

**FUEL ACCOUNTING AND CONTROL IN THE AGRICULTURAL SECTOR**

*Досліджено процес обліку і контролю палива в сільськогосподарському секторі, який має вирішальне значення для управління витратами, забезпечення ефективності та дотримання нормативних актів. Паливо є ключовими в енергетиці та відіграють важливу роль у забезпеченні енергетичних потреб агропромислового комплексу. Розглянуто різні форми і методи обліку паливно-мастильних матеріалів.*

**Ключові слова:** паливний матеріал, джерела енергії, форми обліку, методика обліку, агропромисловий комплекс.

*The paper examines the process of fuel accounting and control in the agricultural sector, which is crucial for cost management, efficiency, and regulatory compliance. Fuels are key in the energy sector and play an important role in meeting the energy needs of the agricultural sector. Different forms and methods of accounting for fuels and lubricants are discussed.*

**Key words:** fuel material, energy sources, accounting forms, accounting methods, agro-industrial complex.

The activities of almost every company are related to the operation of vehicles, and therefore to the purchase and use of fuels and lubricants. The term "fuels and lubricants" does not have a clear legal definition. Fuel is the fuel used for internal combustion engines, and the term "fuel" is a general term that refers to a substance used to generate heat energy. Therefore, an accountant must clearly understand how to document the purchase, use and write-off of fuels and lubricants, as well as know all the nuances of accounting and taxation of transactions related to the movement of fuels and lubricants in the company.

Fuel and lubricants are accounted for in subaccount 203 "Fuel". The purchase of fuel and lubricants is recorded in the debit of this subaccount on the basis of cash register receipts. The write-off of fuel and lubricants for expenses is reflected in the credit of subaccount 203 within the established norms (20, 23, 28, 91-94). If there is an overrun, it is reflected in the debit of subaccount 947 "Shortages and losses from damage to valuables". Settlements with an accountable person are recorded in subaccount 372. The issuance of accountable amounts is reflected in the debit of this subaccount in correspondence with the credit of subaccount 301 when cash is issued for reporting, or with the credit of subaccount 311 when funds are transferred to the accountable person's card. Closing of the accountable person's debt is reflected in the credit of subaccount 372 in the report (debit of subaccount 203 - credit of subaccount 372). The Tax Code does not provide for adjustments to the financial result for income tax purposes in transactions with fuel and lubricants. Therefore, all taxpayers record such transactions in their tax accounting in accordance with accounting rules. When purchasing fuels and lubricants, the buyer recognizes a VAT tax credit on the date of the first event based on a tax invoice issued by a gas station or a fiscal receipt from a cash register registered in the Unified Register of Tax Invoices (clauses 198.2, 201.11 of the Tax Code) [1].

Ukraine has a number of regulations governing fuel accounting. Here are some of them:

5. Resolution of the Cabinet of Ministers of Ukraine dated 27.08.2014 No. 417 "On Approval of the Procedure for Fuel Accounting" - this document establishes the procedure for fuel accounting for motor vehicles and other technical means.

6. Tax Code of Ukraine - defines the rules of fuel taxation and requirements for accounting for tax liabilities in this area.

7. Law of Ukraine "On Accounting and Financial Reporting" - this law establishes general accounting principles, including fuel accounting.

8. Order of the Ministry of Ecology and Natural Resources of Ukraine dated 28.12.2012 No. 1055 "On Approval of the Instruction on Fuel Accounting and Control" - this order sets requirements for accounting and control of fuel use in various fields of activity.

9. Regulatory legal acts of local authorities - may also contain requirements for fuel accounting, in particular in the agricultural sector [2].

Accounting for fuels and lubricants is carried out to ensure control over their use, distribution and rational management of stocks in the enterprise. The form and methods of accounting may vary depending on the type of enterprise and its needs.

The main forms of accounting for fuels and lubricants:

4. Card accounting: fuel cards are issued to specially designated persons or drivers of vehicles. The card records data on the fuel issue, deductions for its use, and the balance on the cards.

5. Journal accounting: involves keeping a journal in which all operations with fuels and lubricants are recorded - acceptance, issuance, and deposit of balances.

6. Quantitative and cost accounting: includes measuring the amount of fuel using sensors on equipment or special measuring devices, such accounting is kept in monetary terms.

These regulations are the basis for organizing fuel accounting in Ukraine. It is important to familiarize yourself with them and comply with the requirements to ensure correct and efficient fuel accounting. Petroleum products, such as gasoline, diesel fuel, oil, lubricating oil, brake fluid and additives, are classified as fuels and lubricants in accordance with DSTU 3437-96 "Petroleum Products". The purchase, transportation, storage and accounting of these products are regulated by Instruction No. 281, approved by the Order of the Ministry of Economy, Ministry of Transport and Communications, State Committee for Technical Regulation and Consumer Policy dated 20.05.08. . Paragraph 10.3 of this Instruction provides for various options for the sale of petroleum products: for cash, payment cards, statements or coupons [3].

Implementation of a fuel management system in the agricultural sector is a key step to ensure efficient use of resources, control costs, and prevent possible fraud or losses. Here are some of the steps used to successfully implement a fuel management system in the agricultural sector:

- Analysis of the current state of fuel management in the agricultural enterprise..
- Defining goals - this can be reducing fuel costs, increasing efficiency, preventing theft.
- Selection of software that meets the needs and budget of the enterprise. A program that allows you to keep track of fuel consumption, control stocks and perform reporting.
- Monitoring and analysis of data coming from the fuel management system to identify trends, anomalies or opportunities for optimizing fuel use.

Monitoring fuel consumption in the agricultural sector is a very important element of resource management and cost optimization. This process allows you to control the amount of fuel used, identify possible problems or costs, and ensure efficient use of resources. Various methods and tools can be used to monitor fuel consumption in the agricultural sector [2].

Installing sensors in tanks to measure fuel levels. This method allows you to automatically measure the amount of fuel used on machines or equipment. Information from the sensors can be transmitted to the fuel management system for further analysis. Keeping a fuel log Employees can keep a log in which they record the amount of fuel that has been refueled and used at each facility or machine. This method provides detailed information about fuel consumption.

Also, to prevent fuel theft, the company installs video surveillance systems at fuel storage facilities, at gas stations and on vehicles, which can help detect illegal activities. The use of special technologies, such as GPS systems to monitor vehicle movements or fuel level measurement systems in tanks, can help detect theft. These are just a few of the ways in which fuel theft can be

prevented at a company. It is important to constantly improve the control system and implement security measures.

#### **References:**

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