

ACCOUNT OF NATURE-PROTECTIVE EXPENSES ON ECOLOGICALLY HARMFUL PRODUCTION

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Nowadays there are a lot of dangerous plants and factories which partly led to critical ecological situation in Ukraine. In the most cases such enterprises are in the stage of bankruptcy and are subject to the perfect restructuring and sanitation due to of negative influence on environment over inefficient using of nature sources and insoluble economic-ecological problems.

Primary estimation of accordance by each enterprise to ecological requirements can be executed by the specialists, as a rule, who knows well the state of technologies and other features of enterprise, where these technologies are used. For this purpose specialists from abroad propose to use criteria of testing production's state.

The information which has got after ecological testing and destination, can give transparent picture about production problems, quality of products, which is produced, willingness and ability of enterprise to develop with according to the modern demands of guarding environment and have the proper charges. A similar approach allows to establish the «area of the higher attention», the size of operating on a natural environment is not here examined. In this turn, quantitative estimations of antropogene action are used with the goal of establishment degree an ecological danger of industrial object.

Actual action of industrial enterprise on environment (throwing out of contaminating substances, wastes, and uses resources) changes in course of time.

However, on the most enterprises nature protective charges can make considerable sums which are possible to optimize only by condition an effective management by them. That is why it is important to carry out monitoring of charges on nature protective activity with their analysis and presenting reports about the expense of means. With the aim of realization this position it is necessary of presence the account's system and analysis of nature protection charges on the enterprises. Elaboration of such system must begin from a location origin of charges, related to the types of nature protective activity, their revelation, resource providing and the most correct distributing. According to recommendations the ISO 14000-96 (ISO 14000) types of nature protective activity have the following classification:

- directed on formation a nature protective policy, aims and tasks of enterprise;
- related to organization of nature protective enterprises' functions;
- directed to realize the planning an ecological actions for all life cycle of products and realization the developed plans;
- directed on conducting an ecological monitoring;
- types of activity are related with revealing an estimate, by compensation of socially economic-ecological loss, conditioned by contamination environment and exception of natural resources from economic turnover. Adding up of charges on the indicated types of activity gives us the picture of general enterprises' expenses in the guarding environment sphere and rational using natural resources.

It is very important, that the elements of charges must be set in such way, in which they are distributed for different subdivisions or workplaces, and for the type an ecological problem too. After identification elements of charges, information sources are exposed about them. The collection information system about charges can be chosen on every enterprise, which must secure the concordance all information with financial materials, abacuses and etc.

Nature-protective charges can be analyzed only by presence of the proper base for their comparison, because the charges, which are taken only in absolute (cost) expression, can give us the wrong conclusions (growth the nature protective charges and motion of some period can be caused by the runaway of charges), while their increase is conditioned by growth of scales production, that resulted to growth the nature protective charges. That is why, the size of nature protective charges must be correlated with a production volume or other index which reflects the change of scales activity an enterprise.

In general efficiency of nature-protective activity of enterprises in the conditions by insufficiency development economic policy in Ukraine, personal interest of enterprises and corporations in the sphere of environment and rational nature-using is very much low.

Enterprises which are practise an ecological management, in theory have a lot of substantial advantages. At first, it is the decrease expenses at: resource- and energy-saving; utilization, sale of by-products and production's wastes; minimization of paying for resources and contaminations of environment. Secondly, growth of profits due to higher prices on ecologically cleaning products; increase of competitiveness; creation new types of products. Thirdly, a favourable image, ability to the permanent renovation the assortment of products, the best possibilities for export outputs export.

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