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**ENVIRONMENTAL CONSEQUENCES OF THE DESTRUCTION THE
KAKHOV RESERVOIR AND WAYS OF ITS RENEWAL**

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The hostilities on the territory of Ukraine continue, and their intensity is increasing. This greatly affected the clogging of reservoirs and created new problems with river filling. Numerous destructions of bridges led to the almost complete stoppage of the flow of some water bodies and their flowering, and a significant number of corpses buried in the ground poisons the groundwater.

According to the State Inspectorate, during the 10 months of aggression, Russia caused total damage to the environment of more than UAH 55 billion due to clogging of waters, man-made pollution and irresponsible use of water resources.

Visible destruction of bridges slows down or even stops the current, which leads to the cessation of the filling of rivers, lakes and their flowering. But poisoning of ground (underground) water is significantly affected by cadaver poison. When creating cemeteries of different sizes, they constantly try to place them on the plot of land that contains the clay. It prevents dangerous substances and compounds from entering the groundwater after the decomposition of the body.

In her interview on the Ukrainian TV channel UNN, environmentalist Tetiana Lampika said: "At the moment, it is necessary to understand that there are damaged objects. These are sewers, drainage facilities and water supply. The objects of urban development, urban infrastructure. These are the cities that were bombed. There are cases of violation of treatment facilities. This will have a very significant impact on the well-being of the population of the frontline areas and beyond" [1].

The aggression of the terrorist country led to disruptions in the operation of water supply systems in many regions of Ukraine. Moreover, the water supply infrastructure, the presence of

which is a necessary factor for the survival of the civilian population, often became a deliberate target of the invaders. In March of 2022, were seriously damaged the systems of Chernihivvodokanal, pumping stations, crushed water tanks with air bombs and replaced almost all wells. As a result, for a long time, only a third of the city's residents had uninterrupted water supply. Also, constructions of the cleaning infrastructure suffered significant damage. On the night of July 3, 2022, Russian cruise missiles destroyed the building of Kharkivvodokanal. In general, due to the constant shelling of Kharkiv, about a hundred objects of the water supply infrastructure were damaged. The destruction of the main water pipeline "Dnipro-Mykolaiv", which is located near the village of Kiselyvka, Kherson region, has all the signs of a deliberate detonation. As a result of such unprecedented actions of Mykolaiv, with a population of 450,000 people before the full-scale invasion, was brought close to the brink of a humanitarian disaster. March 2022 was also remembered for the damage to the sewage treatment plant in Vasylivka, Zaporizhzhia region, as a result of which sewage flowed into the Dnipro by gravity. Assessment of environmental damage and any repair work will be possible only after the deoccupation of the city.

In the spring of 2022, UNICEF reported that due to hostilities, approximately 4.6 million inhabitants of the regions were almost completely deprived of access to drinking water. As a result of long-term hostilities, water supply has been cut off to almost the entire Luhansk region, as well as to many communities in Donetsk region. The communal infrastructure of some large cities that were under temporary occupation, such as Mariupol, Lysychansk, Severodonetsk, Bakhmut, was completely destroyed. In the first of them, the stoppage of water supply had, perhaps, the most severe consequences due to the small number and low quality of alternative sources of providing the population with drinking water.

Starting from the spring of 2022, there will be no water supply in the fortress cities that have been holding the front line for many months - Ugledar and Avdiivtsi. In most cases, the Rashist forces resorted to deliberate, targeted destruction of water supply and drainage infrastructure, such as the May 2022 bombing of pumping stations and a water intake in Bilogorivka. These facilities supplied water from Siversky Donets to most of the territory of Luhansk region. The occupiers continue to terrorize the de-occupied cities even today. So, on December 6, 2022, the building of the Kherson Water Canal was fired upon, killing at least one worker.

Each of these actions is aimed at the artificial creation of an ecological and humanitarian disaster, the prevention of which requires superhuman efforts and resources, requires a thorough investigation and bringing the aggressor country to justice, in accordance with the norms of international humanitarian law. A recent report of the Independent International Commission for the Investigation of Violations in Ukraine under the auspices of the UN Human Rights Council contains information that the waves of attacks by terrorists on the energy infrastructure of Ukraine in the last autumn-winter period (started on October 10, 2022) may constitute a crime against humanity [2]. But the de-energization of the critical infrastructure of drainage and water supply, in addition, threatens both the access of residents of settlements to drinking water and the state of the environment - because the proper functioning of pumping and treatment facilities ceases. Thus, after another wave of rocket and combined attacks on November 23, emergency shutdowns occurred at most water treatment facilities in the city of Voznesensk, Mykolaiv region. This threatened the death of bacteria in activated sludge due to the cessation of aeration [3].

Russian terror led to full-scale pollution of water bodies not only in communities that directly bordered the front line or were themselves combat zones, but also in others throughout Ukraine, which were subjected to massive rocket attacks. It is also necessary to mention such factors as the ingress of harmful substances, which were formed as a result of man-made accidents, into reservoirs with surface runoff; direct clogging with rocket fuel and ammunition remnants; spillage of oil products from destroyed equipment. For example, on April 4, 2022, during one of the attacks on the Ternopil region, fragments of a missile shot down by the Ukrainian air defense forces damaged tanks with mineral fertilizers in Kremenets district, as a result, the Ikva River was

polluted. According to the results of sampling by the State Inspectorate in the Polissky district, in the very epicenter of pollution, an excess of the maximum permissible concentration of nitrites by 7 times, ammonium by 163 times, nitrates by 48 times, BSK by almost 2 times, and iron by 7 times was recorded times [4]. During the attack on Mykolaiv, kamikaze drones destroyed tanks with vegetable oil of one of the largest exporting enterprises. As a result of such actions, approximately 750 square meters of the Buzki estuary water area was polluted. 675.8 m³ of oil was collected from its surface, and the estimated damages amounted to 39.9 billion hryvnias [5].

A direct threat to the safety of people and the environment is contamination by the ammunition itself. So, on May 9, 2022, cluster shells exploded over the waters of the Zelenodol Reservoir in Dnipropetrovsk region. In the Kyiv region, specialists of the State Emergency Service repeatedly removed fragments of Russian equipment and missiles from the bottom of reservoirs, in particular, during 2022 and after the shelling on January 23, 2023 [6]. The process of extracting projectile fragments can be seen in Figure 3.1. In Chernihiv, in April of last year, pyrotechnicians found and neutralized 6 shells from the "Uragan" MSDS on the city's central beach [7], and due to the high general level of pollution with explosive objects, the bathing season in the city was never started. The most dangerous component in this case is the highly toxic rocket fuel, in addition to this, the probable contamination of the water body with heavy metals. All these are just a few examples of environmental damage caused to the country's water bodies due to military actions.

In addition to everything mentioned above, after the full-scale Russian invasion of Ukraine, numerous objects of the nature reserve fund, such as wetlands and the Emerald network, were and are currently under occupation. Kinburn spit, for example, turned into a place of hostilities in the spring of 2022, which is why it suffered from devastating fires that destroyed huge forest areas around numerous freshwater streams and lakes. This prevented the existence of unique colonies of wetland birds in the region. The Azov-Syvasky Reserve, the territories of the Black Sea Biosphere Reserve, and the Meotida National Nature Park are still occupied.

Under the control of the occupying forces are such internationally recognized natural monuments as the Yagorlytsk Bay, Ramsar sites, Dzharylgatsk and Karkinitsk Bays, and the central and eastern parts of the Sivask Bay. Also, the state of the Great Chapelsky pod remains unknown, which, by the way, is part of the structure of the biosphere reserve "Askania-Nova" and is actually a unique "bowl" in the middle of the arid steppes, periodically filled with melt water. It is a home for rare species of flora and fauna, and in autumn and spring it is of great importance as a resting place for migratory birds. The Milk Estuary, which is located 10 km from Melitopol and which even before the war suffered from a general deterioration of the ecological condition and a number of serious violations of the protected regime, is also under the control of Russian troops. They are absolutely not concerned with its preservation under the conditions of temporary occupation, which leads to its degradation.

It is difficult to determine how badly damaged the Ramsar land. The Belosarai Bay and the Belosarai area were affected as a result of the devastating bombing of Mariupol. Currently, the areas of the city destroyed by the occupiers have been turned into military logistics points and bases. In addition, it is impossible to obtain specific reliable data about the Ramsar land, the Berda River region and the Obitichny area. However, it is quite likely that pollution by sewage and household effluents, petroleum products, constant uncontrolled hunting by the occupiers will cause serious damage to the above-mentioned natural territories, which will be fully assessed only after deoccupation [8].

However, some reservoirs are able to clean themselves if there is a sufficient amount of precipitation on the territory of the country for at least one year. However, in this case, all harmful compounds will float to the seas. The ecological situation in the same Mariupol, for example, is still not fully studied by our leading ecologists. If we look at the map (Google Maps), we can see waste storage facilities on the coast of the Sea of Azov, and they have a characteristic green color. There is a risk of this liquid entering the Sea of Azov as a result of hostilities. The ecological consequences for the environment of the region in this case will be catastrophic.

However, the negative consequences of hostilities for reservoirs, in our opinion, require special attention. In addition to the above problems, which other reservoirs of our state have already had time to face since the beginning of the full-scale invasion, reservoirs (and the rivers on which they are located) also suffer from violations of the regulation of ecological release regimes. Today, this term refers to the regular, episodic or periodic supply of water from reservoirs to the lower basins, which provides optimal and necessary conditions for the preservation of estuarine (estuarine) and freshwater ecosystems, as well as for the living of people who depend on these water bodies objects.

The main threat to ensuring a controlled environmental release is damage to the dam of the reservoir or its breach in general. This type of catastrophic destruction is characterized by a sudden and rapid release of accumulated water downstream.

For example, on the territory of Donetsk and Kharkiv regions there was a large channel reservoir on the Oskil River. It was an object of the Nature Reserve Fund and was part of the Chervonooskil Regional Landscape Park. The Oskil reservoir was created to regulate the water in the Siverskyi Donets - Donbas canal, maintaining the water level in the summer, when the Siverskyi Donets river is thinning, and for irrigating fields. Thus, this reservoir has a direct connection with the process of water supply for the majority of the population of Luhansk, Donetsk and Kharkiv regions.

In April 2022, as a result of military operations, the dam of the Oskil reservoir was damaged, and water through part of the destroyed dam began to flow to the Siverskyi Donets River, which caused the water level in the reservoir to drop by 6 times. Not all four locks on the dam were completely destroyed; only two of them were injured. Before the war, the volume of water in the Oskil reservoir was 474.3 million m³, and the area of the reservoir was 122.6 km². This situation endangered the water supply of the above-mentioned regions.

After the end of the war, we will rebuild our cities, including industry, which in turn requires large volumes of water. If we do not restore this significant water body now, then in a few years it may turn out to be an almost impossible task [9]. The vegetation of the shores of the former Oskil reservoir has lost its usual and characteristic hydrological regime. Shallow water was a place for feeding and nesting of a significant number of birds, including rare species. All living organisms inhabiting a fairly thick layer of the now exposed muddy bottom will die. This will cause an additional layer of problems to appear. Most of the young fish and ichthyofauna of the reservoir in general have been washed away with the water downstream, and there are no longer enough areas to restore populations.

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BUDGETING AS A CONTROL SYSTEM IN BUSINESS STRUCTURES

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In the conditions of uncertainty and variability of the external environment, every large enterprise must implement financial management based on effective planning. One of the methods of financial management, which has found wide practical application and development in economically developed countries, is budget management as a method of detailed accounting and cost optimization. Budgeting is a management technology that meets modern requirements and allows enterprises to prevent the occurrence of crisis phenomena. At the current stage of management, the role of budgeting in management is especially important for enterprises working with a portfolio of short-term and long-term projects, which are characterized by the uncertainty of the production and sales program, etc. Onyshchenko S. V. [1], Fisunenکو P. A. [2], Fedorchenko O. E. [3], Danylenko O. V. [4], Dolgopolova O. V. [5] and others were engaged in the research of the budgeting process. The topic of this study is relevant and arouses great interest among scientists. The purpose of the publication is to conduct theoretical-methodical and practical research on the budgeting process based on the financial statements of the FED PJSC and formulate practical recommendations for improving budgeting at the enterprise for the purpose of its effective functioning.

The following methods were used during the research: induction method (collection, systematization and processing of necessary information); deduction method (conducting theoretical research); method of system analysis (when detailing the research object); methods of information modeling (in the process of searching for normative and reference materials); method of abstraction (when formulating conclusions and practical recommendations). Given the current market situation, industrial enterprises face difficult tasks. The desire to develop and work effectively forces many enterprises to reform both the internal financial and organizational structure and the mechanisms of enterprise management, one of which is the budgeting process.

Most economists associate the term «budgeting» with the management of an economic entity and interpret the financial and organizational plan, which is a set of indicators that are related to each other and demonstrate the economic activity of the enterprise [1]. Scientists P. A. Fisunenکو and A. A. Soroka interpret the economic category as follows: «Budgeting is a complex