

## Секція 2

# ФІНАНСОВІ МЕХАНІЗМИ ЗАБЕЗПЕЧЕННЯ ПОВОЄННОГО ВІНОВЛЕННЯ ТА СТАЛОГО РОЗВИТКУ ЕКОНОМІКИ

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### **CHECK AND MONITORING OF PUBLIC PROCUREMENTS**

Monitoring of the procurement procedure – analysis of the customer's compliance with the legislation in the field of public procurement during the procurement procedure, conclusion of the procurement contract and during its validity in order to prevent violations of the legislation in the field of public procurement (clause 14, part 1, article 1 of the Law «On Public Procurement», hereinafter the Law).

The grounds for monitoring may be:

- data of automatic risk indicators;
- information received from state authorities, people's deputies of Ukraine, local self-government bodies, about the presence of signs of violation(s) of legislation in the field of public procurement;
- messages in the mass media containing information about the presence of signs of a violation (violations) of the legislation;
- signs of violation (violations) of legislation in the field of public procurement in information published in the electronic procurement system detected by the state financial control body;
- information received from public associations about the presence of signs of violation (violations) of legislation in the field of public procurement, revealed as a result of public control in the field of public procurement in accordance with Article 7 of the Law «On Public Procurement».

The decision to start procurement monitoring is made by the head/deputy head (or a person authorized by the head) of the territorial body

of the State Audit Service of Ukraine if there are one or more reasons for this. The decision to start monitoring is published in ProZorro within 2 working days by the territorial body of the State Audit Service of Ukraine with the following information:

- the number of the announcement on conducting a competitive procurement procedure;
- and/or the number of the notification of the intention to enter into a purchase contract in the case of the application of the negotiated procurement procedure;
- a description of the grounds for procurement monitoring.

The term of monitoring cannot exceed 15 working days from the next working day from the date of publication of the decision to start procurement monitoring in ProZorro. During monitoring, the territorial body of the State Audit Service of Ukraine has the right through the ProZorro system to ask the customer for explanations (information, documents) regarding decisions made and/or actions or inactions that are the subject of research as part of monitoring the procurement procedure. Within 3 working days from the date of publication of the request for explanations, the Customer must provide relevant explanations (information, documents) in electronic form through a personal account on the site. In addition, within this term, the Customer has the right to provide such explanations on his own initiative.

Based on the results of the monitoring, an official of the territorial body of the State Audit Service of Ukraine draws up and signs a conclusion on the results of procurement monitoring, which is approved by the head/deputy head of the territorial body of the State Audit Service of Ukraine. The form of the conclusion and the procedure for filling it out are determined by the central executive body that implements state policy in the field of state financial control. It is published in ProZorro within 3 working days from the date of its compilation.

The conclusion must include:

- 1) name of the customer, location, EDRPOU code;
- 2) the name of the subject of procurement with the code according to the Unified Procurement Dictionary and the expected cost;
- 3) the unique number of the announcement on conducting a competitive procurement procedure, assigned by the electronic procurement system, and/or the unique number of the notification of the intention to conclude a procurement contract in the case of the use of a negotiated procurement procedure;
- 4) description of violations;
- 5) obligations regarding their elimination.

The conclusion may include additional information determined by the territorial body of the State Audit Service of Ukraine.

If, according to the results of procurement monitoring, no violations are detected, the conclusion states information about their absence. If during monitoring, as a result of which signs of violation were detected, the tender was canceled or recognized as not having taken place, the State Audit Service of Ukraine shall note the description of the violation without an obligation to eliminate such violation. If, as a result of the monitoring of the procurement procedure, signs of a violation of legislation are revealed, the taking of measures against which does not belong to the competence of the State Audit Service of Ukraine, the relevant state bodies are notified in writing.

The customer has the right, within 3 working days from the day of publication of the conclusion, to contact the territorial body of the State Audit Service of Ukraine through a personal office on the site once for clarification of the content of the conclusion and his obligations defined in it.

Within 5 working days from the date of publication of the conclusion by the territorial body of the State Audit Service of Ukraine, the customer must publish one of the options through ProZorro:

- information and/or documents on the elimination of violations;
- reasoned objections;
- information about the reasons for the impossibility of eliminating violations.

In the event that the territorial body of the State Audit Service of Ukraine confirms the fact that the customer has eliminated violations through ProZorro within 5 working days from the date of publication of the relevant information in ProZorro, the official (official) person of the customer and/or authorized person of the customer shall not be held administratively liable for violating the legislation in the field of procurement from violations that were eliminated by the customer in accordance with the conclusion.

If the customer disagrees with the information presented in the conclusion, he has the right to appeal the conclusion to the court within 10 working days from the day of its publication, which is noted in the electronic procurement system within the next working day from the day of the appeal to the court. The customer notes in the electronic procurement system about the opening of proceedings in the case within the next working day from the day of receiving information about the opening of such proceedings and the number of such proceedings.

If the customer did not eliminate the violation specified in the conclusion, which led to his non-fulfillment of the requirements stipulated by the Law «On Public Procurement», and the conclusion was not appealed to the court, the body of the State Audit Service of Ukraine after the expiration of the period for appealing to the court, based on the results of monitoring, takes actions regarding bringing to administrative responsibility for violations of legislation in the field of public procurement. The protocol number is entered in the electronic procurement system on the next working day from the day the protocol was drawn up, and the date and number of the opening of the proceedings in the case are also entered during the next working day from the day of receiving information about the opening of such proceedings.

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## **АНТИКРИЗОВЕ УПРАВЛІННЯ ПІДПРИЄМСТВОМ В УМОВАХ ВІЙНИ**

Антикризове управління в умовах війни істотно відрізняється від традиційного управління підприємствами, має свою специфіку, що пов'язана з суттєвими змінами в умовах діяльності підприємства, а також з непередбачуваністю ситуації та новими управлінськими проблемами. Аналіз поточного стану, фінансової стабільності та динаміка розвитку підприємства в умовах війни проводиться з використанням інструментів антикризової діагностики. З огляду на те, що війна вже є перманентною кризою, яка активно розвивається на підприємстві, основна мета і завдання діагностики полягають у оцінці поточної ситуації на підприємстві, виявленні причин відхилень та недопущенні появи нових, додаткових кризових ситуацій у діяльності. Діагностику в умовах війни рекомендується розмежовувати в залежності від масштабів діяльності суб'єктів підприємництва [1]:

– для мікро- суб'єктів підприємництва рекомендовано аналізувати: темп росту виручки, рентабельність продажів, точку безбитковості, наявність власних оборотних коштів в товарах;