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**LEAVING OF FIXED ASSETS IN THE BUDGETARY ESTABLISHMENTS**

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**F**iscal institution is an institution which is wholly or partly maintained by the state or local budget. Budgetary institutions include government, courts, army, police, prosecutors, most institutions of social and cultural spheres of science, education and health care. The main object of accounting budgetary institutions are fixed assets. One of the main stages of the life cycle of assets is the disposal.

Mechanism of disposals are clearly regulated by laws of Ukraine and disposal process closely controlled by their bodies. The reason is to prevent disclosed-day state property. Therefore, it is important to be clear about the reasons for which may be made of retirement and disposal mechanism.

**Analysis of recent researches and publications**

The law of cause and procedure of disposal of fixed assets by the Order "About some legal acts on accounting" from 26.06.2013 №611.

The literature shows the question on disposal of fixed assets in budgetary institutions in scientific works of such figures as Kovtunenکو K.V, Maslennikov E.I, Redko A.Y, Boyko R, Tugai S.G, Zahorodniy A.G, Voznyuk V.L and others [2].

Despite the fact that the issue of disposal of fixed assets in state-funded institutions highlighted sufficiently in the literature, there is no clear mechanism schemes disposal of fixed assets and accounting disposals. *The purpose* of this article is to highlight the mechanism accounting and disposal of fixed assets in budgetary institutions

**The main part**

The order of 26.06.2013 №611 and literature have the next main causes and areas of retirement.

Reasons for disposal of fixed assets:

- physical deterioration;
- unfit for further use;
- detection as a result of inventory shortages;
- moral obsolescence;
- damage due to accident or natural disaster;
- need for demolition due to the construction of new facilities or destruction as a result of weathering and durable.

Directions disposal of fixed assets:

- write-off due to elimination;

*К.В. Ковтуненко, Масленніков Є.І., Сидюк Е.О. Вибуття основних засобів у бюджетних установах.*

У статті розглядається вибуття основних засобів з балансу бюджетних установ. Особливу увагу приділено напрямам вибуття майна, а саме таким, як списання через ліквідацію, продаж, безоплатна передача. Детально розглянуто механізм списання з причини неможливого подальшого використання.

*Ключові слова:* вибуття, основні засоби, бюджетна установа

*Kovtunenکو K.V., Maslennikov E.I., Siduk E.A. Выбытие основных средств в бюджетных учреждениях.*

В статье рассматривается выбытие основных средств с баланса бюджетных учреждений. Особое внимание уделено направлениям выбытия имущества, а именно таким, как списание по причине ликвидации, продажа и безвозмездная передача. Подробно рассмотрен механизм списания по причине невозможного дальнейшего использования.

*Ключевые слова:* выбытие, основные средства, бюджетное учреждение

*Kovtunenکو K.V., Maslennikov E.I., Siduk E.A. Leaving of fixed assets in the budgetary establishments.*

The article considers the disposal of fixed assets from the balance of the budgetary institutions. Special attention is paid to the areas of disposal of property, namely in such a write-off because of the liquidation, sale and donations. In detail the mechanism for writing off because not possible later use.

*Keywords:* leaving, fixed assets, budgetary establishment

- sale;
- donation.

The process of disposal of fixed assets due to the impossibility of further operation under the Regulations can be divided into six stages and presented as Table 1.

But if the value of the assets does not exceed 150 non-taxable. then head of the institution has the right to decide on the cancellation facility.

Table 2. shows the current restrictions on the balance cancellation of budgetary institutions of fixed assets [7].

Table 1. Write off mechanism assets budgetary institutions

№ з/п	Content of work performed	The list of issued documents
1	A commission to determine the unsuitability of the property and the establishment of the inability or inefficiency of renewal. It also prepares the necessary documents for its write-off	Supervisor order about the approval of the commission
2	Executed by commission inspection of the property, which is nominated for the cancellation. It also examines the technical and accounting documents establishing the reasons why there is cancellation, and defines the use of individual nodes. parts, etc.	The results of the commission make the report to the commission meeting accompanied by: — act of inventory property offered to the cancellation; — acts technical condition of the property proposed for write-off; — acts on the cancellation property; — other documents (a copy of the accident, the relevant findings of inspections, government agencies, etc. (if any) [6]. Protocol and acts inventory of property, acts on the cancellation property approved by the agency head
3	Papers served in the highest governing body for approval to write off assets	The subject property management filed an appeal and the documents attached to it: — feasibility study on the need to write-off of property; — information on the property proposed for write-off (in the prescribed form); — act of inventory property offered to write-off (in the prescribed form); — act of technical condition of the property, approved by the head of the entity; — information about the presence of encumbrances or restrictions on disposal of property (including supporting documents); — information about the land on which the real property indicating the uses of land released; copies of supporting documents: state certificate for the right of permanent land use, cadastral plan; — information construction in progress [6].
4	Highest governing body give the consent to write off assets	The decision to grant consent for the write-off of property appears to the entity in the form of administrative act, and in case of failure - in the form of a letter [6].
5	Disassembled and dismantled property post components, parts, scrap metal and other material values obtained by disassembling property	Blog on accounts with display disassembly operations on the property and posting of property
6	Report available on the cancellation property of the Department of Social Protection (within one month after the demolition and dismantling of propert	Report about the write-off of state property (prescribed form)

Table 2. also contains the cancellation conditions of fixed assets from the balance of budgetary institutions with a different direction, namely through the implementation Implementation of fixed assets (including fully depreciated) owned by government institutions, can be made only through an auction or exchange.

Implementation of fixed assets not exceeding 100 months wages, ie 1700 USD, can be organized

without the consent of the authority authorized to dispose of the property. Otherwise, it us necessary to get approval for sale.

The institution that has performed to sell or dismantle of fixed assets, reserves at its disposal the funds received. It has a clear right to use them for upgrades, repairs or purchase of new vehicles of the same purpose.

Free transfer of assets can be made only if the following conditions are in use:

- transfer occurs institutions that receive funds from local budgets;
- transfer occurs institutions that receive funds from the state budget.

The grounds on which there is free transfer of property between state institutions are listed in Table 3.

If fixed assets which should be transferred, have been in use, the documents indicated their initial cost and the amount of depreciation [8].

The figure 1 clearly demonstrated the accounting disposals scheme.

Table 4 showed a synthetic account of disposal of fixed assets [4].

Table 2: Existing restrictions on the cancellation of the balance of budgetary institutions

Person or body, permitting the cancellation of the object	Object cost (non-taxable)
<b>I Liquidation</b>	
1. On the balance of institutions funded from the state budget:	
1.1. Head of the Office	to 150
1.2. Higher Organization	from 150 to 300
1.3. Ministry or any other central executive	More that 300
2. Institutions with the balance held by local budgets	
2.1. Head of the Office	to 75
2.2. Higher Organization	from 75 to 150
2.3. Local State Administration	More than 150
<b>II realization</b>	
1. Head Offices – Funds Manager	to 100
2. The authority authorized to dispose of property	More than 100

Table 3 The grounds on which the donation fixed assets

Objects and types of institutions, among which is donation	Grounds
Integral property complexes institutions, individual inventory items from the national ownership of property administrative units and vice versa, construction in progress	The current legislation
Objects for sale, some inventory objects belonging to institutions (buildings, machinery. Equipment, buildings and other fixed assets accounting unit) with the management of some central authorities to other central executive bodies	The decisions of these bodies and coordination with the Ministry of Economy of Ukraine and the Ministry of Finance of Ukraine
Property, plant and equipment of some administrative units in the property other administrative units	The decision of the authorized to manage the property of their respective administrative units
Public property self-organization (the National Academy of Sciences, and other similar organizations) to the central bodies of the executive power	Self-organization and decision of the Cabinet of Ministers of Ukraine, unless otherwise provided by laws and decrees of the President of Ukraine, which established special use of the property
Fixed assets of some institutions to other institutions, which are under control of the same central authorities	The decisions of these bodies

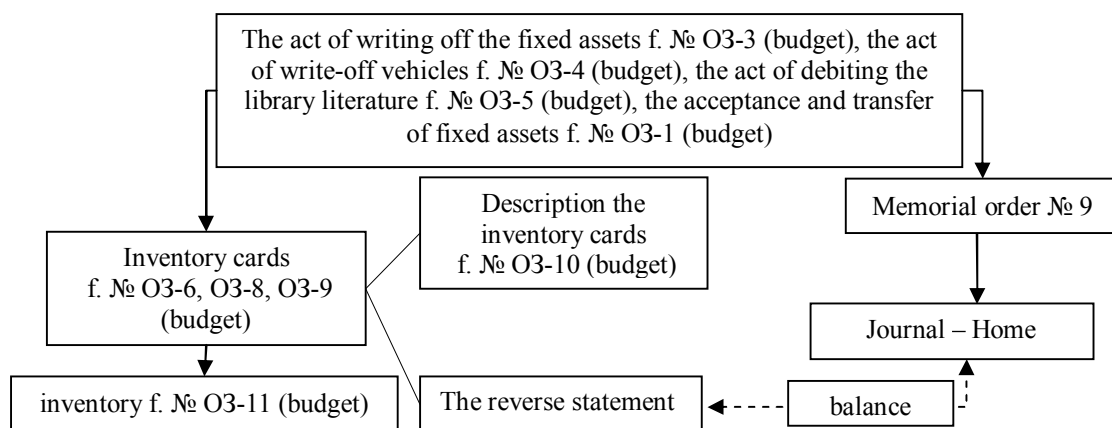


Figure. 1 The scheme of accounting disposals [9]

Table 4: Synthetic accounting disposals of budgetary institutions

Operation contents	Correspondence accounts	
	Debit	Credit
1. The main funds delayed	401, 131	104 – 109
2. Completed buildings, structures Simultaneously, a second wiring	401,131,311, 321, 313, 364	103 642
3. Completed fixed assets (except buildings and structures) acquired through the budget	401,131	104 – 109
The amount of funds received from the sale	364, 311, 321	701, 702, 681
The amount of VAT paid in the acquisition of fixed assets	364, 311, 321	801, 802
4. Completed fixed assets (except buildings and structures) acquired by extrabudgetary funds	401, 131	104 – 109
The amount of funds received from the sale	313	641, 711
5. Write-off of fixed assets as unusable	401, 131	103 – 109
6. Posting cost of materials. Derived from the write-off of fixed assets		
— purchase through the budget	234, 239	701, 702, 681
— purchased from extrabudgetary funds	234, 239	711

### Conclusions

Summing up, I must say that the management of budgetary institutions should know the reasons which can be made write-off of fixed assets, and strictly follow the rules that govern disposal of fixed assets.

We have proposed a mechanism disposals in budget institutions. The state is closely monitoring his property, and compliance with the rules help to avoid administrative responsibility.

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