

## Information and technical context of organization of Prozorro electronic platforms

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**Abstract:** The authors considered the information support and possibilities of technological and technical functionality of electronic platforms for public procurement in Ukraine. Obstacles, common requirements and directions for improving their functioning are identified.

**Keywords:** electronic platform, information support, technical capabilities, public procurement

Information support of electronic procurement procedures occupies an important place in the system of contractual relations, ensuring competition at the stage of placing documentation, signing the contract, monitoring of its implementation. On the one hand, a single information system is an integral part of the information space, based on the general principles of an open information society and legislation. On the other hand, the information component in the management system of the electronic platform is one of the blocks of analysis and obtaining optimal solutions, creating conditions for effective interaction of all participants in procurement.

Electronic public procurement system in Ukraine ProZorro is an online platform where state and municipal customers announce tenders for the purchase of goods, works and services, and business representatives compete in tenders for the possibility to supply [1]. Thus, in 2016-2019, goods, works and services worth UAH 3.44 trillion were purchased through ProZorro. During this period, customers announced an average of about 2,700 competitive lots daily (completed).

To register in the ProZorro system, you need to choose any accredited electronic platform through which they work in the system itself, namely: announce the purchase, communicate through questions and requirements, conduct and participate in bidding, announce the decision on the winner, contract, etc. The personal account of the customer and the participant of purchases is located on the registered platform. All the information published through this personal account is available for free viewing by any of the users on the website prozorro.gov.ua and on other sites.

In terms of functionality, there are no differences between operating sites, except for ease of use, quality and variety of additional services, user-friendly interface and technical ability to respond quickly to changes in legislation. Participation in public procurement is paid. The site charges a fee for submitting bids depending on the expected purchase price. In addition, customers and suppliers can choose a different site or even make each subsequent purchase on a different site.

Before working in the system in real mode, the customer has the opportunity to create a test purchase and try the functionality of the site, for example, to create a purchase that can only be seen by users who are also in test mode.

According to a survey of DOZORRO analysts (the project of a public organization Transparency International Ukraine, designed to ensure equal rules of the game in the field of public procurement) more satisfied with ProZorro are those who have long and often participated in bidding and, in particular, understand the capabilities and potential of electronic platforms [2]. According to the research of DOZORRO analysts, the satisfaction with the system significantly influences the intentions to continue working in ProZorro. So, it depends on the perception of reducing the level of corruption; the validity of disqualifications; the work of the board of the Antimonopoly Committee of Ukraine; interaction with the electronic platform; convenience of search of tenders; the bidding process; opportunities to interact with the customer through the

electronic system. Thus, out of the seven factors, four are directly related to the information and technical functionality of the sites. The latter once again confirms the relevance and importance of the chosen direction of research.

According to the normative provision of the functioning of the sites, in particular, The order of functioning of the electronic procurement system and authorization of electronic platforms all sites must be authorized and have a certain level of accreditation [3]. There are four of them in the Ukrainian system. Customers will be interested in levels 1 and 3, because their presence gives the site the right to work with customers. Levels 2 and 4 entitle the site to provide services only to suppliers.

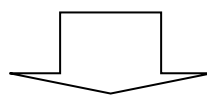
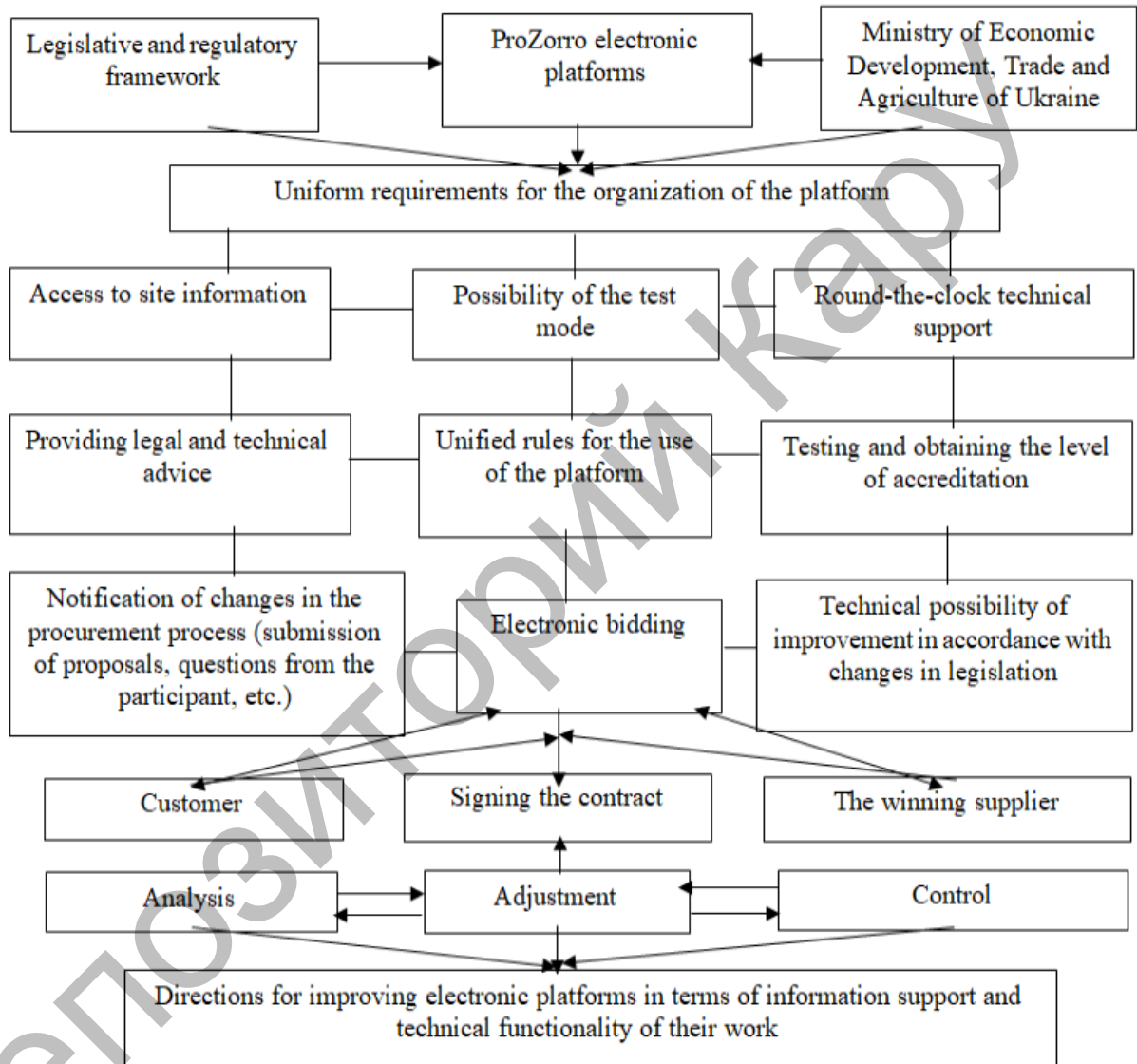
As of February 2021, there are 15 electronic platforms, only one of which has two levels of accreditation. During the existence of ProZorro, 17 electronic platforms were shut down. The main reasons are the transfer of property rights, own initiative, violation of the terms of the agreement with SE "PROZORRO" on the authorization of electronic platforms, refinement of functionality in accordance with the requirements and changes in tender legislation, as well as providing additional testing of the electronic platform. There have been cases: operation of electronic platforms, as a result of which unauthorized access to the customer's office and amendments to the procurement procedure were recorded, i.e. violation of data confidentiality and integrity; unavailability of the service, which is the inability of users of the authorized electronic platform to have access to the electronic procurement system through the authorized electronic platform, to perform any actions and procedures within one hour during working hours; technical failure due to the fault of the authorized electronic platform, namely: numerous duplications of the offer from the participant, which led to the cancellation of the purchase by the customer; incorrect identification of the user during registration, which led to the failure of procedures or significantly affected the procurement procedure; application of grounds for a refusal to participate in procurement procedures in accordance with Article 17 of the Law of Ukraine "On Public Procurement" to simplified / sub-threshold procurement, which made it impossible for bidders to submit proposals from other electronic platforms [4]; disclosure of confidential information, which includes the actions of a person aimed at transferring information to a third party without obtaining prior consent to perform such actions from the person who is the owner of such confidential information.

Therefore, we can divide the reasons for the termination of electronic platforms into the following groups: imperfect technical condition and technological functionality; non-compliance with the terms of the contract; violation of the requirements of the tender legislation; personal reasons.

While the responsibility for violation of the tender legislation is entirely on the management (owners) of the sites, the technical and technological features of the site is a requirement that is to be met to ensure the basic functions of public procurement. Thus, in order to test and improve the above, ProZorro periodically, if necessary and on demand, conducts additional testing to determine the presence or absence of the possibility of refining the system. Based on the results of such testing, a corresponding conclusion is to be drawn up and published.

Thus, for 2019-2020, taking into account significant changes in the tender legislation, additional testing was conducted on: the functionality of concluding framework agreements (stage I); functional monitoring of public procurement; publication of the terms of the tender documentation in an open electronic format (field "Terms of payment in accordance with the procurement contract"); the functionality of concluding framework agreements (stage II); functionality of transfer of objects of the customer in the electronic system of purchases; functional connection of the procurement plan with the actual procurement; finalization of the contract and amendments to the contract (fields "Contract Price" and "Contract Price without VAT"); completion: field Source of financing and reflection of the status of plans and a new type of procedure "Procurement through a centralized procurement organization"; functionality of the

Centralized Procurement Organization; functional appeal; functionality of elimination of discrepancies in the tender offer within 24 hours; price request functionality (for electronic catalogs); grounds for refusal to participate in the procurement procedure in accordance with Article 17 of the Law of Ukraine "On Public Procurement".



Automation of the process of purchasing stocks for customers; analysis of the procurement plan; import of the procurement plan; management of the inventory purchase process using automation of customer accounting; supply chain management to reduce the degree of conflict between participants in procurement, stimulate cooperation and coordination; entering the international market with IT offers for electronic platforms

Modern electronic platforms must bear the additional costs of protecting software and technology and information systems from unauthorized interference and access by third parties.

Note that foreign practice distinguishes the following procurement procedures: traditional

procedures of interaction between the seller and the buyer, including the stages of identification (receipt of information), ordering and execution; e-procurement procedures using the XML-structured language standard, which allows better identification of data used in procurement procedures; E-catalogs, which is a web page that provides complete information about products supplied by manufacturers and provides support for online orders, as well as cash payments; E-auctions using information and communication technologies and websites with the placement of the cost and content of transactions; reverse auctions, when purchasing companies inform suppliers about the composition of products, quality characteristics and its cost, and suppliers compete with each other for a specified period of time.

Given the importance of complete and timely information support, as well as flexible technical functionality of electronic platforms to perform public procurement functions, we have summarized the common requirements and areas for improvement to the functioning of electronic public procurement platforms (Fig. 1).

The last two procedures are quite relevant for Ukraine. In our opinion, functioning sites have the technical capacity to implement such procedures.

Thus, information support, consulting support and technical functionality of electronic platforms are one of the main directions of effective work and improvement of tender procurement management.

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### Қысқа мерзімді және ұзақ мерзімді дебиторлық берешекті бухгалтерлік есебі мен талдауының міндеттері

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Түйіндеме: Мақалада, кәсіпорынның қысқа мерзімді және ұзақ мерзімді дебиторлық берешекті бухгалтерлік есепке алудың міндеттері қарастырылған. Дебиторлық берешектің мөлшері кәсіпорындардың қаржылық жағдайына әсер етеді, сондықтан оны шаруашылық қызметтің барлық кезеңдерінде, келісімшартқа дейінгі процедуралардан бастап келісімшарттық операцияларды орындауға дейін басқару керек.

Кілтті сөздер: дебиторлық берешек, кредиторлық берешек, ҚЕХС, бухгалтерлік есеп, шот.

Бухгалтерлік есепте кәсіпорынның дебиторлық берешегін қалай көрсету қиын мәселе емес. Алайда, соңғы уақытта дебиторлық берешекті есепке алу және есепте көрсету тәртібі