

# NATIONAL ECONOMY'S MARKET MECHANISMS OF ACCOUNTING, ANALYSIS AND AUDIT

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## FEATURES OF CALCULATION AND PAYMENT OF SALARY BY THE BUDGETARY INSTITUTION UNDER THE CONDITIONS OF THE MILITARY STATE

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### **Key words:**

wages, wages, deductions,  
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The article examines the peculiarities of accounting, calculation and payment of wages in a budget institution. The feasibility of developing and implementing a unified system software product for identifying and changing employee personal data, changing the number of employees, calculating wages under martial law and providing high-quality reporting information in the appropriate, legally established forms is substantiated. One of the ways of stimulating employees and modernizing accounting systems is to increase the financing of the corresponding expenditure codes of the budget institution. An analysis of the appropriations of the revenue part was carried out and the amount of expenditure coverage of the corresponding expenditure code was determined. An analysis of the mechanism of financing the stimulating function of the salary of scientific and pedagogical workers and administrative workers was carried out. The organizational mechanism of salary transfer between budgetary institutions, banking institutions and employees of budgetary institutions, as well as documentation and confirmation of calculation and payment of wages, were considered.

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## ОСОБЛИВОСТІ НАРАХУВАННЯ ТА ВИПЛАТИ ЗАРОБІТНОЇ ПЛАТИ БЮДЖЕТНОЮ УСТАНОВОЮ В УМОВАХ ВІЙСЬКОВОГО СТАНУ

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### **Ключові слова:**

заробітна плата, оплата праці,  
відрахування,  
нарахування заробітної  
плати, бюджетні установи,  
систематизація облікових  
процесів, програмний продукт

У статті досліджуються особливості обліку, нарахування та виплати заробітної плати в бюджетній установі. Обґрунтовано доцільність розробки та впровадження уніфікованого системного програмного продукту, що ідентифікації та зміни особистих даних працівника, зміни кількості працюючих, нарахування заробітної плати в умовах військового стану та надання якісної звітної інформації у відповідних, законодавчо закріплених формах. Одним з напрямків стимулювання працівників та модернізації систем бухгалтерського обліку є збільшення фінансування відповідних кодів видатку бюджетної установи. Проведено аналіз асигнувань дохідної частини та визначено розмір покриття видатків відповідного коду видатку. Проведено аналіз механізму фінансування стимулюючої функції заробітної плати науково-педагогічних працівників та адміністративних працівників. Розглянуто організаційний механізм перерахування заробітної плати між бюджетними установами, банківськими установами та працівниками бюджетних установ, а також документування та підтвердження нарахування та виплати заробітної плати.

**Formulation of the problem**

The organization of wage accounting is quite relevant not only for budget organizations in Ukraine, because the functioning of any enterprise is not possible without the use of hired labor, which requires appropriate compensation. However, accounting and payroll requires a large burden on the employees of the relevant structural unit, due to the large array of primary information and the speed of changes in relation to changes in the employee’s personal data and legislative changes in accordance with the requirements of martial law.

The problems of the organization of document circulation, their processing and systematization of accounting registers, the lack of a single software product, regarding primary accounting and reporting do not make it possible to qualitatively and quickly carry out the accounting processes of the corresponding area of work.

**Analysis of latest research and publications**

The theoretical and methodological basis of writing the qualification work is made up of legislative and regulatory acts related to accounting, taxation and analysis of wages and benefits to employees, the work of such scientists as: V.F. Andrienko, A.V. Basiluk, D.P. Boginya, T.F. Plakhtiy, V.V. Kalashnyk, F.F. Butynets, A.S. Galchynskiy, T. Gul, N.Yu. Mardus, V.V. Krygina, V. Koshyk, T.I. Karpenko, N. Vorona, N. Bilova, N. Chernyshova and others.

The vast majority of modern domestic scientists, who devote their work to the accounting and analytical aspects of wages, choose as the subject of their research questions related to the organization and methodology of accounting for wages of budget institutions. For example, T.F. Plakhtiy considers wage accounting models and methods of improving such calculations. M.M. Demchenko examines the issue of calculating wages and taxation of financial incentives for employees.

Highly appreciating the scientific contribution of the named scientists, it should be noted that the outlined problematic issues require further intensification of research on the adaptation of existing principles and goals of accounting to the needs of effective and rational use of budget allocations in relation to the provision of salaries of budget institutions. Therefore, the primary task of the research on this topic is to achieve an understanding of budgetary institutions of the essence of guaranteed payments to employees in compliance with the

requirements of regulatory and legal acts, in accordance with the requirements of wartime.

**Formulation of the purposes of the article**

The purpose of the article is to study the issues of organization of accounting for payroll calculations in budgetary institutions and payment of wages, systematization and automation of the process of processing, accrual, payment of wages, development of certain proposals for improving the accounting mechanism for accounting for labor payments, taking into account national standards in wartime conditions.

**Outline of the main material of the research**

At every enterprise, payroll accounting plays an important role in the accounting process of the enterprise, and budgetary institutions are no exception. Regulation of relations between an employee and an employer is a strategic direction of the enterprise’s economic and social responsibility. Calculation and payment of wages, their timeliness and completeness, especially in wartime conditions, ensure economic and social stability in society and support the economy of our country.

Salary payments and financial incentives to employees of budgetary institutions are the main tool of social protection, which are provided by the state through managers of funds of the appropriate level to finance code 1011. Based on the conditions of martial law, funding of budgetary institutions is reduced due to a reduction in revenues to the state budget. In accordance with the new conditions, allocations to budgetary institutions are being reduced and estimates of budgetary institutions are being adjusted. In accordance with the changes in the economic and social condition of the country, the policy in the field of wages and sources of funding of budget institutions in terms of wages also changes significantly.

The definition of “salary” includes all types of payments: regular salaries, bonuses, additional payments, allowances, annual vacations, holidays and others, calculated in cash, regardless of the sources of funding. Taking into account the large number of accounting processes, the processing of a large amount of information about employees (recruitment, change of staff rosters, change of personal information of the employee) at enterprises of the budget sector, there was a need to introduce accounting software products (Fig. 1).

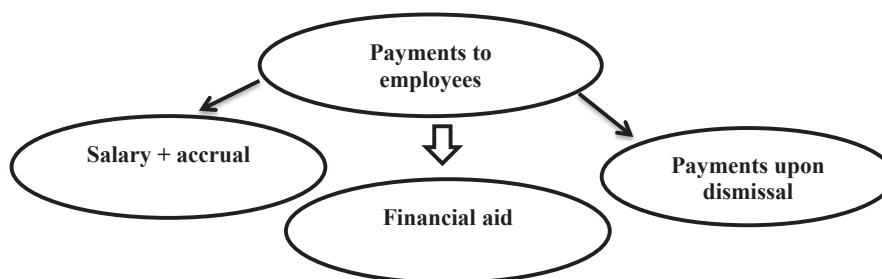


Figure 1 – Composition of employee benefits

Source: Built on the basis of information [1]

Automation of processing of accounting and economic information is a factor in improving the quality of accounting of wages of a budgetary institution, systematization of data and prompt management decision-making in accordance with the use of the wage fund.

Taking into account the fact that the lion’s share of payments falls on wages, its accounting is one of the main components of the accounting process. The organization of the accounting and salary payment process of the budgetary institution must meet the following requirements: proper registration of the received information for each employee; error-free calculation of wages and carrying out appropriate deductions; timely and full transfer of wages to the employee’s payment cards; reliable preparation and submission of reports on calculation, maintenance and payment of wages.

In a budgetary institution, the object of remuneration and the financing mechanism has a number of features.

Among the main ones we include:

- the object of work is the provision of informational, managerial and educational services that require mental activity from employees;
- financing of wages is carried out mainly in the form of budget allocations from the state or local budget;
- in the budgetary sphere, expenditure code 1110 is protected, i. e. subject to mandatory financing. However, due to the state of war, the financing of budgetary institutions has decreased, so the organizations of the budgetary sphere supplement their expenses from a special fund.

Currently, in the accounting process of wages, there are many problems related to the military situation in Ukraine, namely, underfunding of budget institutions; changes in the form of providing educational services; adjusted labor relations regarding vacations; accounting of territorial location of employees, etc. For the high-quality implementation of payroll records, it is necessary to establish the timely entry of this information into the accounting registers, which in turn requires significant (extraordinary) time spent by employees of the accounting and reporting department in the conditions of saving the wage fund, due to underfunding from the budget.

In order to overcome such a stalemate, it is necessary to consider the issue of introducing improved software modules for accounting for labor remuneration.

There is no doubt that the main advantages of the computerized form of accounting organization are:

- clear systematization of accounting registers, the ability to quickly and qualitatively change the forms of internal accounting to take into account legislative changes in accordance with the conditions of wartime;
- accumulation and multiple use of account data; one synthetic account – many analytical accounts (the number of analytical accounting accounts depends on the goals

set by management before accounting, and is not limited to anything);

- automatic receipt of information about deviations from established norms, standards, tasks, etc.;
- receiving reporting indicators in interactive mode; automatic formation of all accounting registers and reporting forms based on the data displayed in the account system [2].

For the Zaporizhia National University (ZNU), it is advisable to develop software for calculating wages, which combines salary and hourly forms of payment. Since the calculation department of ZNU calculates wages for employees of the university and the Economic and Legal College of ZNU, the Trade College of ZNU, the Hydropower College of ZNU, the Metallurgical College of ZNU where different calculation rules apply. In addition to the main employees, part-time workers, both external and internal, work at the university. Therefore, for a convenient calculation, it is necessary to take into account all the places of work of the employee in order to reliably reflect the accrued wages and withheld taxes from wages in the reporting.

The introduction of a single software product will allow to shorten the processing time of the primary information from the accounting of salaries, the accruals of bodies, would allow to increase the efficiency of the employees of the accounting department, prevent the occurrence of errors and the display of relevant operations in remote mode, and would not expose the accounting employees to danger during the announcement of air anxiety. However, it is impossible to transfer accounting transactions only to electronic format due to regulatory requirements regarding the preservation of primary documentation and the lack of sufficient funding from the state.

The most important task in solving the issue of automation of information processing in budget institutions is the creation of a single software product that will systematize accounting procedures and provide an opportunity for cross-sectional analysis in relevant industries at the level of the entire country [3].

An analysis of the financing of a budget institution allows us to conclude that the amount of appropriations received by the institution to cover its expenses does not exceed 80% (Table 1).

In conditions of insufficient financing of budget institutions by the main managers of budget funds, it becomes impossible to perform the stimulating function of wages at the expense of budget funds. Given the peculiarities of accounting processes, incentive payments are optional payments and cannot be taken into account for increasing funding during the formation and approval of the budget of institutions for the next year.

Another feature of the calculation of material incentives is payment for rehabilitation, which scientific and

Table 1 – Expenditure coverage ratio by revenue part in ZNU for 2020-2021 (based on ZNU estimate data)

No.		2020	2021
1	Receipt of funds from the general fund of the budget	80%	88%
2	Receipt of funds from the special fund of the budget	20%	12%
Together		100%	100%

pedagogical workers of educational, cultural, and health care institutions receive in a mandatory manner. However, this payment does not apply to administrative employees of accounting services as a mandatory payment. According to the decision of the head of the budgetary institution, this payment can be used as an element of stimulation of individual divisions [4]. In the conditions of martial law, as part of the financing of budgetary institutions, it is impossible to save money under expenditure code 1110, therefore, the payment of material assistance in the amount of the official salary is impossible.

Salary payments are made regularly on banking days and the terms established by the Collective Agreement, agreed with the elected body of the primary trade union organization, but not less than twice a month after a period of time, the exception is vacation at one's own expense, the terms of which are regulated by the Law of Ukraine "On the Organization of Labor Relations in the conditions of martial law" [5].

Wages are paid in 2 stages:

Stage 1 – advance payments in the amounts established in the Collective Agreement.

Stage 2 – payments consist of the difference between the actual accrued wages, advance payments and wage accruals.

Primary documents drawn up in electronic form are used in accounting, subject to compliance with the requirements of the legislation on electronic documents and electronic document management. ZNU works on a non-cash form of salary calculation. On the basis of the contract signed between ZNU and the bank on the maintenance of the salary project, the institution forms a payment statement in

the installed software. Today ZNU works with two banks "PrivatBank" and "Ukrsibbank".

Since there is no standard form of payment information, each banking institution develops and approves it for its customers. In accordance with this information, the responsible employee checks the availability of funds in the client's current account and transfers the accrued wages to the employees' current card accounts [6].

After carrying out the relevant operations, the responsible employee certifies the crediting of funds to card accounts with the appropriate bank mark. The final stage for the budget institution is to receive a statement confirming the transfer of wages to employees.

### Conclusion

Having studied the main issues of organization, conducting accounting operations for accrual, basic and incentive parts of wages in a budget institution, we came to conclusions about: inefficient use of human resources, due to the large amount of information processed manually; lack of 100% financing of certain parts of budget institution expenditure codes; the impossibility of making changes to the estimate in terms of motivating employees with a material factor; lack of a unified form of client-bank payment information; lack of a single software product for primary information processing and reporting; lack of a balanced system for making changes to personal information.

The introduction of a single software product will increase the efficiency of the accounting department, reduce information processing time, and prevent "mechanical" errors in the process of calculation and payment of wages.

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