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**ESSENCE, CLASSIFICATION AND ACCOUNTING
 OF WATER USE IN ORGANIZATIONS PURCHASING WATER FOR PAYMENT**

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Approaches to the economic essence of the concepts “water resources”, “water management”, “water consumption” and “water use” are analyzed and systematized. The concepts that most accurately reflect the content of the above definitions are analyzed and developed.

In the Republic of Belarus, considerable attention is paid to the rational use of water resources as an integral part of the country's economic potential. Rational use of water resources, especially freshwater, is one of the acute global problems of the world economy.

The use of water by economic sectors leads, on the one hand, to positive consequences, since there is an opportunity to carry out the production process, create new types of finished products, perform work, provide services, and, on the other hand, they have negative consequences, as pollution of water resources occurs, which ultimately violates the state of water resources. Since the pollution of water resources in most cases occurs through industry, a necessary factor in the development of an effective management system is the availability of integrated accounting for water user organizations.

Currently, a number of water management issues, namely, environmental, managerial and financial accounting, are reflected in the regulatory documents of the Republic of Belarus. Various aspects of accounting were considered in the works of Russian scientists (A.I. Belousov, O.G. Gainutdinov, V.F. Paliy, Y.V. Sokolov, etc.) and Belarusian ones (D.A. Pankov, V.I. Strazhev, O.S. Shimova, etc.).

Before embarking on the study of water accounting issues, it is necessary to understand the above concept, since a different conceptual apparatus is used in this area. Therefore, in practice there are the concepts: "water resources", "water economy", "water consumption", "water use". At the same time, having investigated the above concepts, the authors came to the conclusion that for the purposes of accounting, the concepts of “water use” and “wastewater disposal” should be used.

According to T.F. Efremova, Y.I. Fedinsky, V.P. Teplova, I.V. Zherelina water use is “the use of water bodies to meet the needs of the population and economic activity”, which coincides with the definition given in the Law of the Republic of Belarus No. 341-3 [1]. However, according to the water code of the Republic of Belarus, water use should be understood as the use of water resources and the impact on water bodies when carrying out economic or other activities [2].

In accordance with GOST 17.1.1.03-86. "Protection of Nature. Hydrosphere. Water use classification "for water use the following classification criteria are established: water use goals; water objects; technical conditions of water use; conditions for the provision of water bodies for use; nature of water use; method of using water bodies; impact of water use on water bodies [3].

For the concept of developing accounting for water use as a system, we offer the following classification for a water user organization (Table 1).

Table 1. – Classification of water from the organizations – water users

| Water use | | |
|-------------------------------|---|--------------------------|
| <i>For water use purposes</i> | <i>According to technical conditions</i> | <i>By way of use</i> |
| - industrial needs | - without the use of structures and devices | - no withdrawal of water |
| - drinking and household | | |

Source: own development based on the studied literature [3].

Water supply from centralized water supply systems, admission of wastewater to the centralized sewage systems is carried out in the presence of the agreement “Provision of water supply and sewage services”, which is between the WSS organization and the subscriber for one year. It specifies the rights, obligations, responsibilities of the parties, as well as the procedure for calculating and the cost of water and wastewater services provided [4].

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Payment for services rendered, as a rule, is made for actually consumed water. To do this, in accordance with the contract for the provision of water supply and wastewater services, water-measuring devices were purchased and installed.

A local water company issues an invoice to the water user organization to pay for the services rendered, which indicate the amount of water consumed, its price, the cost of water supply and drainage, including and without VAT.

Accounting for water use from water user organizations that purchase water without withdrawal from the plumbing sector for a fee is currently reflected in Table 2.

Table 2. – Water accounting organizations

| The content of the business transaction | Dt | Kt |
|---|------------|----|
| Payment made for the use of water | 60 | 51 |
| Reflecting water use as a cost | 20, 25, 26 | 60 |
| Reflection of VAT for the use of water | 18 | 60 |

Source: own development based on the studied literature.

However, this system does not allow calculating how much water one or another type of cost accounts for, so we propose the following method for reflecting water in the accounts.

According to the Law of the Republic of Belarus “On Accounting and Reporting”, each business transaction is subject to registration by a primary accounting document [5], therefore we offer the following accounting documents:

- 1) to take into account the receipt of water to issue a receipt order on the basis of the invoice, which will reflect the amount of water received by the organization, its price, cost, name and supplier code;
- 2) to account for the use of water, it is proposed to draw up a certificate on the use of water, which will contain information on how much and how water is used in the enterprise;
- 3) at the end of the month, enter data on water use in the Water Distribution Statement of Cost Center. This report will show the measurement date, the meter readings, the amount of water used the price for it and its cost, as well as information on how much water was used for one or another type of cost.

For synthetic water, accounting it is necessary to open a separate subaccount to account 10. For example, subaccount 13. Then, in accounting, you should make entries as in table 3.

Table 3. – Accounting for water use from organizations that purchase water for a fee

| The content of the business transaction | Dt | Kt | The document confirming the business transaction |
|---|----------------|-------|---|
| Payment made for the use of water | 60 | 51 | Payment order, contract |
| Water accounting | 10/13 | 60 | Receipt order, invoice |
| Reflection of VAT for the use of water | 18 | 60 | |
| Capitalization of water in production | 20, 25, 23, 26 | 10/13 | ✓ Water use certificate for cost centers ✓ Statement of water distribution by cost centers |

Source: own development based on the studied literature.

During the work, the approaches to the economic essence of the concepts “water resources”, “water management”, “water consumption” and “water use” were analyzed and systematized, the concepts that most accurately reflect the content of the above definitions were analyzed and developed. The author’s classification of water use for accounting purposes and their own method of reflecting water in accounting for organizations that purchase water from organizations of the plumbing sector for a fee were suggested.

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