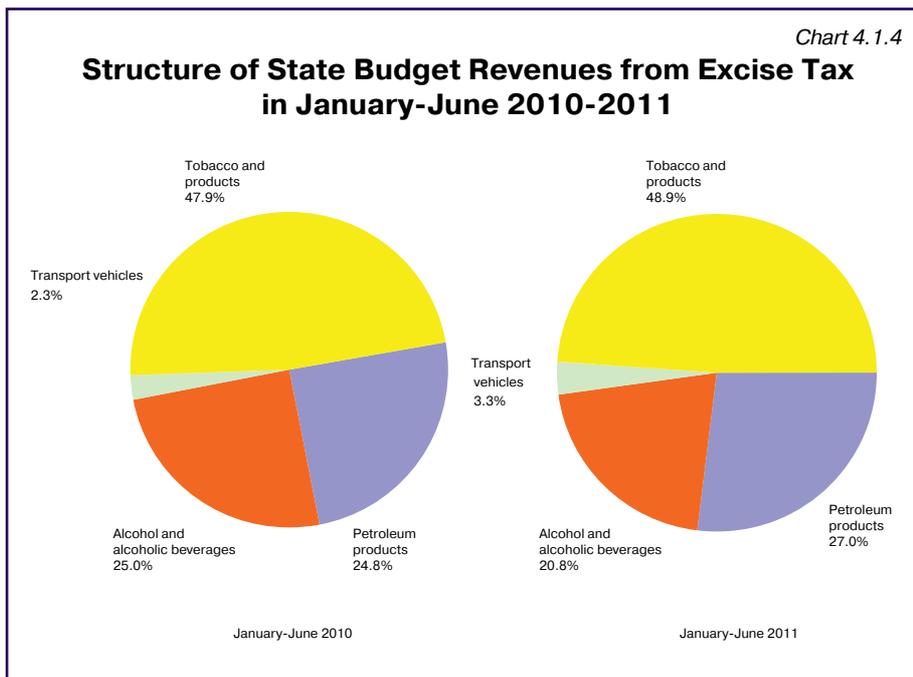
EXCISE TAX

The State budget revenues from **excise tax** totaled Hr 14.5bn, which is Hr 1.9bn or 14.7% year-on-year. The level of annual plan execution amounted to 39.6%, versus execution of 45.8% in the respective period of 2010. The dynamic of revenue from this tax points to the existence of a risk of an underexecution of the annual plan within the range of Hr 2bn to Hr 5bn or 5% to 10%.

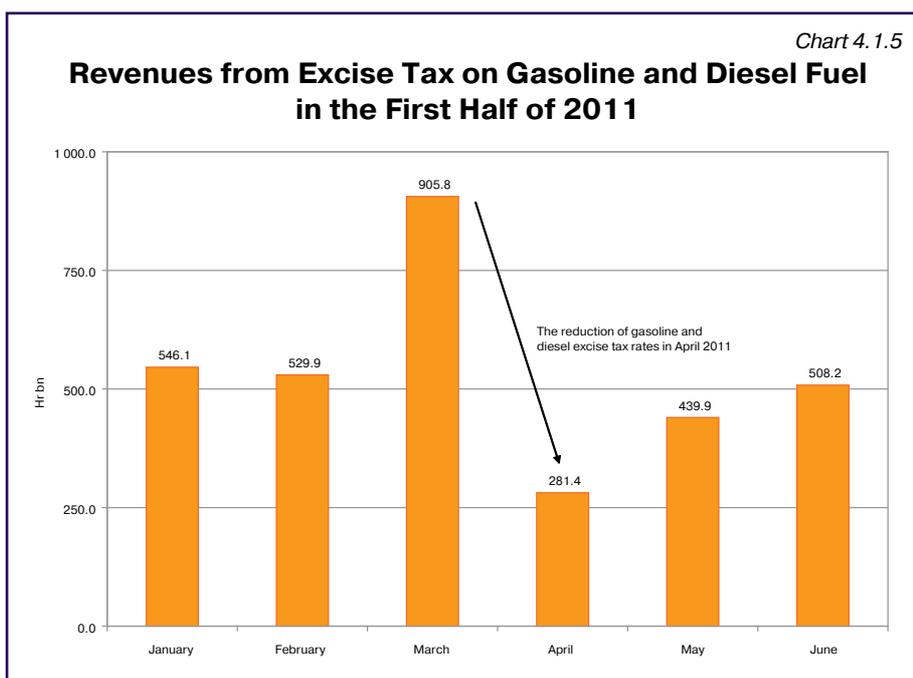
The share of revenue from the excise tax on goods made in Ukraine amounted to 78.7% of all excise revenues compared to 83.9% in 2010.

The structure of excise tax revenue is summarized in Chart 4.1.4.

The main growth driver was increased excise tax collection on tobacco and tobacco products, which grew by Hr 1.0bn or 16.8% year-on-year in the first half of 2011. This is explained by another raising of excise tax rates on this type of goods as of 1 January of this year, as well as an increased minimal excise tax obligation in paying the excise tax on tobacco products. Also, the increased tax rates boosted receipts from the excise tax on motor vehicles by Hr 0.2bn or 66.1%.



The execution of the excise tax revenue plan was influenced by a legislative decision to reduce the tax rates on petroleum products due to a destabilization of oil prices on global markets and the respective increase of prices for petroleum products in Ukraine. Therefore, the Law of Ukraine dated 7 April 2011, No. 3221 “On Amending the Tax Code of Ukraine” reduced the excise tax rate for gasoline and diesel fuel by an average of 30% on a temporary basis until 31 July 2011. According to the Ministry of Finance estimate, the State budget losses from this rate cut would amount to about Hr 3.3bn. According to expert estimates, losses of the State budget totaled about Hr 1.8bn in Q2 2011.



At the same time, note should be made of a reduced growth rate of excise tax revenues from 50.5% for the “internal” excise tax in 2010 to 7.5% this year. For the excise tax on the tobacco products (the most important excise tax product), this indicator dropped from 104.8% to 18.1%. This slowing down in the growth of revenues from this source could indicate that the factor of raising the tax rates practiced in the last three years has been exhausted.

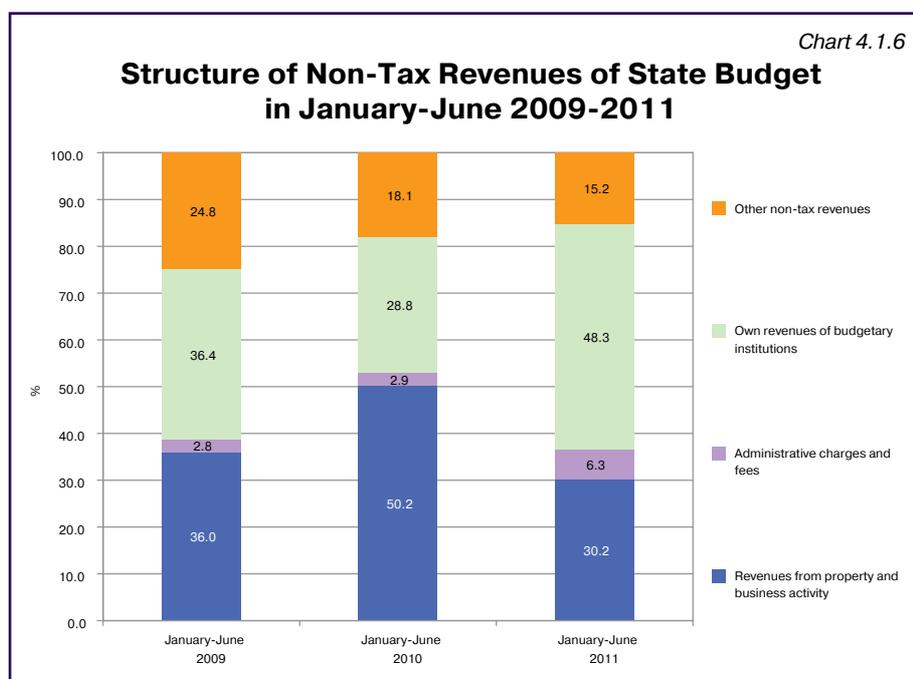
NON-TAX REVENUES

Non-tax revenues totaled Hr 17.9bn, which is Hr 8.2bn or 31.6% less year-on-year.

The annual plan was executed by 42.3% in the first half of 2011, compared to 40.1% of the respective annual revenues received in the same period of 2010.

The structure of non-tax revenues of the State budget changed substantially, first of all, due to the redistribution of categories of budget revenues, in particular, the exclusion of the rent and charges for fuel and energy resources, which used to comprise more than 20% of the total volume of non-tax revenues of the State budget, from the category of non-tax revenues. As a result, the shares of the revenue sources related to these charges decreased significantly: income from property and business activity by 20.0ppt; other non-tax revenues by 2.9ppt. However, the share of own revenues of budgetary institutions increased by 19.5ppt and share of administrative charges and fees by 3.4ppt.

The structure of non-tax revenues is summarized in Chart 4.1.6.



**NON-TAX
REVENUES INCOME
FROM PROPERTY
AND BUSINESS
ACTIVITY**

The income from property and business activity received by the State budget totaled Hr 5.4bn, which is Hr 7.7bn or 58.8% less year-on-year.

The revenues from this source amounted to 33.7% of the annual plan, compared to 44.1% of the actual annual revenues received in the same period of 2010.

The recategorization of the rent from the category of income from property and business activity was the key factor behind the reduced income from property and business activity.

**OWN REVENUES
OF BUDGETARY
INSTITUTIONS**

Own revenues of budgetary institutions totaled Hr 8.6bn, which is Hr 1.1bn or 14.8% more year-on-year.

This amounted to 49.8% of the year's plan vs. 34.1% last year.

**OTHER NON-TAX
REVENUES**

The State budget received Hr 2.7bn in **other non-tax revenues**, which is Hr 2.0bn or 42.5% less than last year.

The revenue from this source amounted to 39.0% of the annual plan compared to 40.5% in the same period of 2010.

These revenues decreased due to the exclusion of the targeted surcharge to the existing natural gas tariff from this category of revenue at (-Hr 1.1bn), and of the targeted surcharge to the existing tariff for electric power and heat energy (-Hr 0.8bn). In addition, the revenue from the charges for mandatory State pensions insurance on certain types of economic transactions decreased by Hr 1.0bn due to the abolition of the charge on the transactions of buying or selling non-cash foreign currency with hryvnyas.

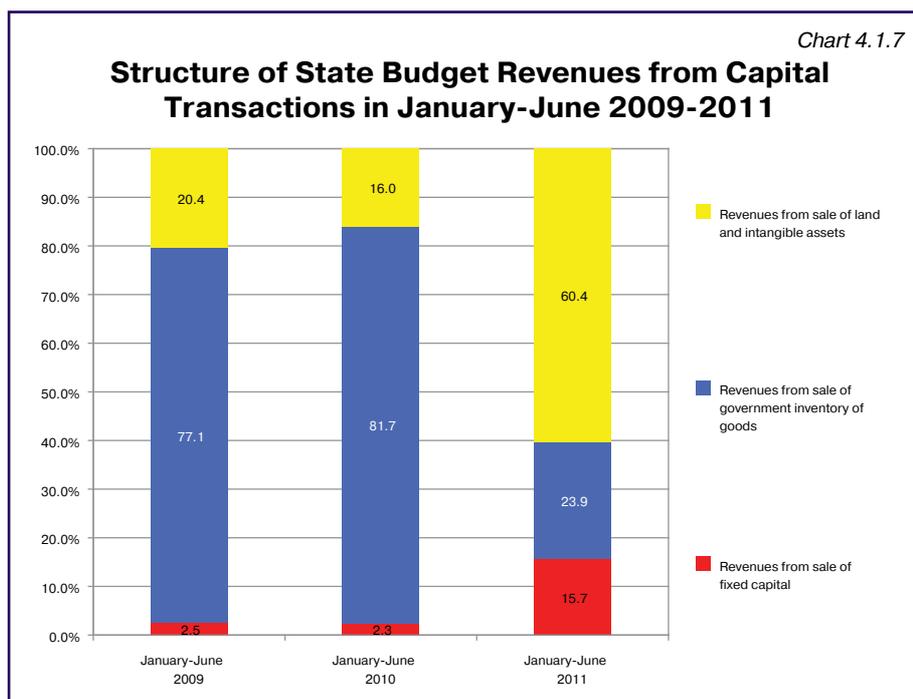
**REVENUES
FROM CAPITAL
TRANSACTIONS**

The volume of revenue from capital transactions decreased sharply in 2011. The State budget received Hr 121.5mn in **revenue from capital transactions** in January-June, which is 3.7 times less than in 2010.

The main reason behind this decrease was a drop in earnings from the sale of the State inventory of goods, whose sales dropped 12.6 times: from Hr 365.9mn to Hr 29.0mn.

This has affected changes in the structure of revenues from capital transactions, with the share of revenues from the sale of State inventory of goods decreased by 57.8ppt, and the revenue from the sale of capital assets and land increased by 13.4ppt and 44.4ppt, respectively.

The information on revenue generation from capital transactions is summarized in Chart 4.1.7.

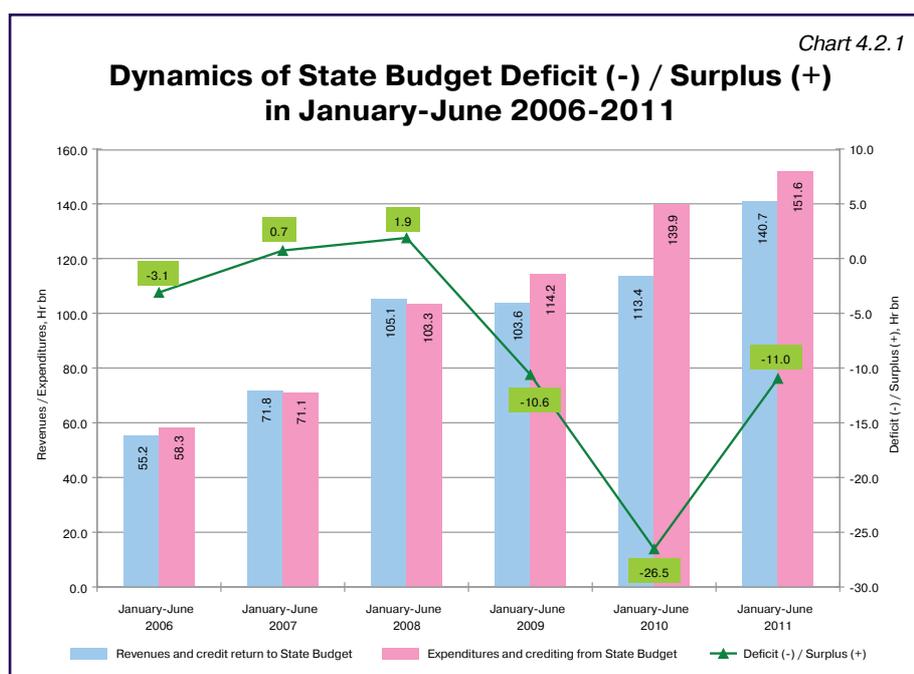


4.2. FINANCING OF THE STATE BUDGET OF UKRAINE AND STATE DEBT IN JANUARY-JUNE 2011

FINANCING OF BUDGET DEFICIT

The **State budget deficit** totaled Hr 11.0bn in the period under review (see Chart 4.2.1), which amounts to 31.0% of the ceiling set by the Law on the State budget of Ukraine for the year 2011.

Compared to January-June 2010, the State budget deficit amount decreased by Hr 15.5bn or nearly by 60.0%.



As seen from Table 4.2.1, a deficit of Hr 9.0bn or 26.9% of the annual plan was financed for the General Fund of the budget, with Hr 2.0bn or 102.2% of the annual plan financed for the Special Fund.

The State budget financing under debt transactions totaled Hr 37.3bn, which exceeds the annual plan by 44.5% (see Table 4.2.1). Compared to last year, this figure increased by Hr 3.9bn or by 11.7%. The debt was incurred for a total of Hr 59.5bn or 67.6% of the annual plan, with 78.4% of the internal borrowing plan executed and 56.1% of external borrowing. The share of internal borrowing exceeds that of external borrowing and amounts to 59.4%. A similar structure is observed in debt repayment, where the repayment of the internal debt amounts to 67.9% and the external debt repayment amounts to 32.1%.

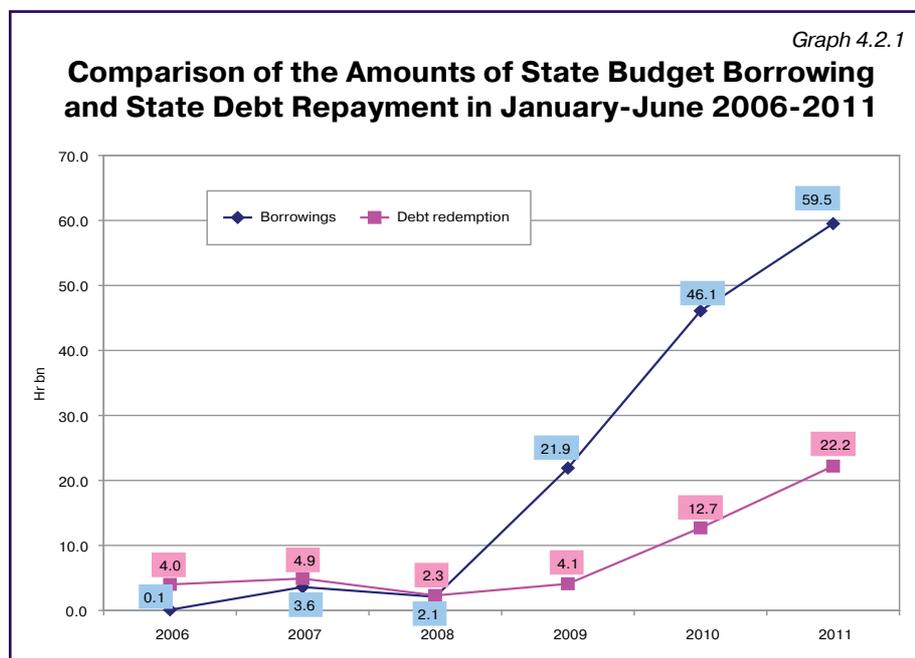
The balance of budget funds totaled Hr 59.8bn as of the end of June 2011, including Hr 43.5bn in the General Fund. Its volume increased by Hr 20.4bn, including by Hr 21.2bn for the General Fund.

Table 4.2.1

Financing of the State Budget of Ukraine in January-June 2007-2011

Indicators \ Years	2007	2008	2009	2010	2011		
					Plan	Actual	Execution, %
General financing, Hr bn, including:	-0.7	-1.9	10.6	26.5	35.3	11.0	31.0
<i>General Fund</i>	2.5	1.5	14.1	25.3	33.3	9.0	26.9
<i>Special Fund</i>	-3.2	-3.3	-3.5	1.2	2.0	2.0	102.2
Financing for debt transactions, Hr bn	-1.2	-0.2	17.8	33.4	25.8	37.3	144.5
Borrowing, Hr bn, including:	3.6	2.1	21.9	46.1	88.1	59.5	67.6
– internal borrowing	0.8	0.4	9.4	29.9	45.1	35.4	78.4
<i>share, %</i>	22.2	20.0	43.0	64.9	51.2	59.4	116.1
– external borrowing	2.8	1.7	12.5	16.2	43.0	24.1	56.1
<i>share, %</i>	77.8	80.0	57.0	35.1	48.8	40.6	83.1
Repayment, Hr mn, including:	-4.9	-2.3	-4.1	-12.7	-62.3	-22.2	35.7
– internal borrowing	-1.8	-0.9	-2.0	-10.5	-37.5	-15.1	40.2
<i>share, %</i>	37.1	41.4	48.4	82.7	60.3	67.9	112.8
– external borrowing	-3.1	-1.3	-2.1	-2.2	-24.7	-7.1	28.8
<i>share, %</i>	62.9	58.6	51.6	17.3	39.7	32.1	80.7
Proceeds from privatization of State property, Hr bn	1.3	0.3	0.5	0.2	10.0	11.0	109.6
Financing for active transactions, Hr bn	-0.8	-2.0	-7.7	-7.1	-0.5	-37.3	7 722.6

As seen from Graph 4.2.1, the volume of State budget borrowing increased by 29.1% in the first half of 2011 compared to the first half of 2010, and by 28.3 times against the first half of the pre-crisis year 2008.



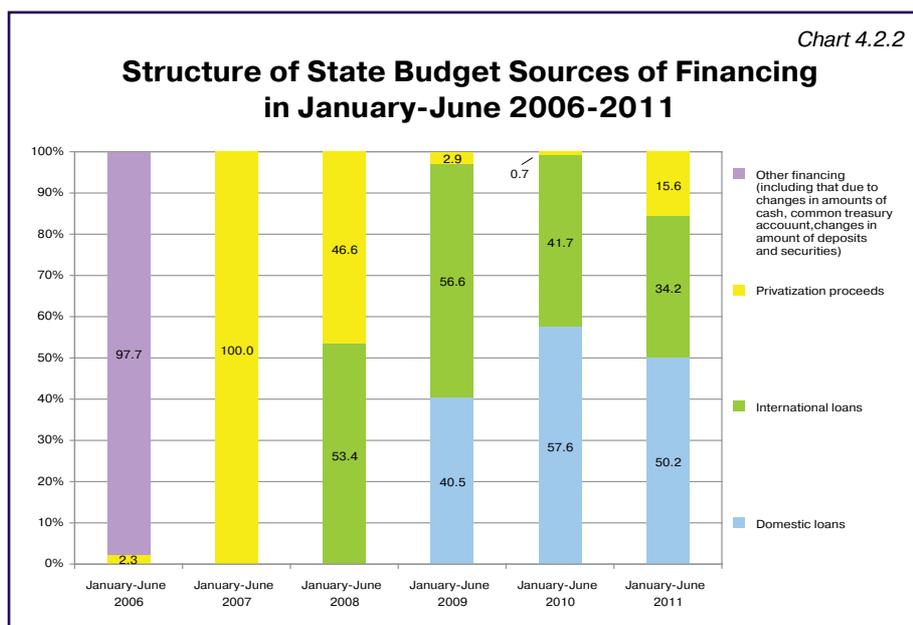
The State budget borrowing totaled Hr 59.5bn, including Hr 24.1bn borrowed on external markets, and Hr 35.4bn on the internal market, of those Hr 33.5bn for the General Fund, of which nearly Hr 4.0bn was intended for the capitalization of the Rodovid Bank⁷.

The funds attracted for project financing from international economic development organizations totaled Hr 1.5bn or 42.0% of the annual plan. This amount was Hr 1.1bn or 4.0 times greater than in the first half of 2010.

Debt repayment totaled Hr 22.2bn or 35.7% of the annual plan in the first half of 2011, which exceeds the respective 2010 figure by more than 1.7 times (see Graph 4.2.1). The repayment of internal debt totaled Hr 15.1bn or 40.2% of the annual plan, that of the external debt totaled Hr 7.1bn or 28.8%.

The structure of financing sources in January-June 2006-2011 does not appear to be too stable (see Chart 4.2.2).

⁷ http://www.minfin.gov.ua/control/uk/publish/article?art_id=296213&cat_id=287148



A surplus of internal borrowing over the repayment of internal debt amounting to 50.2% in the total structure of budget deficit sources of financing was the main source of financing in the first half of 2011. The surplus of external borrowing over the repayment of external debt amounted to 34.2%, and privatization proceeds also account for a significant 15.6%.

STATE DEBT REPAYMENT AND SERVICING EXPENSES

Expenditures for servicing the State debt totaled Hr 13.8bn or 44.5% of the annual plan, which is 2.7ppt less year-on-year. Expenditures for servicing external debt totaled Hr 3.3bn or 41.2% of the annual plan, and those for servicing internal debt totaled Hr 10.5bn or 45.7% of the annual plan (see Table 4.2.2).

Total expenditures for repaying and servicing the State debt totaled Hr 36.0bn or 38.6% of all State budget expenditures. The share of these expenditures in total budget expenditures increased by 8.0ppt against January-June 2010.

Table 4.2.2

Budget Expenditures for Repaying and Servicing the State Debt in January-June 2009-2011

Indicators	2009			2010			2011		
	Plan, Hr bn	Actual, Hr bn	Execution, %	Plan, Hr bn	Actual, Hr bn	Execution, %	Plan, Hr bn	Actual, Hr bn	Execution, %
STATE DEBT PAYMENTS, total, including:	42.4	7.2	17.0	38.0	19.4	51.1	93.3	36.0	38.6
– internal debt	24.6	3.4	13.7	27.3	15.4	56.4	60.5	25.6	42.3
– external debt	17.8	3.8	21.6	10.7	4.0	37.4	32.8	10.4	31.8
State debt repayment expenditures, including:	27.4	4.1	14.8	23.8	12.7	53.4	62.3	22.2	35.7
– internal debt	14.5	2.0	13.6	17.1	10.5	61.4	37.5	15.1	40.2
– external debt	12.9	2.1	16.3	6.7	2.2	32.8	24.7	7.1	28.8

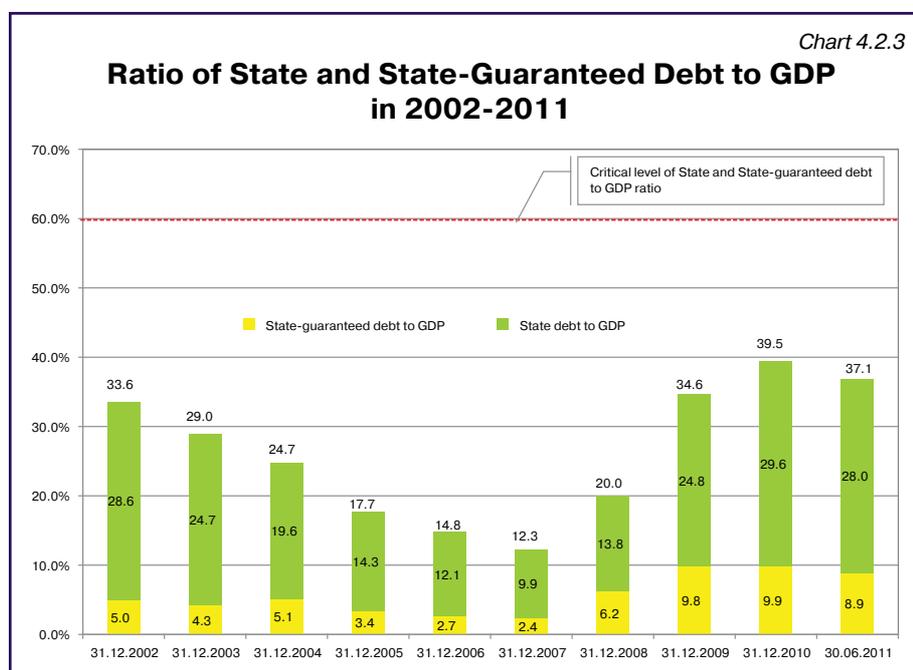
Indicators	2009			2010			2011		
	Plan, Hr bn	Actual, Hr bn	Execution, %	Plan, Hr bn	Actual, Hr bn	Execution, %	Plan, Hr bn	Actual, Hr bn	Execution, %
State debt servicing expenditures, including:	15.0	3.1	20.9	14.2	6.7	47.2	31.1	13.8	44.5
– internal debt	10.1	1.4	13.8	10.2	4.9	48.0	23.0	10.5	45.7
– external debt	4.9	1.7	35.6	4.0	1.8	45.0	8.1	3.3	41.2
BUDGET EXPENDITURES, total (expenditures, provision of credits, repayment of State debt)	300.9	118.3	39.3	353.2	152.6	43.2	408.9	173.8	42.5
Percentage of State debt payments in budget expenditures, %	14.1	6.1	x	10.8	12.7	x	22.8	20.7	x

STATE AND STATE-GUARANTEED DEBT

The ratio of State and State-guaranteed debt of Ukraine to GDP amounted to 37.1% at the end of June 2011, which is 2.4ppt less than at the end of 2010 (see Chart 4.2.3).

As a result of the significant increase in State budget borrowing throughout 2008-2010, **the State and State-guaranteed debt** of Ukraine totaled Hr 479.7bn (or \$60.2bn), which is Hr 139.1bn or 40.8% more than at the end of June 2010.

The State debt accounted for 75.9% of the State and State-guaranteed debt combined, and the State-guaranteed debt accounted for 24.1%.



As seen from Chart 4.2.4, the State debt continued to trend upward in the first half of 2011, with the debt increasing by Hr 19.1bn in June of this year alone.⁸ The debt growth in June was

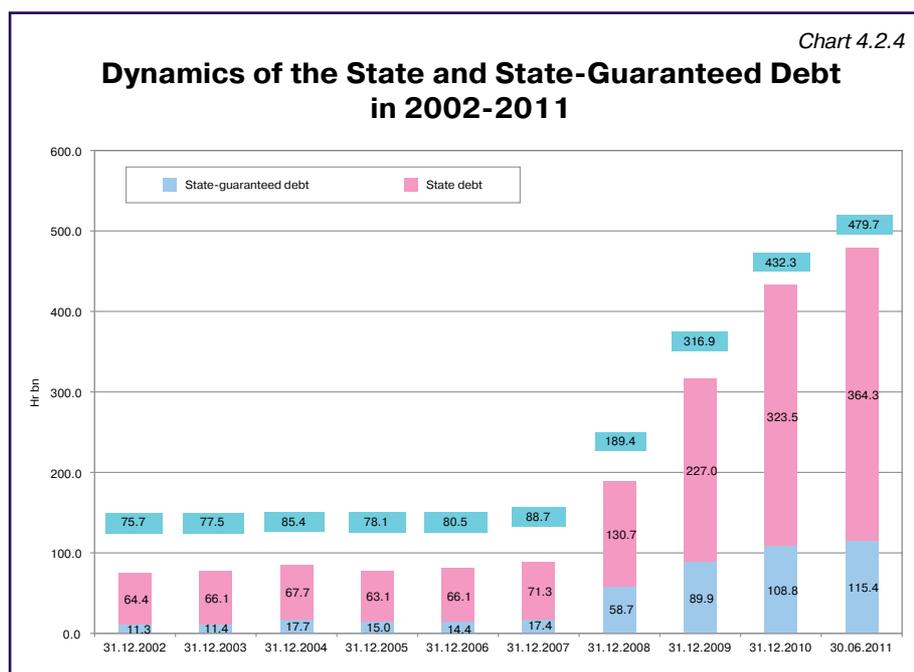
8 <http://blogs.pravda.com.ua/authors/pyshny/4e29b5e3428d4/>

due to issue of the 2011 external government bond of \$1.3bn, an increase of the authorized fund of NAK Naftohaz Ukrayiny National Joint Stock Company by Hr 3.5bn, the capitalization of VAT Oshchadbank State Savings Bank of Ukraine by Hr 0.6bn and of AT AB Ukgasbank by Hr 4.3bn.⁹

The State debt ceiling for 2011 was set at Hr 375.6bn.¹⁰

The internal State debt totaled Hr 161.3bn or \$20.2bn at the end of June 2011, increasing by Hr 19.7bn in the first half of 2011. This increase mainly occurred due to the issuance of internal government bonds for financing the State budget, increasing the authorized fund of NAK Naftohaz Ukrayiny National Joint Stock Company by Hr 8.5bn, the capitalization of PAT Rodovid Bank by the amount of Hr 4.0bn, VAT State Savings Bank of Ukraine by Hr 0.6bn, and AT AB Ukgasbank by Hr 4.3bn.

The external State debt totaled Hr 203.0bn or \$25.5bn, an increase of Hr 21.1bn in the first half of 2011. This rise occurred due to growth in exchange rates of foreign currencies against the hryvnya, an additional issue of the 2010 external government bond of \$0.1bn, and the 2011 issue of an external government bond of \$2.8bn.¹¹



The State-guaranteed debt totaled Hr 115.4bn or \$14.5bn, including internal debt of Hr 13.6bn or \$1.7bn, and external debt of Hr 101.8bn or \$12.8bn. The State-guaranteed debt of Ukraine

9 <http://www.rbc.ua/ukr/newsline/show/gosudarstvennyy-i-garantirovanny-gosudarstvom-dolg-ukrainy-22072011141400>

10 Article 8 of the Law of Ukraine "On the State Budget of Ukraine for the Year 2011" sets the State debt ceiling at Hr 375.6bn as of 31 December 2011.

11 <http://www.rbc.ua/ukr/newsline/show/gosudarstvennyy-i-garantirovanny-gosudarstvom-dolg-ukrainy-22072011141400>

increased by Hr 6.6bn or 6.1% in the first half of 2011. Compared to the first half of 2010, the State-guaranteed debt increased by Hr 29.3bn or by 34.0%. This increase occurred due to the growth in exchange rates of foreign currencies against the hryvnya and mobilizing funds (Eurobonds) under State guarantees totaling \$0.7bn for the State program *Financing of Infrastructure Projects* according to the decrees of the Cabinet of Ministers of Ukraine dated 6 February 2011, No. 104, and dated 6 April 2011, No. 387¹².

4.3. ANALYSIS OF EXPENDITURES AND CREDITING OF THE CONSOLIDATED AND STATE BUDGETS OF UKRAINE IN JANUARY-JUNE 2011

CONSOLIDATED BUDGET

The actual expenditures of the consolidated budget of Ukraine totaled Hr 187.6bn in the first half of 2011, which amounts to 44.8% of the annual plan, including the General Fund of Hr 162.7bn or 46.3% and the Special Fund of Hr 24.9bn or 36.8% (see Table 4.3.1).

As seen from Table 4.3.1, the level of execution of the total amount of consolidated budget expenditures shows an upward trend driven by increased expenditures of the budget's Special Fund.

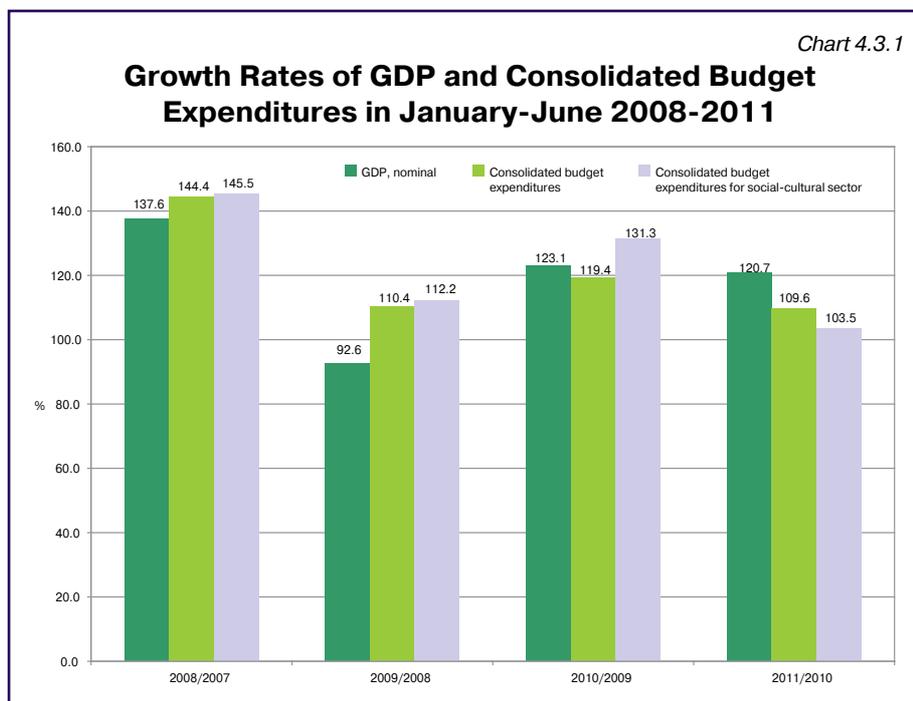
Table 4.3.1

Expenditures of the Consolidated, State, and Local Budgets of Ukraine in January-June 2009-2011

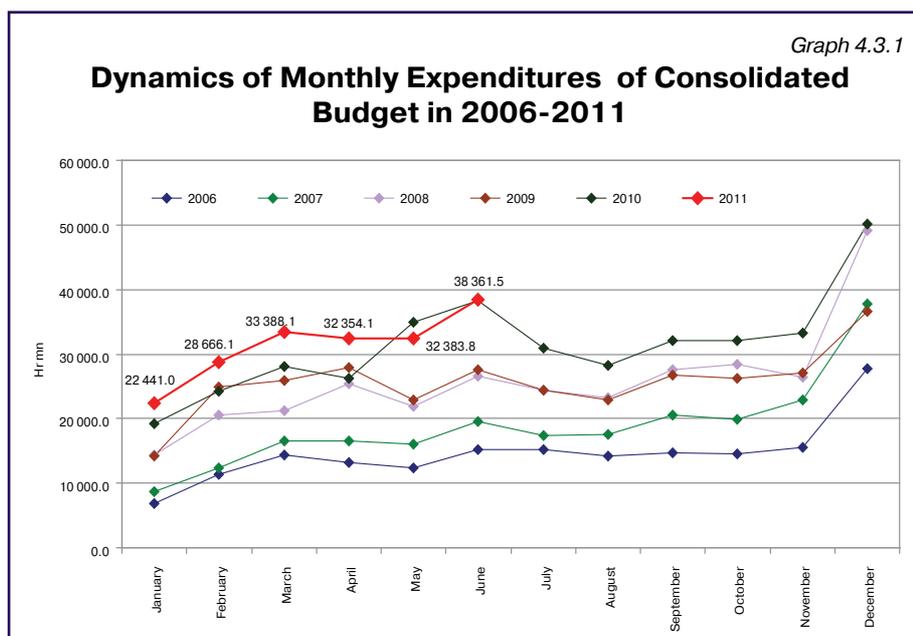
Years Expenditures	2009			2010			2011		
	Plan, Hr mn	Actual, Hr mn.	Execution, %	Plan, Hr mn	Actual, Hr mn.	Execution, %	Plan, Hr mn	Actual, Hr mn.	Execution, %
Consolidated budget, including:	345 583.2	143 374.8	41.5	399 547.3	171 155.0	42.8	419 125.1	187 594.7	44.8
– General Fund	249 346.3	113 216.5	45.4	306 632.0	143 134.5	46.7	351 550.3	162 711.8	46.3
– Special Fund	96 236.9	30 158.3	31.3	92 915.3	28 020.5	30.2	67 574.8	24 882.9	36.8
State budget (without intergovernmental transfers), including:	214 522.0	84 136.1	39.2	245 110.4	104 606.8	42.7	243 339.9	105 554.0	43.4
– General Fund	138 287.3	60 804.9	44.0	170 723.1	82 436.4	48.3	203 394.7	88 607.4	43.6
– Special Fund	76 234.7	23 331.2	30.6	74 387.3	22 170.4	29.8	39 945.2	16 946.5	42.4
Local budget (without intergovernmental transfers), including:	131 061.2	59 238.7	45.2	154 436.9	66 548.2	43.1	175 785.2	82 040.7	46.7
– General Fund	111 059.0	52 411.6	47.2	135 908.9	60 698.2	44.7	148 155.7	74 104.3	50.0
– Special Fund	20 002.2	6 827.1	34.1	18 528.0	5 850.0	31.6	27 629.5	7 936.4	28.7
State budget (with intergovernmental transfers), including:	275 341.6	110 728.7	40.2	322 666.5	139 511.7	43.2	337 561.8	148 364.0	44.0
– General Fund	193 328.8	85 332.3	44.1	244 487.1	115 396.6	47.2	291 402.3	130 142.0	44.7
– Special Fund	82 012.8	25 396.4	31.0	78 179.3	24 115.1	30.8	46 159.5	18 222.0	39.5
Intergovernmental transfers total	60 822.7	26 592.5	43.7	77 556.1	34 904.8	45.0	94 221.9	42 810.0	45.4

12 http://www.minfin.gov.ua/control/uk/publish/article?art_id=296213&cat_id=287148

The rate of growth of consolidated budget expenditures decreased nearly by 10.0ppt year-on-year and amounted to 109.6% (see Chart 4.3.1), which is in line with the trend of the economy's development.

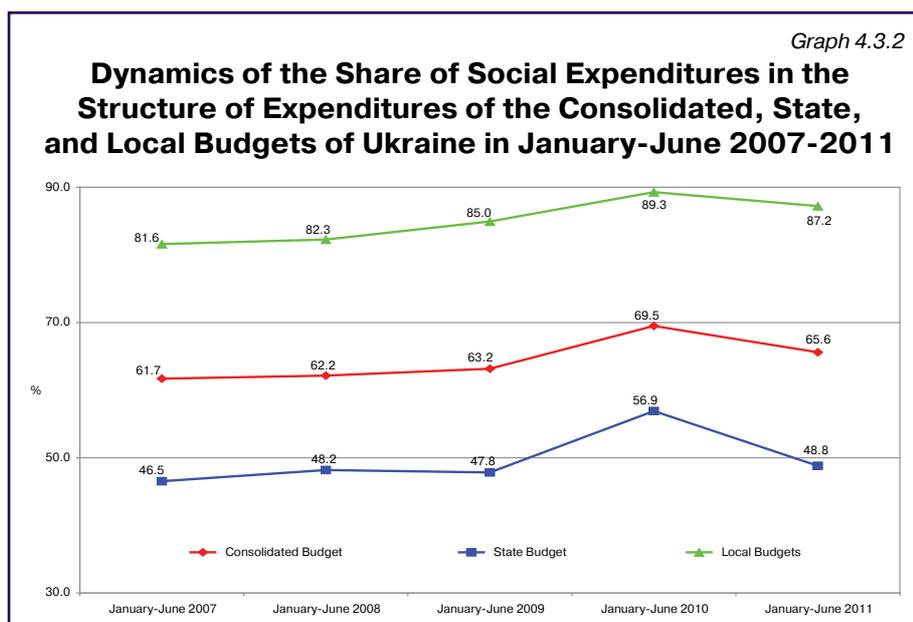


The monthly dynamics of actual expenditures of the consolidated budget in the first half of 2011 trended upward throughout February, March, and June. Also, its amounts were the lowest in January, with a minor reduction of expenditures in April and May (see Graph 4.3.1). The growth of expenditures in February and March follows the trends of previous years, and the June increase is explained by the payment of holiday pay to education personnel. On the whole, the expenditures of the consolidated budget in June 2011 were almost on the level of expenditures in June of last year (Hr 38.4bn).



The social expenditures¹³ of the consolidated budget increased by Hr 4.1bn or 3.5% year-on-year and totaled Hr 123.1 bn.

At the same time, the share of these expenditures in the total consolidated budget expenditures decreased by 3.9ppt. Also, the proportion of social expenditures declined for budgets of all levels (see Graph 4.3.2). For instance, this share amounted to 48.8% in the State budget expenditures or 8.1ppt less than in the first half of 2010. For local budgets, which are spending significantly more resources for social and cultural purposes than the State budget, the share of these expenditures amounted to 87.2% or 2.1ppt less year-on-year.



¹³ The social expenditures include expenditures for healthcare, education, spiritual and physical development, social protection and social security.

This situation is caused by the present makeup of the budget system, where the bulk of public health and education expenditures are concentrated in local budgets (the proportions of these local budget expenditures in the consolidated budget expenditures amounted to 84.6% and 69.8%, respectively in the first half of 2011).

Local budget expenditures for education and social protection and social security grew at an accelerated rate (see Table 4.3.2). Also, the local budget expenditures for housing and communal services increased by 63.2% compared with a 48.7% reduction of this indicator in 2010.

Table 4.3.2

Growth Rates of Certain Expenditures of the Consolidated, State, and Local Budgets of Ukraine in the First Half of 2009-2011 Compared to Previous Periods

(%)

Expenditures by functional classification	2009			2010			2011		
	Consolidated budget	State budget	Local budgets	Consolidated budget	State budget	Local budgets	Consolidated budget	State budget	Local budgets
Expenditures total (without intergovernmental transfers), including expenditures for:	110.4	109.7	111.3	119.4	124.3	112.3	109.6	100.9	123.3
– housing and communal services	149.1	75.5	150.2	55.1	577.6	51.3	151.2	5.9	163.2
– healthcare	114.8	116.6	114.5	114.9	99.3	118.2	112.5	115.3	112.1
– spiritual and physical development	107.2	104.5	108.5	138.0	189.5	114.6	97.8	70.0	118.6
– education	114.8	119.4	112.4	114.6	114.2	114.8	114.7	98.8	123.2
– social protection and social security	109.3	103.9	121.1	152.7	167.9	123.9	93.5	81.4	124.5

STATE BUDGET

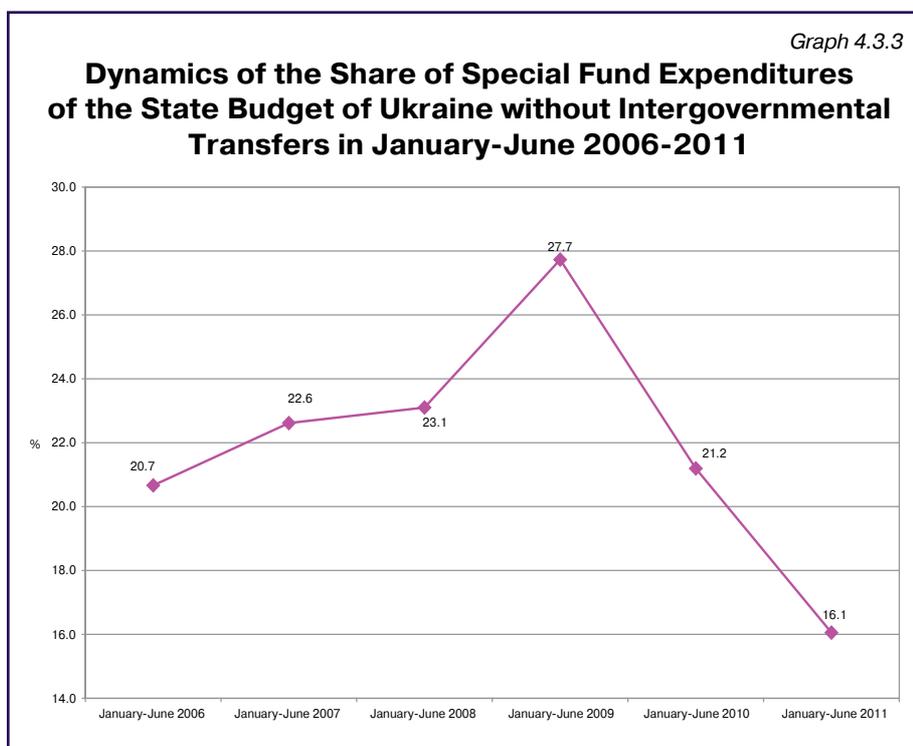
Expenditures of the State Budget of Ukraine with intergovernmental transfers increased by 6.3% year-on-year and totaled Hr 148.4bn. The level of annual plan execution also increased somewhat (by 0.8ppt) to 44.0% (see Table 4.3.1).

General Fund expenditures were funded at Hr 130.1bn, which is 12.7% more than in the first half of 2010. The level of their execution decreased by 2.5ppt to 44.7% of the annual plan. Hr 18.2bn was funded from the Special Fund, which is 24.5% less year-on-year. The level of annual plan execution for the Special Fund was usually somewhat lower compared to the General Fund, and amounted to 39.5% or 8.7ppt more than last year.

Expenditures of the State budget of Ukraine without intergovernmental transfers remained almost at last year's level and totaled Hr 105.6bn, which is Hr 1.0bn or 0.9% more. The level of annual plan execution was 43.4% or 0.7ppt more than in 2010.

Hr 88.6bn was financed from the General Fund, which was 7.5% more year-on-year and amounted to 43.4% of the annual plan appropriations, with Special Fund financing of Hr 16.9bn, which was 23.6% less than last year's figure. The level of annual plan execution for the Special Fund was 42.4% (29.8% in the first half of 2010).

The share of Special Fund expenditures of the State budget without intergovernmental transfers decreased by 5.1ppt in the total amount of expenditures against the indicator of the first half of 2010 and amounted to 16.1% (see Graph 4.3.3). This is linked primarily to the absence in the 2011 State budget of expenditures for compensation to Naftohaz Ukrayiny National Joint Stock Company for the difference between the purchasing price of imported natural gas and its selling price to economic agents for the production of heat energy supplied to the populace, including the compensation for arrears from 2009.



EXPENDITURES BY FUNCTIONAL CLASSIFICATION

The social expenditures of the State budget decreased by Hr 8.0bn or 13.5% and amounted to Hr 51.5bn.

State budget expenditures grew in general in the first half of 2011 compared to last year. However, declines were noted in expenditures for social protection and social security, housing and communal services, spiritual and physical development, and education (see Chart 4.3.2).

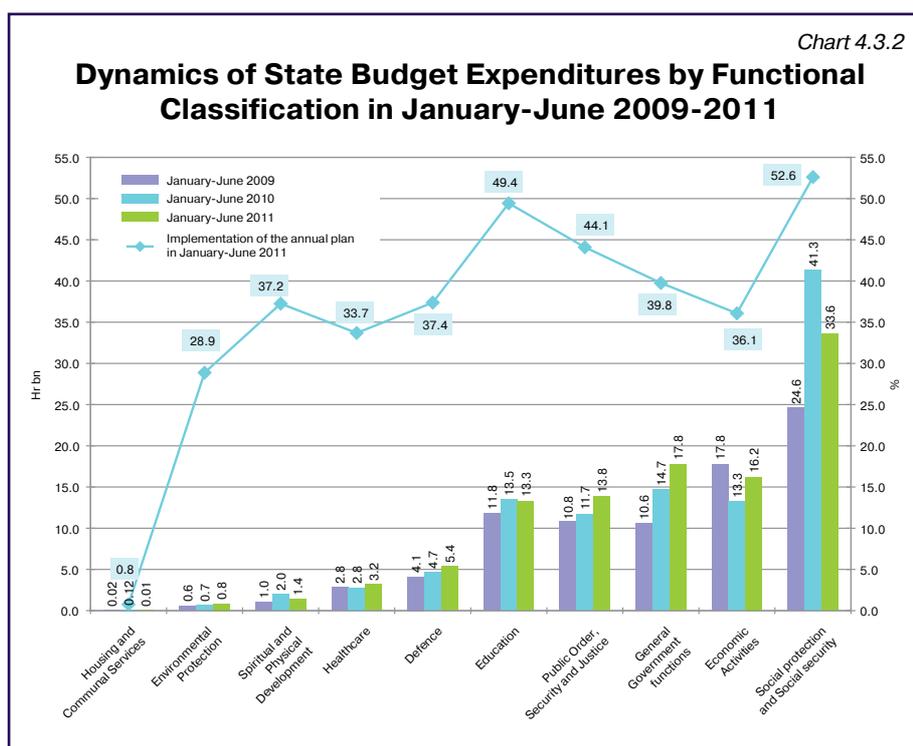
In nominal terms, the highest growth of expenditures was noted in the following areas:

- intergovernmental transfers by Hr 7.9bn or by 22.6%;

- general government functions by Hr 3.1bn or by 21.3%, including debt servicing expenditures by Hr 3.8bn or 56.0%;
- economic activity by Hr 3.0bn or 22.3%, including transport by Hr 1.9bn or 43.1%;
- public order, security, and judiciary by Hr 2.1bn or 18.2%.

The lowest level of financing, of just 0.8%, was in expenditures for housing and communal services.

A level below average for all budget expenditures was also noted in expenditures for environmental protection (executed by 28.9%) and healthcare (33.7%) (see Chart 4.3.2).



The highest figures of annual plan execution were in social protection and social security (52.6%), education (49.4%), and public order, security, and the judiciary (44.1%).

Previous years' trends were mostly preserved in the structure of expenditures (see Table 4.3.3). Thus, the largest shares of expenditures went to intergovernmental transfers (28.9%), social protection and social security (22.7%), and general government functions (12.0%). Insignificant proportions included expenditures for housing and communal services (0.01%), environmental protection (0.6%), and spiritual and physical development (0.9%). Also, the largest changes in their proportions were noted in the expenditures for social protection and social security (down 6.9ppt), general government (up 1.5ppt), economic activity (up 1.4ppt), including for transport (up 1.1ppt), public order, security, and the judiciary (up 0.9ppt). The share of intergovernmental transfers increased by 3.9ppt.

Table 4.3.3

Expenditures of the State Budget of Ukraine by Functional Classification in January-June 2009-2011

Expenditures by functional classification	2009			2010			2011		
	Plan, Hr mn	Actual, Hr mn	Actual share., %	Plan, Hr mn	Actual, Hr mn	Actual share., %	Plan, Hr mn	Actual, Hr mn	Actual share., %
General government functions, including:	52 560.1	10 590.1	9.6	63 654.1	14 653.7	10.5	44 722.1	17 778.6	12.0
<i>debt servicing</i>	15 044.3	3 135.8	2.8	14 202.9	6 730.8	4.8	23 001.5	10 502.9	7.1
Defense	12 255.8	4 123.2	3.7	13 651.0	4 674.5	3.4	14 354.7	5 365.2	3.6
Public order, security, and judiciary	23 527.2	10 785.9	9.7	26 498.4	11 691.4	8.4	31 351.5	13 823.2	9.3
Environmental protection	1 492.2	583.1	0.5	2 125.8	662.2	0.5	2 939.8	848.7	0.6
Housing and communal services	101.9	21.4	0.0	64.0	123.5	0.1	948.5	7.2	0.0
Healthcare	6 386.0	2 803.1	2.5	8 134.1	2 784.4	2.0	9 526.1	3 209.5	2.2
Spiritual and physical development	2 335.8	1 046.1	0.9	2 802.4	1 982.3	1.4	3 724.5	1 387.3	0.9
Education	25 153.2	11 799.8	10.7	27 536.6	13 469.7	9.7	26 925.4	13 307.0	9.0
Social protection and social security, including:	52 929.5	24 597.4	22.2	74 044.9	41 302.5	29.6	63 895.0	33 613.1	22.7
<i>social protection of pensioners</i>	48 249.6	22 940.9	20.7	67 770.9	39 415.5	28.3	58 317.2	31 479.8	21.2
Economic activity, including:	29 830.3	17 786.1	16.1	26 599.0	13 262.8	25.0	44 952.2	16 214.1	10.9
• <i>agriculture, forestry and game-preserves, and fisheries</i>	5 811.7	2 560.1	2.3	5 477.2	1 974.5	9.5	9 845.6	2 757.5	1.9
• <i>fuel and energy complex</i>	6 166.4	6 865.5	6.2	7 383.3	5 636.4	1.4	9 207.6	3 714.4	2.5
• <i>transport</i>	14 997.4	7 079.0	6.4	9 619.2	4 373.7	4.0	11 926.2	6 259.2	4.2
• <i>other expenditures for economic activity</i>	2 854.7	1 281.4	1.2	4 119.4	1 278.2	3.1	13 972.7	3 483.0	2.3
Intergovernmental transfers	60 822.7	26 592.5	24.0	77 556.1	34 904.8	0.9	94 221.9	42 810.0	28.9
Total	267 394.9	110 728.7	100.0	322 666.5	139 511.7	100.0	337 561.8	148 364.0	100.0

EXPENDITURES BY ECONOMIC CLASSIFICATION

As seen in Table 4.3.4, expenditures increased for all economic classifications, except for current transfers to the populace, subsidies and current transfers to enterprises (institutions, organizations), foodstuffs, medicines and bandaging materials.

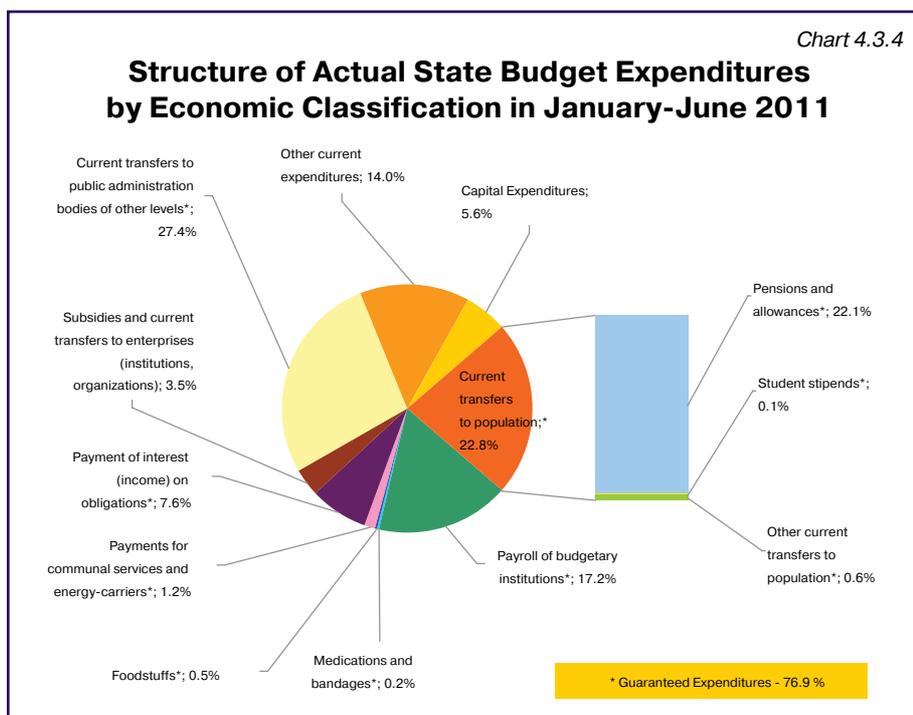
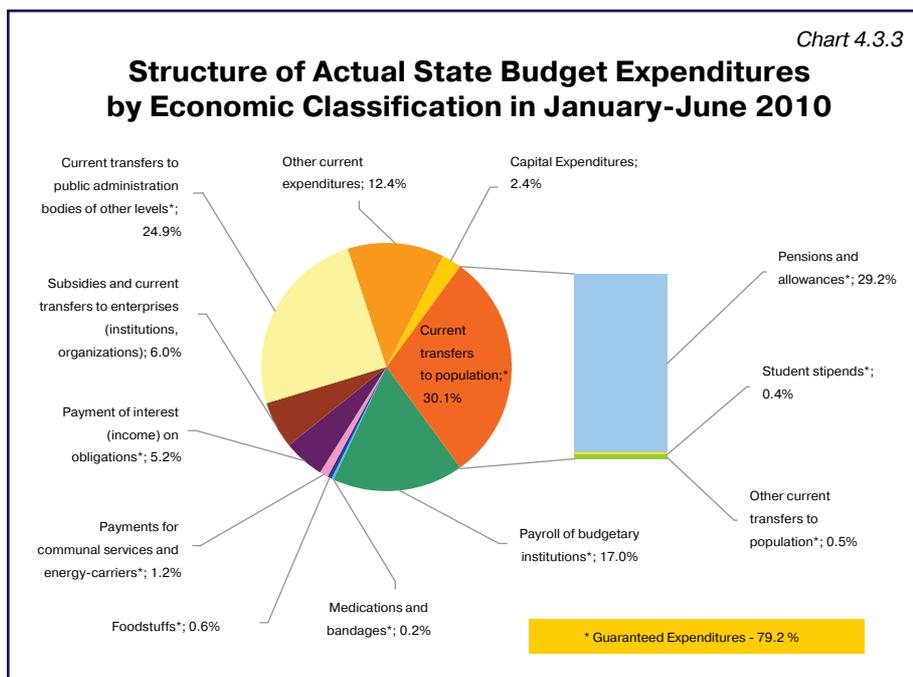
One potentially positive trend could be an increase of current expenditures by 2.8% in general year-on-year, with capital expenditures growing 2.5 times.

Table 4.3.4

Expenditures of the State Budget of Ukraine (with Intergovernmental Transfers) by Economic Classification in January-June 2009-2011

Expenditures by economic classification	2009			2010			2011		
	Plan, Hr mn	Actual, Hr mn	Execution, %	Plan, Hr mn	Actual, Hr mn	Execution, %	Plan, Hr mn	Actual, Hr mn	Execution, %
Current expenditures	242 440.5	108 534.3	44.8	281 960.4	136 164.6	48.3	303 465.4	140 015.7	46.1
Payroll of budgetary institutions	34 571.2	16 004.3	46.3	39 060.9	17 900.6	45.8	41 826.2	19 482.4	46.6
Taxes on payroll	11 223.1	5 047.3	45.0	12 808.8	5 725.0	44.7	13 365.4	6 049.4	45.3
Medicines and bandaging materials	2 047.9	740.2	36.1	2 144.6	335.2	15.6	2 347.2	306.7	13.1
Foodstuffs	1 756.9	712.3	40.5	2 053.7	859.9	41.9	2 159.4	724.6	33.6
Payment for communal services and energy carriers	2 960.3	1 488.2	50.3	3 694.7	1 734.2	46.9	4 017.9	1 798.9	44.8
Payment of interest (income) on obligations	15 609.5	3 612.1	23.1	15 485.8	7 299.8	47.1	24 451.5	11 220.0	45.9
Subsidies and current transfers to enterprises (institutions, organizations)	17 236.5	10 751.2	62.4	13 571.4	8 367.4	61.7	15 405.5	5 215.2	33.9
Current transfers to government units of other levels	60 648.9	26 478.6	43.7	76 937.8	34 731.0	45.1	86 952.7	40 722.1	46.8
Current transfers to the population, including:	53 010.9	25 130.9	47.4	73 696.9	41 929.9	56.9	63 149.6	33 740.4	53.4
• <i>payment of pensions and allowances</i>	49 909.9	23 920.4	47.9	69 751.4	40 663.2	58.3	60 325.1	32 784.6	54.3
• <i>student living allowances</i>	887.6	457.6	51.6	1 078.3	521.6	48.4	264.7	130.3	49.2
• <i>other current transfers to the population</i>	2 213.5	753.0	34.0	2 867.3	745.1	26.0	2 559.8	825.5	32.2
Other current expenditures	43 375.3	18 569.2	42.8	42 505.9	17 281.6	40.7	49 790.1	20 756.0	41.7
Capital expenditures, including:	17 374.9	2 194.4	12.6	18 588.2	3 347.1	18.0	38 742.0	8 348.3	21.5
Capital construction/acquisition	1 633.2	211.3	12.9	2 171.7	194.0	8.9	4 283.8	277.9	6.5
Capital repairs, reconstruction, and restoration	1 222.7	172.2	14.1	1 394.6	86.4	6.2	2 958.6	231.5	7.8
Capital transfers	12 473.9	1 377.9	11.0	12 330.4	2 486.4	20.2	26 682.5	7 240.9	27.1
Unallocated expenditures	15 526.3	–	0.0	23 837.4	–	0.0	980.0	–	0.0
Total expenditures (with intergovernmental transfers)	275 341.7	110 728.7	40.2	324 386.0	139 511.7	43.0	343 187.4	148 364.0	43.2

The structure of State budget expenditures by economic classification changed somewhat compared to last year (see Chart 4.3.3 and Chart 4.3.4).



Thanks to a greater rate of growth compared to current expenditures, the share of capital expenditures increased by 3.2ppt to 5.6%.

The share of current expenditures in the overall structure decreased accordingly and amounted to 94.4%. The most significant reduction for those was noted in current transfers to the populace, which decreased by 7.3ppt, with a decline in nominal terms by Hr 8.2bn or by 19.5%. Also, the share of subsidies and current transfers to enterprises (institutions, organizations) decreased by 2.5ppt, with a decline in nominal terms by Hr 3.2bn or by 37.7%. At the same time, the share of expenditures for the payment of interest on obligations increased by 2.4ppt.

In general, the share of expenditures for protected items decreased and amounted to 76.9% of all State budget expenditures against 79.2% last year.

Expenditures for the majority of protected items grew, except for the expenditures for foodstuffs, medicines, and bandaging materials, as well as other current transfers to the populace. The latter is explained by the absence of payments for the depreciated cash savings funded by the budget last year.

An 8.6% reduction in the amount of expenditures under the item "Medicines and bandaging materials" is due primarily due to significant cuts in the budget program "Providing medical measures of combating TB, the prevention and treatment of AIDS, and the treatment of cancer patients" (by Hr 39.1mn or by 98.2%). This was due to an already low level of annual plan execution for these expenditures. For instance, it amounted to 5.2% last year, and only 1.0% this year.

EXPENDITURES BY PROGRAMS CLASSIFICATION

The status of execution of State budget expenditures by program classification in January-June 2009-2011 is summarized in Appendix A.

The highest levels of funding within the annual plan were noted for programs of the following key spending units:

- State Automobile Transport Service of Ukraine. The program "Development of network and maintenance of public motor roads" was funded at Hr 3.5bn or at 78.8% of the annual plan;
- Ministry of Social Policy of Ukraine. Expenditures of the Pension Fund of Ukraine were funded at Hr 31.5bn or 54.0% of the annual plan appropriations;
- Ministry of Education and Science, Youth and Sport of Ukraine. The program "Training of cadre by higher educational institutions of accreditation levels III and IV" was funded at Hr 6.1bn or at 52.6% of the annual plan appropriations;
- Ministry of Energy and Coal Industry of Ukraine. The program "State support to coalmining enterprises for partial coverage of production costs" was funded at Hr 3.1bn or at 54.2% of the annual plan.

The lowest level of expenditure execution is noted for the Ministry of Regional Development, Construction, and Housing and Communal Services of Ukraine at 12.6% of the annual plan.

The following government ministries and departments grew the most in terms of expenditures:

- Ministry of Finance of Ukraine (including general government expenditures) by Hr 10.5bn or by 23.2%, mainly, due to increased expenditures for State debt servicing and intergovernmental transfers;
- State Automobile Transport Service by Hr 2.2bn or by 68.0%;
- Ministry of Defense of Ukraine by Hr 0.9bn or by 22.0%;
- Ministry of Agrarian Policy and Food by Hr 0.9bn or by 38.6%.

**PROVISION OF
BUDGET CREDITS /
REPAYMENT OF
BUDGET CREDITS**

The indicators of provision and repayment of credits to/from the State budget of Ukraine in the first halves of the three last years are shown in Table 4.3.5.

The amount of credits provided from the State budget totaled Hr 3.3bn or 35.7% of the annual plan, and the amount of repaid credits totaled nearly Hr 1.3bn or 10.8%. The level of annual plan execution for the provision of credits increased by 30.0ppt, and that for the repayment of credits decreased by 12.3ppt.

Table 4.3.5

**Indicators of Budget Credit Provision and Repayment
in January-June 2009-2011**

Indicators	2009			2010			2011		
	Plan, Hr mn	Actual, Hr mn	Execution, %	Plan, Hr mn	Actual, Hr mn	Execution, %	Plan, Hr mn	Actual, Hr mn	Execution, %
Crediting, including:	2 716.0	1 017.5	37.5	1 180.9	-918.4	x	-2 989.1	1 941.4	x
credit provision	5 844.0	3 500.2	59.9	6 860.7	392.7	5.7	9 110.2	3 253.8	35.7
credit repayment	-3 128.0	-2 482.7	79.4	-5 679.8	-1 311.1	23.1	-12 099.3	-1 312.4	10.8

The largest number of **credits** from the State budget were provided in agriculture, road building, and finance, viz.:

- to the Ministry of Agrarian Policy and Food under budget program «Formation of State intervention fund by the Agrarian Fund, as well as for procurement of material and technical resources for agricultural producers» – Hr 2.0bn;
- to the State Motor Roads Service under budget program “Development of highways and road sector reform” – Hr 0.9bn;
- to the Ministry of Finance (general government expenditures) under program “Financing of development projects at the expense of funds mobilized by the State” – Hr 0.2bn.

The repayment of credits was mainly noted for economic activity. In terms of budget programs, the largest repayments were:

- Ministry of Agrarian Policy and Food:
 - Hr 0.8bn under the program “Repayment of funds provided to the Ministry of Agrarian Policy of Ukraine for the formation of the State Intervention Fund by the Agrarian Fund, and for procuring material and technical resources for agricultural producers”;
- Ministry of Finance:
 - Hr 0.3bn under the program “Repaying loans provided for financing development projects at the expense of funds utilized by the State”;
- Ministry of Economic Development and Trade:
 - Hr 0.1bn under the program “Repayment of credits issued in 2007 from the State budget of Ukraine for implementing innovation and investment projects in economic sectors, primarily, intended for implementing state-of-the-art energy saving technologies and alternative fuel production technologies.”

4.4. EXECUTION OF LOCAL BUDGETS IN JANUARY-JUNE 2011

LOCAL BUDGET REVENUES

According to the State Treasury of Ukraine, **the General Fund and Special Fund of local budgets (including intergovernmental transfers)** received Hr 82.6bn, which is 15.8% or Hr 11.3bn more year-on-year.

The revenues totaled Hr 39.8bn **without intergovernmental transfers**, which is 9.3% more than in the first half of 2010.

The actual intake of revenue by local councils amounted to 47.4% of the annual revenue plan approved by local councils. This also equals 47.4% of the annual estimate of the Ministry of Finance for 2011, versus 48.9% in January-June 2010.

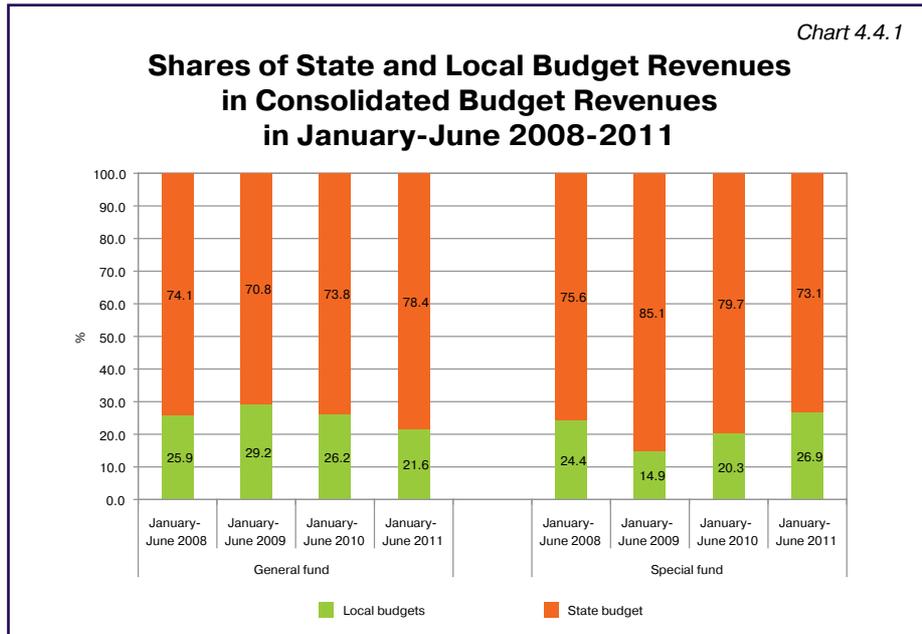
The execution of local budget revenues is characterized by the data presented in Table 4.4.1.

Table 4.4.1

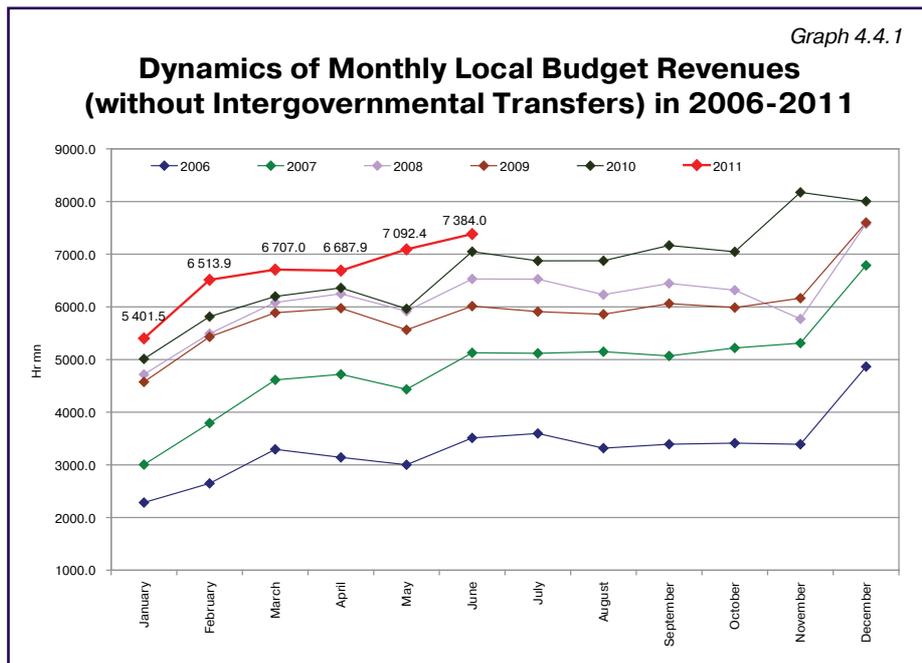
Dynamics of Local Budget Revenues (without Intergovernmental Transfers) in January-June 2009-2011

Revenues	Actual in January-June 2009	Actual in January-June 2010	MFU estimate for 2011	Approved by local councils for 2011	Actual in January-June 2011	Execution of MFU estimates, %	Execution of plans approved by local councils, %
Total, Hr mn, including:	33 444.8	36 398.6	81 043.7	83 868.4	39 786.6	49.1	47.4
- General Fund	28 325.4	30 783.9	69 756.9	71 088.4	33 039.2	47.4	46.5
- Special Fund	5 119.4	5 614.7	11 286.8	12 780.0	6 747.4	59.8	52.8

Local budget revenues accounted for 22.3% of consolidated budget revenue, which is 2.8ppt less year-on-year. At the same time, the General Fund revenues of local budgets accounted for 4.6ppt less of the consolidated budget revenues and amounted to 21.6%. The share of General Fund revenues of local budgets increased by 6.6ppt to 26.9% (see Chart 4.4.1).



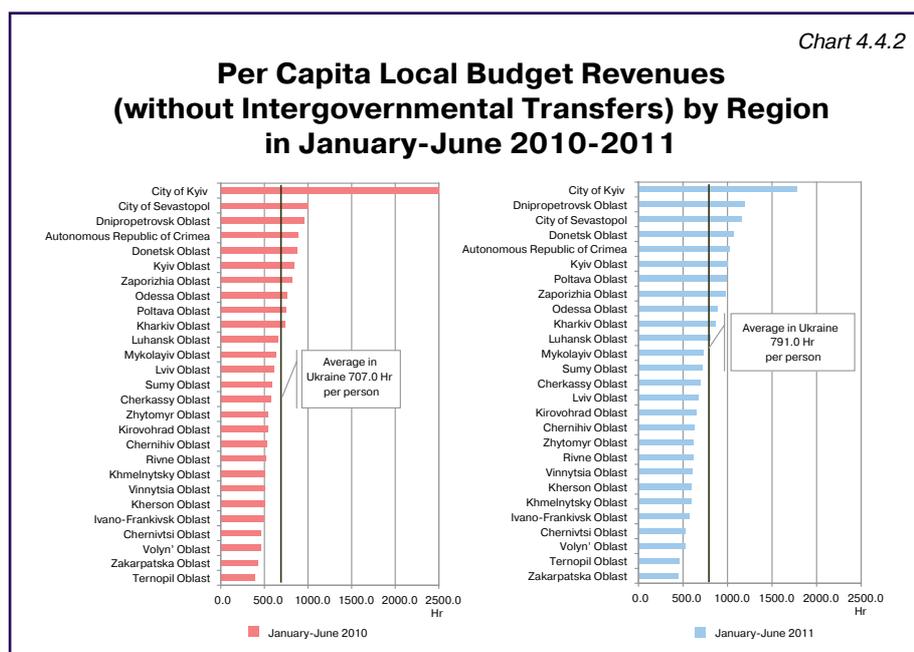
The dynamics of monthly revenues of local budgets in general follows the trends of recent years (see Graph 4.4.1). However, a certain increase in these revenues was noted, which was mainly related to increased revenues from personal income tax and fees for the special use of natural resources. Also, note should be made of a significant growth in May of revenues from charges for the special use of water and charges for the use of subsoil resources (of 5.5 and 16.2 times against April). This growth is due to May being the last month for paying these charges for the first quarter of the year, as well as due to the increased number of payers and higher tax rates as per the Tax Code.



The largest revenue amounts (without intergovernmental transfers) were received by the budgets of the City of Kyiv (nearly Hr 5.0bn or 12.5% of all local budget expenditures), Donetsk Oblast (Hr 4.7bn or 11.9%), Dnipropetrovsk Oblast (Hr 4.0bn or 10.0%), and Kharkiv Oblast (Hr 2.4bn or 6.0%).

The lowest revenues were received by the budgets of the City of Sevastopol (Hr 440.1mn or 1.1% of all local budget revenues), Chernivtsi Oblast (Hr 476.7mn or 1.2%), and Ternopil Oblast (Hr 489.8mn or 1.2%).

There are also significant geographical differences in the per capita revenues of respective budgets¹⁴. The highest amounts were in the City of Kyiv (Hr 1,760.5 per person) and the City of Sevastopol (Hr 1,156.1). The lowest amounts were in Zakarpattya Oblast (Hr 447.7), Ternopil Oblast (Hr 452.2), and Volyn Oblast (Hr 519.8). The per capita amount of local budget revenues averaged Hr 791.0, which is 11.9% more than in January-June 2010 (see Chart 4.4.2).



GENERAL FUND REVENUES OF LOCAL BUDGETS

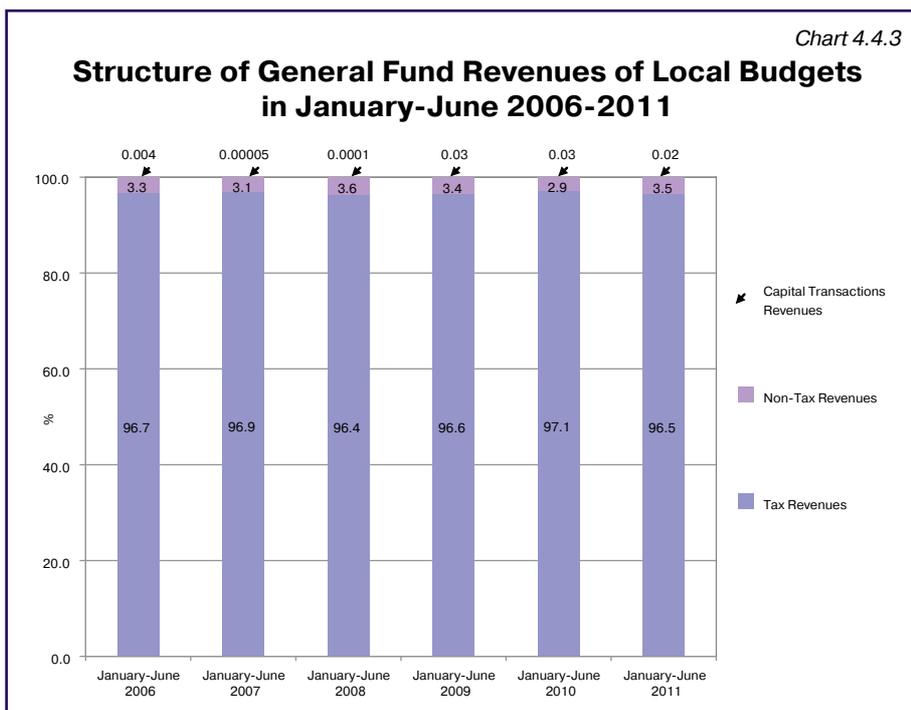
The General Fund revenues of local budgets (without intergovernmental transfers) totaled Hr 33.0bn, which amounts to 47.4% of the annual estimate of the Ministry of Finance and to 46.5% of the annual plan approved by local councils.

The share of tax revenues declined along with a simultaneous growth of non-tax revenues in the structure of General Fund revenues compared to previous years (see Chart 4.4.3).

¹⁴ According to the State Statistics Service of Ukraine

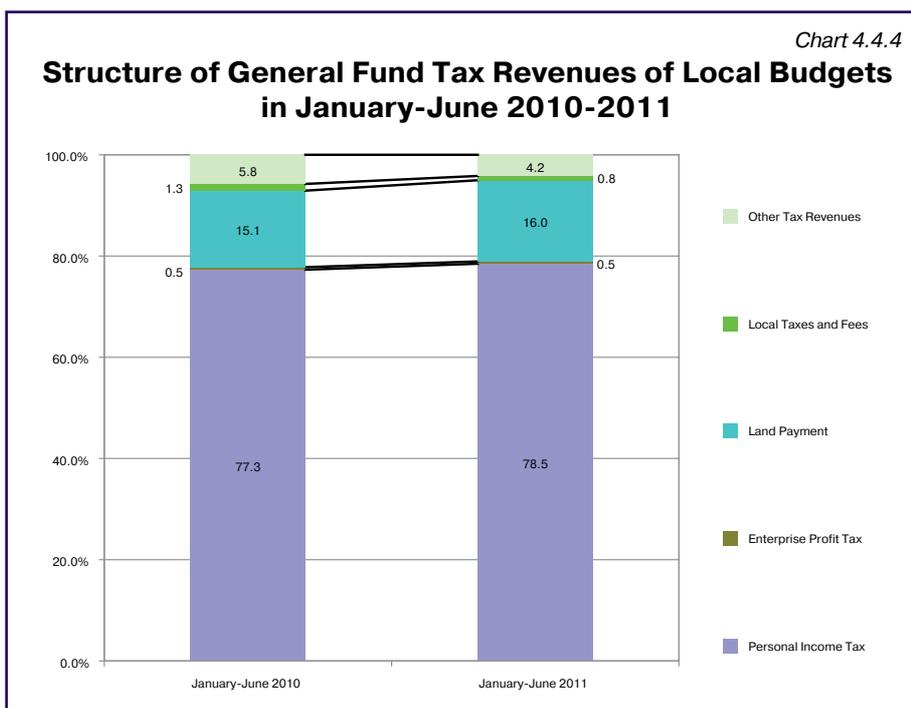
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http://www.ukrstat.gov.ua/operativ/operativ2011/ds/kn/kn_u/kn0611_u.html



TAX REVENUES

Tax revenues accounted for 96.5% of the General Fund revenues of local budgets (without intergovernmental transfers). They total Hr 31.9bn, which is 6.7% more year-on-year. Structurally, personal income tax revenue increased by 1.2ppt and payments for land increased by 0.9ppt compared to the first half of 2010 (see Chart 4.4.4). The share of other tax revenues of the General Fund decreased by 1.6ppt, which is mainly caused by assigning the single tax to the development budget revenues according to the new version of the Budget Code of Ukraine.

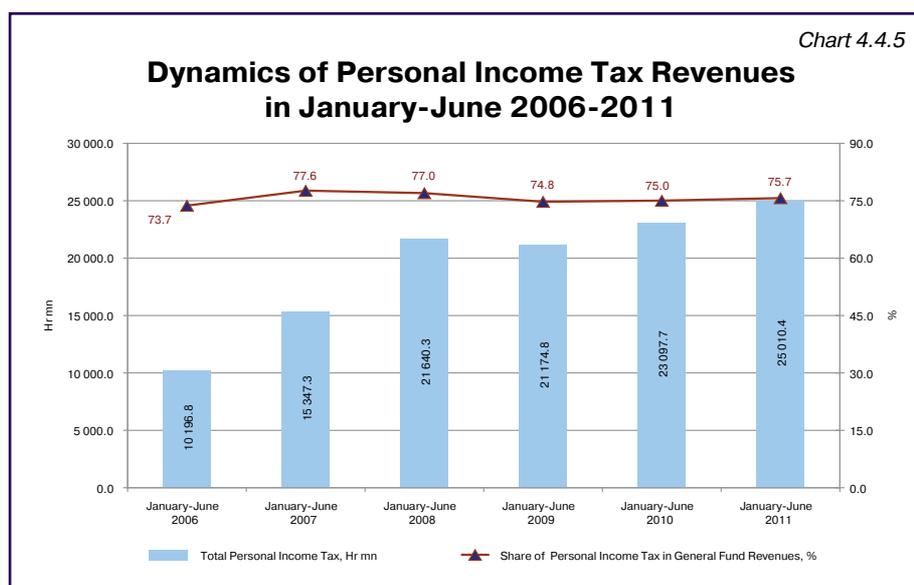


PERSONAL INCOME TAX

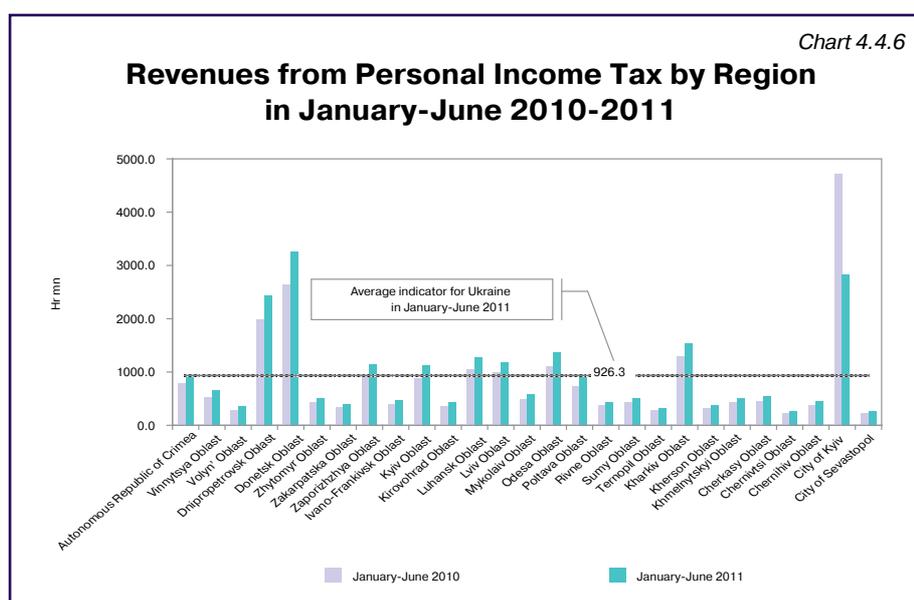
The **personal income tax** continues to be the most important source of revenue for local budgets. This tax generated Hr 25.0bn, which is Hr 1.9bn more year-on-year.

The dynamics of personal income tax revenues is shown in Chart 4.4.5.

Unlike previous years, the highest level of revenues from personal income tax came from Donetsk Oblast, at nearly Hr 3.3bn (13.0% of the total revenues from this tax). Kyiv's municipal budget, with Hr 2.8bn (11.3%), lost its leading position for this indicator due to crediting 50% of this tax to the State budget of Ukraine pursuant to changes in the Budget Code.

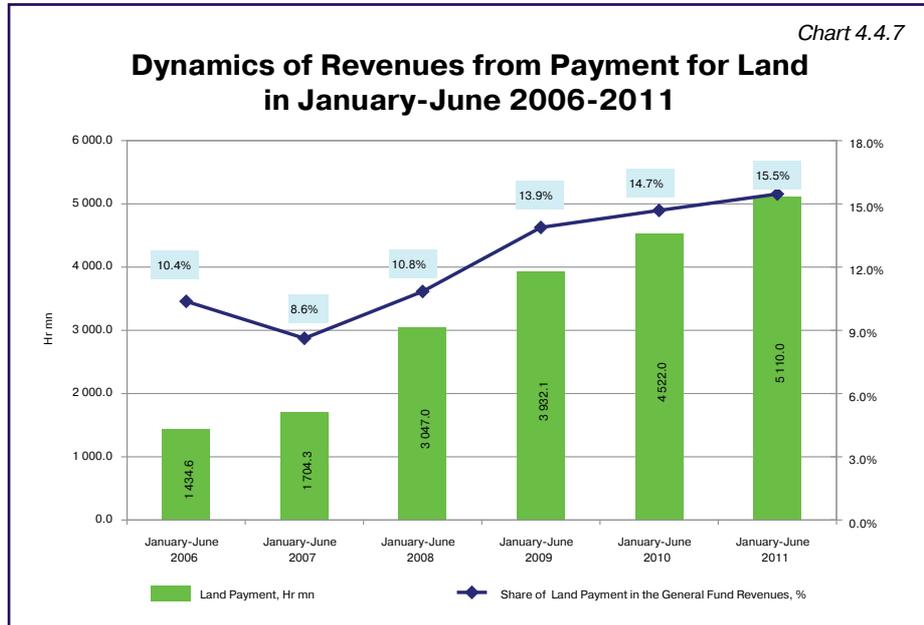


The budgets of Chernivtsi Oblast (Hr 266.3mn or 1.1%) and the City of Sevastopol (Hr 266.4mn or 1.1%) received the lowest levels of revenue from personal income tax (see Chart 4.4.6).

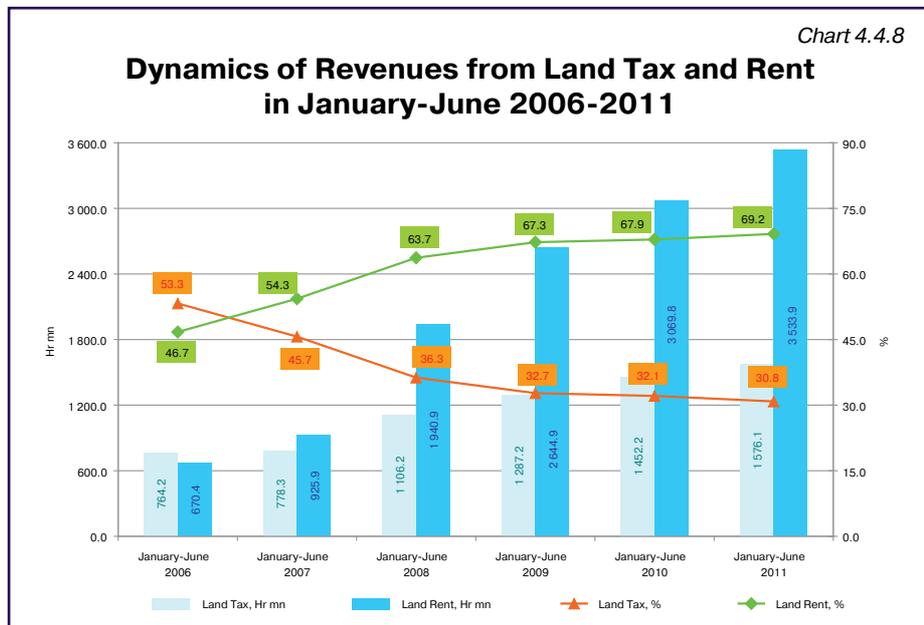


PAYMENT FOR LAND

As usual, **payment for land** was the second most important source of revenue for local budgets. This source generated Hr 5.1bn, which is 13.0% more year-on-year (see Chart 4.4.7).

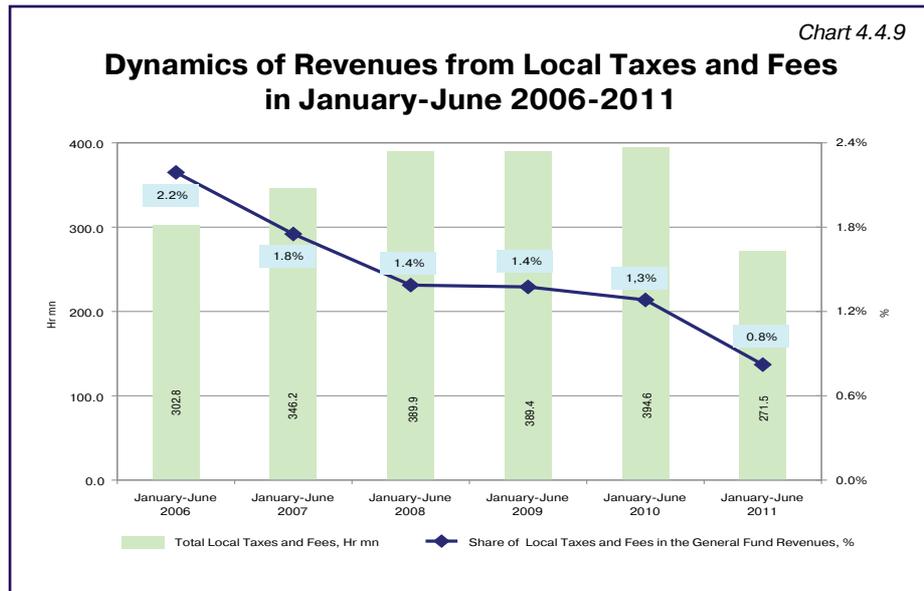


Changes occurred in the structure of payment for land on an annual basis due to a more aggressive increase of rent and a slower growth in the revenues from land tax (see Chart 4.4.8).



LOCAL TAXES AND FEES

Local taxes and fees provided Hr 271.5mn in revenues for the General Fund of local budgets, which is 31.2% less than last year. Their share in the structure of local budget revenues decreased and only amounted to 0.8% (see Chart 4.4.9).



In connection with the adoption of the Tax Code of Ukraine, the structure of local taxes and fees changed substantially as of 2011. For instance, the number of local taxes and fees was reduced from 14 to just five, which include the property tax (to be enacted as of 1 January 2012), single tax, and three fees: the fee for conducting certain types of entrepreneurial activity; parking fee; and tourist fee.

It should also be noted that according to the new version of the Budget Code, a portion of local taxes and fees shall be remitted to the Special Fund of local budgets, namely: single tax and charge for pursuing trade in petroleum products, liquefied and compressed gas at stationary, portable, and mobile filling stations and refueling points.

NON-TAX REVENUES

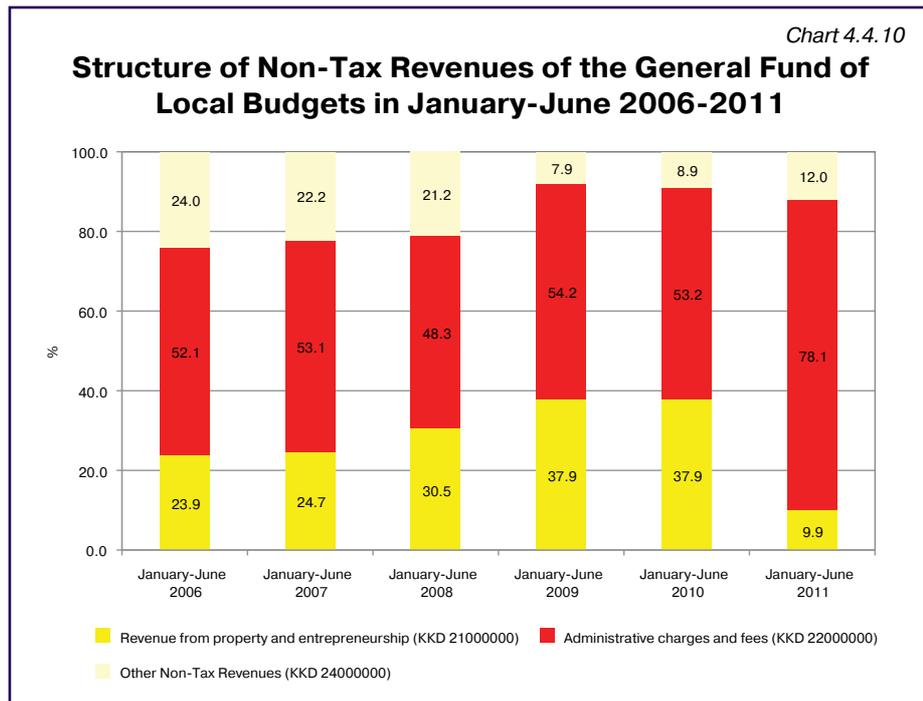
The non-tax revenues of the General Fund of local budgets totaled nearly Hr 1.2bn, which is 29.9% more than the respective 2010 figure. It should be noted that one of the factors behind the growth of non-tax revenues and changes in their structure was categorizing the fee for licenses issued by local government as non-tax revenues under “Administrative charges and fees, and income from noncommercial economic activity.”

The structure of non-tax revenues of the General Fund of local budgets under comparable conditions¹⁵ is summarized in Chart 4.4.10.

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

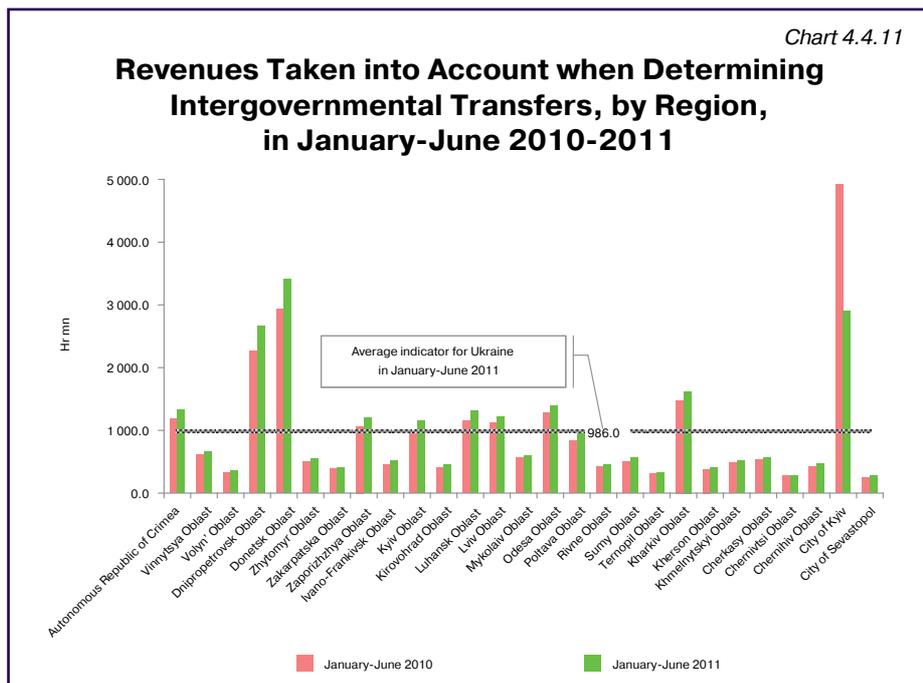
- license fee (Hr 418.6mn);
- rent for leasing integrated property complexes and other State property (Hr 351.4mn);
- stamp duty (Hr 135.2mn).

¹⁵ The revenue classification was modified in February 2007: the revenues from “Administrative fines and other sanctions” were reclassified as “Income from property and business activity.”



REVENUES TAKEN INTO ACCOUNT WHEN DETERMINING INTER-GOVERNMENTAL TRANSFERS

Local budgets received Hr 26.6bn in **revenue that is taken into account when determining intergovernmental transfers (“first basket”)**. The amount of this revenue remained virtually unchanged compared to January-June 2010 (increased by 2.1%). This slight growth was mainly influenced by the significant reduction in revenue from personal income tax to the Kyiv city budget (see Chart 4.4.11). This change occurred due to 50% of this revenue from the Kyiv city budget now being transferred to the State budget in accordance with the new version of the Budget Code.



Aside from the Kyiv city budget, where the reduction totaled Hr 2.0bn or 40.9%¹⁶, revenue also decreased in Chernivtsi Oblast by Hr 1.4mn or by 0.5%. The highest growth was observed in Poltava, Dnipropetrovsk, and Donetsk oblasts, where it amounted to 20.7%, 17.4%, and 16.3%, respectively.

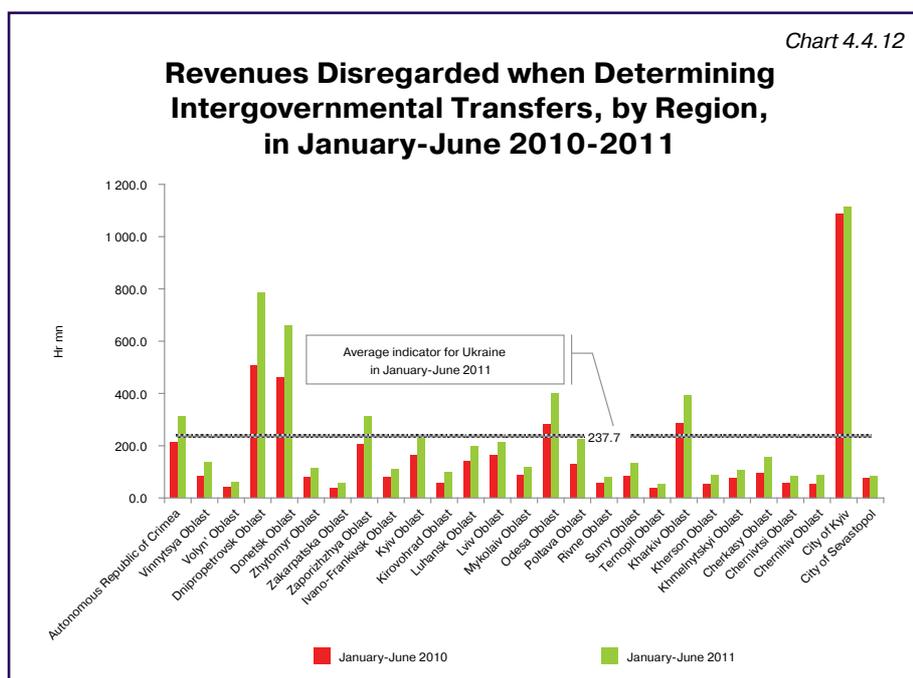
First basket revenue intake varied by region. The highest values were observed in Luhansk and Donetsk oblasts, where they amounted to 54.2% and 53.3%, respectively, with the lowest in the City of Kyiv (41.6%).

REVENUES DISREGARDED WHEN DETERMINING INTER-GOVERNMENTAL TRANSFERS

The revenues disregarded when determining intergovernmental transfers (“second basket”) totaled Hr 6.4bn, which is 36.5% more in the first half of last year. This amount equals 45.3% of the annual 2011 estimate of the Ministry of Finance for these revenues, which is almost at the same level as in 2010.

The increase in second basket revenues was mainly influenced by increased revenues from the payment for land, which is the most important source for this basket. This tax accounted for 79.6% of local budget revenues that are disregarded when determining intergovernmental transfers.

The regional cross-section of second basket revenues of the General Fund of local budgets is shown in Chart 4.4.12.



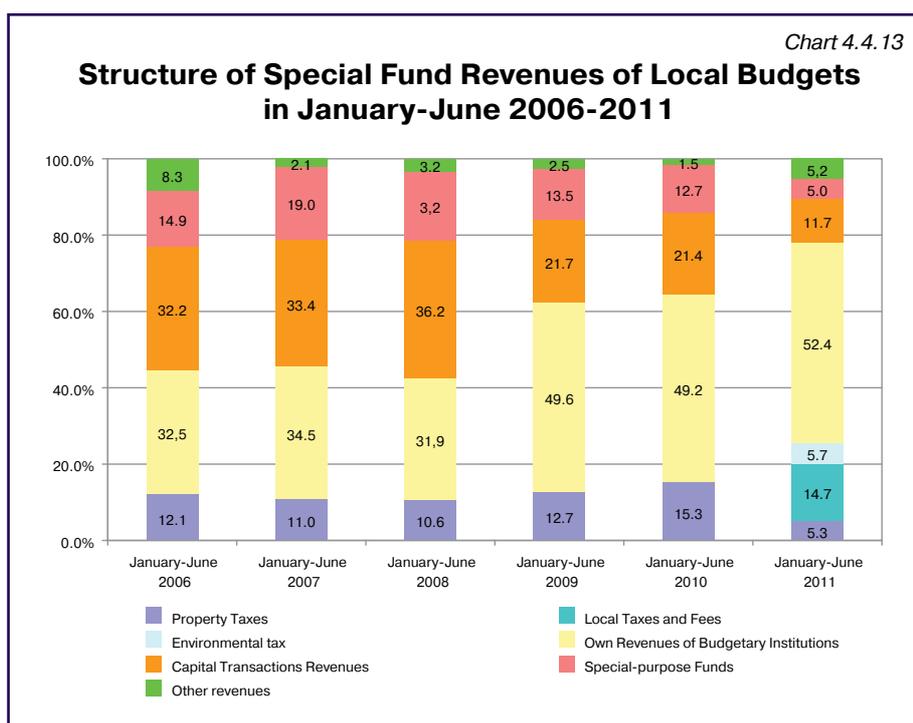
SPECIAL FUND

The Special Fund of local budgets (without intergovernmental transfers) received Hr 6.7bn, which is 20.2% more than in the first half of 2010. Special Fund intake amounted to 52.8% of the plan approved by local councils for 2011 and 59.8% of the

¹⁶ Under comparable conditions, growth in revenues from personal income tax for the Kyiv city budget amounted to 18.3%.

Ministry of Finance estimate. The share of the Special Fund in local budget revenues (without intergovernmental transfers) amounts to 17.0%, which is 1.5ppt more than last year.

Changes occurred in the structure of Special Fund revenues of local budgets. In particular, note should be made of a significant reduction in the share of taxes on property and special-purpose funds set up by local governments. At the same time, the proportions increased of other revenues, and new kinds of revenues, such as environmental tax and local taxes and fees, have been assigned to the Special Fund (see Chart 4.4.13).



LOCAL TAXES AND FEES

According to the Tax Code of Ukraine approved on 2 December 2010, and the new version of the Budget Code of Ukraine, **local taxes and fees** totaling Hr 990.8mn were credited to the Special Fund. Their share in the Special Fund structure amounted to 14.7%.

The single tax on small business totaled Hr 971.8mn, which is 9.7% more than the amount collected in the first half of 2010. It was the most important source among these taxes and fees (see Chart 4.4.14).

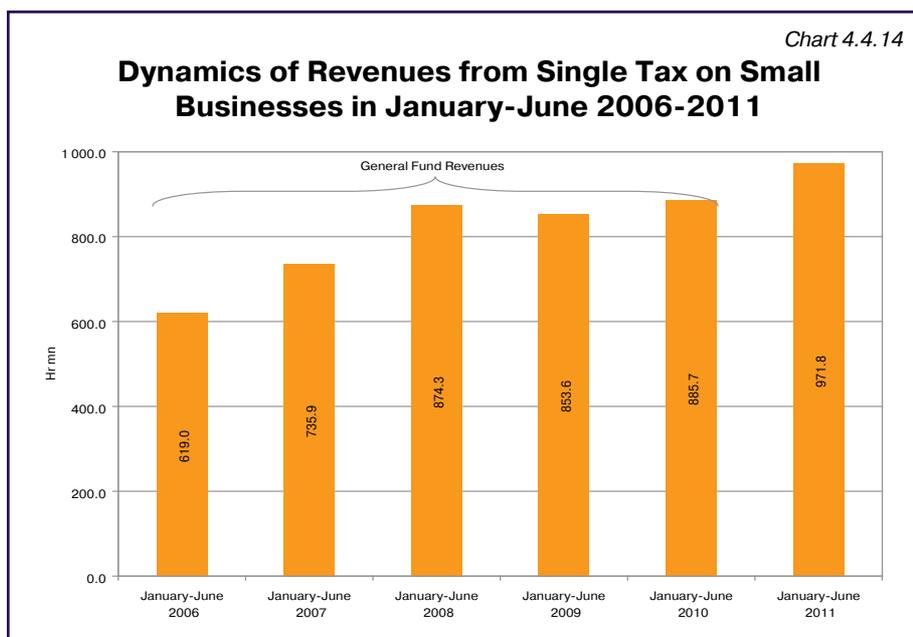
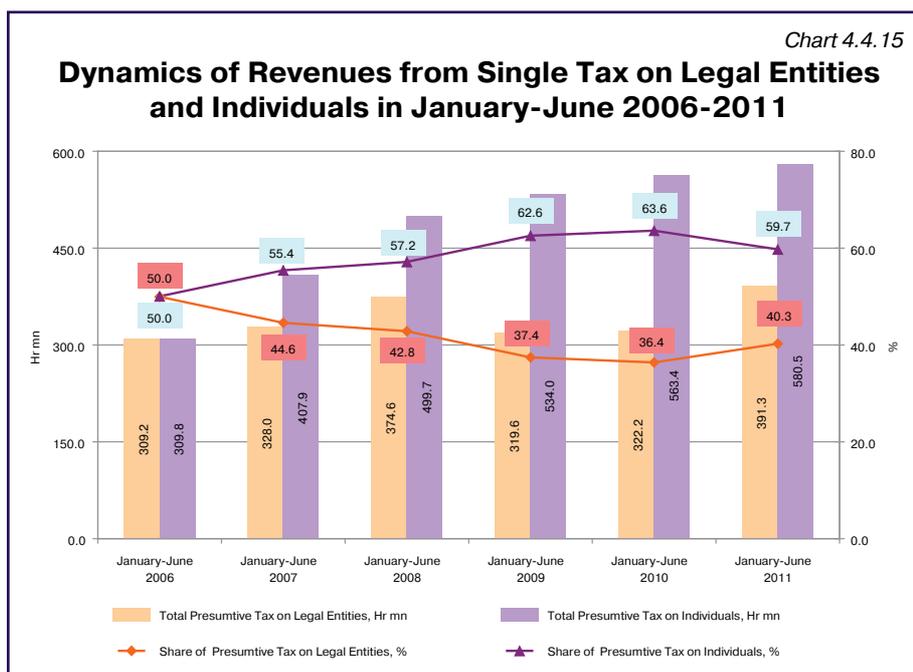


Chart 4.4.15 shows the dynamics of revenues from the single tax on legal entities and individuals.



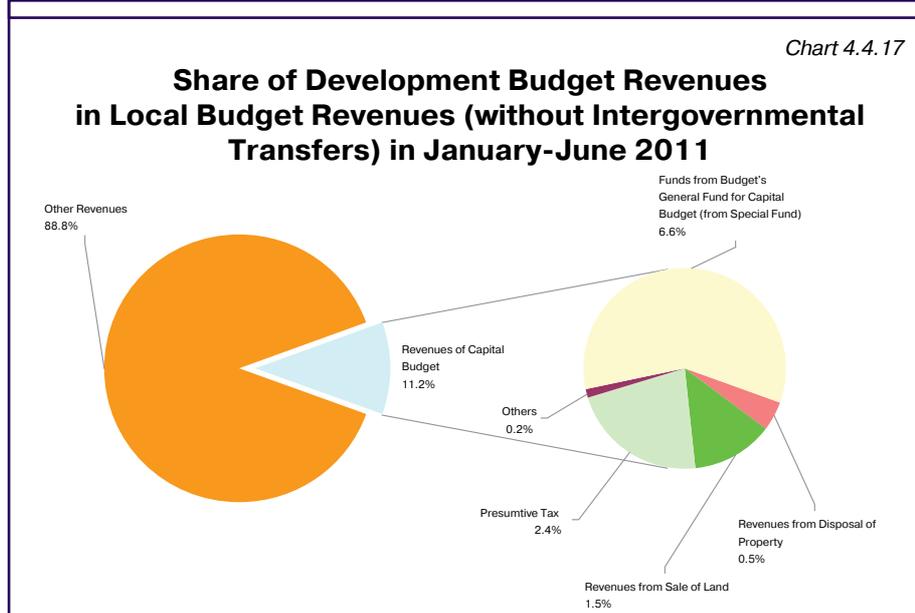
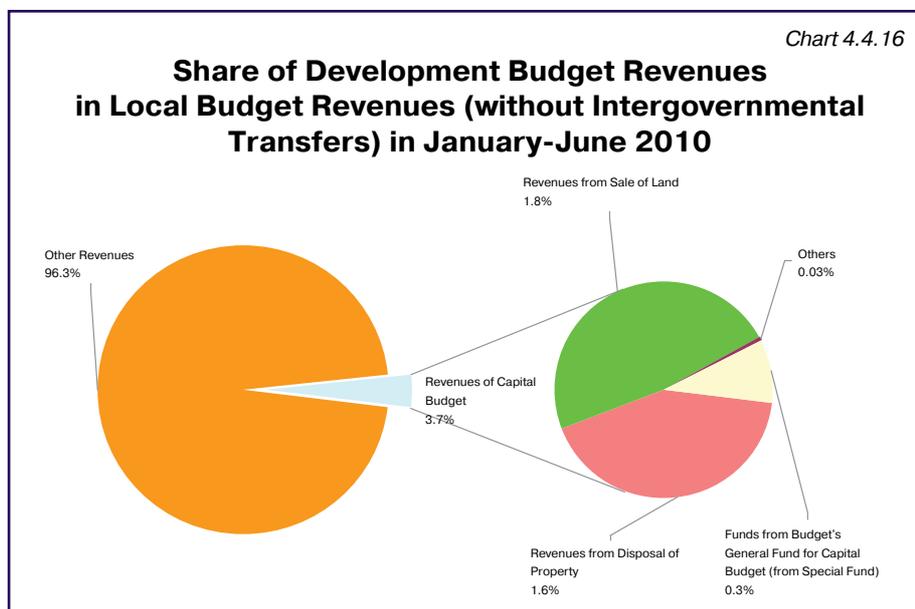
ENVIRONMENTAL TAX

The introduction of the national **environmental tax**, which replaced the former charge for polluting the natural environment, was one of the changes of the new Tax Code. Local budgets received Hr 383.6mn from this source, and it accounted for 5.7% of the Special Fund.

It should be noted that the environmental tax shall be paid as of 1 January 2011 by all those using fuel for motor vehicles, including economic agents, citizens of Ukraine, foreigners, and persons without citizenship. The tax is included in the price of petrol.

DEVELOPMENT BUDGET

The development budget revenues of local budgets totaled Hr 4.4bn, which is 3.3 times more than last year. This increased the share of such revenues in the general structure of local budget revenues to 11.2%, which is 7.5ppt more than in 2010 (see Chart 4.4.16 and Chart 4.4.17).



These changes took place pursuant to the provisions of the new version of the Budget Code, due to the transfer of virtually all capital expenditures to the development budget. According to the clarifications provided by the Ministry of Finance, if the capital expenditures related to maintaining budget institutions (capital repair of premises, procurement of equipment and durable goods) are planned for budget institutions, such expenditures should belong to Special Fund budgets. For this purpose, General Fund resources are transferred to the development budget.

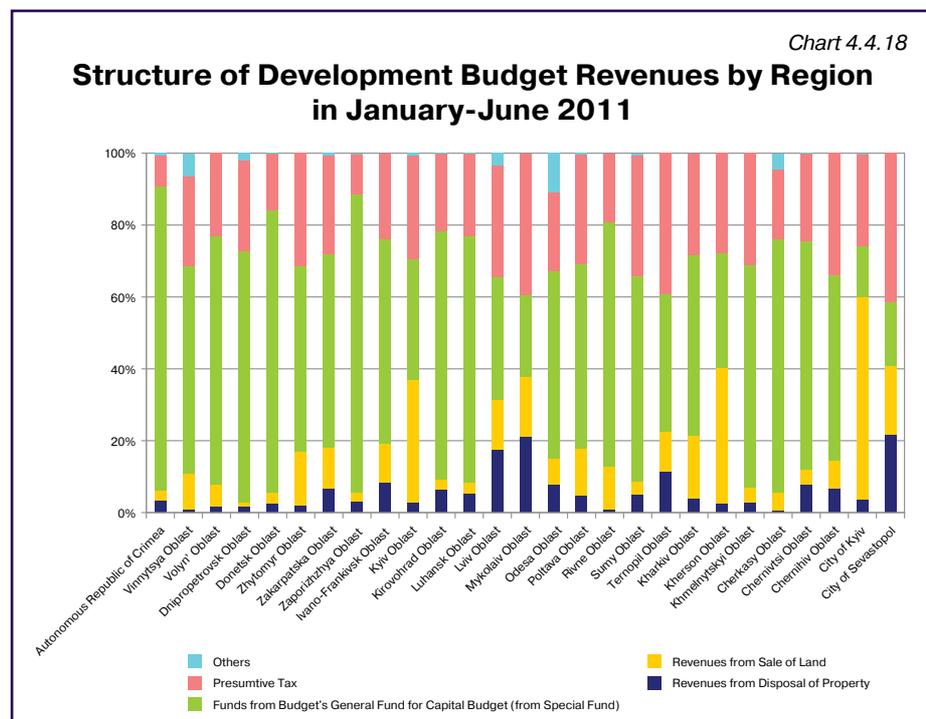
Therefore, the Hr 2.6bn received from the General Fund, or 58.9% of all development budget revenues, has become the main source of revenue for the development budget. Compared to 2010, the amount increased more than 20 times.

In addition, changes occurred due to transferring the revenue from the single tax to the development budget as of 1 January 2011, according to the new version of the Budget Code. This revenue amounted to 21.9% of all development budget revenues (Hr 971.8mn).

Also, the revenue from the sale of land (Hr 582.9mn) and disposal of municipal property (Hr 205.6mn) continue to serve as important sources of revenue for the development budget. At the same time, it should be noted that these revenues fell by 64.8% and 64.8%, respectively, compared to 2010.

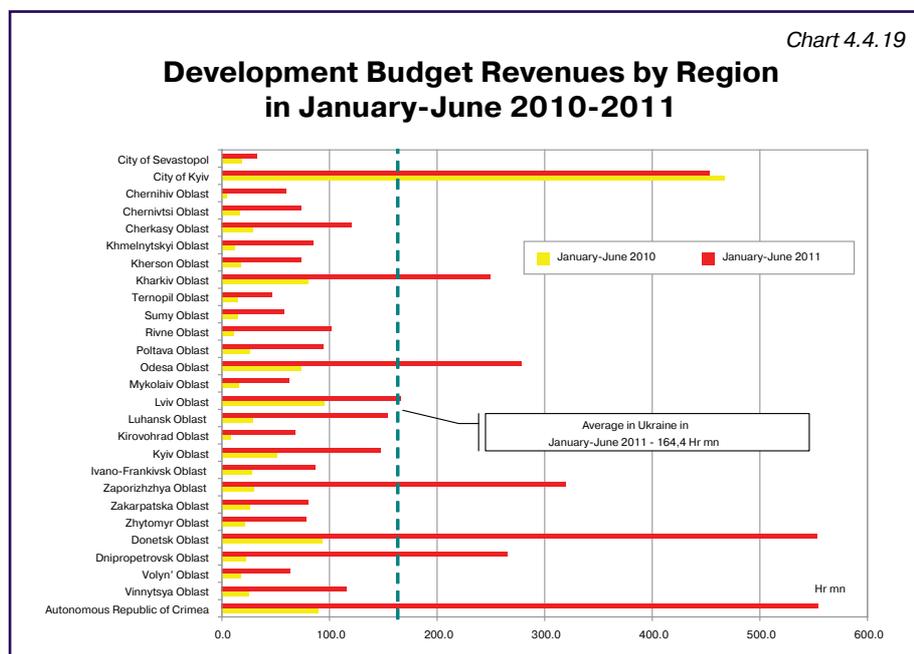
In addition to the above mentioned sources of revenue, the development budget also includes other types of revenues: income on shares in companies; income from credit issuance and guarantee provision; subventions from other budgets for implementing investment projects. Revenue from all these sources combined, for all local budgets, only amount to Hr 62.2mn or 1.4% of all development budget revenues.

Significant geographical differences exist in the structure of development budget revenues (see Chart 4.4.18).



It should be noted that the development budget revenue increased in all regions of Ukraine compared to 2010 figures, except for the Kyiv city budget, where it decreased by Hr 13.7mn. At the same time, Chernihiv Oblast recorded the highest rate of

growth, 11.3 times. Development budget revenue also grew significantly in the Autonomous Republic of Crimea, Donetsk, Zaporizhia, Odesa, Dnipropetrovsk, and Kharkiv oblasts (see Chart 4.4.19).



LOCAL BUDGET EXPENDITURES

Local budget expenditures (including the funds transferred from local budgets to the State budget) amounted to Hr 83.3bn, which is 19.5% more year-on-year.

General Fund and Special Fund expenditures of local budgets (without the funds transferred from local budgets to the State budget) totaled Hr 82.0bn, which is 23.3% more than in January-June 2010.

The 2011 estimates of the Ministry of Finance were executed by 56.7%, including 55.4% for General Fund expenditures, and 71.6% for Special Fund expenditures. The level of execution of the plan approved by local councils for 2011 amounts to 46.7%.

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

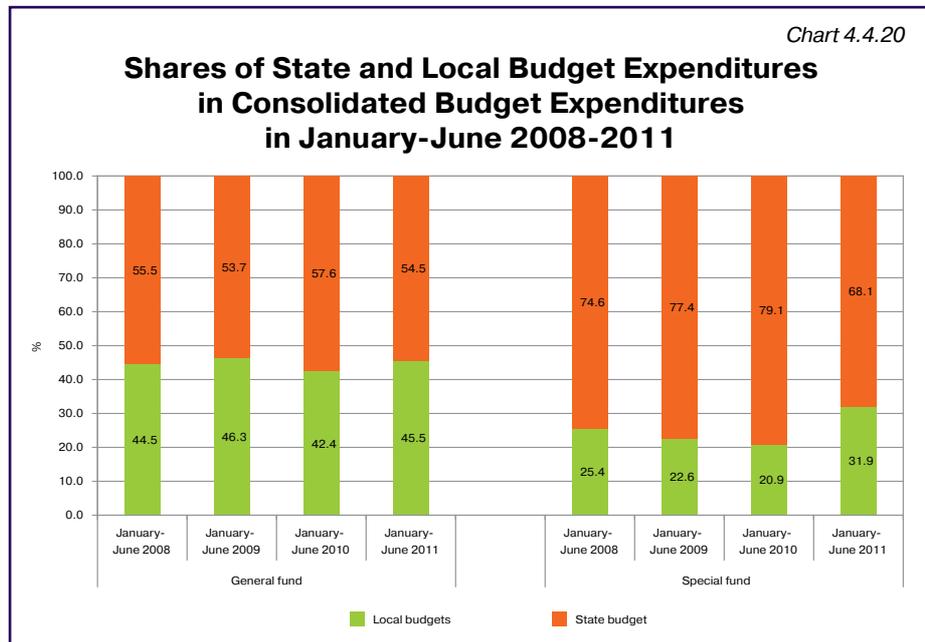
Table 4.4.2

Dynamics of Local Budget Expenditures (without the Funds Transferred from Local Budget to the State Budget) in January-June 2009-2011

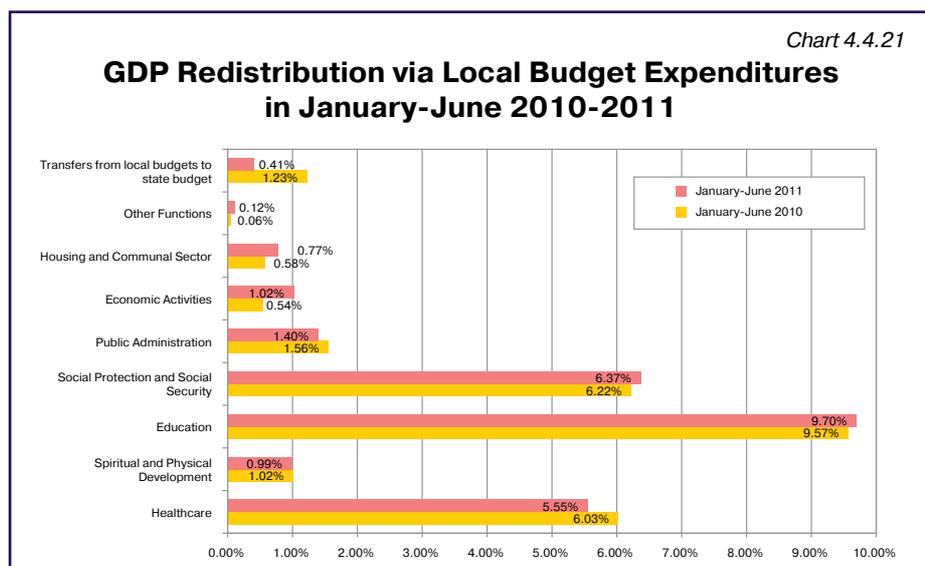
Expenditures	Actual in January-June 2009	Actual in January-June 2010	MFU estimates for 2011	Approved by local councils for 2011	Actual in January-June 2011	Execution of MFU estimates, %	Execution of plans approved by local councils, %
Total, Hr mn, including:	59 238.7	66 549.0	144 782.8	175 785.2	82 040.7	56.7	46.7
– General Fund	52 411.6	60 698.1	133 702.9	148 155.6	74 104.3	55.4	50.0
– Special Fund	6 827.1	5 850.9	11 079.9	27 629.6	7 936.4	71.6	28.7

Local budget expenditures accounted for 43.7% of consolidated budget expenditures, which is 4.9ppt more year-on-year.

Of that, the share of General Fund expenditures increased by 3.1ppt and amounted to 45.5%, with the share of Special Fund expenditures increasing by 11.0ppt to 31.9% (see Chart 4.4.20).

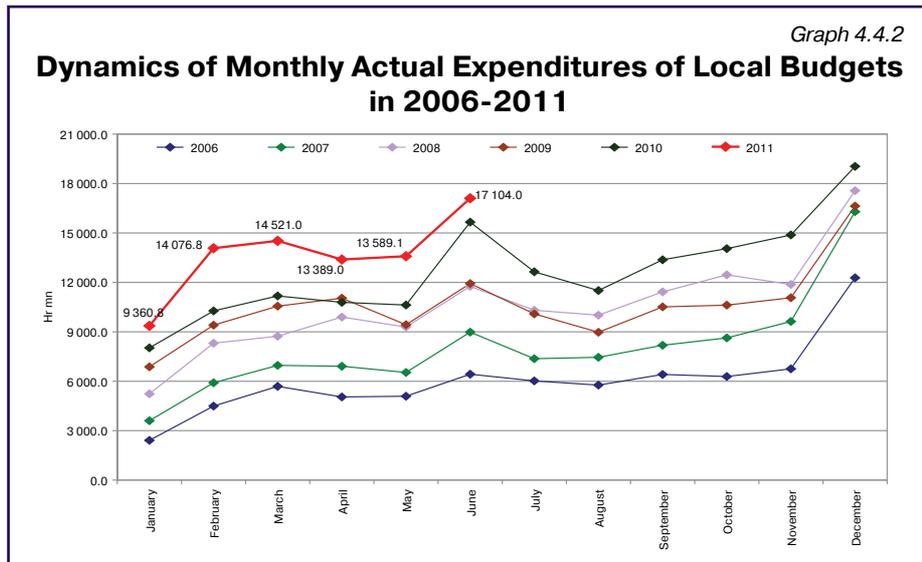


The level of GDP redistribution through the local budgets of Ukraine¹⁷ amounted to 26.33% in the first half of 2011, which is 0.48ppt less year-on-year. Redistributions fell: for local budget expenditures used for transfers to the State budget by 0.82ppt, for healthcare by 0.48ppt, for public administration by 0.16ppt, and for spiritual and physical development by 0.03ppt (see Chart 4.4.21). The highest growth (+0.48ppt) was for economic activity expenditures.

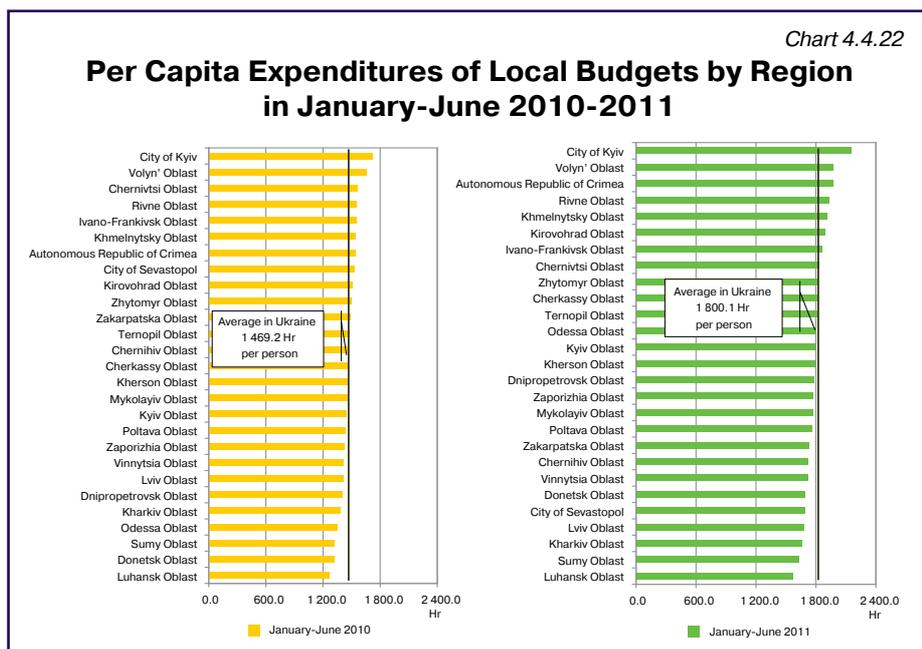


17 Proportion of local budgets in GDP

On the whole, the dynamics of local budget expenditures follows the trends of previous years. At the same time, a rather substantial year-on-year growth in local budget expenditures was recorded in February and March 2011 (see Graph 4.4.2). This occurred due to a more than 20% increase in salaries and wages of budget institution staff, as well as higher expenditures for communal services and energy. June included a typical annual increase in local budget expenditures due to the disbursement of holiday pay.



The average per capita local expenditures in Ukraine amounted to Hr 1,800.1 in the period under review, which is 22.5% more than in 2010. The highest local budget expenditures were in the City of Kyiv at Hr 2,156.5 per person (this is 25.5% more year-on-year), with the lowest recorded in Luhansk, Sumy, and Kharkiv oblasts with Hr 1,574.8, Hr 1,627.7, and Hr 1,665.2 per person, respectively (see Chart 4.4.22).



GENERAL FUND

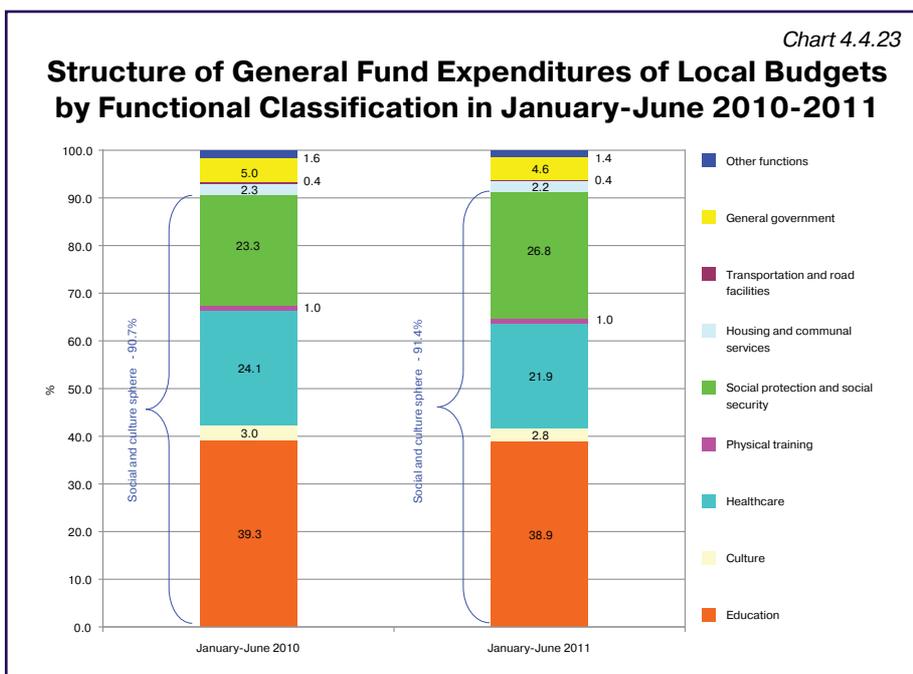
The **General Fund expenditures** of local budgets totaled Hr 74.1bn. They increased by 22.1% year-on-year. Execution of the annual plan approved by local councils amounted to 50.0%.

STRUCTURE OF EXPENDITURES BY FUNCTIONAL CLASSIFICATION

As usual, the majority of General Fund expenditures of local budgets was used for society and culture (education, healthcare, social protection, and social security, culture and arts, physical culture and sports). These expenditures amounted to 91.4% of the General Fund structure in the reporting period, which is 0.7ppt more year-on-year (see Chart 4.4.23).

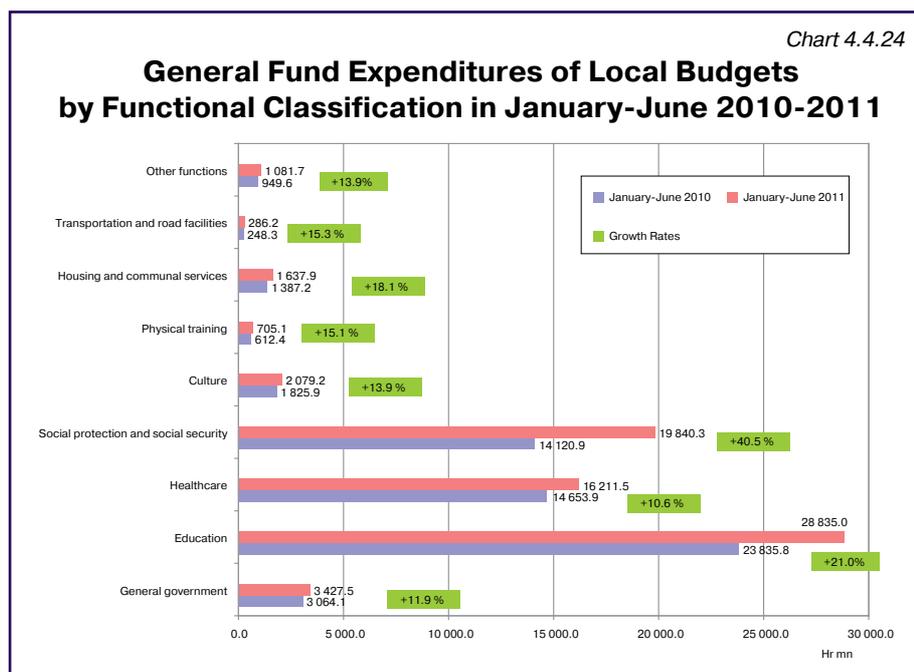
The most significant changes in the structure of expenditures by functional classification occurred with regard to expenditures for social protection and social security. Their share increased by 3.5ppt to 26.8%. The main driver of this growth was a 21.9% (or nearly Hr 2.1bn) greater funding for social protection of family, children, and youth. Healthcare expenditures decreased by 2.2ppt to 21.9%.

The remaining local budget expenditures varied within 1.0ppt.



Total expenditures for society and culture increased by 22.9% and amounted to Hr 67.7bn.

The largest among these are the expenditures for education, at Hr 28.8bn (see Chart 4.4.24) (or 38.9% of all local budget expenditures), for social protection and social security (Hr 19.8bn or 26.8%), and for healthcare (Hr 16.2bn or 21.9%).



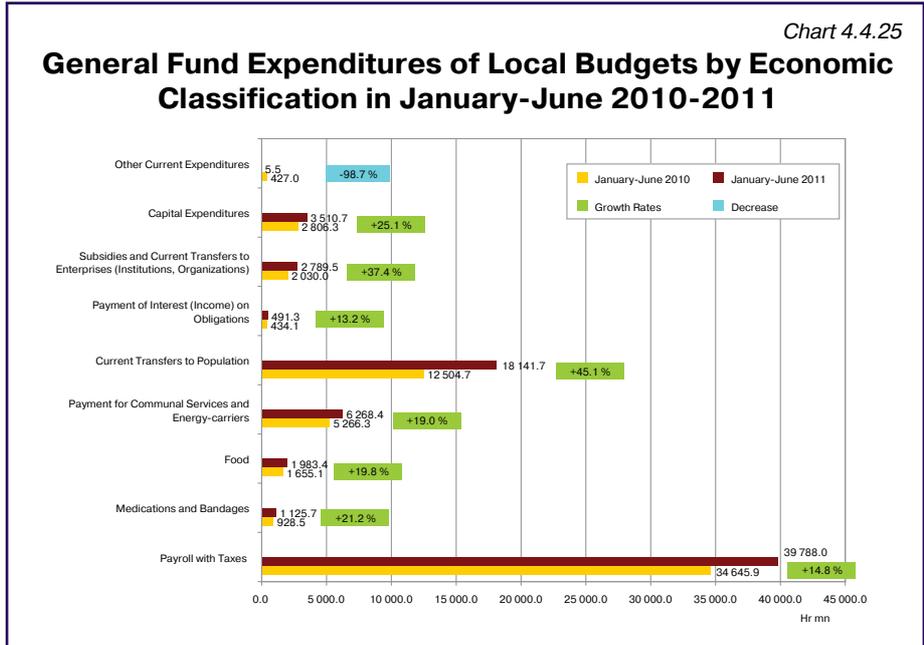
Expenditures for public administration were funded at Hr 3.4bn, which is 11.9% more than in the first half of 2010. Also, their share in the structure of General Fund expenditures decreased slightly to 4.6%.

At the same time, expenditures for transport, road building, and housing and communal services increased (by 15.3% and 18.1%, respectively).

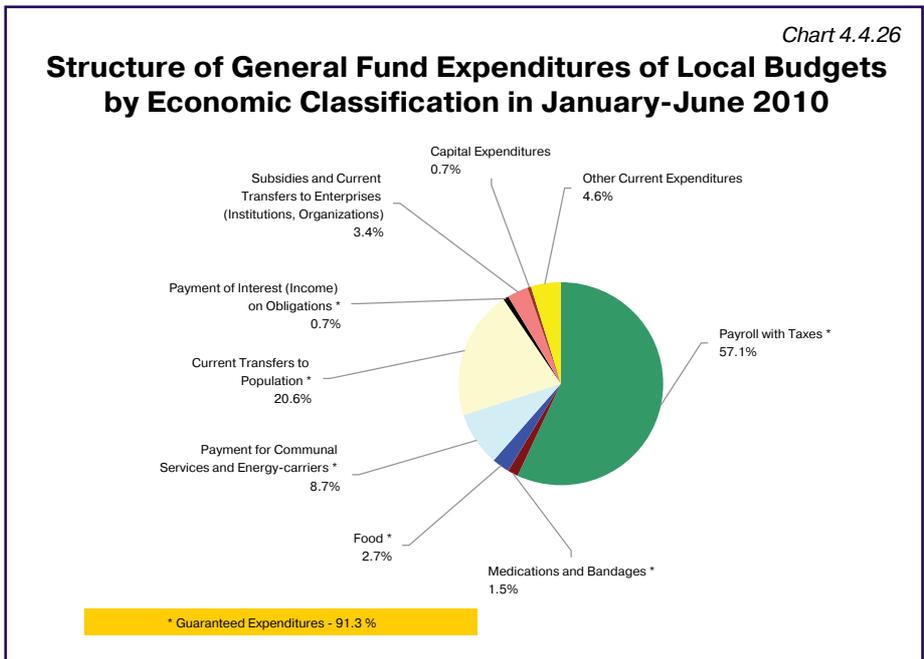
STRUCTURE OF EXPENDITURES BY ECONOMIC CLASSIFICATION

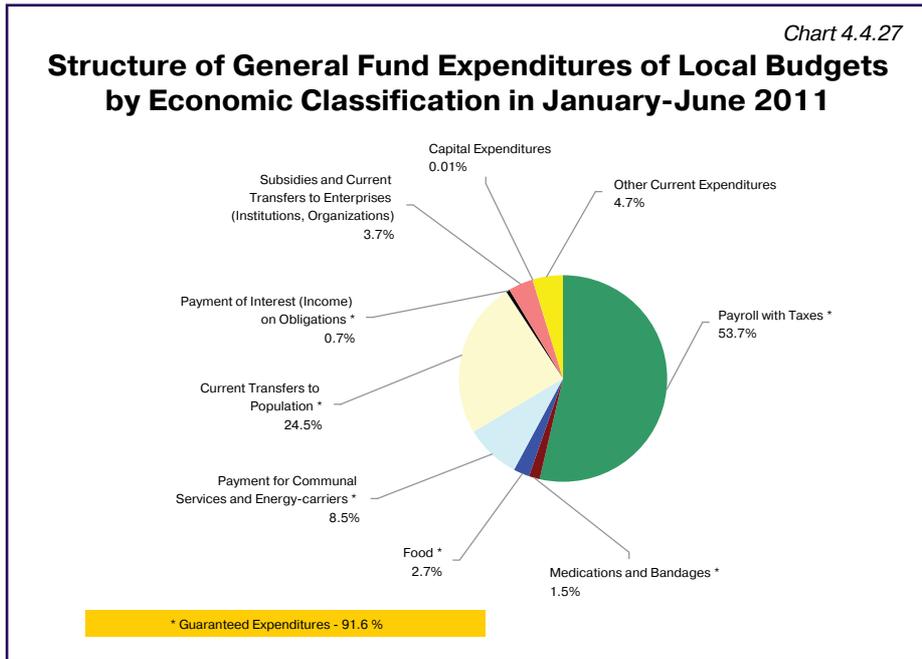
The current expenditures of local budgets (without the funds transferred from local budgets to the State budget) were financed at Hr 74.1bn, which is 22.9% more than in January-June 2010. Practically all General Fund expenditures were used for the operational maintenance of budget institutions.

Capital expenditures were funded at only Hr 5.5mn, and their amount decreased by 98.7% (see Chart 4.4.25). It should be noted, however, that more than half of all Special Fund expenditures of local budgets were used for capital purposes in the first half of 2011. Such changes occurred due to a provision in the new Budget Code to the effect that practically all capital expenditures are now categorized as development budget expenditures of local budgets.



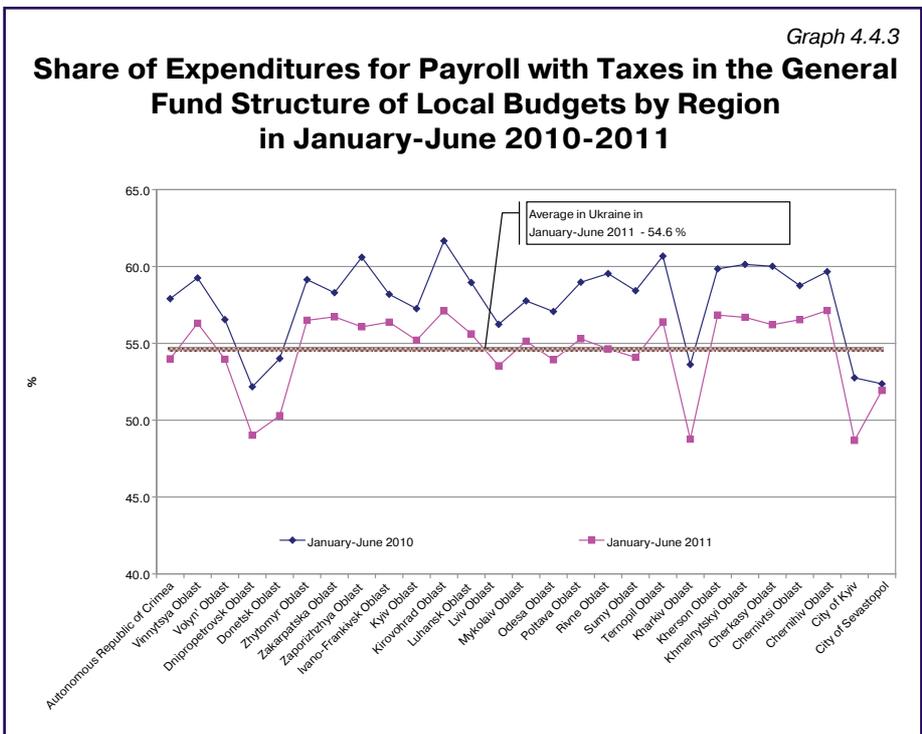
More than 91.6% of all local budget expenditures were used for financing protected expenditure items, which is practically in line with last year. The highest growth in the structure of local budget expenditures by economic classification, 3.9ppt, was in current transfers to the populace (see Chart 4.4.26 and Chart 4.4.27).





Expenditures for payroll with taxes consumed the largest share of local budget expenditures at 53.7%. This, however, is 3.4ppt less than in 2010.

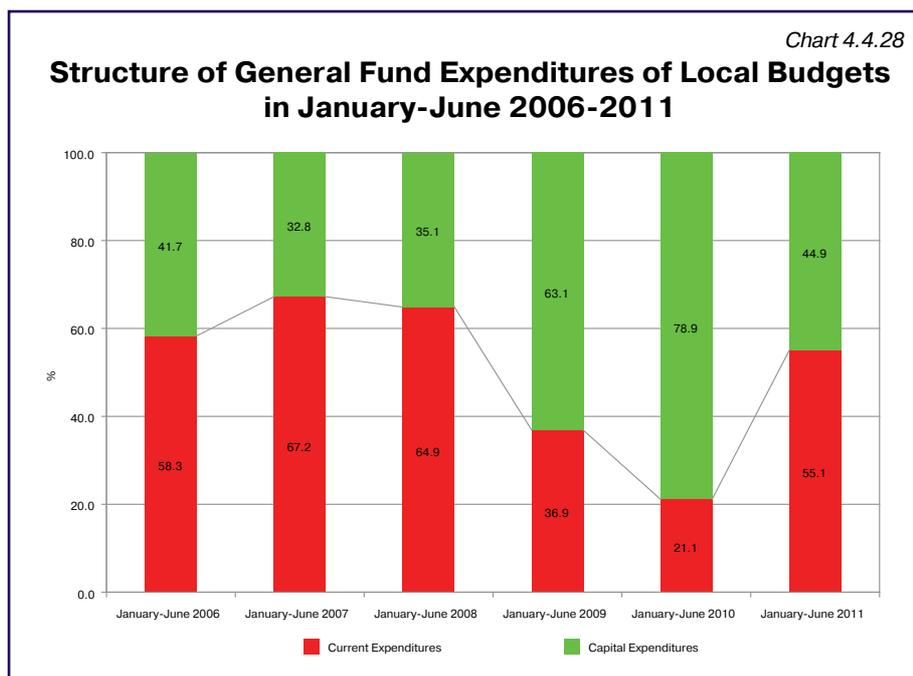
General Fund expenditures of local budgets differed slightly by geography, with expenditures for payroll with taxes varying from 48.7% in the City of Kyiv to 57.1% in Chernihiv Oblast (see Graph 4.4.3).



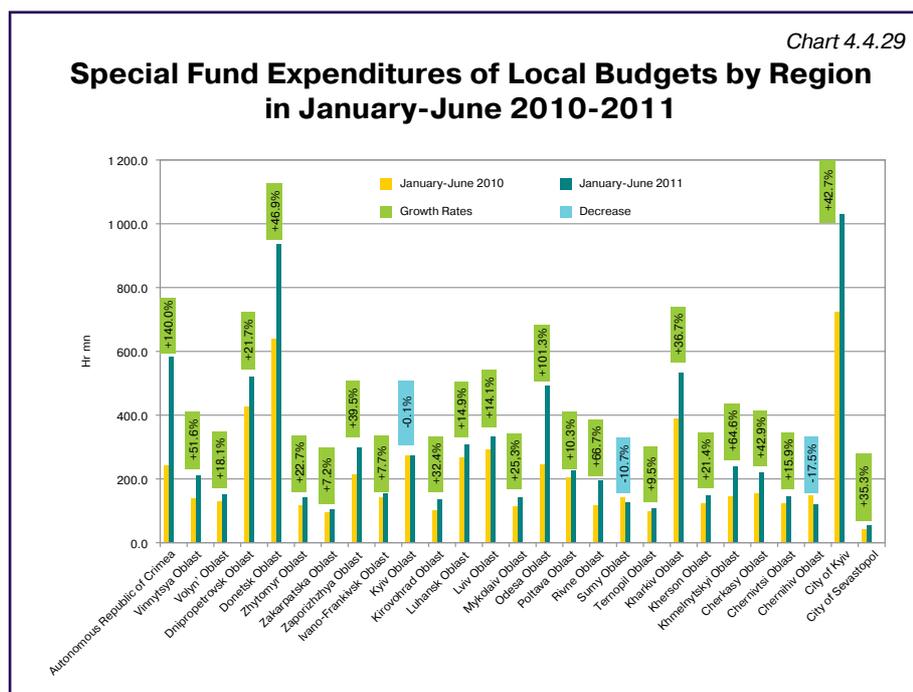
SPECIAL FUND

The **Special Fund expenditures** of local budgets were financed at Hr 7.9bn, which is 35.6% more year-on-year.

At the same time, the Special Fund structure was changed. Thus, the Special Fund capital expenditures of local budgets increased 3.5 times and reached nearly Hr 4.4bn. Accordingly, the share of capital expenditures in the Special Fund structure increased by 34.0ppt and amounted to 55.1% (see Chart 4.4.28). This took place due to the ban on planning capital expenditures for the General Fund of local budgets, and moving such expenditures to the development budget.



A significant geographical differentiation was observed with regard to the amount and rate of growth in Special Fund expenditures of local budgets. The highest growth in these expenditures, +140.0% year-on-year, was noted in the Autonomous Republic of Crimea. However, declines in Special Fund amounts were recorded in Kyiv, Sumy, and Chernihiv oblasts (see Chart 4.4.29).



INTER-GOVERNMENTAL TRANSFERS FROM STATE BUDGET TO LOCAL BUDGETS

According to the State Treasury of Ukraine, Hr 42.8bn in **inter-governmental transfers from the State budget to local budgets** was remitted in the first half of 2011, which amounts to 45.6% of the annual plan. Of this, the General Fund of local budgets received 47.2% of the annual plan. The Special Fund received 21.8% of the planned annual amount.

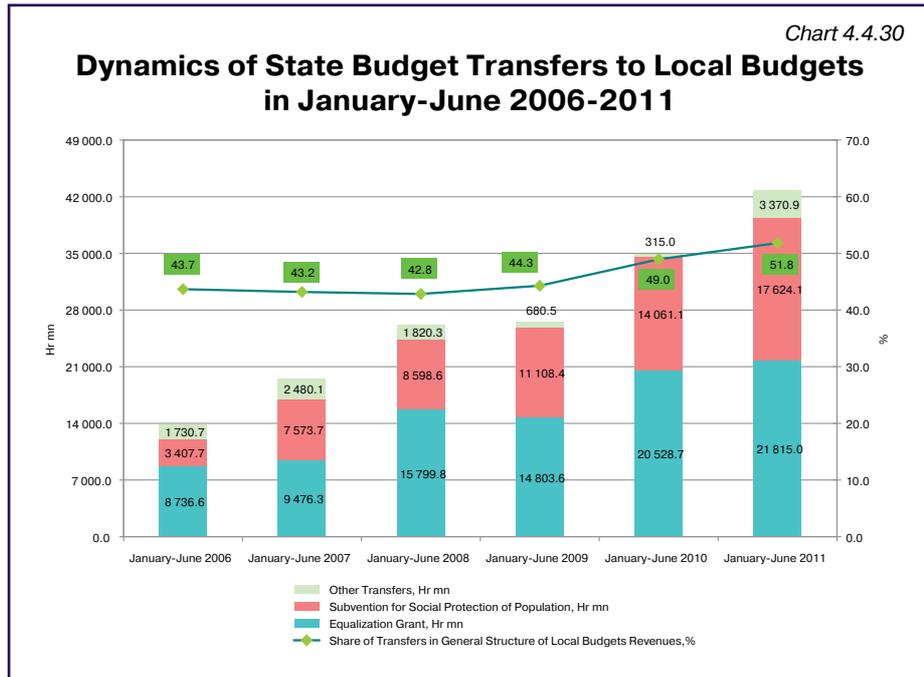
The status of remittance of State budget transfers to local budgets is summarized in Table 4.4.3.

Table 4.4.3

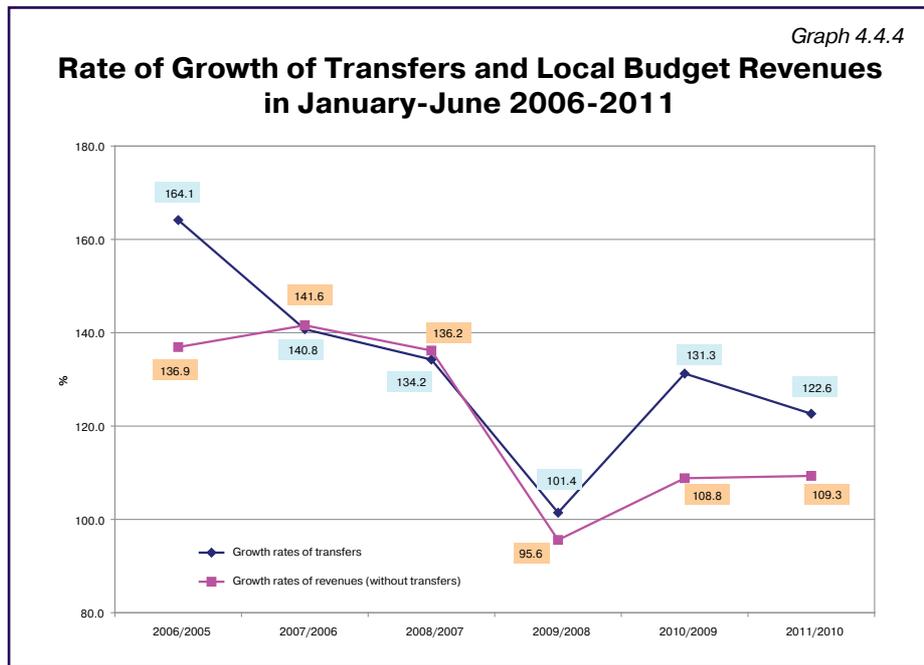
Dynamics of Intergovernmental Transfers from the State Budget to Local Budgets in January-June 2009-2011

Intergovernmental transfers	Actual in January-June 2009	Actual in January-June 2010	2011 plan	Actual in January-June 2011	Plan execution, %
Total, Hr mn, including:	26 592.5	34 904.8	93 888.9	42 810.0	45.6
– General Fund	24 527.3	32 960.1	88 049.3	41 534.5	47.2
– Special Fund	2 065.2	1 944.7	5 839.6	1 275.5	21.8

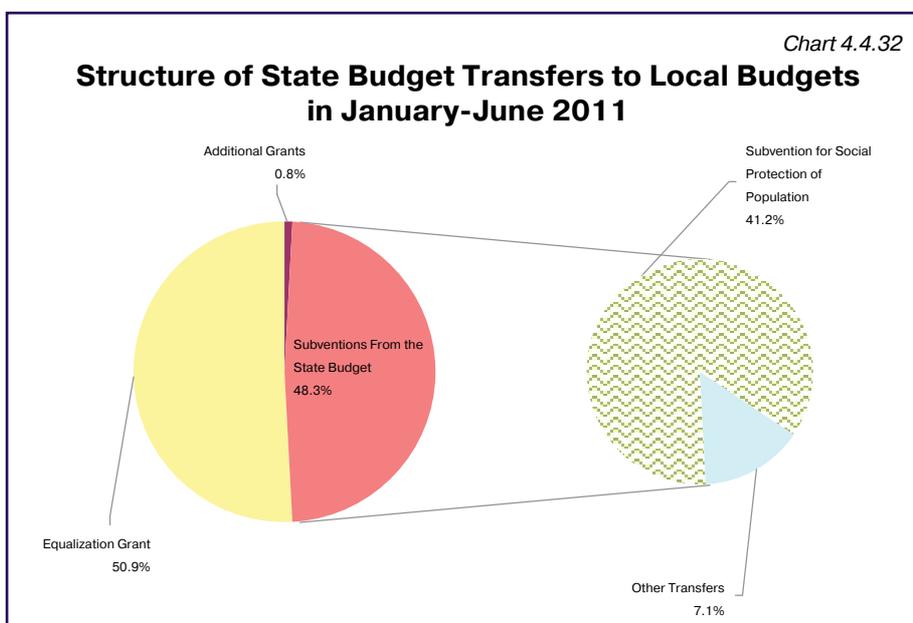
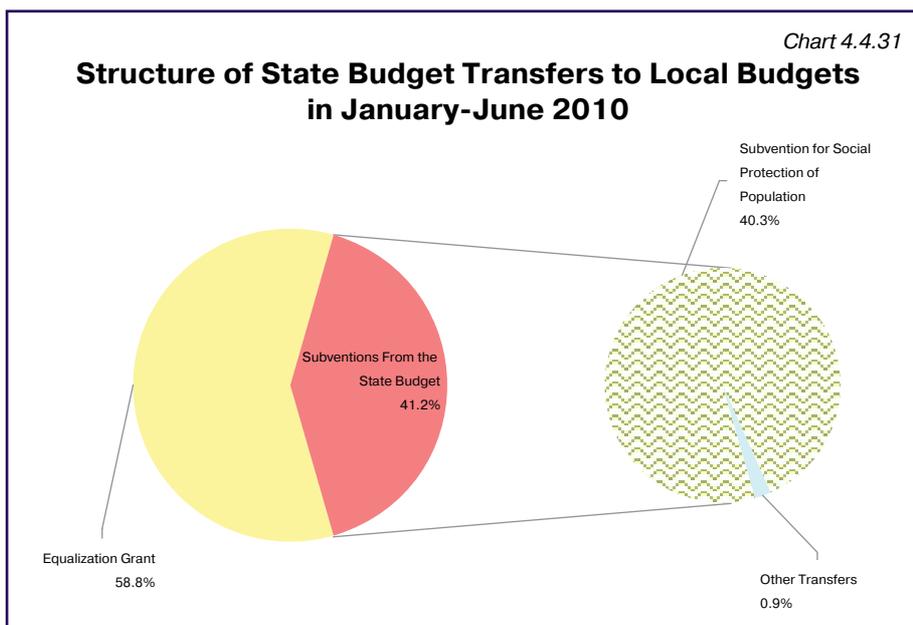
The share of intergovernmental transfers in the structure of local budget revenues amounted to 51.8%, which is 2.8ppt more year-on-year (see Chart 4.4.30).



Intergovernmental transfers increased by 22.6% year-on-year and were growing at a higher rate than local budget revenues (see Graph 4.4.4).



As usual, the equalization grant accounted for the largest share in the structure of transfers at 50.9% (it amounted to 58.8% in January-June 2010). The share of social protection subventions increased from 40.3% to 41.2% (see Chart 4.4.31 and Chart 4.4.32).

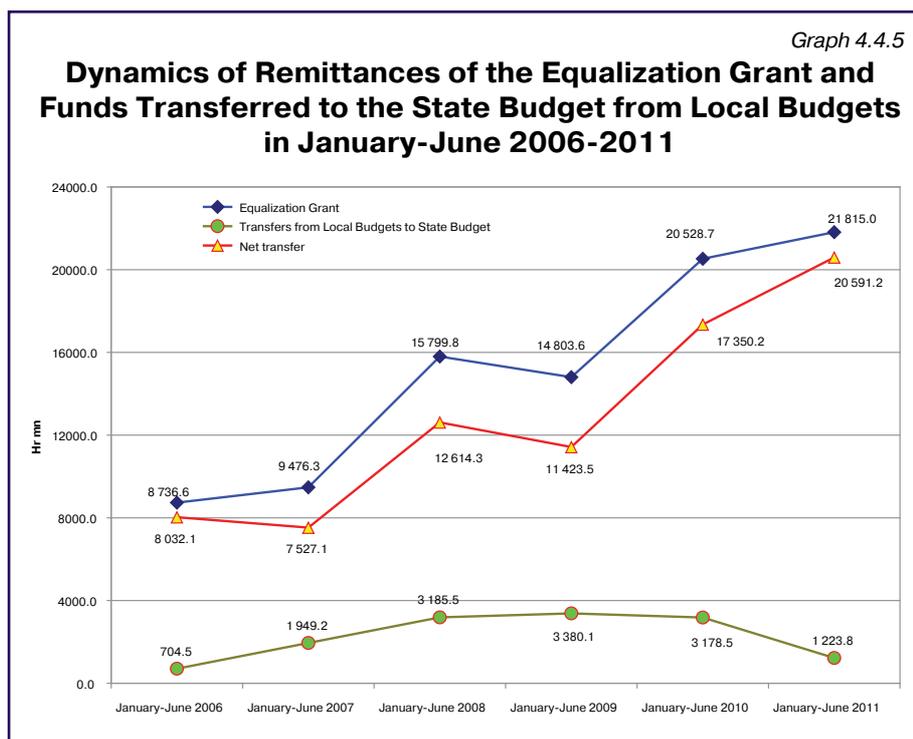


EQUALIZATION GRANT

The equalization grant was remitted at Hr 21.8bn (Hr 20.5bn in 2010, respectively) (see Graph 4.4.5), which amounts to 50.0% of the annual plan.

The amounts of the equalization grant transferred by the State budget to local budgets increased by 6.3% in the first half of 2011. At the same time, the amount of funds transferred from local budgets to the State budget decreased by 61.5%. Therefore, the net equalization transfer¹⁸ totaled nearly Hr 20.6bn (see Graph 4.4.5), which is 18.7% more year-on-year.

¹⁸ The “net equalization transfer” means a difference between the equalization grant and the amount of funds transferred to the State budget.



OTHER GRANTS

According to the Law of Ukraine “On Amending the Law of Ukraine ‘On the State Budget of Ukraine for the Year 2011’” dated 14 June 2011, No. 3491, the following additional State budget grants will be remitted to local budgets in 2011:

- for making payments related to raising the level of pay to public sector staff, including for raising the official pay for tariff class one employees under Unified Pay Schedule, and for paying allowances to the graduates of higher educational institutions in the medical and pharmaceutical professions and specializations (the annual plan of Hr 1.6bn) – no funding initiated;
- for equalizing the financial sufficiency of local budgets (Hr 667.1mn) – 33.5% of the annual amount funded;
- for compensating losses of local budgets due to State’s granting land tax preferences to economic agents in the aerospace industry (Hr 125.4mn) – funded by 14.3%;
- for improving the remuneration of labor for the medical personnel providing care to patients with infectious and active TB (Hr 120.0mn) – no funding initiated;
- for compensating lost revenues due to the stationing of the Russian Federation’s Black Sea Fleet in the cities of Sevastopol, Feodosiya, and the urban settlement of Gvardiyske, Simferopol district (Hr 119.4mn) – funded by 45.6%;
- for providing fuel to urgent, emergency, and acute medical care stations and departments (Hr 100.0mn) – funded by 25.0%;

- for implementing the functions established by the Law of Ukraine “On Approving the Constitution of the Autonomous Republic of Crimea” (Hr 34.1mn) – funded by 45.6%;
- for the Slavutych city budget for the maintenance of city’s social infrastructure (Hr 10.0mn) – funded by 30.0%.

SUBVENTIONS FOR SOCIAL PROTECTION OF POPULATION

Subventions for the social protection of the populace were remitted at the amount of Hr 17.6bn in January-June 2011, including:

- subvention for paying allowances to families with children, low-income households, persons disabled from birth, disabled children, and temporary State allowances to children – Hr 13.2bn or 50.1% of the annual plan;
- subvention for granting benefits and housing subsidies to the populace to pay for electric power, natural gas, heat supply, water supply, and water removal services, housing rent, removal of solid household waste and liquid sewage – Hr 3.4bn or 48.7% of the annual plan;
- subvention for granting telecommunications benefits and compensation for preferential fare for certain categories of citizens – Hr 784.6mn or 51.0% of the annual plan;
- subvention for granting benefits and housing subsidies to the populace for purchasing solid and liquid household furnace fuel and liquefied gas – Hr 220.3mn or 40.8% of the annual plan.

OTHER SUBVENTIONS

The amendments to the Budget Code from 14 June 2011 increased the amount of intergovernmental transfers to local budgets by Hr 3.4bn. On the whole, these amendments introduced over 20 types of new transfers not originally envisaged for 2011. Therefore, in addition to social subventions, 45 types of other subventions are to be provided to local budgets in 2011 (see Appendix D). In general, they were funded at Hr 3.0bn or 25.2% of the annual plan.

The following subventions were remitted in the full amounts envisaged for the year:

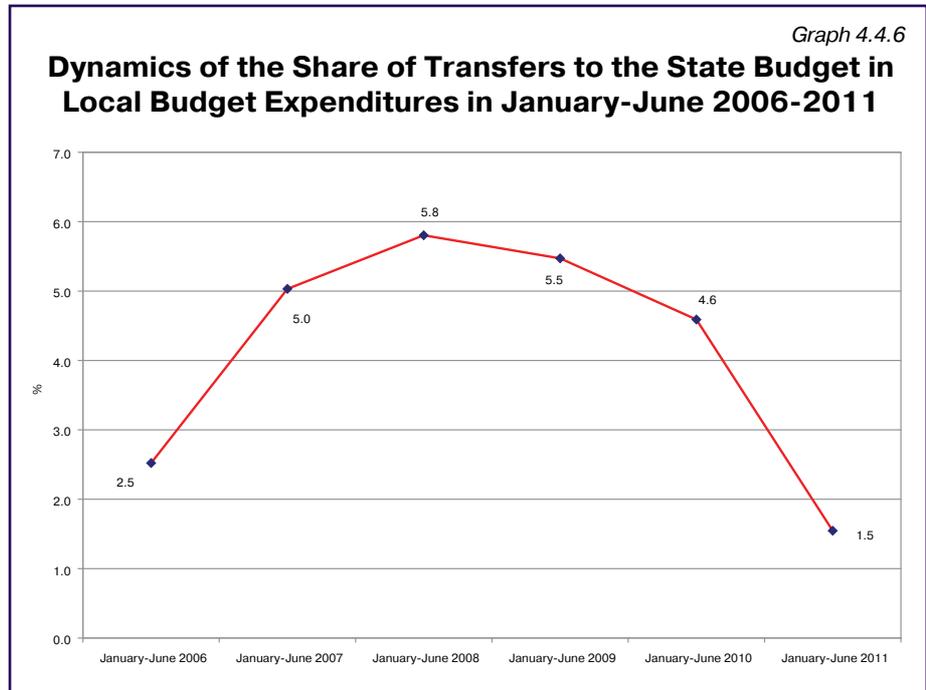
- to the Zaporizhzhya municipal budget for building a motorway bridge across the Dnipro River (Hr 200.0mn);
- for maintaining the average wages for the period until job placement for local government officials who are deputies of their respective councils and who are in need of employment due to the expiry of their term in office (Hr 68.6mn).

TRANSFERS FROM LOCAL BUDGETS INTO STATE BUDGET

The State budget of Ukraine received from local budgets nearly Hr 1.3bn in **intergovernmental transfers**, which is 59.8% less year-on-year. Such changes are mainly linked to the reduction in the planned amount of intergovernmental transfers from the City of Kyiv budget due to crediting 50% of the personal income tax into the State budget.

Hr 1.2bn or 48.8% of the annual plan was transferred from local budgets to the State budget totaled.

On the whole, transfers to the State budget decreased by Hr 1.9bn year-on-year and totaled 1.5% of all local budget expenditures (see Graph 4.4.6).



Expenditures of the State Budget of Ukraine by Program Classification in January-June 2009-2011

Expenditures by program classification	January-June 2009			January-June 2010			January-June 2011		
	Plan, Hr mn	Actual, Hr mn	Annual plan execution, %	Plan, Hr mn	Actual, Hr mn	Annual plan execution, %	Plan, Hr mn	Actual, Hr mn	Annual plan execution, %
Ministry of Internal Affairs of Ukraine	11 165.9	4 997.0	44.8	11 973.6	5 624.1	47.0	13 858.4	6 382.4	46.1
Ministry of Energy and Coal Industry of Ukraine*	9 779.5	9 010.7	92.1	7 182.4	5 756.1	80.1	8 802.9	3 794.2	43.1
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	898.5	110.2	12.3	764.8	45.5	5.9	80.0	0.0	0.0
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	1 613.9	3 506.5	217.3	3 423.5	2 900.0	84.7			
Restructuring of the coal and peat industry	643.1	390.2	60.7	651.3	115.2	17.7	1 337.3	336.5	25.2
Mine rescue measures at coal-mining enterprises	196.1	99.7	50.8	274.8	114.3	41.6	384.3	151.1	39.3
State support for coal-mining enterprises intended for partial coverage of production costs, including for providing guarantees towards the repayment of budget loans	750.0	2 487.2	331.6	2 454.7	2 378.3	96.9	5 774.2	3 132.5	54.2
Ministry of Economic Development and Trade of Ukraine	245.2	90.0	36.7	302.1	102.9	34.1	347.1	143.6	41.4
Ministry of Foreign Affairs of Ukraine	958.8	415.4	43.3	1 064.9	393.5	37.0	1 109.9	462.7	41.7
Ministry of Culture of Ukraine**	1 363.8	677.7	49.7	1 714.7	727.9	42.5	1 921.7	830.1	43.2
State Forest Resources Agency of Ukraine	526.5	231.8	44.0	613.6	245.1	39.9	751.7	309.3	41.1
Ministry of Defense	11 650.1	3 752.4	32.2	13 470.9	4 109.3	30.5	13 688.8	5 014.1	36.6
Maintenance of the personnel of the Ukrainian Armed Forces	6 097.3	2 831.4	46.4	7 520.5	3 224.3	42.9	9 013.1	3 777.8	41.9
Training of citizens for officers positions, improving qualifications and retraining of officers' cadres, basic military training of youth	515.9	236.9	45.9	598.8	280.1	46.8	751.0	356.5	47.5
Implementing reform and development of the Ukrainian Armed Forces	587.6	11.6	2.0	878.8	22.6	2.6	313.5	12.1	3.9

Expenditures by program classification	January-June 2009			January-June 2010			January-June 2011		
	Plan, Hr mn	Actual, Hr mn	Annual plan execution, %	Plan, Hr mn	Actual, Hr mn	Annual plan execution, %	Plan, Hr mn	Actual, Hr mn	Annual plan execution, %
Building (acquisition) of service housing for military personnel of the Ukrainian Armed Forces	755.7	28.7	3.8	821.5	4.8	0.6	534.7	47.5	8.9
Ministry of Education and Science, Youth and Sport of Ukraine***	19 629.4	9 269.1	47.2	21 820.7	10 468.5	48.0	20 047.6	9 834.1	49.1
Training of skilled workers at vocational schools	3 256.0	1 645.9	50.5	3 994.2	1 965.1	49.2	940.8	442.8	47.1
Training of specialists at higher educational institutions of accreditation levels I and II	2 130.6	1 021.6	47.9	2 467.5	1 218.9	49.4	2 743.7	1 298.1	47.3
Training of specialists at higher educational institutions of accreditation levels III and IV	10 135.4	4 818.0	47.5	10 328.6	5 387.4	52.2	11 644.9	6 121.4	52.6
Ministry of Health of Ukraine	5 551.9	2 386.3	43.0	6 700.1	2 306.3	34.4	7 548.1	2 622.2	34.7
Training and improving the qualifications of medical and pharmaceutical, research and academic personnel at higher educational institutions of accreditation levels III and IV	1 385.6	619.5	44.7	1 328.8	693.7	52.2	1 598.9	800.9	50.1
State Sanitary and Epidemiological Inspection and disinfecting measures	1 427.4	634.8	44.5	1 699.8	769.8	45.3	1 749.4	830.5	47.5
Providing medical measures for fighting TB, for the prevention and treatment of AIDS, and the treatment of cancer patients	539.6	142.8	26.5	722.6	39.8	5.5	685.4	0.7	0.1
Ministry of Ecology and Natural Resources of Ukraine	1 608.4	503.9	31.3	1 973.1	477.8	24.2	2 900.2	971.2	33.5
Ministry of Social Policy of Ukraine****	47 911.8	22 542.5	47.0	72 339.0	41 300.9	57.1	62 771.7	33 556.6	53.5
Fund for the Social Protection of Disabled Persons	565.2	131.9	23.3	634.1	107.6	17.0	774.2	165.3	21.4
Pension Fund of Ukraine	44 173.8	20 903.0	47.3	67 770.9	39 415.5	58.2	58 317.2	31 479.8	54.0
Ministry of Regional Development, Construction, Housing and Communal Services of Ukraine*****	189.5	72.7	38.4	360.7	172.9	47.9	1 272.3	159.9	12.6
Drinking Water of Ukraine							400.0	0.0	0.0
Partial compensation of the interest rate on commercial bank credits to young families and single young individuals for construction/reconstruction and purchase of housing							103.3	51.2	49.6

Expenditures by program classification	January-June 2009			January-June 2010			January-June 2011		
	Plan, Hr mn	Actual, Hr mn	Annual plan execution, %	Plan, Hr mn	Actual, Hr mn	Annual plan execution, %	Plan, Hr mn	Actual, Hr mn	Annual plan execution, %
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	0.0						
Ministry of Agrarian Policy and Food of Ukraine	6 365.2	2 786.2	43.8	5 794.5	2 245.3	38.7	10 468.7	3 112.2	29.7
Providing financial support to agribusiness companies through cheaper short- and medium-term credits	300.0	187.7	62.6	100.0	58.9		531.4	66.9	12.6
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	626.2	267.5	42.7						
Training the personnel for the agribusiness sector by higher educational institutions of accreditation levels III and IV	1 020.6	424.2	41.6	1 063.9	486.2	45.7	1 220.5	540.4	44.3
Preventing the spread of pathogenic agents of animal infectious diseases	1.5	8.2	546.7	20.0	2.5	12.5	20.0	4.1	20.5
Budgetary animal husbandry grant and State support for crop production	500.0	217.1	43.4				100.0	0.0	0.0
Ministry of Infrastructure of Ukraine*****	1 463.1	868.2	59.3	1 825.7	786.4	43.1	2 117.3	1 202.9	56.8
Державна автотранспортна служба України	14 809.7	6 788.5	45.8	6 121.7	3 289.3	53.7	8 755.0	5 525.5	63.1
Development and maintenance of the public motor roads network	11 847.7	1 892.5	16.0	2 865.2	1 921.8	67.1	4 454.5	3 511.8	78.8
Repayment of obligations under credits obtained under the guarantee of the Cabinet of Ministers of Ukraine for development of public motor roads	2 452.8	4 890.4	199.4	3 246.5	1 362.9	42.0	4 277.7	2 008.5	47.0
Ministry of Emergency Situations of Ukraine	3 452.3	1 646.3	47.7	4 005.3	1 671.6	41.7	4 654.2	2 026.3	43.5
Ministry of Finance of Ukraine (general government expenditures)	103 721.0	33 782.4	32.6	132 597.7	45 426.6	34.3	126 359.1	55 958.8	44.3
Ministry of Finance	23 980.6	7 600.5	31.7	23 210.0	10 678.2	46.0	34 492.7	14 626.9	42.4
Servicing of internal State debt	10 063.1	1 393.3	13.8	10 164.9	4 901.7	48.2	14 932.3	7 176.9	48.1
Servicing of external State debt	4 981.2	1 742.5	35.0	4 038.0	1 829.0	45.3	8 069.3	3 326.1	41.2

Expenditures by program classification	January-June 2009			January-June 2010			January-June 2011		
	Plan, Hr mn	Actual, Hr mn	Annual plan execution, %	Plan, Hr mn	Actual, Hr mn	Annual plan execution, %	Plan, Hr mn	Actual, Hr mn	Annual plan execution, %
Ministry of Finance of Ukraine (general government expenditures), including intergovernmental transfers	79 740.4	26 181.9	32.8	109 387.7	34 748.4	31.8	91 866.4	41 331.9	45.0
Equalization grants from the State budget to local budgets and additional grants	34 059.5	15 013.6	44.1	44 351.7	20 528.7	46.3	46 291.7	22 129.2	47.8
State capital expenditures, which are allocated by the Cabinet of Ministers of Ukraine							2 839.6	5.5	0.2
Security Service of Ukraine	2 053.6	978.3	47.6	2 430.9	1 013.9	41.7	3 022.3	1 396.2	46.2
Other key spending units	24 949.2	9 929.3	39.8	30 374.9	13 388.0	44.1	47 164.8	15 061.6	31.9
Total	267 394.9	110 728.7	41.4	322 666.5	139 506.4	43.2	337 561.8	148 363.9	44.0

According to Edict of the President of Ukraine "On Optimization of the System of Central Executive Power Bodies" No.1085/2010:

* Starting in 2011, expenditures of the Ministry of Energy and Coal Industry of Ukraine include the expenditures of the former Ministry of Fuel and Energy of Ukraine and the Ministry of Coal Industry of Ukraine; therefore, the expenditure data of these ministries for 2009-2010 have been adjusted..

** The expenditures for tourism development were excluded from the scope of expenditures of the Ministry of Culture of Ukraine in 2009-2010.

*** Expenditures of the Ministry of Family, Youth, and Sport of Ukraine for 2009-2010 are included into expenditures of the Ministry of Education and Science, Youth, and Sport.

**** Expenditures of the Ministry of Social Policy of Ukraine include expenditures of the Pension Fund of Ukraine.

***** Expenditures of the Ministry of Regional Development, Construction, Housing and Communal Services for 2009-2010 include expenditures of the Ministry of Regional Development and Construction and the Ministry of Ukraine for Housing and Communal Services.

***** Expenditures of the Ministry of Infrastructure of Ukraine for 2009-2010 include the expenditures for tourism development.

***** Expenditures of the Ministry of Finance of Ukraine (general government expenditures) for 2009-2010 exclude expenditures of the Pension Fund.

Execution of General Fund Revenues of Local Budgets in January-June 2011

Hr thousand

Oblast codes	Level of budget	Administrative units	Revenues included in the calculation of intergovernmental transfers				Revenues, that are not included in the calculation of intergovernmental transfers				General Fund revenues: total			
			Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010	Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010	Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010
O1	m	city Simferopol	528 960.4	248 983.6	47.1	230 009.6	76 046.9	40 018.1	52.6	28 013.4	605 007.3	289 001.7	47.8	258 023.0
O1	m	city Alushta	43 522.2	20 128.5	46.2	19 403.4	47 622.4	22 515.9	47.3	15 154.9	91 144.6	42 644.5	46.8	34 558.3
O1	m	city Armiansk	23 749.4	14 140.5	59.5	13 151.2	5 537.0	2 526.3	45.6	1 658.8	29 286.4	16 666.8	56.9	14 810.0
O1	m	city Dzhankoi	34 859.5	16 987.8	48.7	15 879.6	9 097.4	4 286.2	47.1	3 270.0	43 956.9	21 274.1	48.4	19 149.6
O1	m	city Yevpatoria	82 975.0	40 365.0	48.6	38 158.7	63 195.2	28 645.1	45.3	19 073.5	146 170.2	69 010.2	47.2	57 232.2
O1	m	city Kerch	102 251.6	51 080.3	50.0	51 770.9	24 357.8	13 045.7	53.6	9 655.9	126 609.4	64 125.9	50.6	61 426.8
O1	m	city Krasnoperekopsk	31 867.3	16 028.2	50.3	14 504.9	7 237.7	2 485.4	34.3	2 369.3	39 105.0	18 513.6	47.3	16 874.2
O1	m	city Saky	25 249.1	11 725.1	46.4	11 498.3	9 194.3	5 078.8	55.2	4 058.2	34 443.4	16 803.8	48.8	15 556.6
O1	m	city Sudak	22 762.3	10 596.4	46.6	10 252.9	14 622.4	9 224.0	63.1	4 210.6	37 384.7	19 820.4	53.0	14 463.5
O1	m	city Feodosiia	84 699.3	42 126.0	49.7	42 432.0	43 330.4	26 136.1	60.3	18 635.9	128 029.7	68 262.2	53.3	61 067.9
O1	m	city Yalta	157 941.9	69 846.4	44.2	67 289.1	184 186.7	87 409.3	47.5	63 701.5	342 128.6	157 255.7	46.0	130 990.5
O1	vm	Total for city budgets	1 138 838.0	542 007.9	47.6	514 350.4	484 428.2	241 370.8	49.8	169 802.1	1 623 266.2	783 378.7	48.3	684 152.5
O1	r	Bakhchysarai raion	37 584.5	17 692.1	47.1	17 829.8	9 354.1	5 846.6	62.5	2 779.8	46 938.6	23 538.7	50.1	20 609.6
O1	r	Biil Hory raion	17 267.0	8 807.2	51.0	8 718.9	4 831.5	3 342.6	69.2	2 301.8	22 098.5	12 149.8	55.0	11 020.6
O1	r	Dzhankoi raion	17 659.4	8 817.7	49.9	7 526.5	6 670.9	3 662.1	54.9	1 795.7	24 330.3	12 479.8	51.3	9 322.2
O1	r	Kirov raion	15 052.0	7 456.9	49.5	6 876.7	4 740.0	2 076.1	43.8	1 082.9	19 792.0	9 533.0	48.2	7 959.6
O1	r	Krasnohvardiisk raion	45 399.0	20 353.1	44.8	19 773.9	7 617.8	3 686.8	48.4	2 075.3	53 016.8	24 039.9	45.3	21 849.2
O1	r	Krasnoperekopsk raion	6 624.8	4 350.1	65.7	4 217.2	4 919.0	2 936.8	59.7	1 640.7	11 543.8	7 286.9	63.1	5 857.9
O1	r	Lenin raion	18 984.8	9 001.6	47.4	9 666.5	10 236.1	6 310.7	61.7	2 954.9	29 220.9	15 312.3	52.4	12 621.4
O1	r	Nyzhnohiria raion	16 881.5	7 174.5	42.5	7 282.4	4 235.7	1 623.2	38.3	1 166.9	21 117.2	8 797.7	41.7	8 449.3
O1	r	Pervomaisk raion	10 902.2	4 765.8	43.7	4 718.6	4 166.0	1 545.7	37.1	973.3	15 068.2	6 311.5	41.9	5 691.9
O1	r	Rozdolia raion	12 705.2	5 710.5	44.9	6 025.1	3 812.8	1 678.0	44.0	1 060.9	16 518.0	7 388.5	44.7	7 086.0
O1	r	Saky raion	29 158.9	12 967.5	44.5	13 121.3	12 203.6	6 678.3	54.7	3 341.9	41 362.5	19 645.8	47.5	16 463.2
O1	r	Simferopol raion	60 298.9	30 056.0	49.8	29 077.0	17 928.3	9 448.3	52.7	5 449.6	78 227.2	39 504.4	50.5	34 526.5
O1	r	Sovietske raion	11 433.0	4 678.9	40.9	4 987.2	2 544.0	1 511.1	59.4	594.7	13 977.0	6 190.0	44.3	5 582.0
O1	r	Chornomorsk raion	32 037.5	15 945.2	49.8	14 852.0	14 321.1	7 342.3	51.3	4 280.4	46 358.6	23 287.5	50.2	19 132.4
O1	vr	Total for raion budgets	331 988.7	157 777.2	47.5	154 673.1	107 580.9	57 688.6	53.6	31 498.7	439 569.6	215 465.8	49.0	186 171.8
O1	vmr	Total for raion and city budgets	1 470 826.7	699 785.1	47.6	669 023.5	592 009.1	299 059.4	50.5	201 300.8	2 062 835.8	998 844.5	48.4	870 324.3
O1	o	Budget of Autonomous Republic of Crimea	1 326 371.6	623 529.3	47.0	522 662.2	43 950.8	13 523.3	30.8	10 670.7	1 370 322.4	637 052.6	46.5	533 332.9
O1	v	Consolidated budget of Autonomous Republic of Crimea	2 797 198.3	1 323 314.4	47.3	1 191 685.7	635 959.9	312 582.8	49.2	211 971.5	3 433 158.2	1 635 897.2	47.6	1 403 657.2
O2	m	city Vinnytsia	397 792.4	186 980.8	47.0	173 033.5	97 007.3	44 311.4	45.7	34 774.3	494 799.7	231 292.2	46.7	207 807.8
O2	m	city Zhmerynka	56 153.8	24 037.3	42.8	22 664.6	5 481.8	2 182.5	39.8	2 058.5	61 635.6	26 219.8	42.5	24 723.1
O2	m	city Koziatyn	51 863.4	25 280.9	48.7	21 025.3	2 748.4	1 368.6	49.8	958.6	54 611.8	26 649.5	48.8	21 983.9
O2	m	city Ladyzhyn	25 641.8	15 020.8	58.6	10 976.8	10 886.3	8 735.1	80.2	4 926.4	36 528.1	23 755.9	65.0	15 903.2
O2	m	city Mohyliv-Podilskyi	20 313.4	9 237.7	45.5	9 069.9	3 491.6	1 337.6	38.3	969.8	23 805.0	10 575.4	44.4	10 039.7
O2	m	city Khmilnyk	17 706.3	8 227.7	46.5	8 130.8	4 927.5	3 100.8	62.9	2 067.8	22 633.8	11 328.5	50.1	10 198.6
O2	vm	Total for city budgets	569 471.1	268 785.3	47.2	244 900.9	124 542.9	61 036.0	49.0	45 755.4	694 014.0	329 821.3	47.5	290 656.2
O2	r	Bary raion	25 327.6	11 244.3	44.4	10 793.6	3 515.8	1 741.2	49.5	930.8	28 843.4	12 985.5	45.0	11 724.4
O2	r	Bershad raion	24 936.5	12 090.8	48.5	10 585.6	7 031.8	2 976.7	42.3	1 535.4	31 968.3	15 067.5	47.1	12 121.0
O2	r	Vinnytsia raion	39 992.7	21 390.0	53.5	18 813.6	9 089.3	4 748.6	52.2	2 774.2	49 082.0	26 138.5	53.3	21 587.8
O2	r	Hai raion	26 742.7	14 319.4	53.5	12 680.1	12 642.7	8 086.2	64.0	3 765.5	39 385.4	22 405.7	56.9	16 445.6
O2	r	Zhmerynka raion	8 701.4	3 864.9	44.4	3 803.2	2 849.1	1 887.8	66.3	828.5	11 550.5	5 752.7	49.8	4 631.7
O2	r	Illinetsk raion	19 403.9	10 075.7	51.9	8 380.7	3 951.5	2 249.0	56.9	1 044.2	23 355.4	12 324.6	52.8	9 424.9
O2	r	Kalyniv raion	25 836.1	13 472.7	52.1	11 904.7	6 858.8	3 455.8	50.4	1 885.5	32 694.9	16 928.4	51.8	13 790.2
O2	r	Koziatyn raion	14 028.8	6 626.7	47.2	5 973.1	5 443.6	3 437.2	63.1	1 833.0	19 472.4	10 063.9	51.7	7 806.1
O2	r	Kryzhopil raion	18 390.4	8 234.3	44.8	7 440.6	3 436.6	1 613.6	47.0	860.2	21 827.0	9 847.9	45.1	8 300.8
O2	r	Lypovetsk raion	11 945.7	6 095.5	51.0	6 143.3	5 080.7	2 733.8	53.8	1 198.6	17 026.4	8 829.4	51.9	7 341.9
O2	r	Lityn raion	13 444.8	6 543.1	48.7	5 980.9	2 973.1	1 552.8	52.2	900.7	16 417.9	8 095.9	49.3	6 881.6
O2	r	Mohyliv-Podilsky raion	7 162.3	3 759.8	52.5	3 826.0	3 887.8	2 371.4	61.0	1 338.1	11 050.1	6 131.2	55.5	5 164.1
O2	r	Murovanokurylovetk raion	10 234.3	4 370.9	42.7	4 442.0	2 797.6	2 027.6	72.5	1 102.7	13 031.9	6 398.5	49.1	5 544.6
O2	r	Nemyriv raion	35 541.4	16 003.6	45.0	14 460.5	6 796.5	4 367.8	64.3	2 350.5	42 337.9	20 371.4	48.1	16 811.0
O2	r	Orativ raion	9 564.8	3 694.0	38.6	3 698.4	2 874.0	1 586.1	55.2	767.4	12 438.8	5 280.1	42.4	4 465.8
O2	r	Pischanka raion	9 425.2	4 675.3	49.6	4 297.3	1 718.3	1 153.1	67.1	550.9	11 143.5	5 828.4	52.3	4 848.2
O2	r	Pohrebyschenki raion	12 082.0	5 207.3	43.1	5 543.7	5 219.7	3 213.3	61.6	1 343.6	17 301.7	8 420.6	48.7	6 887.2
O2	r	Teploty raion	11 252.4	4 749.2	42.2	4 467.4	4 324.2	2 022.9	46.8	1 227.7	15 576.6	6 772.1	43.5	5 695.0
O2	r	Tyvr raion	17 153.3	8 926.9	52.0	8 382.4	5 701.6	3 438.9	60.3	1 300.7	22 854.9	12 365.8	54.1	9 683.1

Oblast codes	Level of budget	Administrative units	Revenues included in the calculation of intergovernmental transfers				Revenues that are not included in the calculation of intergovernmental transfers				General Fund revenues: total			
			Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010	Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010	Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010
O2	r	Tomashpil raion	15 912.9	7 492.5	47.1	7 024.4	4 276.0	2 119.4	49.6	1 082.6	20 188.9	9 611.9	47.6	8 107.0
O2	r	Trostianetsk raion	15 176.3	6 478.9	42.7	6 600.0	3 780.7	2 101.0	55.6	1 062.5	18 957.0	8 579.9	45.3	7 662.5
O2	r	Tulchyn raion	24 325.7	13 536.3	55.6	11 075.8	4 451.7	2 260.0	50.8	1 279.4	28 777.4	15 796.3	54.9	12 355.3
O2	r	Khmilnytsk raion	11 563.6	5 558.0	48.1	4 736.6	5 378.6	2 672.6	49.7	1 396.3	16 942.2	8 230.6	48.6	6 132.9
O2	r	Chernivtsi raion	7 345.4	3 458.1	47.1	3 203.8	2 107.6	1 284.7	61.0	607.4	9 453.0	4 742.8	50.2	3 811.1
O2	r	Chechelnyky raion	7 678.8	3 656.1	47.6	3 194.5	1 905.9	765.1	40.1	504.2	9 584.7	4 421.2	46.1	3 698.6
O2	r	Sharhorod raion	16 362.8	7 701.1	47.1	7 540.3	3 717.0	2 010.9	54.1	928.9	20 079.8	9 712.0	48.4	8 469.3
O2	r	Yampil raion	15 300.4	6 495.0	42.4	6 807.0	3 036.7	1 241.7	40.9	766.3	18 337.1	7 736.7	42.2	7 573.2
O2	vr	Total for raion budgets	454 832.2	219 720.6	48.3	201 799.4	124 846.9	69 119.2	55.4	35 165.5	579 679.1	288 839.8	49.8	236 964.9
O2	vmr	Total for raion and city budgets	1 024 303.3	488 505.9	47.7	446 700.3	249 389.8	130 155.2	52.2	80 920.9	1 273 693.1	618 661.1	48.6	527 621.2
O2	o	Oblast budget	390 529.9	178 680.2	45.8	162 399.5	18 873.2	5 502.4	29.2	4 280.5	409 403.1	184 182.5	45.0	166 680.0
O2	v	Consolidated budget of Vinnytsa oblast	1 414 833.2	667 186.0	47.2	609 099.8	268 263.0	135 657.6	50.6	85 201.4	1 683 096.2	802 843.6	47.7	694 301.1
O3	m	city Lutsk	222 234.8	108 294.8	48.7	95 035.1	49 751.9	24 419.2	49.1	19 808.5	271 986.7	132 714.0	48.8	114 843.5
O3	m	city Volodymyr-Volynskiy	25 825.8	11 847.5	45.9	11 481.7	6 514.5	2 678.9	41.1	2 358.3	32 340.3	14 526.4	44.9	13 840.0
O3	m	city Kovel	52 262.4	22 901.0	43.8	22 856.7	13 811.9	5 535.8	40.1	4 692.2	66 074.3	28 436.8	43.0	27 548.8
O3	m	city Novovolynsk	32 357.7	16 537.2	51.1	14 901.2	6 838.0	2 853.5	41.7	1 907.1	39 195.7	19 390.7	49.5	16 808.3
O3	vm	Total for city budgets	332 680.7	159 580.5	48.0	144 274.6	76 916.3	35 487.3	46.1	28 766.1	409 597.0	195 067.8	47.6	173 040.7
O3	r	Volodymyr-Volynskiy raion	7 363.3	3 351.7	45.5	3 521.6	2 540.8	930.6	36.6	487.6	9 904.1	4 282.3	43.2	4 009.2
O3	r	Horokhivsk raion	15 688.9	6 937.5	44.2	7 338.0	3 893.7	1 629.4	41.8	819.6	19 582.6	8 566.9	43.7	8 157.7
O3	r	Ivanychiv raion	19 398.1	9 384.8	48.4	7 681.0	2 744.6	1 054.7	38.4	598.1	22 142.7	10 439.5	47.1	8 279.1
O3	r	Kamin-Kashyrskiy raion	12 720.6	6 130.3	48.2	6 173.3	2 049.1	1 056.6	51.6	673.0	14 769.7	7 186.9	48.7	6 846.3
O3	r	Kivertsivsk raion	20 044.0	10 087.0	50.3	9 439.0	3 614.7	1 895.2	52.4	1 026.4	23 658.7	11 982.3	50.6	10 465.4
O3	r	Kovel raion	10 367.7	5 664.0	54.6	5 009.6	3 173.6	1 572.7	49.6	1 005.5	13 541.3	7 236.7	53.4	6 015.1
O3	r	Lokachynsk raion	7 599.7	3 310.6	43.6	3 253.5	1 624.8	653.1	40.2	316.2	9 224.5	3 963.7	43.0	3 569.7
O3	r	Lutsk raion	35 639.7	19 200.4	53.9	16 005.4	6 097.4	2 453.0	40.2	1 656.4	41 737.1	21 653.4	51.9	17 661.8
O3	r	Liubeshivka raion	9 036.7	4 093.9	45.3	4 091.8	1 318.9	804.8	61.0	359.1	10 355.6	4 898.7	47.3	4 451.0
O3	r	Liubomyshl raion	17 132.5	7 624.3	44.5	7 916.3	3 023.7	1 460.7	48.3	916.4	20 156.2	9 085.0	45.1	8 832.7
O3	r	Manevytsk raion	14 897.0	8 079.7	54.2	7 671.6	4 527.2	2 322.3	51.3	1 266.0	19 424.2	10 402.0	53.6	8 937.7
O3	r	Ratniv raion	12 709.1	6 025.3	47.4	5 892.0	2 585.7	1 116.3	43.2	651.1	15 294.8	7 141.6	46.7	6 543.1
O3	r	Rozhyshchensk raion	11 146.6	5 234.4	47.0	5 127.8	2 614.0	1 355.9	51.9	610.3	13 760.6	6 590.3	47.9	5 738.1
O3	r	Starovyshivske raion	7 722.1	3 411.1	44.2	3 499.2	1 624.5	707.7	43.6	276.4	9 346.6	4 118.9	44.1	3 775.7
O3	r	Turiy raion	8 506.6	3 752.0	44.1	3 975.1	1 645.7	769.9	46.8	506.4	10 152.3	4 521.8	44.5	4 481.5
O3	r	Shatske raion	6 160.5	2 638.6	42.8	2 835.9	2 157.0	1 119.8	51.9	596.9	8 317.5	3 758.4	45.2	3 432.8
O3	vr	Total for raion budgets	216 133.1	104 925.5	48.5	99 431.0	45 235.4	20 903.0	46.2	11 765.6	261 368.5	125 828.4	48.1	111 196.6
O3	vmr	Total for raion and city budgets	548 813.8	264 506.0	48.2	243 705.6	122 151.7	56 390.3	46.2	40 531.7	670 965.5	320 896.3	47.8	284 237.3
O3	o	Oblast budget	215 283.9	97 684.4	45.4	87 779.6	6 900.9	3 233.2	46.9	2 047.6	222 184.8	100 917.6	45.4	89 827.2
O3	v	Consolidated budget of Volyn oblast	764 097.7	362 190.4	47.4	331 485.2	129 052.6	59 623.5	46.2	42 579.2	893 150.3	421 813.9	47.2	374 064.5
O4	m	city Dnipropetrovsk	1 495 164.3	737 600.3	49.3	624 623.8	743 493.2	340 470.0	45.8	256 818.9	2 238 657.5	1 078 070.3	48.2	881 442.7
O4	m	city Vilnohirsk	28 142.7	15 898.2	56.5	13 527.7	10 559.5	4 817.4	45.6	4 475.0	38 702.2	20 715.6	53.5	18 002.7
O4	m	city Dniprodzerzhynsk	251 761.1	130 363.1	51.8	104 771.7	98 908.9	56 399.8	57.0	34 904.6	350 670.0	186 762.9	53.3	139 676.4
O4	m	city Zhovti Vody	47 609.8	20 195.9	42.4	19 075.1	9 922.3	5 837.6	58.8	2 941.9	57 532.1	26 033.5	45.3	22 017.1
O4	m	city Kryvyi Rih	912 470.9	457 806.9	50.2	409 285.3	398 045.7	227 226.7	57.1	121 309.8	1 310 516.6	685 033.6	52.3	530 595.1
O4	m	city Marhanets	28 773.7	16 995.8	59.1	13 807.3	6 085.7	3 917.9	64.4	2 025.1	34 859.4	20 913.6	60.0	15 832.4
O4	m	city Nikopol	141 052.4	68 585.1	48.6	58 527.6	34 021.5	18 122.8	53.3	13 523.9	175 073.9	86 707.9	49.5	72 051.4
O4	m	city Novomoskovsk	41 274.7	20 060.4	48.6	18 894.5	15 499.4	6 738.0	43.5	4 855.9	56 774.1	26 798.4	47.2	23 750.4
O4	m	city Ordzhonikidze	38 118.8	20 939.5	54.9	18 228.2	14 262.8	9 625.1	67.5	4 491.5	52 381.6	30 564.6	58.3	22 719.7
O4	m	city Pavlohrad	96 783.1	45 843.2	47.4	40 920.8	27 562.3	14 874.2	54.0	10 462.8	124 345.4	60 717.4	48.8	51 383.6
O4	m	city Pershotravensk	32 504.8	17 865.6	55.0	15 096.3	3 941.6	1 393.8	35.4	699.2	36 446.4	19 259.4	52.8	15 795.5
O4	m	city Synelnykove	28 642.7	13 303.4	46.4	11 703.8	2 585.3	1 315.2	50.9	1 197.3	31 228.0	14 618.6	46.8	12 901.0
O4	m	city Ternivka	32 110.8	16 912.7	52.7	14 655.3	3 889.4	1 971.6	50.7	1 796.1	36 000.2	18 884.2	52.5	16 451.4
O4	vm	Total for city budgets	3 174 409.8	1 582 370.0	49.8	1 363 117.4	1 368 777.6	692 710.1	50.6	459 502.0	4 543 187.4	2 275 080.0	50.1	1 822 619.4
O4	r	Apostoliv raion	38 624.5	17 444.8	45.2	16 973.1	6 418.1	3 130.8	48.8	1 561.7	45 042.6	20 575.5	45.7	18 534.8
O4	r	Vasykiv raion	13 323.1	5 654.5	42.4	5 742.8	4 662.8	2 260.1	48.5	1 168.6	17 985.9	7 914.6	44.0	6 911.3
O4	r	Verkhodniprovsk raion	35 773.9	16 549.0	46.3	15 517.8	8 844.0	4 048.7	45.8	2 228.5	44 617.9	20 597.7	46.2	17 746.3
O4	r	Dnipropetrovsk raion	61 920.4	31 763.4	51.3	30 292.2	22 076.2	13 507.5	61.2	7 429.8	83 996.6	45 270.8	53.9	37 722.0
O4	r	Kryvorih raion	25 895.3	12 467.1	48.1	11 484.3	14 675.6	7 283.6	49.6	4 531.0	40 570.9	19 750.8	48.7	16 015.4
O4	r	Kryn'yehansk raion	19 528.3	9 135.8	46.8	8 520.3	5 495.0	2 415.0	43.9	1 399.6	25 023.3	11 550.8	46.2	9 919.8
O4	r	Mahdalyniv raion	25 180.3	10 979.1	43.6	10 341.0	4 502.5	2 089.3	46.4	1 195.1	29 682.8	13 068.4	44.0	11 536.1
O4	r	Mezhive raion	11 625.7	4 942.6	42.5	5 025.9	3 348.6	1 992.7	59.5	1 011.1	14 974.3	6 935.3	46.3	6 037.0
O4	r	Nikopol raion	23 448.2	9 964.6	42.5	10 366.8	13 176.9	10 039.2	76.2	2 565.6	36 625.1	20 003.8	54.6	12 932.4
O4	r	Novomoskovsk raion	45 659.0	20 431.7	44.7	19 194.7	11 776.0	5 766.2	49.0	3 089.9	57 435.0	26 197.9	45.6	22 284.5
O4	r	Pavlohrad raion	65 938.7	32 213.3	48.9	29 023.1	7 243.4	4 069.4	56.2	2 209.5	73 182.1	36 282.8	49.6	31 232.6

Oblast codes	Level of budget	Administrative units	Revenues included in the calculation of intergovernmental transfers				Revenues that are not included in the calculation of intergovernmental transfers				General Fund revenues: total			
			Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010	Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010	Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010
04	r	Petrykivske raion	15 851.2	7 204.7	45.5	6 707.5	3 012.3	1 502.6	49.9	1 122.6	18 863.5	8 707.2	46.2	7 830.1
04	r	Petropavlivsk raion	22 337.1	10 666.2	47.8	10 198.7	3 989.8	1 653.6	41.4	1 072.2	26 326.9	12 319.7	46.8	11 270.9
04	r	Pokrovsk raion	18 044.0	7 102.2	39.4	7 262.9	4 183.3	1 831.6	43.8	1 401.5	22 227.3	8 933.7	40.2	8 664.4
04	r	Piatakhat raion	29 217.6	12 510.9	42.8	12 186.1	7 245.6	2 897.0	40.0	1 812.6	36 463.2	15 407.9	42.3	13 998.7
04	r	Synelnykiv raion	18 131.7	8 813.9	48.6	7 549.3	5 384.5	2 014.5	37.4	1 188.5	23 516.2	10 828.4	46.0	8 737.8
04	r	Soloniiany raion	19 793.8	10 212.4	51.6	8 306.6	4 916.7	2 633.2	53.6	1 273.0	24 710.5	12 845.6	52.0	9 579.6
04	r	Sofiivka raion	13 228.4	5 502.9	41.6	5 498.0	3 598.5	1 588.4	44.1	737.7	16 826.9	7 091.3	42.1	6 235.7
04	r	Tomakivka raion	12 306.2	5 637.9	45.8	5 279.7	5 871.7	2 244.5	38.2	1 283.0	18 177.9	7 882.4	43.4	6 562.7
04	r	Tsarychansk raion	11 122.5	4 829.6	43.4	5 144.8	3 880.7	1 798.7	46.4	1 074.7	15 003.2	6 628.4	44.2	6 219.5
04	r	Shyrokiy raion	11 971.4	5 512.6	46.0	5 456.2	9 552.1	4 514.9	47.3	2 415.8	21 523.5	10 027.6	46.6	7 872.0
04	r	Yuriv raion	7 665.2	3 246.4	42.4	3 024.8	1 608.4	519.6	32.3	302.8	9 273.6	3 765.9	40.6	3 327.5
04	vr	Total for raion budgets	546 586.5	252 785.4	46.2	239 096.6	155 462.7	79 801.1	51.3	42 074.5	702 049.2	332 586.5	47.4	281 171.0
04	vmr	Total for raion and city budgets	3 720 996.3	1 835 155.4	49.3	1 602 214.0	1 524 240.3	772 511.1	50.7	501 576.4	5 245 236.6	2 607 666.5	49.7	2 103 790.4
04	o	Oblast budget	1 699 046.9	831 490.1	48.9	669 900.7	30 902.7	12 440.9	40.3	4 810.7	1 729 949.6	843 931.1	48.8	674 711.3
04	v	Consolidated budget of Dnipropetrovsk oblast	5 420 043.2	2 666 645.5	49.2	2 272 114.7	1 555 143.0	784 952.0	50.5	506 387.1	6 975 186.2	3 451 597.6	49.5	2 778 501.8
05	m	city Donetsk	1 543 576.0	840 525.3	54.5	733 513.9	456 709.4	278 555.6	61.0	201 926.3	2 000 285.4	1 119 080.9	55.9	935 440.3
05	m	city Avdiivka	41 341.5	21 184.0	51.2	19 731.4	12 359.8	7 968.9	64.5	5 637.4	53 701.3	29 152.9	54.3	25 368.9
05	m	city Artemivsk	109 860.7	52 741.7	48.0	44 746.2	35 495.8	14 162.6	39.9	11 426.6	145 356.5	66 904.3	46.0	56 172.8
05	m	city Vuhledar	25 078.4	17 584.9	70.1	16 155.7	1 733.8	611.9	35.3	518.8	26 812.2	18 196.7	67.9	16 674.6
05	m	city Horlivka	210 486.6	122 968.7	58.4	95 032.9	57 048.5	32 371.5	56.7	25 072.9	267 535.1	155 340.2	58.1	120 105.7
05	m	city Debaltseve	71 815.4	32 807.9	45.7	29 568.8	5 103.8	2 546.1	49.9	1 997.9	76 919.2	35 354.1	46.0	31 566.8
05	m	city Dzerzhynsk	45 881.7	25 093.3	54.7	21 949.3	6 419.7	3 328.2	51.8	1 877.8	52 301.4	28 421.6	54.3	23 827.0
05	m	city Dmytrov	40 246.8	23 551.2	58.5	20 492.4	4 438.6	1 826.9	41.2	1 392.9	44 685.4	25 378.0	56.8	21 885.3
05	m	city Dobropillia	61 666.6	40 353.8	65.4	36 656.0	4 486.8	2 444.4	54.5	1 954.0	66 153.4	42 798.2	64.7	38 610.0
05	m	city Dokuchaievsk	23 677.3	12 038.6	50.8	10 740.9	5 907.6	3 194.3	54.1	2 104.0	29 584.9	15 232.9	51.5	12 844.9
05	m	city Druzhkivka	44 644.5	25 231.2	56.5	20 558.8	9 554.3	5 362.6	56.1	3 208.0	54 198.8	30 593.8	56.4	23 766.8
05	m	city Yenakieve	121 970.7	59 299.4	48.6	52 133.3	21 306.1	10 938.0	51.3	7 718.8	143 276.8	70 237.4	49.0	59 852.0
05	m	city Zhdanivka	23 405.3	17 302.1	73.9	13 626.2	1 022.7	449.3	43.9	229.2	24 428.0	17 751.4	72.7	13 855.4
05	m	city Kirovske	40 441.1	18 686.8	46.2	16 280.6	2 988.8	1 285.4	43.0	976.9	43 429.9	19 972.2	46.0	17 257.5
05	m	city Kostiantynivka	50 904.2	24 474.6	48.1	21 286.9	13 518.2	9 310.4	68.9	6 559.6	64 422.4	33 784.9	52.4	27 846.5
05	m	city Kramatorsk	185 171.8	95 752.1	51.7	90 996.5	47 695.3	25 964.5	54.4	16 625.6	232 867.1	121 716.6	52.3	107 622.1
05	m	city Krasnyi Lyman	42 280.2	21 098.3	49.9	19 241.5	9 558.6	4 574.7	47.9	3 320.4	51 838.8	25 672.9	49.5	22 561.9
05	m	city Krasnoarmiisk	135 159.8	73 240.7	54.2	63 057.5	8 778.5	3 771.5	43.0	2 676.3	143 938.3	77 012.2	53.5	65 733.7
05	m	city Makiivka	293 654.5	159 381.6	54.3	137 090.2	99 309.1	45 089.4	45.4	30 502.5	392 963.6	204 471.0	52.0	167 592.8
05	m	city Mariupol	555 896.2	338 083.2	60.8	276 910.8	206 604.0	78 193.7	37.8	56 661.7	762 500.2	416 277.0	54.6	333 572.6
05	m	city Novohrodivka	15 092.4	14 760.0	97.8	10 856.8	585.9	432.8	73.9	329.8	15 678.3	15 192.9	96.9	11 186.6
05	m	city Selydove	29 271.7	18 388.3	62.8	15 276.9	3 220.0	1 679.9	52.2	1 389.1	32 491.7	20 068.1	61.8	16 666.0
05	m	city Sloviansk	108 497.9	50 370.3	46.4	44 373.9	15 885.5	8 541.1	53.8	6 696.3	124 383.4	58 911.4	47.4	51 070.2
05	m	city Snizhne	43 949.4	21 699.7	49.4	18 852.4	7 055.0	4 266.7	60.5	2 654.1	51 004.4	25 966.4	50.9	21 506.5
05	m	city Torez	40 475.4	25 344.5	62.6	21 850.2	10 470.3	5 054.1	48.3	2 914.3	50 945.7	30 398.5	59.7	24 764.5
05	m	city Khartsyzk	89 909.8	50 925.4	56.6	44 247.6	15 910.1	7 812.4	49.1	5 055.5	105 819.9	58 737.7	55.5	49 303.1
05	m	city Shakhtarsk	44 113.5	22 955.8	52.0	20 474.0	6 729.4	4 411.2	65.6	2 328.4	50 842.9	27 367.0	53.8	22 802.3
05	m	city Yasynuvata	52 768.6	25 601.1	48.5	22 707.0	4 932.8	2 202.9	44.7	1 679.3	57 701.4	27 804.0	48.2	24 386.3
05	vm	Total for city budgets	4 091 238.0	2 251 444.7	55.0	1 938 408.4	1 074 828.4	566 350.7	52.7	405 434.5	5 166 066.4	2 817 795.4	54.5	2 343 843.0
05	r	Amvrosiivka raion	23 187.0	11 990.4	51.7	10 803.3	4 663.0	5 182.8	111.1	1 335.6	27 850.0	17 173.1	61.7	12 138.9
05	r	Aptemivsk raion	20 068.5	8 879.7	44.2	9 027.0	10 803.2	6 936.8	64.2	5 224.7	30 871.7	15 816.5	51.2	14 251.7
05	r	Velykonovosilki raion	17 510.7	8 137.7	46.5	6 723.5	5 381.4	1 853.8	34.4	969.8	22 892.1	9 991.5	43.6	7 693.3
05	r	Volnovaske raion	65 662.7	33 766.3	51.4	31 023.2	15 445.6	6 903.4	44.7	4 245.8	81 108.3	40 669.7	50.1	35 269.0
05	r	Volodar raion	15 767.1	7 895.6	50.1	7 669.4	4 123.3	1 861.8	45.2	1 260.8	19 890.4	9 757.4	49.1	8 930.2
05	r	Dobpopillia raion	8 666.9	3 642.3	42.0	3 459.8	11 946.1	11 167.9	93.5	5 609.4	20 613.0	14 810.1	71.8	9 069.2
05	r	Kostiantynivka raion	14 082.2	8 337.4	59.2	6 420.8	4 991.8	4 430.0	88.7	1 944.0	19 074.0	12 767.4	66.9	8 364.8
05	r	Krasnoarmiisk raion	13 755.9	9 724.0	70.7	6 694.6	4 302.8	1 980.7	46.0	1 129.0	18 058.7	11 704.7	64.8	7 823.6
05	r	Marinsk raion	55 788.0	25 848.6	46.3	23 990.6	13 289.7	8 504.2	64.0	4 201.2	69 077.7	34 352.9	49.7	28 191.8
05	r	Hovozovsk raion	21 627.8	9 946.6	46.0	10 301.2	7 226.3	3 592.7	49.7	2 106.7	28 854.1	13 539.3	46.9	12 407.9
05	r	Oleksandrivka raion	8 497.8	3 869.7	45.5	3 423.1	1 854.7	1 124.0	60.6	416.3	10 352.5	4 993.7	48.2	3 839.4
05	r	Pepshotravne raion	15 375.8	7 736.1	50.3	7 812.8	11 701.1	5 102.7	43.6	3 088.0	27 076.9	12 838.9	47.4	10 900.8
05	r	Sloviany raion	12 562.6	6 499.3	51.7	5 741.6	8 729.0	5 122.5	58.7	2 567.9	21 291.6	11 621.8	54.6	8 309.5
05	r	Starobeshive raion	44 029.4	23 245.4	52.8	19 812.4	6 130.2	2 371.1	38.7	1 470.8	50 159.6	25 616.5	51.1	21 283.2
05	r	Telmaniv raion	17 369.8	8 779.7	50.5	7 980.5	5 667.6	1 567.2	27.7	696.2	23 037.4	10 346.8	44.9	8 676.7
05	r	Shakhtarsk raion	14 457.3	6 025.8	41.7	5 414.3	4 889.8	2 566.3	52.5	1 354.8	19 347.1	8 592.2	44.4	6 769.1
05	r	Yasynuvaty raion	20 874.4	9 400.0	45.0	8 725.5	7 407.1	3 636.3	49.1	2 728.3	28 281.5	13 036.3	46.1	11 453.8
05	vr	Total for raion budgets	389 283.9	193 724.5	49.8	175 023.6	128 552.7	73 904.2	57.5	40 349.2	517 836.6	267 628.8	51.7	215 372.8
05	vmr	Total for raion and city budgets	4 480 521.9	2 445 169.3	54.6	2 113 432.1	1 203 381.1	640 255.0	53.2	445 783.8	5 683 903.0	3 085 424.2	54.3	2 559 215.8

Oblast codes	Level of budget	Administrative units	Revenues included in the calculation of intergovernmental transfers				Revenues that are not included in the calculation of intergovernmental transfers				General Fund revenues: total			
			Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010	Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010	Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010
05	o	Oblast budget	1 904 051.6	958 059.5	50.3	813 247.6	1 119 023.0	19 184.5	16.1	14 031.5	2 023 074.6	977 244.0	48.3	827 279.1
05	v	Consolidated budget of Donetsk oblast	6 384 573.5	3 403 228.7	53.3	2 926 679.7	1 322 404.1	659 439.5	49.9	459 815.3	7 706 977.6	4 062 668.2	52.7	3 386 495.0
06	m	city Zhytomyr	314 858.3	142 519.5	45.3	134 098.0	69 224.1	28 678.7	41.4	24 690.9	384 082.4	171 198.2	44.6	158 789.0
06	m	city Berdychiv	47 272.5	23 079.7	48.8	22 514.2	12 418.8	5 011.8	40.4	3 790.2	59 691.3	28 091.5	47.1	26 304.4
06	m	city Korosten	60 320.9	28 572.3	47.4	25 539.1	11 316.7	5 509.2	48.7	3 962.4	71 637.6	34 081.5	47.6	29 501.5
06	m	city Novohrad-Volynskiy	39 282.5	19 305.8	49.1	18 880.0	7 575.8	3 465.6	45.7	2 795.7	46 858.3	22 771.4	48.6	21 675.7
06	m	city Malyn	23 192.0	11 186.5	48.2	10 260.8	7 362.4	2 766.1	37.6	2 056.8	30 554.4	13 952.6	45.7	12 317.6
06	vm	Total for citybudgets	484 926.2	224 663.8	46.3	211 292.1	107 897.8	45 431.4	42.1	37 296.1	592 824.0	270 095.1	45.6	248 588.2
06	r	Andrushivka raion	14 347.5	6 589.1	45.9	6 589.8	4 979.6	1 968.9	39.5	1 453.5	19 327.1	8 558.0	44.3	8 043.2
06	r	Baranivka raion	13 945.3	6 571.1	47.1	6 548.1	2 920.1	1 008.3	34.5	829.1	16 865.4	7 579.4	44.9	7 377.2
06	r	Berdychiv raion	11 361.9	6 538.2	57.5	5 165.9	4 310.4	1 808.5	42.0	1 089.6	15 672.3	8 346.7	53.3	6 255.5
06	r	Brusyliv raion	6 839.6	3 112.1	45.5	3 038.3	3 083.3	1 466.2	47.6	782.0	9 922.9	4 578.3	46.1	3 820.3
06	r	Volodarsko-Volynsk raion	18 516.8	10 074.1	54.4	9 159.1	5 696.9	3 388.0	59.5	1 893.8	24 213.7	13 462.1	55.6	11 052.9
06	r	Dzerzhynsk raion	12 090.5	5 600.5	46.3	5 474.1	2 500.4	974.3	39.0	504.2	14 590.9	6 574.8	45.1	5 978.3
06	r	Yemilichin raion	10 305.6	5 520.2	53.6	5 549.4	2 406.3	1 245.9	51.8	648.4	12 711.9	6 786.1	53.2	6 197.8
06	r	Zhytomyr raion	34 902.2	18 010.8	51.6	17 057.4	8 268.4	3 826.2	46.3	2 352.8	43 170.6	21 837.0	50.6	19 410.2
06	r	Korosten raion	16 261.3	8 568.3	52.7	7 491.7	16 177.5	9 815.8	60.7	6 960.4	32 438.8	18 384.2	56.7	14 452.1
06	r	Korostyshiv raion	18 964.7	8 869.1	46.8	9 614.0	6 866.1	3 582.7	52.2	1 837.3	25 830.8	12 451.7	48.2	11 451.3
06	r	Luhyn raion	7 281.5	3 288.1	45.2	3 239.4	1 894.3	855.6	45.2	651.3	9 175.8	4 143.7	45.2	3 890.7
06	r	Liubary raion	12 867.1	5 934.4	46.1	5 450.3	2 851.7	928.2	32.5	628.3	15 718.8	6 862.6	43.7	6 078.6
06	r	Malyn raion	10 787.7	5 389.1	50.0	4 484.1	5 951.9	2 491.7	41.9	1 842.1	16 739.6	7 880.8	47.1	6 326.2
06	r	Narodytske raion	4 081.0	2 064.9	50.6	1 872.1	1 571.2	575.7	36.6	346.9	5 652.2	2 640.6	46.7	2 219.0
06	r	Novohrad-Volynsk raion	21 227.1	10 179.7	48.0	9 484.5	5 156.5	3 218.5	62.4	1 725.7	26 383.6	13 398.2	50.8	11 210.1
06	r	Ovruch raion	27 641.4	14 178.1	51.3	12 890.7	10 199.6	4 649.3	45.6	3 540.5	37 841.0	18 827.4	49.8	16 431.1
06	r	Olevsk raion	13 348.0	7 071.3	53.0	6 482.5	4 140.9	1 702.3	41.1	1 277.2	17 488.9	8 773.6	50.2	7 759.7
06	r	Popilnia raion	16 568.4	7 531.2	45.5	7 617.7	5 434.4	1 805.6	33.2	1 357.5	22 002.8	9 336.8	42.4	8 975.2
06	r	Radomyshl raion	15 306.4	7 248.5	47.4	7 115.1	4 307.3	1 930.6	44.8	1 092.0	19 613.7	9 179.0	46.8	8 207.1
06	r	Ruzhyn raion	13 406.9	5 618.1	41.9	5 809.7	4 339.1	2 480.6	57.2	1 322.0	17 746.0	8 098.7	45.6	7 131.7
06	r	Chervonoarmiisk raion	6 995.8	3 221.7	46.1	3 053.2	2 083.8	762.0	36.6	473.0	9 079.6	3 983.7	43.9	3 526.2
06	r	Cherniakhiv raion	10 461.5	4 983.8	47.6	4 832.8	2 658.5	1 219.9	45.9	751.3	13 120.0	6 203.8	47.3	5 584.1
06	r	Chudniv raion	16 137.3	7 290.0	45.2	7 136.3	4 508.5	2 431.2	53.9	1 461.6	20 645.8	9 721.2	47.1	8 597.9
06	vr	Total for raion budgets	333 645.5	163 452.5	49.0	155 156.2	112 306.7	54 135.9	48.2	34 820.3	445 952.2	217 588.4	48.8	189 976.5
06	vmr	Total for raion and city budgets	818 571.7	388 116.2	47.4	366 448.3	220 204.5	99 567.3	45.2	72 116.4	1 038 776.2	487 683.5	46.9	438 564.7
06	o	Oblast budget	328 119.7	154 160.9	47.0	130 254.2	28 289.4	13 767.0	48.7	7 046.7	356 409.1	167 927.9	47.1	137 301.0
06	v	Consolidated budget of Zhytomyr oblast	1 146 691.4	542 277.1	47.3	496 702.6	248 493.9	113 334.2	45.6	79 163.1	1 395 185.3	655 611.4	47.0	575 865.7
07	m	city Uzhhorod	163 179.0	74 127.2	45.4	71 836.6	24 031.4	8 372.5	34.8	5 547.6	187 210.4	82 499.7	44.1	77 384.2
07	m	city Berehove	21 890.2	11 514.1	52.6	10 658.0	3 614.3	2 395.3	66.3	1 649.4	25 504.5	13 909.4	54.5	12 307.4
07	m	city Mukacheve	83 435.7	42 640.4	51.1	38 172.1	19 973.8	6 252.0	31.3	5 271.7	103 409.5	48 892.4	47.3	43 443.8
07	m	city Khust	24 885.1	10 843.4	43.6	11 647.0	6 546.1	2 443.0	37.3	1 859.4	31 431.2	13 286.4	42.3	13 506.4
07	m	city Chop	19 544.1	9 143.7	46.8	8 371.0	1 815.3	968.2	53.3	870.4	21 359.4	10 111.8	47.3	9 241.4
07	vm	Total for citybudgets	312 934.1	148 268.6	47.4	140 684.6	55 980.9	20 431.0	36.5	15 198.5	368 915.0	168 699.6	45.7	155 883.2
07	r	Berehove raion	11 649.2	5 435.5	46.7	5 268.9	3 606.0	1 500.0	41.6	869.1	15 255.2	6 935.5	45.5	6 138.1
07	r	Velykoberezianka raion	10 762.0	5 413.5	50.3	5 076.1	1 723.3	1 272.3	73.8	391.5	12 485.3	6 685.8	53.5	5 467.6
07	r	Vynohradove raion	49 667.1	21 557.0	43.4	21 752.6	10 442.5	4 634.9	44.4	3 747.9	60 109.6	26 191.9	43.6	25 500.5
07	r	Volovetske raion	10 077.9	5 259.5	52.2	4 689.9	3 550.9	1 661.9	46.8	922.6	13 628.8	6 921.5	50.8	5 612.5
07	r	Irshavsk raion	23 441.3	10 116.9	43.2	11 412.3	4 636.0	2 154.1	46.5	1 565.2	28 077.3	12 271.0	43.7	12 977.5
07	r	Mizhirske raion	15 579.9	7 337.6	47.1	7 147.0	3 567.8	1 639.9	46.0	871.1	19 147.7	8 977.5	46.9	8 018.1
07	r	Mukachiv raion	23 437.9	10 614.0	45.3	11 241.2	7 385.4	3 287.8	44.5	1 771.6	30 823.3	13 901.8	45.1	13 012.9
07	r	Perechynsk raion	15 312.2	7 480.9	48.9	6 970.4	2 902.4	1 476.4	50.9	976.8	18 214.6	8 957.3	49.2	7 947.2
07	r	Rakhiv raion	27 172.7	12 341.7	45.4	12 718.0	6 190.0	3 319.0	53.6	1 836.3	33 362.7	15 660.6	46.9	14 554.3
07	r	Svaliava raion	24 167.8	11 189.1	46.3	11 128.5	6 622.2	3 189.9	48.2	1 775.1	30 790.0	14 379.0	46.7	12 903.6
07	r	Tiachivsk raion	38 407.1	18 989.9	49.4	20 409.8	6 589.4	2 990.2	45.4	1 974.4	44 996.5	21 980.0	48.8	22 384.1
07	r	Uzhhorod raion	45 805.4	21 406.5	46.7	20 779.9	11 802.1	5 739.6	48.6	4 505.2	57 607.5	27 146.1	47.1	25 285.0
07	r	Khust raion	15 731.7	6 569.9	41.8	7 555.2	4 605.9	2 406.0	52.2	1 140.7	20 337.6	8 975.9	44.1	8 696.0
07	vr	Total for raion budgets	311 212.2	143 711.8	46.2	146 149.8	73 623.9	35 272.0	47.9	22 347.6	384 836.1	178 983.8	46.5	168 497.4
07	vmr	Total for raion and city budgets	624 146.3	291 980.4	46.8	286 834.4	129 604.8	55 703.0	43.0	37 546.2	753 751.1	347 683.4	46.1	324 380.6
07	o	Oblast budget	250 151.0	109 937.1	43.9	99 302.3	5 316.3	1 417.7	26.7	843.7	255 467.3	111 354.8	43.6	100 146.0
07	v	Consolidated budget of Zakarpattia oblast	874 297.3	401 917.5	46.0	386 136.7	134 921.1	57 120.7	42.3	38 389.9	1 009 218.4	459 038.2	45.5	424 526.6
08	m	city Zaporizhia	1 061 029.2	537 529.0	50.7	458 903.7	291 616.3	185 344.1	63.6	120 425.0	1 352 645.5	722 873.2	53.4	579 328.7
08	m	city Berdiansk	76 719.5	36 544.3	47.6	35 905.1	40 624.1	18 887.7	46.5	14 253.0	117 343.6	55 432.0	47.2	50 158.2
08	m	city Enerhodar	132 997.4	70 223.4	52.8	66 895.0	58 041.0	28 286.9	48.7	20 690.5	191 038.4	98 510.3	51.6	87 585.6
08	m	city Melitopol	94 933.3	46 682.7	49.2	43 771.6	26 661.5	13 355.7	50.1	11 888.0	121 594.8	60 038.4	49.4	55 659.6

Oblast codes	Level of budget	Administrative units	Revenues included in the calculation of intergovernmental transfers				Revenues that are not included in the calculation of intergovernmental transfers				General Fund revenues: total			
			Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010	Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010	Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010
08	m	city Tokmak	17 953.9	7 659.4	42.7	8 133.9	4 277.5	2 607.2	61.0	1 832.9	22 231.4	10 266.6	46.2	9 966.8
08	vm	Total for citybudgets	1 383 633.3	698 638.8	50.5	613 609.3	421 220.4	248 481.7	59.0	169 089.5	1 804 853.7	947 120.5	52.5	782 698.8
08	r	Berdiansk raion	11 765.9	5 600.3	47.6	5 182.7	5 637.5	2 953.3	52.4	1 693.8	17 403.4	8 553.6	49.1	6 876.5
08	r	Vasyliv raion	50 097.5	27 567.4	55.0	25 024.7	10 683.0	10 029.2	93.9	5 588.4	60 780.5	37 596.6	61.9	30 613.2
08	r	Velykobilozerne raion	4 621.0	2 286.3	49.5	2 065.5	1 482.7	718.9	48.5	381.3	6 103.7	3 005.2	49.2	2 446.8
08	r	Veseliv raion	10 525.2	4 993.2	47.4	4 547.6	3 614.1	1 524.1	42.2	855.9	14 139.3	6 517.2	46.1	5 403.5
08	r	Vilniansk raion	26 068.7	12 514.4	48.0	12 074.2	7 066.4	3 218.2	45.5	2 062.2	33 135.1	15 732.6	47.5	14 136.4
08	r	Huliaipole raion	17 543.3	7 500.5	42.8	7 157.4	4 484.0	2 345.2	52.3	1 242.2	22 027.3	9 845.7	44.7	8 399.6
08	r	Zaporizhia raion	18 559.7	10 171.0	54.8	9 897.0	12 381.4	6 126.2	49.5	3 341.3	30 941.1	16 297.2	52.7	13 238.3
08	r	Kamiano - Dniprovsk raion	13 115.3	6 227.6	47.5	6 352.9	4 834.1	2 625.1	54.3	1 364.5	17 949.4	8 852.8	49.3	7 717.4
08	r	Kuibysheve raion	12 883.9	5 396.4	41.9	5 425.4	5 373.8	2 271.2	42.3	1 460.4	18 257.7	7 667.6	42.0	6 885.8
08	r	Melitopol raion	19 525.8	8 315.8	42.6	8 642.4	4 952.3	2 733.5	55.2	1 337.9	24 478.1	11 049.3	45.1	9 980.3
08	r	Mykhailiv raion	11 241.3	5 215.3	46.4	4 785.6	3 577.1	1 878.1	52.5	1 098.2	14 818.4	7 093.3	47.9	5 883.9
08	r	Novomykolaivsk raion	9 631.0	4 541.2	47.2	4 269.2	2 356.1	1 104.0	46.9	550.0	11 987.1	5 645.2	47.1	4 819.2
08	r	Orikhivske raion	19 326.8	9 482.6	49.1	8 943.6	5 140.3	2 775.1	54.0	1 619.2	24 467.1	12 257.7	50.1	10 562.8
08	r	Polohivske raion	33 526.1	15 791.3	47.1	14 485.9	8 665.4	5 650.0	65.2	2 927.8	42 191.5	21 441.2	50.8	17 413.7
08	r	Pryazovske raion	12 597.3	6 662.8	52.9	5 809.8	5 212.3	2 303.6	44.2	1 209.7	17 809.6	8 966.4	50.3	7 019.5
08	r	Prymorske raion	16 945.6	7 335.3	43.3	7 280.5	5 972.9	2 663.0	44.6	1 434.6	22 918.5	9 998.4	43.6	8 715.2
08	r	Rozve raion	5 426.5	2 360.2	43.5	2 165.6	1 946.7	894.8	46.0	468.7	7 373.2	3 255.0	44.1	2 634.3
08	r	Tokmak raion	10 986.5	5 058.7	46.0	5 971.6	5 565.5	1 740.7	31.3	1 494.9	16 552.0	6 799.4	41.1	7 466.5
08	r	Chernihiv raion	9 497.0	3 944.0	41.5	3 718.8	3 709.0	1 580.2	42.6	909.8	13 206.0	5 524.2	41.8	4 628.6
08	r	Yakymivsk raion	14 328.0	6 403.8	44.7	7 125.6	13 932.1	8 332.0	59.8	4 223.6	28 260.1	14 735.8	52.1	11 349.2
08	vr	Total for raion budgets	328 212.4	157 368.1	47.9	150 926.2	116 586.7	63 466.4	54.4	35 264.6	444 799.1	220 834.5	49.6	186 190.8
08	vmr	Total for raion and city budgets	1 711 845.7	856 006.9	50.0	764 535.5	537 807.1	311 948.1	58.0	204 354.1	2 249 652.8	1 167 955.0	51.9	968 889.6
08	o	Oblast budget	739 705.4	348 547.6	47.1	300 555.8	12 750.7	2 699.4	21.2	1 247.3	752 456.1	351 247.0	46.7	301 803.1
08	v	Consolidated budget of Zaporizhia oblast	2 451 551.1	1 204 554.5	49.1	1 065 091.3	550 557.8	314 647.5	57.2	205 601.4	3 002 108.9	1 519 202.0	50.6	1 270 692.7
09	m	city Ivano-Frankivsk	284 441.6	131 745.9	46.3	118 568.1	67 944.3	34 185.2	50.3	26 431.1	352 385.9	165 931.1	47.1	144 999.2
09	m	city Bolekhiv	6 467.5	3 320.1	51.3	2 937.2	1 521.7	769.1	50.5	522.3	7 989.2	4 089.2	51.2	3 459.5
09	m	city Kalush	51 467.5	27 972.3	54.3	22 094.2	45 361.4	26 119.4	57.6	17 170.8	96 828.9	54 091.6	55.9	39 265.0
09	m	city Kolomyia	31 678.3	16 718.7	52.8	15 853.2	7 385.2	3 715.4	50.3	3 655.8	39 063.5	20 434.1	52.3	19 509.0
09	m	city Yaremche	11 506.5	6 519.0	56.7	5 849.7	11 125.0	4 101.6	36.9	4 580.0	22 631.5	10 620.6	46.9	10 429.7
09	vm	Total for citybudgets	385 561.4	186 275.9	48.3	165 302.4	133 337.6	68 890.8	51.7	52 359.9	518 899.0	255 166.7	49.2	217 662.3
09	r	Bohorodchanske raion	29 159.3	12 930.6	44.3	14 380.1	3 647.8	1 876.1	51.4	896.8	32 807.1	14 806.7	45.1	15 276.9
09	r	Verkhovynske raion	10 964.2	5 649.7	51.5	4 951.9	2 500.0	1 198.7	47.9	653.5	13 464.2	6 848.4	50.9	5 605.4
09	r	Halytske raion	42 332.4	21 741.6	51.4	19 169.9	3 673.8	2 285.1	62.2	1 121.4	46 006.2	24 026.7	52.2	20 291.3
09	r	Horodetske raion	16 536.8	8 033.6	48.6	7 222.6	3 250.2	1 626.7	50.0	914.7	19 787.0	9 660.3	48.8	8 137.3
09	r	Dolynsk raion	54 052.4	27 899.6	51.6	26 482.8	19 281.3	8 753.4	45.4	5 868.6	73 333.7	36 653.0	50.0	32 351.3
09	r	Kalush raion	9 681.9	4 645.6	48.0	5 144.5	2 539.3	1 713.4	67.5	758.4	12 221.2	6 358.9	52.0	5 902.9
09	r	Kolomyia raion	24 932.1	11 755.5	47.2	11 441.4	4 091.9	1 844.7	45.1	1 098.4	29 024.0	13 600.2	46.9	12 539.9
09	r	Kosivka raion	22 845.3	11 273.1	49.3	11 571.6	4 528.8	1 975.7	43.6	1 093.4	27 374.1	13 248.8	48.4	12 665.0
09	r	Nadvirniansk raion	57 146.9	28 135.9	49.2	25 648.1	10 783.4	4 704.1	43.6	3 136.0	67 930.3	32 840.0	48.3	28 784.1
09	r	Rohatyn raion	14 775.3	7 526.6	50.9	6 495.4	4 199.3	2 561.1	61.0	1 181.1	18 974.6	10 087.6	53.2	7 676.5
09	r	Rozhnivsk raion	21 663.3	9 962.3	46.0	9 877.3	4 727.4	2 477.4	52.4	1 212.1	26 390.7	12 439.7	47.1	11 089.4
09	r	Sniatynsk raion	18 307.6	8 358.9	45.7	8 662.0	3 794.7	2 118.1	55.8	1 023.6	22 102.3	10 476.9	47.4	9 685.5
09	r	Tysmenytsk raion	18 747.7	10 789.0	57.5	10 767.7	7 862.6	3 547.5	45.1	1 761.2	26 610.3	14 336.5	53.9	12 528.9
09	r	Tlumatsk raion	12 941.7	5 862.2	45.3	5 855.2	2 493.5	1 892.1	75.9	825.4	15 435.2	7 754.3	50.2	6 680.6
09	vr	Total for raion budgets	354 086.9	174 564.2	49.3	167 670.5	77 374.0	38 574.0	49.9	21 544.6	431 460.9	213 138.2	49.4	189 215.1
09	vmr	Total for raion and city budgets	739 648.3	360 840.1	48.8	332 972.9	210 711.6	107 464.8	51.0	73 904.5	950 359.9	468 304.9	49.3	406 877.4
09	o	Oblast budget	337 211.0	152 214.4	45.1	127 213.2	11 996.9	3 856.3	32.1	4 749.3	349 207.9	156 070.7	44.7	131 962.5
09	v	Consolidated budget of Ivano-Frankivsk oblast	1 076 859.3	513 054.5	47.6	460 186.1	222 708.5	111 321.1	50.0	78 653.8	1 299 567.8	624 375.6	48.0	538 839.9
10	m	city Berezan	12 417.1	5 406.7	43.5	5 164.2	2 811.7	1 236.2	44.0	928.7	15 228.8	6 642.9	43.6	6 092.9
10	m	city Bila Tserkva	132 309.9	70 639.7	53.4	61 325.2	31 294.8	15 159.7	48.4	11 609.3	163 604.7	85 799.4	52.4	72 934.5
10	m	city Boryspil	121 606.3	70 273.4	57.8	60 240.5	28 996.8	15 425.1	53.2	10 288.7	150 603.1	85 698.5	56.9	70 529.1
10	m	city Brovary	82 693.9	47 114.7	57.0	41 660.5	31 183.1	17 794.5	57.1	13 554.5	113 877.0	64 909.2	57.0	55 215.0
10	m	city Bucha	13 584.6	7 918.6	58.3	6 845.6	11 885.2	8 599.0	72.4	6 688.3	25 469.8	16 517.6	64.9	13 534.0
10	m	city Vasylkiv	31 821.6	18 911.9	59.4	16 614.0	9 978.4	3 243.1	32.5	2 609.4	41 800.0	22 154.9	53.0	19 223.4
10	m	city Irpin	89 818.1	39 901.6	44.4	38 330.3	16 492.6	8 812.2	53.4	5 522.5	106 310.7	48 713.8	45.8	43 852.8
10	m	city Obukhiv	46 658.4	27 238.0	58.4		4 930.0	2 735.1	55.5	0.0	51 588.4	29 973.1	58.1	0.0
10	m	city Pereiaslav-Khmelnytskyi	23 846.5	11 216.0	47.0	10 065.7	3 432.8	2 277.4	66.3	1 870.9	27 279.3	13 493.3	49.5	11 936.6
10	m	city Rzhyshev	5 469.8	2 418.7	44.2	2 204.5	575.0	322.4	56.1	212.0	6 044.8	2 741.1	45.3	2 416.5
10	m	city Slavutych	57 947.8	33 899.7	58.5	28 642.9	4 530.5	1 564.2	34.5	1 430.9	62 478.3	35 463.9	56.8	30 073.8
10	m	city Fastiv	65 518.7	28 517.8	43.5	25 863.0	6 090.8	5 366.5	88.1	4 178.4	71 609.5	33 884.4	47.3	30 041.4

Oblast codes	Level of budget	Administrative units	Revenues included in the calculation of intergovernmental transfers				Revenues that are not included in the calculation of intergovernmental transfers				General Fund revenues: total			
			Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010	Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010	Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010
10	vm	Total for citybudgets	683 692.7	363 456.8	53.2	296 956.3	152 201.7	82 535.5	54.2	58 893.7	835 894.4	445 992.2	53.4	355 850.0
10	r	Baryshivka raion	19 308.9	9 618.5	49.8	8 865.4	3 432.5	2 013.6	58.7	1 019.1	22 741.4	11 632.1	51.1	9 884.5
10	r	Bila Tserkva raion	34 633.7	14 779.9	42.7	14 666.9	16 406.3	9 389.4	57.2	5 041.0	51 040.0	24 169.3	47.4	19 707.9
10	r	Bohuslav raion	17 878.6	8 200.4	45.9	8 044.8	3 716.3	1 800.8	48.5	1 073.3	21 594.9	10 001.2	46.3	9 118.1
10	r	Boryspil raion	100 250.8	54 422.9	54.3	36 986.0	29 950.9	14 398.7	48.1	7 621.5	130 201.7	68 821.6	52.9	44 607.5
10	r	Borodianka raion	23 631.9	11 809.1	50.0	12 284.2	7 268.1	4 059.0	55.8	2 313.8	30 900.0	15 868.1	51.4	14 598.0
10	r	Brovary raion	65 440.0	30 021.3	45.9	27 795.1	23 732.8	11 594.4	48.9	7 775.5	89 172.8	41 615.7	46.7	35 570.6
10	r	Vasytkiv raion	30 275.6	17 582.3	58.1	16 505.3	17 867.9	8 226.8	46.0	3 659.7	48 143.5	25 809.1	53.6	20 165.0
10	r	Vyshhorod raion	89 813.0	42 297.3	47.1	40 828.9	23 067.5	13 397.9	58.1	9 528.2	112 880.5	55 695.2	49.3	50 357.1
10	r	Volodarsk raion	12 511.7	5 535.2	44.2	5 242.9	2 231.2	1 227.0	55.0	593.8	14 742.9	6 762.3	45.9	5 836.7
10	r	Zhurivsk raion	13 149.3	6 321.0	48.1	5 476.0	2 373.1	1 613.2	68.0	560.0	15 522.4	7 934.2	51.1	6 036.1
10	r	Ivankivsk raion	36 818.0	18 162.2	49.3	16 170.6	3 224.6	1 983.9	61.5	1 121.8	40 042.6	20 146.0	50.3	17 292.4
10	r	Kaharlyk raion	20 455.1	9 701.5	47.4	8 916.0	5 934.6	3 572.0	60.2	1 675.8	26 389.7	13 273.6	50.3	10 591.8
10	r	Kyievo-Sviatoshyn raion	199 573.9	111 642.5	55.9	95 113.7	61 522.0	33 813.5	55.0	20 289.4	261 095.9	145 456.0	55.7	115 403.1
10	r	Makariv raion	37 360.8	19 603.8	52.5	15 961.2	23 176.8	9 898.8	42.7	5 615.6	60 537.6	29 502.6	48.7	21 576.8
10	r	Myronivka raion	47 289.7	25 150.6	53.2	20 464.1	4 058.5	3 441.8	84.8	1 421.3	51 348.2	28 592.5	55.7	21 885.4
10	r	Obukhiv raion	32 847.1	16 234.4	49.4	41 952.8	28 658.9	12 800.5	44.7	10 681.5	61 506.0	29 034.9	47.2	52 634.3
10	r	Pereiaslav-Khmelnytsk raion	18 417.6	7 587.9	41.2	6 893.5	3 054.0	1 334.3	43.7	690.0	21 471.6	8 922.2	41.6	7 583.5
10	r	Polisia raion	2 658.7	1 280.3	48.2	1 162.1	367.2	169.6	46.2	71.3	3 025.9	1 449.9	47.9	1 233.4
10	r	Rokytny raion	20 072.2	9 171.1	45.7	7 869.7	5 632.0	2 313.0	41.1	2 209.9	25 704.2	11 484.2	44.7	10 079.5
10	r	Skvyra raion	25 344.5	11 994.9	47.3	10 655.0	4 875.5	2 270.6	46.6	1 217.6	30 220.0	14 265.6	47.2	11 872.6
10	r	Stavysche raion	12 561.3	5 356.8	42.6	5 364.3	2 443.7	1 047.2	42.9	638.1	15 005.0	6 404.1	42.7	6 002.4
10	r	Taraschansk raion	15 118.2	6 648.8	44.0	6 454.8	2 995.0	2 068.3	69.1	1 473.7	18 113.2	8 717.1	48.1	7 928.6
10	r	Tetivka raion	12 151.8	5 805.2	47.8	5 802.5	4 544.4	1 936.5	42.6	1 018.0	16 696.2	7 741.7	46.4	6 820.4
10	r	Fastiv raion	8 856.5	21 171.8	239.1	4 437.6	3 898.9	3 336.0	85.6	1 838.3	12 755.4	24 507.7	192.1	6 275.9
10	r	Yahotyn raion	26 191.3	11 910.7	45.5	11 367.2	5 477.4	3 948.7	72.1	1 873.4	31 668.7	15 859.5	50.1	13 240.6
10	vr	Total for raion budgets	922 610.2	482 010.8	52.2	435 280.7	289 910.1	151 655.5	52.3	91 021.6	1 212 520.3	633 666.3	52.3	526 302.3
10	vmr	Total for raion and city budgets	1 606 302.9	845 467.6	52.6	732 237.1	442 111.8	234 191.0	53.0	149 915.3	2 048 414.7	1 079 658.5	52.7	882 152.4
10	o	Oblast budget	642 058.5	311 579.0	48.5	273 320.9	26 217.2	5 467.6	20.9	14 756.9	668 275.7	317 046.6	47.4	288 077.8
10	v	Consolidated budget of Kyiv oblast	2 248 361.4	1 157 046.5	51.5	1 005 558.0	468 329.0	239 658.6	51.2	164 672.2	2 716 690.4	1 396 705.1	51.4	1 170 230.2
11	m	city Kirovohrad	247 337.4	118 865.9	48.1	103 456.5	41 070.9	26 825.3	65.3	17 243.0	288 408.3	145 691.2	50.5	120 699.5
11	m	city Znamianka	47 522.1	24 113.3	50.7	22 210.1	2 147.3	1 383.3	64.4	797.8	49 669.4	25 496.6	51.3	23 007.9
11	m	city Oleksandriia	42 189.6	19 686.7	46.7	19 135.1	10 504.2	5 667.6	54.0	3 971.7	52 693.8	25 354.4	48.1	23 106.9
11	m	city Svitlovodsk	24 433.8	13 798.7	56.5	12 501.8	8 469.9	3 700.6	43.7	2 495.3	32 903.7	17 499.4	53.2	14 997.0
11	vm	Total for citybudgets	361 482.9	176 464.7	48.8	157 303.5	62 192.3	37 576.8	60.4	24 507.8	423 675.2	214 041.6	50.5	181 811.3
11	r	Bobryntsi raion	12 004.1	5 619.6	46.8	5 742.9	5 509.8	2 470.1	44.8	1 373.6	17 513.9	8 089.7	46.2	7 116.4
11	r	Vilshany raion	6 747.2	2 836.6	42.0	2 892.8	2 713.1	1 287.5	47.5	739.4	9 460.3	4 124.1	43.6	3 632.2
11	r	Haivoron raion	17 265.3	7 540.9	43.7	7 354.5	7 291.4	3 371.3	46.2	1 742.0	24 556.7	10 912.2	44.4	9 096.5
11	r	Holovanivsk raion	19 527.6	9 729.4	49.8	9 105.7	5 629.2	2 767.6	49.2	1 497.9	25 156.8	12 497.1	49.7	10 603.6
11	r	Dobrovelychkivsk raion	28 739.3	14 810.6	51.5	12 853.9	7 741.1	3 434.6	44.4	1 947.4	36 480.4	18 245.2	50.0	14 801.3
11	r	Dolyna raion	19 348.4	9 173.3	47.4	8 141.4	10 829.1	3 331.5	30.8	1 903.5	30 177.5	12 504.8	41.4	10 044.9
11	r	Znamianka raion	10 058.7	6 282.9	62.5	4 614.2	8 531.2	4 581.7	53.7	2 653.9	18 589.9	10 864.6	58.4	7 268.1
11	r	Kirovohrad raion	28 228.4	13 144.9	46.6	12 490.5	11 856.6	3 962.9	33.4	2 411.2	40 085.0	17 107.8	42.7	14 901.7
11	r	Kompaniivka raion	7 500.1	3 512.6	46.8	3 653.1	2 914.3	1 315.0	45.1	650.3	10 414.4	4 827.6	46.4	4 303.4
11	r	Malovyskivske raion	29 601.9	12 520.1	42.3	12 159.5	5 612.2	2 404.4	42.8	1 368.5	35 214.1	14 924.6	42.4	13 528.0
11	r	Novhorodkivka raion	8 491.2	3 839.9	45.2	3 589.9	4 069.5	1 883.7	46.3	1 009.8	12 560.7	5 723.7	45.6	4 599.7
11	r	Novoarkhangel'sk raion	10 662.6	4 876.2	45.7	4 838.3	5 592.8	3 226.1	57.7	1 680.7	16 255.4	8 102.4	49.8	6 519.0
11	r	Novomyrhorod raion	12 338.7	5 662.2	45.9	5 495.7	6 914.0	3 108.3	45.0	1 936.9	19 252.7	8 770.5	45.6	7 432.6
11	r	Novoukrainka raion	20 881.2	9 062.4	43.4	8 654.7	8 417.1	4 508.7	53.6	2 538.1	29 298.3	13 571.1	46.3	11 192.8
11	r	Oleksandrivka raion	15 997.2	7 866.3	49.2	7 059.1	5 151.7	3 098.9	60.2	1 694.3	21 148.9	10 965.2	51.8	8 753.4
11	r	Oleksandrivka raion	15 387.2	8 839.2	57.4	7 096.1	8 462.9	4 599.0	54.3	2 393.3	23 850.1	13 438.2	56.3	9 489.4
11	r	Onufriivsk raion	7 618.4	3 265.1	42.9	3 355.9	3 306.8	1 745.2	52.8	950.5	10 925.2	5 010.3	45.9	4 306.4
11	r	Petrivske raion	16 946.5	7 748.4	45.7	7 423.3	6 255.6	3 668.4	58.6	1 557.3	23 202.1	11 416.8	49.2	8 980.6
11	r	Svitlovodsk raion	6 313.2	2 874.3	45.5	2 482.4	3 066.0	1 811.3	59.1	921.6	9 379.2	4 685.5	50.0	3 404.0
11	r	Ulianovka raion	7 631.8	3 846.6	50.4	4 055.8	3 521.7	1 742.4	49.5	842.8	11 153.5	5 589.0	50.1	4 898.6
11	r	Ustynivsk raion	7 033.9	3 272.4	46.5	2 704.3	3 303.7	1 533.1	46.4	805.9	10 337.6	4 805.4	46.5	3 510.2
11	vr	Total for raion budgets	308 322.9	146 324.1	47.5	135 764.1	126 689.8	59 851.8	47.2	32 618.7	435 012.7	206 175.9	47.4	168 382.8
11	vmr	Total for raion and city budgets	669 805.8	322 788.9	48.2	293 067.6	188 882.1	97 428.6	51.6	57 126.5	858 687.9	420 217.5	48.9	350 194.1
11	o	Oblast budget	275 131.6	124 532.0	45.3	108 879.3	4 093.7	2 197.1	53.7	757.8	279 225.3	126 729.1	45.4	109 637.1
11	v	Consolidated budget of Kirovohrad oblast	944 937.4	447 320.9	47.3	401 946.9	192 975.8	99 625.7	51.6	57 884.2	1 137 913.2	546 946.6	48.1	459 831.2
12	m	city Luhansk	536 376.0	259 462.4	48.4	220 932.8	147 784.6	59 681.8	40.4	43 143.3	684 160.6	319 144.2	46.6	264 076.1
12	m	city Alchevsk	148 139.5	67 456.3	45.5	71 800.8	38 517.6	18 063.7	46.9	14 208.3	186 657.1	85 520.0	45.8	86 009.1

Oblast codes	Level of budget	Administrative units	Revenues included in the calculation of intergovernmental transfers				Revenues that are not included in the calculation of intergovernmental transfers				General Fund revenues: total			
			Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010	Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010	Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010
12	m	city Antratsyt	48 123.7	33 138.3	68.9	28 898.5	10 935.6	4 198.9	38.4	3 660.6	59 059.3	37 337.2	63.2	32 559.0
12	m	city Brianka	20 607.3	12 049.5	58.5	11 101.1	6 970.7	2 470.2	35.4	2 237.4	27 578.0	14 519.7	52.6	13 338.4
12	m	city Kirovsk	8 035.3	5 546.1	69.0	4 699.0	1 899.3	1 124.1	59.2	619.2	9 934.6	6 670.2	67.1	5 318.2
12	m	city Krasnyi Luch	77 424.4	42 222.7	54.5	34 230.8	16 767.0	6 573.6	39.2	4 316.5	94 191.4	48 796.3	51.8	38 547.3
12	m	city Krasnodon	48 627.5	28 315.9	58.2	25 865.7	10 291.4	4 786.7	46.5	3 843.4	58 918.9	33 102.6	56.2	29 709.1
12	m	city Lysychansk	99 301.4	47 602.0	47.9	45 084.7	20 766.4	8 061.6	38.8	7 744.3	120 067.8	55 663.5	46.4	52 829.0
12	m	city Pervomaisk	50 941.3	27 515.3	54.0	23 210.2	4 229.3	2 479.7	58.6	1 531.7	55 170.6	29 994.9	54.4	24 741.9
12	m	city Rovenky	72 052.8	64 497.4	89.5	54 908.3	7 629.0	3 460.5	45.4	3 160.5	79 681.8	67 957.9	85.3	58 068.8
12	m	city Rubizhne	34 271.2	24 354.6	71.1	18 814.2	18 817.7	6 528.9	34.7	3 769.5	53 088.9	30 883.6	58.2	22 583.7
12	m	city Sverdlovsk	80 702.9	58 518.6	72.5	52 935.7	12 237.7	5 529.2	45.2	4 932.3	92 940.6	64 047.8	68.9	57 868.0
12	m	city Sieverodonetsk	88 159.4	57 713.4	65.5	45 182.2	65 180.0	21 595.5	33.1	17 281.3	153 339.4	79 308.8	51.7	62 463.5
12	m	city Stakhanov	42 437.7	34 275.4	80.8	29 480.7	11 551.3	5 693.6	49.3	4 136.9	53 989.0	39 969.0	74.0	33 617.6
12	vm	Total for citybudgets	1 355 200.4	762 667.8	56.3	667 144.9	373 577.6	150 248.0	40.2	114 585.0	1 728 778.0	912 915.8	52.8	781 729.9
12	r	Antratsyt raion	10 513.9	5 260.1	50.0	4 749.5	3 252.8	2 256.9	69.4	861.1	13 766.7	7 517.0	54.6	5 610.6
12	r	Bili Vody raion	10 518.2	5 003.4	47.6	5 302.4	3 173.7	1 610.2	50.7	914.5	13 691.9	6 613.6	48.3	6 217.0
12	r	Bilokurakynske raion	11 699.9	4 704.4	40.2	4 953.7	2 583.4	1 335.0	51.7	733.4	14 283.3	6 039.5	42.3	5 687.1
12	r	Krasnodon raion	51 324.4	30 820.2	60.0	26 161.2	3 967.1	1 862.0	46.9	1 182.3	55 291.5	32 682.2	59.1	27 343.5
12	r	Kreminsk raion	18 592.9	7 591.6	40.8	7 980.6	5 358.7	2 581.2	48.2	1 605.5	23 951.6	10 172.7	42.5	9 586.1
12	r	Lutuhyn raion	42 334.5	28 701.6	67.8	25 701.8	7 293.0	3 707.8	50.8	2 234.9	49 627.5	32 409.4	65.3	27 936.7
12	r	Markivka raion	9 938.9	4 357.8	43.8	4 058.2	1 549.3	675.0	43.6	407.9	11 488.2	5 032.8	43.8	4 466.1
12	r	Milovka raion	7 141.6	2 700.7	37.8	2 629.4	1 743.9	883.1	50.6	451.9	8 885.5	3 583.8	40.3	3 081.2
12	r	Novoaidarsk raion	11 164.3	5 197.6	46.6	4 973.4	2 450.3	1 216.4	49.6	665.4	13 614.6	6 414.1	47.1	5 638.8
12	r	Novopokrovsk raion	17 866.5	8 019.4	44.9	7 620.2	3 628.0	1 547.3	42.6	939.8	21 494.5	9 566.7	44.5	8 560.0
12	r	Perevaly raion	37 694.1	23 819.6	63.2	20 160.2	6 351.4	4 212.7	66.3	1 921.7	44 045.5	28 032.4	63.6	22 082.0
12	r	Popasniansk raion	27 718.3	18 915.5	68.2	16 636.1	16 671.9	6 177.8	37.1	4 043.3	44 390.2	25 093.3	56.5	20 679.4
12	r	Svativ raion	21 108.5	9 192.3	43.5	9 216.4	4 916.9	3 108.4	63.2	1 491.1	26 025.4	12 300.7	47.3	10 707.5
12	r	Slovianoserbsk raion	25 204.0	12 223.6	48.5	11 315.6	3 735.0	2 247.3	60.2	1 158.8	28 939.0	14 470.9	50.0	12 474.4
12	r	Stanychno-Luhanske raion	23 640.0	10 303.3	43.6	10 014.1	5 138.3	2 655.9	51.7	1 504.4	28 778.3	12 959.2	45.0	11 518.5
12	r	Starobilsk raion	24 932.8	10 112.4	40.6	11 229.5	5 354.2	2 691.3	50.3	1 554.8	30 287.0	12 803.7	42.3	12 784.3
12	r	Troitske raion	12 637.0	5 010.5	39.6	4 578.7	3 118.1	1 467.5	47.1	879.6	15 755.1	6 478.0	41.1	5 458.2
12	vr	Total for raion budgets	364 029.8	191 934.1	52.7	177 281.2	80 286.0	40 235.9	50.1	22 550.3	444 315.8	232 170.0	52.3	199 831.5
12	vmr	Total for raion and city budgets	1 719 230.2	954 601.9	55.5	844 426.1	453 863.6	190 483.9	42.0	137 135.3	2 173 093.8	1 145 085.8	52.7	981 561.4
12	o	Oblast budget	710 911.0	363 365.1	51.1	312 509.3	21 097.5	6 345.4	30.1	2 800.7	732 008.5	369 710.4	50.5	315 309.9
12	v	Consolidated budget of Luhansk oblast	2 430 141.2	1 317 967.0	54.2	1 156 935.3	474 961.1	196 829.3	41.4	139 936.0	2 905 102.3	1 514 796.3	52.1	1 296 871.3
13	m	city Lviv	1 046 669.7	470 804.5	45.0	433 654.4	253 458.3	106 861.8	42.2	90 900.8	1 300 128.0	577 666.3	44.4	524 555.3
13	m	city Boryslav	28 814.8	14 501.7	50.3	12 758.8	6 374.5	3 903.0	61.2	1 910.2	35 189.3	18 404.7	52.3	14 669.1
13	m	city Drohobych	65 757.0	30 206.2	45.9	28 382.0	20 606.3	9 294.6	45.1	8 260.6	86 363.3	39 500.8	45.7	36 642.6
13	m	c.Morshyn	8 801.0	4 392.4	49.9	4 335.8	2 697.6	1 148.0	42.6	763.4	11 498.6	5 540.3	48.2	5 099.2
13	m	cityNovyy Rozdil	9 687.1	4 831.0	49.9	4 553.9	2 102.3	798.8	38.0	720.8	11 789.4	5 629.8	47.8	5 274.7
13	m	city Sambir	32 096.1	14 294.0	44.5	13 823.2	5 103.7	1 953.8	38.3	1 706.1	37 199.8	16 247.8	43.7	15 529.4
13	m	city Stryi	56 974.1	25 728.8	45.2	23 734.0	14 934.5	7 634.5	51.1	5 128.4	71 908.6	33 363.3	46.4	28 862.4
13	m	city Truskavets	28 080.5	12 124.2	43.2	12 343.0	19 057.1	8 366.7	43.9	5 832.7	47 137.6	20 490.8	43.5	18 175.7
13	m	city Chervonohrad	46 838.6	23 911.7	51.1	22 266.8	13 313.4	5 856.9	44.0	3 962.6	60 152.0	29 768.6	49.5	26 229.4
13	vm	Total for citybudgets	1 323 718.9	600 794.4	45.4	555 851.9	337 647.7	145 818.1	43.2	119 185.7	1 661 366.6	746 612.5	44.9	675 037.6
13	r	Brody raion	30 518.9	14 794.2	48.5	13 819.3	5 010.9	2 169.7	43.3	1 347.6	35 529.8	16 963.9	47.7	15 166.9
13	r	Busk raion	18 878.2	8 715.7	46.2	8 217.1	3 220.7	1 619.8	50.3	965.9	22 098.9	10 335.5	46.8	9 182.9
13	r	Horodok raion	23 743.8	11 616.8	48.9	10 688.0	4 286.4	2 449.5	57.1	1 360.3	28 030.2	14 066.3	50.2	12 048.3
13	r	Drohobych raion	13 017.5	5 764.7	44.3	6 319.7	4 226.9	1 803.1	42.7	978.1	17 244.4	7 567.8	43.9	7 297.8
13	r	Zhydachivsk raion	25 850.5	13 782.1	53.3	11 990.0	10 284.4	4 215.5	41.0	2 413.2	36 134.9	17 997.6	49.8	14 403.2
13	r	Zhovkivka raion	40 673.1	18 586.4	45.7	19 089.0	9 379.9	4 430.3	47.2	2 574.5	50 053.0	23 016.7	46.0	21 663.5
13	r	Zolochivsk raion	25 710.1	10 865.0	42.3	11 492.5	4 648.2	2 146.4	46.2	1 533.6	30 358.3	13 011.4	42.9	13 026.1
13	r	Kamianka-Buzk raion	38 397.6	18 755.4	48.8	16 272.8	5 006.8	2 895.3	57.8	1 611.4	43 404.4	21 650.7	49.9	17 884.2
13	r	Mykolaiv raion	26 830.0	11 840.8	44.1	12 406.4	11 763.9	9 107.1	77.4	5 122.3	38 593.9	20 947.9	54.3	17 528.7
13	r	Mosty raion	20 948.5	8 860.7	42.3	9 348.7	3 492.7	1 816.6	52.0	936.6	24 441.2	10 677.3	43.7	10 285.3
13	r	Peremyshl raion	13 053.9	7 154.8	54.8	6 622.2	2 035.0	812.0	39.9	561.7	15 088.9	7 966.8	52.8	7 183.9
13	r	Pustomytiv raion	51 603.3	28 823.8	55.9	25 217.1	10 720.0	4 966.5	46.3	3 173.3	62 323.3	33 790.2	54.2	28 390.4
13	r	Radekhivsk raion	18 911.4	10 771.3	57.0	9 290.5	4 270.7	1 990.7	46.6	1 365.3	23 182.1	12 762.0	55.1	10 655.8
13	r	Sambir raion	14 460.3	5 693.7	39.4	6 313.9	3 257.9	1 409.1	43.3	708.5	17 718.2	7 102.8	40.1	7 022.5
13	r	Skolivsk raion	19 582.9	9 986.8	51.0	9 165.1	6 463.2	3 477.2	53.8	2 146.0	26 046.1	13 464.0	51.7	11 311.1
13	r	Sokalysk raion	52 159.4	33 090.9	63.4	27 814.9	6 868.2	4 171.7	60.7	3 522.4	59 027.6	37 262.6	63.1	31 337.3
13	r	Stary Sambir raion	20 254.8	8 822.0	43.6	9 131.4	5 299.0	2 134.1	40.3	1 347.6	25 553.8	10 956.2	42.9	10 479.0
13	r	Stryi raion	52 923.2	24 611.3	46.5	24 481.5	5 638.6	2 349.1	41.7	1 509.1	58 561.8	26 960.4	46.0	25 990.6
13	r	Turkiv raion	14 379.0	6 790.0	47.2	6 842.5	2 364.3	1 056.0	44.7	627.6	16 743.3	7 846.0	46.9	7 470.2
13	r	Yavoriv raion	49 792.9	22 991.9	46.2	23 591.5	9 354.9	4 198.9	44.9	2 479.0	59 147.8	27 190.8	46.0	26 070.5

Oblast codes	Level of budget	Administrative units	Revenues included in the calculation of intergovernmental transfers				Revenues that are not included in the calculation of intergovernmental transfers				General Fund revenues: total			
			Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010	Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010	Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010
13	vr	Total for raion budgets	571 689.3	282 318.2	49.4	268 114.3	117 592.6	59 218.7	50.4	36 283.8	689 281.9	341 536.9	49.5	304 398.1
13	vmr	Total for raion and city budgets	1 895 408.2	883 112.6	46.6	823 966.1	455 240.3	205 036.8	45.0	155 469.6	2 350 648.5	1 088 149.4	46.3	979 435.7
13	o	Oblast budget	771 316.9	338 705.4	43.9	297 679.2	18 504.8	7 097.1	38.4	7 918.2	789 821.7	345 802.6	43.8	305 597.5
13	v	Consolidated budget of Lviv oblast	2 666 725.1	1 221 818.0	45.8	1 121 645.4	473 745.1	212 133.9	44.8	163 387.8	3 140 470.2	1 433 951.9	45.7	1 285 033.2
14	m	city Mykolaiv	518 437.9	247 844.6	47.8	231 037.7	140 240.5	60 932.5	43.4	51 473.3	658 678.4	308 777.2	46.9	282 511.1
14	m	city Voznesensk	26 433.2	12 425.1	47.0	13 176.3	6 879.9	3 114.0	45.3	2 341.7	33 313.1	15 539.2	46.6	15 518.0
14	m	city Ochakiv	10 620.4	4 839.2	45.6	4 834.0	5 093.0	1 669.6	32.8	1 219.9	15 713.4	6 508.8	41.4	6 053.9
14	m	city Pervomaisk	26 702.3	14 105.4	52.8	14 970.6	7 386.8	5 157.3	69.8	3 620.2	34 089.1	19 262.7	56.5	18 590.7
14	m	city Yuzhnoukrainsk	76 105.7	39 824.6	52.3	38 665.3	15 357.4	7 514.4	48.9	4 982.2	91 463.1	47 339.0	51.8	43 647.5
14	vm	Total for citybudgets	658 299.5	319 039.0	48.5	302 683.9	174 957.6	78 387.8	44.8	63 637.2	833 257.1	397 426.9	47.7	366 321.1
14	r	Arbuzyn raion	11 754.3	5 084.8	43.3	5 073.3	2 704.4	1 243.0	46.0	691.6	14 458.7	6 327.8	43.8	5 764.8
14	r	Bashtanivka raion	18 345.8	8 848.6	48.2	8 949.0	6 944.5	3 342.2	48.1	1 864.4	25 290.3	12 190.8	48.2	10 813.4
14	r	Berezan raion	12 095.2	5 292.9	43.8	5 747.8	9 215.7	3 818.4	41.4	2 173.9	21 310.9	9 111.3	42.8	7 921.7
14	r	Bereznehuvtask raion	8 004.4	3 828.3	47.8	3 888.0	2 673.8	1 118.7	41.8	637.9	10 678.2	4 947.0	46.3	4 526.0
14	r	Braty raion	7 873.4	4 041.6	51.3	3 915.6	2 661.0	1 115.3	41.9	617.9	10 534.4	5 156.9	49.0	4 533.5
14	r	Veselynivsk raion	8 605.3	4 249.9	49.4	3 978.2	2 717.2	1 121.5	41.3	593.6	11 322.5	5 371.3	47.4	4 571.8
14	r	Voznesensk raion	8 998.1	4 450.2	49.5	3 903.2	6 066.3	2 441.0	40.2	1 214.9	15 064.4	6 891.3	45.7	5 118.0
14	r	Vradiiv raion	6 178.8	3 496.1	56.6	3 393.7	2 127.8	877.3	41.2	561.8	8 306.6	4 373.4	52.6	3 955.5
14	r	Domaniv raion	8 792.5	4 300.0	48.9	4 523.9	4 876.4	1 576.7	32.3	1 043.6	13 668.9	5 876.8	43.0	5 567.5
14	r	Yelanetsk raion	6 215.7	2 841.2	45.7	2 777.8	2 900.2	1 295.4	44.7	739.4	9 115.9	4 136.6	45.4	3 517.2
14	r	Zhovtneve raion	39 341.7	19 406.5	49.3	17 097.0	6 769.7	3 228.2	47.7	2 892.0	46 111.4	22 634.7	49.1	19 989.0
14	r	Kazankiv raion	9 247.5	4 871.9	52.7	4 487.9	3 841.4	1 705.1	44.4	915.6	13 088.9	6 577.0	50.2	5 403.5
14	r	Kryvozersk raion	9 121.3	5 120.4	56.1	4 387.2	2 117.4	1 028.1	48.6	634.7	11 238.7	6 148.6	54.7	5 021.9
14	r	Mykolaiv raion	18 170.0	7 906.4	43.5	7 775.4	5 349.2	2 941.7	55.0	1 623.0	23 519.2	10 848.2	46.1	9 398.3
14	r	Novobuzkiv raion	11 065.0	5 809.4	52.5	5 751.7	4 098.7	1 854.0	45.2	880.3	15 163.7	7 663.4	50.5	6 632.0
14	r	Novodessa raion	14 464.3	6 658.5	46.0	6 621.0	4 916.8	2 375.9	48.3	1 278.5	19 381.1	9 034.4	46.6	7 899.5
14	r	Ochakiv raion	6 475.2	3 655.4	56.5	3 054.9	3 591.3	1 361.0	37.9	892.1	10 066.5	5 016.5	49.8	3 947.0
14	r	Pervomaisk raion	12 630.0	6 126.6	48.5	5 872.5	5 476.9	2 151.8	39.3	1 233.0	18 106.9	8 278.4	45.7	7 105.5
14	r	Snihuriv raion	17 457.4	8 370.5	47.9	8 462.1	5 463.1	2 807.7	51.4	1 432.0	22 920.5	11 178.2	48.8	9 894.2
14	vr	Total for raion budgets	234 835.9	114 359.2	48.7	109 660.2	84 511.8	37 403.1	44.3	21 920.1	319 347.7	151 762.4	47.5	131 580.3
14	vmr	Total for raion and city budgets	893 135.4	433 398.3	48.5	412 344.1	259 469.4	115 791.0	44.6	85 557.3	1 152 604.8	549 189.3	47.6	497 901.4
14	o	Oblast budget	344 509.0	163 172.4	47.4	153 566.1	9 683.0	3 410.3	35.2	3 366.1	354 192.0	166 582.7	47.0	156 932.2
14	v	Consolidated budget of Mykolaiv oblast	1 237 644.4	596 570.7	48.2	565 910.2	269 152.4	119 201.3	44.3	88 923.4	1 506 796.8	715 772.0	47.5	654 833.6
15	m	city Odesa	1 169 471.5	575 753.2	49.2	508 990.2	622 350.2	210 664.4	33.8	147 138.4	1 791 821.7	786 417.6	43.9	656 128.6
15	m	city Bilhorod-Dnistrovskiy	49 382.7	23 960.8	48.5	22 894.3	21 881.2	10 017.6	45.8	7 711.5	71 263.9	33 978.4	47.7	30 605.8
15	m	city Izmail	76 047.6	35 424.0	46.6	34 879.3	14 147.6	12 046.9	85.2	7 697.3	90 195.2	47 470.9	52.6	42 576.6
15	m	city Illichivsk	138 820.5	63 189.4	45.5	62 026.9	57 794.6	27 854.8	48.2	21 623.8	196 615.1	91 044.1	46.3	83 650.6
15	m	city Kotovsk	44 975.4	19 134.0	42.5	18 959.2	7 278.1	3 909.4	53.7	2 835.1	52 253.5	23 043.3	44.1	21 794.3
15	m	city Teplodar	3 397.9	1 883.2	55.4	1 777.8	5 898.5	2 369.8	40.2	2 067.9	9 296.4	4 253.1	45.7	3 845.7
15	m	city Yuzhne	89 142.4	46 016.9	51.6	37 814.3	20 936.4	11 677.3	55.8	8 842.6	110 078.8	57 694.2	52.4	46 656.9
15	vm	Total for citybudgets	1 571 238.0	765 361.5	48.7	687 341.9	750 286.6	278 540.1	37.1	197 916.6	2 321 524.6	1 043 901.6	45.0	885 258.5
15	r	Ananivsk raion	11 776.2	5 403.3	45.9	5 468.5	1 799.1	1 069.5	59.4	569.3	13 575.3	6 472.8	47.7	6 037.8
15	r	Artsyzsk raion	16 332.9	7 245.8	44.4	7 643.9	4 269.5	2 108.4	49.4	1 573.7	20 602.4	9 354.3	45.4	9 217.6
15	r	Balta raion	18 363.7	7 904.7	43.0	7 939.3	4 000.9	2 555.4	63.9	1 390.2	22 364.6	10 460.1	46.8	9 329.5
15	r	Berezivka raion	14 632.8	7 065.4	48.3	6 683.0	3 901.3	1 850.8	47.4	771.2	18 534.1	8 916.1	48.1	7 454.2
15	r	Bilhorod-Dnistrovsk raion	20 454.5	13 846.3	67.7	11 136.6	9 634.9	5 434.3	56.4	2 389.0	30 089.4	19 280.6	64.1	13 525.6
15	r	Biliaivsk raion	37 995.3	19 730.3	51.9	22 387.0	39 886.3	12 801.3	32.1	15 073.4	77 881.6	32 531.6	41.8	37 460.4
15	r	Boldhrad raion	19 884.1	8 760.9	44.1	9 544.0	5 755.4	3 118.0	54.2	2 467.4	25 639.5	11 878.9	46.3	12 011.4
15	r	Velykomykhailivsk raion	9 827.2	4 071.7	41.4	4 103.0	2 552.0	1 858.7	72.8	674.6	12 379.2	5 930.4	47.9	4 777.6
15	r	Ivanivka raion	9 394.4	4 591.1	48.9	4 661.4	3 413.0	1 800.1	52.7	889.1	12 807.4	6 391.2	49.9	5 550.6
15	r	Izmail raion	12 668.7	5 782.6	45.6	5 756.5	5 336.6	2 292.4	43.0	1 251.4	18 005.3	8 075.0	44.8	7 007.9
15	r	Kiliisk raion	19 372.9	8 281.6	42.7	8 574.1	7 151.0	3 910.3	54.7	1 970.1	26 523.9	12 191.9	46.0	10 544.2
15	r	Kodym raion	9 817.2	4 315.7	44.0	4 457.0	3 198.5	2 370.5	74.1	1 072.0	13 015.7	6 686.2	51.4	5 529.0
15	r	Komintern raion	60 729.9	71 930.0	118.4	36 572.7	27 436.5	17 890.0	65.2	9 797.6	88 166.4	89 820.1	101.9	46 370.4
15	r	Kotovsk raion	7 295.3	3 660.1	50.2	3 389.0	2 599.8	1 714.8	66.0	709.9	9 895.1	5 374.9	54.3	4 098.9
15	r	Krasnooknianski raion	8 399.3	3 787.8	45.1	3 630.6	1 928.4	1 227.7	63.7	487.2	10 327.7	5 015.5	48.6	4 117.7
15	r	Liubashivka raion	11 119.6	4 902.9	44.1	4 790.0	3 325.7	2 141.1	64.4	969.9	14 445.3	7 044.0	48.8	5 759.9
15	r	Mykolaiv raion	7 167.1	3 320.5	46.3	3 085.4	2 299.6	970.1	42.2	655.4	9 466.7	4 290.6	45.3	3 740.7
15	r	Ovidiopol raion	47 208.1	27 220.3	57.7	34 757.6	37 689.4	23 750.7	63.0	18 397.6	84 897.5	50 971.0	60.0	53 155.2
15	r	Reniiv raion	18 592.4	8 466.7	45.5	8 618.8	5 858.0	3 414.7	58.3	1 938.6	24 450.4	11 881.4	48.6	10 557.4
15	r	Rozdilniansk raion	24 047.7	11 121.8	46.2	10 760.6	7 251.3	3 650.5	50.3	1 940.8	31 299.0	14 772.3	47.2	12 701.3
15	r	Savrany raion	6 942.9	3 039.8	43.8	3 148.7	2 321.6	1 256.4	54.1	567.9	9 264.5	4 296.2	46.4	3 716.6

Oblast codes	Level of budget	Administrative units	Revenues included in the calculation of intergovernmental transfers				Revenues that are not included in the calculation of intergovernmental transfers				General Fund revenues: total			
			Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010	Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010	Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010
15	r	Sarat raion	19 020.0	8 266.2	43.5	8 372.0	7 010.4	4 179.9	59.6	2 114.8	26 030.4	12 446.1	47.8	10 486.8
15	r	Tarutynsk raion	12 708.2	5 806.2	45.7	5 891.4	6 441.0	3 261.6	50.6	1 578.9	19 149.2	9 067.8	47.4	7 470.3
15	r	Tatarbunarsk raion	13 321.5	5 387.2	40.4	6 088.8	7 815.0	4 458.8	57.1	2 210.4	21 136.5	9 846.0	46.6	8 299.2
15	r	Frunze raion	6 329.3	2 909.1	46.0	2 911.4	2 754.1	1 371.2	49.8	543.6	9 083.4	4 280.3	47.1	3 455.0
15	r	Shyriav raion	9 683.7	4 471.0	46.2	4 631.1	3 774.6	2 334.7	61.9	1 048.8	13 458.3	6 805.7	50.6	5 679.9
15	vr	Total for raion budgets	453 084.9	261 289.1	57.7	235 002.4	209 403.9	112 792.0	53.9	73 052.7	662 488.8	374 081.1	56.5	308 055.1
15	vmr	Total for raion and city budgets	2 024 322.9	1 026 650.6	50.7	922 344.4	959 690.5	391 332.1	40.8	270 969.2	2 984 013.4	1 417 982.7	47.5	1 193 313.6
15	o	Oblast budget	763 411.1	368 758.5	48.3	351 170.1	29 094.1	8 668.4	29.8	9 849.5	792 505.2	377 426.9	47.6	361 019.6
15	v	Consolidated budget of Odessa oblast	2 787 734.0	1 395 409.1	50.1	1 273 514.5	988 784.6	400 000.5	40.5	280 818.7	3 776 518.6	1 795 409.6	47.5	1 554 333.2
16	m	city Poltava	429 074.9	197 223.0	46.0	180 828.7	96 083.8	52 501.6	54.6	38 840.8	525 158.7	249 724.7	47.6	219 669.5
16	m	city Komsomolsk	76 682.9	45 592.8	59.5	36 866.6	32 831.4	19 029.7	58.0	10 896.6	109 514.3	64 622.5	59.0	47 763.3
16	m	city Kremenchuk	338 810.4	175 523.2	51.8	143 918.6	74 359.3	65 001.1	87.4	26 076.6	413 169.7	240 524.2	58.2	169 995.2
16	m	city Lubny	32 241.7	15 669.3	48.6	14 688.3	10 064.2	6 395.0	63.5	3 737.6	42 305.9	22 064.3	52.2	18 425.9
16	m	city Myrhorod	35 186.7	16 794.6	47.7	15 318.4	11 579.4	5 688.3	49.1	4 271.6	46 766.1	22 482.9	48.1	19 589.9
16	vm	Total for city budgets	911 996.6	450 803.0	49.4	391 620.6	224 918.1	148 615.7	66.1	83 823.3	1 136 914.7	599 418.6	52.7	475 443.9
16	r	Velykobahachansky raion	12 965.9	6 336.8	48.9	5 493.3	3 802.5	1 696.7	44.6	950.3	16 768.4	8 033.5	47.9	6 443.6
16	r	Hadiach raion	37 053.6	17 876.0	48.2	16 210.0	7 738.5	4 608.6	59.6	2 416.3	44 792.1	22 484.6	50.2	18 626.3
16	r	Hlobynka raion	32 168.7	16 066.1	49.9	14 604.9	9 539.7	5 441.5	57.0	2 809.6	41 708.4	21 507.6	51.6	17 414.6
16	r	Hrebinki raion	20 838.6	9 493.7	45.6	9 158.9	3 589.9	1 828.5	50.9	1 108.5	24 428.5	11 322.2	46.3	10 267.4
16	r	Dykanka raion	15 706.9	7 860.3	50.0	7 219.7	3 096.5	1 629.8	52.6	892.0	18 803.4	9 490.1	50.5	8 111.7
16	r	Zinkiv raion	22 975.6	10 553.4	45.9	9 729.2	6 674.9	3 204.5	48.0	1 765.0	29 650.5	13 757.9	46.4	11 494.1
16	r	Karlivsk raion	17 617.4	8 471.8	48.1	8 258.3	8 301.5	4 670.7	56.3	2 133.2	25 918.9	13 142.5	50.7	10 391.4
16	r	Kobeliana raion	19 528.2	9 218.1	47.2	8 135.0	6 627.9	3 380.8	51.0	1 937.8	26 156.1	12 598.8	48.2	10 072.9
16	r	Kozelschyn raion	9 308.0	4 928.7	53.0	4 054.2	3 128.5	2 208.0	70.6	940.3	12 436.5	7 136.6	57.4	4 994.4
16	r	Kotelev raion	13 152.6	5 456.1	41.5	4 842.6	2 193.8	1 317.9	60.1	687.4	15 346.4	6 774.0	44.1	5 530.0
16	r	Kremenchuk raion	30 641.8	6 249.3	20.4	6 560.5	7 663.3	3 476.4	45.4	2 048.0	38 305.1	9 725.7	25.4	8 608.5
16	r	Lokhvytsa raion	11 354.2	17 643.0	155.4	17 716.2	11 516.0	6 635.2	57.6	3 759.8	22 870.2	24 278.2	106.2	21 476.0
16	r	Lubeny raion	19 874.1	4 823.2	24.3	5 652.4	5 826.9	3 488.1	59.9	1 709.1	25 701.0	8 311.2	32.3	7 361.5
16	r	Mashivka raion	11 129.5	11 162.7	100.3	9 666.0	4 115.6	1 917.7	46.6	960.5	15 245.1	13 080.4	85.8	10 626.5
16	r	Myrhorod raion	25 698.2	6 607.6	25.7	6 027.1	7 211.3	3 592.6	49.8	2 067.6	32 909.5	10 200.2	31.0	8 094.7
16	r	Novosanzharsky raion	15 265.9	17 252.1	113.0	12 376.1	6 679.9	2 884.3	43.2	1 691.8	21 945.8	20 136.4	91.8	14 067.9
16	r	Orzhytsk raion	17 382.8	6 448.7	37.1	5 916.9	4 314.3	1 805.4	41.8	896.5	21 697.1	8 254.1	38.0	6 813.3
16	r	Pyriatyn raion	33 621.5	8 124.6	24.2	7 546.0	5 243.6	3 079.1	58.7	1 746.3	38 865.1	11 203.7	28.8	9 292.3
16	r	Poltava raion	16 056.6	15 655.2	97.5	14 989.6	9 087.8	4 607.6	50.7	2 723.6	25 144.4	20 262.7	80.6	17 713.3
16	r	Reshetylivka raion	11 162.5	7 414.3	66.4	6 643.4	4 711.2	2 761.1	58.6	1 250.8	15 873.7	10 175.4	64.1	7 894.2
16	r	Semenivka raion	24 944.2	5 015.9	20.1	4 872.6	5 538.2	3 244.1	58.6	1 879.6	30 482.4	8 260.0	27.1	6 752.2
16	r	Khorol raion	4 842.2	10 996.0	227.1	10 750.9	5 309.8	3 235.7	60.9	1 469.2	10 152.0	14 231.8	140.2	12 220.1
16	r	Chornukhyn raion	10 087.4	2 425.0	24.0	2 434.4	3 376.5	1 952.4	57.8	1 037.8	13 463.9	4 377.5	32.5	3 472.2
16	r	Chutivsk raion	19 033.3	4 423.4	23.2	4 411.1	4 868.1	2 052.0	42.2	1 153.1	23 901.4	6 475.3	27.1	5 564.2
16	r	Shyshatsk raion	10 230.9	9 239.6	90.3	8 217.1	3 407.7	1 716.2	50.4	1 098.5	13 638.6	10 955.8	80.3	9 315.6
16	vr	Total for raion budgets	462 640.6	229 741.7	49.7	211 486.3	143 563.9	76 434.6	53.2	41 132.5	606 204.5	306 176.3	50.5	252 618.8
16	vmr	Total for raion and city budgets	1 374 637.2	680 544.6	49.5	603 106.9	368 482.0	225 050.3	61.1	124 955.8	1 743 119.2	905 594.9	52.0	728 062.7
16	o	Oblast budget	695 408.0	320 360.0	46.1	226 093.5	23 931.7	365.2	1.5	5 163.6	719 339.7	320 725.2	44.6	231 257.1
16	v	Consolidated budget of Poltava oblast	2 070 045.2	1 000 904.6	48.4	829 200.4	392 413.7	225 415.5	57.4	130 119.4	2 462 458.9	1 226 320.1	49.8	959 319.8
17	m	city Rivne	273 911.3	126 846.1	46.3	118 077.2	71 960.9	31 196.1	43.4	25 991.4	345 872.2	158 042.2	45.7	144 068.6
17	m	city Dubno	21 437.9	10 935.3	51.0	10 670.2	4 204.4	1 961.8	46.7	1 699.3	25 642.3	12 897.0	50.3	12 369.5
17	m	city Kuznetsovsk	83 372.6	47 312.0	56.7	42 444.3	10 902.5	7 515.1	68.9	5 559.3	94 275.1	54 827.0	58.2	48 003.6
17	m	city Ostroh	10 337.6	5 144.0	49.8	4 780.5	923.3	355.8	38.5	291.8	11 260.9	5 499.8	48.8	5 072.3
17	vm	Total for city budgets	389 059.4	190 237.3	48.9	175 972.2	87 991.1	41 028.7	46.6	33 541.8	477 050.5	231 266.1	48.5	209 514.0
17	r	Berezniv raion	18 580.3	8 723.8	47.0	8 861.8	2 897.3	1 432.4	49.4	1 116.0	21 477.6	10 156.3	47.3	9 977.9
17	r	Volodymyrets'ky raion	14 954.9	7 042.7	47.1	7 524.3	3 954.9	2 110.1	53.4	1 439.6	18 909.8	9 152.7	48.4	8 963.8
17	r	Hoschansk raion	13 328.4	6 310.8	47.3	6 142.1	2 784.8	1 867.4	67.1	844.2	16 113.2	8 178.2	50.8	6 986.3
17	r	Demydivka raion	4 699.5	2 142.1	45.6	2 133.0	1 423.0	666.6	46.8	372.5	6 122.5	2 808.8	45.9	2 505.5
17	r	Dubny raion	12 517.6	5 878.5	47.0	5 848.7	3 574.7	1 682.6	47.1	963.2	16 092.3	7 561.1	47.0	6 811.9
17	r	Dubrovysk raion	15 298.5	6 402.1	41.8	7 095.7	2 906.3	1 844.3	63.5	1 082.0	18 204.8	8 246.4	45.3	8 177.7
17	r	Zarichia raion	7 980.8	3 929.9	49.2	3 746.6	1 838.3	1 057.5	57.5	736.9	9 819.1	4 987.4	50.8	4 483.5
17	r	Zdolbuniv raion	31 384.4	16 220.6	51.7	14 421.4	5 787.1	2 245.6	38.8	1 349.9	37 171.5	18 466.2	49.7	15 771.3
17	r	Koretsk raion	9 204.7	4 240.6	46.1	4 631.3	3 106.9	1 596.8	51.4	824.0	12 311.6	5 837.4	47.4	5 455.3
17	r	Kostopil raion	26 623.6	12 839.5	48.2	13 072.2	6 005.3	2 866.1	47.7	1 786.3	32 628.9	15 705.6	48.1	14 858.5
17	r	Mlyniv raion	13 073.9	6 448.9	49.3	5 684.2	2 784.9	1 211.2	43.5	675.5	15 858.8	7 660.1	48.3	6 359.7
17	r	Ostroh raion	5 157.6	2 672.2	51.8	2 697.2	1 688.1	644.0	38.1	382.4	6 845.7	3 316.1	48.4	3 079.6
17	r	Radyvylivka raion	14 881.4	6 552.0	44.0	6 440.3	2 733.1	1 422.2	52.0	713.4	17 614.5	7 974.2	45.3	7 153.8

Oblast codes	Level of budget	Administrative units	Revenues included in the calculation of intergovernmental transfers				Revenues that are not included in the calculation of intergovernmental transfers				General Fund revenues: total			
			Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010	Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010	Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010
17	r	Rivne raion	41 460.9	21 491.5	51.8	20 784.3	8 868.8	4 172.6	47.0	2 466.0	50 329.7	25 664.1	51.0	23 250.3
17	r	Rokytniv raion	16 099.2	8 504.1	52.8	7 741.3	6 781.9	3 651.4	53.8	2 047.1	22 881.1	12 155.5	53.1	9 788.4
17	r	Sarny raion	43 692.6	19 494.5	44.6	20 148.8	12 601.4	6 833.0	54.2	3 794.6	56 294.0	26 327.5	46.8	23 943.4
17	vr	Total for raion budgets	288 938.3	138 893.8	48.1	136 973.3	69 736.8	35 303.8	50.6	20 593.8	358 675.1	174 197.7	48.6	157 567.1
17	vmr	Total for raion and city budgets	677 997.7	329 131.1	48.5	312 945.5	157 727.9	76 332.6	48.4	54 135.6	835 725.6	405 463.7	48.5	367 081.1
17	o	Oblast budget	279 313.1	126 588.3	45.3	111 900.5	4 981.4	1 972.3	39.6	1 119.3	284 294.5	128 560.6	45.2	113 019.9
17	v	Consolidated budget of Rivne oblast	957 310.8	455 719.4	47.6	424 846.1	162 709.3	78 304.9	48.1	55 254.9	1 120 020.1	534 024.3	47.7	480 101.0
18	m	citySumy	380 333.9	176 629.2	46.4	160 492.2	104 201.6	56 092.9	53.8	38 248.2	484 535.5	232 722.1	48.0	198 740.4
18	m	cityHlukhiv	16 805.1	8 364.5	49.8	8 367.9	3 479.9	1 654.0	47.5	1 153.6	20 285.0	10 018.5	49.4	9 521.5
18	m	cityKonotop	74 711.7	36 150.7	48.4	32 367.4	14 175.2	6 242.4	44.0	4 942.3	88 886.9	42 393.1	47.7	37 309.8
18	m	cityLebedyn	14 097.0	6 481.5	46.0	6 189.4	3 417.3	1 393.2	40.8	985.2	17 514.3	7 874.7	45.0	7 174.6
18	m	cityOkhtyrka	42 031.1	19 784.8	47.1	18 543.9	6 300.7	4 345.9	69.0	1 985.0	48 331.8	24 130.8	49.9	20 529.0
18	m	cityRomny	30 400.6	14 631.9	48.1	13 258.1	6 278.1	2 331.5	37.1	2 328.7	36 678.7	16 963.4	46.2	15 586.8
18	m	cityShostka	42 640.9	20 082.3	47.1	18 913.8	14 204.1	4 562.2	32.1	4 302.8	56 845.0	24 644.5	43.4	23 216.5
18	vm	Total for citybudgets	601 020.3	282 124.9	46.9	258 132.7	152 056.9	76 622.2	50.4	53 945.9	753 077.2	358 747.1	47.6	312 078.6
18	r	Bilopillia raion	18 266.4	8 197.2	44.9	8 510.3	8 469.2	5 156.0	60.9	2 384.8	26 735.6	13 353.2	49.9	10 895.1
18	r	Buryn raion	10 551.7	4 641.3	44.0	5 029.9	4 959.7	2 836.0	57.2	1 650.0	15 511.4	7 477.3	48.2	6 679.9
18	r	Velykopyrsariv raion	8 097.7	3 264.6	40.3	3 574.9	3 612.4	2 067.0	57.2	1 037.6	11 710.1	5 331.6	45.5	4 612.5
18	r	Hlukhiv raion	8 939.7	4 137.8	46.3	4 117.4	5 255.2	3 292.7	62.7	1 809.2	14 194.9	7 430.5	52.3	5 926.6
18	r	Konotop raion	9 948.7	4 175.6	42.0	4 137.2	4 266.9	2 011.8	47.1	1 076.1	14 215.6	6 187.4	43.5	5 213.3
18	r	Krasnopil raion	11 320.6	5 501.6	48.6	5 257.1	5 906.6	4 184.5	70.8	2 135.8	17 227.2	9 686.0	56.2	7 392.9
18	r	Krolevetsk raion	15 021.6	7 359.3	49.0	7 596.5	5 846.3	3 793.0	64.9	2 042.1	20 867.9	11 152.3	53.4	9 638.5
18	r	Lebedyn raion	7 197.3	2 893.1	40.2	3 085.4	4 158.0	3 216.7	77.4	1 531.8	11 355.3	6 109.8	53.8	4 617.2
18	r	Lypovodolynsk raion	8 874.4	3 834.9	43.2	3 991.0	3 152.5	1 745.1	55.4	861.3	12 026.9	5 580.0	46.4	4 852.2
18	r	Nedryhaiiv raion	9 395.5	4 074.6	43.4	4 853.3	4 560.6	2 751.2	60.3	1 213.3	13 956.1	6 825.8	48.9	6 066.7
18	r	Okhtyrka raion	18 566.5	8 583.5	46.2	7 914.3	4 551.9	2 105.5	46.3	1 207.7	23 118.4	10 689.1	46.2	9 122.1
18	r	Putyvliv raion	11 092.5	4 480.2	40.4	4 906.4	3 536.4	2 388.0	67.5	1 422.0	14 628.9	6 868.2	46.9	6 328.4
18	r	Romny raion	16 186.5	6 905.4	42.7	7 355.0	7 923.5	6 313.2	79.7	3 038.3	24 110.0	13 218.6	54.8	10 393.2
18	r	Seredyno-Budsk raion	7 205.5	3 589.1	49.8	3 167.4	1 664.9	799.4	48.0	446.1	8 870.4	4 388.5	49.5	3 613.5
18	r	Sumy raion	21 185.3	9 805.2	46.3	9 897.4	8 577.6	4 160.3	48.5	2 444.7	29 762.9	13 965.5	46.9	12 342.1
18	r	Trostianetsk raion	25 072.3	11 018.6	43.9	10 878.6	6 392.1	3 059.6	47.9	2 349.1	31 464.4	14 078.2	44.7	13 227.6
18	r	Shostkyn raion	7 258.8	3 171.2	43.7	3 198.9	2 393.3	1 616.0	67.5	767.4	9 652.1	4 787.2	49.6	3 966.3
18	r	Yampilia raion	13 198.5	6 151.5	46.6	5 754.0	3 403.9	2 122.3	62.3	1 249.9	16 602.4	8 273.8	49.8	7 003.8
18	vr	Total for raion budgets	227 379.5	101 784.7	44.8	103 224.9	88 631.0	53 618.2	60.5	28 667.2	316 010.5	155 402.9	49.2	131 892.2
18	vmr	Total for raion and city budgets	828 399.8	383 909.6	46.3	361 357.7	240 687.9	130 240.4	54.1	82 613.1	1 069 087.7	514 150.0	48.1	443 970.8
18	o	Oblast budget	415 328.1	178 151.7	42.9	136 370.5	5 719.9	2 321.7	40.6	1 525.3	421 048.0	180 473.3	42.9	137 895.9
18	v	Consolidated budget of Sumy oblast	1 243 727.9	562 061.3	45.2	497 728.2	246 407.8	132 562.1	53.8	84 138.4	1 490 135.7	694 623.3	46.6	581 866.6
19	m	cityTernopil	224 952.0	109 224.4	48.6	102 065.4	50 439.2	25 652.8	50.9	20 920.8	275 391.2	134 877.2	49.0	122 986.2
19	vm	Total for citybudgets	224 952.0	109 224.4	48.6	102 065.4	50 439.2	25 652.8	50.9	20 920.8	275 391.2	134 877.2	49.0	122 986.2
19	r	Berezhansk raion	15 510.2	7 031.8	45.3	7 346.4	2 984.7	1 373.3	46.0	966.5	18 494.9	8 405.0	45.4	8 312.8
19	r	Borsch raion	18 912.1	8 586.8	45.4	8 768.7	8 020.9	4 017.1	50.1	3 016.4	26 933.0	12 604.0	46.8	11 785.2
19	r	Buchatsk raion	16 994.0	8 109.6	47.7	8 227.2	3 103.4	1 474.9	47.5	833.8	20 097.4	9 584.5	47.7	9 061.0
19	r	Husiatyn raion	24 423.0	14 224.9	58.2	10 594.7	4 172.0	2 068.2	49.6	974.4	28 595.0	16 293.2	57.0	11 569.1
19	r	Zalischysk raion	13 352.6	6 181.1	46.3	6 173.5	2 275.6	995.6	43.8	582.0	15 628.2	7 176.7	45.9	6 755.5
19	r	Zbaravka raion	15 145.2	7 232.7	47.8	8 012.0	4 070.0	1 900.0	46.7	840.4	19 215.2	9 132.7	47.5	8 852.4
19	r	Zboriv raion	12 678.6	5 698.5	44.9	6 274.6	2 029.8	848.3	41.8	451.4	14 708.4	6 546.7	44.5	6 726.0
19	r	Kozive raion	10 519.2	4 776.6	45.4	5 140.8	3 343.7	1 598.0	47.8	1 061.4	13 862.9	6 374.7	46.0	6 202.3
19	r	Kremenetsk raion	21 345.6	10 398.7	48.7	10 249.7	2 595.7	1 328.2	51.2	818.6	23 941.3	11 726.8	49.0	11 068.3
19	r	Lanovetsk raion	9 902.7	4 746.0	47.9	4 864.1	1 636.1	879.0	53.7	553.7	11 538.8	5 625.1	48.7	5 417.9
19	r	Monastyr raion	8 094.3	3 722.8	46.0	3 705.4	1 313.9	653.3	49.7	457.8	9 408.2	4 376.1	46.5	4 163.2
19	r	Pidvolochyn raion	16 134.6	8 209.9	50.9	7 007.2	3 717.5	1 680.5	45.2	818.1	19 852.1	9 890.4	49.8	7 825.3
19	r	Pidhaietsk raion	5 257.6	2 424.2	46.1	2 458.1	706.6	225.8	32.0	181.3	5 964.2	2 650.0	44.4	2 639.3
19	r	Terebovlany raion	22 908.9	9 977.5	43.6	10 925.9	4 206.3	2 145.1	51.0	1 190.8	27 115.2	12 122.5	44.7	12 116.7
19	r	Ternopil raion	29 395.7	14 865.4	50.6	13 435.8	5 356.2	2 742.7	51.2	1 539.7	34 751.9	17 608.1	50.7	14 975.6
19	r	Chortkivka raion	30 309.7	12 912.9	42.6	13 906.3	5 449.6	2 661.0	48.8	1 507.1	35 759.3	15 573.9	43.6	15 413.4
19	r	Shumy raion	9 250.2	4 441.2	48.0	4 312.8	1 283.5	481.5	37.5	311.1	10 533.7	4 922.7	46.7	4 623.9
19	vr	Total for raion budgets	280 134.2	133 540.6	47.7	131 403.3	56 265.5	27 072.5	48.1	16 104.6	336 399.7	160 613.1	47.7	147 507.9
19	vmr	Total for raion and city budgets	505 086.2	242 765.0	48.1	233 468.6	106 704.7	52 725.3	49.4	37 025.4	611 790.9	295 490.3	48.3	270 494.0
19	o	Oblast budget	194 248.8	89 873.0	46.3	79 604.2	4 497.4	2 163.0	48.1	1 625.3	198 746.2	92 036.0	46.3	81 229.5
19	v	Consolidated budget of Ternopil oblast	699 335.0	332 638.0	47.6	313 072.9	111 202.1	54 888.3	49.4	38 650.7	810 537.1	387 526.3	47.8	351 723.6
20	m	cityKharkiv	1 727 106.2	796 453.3	46.1	731 790.6	693 591.1	290 442.1	41.9	222 902.2	2 420 697.3	1 086 895.5	44.9	954 692.8

Oblast codes	Level of budget	Administrative units	Revenues included in the calculation of intergovernmental transfers				Revenues that are not included in the calculation of intergovernmental transfers				General Fund revenues: total			
			Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010	Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010	Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010
20	m	city Izium	22 928.3	10 522.7	45.9	9 977.7	6 168.3	2 588.1	42.0	2 017.2	29 096.6	13 110.8	45.1	11 994.8
20	m	city Kupiansk	54 459.8	24 107.4	44.3	23 760.7	7 213.7	3 592.0	49.8	2 657.6	61 673.5	27 699.4	44.9	26 418.3
20	m	city Lozova	47 560.9	28 098.5	59.1	22 038.8	10 590.2	5 627.8	53.1	3 905.5	58 151.1	33 726.3	58.0	25 944.2
20	m	city Liubotyn	13 707.8	5 715.2	41.7	6 091.6	2 385.3	1 242.7	52.1	738.6	16 093.1	6 958.0	43.2	6 830.2
20	m	city Pervomaiskyi	11 902.1	5 524.5	46.4	5 461.5	2 965.0	1 566.8	52.8	1 295.4	14 867.1	7 091.3	47.7	6 756.9
20	m	city Chuhuiv	20 844.9	10 640.1	51.0	9 724.1	3 921.8	1 703.7	43.4	1 642.3	24 766.7	12 343.7	49.8	11 366.3
20	vm	Total for citybudgets	1 898 510.0	881 061.7	46.4	808 845.0	726 835.4	306 763.2	42.2	235 158.7	2 625 345.4	1 187 824.9	45.2	1 044 003.7
20	r	Balakliy raion	83 230.9	37 719.9	45.3	35 347.1	11 170.5	5 206.4	46.6	3 195.3	94 401.4	42 926.3	45.5	38 542.4
20	r	Barvinkiv raion	11 364.7	5 344.4	47.0	4 608.9	3 721.7	2 105.4	56.6	893.5	15 086.4	7 449.8	49.4	5 502.3
20	r	Blyzniuki raion	8 994.9	4 031.7	44.8	3 923.0	3 536.5	1 921.3	54.3	910.5	12 531.4	5 953.1	47.5	4 833.5
20	r	Bohodukhivsk raion	17 759.8	7 959.3	44.8	7 528.8	5 659.8	2 550.0	45.1	1 406.9	23 419.6	10 509.2	44.9	8 935.7
20	r	Borivka raion	9 139.1	3 819.7	41.8	3 856.4	3 582.7	1 949.0	54.4	806.7	12 721.8	5 768.6	45.3	4 663.1
20	r	Valkivsk raion	17 348.2	7 247.4	41.8	7 942.6	4 150.5	1 924.1	46.4	1 047.2	21 498.7	9 171.6	42.7	8 989.8
20	r	Velykobludsk raion	11 908.6	5 639.1	47.4	5 324.5	2 919.5	1 691.7	57.9	808.6	14 828.1	7 330.8	49.4	6 133.2
20	r	Vovchany raion	25 806.4	11 268.4	43.7	11 084.9	9 402.6	4 742.2	50.4	3 659.1	35 209.0	16 010.6	45.5	14 744.0
20	r	Dvorichansk raion	8 416.6	3 571.9	42.4	3 464.8	2 669.1	1 581.1	59.2	745.0	11 085.7	5 153.0	46.5	4 209.8
20	r	Derhachiv raion	42 937.7	22 819.0	53.1	21 869.2	14 314.2	7 652.6	53.5	4 125.2	57 251.9	30 471.6	53.2	25 994.4
20	r	Zachepylivka raion	6 504.2	2 824.1	43.4	2 628.2	1 822.5	1 056.7	58.0	367.0	8 326.7	3 880.7	46.6	2 995.2
20	r	Zmiiv raion	45 041.5	20 634.7	45.8	19 686.9	7 786.0	3 319.9	42.6	2 179.8	52 827.5	23 954.5	45.3	21 866.7
20	r	Zolochivka raion	12 131.3	5 045.8	41.6	5 285.3	3 917.9	2 142.2	54.7	1 018.0	16 049.2	7 188.0	44.8	6 303.3
20	r	Izium raion	7 933.3	3 887.2	49.0	3 691.2	3 910.6	2 015.4	51.5	1 005.9	11 843.9	5 902.6	49.8	4 697.1
20	r	Kehychiv raion	13 566.5	6 501.7	47.9	6 076.5	4 059.3	1 818.6	44.8	1 078.9	17 625.8	8 320.3	47.2	7 155.4
20	r	Kolomaty raion	3 329.6	1 345.8	40.4	1 547.4	1 632.7	767.2	47.0	462.8	4 962.3	2 113.1	42.6	2 010.2
20	r	Krasnohrad raion	56 263.2	24 748.3	44.0	26 191.2	6 906.1	3 917.8	56.7	2 064.4	63 169.3	28 666.1	45.4	28 255.6
20	r	Krasnokutsk raion	13 463.6	6 250.3	46.4	6 060.0	4 452.1	2 264.8	50.9	1 066.8	17 915.7	8 515.1	47.5	7 126.8
20	r	Kupiansk raion	6 927.7	2 791.3	40.3	3 389.0	4 887.0	2 291.7	46.9	1 295.7	11 814.7	5 082.9	43.0	4 684.7
20	r	Loziv raion	10 145.3	5 103.5	50.3	4 237.6	3 854.4	1 765.4	45.8	1 024.8	13 999.7	6 868.9	49.1	5 262.4
20	r	Novodoloz raion	16 309.0	7 783.8	47.7	7 253.2	4 570.7	2 347.1	51.4	1 148.0	20 879.7	10 130.9	48.5	8 401.2
20	r	Pervomaisk raion	9 426.6	4 455.2	47.3	4 057.9	4 709.2	2 629.6	55.8	1 432.5	14 135.8	7 084.8	50.1	5 490.5
20	r	Pechenihy raion	4 220.5	1 894.2	44.9	1 901.9	3 130.0	724.5	23.1	579.2	7 350.5	2 618.7	35.6	2 481.0
20	r	Sakhnovshyn raion	10 334.0	4 583.0	44.3	4 462.8	4 263.1	1 894.4	44.4	1 030.5	14 597.1	6 477.4	44.4	5 493.3
20	r	Kharkiv raion	93 162.3	45 683.9	49.0	44 444.1	27 565.3	14 521.8	52.7	9 595.3	120 727.6	60 205.7	49.9	54 039.4
20	r	Chuhuiv raion	24 346.4	11 155.8	45.8	10 311.3	4 994.2	2 244.9	45.0	1 467.1	29 340.6	13 400.7	45.7	11 778.4
20	r	Shevchenkove raion	11 833.9	5 168.2	43.7	4 932.8	3 481.7	1 784.2	51.2	829.5	15 315.6	6 952.4	45.4	5 762.3
20	vr	Total for raion budgets	581 845.8	269 277.5	46.3	261 107.5	157 069.9	78 829.8	50.2	45 244.1	738 915.7	348 107.3	47.1	306 351.6
20	vmr	Total for raion and city budgets	2 480 355.8	1 150 339.2	46.4	1 069 952.5	883 905.3	385 593.1	43.6	280 402.8	3 364 261.1	1 535 932.2	45.7	1 350 355.3
20	o	Oblast budget	1 073 747.3	471 500.1	43.9	408 242.2	31 742.8	8 384.9	26.4	5 456.2	1 105 490.1	479 885.0	43.4	413 698.4
20	v	Consolidated budget of Kharkiv oblast	3 554 103.1	1 621 839.2	45.6	1 478 194.7	915 648.1	393 978.0	43.0	285 859.0	4 469 751.2	2 015 817.2	45.1	1 764 053.8
21	m	city Kherson	314 380.5	140 187.3	44.6	133 813.8	59 607.1	28 467.5	47.8	23 259.6	373 987.6	168 654.7	45.1	157 073.3
21	m	city Kakhovka	25 076.8	12 784.5	51.0	11 434.4	5 370.3	2 998.4	55.8	2 036.3	30 447.1	15 783.0	51.8	13 470.7
21	m	city Nova Kakhovka	56 366.8	24 841.9	44.1	23 995.7	16 696.2	9 666.7	57.9	6 296.2	73 063.0	34 508.5	47.2	30 291.9
21	vm	Total for citybudgets	395 824.1	177 813.7	44.9	169 243.9	81 673.6	41 132.5	50.4	31 592.0	477 497.7	218 946.2	45.9	200 835.9
21	r	Beryslavsk raion	18 102.0	8 399.9	46.4	8 973.2	5 122.7	2 302.0	44.9	1 312.6	23 224.7	10 701.9	46.1	10 285.8
21	r	Bilozersk raion	22 465.8	10 335.1	46.0	10 029.0	5 287.6	2 782.7	52.6	1 393.8	27 753.4	13 117.8	47.3	11 422.9
21	r	Velykolepetyn raion	8 815.3	4 146.6	47.0	3 940.2	2 740.1	1 093.2	39.9	599.2	11 555.4	5 239.7	45.3	4 537.4
21	r	Velykooleksandrivka raion	9 048.8	5 171.9	57.2	5 141.4	4 990.5	1 758.6	35.2	919.5	14 039.3	6 930.5	49.4	6 060.9
21	r	Verkhnorohachynsk raion	4 115.9	2 335.0	56.7	2 072.9	2 380.2	655.2	27.5	391.0	6 496.1	2 990.3	46.0	2 463.9
21	r	Vysokopil raion	5 261.2	3 110.7	59.1	2 548.6	5 042.0	4 354.4	86.4	510.7	10 303.2	7 465.2	72.5	3 059.2
21	r	Henichesk raion	22 638.0	11 137.0	49.2	11 493.2	11 087.8	6 069.1	54.7	3 517.7	33 725.8	17 206.1	51.0	15 010.9
21	r	Holo Prystan raion	20 664.1	9 779.6	47.3	9 706.4	9 886.1	4 501.7	45.5	2 175.7	30 550.2	14 281.3	46.7	11 882.1
21	r	Hornostaiv raion	9 220.1	4 572.7	49.6	4 107.0	3 299.2	1 112.0	33.7	633.7	12 519.3	5 684.7	45.4	4 740.8
21	r	Ivanivka raion	6 355.7	3 020.1	47.5	2 761.7	2 904.8	789.6	27.2	420.1	9 260.5	3 809.7	41.1	3 181.8
21	r	Kalanchaty raion	9 611.1	4 529.5	47.1	4 870.4	3 655.7	1 582.0	43.3	909.2	13 266.8	6 111.5	46.1	5 779.6
21	r	Kakhovka raion	13 399.3	6 171.2	46.1	5 921.8	6 990.3	3 659.7	52.4	1 578.0	20 389.6	9 830.9	48.2	7 499.8
21	r	Nyzhnosirohozsk raion	5 925.9	2 593.6	43.8	2 782.3	4 706.2	1 222.1	26.0	722.0	10 632.1	3 815.7	35.9	3 504.3
21	r	Novovorontsovsk raion	7 737.0	3 957.9	51.2	3 264.0	1 845.6	684.8	37.1	339.1	9 582.6	4 642.7	48.4	3 603.1
21	r	Novotroitsk raion	14 744.0	6 605.5	44.8	6 630.0	4 350.4	2 048.8	47.1	990.1	19 094.4	8 654.3	45.3	7 620.0
21	r	Skadovsk raion	16 268.8	8 118.7	49.9	8 108.1	6 965.7	3 776.9	54.2	2 112.1	23 234.5	11 895.7	51.2	10 220.2
21	r	Tsiurupynsk raion	23 603.9	11 196.6	47.4	11 331.8	5 894.7	3 648.3	61.9	2 213.3	29 498.6	14 844.8	50.3	13 545.1
21	r	Chaplyn raion	13 565.2	6 675.8	49.2	6 998.2	5 821.1	2 627.1	45.1	1 477.9	19 386.3	9 302.9	48.0	8 476.2
21	vr	Total for raion budgets	231 542.1	111 857.6	48.3	110 680.1	92 970.7	44 668.1	48.0	22 213.9	324 512.8	156 525.7	48.2	132 894.0
21	vmr	Total for raion and city budgets	627 366.2	289 671.3	46.2	279 924.0	174 644.3	85 800.6	49.1	53 805.9	802 010.5	375 471.9	46.8	333 729.9
21	o	Oblast budget	254 141.6	113 602.6	44.7	101 856.6	3 695.1	1 754.2	47.5	346.7	257 836.7	115 356.8	44.7	102 203.3

Oblast codes	Level of budget	Administrative units	Revenues included in the calculation of intergovernmental transfers				Revenues that are not included in the calculation of intergovernmental transfers				General Fund revenues: total			
			Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010	Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010	Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010
21	v	Consolidated budget of Kherson oblast	881 507.8	403 273.9	45.7	381 780.6	178 339.4	87 554.8	49.1	54 152.6	1 059 847.2	490 828.7	46.3	435 933.2
22	m	city Khmelnytskyi	270 338.0	128 307.5	47.5	123 396.8	61 793.5	36 000.6	58.3	34 253.8	332 131.5	164 308.1	49.5	157 650.6
22	m	city Kamianets-Podilskyi	55 966.2	29 707.4	53.1	30 532.2	22 667.7	11 651.7	51.4	8 169.5	78 633.9	41 359.1	52.6	38 701.8
22	m	city Netishyn	59 839.1	29 006.6	48.5	26 830.7	8 723.6	3 620.5	41.5	2 624.5	68 562.7	32 627.1	47.6	29 455.2
22	m	city Slavuta	27 053.0	13 184.1	48.7	12 523.8	6 520.1	2 409.2	37.0	1 758.9	33 573.1	15 593.3	46.4	14 282.7
22	m	city Starokostiantyniv	26 255.8	12 858.5	49.0	11 993.9	3 974.9	1 785.0	44.9	1 505.3	30 230.7	14 643.5	48.4	13 499.2
22	m	city Shepetivka	36 773.5	17 642.4	48.0	16 587.6	5 129.1	2 625.6	51.2	2 019.4	41 902.6	20 268.0	48.4	18 607.0
22	vm	Total for city budgets	476 225.6	230 706.6	48.4	221 865.0	108 808.9	58 092.6	53.4	50 331.4	585 034.5	288 799.2	49.4	272 196.4
22	r	Bilohirsk raion	10 078.8	5 604.3	55.6	4 495.3	1 555.9	1 026.6	66.0	447.9	11 634.7	6 630.9	57.0	4 943.2
22	r	Vinkovets raion	7 617.1	3 740.0	49.1	3 832.2	1 727.2	1 060.2	61.4	568.8	9 344.3	4 800.1	51.4	4 401.0
22	r	Volochysk raion	26 126.0	13 813.5	52.9	12 617.8	6 916.3	3 471.2	50.2	1 965.0	33 042.3	17 284.7	52.3	14 582.8
22	r	Horodok raion	15 538.4	7 055.2	45.4	7 376.3	4 693.2	2 987.7	63.6	1 543.2	20 231.6	10 037.9	49.6	8 919.6
22	r	Derazhniansk raion	12 236.6	5 401.9	44.1	5 652.7	1 883.4	1 008.0	53.5	491.8	14 120.0	6 409.9	45.4	6 144.5
22	r	Dunaieve raion	21 960.7	10 067.5	45.8	11 021.3	5 827.8	3 360.7	57.7	1 717.9	27 788.5	13 428.2	48.3	12 739.3
22	r	Iziaslav raion	17 725.1	8 884.6	50.1	8 212.9	4 687.9	2 172.1	46.3	1 361.1	22 413.0	11 056.7	49.3	9 574.0
22	r	Kamianets-Podilsk raion	27 026.6	12 772.3	47.3	11 616.4	6 893.0	4 365.2	63.3	2 323.9	33 919.6	17 137.6	50.5	13 940.3
22	r	Krasyliv raion	25 940.3	13 643.2	52.6	11 239.3	5 541.1	3 392.4	61.2	1 632.2	31 481.4	17 035.5	54.1	12 871.5
22	r	Letychiv raion	12 417.4	5 662.1	45.6	5 794.8	3 363.6	1 971.0	58.6	1 159.9	15 781.0	7 633.1	48.4	6 954.7
22	r	Novouhytsk raion	8 431.8	4 251.2	50.4	4 580.4	2 212.0	1 967.0	88.9	1 031.1	10 643.8	6 218.2	58.4	5 611.5
22	r	Polonsk raion	17 160.3	7 922.4	46.2	7 718.3	4 516.5	2 266.7	50.2	1 059.9	21 676.8	10 189.2	47.0	8 778.2
22	r	Slavuty raion	12 141.4	5 303.4	43.7	5 163.8	3 895.2	1 838.5	47.2	1 153.4	16 036.6	7 141.8	44.5	6 317.2
22	r	Starokostiantynivka raion	9 431.8	3 805.1	40.3	4 066.0	5 686.9	3 324.3	58.5	1 888.3	15 118.7	7 129.4	47.2	5 954.3
22	r	Starosyniavsk raion	8 095.2	3 602.9	44.5	3 276.1	1 747.4	837.7	47.9	500.6	9 842.6	4 440.6	45.1	3 776.7
22	r	Teofipol raion	11 273.1	6 666.9	59.1	5 308.6	2 506.9	1 224.1	48.8	723.4	13 780.0	7 891.0	57.3	6 032.0
22	r	Khmelnytskyi raion	18 476.8	9 625.5	52.1	9 087.4	6 752.1	3 212.8	47.6	1 582.0	25 228.9	12 838.4	50.9	10 669.4
22	r	Chemerovetsk raion	16 667.4	7 656.7	45.9	7 742.1	3 919.7	1 783.4	45.5	1 121.8	20 587.1	9 440.1	45.9	8 863.9
22	r	Shepetivka raion	10 495.3	5 161.2	49.2	5 646.3	1 738.4	1 080.3	62.1	634.4	12 233.7	6 241.5	51.0	6 280.7
22	r	Yarmolyn raion	13 192.8	6 378.8	48.4	6 131.9	3 350.2	1 596.7	47.7	740.1	16 543.0	7 975.5	48.2	6 872.0
22	vr	Total for raion budgets	302 032.9	147 018.6	48.7	140 579.9	79 414.7	43 941.5	55.3	23 646.7	381 447.6	190 960.2	50.1	164 226.6
22	vmr	Total for raion and city budgets	778 258.5	377 725.2	48.5	362 444.9	188 223.6	102 034.2	54.2	73 978.1	966 482.1	479 759.4	49.6	436 423.0
22	o	Oblast budget	324 163.0	140 953.9	43.5	128 300.2	9 241.2	3 652.2	39.5	1 104.1	333 404.2	144 606.2	43.4	129 404.2
22	v	Consolidated budget of Khmelnytskyi oblast	1 102 421.5	518 679.2	47.0	490 745.1	197 464.8	105 686.4	53.5	75 082.2	1 299 886.3	624 365.5	48.0	565 827.2
23	m	city Cherkasy	317 877.3	152 135.9	47.9	139 456.8	116 474.5	53 118.7	45.6	40 716.4	434 351.8	205 254.5	47.3	180 173.2
23	m	city Vatutine	5 500.3	3 305.5	60.1	2 956.0	2 603.8	1 182.9	45.4	806.2	8 104.1	4 488.4	55.4	3 762.2
23	m	city Zolotonosha	23 708.5	9 730.6	41.0	10 198.5	4 701.2	2 426.2	51.6	1 681.4	28 409.7	12 156.8	42.8	11 879.9
23	m	city Kaniv	22 737.6	11 244.0	49.5	10 714.8	4 628.6	1 943.1	42.0	1 643.4	27 366.2	13 187.1	48.2	12 358.2
23	m	city Smila	53 688.6	26 044.1	48.5	24 318.9	10 073.7	3 730.2	37.0	2 704.1	63 762.3	29 774.3	46.7	27 022.9
23	m	city Uman	55 245.1	27 805.7	50.3	25 459.9	13 236.4	6 565.1	49.6	4 809.8	68 481.5	34 370.8	50.2	30 269.6
23	vm	Total for city budgets	478 757.4	230 265.8	48.1	213 104.9	151 718.2	68 966.1	45.5	52 361.2	630 475.6	299 231.9	47.5	265 466.1
23	r	Horodyschensk raion	18 222.3	7 781.5	42.7	8 053.7	9 288.3	5 021.6	54.1	2 980.4	27 510.6	12 803.1	46.5	11 034.2
23	r	Drabivka raion	14 945.2	6 155.4	41.2	6 470.8	9 333.5	5 015.5	53.7	2 708.8	24 278.7	11 170.9	46.0	9 179.7
23	r	Zhashkiv raion	17 432.6	9 414.8	54.0	8 188.3	10 076.7	4 777.5	47.4	2 141.8	27 509.3	14 192.3	51.6	10 330.1
23	r	Zvenyhorod raion	20 262.6	9 139.0	45.1	8 968.4	7 811.0	4 158.9	53.2	2 165.0	28 073.6	13 296.0	47.4	11 133.3
23	r	Zolotonosha raion	28 554.3	11 079.4	38.8	12 541.9	11 370.3	6 501.2	57.2	3 083.3	39 924.6	17 580.7	44.0	15 625.1
23	r	Kamianka raion	14 165.0	6 308.5	44.5	5 963.5	5 725.3	3 455.0	60.3	1 547.6	19 890.3	9 763.5	49.1	7 511.1
23	r	Kaniv raion	20 053.9	12 006.1	59.9	12 116.1	4 066.4	3 058.8	75.2	975.6	24 120.3	15 064.8	62.5	13 091.7
23	r	Katerynopilsk raion	12 836.7	6 696.6	52.2	6 195.9	4 973.3	2 928.0	58.9	1 389.5	17 810.0	9 624.6	54.0	7 585.4
23	r	Korsun-Shevchenkiivskiy raion	21 240.3	10 952.6	51.6	10 424.0	7 517.3	4 457.1	59.3	2 181.2	28 757.6	15 409.7	53.6	12 605.2
23	r	Lysiansk raion	11 886.4	4 913.9	41.3	4 919.1	4 484.5	2 720.6	60.7	1 313.9	16 370.9	7 634.5	46.6	6 232.9
23	r	Mankiv raion	13 015.0	5 915.5	45.5	5 572.5	4 763.8	2 968.1	62.3	1 322.4	17 778.8	8 883.6	50.0	6 894.9
23	r	Monasteryschensk raion	14 406.0	6 423.1	44.6	6 602.4	4 079.7	2 050.7	50.3	1 002.1	18 485.7	8 473.9	45.8	7 604.4
23	r	Smilianske raion	10 445.8	4 905.6	47.0	4 807.6	6 213.7	2 971.0	47.8	1 532.2	16 659.5	7 876.6	47.3	6 339.9
23	r	Tainiv raion	18 180.1	8 304.1	45.7	8 151.3	8 880.9	4 638.3	52.2	2 026.7	27 061.0	12 942.3	47.8	10 178.0
23	r	Uman raion	19 954.7	9 631.0	48.3	8 858.7	7 491.5	4 760.6	63.5	2 124.8	27 446.2	14 391.6	52.4	10 983.5
23	r	Khrystynivka raion	22 188.2	10 866.1	49.0	9 583.5	4 496.4	2 508.9	55.8	1 163.6	26 684.6	13 375.0	50.1	10 747.1
23	r	Cherkaskiy raion	39 325.9	18 566.2	47.2	17 946.6	10 418.6	5 980.3	57.4	2 972.7	49 744.5	24 546.5	49.3	20 919.3
23	r	Chyhyryn raion	12 855.7	7 459.1	58.0	5 310.4	4 744.7	2 862.9	60.3	1 525.4	17 600.4	10 322.0	58.6	6 835.8
23	r	Chornobai raion	27 745.1	12 276.9	44.2	11 471.0	13 109.3	7 195.5	54.9	3 590.4	40 854.4	19 472.4	47.7	15 061.4
23	r	Shpoliansk raion	19 445.4	9 968.2	51.3	9 037.8	9 879.9	4 424.1	44.8	2 446.9	29 325.3	14 392.3	49.1	11 484.7
23	vr	Total for raion budgets	377 161.2	178 763.8	47.4	171 183.4	148 725.1	82 454.5	55.4	40 194.3	525 886.3	261 218.3	49.7	211 377.7
23	vmr	Total for raion and city budgets	855 918.6	409 029.6	47.8	384 288.3	300 443.3	151 420.7	50.4	92 555.5	1 156 361.9	560 450.2	48.5	476 843.8
23	o	Oblast budget	350 130.4	155 211.2	44.3	147 753.7	9 799.0	3 722.7	38.0	2 086.5	359 929.4	158 933.9	44.2	149 840.2

Oblast codes	Level of budget	Administrative units	Revenues included in the calculation of intergovernmental transfers				Revenues that are not included in the calculation of intergovernmental transfers				General Fund revenues: total			
			Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010	Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010	Estimates	Actual as of 1 July 2011	% of execution	Actual as of 1 July 2010
23	v	Consolidated budget of Cherkasy oblast	1 206 049.0	564 240.8	46.8	532 041.9	310 242.3	155 143.3	50.0	94 642.1	1 516 291.3	719 384.1	47.4	626 684.0
24	m	city Chernivtsi	253 843.4	116 404.3	45.9	113 543.3	95 662.3	55 051.5	57.5	45 071.7	349 505.7	171 455.8	49.1	158 615.0
24	m	city Novodnistrovsk	12 507.5	4 108.6	32.8	4 838.0	2 617.0	942.1	36.0	816.7	15 124.5	5 050.7	33.4	5 654.7
24	vm	Total for citybudgets	266 350.9	120 512.9	45.2	118 381.3	98 279.3	55 993.5	57.0	45 888.4	364 630.2	176 506.5	48.4	164 269.7
24	r	Vyzhny raion	16 477.7	7 600.9	46.1	8 004.3	4 736.8	2 077.0	43.8	1 473.1	21 214.5	9 677.9	45.6	9 477.4
24	r	Hertsaiue raion	8 332.8	3 825.3	45.9	4 017.5	1 578.6	734.3	46.5	379.2	9 911.4	4 559.5	46.0	4 396.7
24	r	Hlybochytysa raion	18 048.3	8 554.6	47.4	8 896.9	3 365.3	1 620.4	48.2	836.6	21 413.6	10 175.0	47.5	9 733.6
24	r	Zastavny raion	12 651.4	5 525.2	43.7	5 948.7	4 136.2	2 060.1	49.8	1 031.7	16 787.6	7 585.2	45.2	6 980.4
24	r	Kelmenetsk raion	12 199.2	5 120.4	42.0	5 714.0	4 161.2	1 956.7	47.0	986.3	16 360.4	7 077.1	43.3	6 700.3
24	r	Kitsmansk raion	21 210.7	9 925.5	46.8	10 105.1	6 238.4	2 817.2	45.2	1 550.4	27 449.1	12 742.7	46.4	11 655.5
24	r	Novosely raion	20 204.8	9 319.7	46.1	10 121.7	7 803.1	3 570.2	45.8	2 073.2	28 007.9	12 889.9	46.0	12 194.9
24	r	Putyiv raion	9 146.2	4 718.5	51.6	4 087.1	2 177.4	947.1	43.5	483.0	11 323.6	5 665.6	50.0	4 570.1
24	r	Sokyriany raion	12 485.5	6 082.3	48.7	6 036.1	3 939.7	1 753.4	44.5	873.7	16 425.2	7 835.7	47.7	6 909.8
24	r	Storozhynetsk raion	22 143.5	10 822.8	48.9	12 009.2	5 876.4	2 709.6	46.1	1 514.7	28 019.9	13 532.3	48.3	13 523.9
24	r	Khotynka raion	17 347.2	8 135.5	46.9	8 832.5	4 037.5	1 819.9	45.1	1 210.5	21 384.7	9 955.4	46.6	10 043.1
24	vr	Total for raion budgets	170 247.3	79 630.6	46.8	83 773.0	48 050.6	22 065.8	45.9	12 412.5	218 297.9	101 696.4	46.6	96 185.6
24	vmr	Total for raion and city budgets	436 598.2	200 143.5	45.8	202 154.3	146 329.9	78 059.3	53.3	58 300.9	582 928.1	278 202.8	47.7	260 455.3
24	o	Oblast budget	161 887.7	76 300.2	47.1	75 649.8	5 273.6	4 333.7	82.2	717.1	167 161.3	80 633.9	48.2	76 366.9
24	v	Consolidated budget of Chernivtsi oblast	598 485.9	276 443.7	46.2	277 804.1	151 603.5	82 393.0	54.3	59 018.1	750 089.4	358 836.7	47.8	336 822.2
25	m	city Chernihiv	271 443.5	128 164.3	47.2	119 686.9	67 096.7	33 486.1	49.9	25 737.3	338 540.2	161 650.4	47.7	145 424.1
25	m	city Nizhyn	47 885.3	22 980.0	48.0	22 325.9	10 775.3	6 675.8	62.0	3 704.3	58 660.6	29 655.8	50.6	26 030.1
25	m	city Pryluky	67 547.5	34 263.7	50.7	32 583.7	9 677.5	5 039.5	52.1	3 043.2	77 225.0	39 303.2	50.9	35 626.9
25	vm	Total for citybudgets	386 876.3	185 408.0	47.9	174 596.4	87 549.5	45 201.4	51.6	32 484.7	474 425.8	230 609.4	48.6	207 081.2
25	r	Bakhmaty raion	27 932.2	12 649.3	45.3	11 941.6	4 626.0	2 433.9	52.6	1 441.0	32 558.2	15 083.2	46.3	13 382.6
25	r	Bobrovytsa raion	19 632.6	8 219.0	41.9	8 324.5	3 724.6	2 287.2	61.4	1 132.8	23 357.2	10 506.2	45.0	9 457.3
25	r	Borznianka raion	13 972.1	6 557.9	46.9	6 237.6	3 055.8	2 343.8	76.7	1 190.4	17 027.9	8 901.7	52.3	7 428.1
25	r	Varvyny raion	15 049.8	7 587.8	50.4	6 656.7	5 305.5	3 081.3	58.1	1 380.8	20 355.3	10 669.1	52.4	8 037.5
25	r	Horodniansk raion	13 093.7	6 194.6	47.3	6 006.8	2 229.7	1 561.4	70.0	816.8	15 323.4	7 756.1	50.6	6 823.6
25	r	Ichniansk raion	17 775.4	8 091.4	45.5	7 510.2	2 945.6	1 184.0	40.2	739.9	20 721.0	9 275.4	44.8	8 250.1
25	r	Kozelets'k raion	27 159.9	12 460.4	45.9	12 239.4	3 184.1	1 481.7	46.5	1 140.8	30 344.0	13 942.0	45.9	13 380.2
25	r	Koropy raion	9 892.5	4 239.9	42.9	4 293.1	1 604.9	1 374.0	85.6	616.4	11 497.4	5 613.9	48.8	4 909.5
25	r	Koriukivka raion	16 718.8	8 558.0	51.2	7 755.5	2 849.8	1 862.4	65.4	1 163.0	19 568.6	10 420.3	53.3	8 918.4
25	r	Kulykiv raion	7 524.3	3 508.4	46.6	3 333.1	1 048.0	621.5	59.3	350.2	8 572.3	4 130.0	48.2	3 683.3
25	r	Mensk raion	18 942.3	8 044.0	42.5	8 197.8	3 510.0	1 918.0	54.6	1 028.6	22 452.3	9 962.0	44.4	9 226.4
25	r	Nizhyn raion	6 970.1	3 191.5	45.8	3 046.6	1 701.6	1 534.6	90.2	590.6	8 671.7	4 726.1	54.5	3 637.3
25	r	Novhorod-Siverskyi raion	14 210.9	6 554.3	46.1	6 323.0	3 089.1	1 705.8	55.2	911.3	17 300.0	8 260.1	47.7	7 234.3
25	r	Nosivka raion	14 527.1	6 912.6	47.6	6 413.2	2 149.5	1 987.6	92.5	661.4	16 676.6	8 900.3	53.4	7 074.6
25	r	Pryluky raion	16 015.8	7 517.3	46.9	7 496.0	4 997.7	2 984.5	59.7	1 115.1	21 013.5	10 501.9	50.0	8 611.1
25	r	Ripkynka raion	14 019.1	5 912.4	42.2	6 051.1	3 073.4	1 638.6	53.3	963.2	17 092.5	7 551.0	44.2	7 014.4
25	r	Semenivka raion	8 894.1	4 328.0	48.7	4 045.8	1 731.8	1 803.6	104.1	789.3	10 625.9	6 131.6	57.7	4 835.1
25	r	Sosnianka raion	9 021.3	3 945.9	43.7	4 289.0	1 335.3	731.8	54.8	355.5	10 356.6	4 677.7	45.2	4 644.5
25	r	Sribniansk raion	5 484.8	3 599.5	65.6	2 525.6	2 125.9	1 363.3	64.1	602.0	7 610.7	4 962.7	65.2	3 127.6
25	r	Talalaiv raion	7 895.6	3 650.1	46.2	3 593.0	1 912.1	1 033.5	54.1	577.0	9 807.7	4 683.7	47.8	4 170.0
25	r	Chernihiv raion	23 006.7	11 222.4	48.8	10 330.7	4 376.4	1 895.2	43.3	871.3	27 383.1	13 117.6	47.9	11 202.0
25	r	Schorsivka raion	12 623.6	5 709.1	45.2	5 579.2	1 496.7	655.9	43.8	433.2	14 120.3	6 365.0	45.1	6 012.4
25	vr	Total for raion budgets	320 362.7	148 653.9	46.4	142 189.7	62 073.5	37 483.6	60.4	18 870.6	382 436.2	186 137.5	48.7	161 060.3
25	vmr	Total for raion and city budgets	707 239.0	334 061.9	47.2	316 786.2	149 623.0	82 685.1	55.3	51 355.3	856 862.0	416 746.9	48.6	368 141.4
25	o	Oblast budget	330 072.5	142 354.9	43.1	112 122.5	9 981.2	4 675.8	46.8	2 787.2	340 053.7	147 030.6	43.2	114 909.7
25	v	Consolidated budget of Chernihiv oblast	1 037 311.5	476 416.7	45.9	428 908.6	159 604.2	87 360.8	54.7	54 142.5	1 196 915.7	563 777.6	47.1	483 051.1
26	v	Consolidated budget of city Kyiv	6 996 249.2	2 907 647.4	41.6	4 916 881.8	3 230 740.1	1 112 523.4	34.4	1 088 917.6	10 226 989.3	4 020 170.7	39.3	6 005 799.4
27	v	Consolidated budget of city Sevastopol	602 913.7	281 840.2	46.7	247 079.8	169 902.5	85 023.5	50.0	77 592.5	772 816.2	366 863.7	47.5	324 672.3
-	v	Total for administrative unit budget	55 595 149.1	26 622 205.4	47.9	26 082 976.4	14 161 729.7	6 416 962.1	45.3	4 700 954.8	69 756 878.8	33 039 167.5	47.4	30 783 931.3

Appendix C

Data on the Status of Intergovernmental Settlements between the State Budget and Local Budgets in January-June 2011

Hr thousand

Name of oblast's consolidated budget	Equalization grant			Funds transferred from local budgets to the State 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)		
	Estimates	Actual as of 1 July 2011	% of execution	Estimates	Actual as of 1 July 2011	% of execution	Estimates	Actual as of 1 July 2011	% of execution
Autonomous Republic of Crimea	1 397 623.2	707 865.9	50.6%	12 785.9	4 864.0	38.0%	208 258.4	110 164.1	52.9%
Vinnitsya Oblast	2 246 270.4	1 123 078.5	50.0%	33 431.5	15 678.0	46.9%	185 655.9	87 048.2	46.9%
Volyn' Oblast	1 710 552.8	855 482.1	50.0%	-	-	-	119 206.3	56 359.1	47.3%
Dnipropetrovsk Oblast	1 413 502.8	703 480.1	49.8%	149 878.7	56 675.0	37.8%	594 500.2	321 328.2	54.1%
Donetsk Oblast	2 470 598.9	1 238 434.2	50.1%	251 151.0	125 155.7	49.8%	815 778.9	394 929.4	48.4%
Zhytomyr Oblast	1 800 324.4	897 407.3	49.8%	-	-	-	180 144.6	81 657.2	45.3%
Zakarpattia Oblast	2 068 057.7	1 034 060.5	50.0%	9 052.2	4 259.5	47.1%	80 628.2	38 610.0	47.9%
Zaporizhzhya Oblast	1 422 927.4	711 550.5	50.0%	142 910.7	71 455.4	50.0%	288 928.8	127 482.7	44.1%
Ivano-Frankivsk Oblast	2 048 088.6	1 025 499.7	50.1%	-	-	-	166 324.8	79 095.9	47.6%
Kyiv Oblast	1 532 693.2	766 348.1	50.0%	93 010.6	45 633.2	49.1%	389 152.9	136 634.2	35.1%
Kirovohrad Oblast	1 349 711.9	674 914.9	50.0%	14 200.8	7 100.4	50.0%	140 812.0	72 228.5	51.3%
Luhansk Oblast	1 985 697.7	992 907.1	50.0%	11 054.4	5 457.2	49.4%	371 059.0	158 920.7	42.8%
Lviv Oblast	2 853 738.3	1 426 878.4	50.0%	64 778.2	29 090.7	44.9%	391 015.8	151 346.7	38.7%
Mykolaiv Oblast	1 397 447.1	698 723.4	50.0%	22 631.8	11 315.9	50.0%	137 260.5	56 880.5	41.4%
Odesa Oblast	2 167 313.9	1 083 659.0	50.0%	118 081.9	55 788.7	47.2%	269 855.6	156 713.1	58.1%
Poltava Oblast	1 216 619.7	615 608.1	50.6%	52 360.5	26 151.0	49.9%	338 015.3	160 149.6	47.4%
Rivne Oblast	1 777 965.0	888 843.8	50.0%	27 293.1	13 646.6	50.0%	137 545.7	69 080.8	50.2%
Sumy Oblast	1 238 956.2	626 440.1	50.6%	13 108.4	6 167.9	47.1%	199 847.2	123 101.1	61.6%
Ternopil Oblast	1 746 177.8	873 037.0	50.0%	-	-	-	138 623.1	85 530.5	61.7%
Kharkiv Oblast	1 695 574.4	847 639.8	50.0%	2 626.6	1 198.8	45.6%	554 274.7	290 074.5	52.3%
Kherson Oblast	1 545 913.1	772 886.4	50.0%	-	-	-	107 578.7	60 509.9	56.2%
Khmelnytskyi Oblast	2 006 919.6	1 002 901.9	50.0%	18 357.9	8 933.7	48.7%	194 729.6	101 792.8	52.3%
Cherkasy Oblast	1 619 611.2	809 876.4	50.0%	-	-	-	213 630.2	125 691.4	58.8%
Chernivtsi Oblast	1 422 130.2	710 944.5	50.0%	-	-	-	73 822.0	50 700.1	68.7%
Chernihiv Oblast	1 362 398.2	683 505.7	50.2%	-	-	-	195 616.4	58 598.7	30.0%
City of Kyiv	-	-	-	1 472 041.0	735 204.0	49.9%	453 784.7	230 680.9	50.8%
City of Sevastopol	86 047.7	43 023.9	50.0%	-	-	-	53 950.5	24 412.0	45.2%
Total	43 582 861.4	21 814 996.9	50.1%	2 508 755.2	1 223 775.7	48.8%	7 000 000.0	3 409 720.9	48.7%

Name of oblast's consolidated budget	Subvention for providing preferences and housing subsidies to the population for purchasing solid and liquid household fuel and liquefied gas (KD 41031000)			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)		
	Estimates	Actual as of 1 July 2011	% of execution	Estimates	Actual as of 1 July 2011	% of execution	Estimates	Actual as of 1 July 2011	% of execution
Autonomous Republic of Crimea	14 526.5	7 136.5	49.1%	77 309.1	24 783.9	32.1%	1 189 598.9	619 415.2	52.1%
Vinnitsya Oblast	41 244.4	15 195.9	36.8%	50 002.9	23 445.9	46.9%	972 108.1	493 954.7	50.8%
Volyn' Oblast	33 354.3	10 071.1	30.2%	27 322.9	12 292.7	45.0%	840 163.1	464 754.8	55.3%
Dnipropetrovsk Oblast	35 025.0	12 205.9	34.8%	131 396.9	61 807.9	47.0%	1 844 795.1	867 343.1	47.0%
Donetsk Oblast	71 572.8	33 442.6	46.7%	179 074.7	77 757.6	43.4%	2 201 622.7	1 030 398.9	46.8%
Zhytomyr Oblast	38 691.1	9 519.7	24.6%	39 088.9	20 982.4	53.7%	832 982.9	431 255.6	51.8%
Zakarpattia Oblast	7 425.4	1 901.9	25.6%	27 000.7	10 968.7	40.6%	942 977.1	518 862.2	55.0%
Zaporizhzhya Oblast	16 881.6	10 443.5	61.9%	65 845.9	36 378.6	55.2%	963 338.7	471 373.4	48.9%
Ivano-Frankivsk Oblast	8 535.0	3 218.8	37.7%	35 501.8	15 265.8	43.0%	986 180.9	553 619.4	56.1%
Kyiv Oblast	14 908.9	3 270.3	21.9%	52 170.2	23 237.9	44.5%	939 045.9	459 936.6	49.0%
Kirovohrad Oblast	23 500.4	20 956.0	89.2%	30 195.1	13 924.7	46.1%	610 668.0	316 561.9	51.8%
Luhansk Oblast	17 257.7	8 584.0	49.7%	72 662.3	32 327.1	44.5%	1 111 468.7	515 758.2	46.4%
Lviv Oblast	12 536.2	7 831.0	62.5%	66 282.0	33 524.1	50.6%	1 638 975.9	830 040.9	50.6%
Mykolaiv Oblast	10 818.1	3 813.4	35.3%	31 622.0	15 573.7	49.2%	725 686.2	368 722.1	50.8%
Odesa Oblast	22 530.9	6 176.7	27.4%	62 710.8	28 258.1	45.1%	1 427 897.3	713 203.1	49.9%
Poltava Oblast	7 149.1	771.2	10.8%	44 659.9	20 508.2	45.9%	767 805.8	380 823.7	49.6%
Rivne Oblast	33 763.4	8 977.3	26.6%	29 126.8	13 370.2	45.9%	889 789.1	509 169.9	57.2%
Sumy Oblast	13 830.6	10 498.0	75.9%	35 053.5	17 401.2	49.6%	585 905.4	303 699.2	51.8%
Ternopil Oblast	8 297.0	2 299.0	27.7%	29 923.7	14 689.8	49.1%	672 546.4	367 641.4	54.7%
Kharkiv Oblast	11 933.5	954.1	8.0%	91 009.6	50 220.7	55.2%	1 343 366.2	650 871.8	48.5%
Kherson Oblast	16 957.9	9 088.1	53.6%	29 437.0	16 863.2	57.3%	648 605.5	342 706.6	52.8%
Khmelnytskyi Oblast	18 510.3	10 041.5	54.2%	40 143.4	16 212.8	40.4%	814 004.6	426 890.9	52.4%
Cherkasy Oblast	22 249.8	6 842.7	30.8%	40 703.8	18 295.3	44.9%	692 114.4	355 668.6	51.4%
Chernivtsi Oblast	11 114.6	3 833.3	34.5%	22 549.2	10 156.0	45.0%	629 104.9	325 141.3	51.7%
Chernihiv Oblast	25 654.5	12 987.1	50.6%	36 109.6	18 729.7	51.9%	583 323.5	284 447.5	48.8%
City of Kyiv	330.6	63.1	19.1%	178 099.4	151 110.1	84.8%	1 320 041.1	519 438.1	39.4%
City of Sevastopol	813.3	140.8	17.3%	14 637.9	6 474.7	44.2%	194 005.3	87 863.2	45.3%
Total	539 412.9	220 263.4	40.8%	1 539 640.0	784 561.1	51.0%	26 368 121.7	13 209 562.2	50.1%

Appendix D

The Status of Remittance of State Budget Subventions to Local Budgets in January-June 2011

Hr thousand

Description	General Fund		Special Fund		Total	
	Plan	Actual	Plan	Actual	Plan	Actual
<i>Subvention for paying allowances to families with children, low-income families, persons disabled since childhood, disabled children, and for temporary State support for children</i>	26 368 121.7	13 209 562.2	0.0	0.0	26 368 121.7	13 209 562.2
<i>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</i>	7 000 000.0	3 409 720.9	0.0	0.0	7 000 000.0	3 409 720.9
<i>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</i>	1 539 640.0	784 561.1	0.0	0.0	1 539 640.0	784 561.1
<i>Subvention for providing preferences and housing subsidies to the population for purchasing solid and liquid household fuel and liquefied gas</i>	539 409.3	220 263.4	0.0	0.0	539 409.3	220 263.4
<i>State budget subvention to the Kyiv city budget for construction and reconstruction of infrastructure networks and construction of a modern preschool and school institution in the Holosiyivs'kyi district of the city of Kyiv</i>	48 500.0	7 275.0	0.0	0.0	48 500.0	7 275.0
<i>State budget subvention to the Zhovti Vody city budget for implementation of actions intended for the radiation and social protection of the population of Zhovti Vody</i>	3 500.0	1 610.0	0.0	0.0	3 500.0	1 610.0
<i>State budget subvention to the Donets'ka oblast budget for building a PET-CT center, capital repair and reconstruction of hospital buildings, and procurement of high-value medical equipment for the Donets'ka Oblast Clinical Territorial Medical Association</i>	59 000.0	20 454.5	0.0	0.0	59 000.0	20 454.5
<i>State budget subvention to the Slavutych city budget for implementation of actions intended for prevention of accidents and technogenic catastrophes in the housing and communal services sector of the city of Slavutych</i>	4 500.0	675.0	0.0	0.0	4 500.0	675.0
<i>State budget subvention to local budgets for refunding part of interest rates on the credits obtained for renewal of the bus and trolleybus fleets of the host cities as part of preparations for hosting the 2012 European Football Championship Finals in Ukraine</i>	207 100.0	9 092.0	0.0	0.0	207 100.0	9 092.0
<i>State budget subvention to the budget of the Autonomous Republic of Crimea for socioeconomic development of the Autonomous Republic of Crimea</i>	900 000.0	450 000.0	0.0	0.0	900 000.0	450 000.0
<i>State budget subvention to the Zaporizhzhya city budget for building a highway bridge across the Dnipro River in the city of Zaporizhzhya</i>	200 000.0	200 000.0	0.0	0.0	200 000.0	200 000.0
<i>State budget subvention for completing the construction and commissioning of an outpatient clinic in the urban-type settlement Hlevakha, Vasyli'kivs'kyi rayon, Kyivs'ka oblast</i>	5 000.0	750.0	0.0	0.0	5 000.0	750.0
<i>State budget subvention to the rayon budget for building the Sedniv Training and Educational Complex in the Chernihivs'kyi rayon, Chernihivs'ka oblast</i>	20 000.0	9 500.0	0.0	0.0	20 000.0	9 500.0
<i>State budget subvention to the Sarnens'kyi rayon, Rivnens'ka oblast, for designing and building a motor road and for provision of centralized gas supply for the villages Kostyantynivka, Chemerne, and Dovhe in the Sarnens'kyi rayon, Rivnens'ka oblast</i>	2 000.0	300.0	0.0	0.0	2 000.0	300.0
<i>State budget subvention to the city budget for conducting the repair and restoration works of the cultural heritage monuments in the city of Hlukhiv, Sums'ka oblast</i>	7 700.0	1 155.0	0.0	0.0	7 700.0	1 155.0

Description	General Fund		Special Fund		Total	
	Plan	Actual	Plan	Actual	Plan	Actual
State budget subvention to the Kyiv city budget for conducting conservation and modern museumification, completing the archeological studies of the Starokyivs'ka Hill with remaining foundations of the Church of the Dime within the area of the national archeological monument The Old Kyiv Citadel of 8-10 Centuries with the Church of the Dime Foundations	20 000.0	3 000.0	0.0	0.0	20 000.0	3 000.0
State budget subvention to local budgets for purchase of consumables and medical equipment for healthcare institutions	566 000.0	61 820.6	0.0	0.0	566 000.0	61 820.6
State budget subvention to local budgets for socioeconomic development	1 191 719.0	528 154.7	0.0	0.0	1 191 719.0	528 154.7
State budget subvention to local budgets for maintaining the average wage level for the period before job placement of the local government officials who were members of respective councils and who are in need of job placement due to expiry of their term in office	68 591.1	68 591.1	0.0	0.0	68 591.1	68 591.1
State budget subvention to local budgets for financing the repair of offices of Labor and Social Protection Directorates of city (republican-significant cities in the Autonomous Republic of Crimea and oblast-significant cities), district in the cities of Kyiv and Sevastopol, and district city councils for conducting the activities of joint implementation of the Social Aid System Improvement Project with the World Bank	0.0	0.0	20 441.0	4 075.7	20 441.0	4 075.7
State budget subvention to local budgets for construction, reconstruction, repair, and maintenance of streets and municipal roads within localities	0.0	0.0	2 033 200.0	862 500.0	2 033 200.0	862 500.0
State budget subvention to local budgets for implementing the activities of socioeconomic development of individual territories	1 153 067.2	227 983.6	0.0	0.0	1 153 067.2	227 983.6
State budget subvention to local budgets for the development of socioeconomic sphere of the city of Sevastopol and other localities, where the military units of the Russian Federation's Black Sea Fleet are stationed in the territory of Ukraine	0.0	0.0	49 472.7	24 507.9	49 472.7	24 507.9
State budget subvention to local budgets for financing the activities of socioeconomic compensation of the risks to the populations living in the monitored areas	0.0	0.0	136 499.0	66 511.0	136 499.0	66 511.0
State budget subvention to the Luhans'ka oblast budget for capital repair of its Directorate for Social Protection of the Population	8 100.0	1 215.0	0.0	0.0	8 100.0	1 215.0
State budget subvention to local budgets for paying out State social allowances for orphaned children and children left without parental care, cash support to carer parents and foster parents for the provision of social services in family-type children's homes and foster families based on the «money follows the child» principle	283 348.6	136 457.5	0.0	0.0	283 348.6	136 457.5
State budget subvention to local budgets for financing the winning programs of the All-Ukraine Competition of Local Government Development Projects and Programs	25 000.0	7 513.5	0.0	0.0	25 000.0	7 513.5
State budget subvention to local budgets for repaying the debt in the difference in tariffs for the heat energy, which was produced, transmitted, and supplied to the population, which debt emerged due to a mismatch between the actual value of the heat energy and the tariffs, which were approved or agreed by the relevant bodies of central or local government	0.0	0.0	3 600 000.0	3 179 190.0	3 600 000.0	3 179 190.0
State budget subvention to local budgets for holding elections of deputies to the Verkhovna Rada of the Autonomous Republic of Crimea, local councils, and village, settlement, and city mayors	19 000.0	2 679.4	0.0	0.0	19 000.0	2 679.4
State budget subvention to the Kyiv city budget for ensuring operation of the Nuclear Medicine Center using PET technologies at the Kyiv City Oncological Hospital	30 000.0	18 000.0	0.0	0.0	30 000.0	18 000.0
State budget subvention to local budgets for implementation of regional development priorities	1 000 000.0	0.0	0.0	0.0	1 000 000.0	0.0

Description	General Fund		Special Fund		Total	
	Plan	Actual	Plan	Actual	Plan	Actual
<i>State budget subvention to the Odes'ka oblast budget for conducting priority works of building a system of removal of wastewater from the Pivnichna biological purification plant in the city of Odesa at the Deepwater Discharge facility</i>	155 000.0	0.0	0.0	0.0	155 000.0	0.0
<i>State budget subvention to the municipal budget of Uman', Cherkas'ka oblast for resettlement of residents of the buildings, which are located in the part of the Sofiyivka arboretum scheduled for reconstruction</i>	2 760.0	0.0	0.0	0.0	2 760.0	0.0
<i>State budget subvention to the Volyns'ka oblast budget for socioeconomic development of the Volyns'ka oblast</i>	20 000.0	0.0	0.0	0.0	20 000.0	0.0
<i>State budget subvention to the Horodenkivs'kyi rayon budget, Ivano-Frankivs'ka oblast, for repair and reconstruction of the club building in the village Tyshkivtsi</i>	4 000.0	0.0	0.0	0.0	4 000.0	0.0
<i>State budget subvention to the Donetsk city budget for procurement of modern medical equipment for healthcare institutions</i>	20 000.0	0.0	0.0	0.0	20 000.0	0.0
<i>State budget subvention to the Dzerzhyns'k city budget, Donetsk'ka oblast, for procurement of modern medical equipment for healthcare institutions</i>	15 000.0	0.0	0.0	0.0	15 000.0	0.0
<i>State budget subvention to the Dnipropetrovs'ka oblast budget for procurement of medical equipment and ambulances for healthcare institutions</i>	20 000.0	0.0	0.0	0.0	20 000.0	0.0
<i>State budget subvention to the Kyivs'ka oblast budget for procurement of medical equipment for the Kyivs'ka Oblast Clinical Hospital</i>	20 000.0	0.0	0.0	0.0	20 000.0	0.0
<i>State budget subvention to the Zakarpats'ka oblast budget for procurement of modern, high-value therapeutic and diagnostic equipment for healthcare institutions</i>	20 000.0	0.0	0.0	0.0	20 000.0	0.0
<i>State budget subvention to the Feodosiya city budget for construction and reconstruction of water mains of the Frontove and Feodosiyske reservoirs</i>	20 000.0	0.0	0.0	0.0	20 000.0	0.0
<i>State budget subvention to the Horlivka city budget, Donetsk'ka oblast, for preparing a feasibility study for the project of protecting the Horlivka city area from the impact of mine workings</i>	1 500.0	0.0	0.0	0.0	1 500.0	0.0
<i>State budget subvention to the Dobropillya city budget, Donetsk'ka oblast, for preparing a feasibility study for the project of protecting the Bilozers'ke city area dangerously effected by mine workings of the operational Bilozers'ka coalmine and the decommissioned Krasnoarmiys'ka coalmine</i>	1 000.0	0.0	0.0	0.0	1 000.0	0.0
<i>State budget subvention to the Baranivs'kyi rayon, Zhytomyrs'ka oblast, for socioeconomic development</i>	7 000.0	0.0	0.0	0.0	7 000.0	0.0
<i>State budget subvention to the Novohrad-Volyns'kyi city budget, Zhytomyrs'ka oblast, for socioeconomic development</i>	7 000.0	0.0	0.0	0.0	7 000.0	0.0
<i>State budget subvention to the Novohrad-Volyns'kyi rayon, Zhytomyrs'ka oblast, for socioeconomic development</i>	7 000.0	0.0	0.0	0.0	7 000.0	0.0
<i>State budget subvention to the Chervonoarmiys'kyi rayon, Zhytomyrs'ka oblast, for socioeconomic development</i>	7 000.0	0.0	0.0	0.0	7 000.0	0.0
<i>State budget subvention to the Yemil'chyns'kyi rayon, Zhytomyrs'ka oblast, for socioeconomic development</i>	7 000.0	0.0	0.0	0.0	7 000.0	0.0
<i>State budget subvention to the Donetsk city budget for reconstruction of the H.I.Petrovskyi Park of Culture and Recreation and the H.I.Petrovskyi Palace of Culture</i>	54 000.0	0.0	0.0	0.0	54 000.0	0.0
Subventions total	41 657 556.9	19 380 334.5	5 839 612.7	1 275 513.6	47 497 169.6	20 655 848.1

