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PECULIARITIES OF DOCUMENTARY JUSTIFICATION OF UNDERTAKING OF INCOME BY AGRICULTURAL ENTERPRISES DUE TO DROUGHT

Changes in the climate of Ukraine have a significant impact on the business activities of domestic agricultural enterprises and necessitate new approaches to: assessment of performance, conditions of contracts with contractors, documentation of business transactions and their reflection in the accounting of business entities.

According to the results of the study of business activities of individual agricultural enterprises, it is established that the development of feasibility studies for growing crops (business plans) to determine: areas of activity, assess the capabilities of the business entity, the need and opportunities to attract resources for their implementation, is carried out using a database formed over the past 3-5 years. This approach takes into account all the positive and negative factors that had an impact on the activities in the period and forms the planned (forecast) prospects for obtaining the volume of production of certain crops. Based on this, agricultural enterprises offer to conclude agreements (contracts) with contractors for the supply of crops of the planned year and the attraction of resources for its cultivation.

Counterparties that purchase crops for the current year's harvest, to obtain reasonable confidence and verify the information provided by the agricultural enterprise, analyzes the financial and economic condition of such enterprise, as of the date of conclusion of contracts of sale of future crops. It uses "Guidelines for identifying signs of insolvency of the enterprise and signs of actions to conceal bankruptcy, fictitious bankruptcy or bankruptcy", approved by the Order of the Ministry of Economy of Ukraine 19.01.2006 № 14 (as amended by the order of the Ministry of Economy of Ukraine 26.10.2010 № 1361).

According to the results of the study of data contained in the Reports of the agricultural enterprise as of the date preceding the conclusion of contracts of sale of the future harvest, the management of contractors pays special attention to the main economic indicators that characterize the financial and economic condition, in particular:

- coverage of current liabilities by current assets;
- the share of working capital in the structure of the balance sheet;
- the share of inventories in the structure of current assets;
- financial condition in terms of stock coverage;
- providing activities with their own funds.
- trend of current (total) liquidity;
- state of absolute liquidity (solvency);
- the share of working capital to support activities;
- the share of borrowed funds and the level of dependence of entrepreneurial activity on borrowings.

Analytical elaboration of these indicators provides an opportunity for management staff of agricultural contractors to determine the level of risk by concluding agreements (contracts) and possible measures to level them, which may be exacerbated by the manifestation and effects of adverse climatic conditions for growing crops.

The practice of business in the context of significant climate change in our country has provided an opportunity to draw some conclusions about the need for a more thorough approach to assess the impact of such changes on the ability to fulfill the terms of contracts. This conclusion was confirmed by the adoption of a normative act: "The procedure for determining the actual damage caused by the drought in May 2007, approved by the Orders of the Ministry of Agrarian Policy of Ukraine, Ministry of Economy of Ukraine dated 15.06.2007 № 417/180, registered with the Ministry of Justice of Ukraine on 16 June 2007 for № 643/13910».

He, in particular, defined: the mechanism for determining the size actual damage caused to agricultural producers due to drought and a list of documents that can confirm the consequences of action: adverse weather conditions that led to the death of crops, emergencies and losses. Among these documents are:

- final report on the results of sowing for the harvest ___ year (form № 4-sg);
- crop inspection reports;
- certificates of hydrometeorology centers;
- minutes of the meeting of the commissions on technogenic ecological safety and emergency situations.

Thus, in the process of carrying out business activities by the state authorities recognized the possibility of adverse weather conditions that will cause the death of crops of certain crops.

Based on the above, it is appropriate to allow allegations about the impossibility of individual agricultural enterprises to fulfill the terms of agreements (contracts) not only for the supply of crops of the current year, but also the return of resources (funds) raised from contractors for agricultural work related to planned cultivation of certain crops. This statement is based on the analysis of existing disputes, which are considered in the courts of various instances of Ukraine. In some such disputes, forensic experts are involved for the purpose of objective consideration of cases. Based on the above, to address the issues before forensic experts is appropriate in addition to the general methods recommended by the Ministry of Justice of Ukraine, the use of "Guidelines for identifying signs of insolvency and signs of concealment of bankruptcy, fictitious bankruptcy or bankruptcy", which approved Order of the Ministry of Economy of Ukraine 19.01.2006 № 14 (as amended by the order of the Ministry of Economy of Ukraine 26.10.2010 № 1361), "Procedure for determining the actual damage caused by drought in May 2007, approved by Orders of the Ministry of Agrarian Policy of Ukraine, Ministry of Economy dated 15.06.2007 № 417/180, registered in the Ministry of Justice of Ukraine on June 16, 2007 under № 643/13910» and documents, which are determined in the specified order together with the documents of accounting and financial reporting.

According to the results of the study of the data contained in the Reports of the agricultural enterprise as of the date corresponding to the date of fulfillment of the contracts of purchase and sale of future crops, comparisons are made and changes are made in indicators (*indicated on p. 2 of this text*) enterprises on the date preceding the conclusion of such agreements. Based on this comparison, the forensic expert will be

able to form an answer to the question of the ability of the agricultural enterprise to fulfill the terms of contracts in terms of return of resources provided by the contractor for growing specified in the contract (contract) crops of the current year.

Conclusions.

Taking into account the climate change of Ukraine and their manifestation in the process of entrepreneurial activity of agricultural enterprises, assessing the impact of such changes on their financial condition using forensic experts using new approaches will provide an objective solution to the relationship between agricultural enterprises and their counterparties.

References

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АНАЛІЗ ЗВІТУ ПРО ДІЯЛЬНІСТЬ ОРГАНІЗАЦІЇ КОЛЕКТИВНОГО УПРАВЛІННЯ

На сьогодні, згідно чинного законодавства, для організацій колективного управління передбачено складання щорічного звіту про діяльність такої організації та передбачено необхідність ведення бухгалтерського обліку, складання фінансової та статистичної звітності. Організацією колективного управління (ОКУ) є громадське об'єднання зі статусом юридичної особи, що зареєстроване в Центральному органі виконавчої влади, що забезпечує