

THREE TIMES LESS:



How to Improve Reporting
under Contracts

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The report was prepared by the team of the innovative projects program of Transparency International Ukraine within the framework of the project "Re:silience. Re:covery. Re:construction. (Re:Ukraine project)" and the development of public procurement. The views expressed in it do not necessarily reflect the position of the leadership or the Board of Transparency International Ukraine. The data and sources used in the report may change after its publication.

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This report was prepared with the financial support of the European Union. Its contents are the sole responsibility of Transparency International Ukraine and do not necessarily reflect the views of the European Union.

We are thankful to everyone who contributed to this study. In particular, to specialists of the Nikopol and Lviv City Councils, the SC "Ukroboronprom," SSU of the Professional College of Electronic Devices of the Ivano-Frankivsk National Technical University of Oil and Gas, SE "Prozorro," the State Audit Service of Ukraine, and the Ministry of Economy of Ukraine.



The study was prepared by the **DOZORRO** team.

[DOZORRO](#) is a project of civil society organization Transparency International Ukraine, which aims to ensure fair play in public procurement.

The project team has created and administers the [dozorro.org](#) monitoring portal, as well as [the public](#) and [professional](#) BI Prozorro analytics modules. In addition, DOZORRO is developing the DOZORRO community, a network of civil society organizations which monitor public procurement and report violations to supervisory and law enforcement agencies.

Our other studies can be found in the section Research → Public Procurement on Transparency International Ukraine's website: bit.ly/DOZORRO-research

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TERMS AND DEFINITIONS

1. **STSU** – State Treasury Service of Ukraine
2. **AP** – an authorized person, official or other person who is an employee of the procuring entity and is named responsible for organizing and conducting procurement procedures / simplified procurement in accordance with the Law of Ukraine “On Public Procurement” on the basis of the procuring entity’s own administrative decision or employment agreement (contract)
3. **TCT** – a system “Treasury Client – Treasury,” which allows clients of the STSU to manage the accounts of the institution and exchange documents with the STSU
4. **Spending** – the single web portal for the use of public funds, the official state information resource on the Internet, on which information is published in accordance with the Law of Ukraine “On the Openness of the Use of Public Funds”
5. **Financial obligation** – any actual payment for goods, services, or other similar operations performed by the manager and recipient of budget funds during the budget period
6. **Machine-readable fields** – a digital record containing information structured in a way that allows information systems to identify, recognize, transform, and receive specific data without human participation
7. **EDRPOU code** – Ukrainian state registry legal entity identifier

SUMMARY

Providing the state and communities with everything they need is a complex multi-stage process that requires the engagement of a large amount of funds, time, and professional personnel. The finale of the procurement process is the contract, and the finale of closing of the procuring entity's need is the fulfillment of obligations under this contract.

At each stage of procurement, from the budget request to the full fulfillment of obligations under the contracts, a large amount of data are generated. They are necessary for planning budget expenditures, efficient and expedient use of funds, assessing the effectiveness of the public procurement system, the effectiveness and expediency of management decisions made, etc.

Now, the data on procurement and contracts for the state and local budget funds are submitted by procuring entities to three independent systems – Prozorro, Spending, Treasury Client – Treasury. Moreover, almost the same information is submitted to each system.

Such duplication in 2021 alone cost the state at least 1.2 million working hours, which is equivalent to more than UAH 30 million. At the same time, the data collected in these systems, which are available in the format of open data, do not perform the function for which they are collected, that is, they do not show the real situation under the contracts and are not suitable for quality use.

Creating a single system that will provide an opportunity to submit, store, and analyze data on contracts and related procurement can solve these problems. It should be based on the following principles:

- data are entered into the single system;
- data are stored in the single system with one administrator;
- data are validated;
- data are standardized and have a single interpretation;
- data are open and accessible;
- data that have already been entered do not need to be re-entered.
- data on the contract are linked to previous / subsequent stages.

Currently, the creation of a system that complies with these principles **faces several problems**, including the following: a possible reduction in the “flexibility of the system,” determining an institution that will take over the creation and administration of the system, significant time and resources spent on data verification and correction, the distribution of obligations and responsibilities for filling out and verifying data in the institutions of procuring entities.

The advantages of creating such a system, in addition to solving these problems, **include** improving the quality of decisions made on the basis of the data, increasing the ability to monitor the current situation in the field of procurement and execution of contracts, effective use of human resources, saving budget funds and time for the process of reporting under contracts and administration of state data accounting systems, as well as creating a favorable environment for improving, developing, and implementing technical solutions in the field of procurement and public finance.

INTRODUCTION

Realizing their statutory goal, state and municipal institutions, enterprises, and organizations inevitably face the need to report on expenses. The lion's share of budget expenditures is procurement. In accordance with the requirements of the current legislation, procuring entities that purchase for public funds¹, as well as in some cases state-owned enterprises that conduct procurement at their own expense (Art. 75 of the Economic Code of Ukraine), must report on their expenses, the state of procurement, concluded contracts and their implementation.

In 2021 alone, more than 5 million contracts were concluded, of which more than **3 million** – by institutions purchasing **at the expense of the state and city budgets**. It should be noted that procuring entities report on the same or similar things both to Prozorro and Spending, and when using budget funds – also to the State Treasury Service of Ukraine (hereinafter referred to as the STSU) using the system “Treasury Client – Treasury” (hereinafter referred to as the TCT), to pay for the goods, works, or services received. That is, **state employees report to three independent systems**, and procuring entities who buy at their own expense – to two.

Since both in terms of the number of contracts and the number of systems to which it is necessary to report, procuring entities purchasing for budget funds have a substantial share, we decided to concentrate on them and try to answer the following questions:

1. What information about contracts does the procuring entity submit to Prozorro, Spending, TCT?
2. What information about contracts is duplicated in Prozorro, Spending, TCT?
3. What persons in the procuring entity's structure are responsible for submitting information on contracts in Prozorro, Spending, TCT?
4. Does duplication of information create an additional burden on procuring entities?
5. What unique information is submitted in Prozorro, Spending, TCT?

¹Public funds – funds of the state budget (except for secret expenditures), the budget of the Autonomous Republic of Crimea and local budgets, credit resources provided under state and local guarantees, funds of the National Bank of Ukraine, state banks, state trust funds, Pension Fund of Ukraine, funds of compulsory state social insurance, as well as funds of state and municipal property entities received by them from their economic activities

SECTION 1. REPORTING UNDER CONTRACTS

■ Legislation governing relations that arise in the process of reporting under contracts

The procedure for reporting under contracts concluded as a result of procurement procedures is currently regulated by [the Law of Ukraine "On Public Procurement,"](#) [the Law of Ukraine "On the Openness of the Use of Public Funds,"](#) as well as the [Order](#) of the Ministry of Finance of Ukraine dated March 2, 2012, No. 309 "On Approval of the Procedure for Registration and Accounting of Budget Obligations of Budget Funds Managers and Recipients of Budget Funds in the Bodies of the State Treasury Service of Ukraine."

■ Systems in which contracts are reported and those responsible for reporting

In accordance with the acts of the current legislation, **procuring entities report on contracts in the Prozorro, Spending, as well as TCT systems.** Each of these sources has its own features of the reporting procedure and requirements for the information that is submitted. **In essence, most of the data coincide and are actually repeated in different sources.**

Depending on the institution (organization, enterprise), persons holding various positions may be responsible for reporting, but for the most part, the responsibility of reporting is assigned to authorized persons (hereinafter referred to as the AP) and accountants. Thus, APs are responsible for placing and updating data in the Prozorro system. Responsibilities to report in the TCT and Spending are mostly assigned to accountants.

If trying to summarize the path of the contract from signing to reporting, the process will look like this:

- 1 After signing the contract, a paper copy of the contract is transferred to the AP.
⋮
- 2 The AP scans the paper contract and annexes.
⋮
- 3 The AP uploads scans of the contract and annexes to the contract into the Prozorro system and fills in the machine-readable fields.
⋮
- 4 The AP transfers the paper contract and annexes to the contract to the accounting department.
⋮
- 5 The accountant scans the contract and annexes to the contract.
⋮
- 6 The accountant fills in the machine-readable fields of the contract and annexes to the contract in the accounting system.
⋮
- 7 The accountant forms a file of the register of budgetary obligations (register of financial obligations for certificates).
⋮

- 8 The accountant imports the data from the accounting program into a file that has the .dbf extension.
- 9 The accountant creates a payment in the TCT system for reporting to the STSU, imports the .dbf file and adds scans of contracts, annexes to the contract, and the register of budgetary / financial obligations.
- 10 The accountant waits for the STSU to accept the data registered in TCT, and in case of rejection, makes the necessary changes.
- 11 The accountant binds the contract and payment documents into the folder, where the contract and annexes to it are stored in the future.
- 12 The accountant fills in the machine-readable fields about the contract, specification, additional agreements and certificates in Spending.

Additional agreements, data on which are entered into all sources after their signing, go the same way.

Separately, information on certificates of service acceptance of works performed or services rendered is entered only in TCT and Spending.

Data on penalties arising from improper performance by the parties to the contract are recorded only in Spending in the form of machine-readable fields. вносять необхідні зміни.

Objects generated during reporting under contracts²

Object	Prozorro	Spending	ДКСУ
Draft contract		–	–
Notice of intent to conclude a contract		–	–
Contract and annexes to the contract			
Contract specification			
Report on the result of the procurement procedure / using the electronic procurement system		–	
Register of budgetary obligations	–	–	
Register of financial obligations	–		
Certificate	–		–

Non-machine-readable digital documents (NDD) are objects, for example, documents in .jpg, .png, .doc, .pdf formats, etc., which, although digital documents, are structured in such a way that information systems cannot identify, recognize, transform, and receive specific data without human participation.

Machine-readable data format (MDF) – a data format structured in a way that allows information systems to identify, recognize, transform, and retrieve specific data without human participation.

² Objects generated during reporting under the contracts are non-machine-readable digital documents and machine-readable data containing information about the contracts, the status of their implementation, etc.

SECTION 2. PROBLEMS ARISING WHEN REPORTING

■ Duplication of information when reporting on the implementation of the contract

We can conclude that **a lot of data, as well as the actions taken by the performers, are duplicated during reporting.** Due to the division of responsibility between the AP and the accountant and the branching of reporting on contracts into three separate processes (in three separate sources), even such simple actions as scanning the contract and annexes are duplicated.

A study of machine-readable fields filled in **Prozorro and Spending** revealed at least **50 machine-readable fields that are comparable in content and filled in both systems** independently of each other. That is, employees of the procuring entity's institution enter twice the same data that relate to³:

- the contract:
 - contract identifiers;
 - procuring entity's data;
 - supplier's data;
 - contract amount;
 - term of the contract;
 - CPV code of the subject of the contract;
- additional agreements:
 - identifier of the additional agreement;
 - procuring entity's data;
 - supplier's data;
 - the amount of the contract in accordance with the additional agreement;
 - reasons for concluding an additional agreement;
 - term of the additional agreement (adjusted duration of the contract).

Regarding the data that the procuring entity submits to the STSU through the TCT system, most of them contain the information necessary for making payments, that is, the TCT system is focused on settlements with the budget. Machine-readable fields that are **filled in the TCT and repeated in two other sources**:

- data on procuring entity and supplier:
 - EDRPOU⁴ codes of the procuring entity;
 - name of the procuring entity;
 - EDRPOU code of the supplier;
 - name of the supplier;

³ More information can be found in [Annex 2](#) "Common fields of Prozorro and Spending"

⁴ EDRPOU code – Ukrainian state registry legal entity identifier

- data on the contract and additional agreements:
 - date of conclusion of the contract;
 - the term of the contract;
 - amount of the contract;
 - contract number;
 - ECBT (Economic codes of the budget taxes).

Regarding the specification, that is, the detalization of the procurement item, the data submitted to TCT are quite narrow and are limited to the ECBT.

The machine-readable data submitted to the TCT differ from other sources in their completeness in terms of amounts, budget levels, classification of expenditures and funds, which is not surprising, given the specifics of the work of the STSU. Thus, **among the machine-readable data of the TCT there are those that are missing from other sources. They relate to⁵:**

- payment amounts (prepayments, reversals, additions, etc.);
- the date of assuming the obligation;
- the payer;
- estimates and other related documents;
- the code and name of the fund, budget code.

As procuring entities upload scans of all contract-related documents to the TST, the STSU receives all contract data (including additional agreements, certificates, invoices, etc.). Unfortunately, most of them are not machine-readable, and, in fact, the accountant duplicates them when submitting reports to Spending. According to the STSU, the information exchange directly between the electronic procurement system, the single web portal for the use of public funds and the TCT is not provided for.

Unique fields in Spending that are absent in other sources include the following⁶:

- data on the source of the digital signature;
- currency of the contract;
- unique typification of counterparties;
- unique typification of the grounds for concluding additional agreements;
- certificate data in the form of machine-readable fields;
- data of specifications in the form of machine-readable fields for the contract, additional agreements, and certificates;
- data on the availability of penalties;
- data on the deleted documents from the system.

Chronologically, the data are presented in the following order:

- first, the AP fills in the data in the Prozorro system;
- then, the accountant transfers the data to the STSU;
- lastly, the data are entered in Spending.

Spending is the last to complete, and the data to this source are submitted in a consolidated manner regarding all contracts, additional agreements, and certificates for a certain period. Spending contains the largest detalization of the procurement item and the largest number of machine-readable fields (which gives wider possibilities of use and analysis compared to others).

⁵ More information can be found in [Annex 3](#) "Unique fields of the STSU"

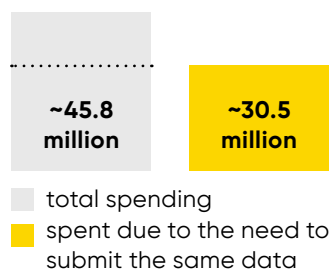
⁶ More information can be found in [Annex 4](#) "Unique Spending fields"

How much does it cost to duplicate information across multiple systems?

We interviewed representatives of procuring entities, in particular, asked them about **the time they spend reporting under the contracts**:

- on reporting in Prozorro – from 10 to 30 minutes per contract (additional agreement);
- on reporting in the STSU – from 10 to 30 minutes per contract (additional agreement, certificate);
- on Spending – mostly, accountants report once a month, the amount of time spent depends on the number of contracts to report and the scope of the specification (the number of items to report). On average, one working day per month is spent on reporting in Spending. The minimum time spent is 10 min per 1 contract.

Based on these data, we estimated that **the minimum total time spent on reporting under the contracts**, concluded as a result of procurement procedures in **2021, was almost 1.8 million working hours, which corresponds to more than UAH 45.8 million in monetary terms.**



Estimates indicate that at least UAH 45,812,254.5 is spent each year to ensure openness and accountability of contracts, **of which UAH 30,541,503 is spent due to the need to submit practically the same data to Prozorro, Spending, and TCT.** Details of calculations are provided in the annex to this report, "[Annex 1. Calculation of the time and money spent on reporting under contracts.](#)"

For the above calculations, we took the minimum possible time indicated by the respondents. We did not consider the time spent preparing for reporting, for example, writing the necessary documents, coordinating information, visiting, scanning, and transferring documents between departments and performers, obtaining access to personal accounts, registering digital signatures. Neither was the delay due to problems in the work of information networks considered, or communication between performers, the serviceability of equipment (thus, one of the interviewees gave an example when several days were spent on placing information, which required 10–35 minutes, due to problems with equipment and access rights to the personal account), etc. Therefore, the results given are an approximate minimum of time and expense.

Problems with the use of the collected data

Unreliability of data

Due to a number of problems, **the information entered cannot be used for analysis and decision-making** and provide the necessary level of accountability and transparency for which this information collection system was created.

In fact, even the most important contract information (contract amount, amount paid and supplier) on Prozorro and Spending is often filled out incorrectly, accordingly it is not suitable for further use.

Vivid examples of incorrect entry of data on the amount of the contract on **Prozorro**:

- [procurement of glue](#) with the expected value of UAH 148 and the contract amount of UAH 3,133,018,180;
- [procurement of stamp paint](#) with the expected value of UAH 1,034.18 and the contract amount of UAH 2,731,502,601;

- [procurement of 2.65 kg of onions](#) with an expected value of UAH 31.80 and the contract amount of UAH 674,302,106;
- [entering](#) a phone number instead of the contract amount.

In general, according to [the study](#), approximately 11% of completed contracts⁷ in Prozorro contain an incorrect contract amount and almost 6% have an incorrectly written paid contract amount.

Such examples are numerous and relate not only to the amount of the concluded contract, but also to other information, for example, data about the supplier:

- [procurement of metal-plastic windows](#), where the supplier indicated "+38 (048) 798-76-49";
- [procurement of pasta](#), where the supplier's data contains a large amount of text, which is not relevant to the supplier and makes it impossible to machine process the data entered.

Among the data entered in Spending, numerous **problems were also identified related to incorrect data filling or non-submission of data by procuring entities**, for example, [specification](#).

For example, Spending has information about the [contract](#) dated 12.11.2021, No. 40 between the Ministry of Digital Transformation of Ukraine and the legal entity ASAP DEMO LLC. The amount of the contract differs from the amount in accordance with the certificates. Spending lacks information about additional agreements to this contract, and no specifications are added to the certificates, which makes it impossible to establish how much of the goods and at what price was eventually procured. The field "Procurement procedure" indicates "Tender," which gives grounds to believe that the Prozorro system should have information about this procurement transaction and the contract, respectively.

Search by procuring entity in Prozorro will not yield anything, [since this procurement transaction](#) was conducted by the SE "Ukrainian Special Systems" in the interests of the Ministry of Digital Transformation of Ukraine. A study of the procurement data reveals that the contract has been amended, which explains the discrepancy in the contract amount and the amount of the certificates on Spending. Due to the fact that no data on the additional agreement was added to Spending when reporting on this contract, it takes time, as well as the availability of special knowledge and skills, to establish the real costs and the amount of purchased goods under this contract. It should be noted that due to similar problems, it is quite often impossible to compare the procurement procedures in Prozorro with its counterpart in Spending.

Thus, we can conclude that **the existing reporting system**, due to the complexity, branching, and lack of control, **requires significant time and costs from procuring entities, while not ensuring the proper quality of the data**. It is quite logical to argue that the primary purpose of reporting is precisely to ensure the collection of data for their further analysis, systematization, control, and decision-making. The current organization of the process does not satisfy such an objective. That is, the existing system is not sufficiently effective and needs to be changed.

It was also established from the procuring entity interviewing conducted for this report that **the only source in which the data are checked by the system administrators is TCT**. That is, treasury employees check and approve the submitted data for the purpose of registration of contracts and further payments.

Thus, in order to make payments based on the results of procurement, procuring entities submit supporting documents to the STSU, on the basis of which budgetary obligations are registered and payments

⁷ The calculation was made [among the contracts](#) that had data on successful payments and the "Implemented" status at the time of the study (December 2021)

are made from the procuring entity's accounts. The Treasury bodies monitor the compliance of the commitments made by certain appropriation and verifies that the economic essence of the future payment, as defined in the procuring entity's supporting documents, corresponds to the ECBT. On the other hand, the **STSU is the only one of the three investigated sources, the data of which are not displayed in the public domain**, except for data on payments under contracts received by Prozorro.

In addition, [the conducted study](#) found that, despite checking the data that are entered in the STSU through the TCT system, there are still inaccuracies in payments. Thus, for example, we have [cases](#) of payments to the same account, when the IBAN of the payer and the recipient of funds coincided, as well as [payments](#) in which the IBAN is not indicated at all.

We provided the facts of incorrect completion of data on how much should be paid and whom under the contract. That is, from such data, it is extremely difficult to understand what was purchased from whom and for how much, and this actually negates all the efforts, time, and money spent on reporting.

Below is a summary of systemic issues in the reporting process.

Branching of systems and fields to be filled in

Each of these systems contains a "unique" set of contract fields. These fields may contain the same information, but may have different names or descriptions or symbols.

The fields with information on the use / non-use of the tender procedure have different forms of entry		
TCT	00	01
Spending	False	True
Prozorro	the field "Type of procurement method", which has more than ten options, for the use / non-use of the tender procedure	

That is, procuring entities should know the meaning of all fields of the three sources and remember what exactly is meant by the name of a particular field and what exactly should be written there. At the same time, each of the resources in which procuring entities report on contracts has a different number of fields, and the information is submitted in different forms (scanned copy or machine-readable field). **If the procuring entity has one person responsible for reporting under the contracts, then they should know the features of each system to which they report and not confuse** what exactly and where to submit and in what terms, which significantly increases the risk of unintentional error.

In fact, each of the forms (scan /machine-readable field) actually has a different descriptive ability, as well as different accessibility for processing and analysis. **Scans of paper documents** make it possible to see the full data on the contract, but actually make it impossible to analyze a large amount of data under different contracts (because you need to look at each scan separately), and this form has a low degree of unification of entities (directly depends on how the contract/additional agreement was drawn up/recorded). **The machine-readable form** allows quickly aggregating data, collecting, and storing data in a unified form, provides ample opportunities for analysis and further decision-making, as well as the development of programs and services based on them. However, the machine-readable format requires a lot of time to fill in the fields.

Thus, now procuring entities submit a scan to one source, in another they fill in a machine-readable field, and in the third – both submit a scan and fill in a machine-readable field (while the actual meaning of the field coincides with another source, but the form of the entry may differ). Such contract

administration is complex and requires considerable time and money, but does not provide the necessary data quality for further work.

Lack of consolidated contract information in one source

Now, in order to obtain all possible information about the contract, it is necessary to collect and consolidate data from all three systems and interpret them. **Even if the data in all three systems were filled in completely and correctly, some of them**, such as the certificate specification (what the procuring entity eventually purchased and received, in what quantity, and at what price), actually **have a machine-readable format only in Spending**. Thus, Prozorro has no certificates and specification to the certificates and, as a result, there are no data on the price and quantity of goods purchased. Instead, Spending should have this information (with the correct and complete filling of the data by the procuring entity), but there is no data on the terms and conditions of delivery (to understand the compliance with the deadlines for the fulfillment of obligations under the contract).

Spending also has data on payments under contracts that get there on a daily basis from the STSU. **However, due to the lack of a clear link to a specific contract, it is impossible to link this payment precisely to a specific contract** in Prozorro, and it is practically impossible to link it to the contract in Spending. In 2020, the STSU and SE "Prozorro" tried to solve this problem through the integration of information about payments.. However, it covers only a small percentage of contracts – on above-threshold procurement this is [less than 15%](#).

Due to the way in which the reporting process is now structured, it is virtually impossible to automatically combine all the different data, which in turn makes it impossible to answer a number of important questions, such as:

1. How does the guarantee of ensuring the offer / contract performance affect the fact that the contract will be fulfilled? Does the guarantee of ensuring contract performance affect changes in the essential terms of the contract, in particular, the duration of the contract and its price, the application of penalties? In order to understand in the future under what conditions it is better to announce procurement so that it is as efficient and effective as possible.
2. In what periods is payment actually made under contracts, in particular, under contracts in which procuring entities set long payment terms after receiving goods, works, and services (payment terms "within a year from the date of delivery")?
3. How are obligations performed under the contracts, concluded as a result of competitive procedures where procuring entities set non-price criteria (short terms of delivery of goods / provision of services / performance of works, etc.) for the purpose of choosing a "convenient" supplier?
4. Which contracts, and with them the budgetary obligations, have become irrelevant, and what is currently the amount of temporarily free funds?

The current reporting system should ensure full openness and improve analysis and control capabilities to improve procurement efficiency and reduce budget expenditures. Instead, it creates an additional burden on the procuring entity and complicates the process of data collection and analysis.

SECTION 3. SINGLE SYSTEM AS A WAY TO SOLVE REPORTING PROBLEMS

Possible ways of solving problems that arise when reporting under contracts

Since there are now three almost independent systems, the data are also filed and stored in three independent repositories. Thus, the existing contract reporting process is not optimal. This is due to the fact that **procuring entities have to report the same contracts in three different sources, and this leads to a number of problems:**

- overspending of time;
- budget overspending;
- complexity of integration of many extensive systems;
- unsuitability of the collected data for analysis.

The solution that can solve these problems is the creation of a single system that will provide the ability to submit, store, and analyze data on contracts and related procurement. If such a system is created, the data will be entered once on one platform and transferred to other systems if needed. Establishing integration between systems will also help ensure that most data, such as procurement item data, procuring entity and supplier details, etc. are automatically completed.

A similar principle already applies in e-catalogs, where the product profile automatically fills in most of the fields about the procurement item. **This approach will help significantly save time on data publication and system administration**, moreover, **all data will be homogeneous and will not require standardization and interpretation**. It will be possible to track all events related to the contract throughout its existence. That is, the information about the contract will become cross-cutting.

In our opinion, **the system described above should comply with the following principles** of working with data:

- the data are filled in in a single system;
- these data are stored in a single system with a single administrator in charge of its administration. Only one institution is responsible for setting up and maintaining the system;
- data are validated. There is a mechanism to ensure that only valid data are entered into the system;
- data are standardized and have a single interpretation. It is agreed between all interested parties what the permissible values for each of the fields of the system are and in which cases each of these values applies;
- data are open and accessible. They are published free of charge in the machine-readable format with a minimum delay (from the date of data entry);
- all data already entered must not be re-entered. If the data relating to the contract (e.g., data on procuring entity, supplier, ECBT, etc.) have been entered at previous stages, it is no longer necessary to enter them at the stage of the contract. If the supplier transmits data on the current prices of goods / works / services, the procuring entity must not enter them into the system manually;

- contract data related to the previous / next stages (budget request, plan, procurement, payment, etc.). The data is associated with a key that provides a link to all entities covered by the contract. This makes it possible to trace all the data at all stages – from the budget request to the last certificate and payment under the contract.

Similar solutions have already been implemented in some countries. Thus, in the Republic of Kazakhstan, a register of contracts was created on a par with the procurement system. Procuring entities fill in the data in the system, and the mechanism of mutual data exchange ensures the appearance of data both in the register of contracts and on the procurement portal.

A similar approach is applied in the procurement system of the Republic of Paraguay, where all data on contracts for any amount are submitted to the public procurement information system. This also applies to the data required to make a payment.

In Paraguay and Kazakhstan, in contrast to Ukraine, public procurement and budget administration are the responsibility of one body, our counterpart of the Ministry of Finance. In Ukraine, the Ministry of Economy of Ukraine is responsible for public procurement, and the Ministry of Finance of Ukraine is responsible for issues related to the administration of budget funds, and therefore payments under contracts.

Benefits of implementing contract performance reporting in accordance with the proposed principles

Improving the quality of decision-making

The data will be valid, accessible, and up-to-date, and will be linked to the processes preceding the procurement (planning) and contract conclusion. This will speed up the preparation of studies (less time spent on searching, clearing, summarizing, and validating data) and allow them to be conducted more widely.

The Ministry of Economy of Ukraine will have the opportunity to analyze the impact of changes in legislation on the organization of procurement and its implementation, the implementation of contracts and the actual satisfaction of the needs of the procuring entity and market participants and, as a result, to respond to challenges and problems in a timely manner by implementing an effective policy in public procurement.

In turn, specialists of **the Ministry of Finance of Ukraine** will be able to build more accurate cash flow forecasts on a single treasury account with the help of more complete and quality data to estimate the emergence of temporarily free funds. The data can also be used to forecast budget expenditures.

It will be easier for local authorities to identify systemic problems in procurement, not only at the stage of acquisition procedures.

Supervisory and monitoring bodies will be able to make timely decisions to prevent inefficient and illegal use of public funds. The increase in the amount of machine-readable data and their quality will be an impetus for the development of a single system of automatic risk indicators. This will also affect the improvement of control over the procurement and spending of public funds, and therefore the effective planning of the expenditure part of the state and local budgets, financial planning of public sector enterprises and other budget-forming enterprises. High quality and validity of data are very important for the work of the specialists of:

- the Accounting Chamber of Ukraine – during the financial audit, performance audit, and other control measures;

- the State Audit Service of Ukraine – to monitor procurement procedures, audit procurement, audits of financial and economic activities of enterprises, timely response to attempts to illegally use public funds and in case of such expenditures – return of funds to the relevant budgets, making proposals for changes in the legislation.

High-quality data will also help **procuring entities** make decisions related to procurement planning and redistribution of funds. Data quality and openness are key to creating an attractive **business** environment. Participants will see the full picture: they will be able to assess the volume of the market, demand for goods in different regions, price volatility, as well as study the executive discipline of procuring entities. All this will undoubtedly be needed when making decisions on working with government orders, in particular defense ones, to make and assess possible profitability.

Increasing the effectiveness of monitoring the implementation of the tasks of the state through openness and transparency of reporting

If it is possible to collect all contract data, including the economic expenditure classification, the expected value of the lot, the amount of savings, the amount of payments under the contract, the current and initial amount of the contract, and other data (which are actually attributes of the contract) and these data will be relevant and reliable, **it will be possible to quickly identify existing problems** from the moment of their occurrence.

Thus, **the liquidity department of the Ministry of Finance** of Ukraine will be able to track how the planned obligations (procurement) and actual obligations for specific periods change in order to quickly eliminate liquidity problems. It will be possible to track how much money was spent under each ECBT, more precisely to determine the temporarily released funds.

Experts of the Ministry of Economy of Ukraine will be able to promptly receive comprehensive information about general changes in the main indicators of the procurement system, track the market reaction to the implemented legislative changes, identify problems and anomalies in time.

On its basis, **the State Audit Service of Ukraine** will be able to expand the toolkit and system of risk indicators for effective control in the field of public procurement, use of funds, and prevention of violations.

City councils will be able to control the procurement process at all stages – from the occurrence of demand to its satisfaction, to identify weaknesses in the process and factors affecting the termination and success of contracts.

Increasing the efficiency of using human resources potential

Since the data will be submitted in a single format to a single system, **the amount of time currently spent on reporting in three different systems should reduce by at least three times.**

If the process were cross-cutting, then these costs would be reduced by **1.2 million working hours, or UAH 30.6 million**. Details of calculations are given in the annex to this report, [“Annex 1. Calculation of the time and money spent on reporting under contracts.”](#)

Procuring entities will be able to use their own human resources more effectively.

In general, the state, represented by bodies, enterprises, and institutions that will support and administer one system instead of three, will have the opportunity to spend less money and time, attract fewer specialists to administer, develop, and maintain the system.

Increasing the opportunities for the development of the public procurement system and the system of public funds administration

The number of sources to fill in is reduced threefold, so, both data validation and technical support will need to be carried out for one system instead of three. High quality, accessibility, and openness of data provides opportunities for further machine processing. This allows creating new technological products and improving those that already exist.

The restructuring of the processes referred to in our study will have **a positive impact on both Prozorro, Spending, and the STSU information and technical system**. High-quality, standardized, valid data will allow for an effective exchange of information. The implementation of changes will also be an impetus for positive changes in related areas, such as the lease and sale of public property, the internal document flow of state-owned enterprises and institutions.

The State Audit Service will be able to effectively develop a single system of automatic risk indicators, which is very important for control in the field of public finance.

Business, higher education institutions and researchers, civic activists, and in general all those willing, will be able to create and improve their own market analysis systems (such as the BI Prozorro analytics module).

On the other hand, **the solution described above has a number of potential challenges:**

- **Decrease in the "flexibility of the system."** Thus, system owners can currently create any fields at their own discretion, independently of others. For example, the Ministry of Economy of Ukraine creates its handbook of reasons for amendments to the agreement, which, in its opinion, is in accordance with the law and convenient and understandable for everyone. The Ministry of Finance of Ukraine has its own vision of this issue, and it maintains its own handbook of reasons for change that meets its needs and vision. If the creation or modification of system fields were administered by a single administrator, then such a process would require a significant amount of time for discussion, approval, etc.
- **Definition of the person responsible for system administration.** Since the processes described above fall under the responsibility of the two ministries, there is also a certain division of responsibilities and areas of interest. Accordingly, each of the stakeholders will defend their vision of which fields should be created in the system, who will be responsible, who will fill in and check the relevant data, etc. The institution responsible for the described system should be motivated to develop it in all directions, even those that did not previously belong to the scope of the policy of the specified institution.
- **Spending time and resources on data entry and validation.** Validation is necessary because this is the only way to ensure the quality of the data, the timeliness of its submission, etc. The need to verify the data can significantly increase the load on the supervisory body. The problem is more related to the sphere of non-budgetary funds, since some of the data under the budgetary funds are already checked by the STSU before payment.
- **Problem of distribution of duties and responsibility for filling in and checking data in the institutions of procuring entities.** At least two different persons (the AP and the accountant) are now filling in the data in three different systems. At the same time, administrative responsibility, as well as the risks of receiving a fine, is borne only by the accountant. In a single system, there may be a situation where the person who entered the data last will be forced to be responsible for the validity of all previously entered data.

Despite this, the creation of a single contract reporting system has many advantages, such as unification and purity of data, saving budget and human resources, improving possibilities for monitoring, data analysis and, as a result, improving the quality of decision-making.

CONCLUSIONS

The conducted study of the process of reporting under contracts paid for by the state and local budgets revealed a number of problems that affect the entire system of public procurement: procuring entities who conduct procurement at the budget expense (procuring entities purchasing at their own expense are slightly less affected), system administrators, decision-making bodies, supervisory and monitoring bodies.

Data on procurement and contracts (especially for procurement at the expense of the budget) **are now submitted by procuring entities to three independent systems – Prozorro, Spending, TCT.** As a result, information is often duplicated: thus, in Prozorro and Spending there are at least 50 machine-readable fields that are comparable in content and filled in in both systems independently of each other. The data submitted to TCT also have many fields in common with the other two systems, but most of them are not machine-readable. In fact, the accountant duplicates them when submitting the data to Spending.

Such duplication costs the state no less than 1.2 million unnecessary (which could be preserved) working hours per year, which is equivalent to more than UAH 30 million. At the same time, **the data** collected in these systems, which are available in open data format, do not perform the function for which they are collected, that is, they **do not reflect the real situation under the contracts and are not suitable for quality use.** In fact, even the most important contract information (contract amount, amount paid, and supplier) on Prozorro and Spending is often filled out incorrectly. Such data are not suitable for further use. This means that the current reporting system does not provide the required data quality and validity. At the same time, each of these systems requires procuring entities to fill in their “unique” set of contract fields, which in fact makes the integration and high-quality data exchange impossible.

Because of this, **there is no consolidated information about the contract in one source.** Now, in order to know all the possible information about the contract, it is necessary to collect and consolidate data from the three systems and interpret them. Even if the information in all three systems was filled in completely and correctly, some data, such as the specification of the certificate (what the procuring entity eventually bought and received, in what quantity and at what price), actually have a machine-readable format only in Spending.

Thus, the existing contract reporting process is not optimal. This is due to the fact that **procuring entities have to report the same contracts in three different sources, and this leads to a number of problems:**

- overspending of time;
- budget overspending;
- complexity of integration of many extensive systems;
- unsuitability of the collected data for analysis.

The solution that can solve these problems is the creation of a single system that will provide the possibility to submit, store, and analyze data on contracts and related procurement, based on the following principles:

- data are filled in in the single system;
- data are stored in the single system with one administrator;

- data are validated;
- data are standardized and have a single interpretation;
- data are open and accessible;
- all data already entered must not be re-entered;
- data on the contract are linked to previous / subsequent stages.

Currently, the creation of a system that complies with these principles faces several problems, including the following: possible reduction of the “flexibility of the system”, choosing the institution that will take over its creation and administration, significant time and resources spent on checking and correcting data, the distribution of duties and responsibilities for filling in and checking data in the institutions of procuring entities.

These problems can and should be solved and will not be a serious challenge if the case is approached in a motivated, professional manner with political will. The advantages of creating such a system, in addition to solving these problems, will also be to improve the quality of decisions made based on data, increase the ability to monitor the current situation in the field of public procurement and public finance, effective use of personnel potential, saving budget funds and time for the process of reporting under contracts and administration of public data accounting systems, as well as creating an enabling environment for improving, developing, and implementing technical solutions in the field of procurement and public finance.

ANNEXES

1. Calculation of the time and money spent on reporting under contracts

To calculate the minimum time and cost for reporting under the contracts, a number of contracts and additional agreements, information on which is contained in the Prozorro system, is taken as a basis. The sample includes contracts and additional agreements of procuring entities who conduct procurement at the budget expense and must report to all three sources. The sample does not include contracts of procuring entities who, in accordance with their organizational and legal form, conduct procurement at their own expense and report only in Prozorro and under contracts for the amount starting from UAH 1,000,000 in Spending.

The sample includes all contracts and additional agreements published in Prozorro based on the results of tenders announced in 2021 by procuring entities belonging to the following organizational and legal forms:

- state organization (establishment, institution);
- municipal enterprise;
- local self-government body;
- public authority;
- civil society organization
- judicial system;
- fiscal enterprise;
- executive body;
- union of citizens' associations;
- association of co-owners of an apartment building;
- body of self-organization of the population;
- association of trade unions;
- organization (institution, establishment) of citizens' association;
- private organization (institution, establishment);
- private enterprise;
- individual entrepreneur;
- charitable organization;
- enterprise of the association of citizens (religious organization, trade union);
- religious organization;
- other associations of legal entities;
- consumer society;
- creative union (other professional organization);
- servicing cooperative;
- housing and construction cooperative;
- agricultural servicing cooperative;
- farm;
- agricultural production cooperative;
- consumer cooperative enterprise;
- associations of citizens, trade unions, charitable organizations and other similar organizations;
- trade union.

The total number of contracts published by such procuring entities is 3,229,668.

The total number of additional agreements published by such procuring entities is 363,450.

The law does not provide for the entry (publication of changes and reporting on the implementation / termination of the contract) of contracts in the Prozorro system for all procurement procedures. The task of the calculation was to estimate the minimum time and cost based on the available data.

Using the information collected in the interview, we found that the minimum time required to report under the contract in each of the systems is 10 minutes, the same applies to the additional agreement.

To obtain the total number of reports (a set of actions for filling in and placing information), we need to add the number of contracts and additional agreements and multiply by the number of systems to which the information is submitted, that is, by three:

$$(3,229,668 + 363,450) \times 3 = 10,779,354$$

To get the total number of the minutes spent reporting under these contracts, we need to multiply the resulting figure by 10 minutes (the minimum time required for reporting):

$$10,779,354 \times 10 = 107,793,540$$

Let's convert minutes to hours. Number of hours spent on reporting:

$$\frac{\text{number of minutes spent on reporting}}{60} = \frac{107,793,540}{60} = 1,796,559$$

The number obtained, namely 1,796,559, indicates the minimum total amount of time spent by procuring entities on reporting on concluded contracts and additional agreements based on the results of procurement procedures published in 2021.

To calculate the monetary costs of publishing data on contracts, we decided to take the funds spent by procuring entities to pay for the hours of work of accountants and APs. To estimate the minimum reporting costs, the salary rates in 2021 are taken as the basis, excluding allowances, bonuses, as well as taxes and fees. APs and accountants mostly belong to the [6-9 category of employees](#) of institutions, establishments, and organizations of certain sectors of the budget sphere, so we stopped at [the average salary](#) for employees of these categories as of January 1, 2021:

$$\frac{3,872 + 4,112 + 4,379 + 4,619}{4} = 4,245.5$$

To calculate the cost of one hour, we took the average number of working hours per month in 2021 – 166.1 (total number of working hours (1,994) divided by the number of months (12)). Thus, the cost of one hour:

$$\frac{4,245.5}{166.1} = \text{UAH } 25.5$$

The minimum amount of total reporting costs can be defined as "number of hours to report" * "cost of one working hour of an accountant / AP":

$$1,796,559 \times 25.5 = \text{UAH } 45,812,254.5$$

Therefore, the minimum amount of total reporting costs is UAH 45,812,254.5.

If the process were cross-cutting, then the same data would not need to be entered into each system separately. Of course, the objects that are entered into different systems are not 100% identical, but most of them are identical or display similar data⁸. Therefore, it is reasonable to assume that the time for filling in the data in the single system will be close to the filling time in the system with the largest number of fields. The study showed that Spending has almost all the data collected at the contract stage, and it is therefore appropriate to assume that, if a single system is created, the time spent on completing the contract data will be closer to the time spent on completing the data in Spending.

Accordingly, we estimate that it will take three times less time to fill in the data in a single system than now, when the data are entered in three different systems, as it will only be necessary to fill in the data once.

Reducing reporting time in a single system:

$$\frac{\text{Reporting time in all systems}}{\text{Reporting time in Spending}} = \frac{30}{10} = 3$$

That is, if the reporting process under the contract were carried out in a single system cross-cuttingly, then the minimum time spent on reporting would be 598,853 hours instead of 1,796,559, and the minimum total cost of reporting in 2021 would decrease from UAH 45.8 million to UAH 15.3 million.

2. Common fields of Prozorro and Spending

Field / Entity Name	Description
Contracts	
id	Contract ID
edrpou	EDRPOU of the Administrator
documentNumber	Contract number
documentDate	Date of conclusion of the contract
signDate	Date of signing (publishing)
signature	Digital signature
amount	Value of the contract
currency	Currency of the contract
contractors	Counterparties
identifier	Counterparty ID, including EDRPOU: identifier – HIDDEN if contractorType – 0 <i>or</i> contractorType – 1 <i>or</i> contractorType – -1
name	Counterparty name
fromDate	Term of the contract from...
toDate	Term of the contract until...
subject	Subject of the contract
pdvInclude	VAT incl. /VAT excl. in the contract value

⁸ Information on the time spent completing the information does not include certificates and penalties, as they are not reported in Prozorro

pdvAmount	The amount of VAT in the contract value
cpvCode	Code under DK (state classifier) 021:2015
itemCost	Unit price
itemCount	Quantity
itemDimension	Unit of measurement
specificationName	Name of the goods / work / service
cpvCode	CPV code under DK 021:2015 "Unified Procurement Dictionary"
nameUa	Description of CPV code under DK 021:2015 "Unified Procurement Dictionary" (in Ukrainian)
Additional agreements	
id	D of the additional agreement
edrpou	EDRPOU of the manager
documentDate	Date of the conclusion of the additional agreement
signDate	Date of signing (publishing)
signature	Source of the digital signature
amount	Adjusted value of the main contract
currency	Currency of the additional agreement
contractors:	Counterparties
name	Counterparty name
parentId	Contract ID ("parent" contract for the additional agreement)
fromDate	Term of the additional agreement from...
toDate	Term of the additional agreement until...
subject	Subject of the additional agreement
amountIncrease	Amount of the additional agreement
reasonTypes	The basis for the conclusion of an additional agreement: 0 – change of subject 1 – price change 2 – change of term 99 – other
specificationName	Name of the goods / work / service
cpvCode	Code under DK (state classifier) 021:2015
itemDimension	Unit of measurement
itemCount	Quantity
itemCost	Unit price
code	Unique code in the source system
cpvCode	CPV code under DK 021:2015 "Unified Procurement Dictionary"
nameUa	Description of CPV code under DK 021:2015 "Unified Procurement Dictionary" (in Ukrainian)

3. Unique TCT fields

Prepayments amount	Amount of prepayment under the contract
Implementation amount	Implementation amount

Reversal amount	Reversal amount
Addition amount	Addition amount
Obligation date	Date of assuming budget / financial obligation
Document type	Type of the document to be registered: contract, additional agreement, certificate, invoice, etc.
Subordinate institution	Data on the payer's subordinate institution, which is the ultimate beneficiary
Allocated under the estimate	Amount of funds in accordance with the estimate
Available under the estimate	Amount of funds available according to the estimate
Budget obligation register number	Unique budget obligation register number
Date of settlement of the obligation	The date of settlement of the budget financial obligation is determined in accordance with the terms of the concluded contract or other documents confirming the fact of the assumption of the budget financial obligation (service acceptance certificates, the term of payment of wages or taxes, etc.)
Type of supporting document	Document confirming the financial obligation
Supporting document number	Supporting document number
Fund code	Fund code
Name of the Fund	General / special
Budget code	Budget code
Budget name	Local / state
RSTSU	In the field "Received by the State Treasury Service of Ukraine (body of the State Treasury Service of Ukraine)" of the register, all copies must be marked with the date of submission and the signature of the responsible person of the treasury body
Budget obligation data: information on the procurement procedure	"00" – if the budget obligation is assumed by the budget funds manager without using the procurement procedure for goods, works, and services "01" – if the budget obligation is assumed by the budget funds manager using the procurement procedure for goods, works, and services
Budget manager level	In terms of the amount of rights granted, budget funds managers are divided into main budget funds managers and lower-level budget funds managers

4. Unique Spending fields

Field name/ content	Description	Data on
caAddress	Accredited key certification center (example: acskidd.gov.ua)	Contracts
currencyAmountUAH	Equivalent, UAH (for currency contracts)	Contracts
contractorType	Counterparty type: 0 – individual 1 – individual entrepreneur 2 – legal entity -1 – unspecified	Contracts

noTerm	Indefinite	Contracts
reason	Justification for the absence of a tender procurement procedure Tender procedure: all above-threshold procurement within the meaning of the law (open bidding / open bidding with publication in English and simplified procurement) The mark "tender" is not used when a direct contract is concluded	Contracts
specCode	Code under DK (state classifier) 016:2010	Contracts
numberOfAddendums	Number of annexes	Contracts
numberOfActs	Number of certificates	Contracts
numberOfPeny	Number of penalties	Contracts
sumActs	Amount of certificates of the contract	Contracts
caAddress	AKCC	Additional agreements
currencyAmountUAH	Equivalent, UAH (for currency contracts)	Additional agreements
contractorType	Counterparty type: 0 – individual 1 – individual entrepreneur 2 – legal entity -1 – unspecified	Additional agreements
noTerm	Indefinite	Additional agreements
reasonOtherComment	Detailization of the grounds for concluding an additional agreement with the code "99: other"	Additional agreements
specCode	Code under DK (state classifier) 016:2010	Additional agreements
procurementItems:	Array of codes under DK 021:2015	Additional agreements
id	Certificate ID	Certificate
edrpou	EDRPOU of the manager	Certificate
documentNumber	Number of the certificate	Certificate
documentDate	Date of drawing-up of the certificate	Certificate
signDate	Date of signing (publishing)	Certificate
signature:	Digital signature	Certificate
caAddress	AKCC	Certificate
amount	Cost of goods / work / services under the certificate	Certificate
currency	Currency of the certificate	Certificate
currencyAmountUAH	Equivalent, UAH (for currency certificates)	Certificate
contractors:	Counterparties	Certificate
identifier	Counterparty ID, including EDRPOU: identifier – HIDDEN if contractorType – 0 or contractorType – 1 or contractorType – -1	Certificate

contractorType	Counterparty type: 0 – individual 1 – individual entrepreneur 2 – legal entity -1 – unspecified	Certificate
name	Counterparty name	Certificate
parentId	Contract ID ("parent" contract for the certificate)	Certificate
pdvInclude	VAT incl. /VAT excl. in the cost of the certificate	Certificate
pdvAmount	The amount of VAT in the cost of the certificate	Certificate
specifications:	Specifications	Certificate
specificationName	Name of the goods / work / service	Certificate
specCode	Code under DK (state classifier) 016:2010	Certificate
cpvCode	Code under DK (state classifier) 021:2015	Certificate
itemDimension	Unit of measurement	Certificate
itemCount	Quantity	Certificate
itemCost	Unit price	Certificate
isCpvVat	VAT incl. /VAT excl. in the unit price of the specification	Certificate
procurementItems	Array of codes under DK 021:2015	Certificate
id	Penalty ID	Penalty
edrpou	EDRPOU of the manager	Penalty
documentNumber	Penalty number	Penalty
documentDate	Date when the penalty was drawn up	Penalty
signDate	Date of signing (publishing)	Penalty
signature:	Digital signature	Penalty
caAddress	AKCC	Penalty
amount	Penalty amount	Penalty
currency	Currency of the penalty	Penalty
currencyAmountUAH	Equivalent, UAH (for penalty in currency)	Penalty
contractors:	Counterparties	Penalty
identifier	Counterparty ID, including EDRPOU: identifier – HIDDEN if contractorType – 0 or contractorType – 1 or contractorType – -1	Penalty
contractorType	Counterparty type: 0 – individual 1 – individual entrepreneur 2 – legal entity -1 – unspecified	Penalty
name	Counterparty name	Penalty
parentId	Contract ID ("parent" contract for the penalty)	Penalty
Id	Document ID	DELETED
documentNumber	Number of the document	DELETED

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