

Международный подход к определению нематериальных активов опирается скорее на перечень критериев их идентификации из общей массы активов исходя из формы актива и целей использования, чем на строгое определение характеристики активов, относимых к нематериальным. Использование международных стандартов возможно только при надежной оценке стоимости актива, однако установить точную стоимость активов зачастую становится сложной задачей. Изменения цен и реальной ценности нематериальных активов, происходящие с развитием информационных технологий, совершенствованием законодательства и государственным регулированием экономики, вызывает необходимость определения механизмов и методики переоценки стоимости активов.

С целью правильного отражения начисляемой по нематериальным активам амортизации требуется установление предполагаемых сроков их полезного использования. Поэтому определение амортизационной политики возможно исключительно субъектами хозяйствования, что вызывает необходимость минимизации государственного регулирования сроков полезного использования.

Наконец, положение МСФО о способности нематериальных активов приносить доход становится объектом еще больших дискуссий. Используемый в предпринимательской деятельности актив может не приносить доход, в определенный период (обычно начальный) нематериальный актив может вообще не использоваться.

Четкой проработки указанных выше вопросов пока нет, различные страны самостоятельно определяют пути их разрешения.

## **ECOLOGICAL PROBLEMS. RADIATION: 18 YEARS AFTER CHERNOBYL**

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The basic ecological problems of the Republic of Belarus are:

- high level of radioactive pollution of a significant part of the territory of the republic after the disaster at the Chernobyl powerplant;
- reduction of polluting substances into the environment;
- irrational use of natural resources. The Republic of Belarus uses a

much larger amount of raw materials, power resources per unit of production than advanced industrial countries do;

– reduction in some species of animals like elks, wild boars, musk-rats, beavers, etc. A complex republican program of environmental protection, „Ecology“, started from the 2000, includes measures, directed at improving ecological conditions, preserving and strengthening the natural potential of the republic.

On the 26 th of April 1986 a catastrophe broke out 12 kilometres off the Belarusian border. It was the major break-down of the power unit at the Chernobyl nuclear power station. It is the most severe catastrophe throughout the entire world history of the atomic energy use by its scale, complexity and long-term consequences.

After the Chernobyl accident Belarus has become the zone of the ecological disaster. The situation got worse because radioactive contamination coincided with the formerly existing zones of high chemical pollution. 260,000 hectares of agricultural lands are forbidden to use for farming purposes. Thousands of hectares of forests are contaminated with radioactive elements. The Chernobyl catastrophe has affected the destinies of millions of people. The radioactive contamination of the ecosystems has created the conditions for making it impossible to conduct the agricultural production and manage forestry in the normal way for many decades.

In order to decrease the influence of radiation on the people considerable work was done during the post-accident period. Measures were taken to evacuate the people from the most dangerous districts, to provide for their medical check-up and treatment. Various measures were almost carried out – radioactive decontamination, agricultural treatment of soil, provision of clean food.

Belarus has been living „under global radioactive contamination“ for 18 years, Vadim Popov, speaker of the Belorussian Chamber of Representatives, lower house of parliament, said while opening the annual parliamentary hearing on Chernobyl on 24 April. The 1986 reactor explosion at the Chernobyl nuclear plant in neighboring Ukraine affected every fifth Belorussian, including 500000 children, the speaker said. The government's 30-year estimate of damage to Belarus from Chernobyl is 235bn dollars.

The country spends 10 to 20 percent of its budget on dealing with the Chernobyl aftermath, but despite the great expense, „we have failed to achieve the desired results“, Popov said.

The hearing focused on progress under the Belorussian 2001–2005 Chernobyl program and measures to be taken under the program in 2002. Participants of the hearing included Vladimir Tsalko, chairman of the Council of Ministers Committee on Chernobyl Disaster Relief, and senior officials of the ministries of economics, finance, education, and health protection.

However, a few days before it was started that the results of a radiation check carried out by Belorussian medical services showed that the amount of radionuclides in the staple foods was stabilizing further. This was said at a news conference devoted to the 16<sup>th</sup> anniversary of the accident at the Chernobyl nuclear power plant.

They have registered a decrease in the number of samples that contain radionuclides of caesium-137 and strontium-90 exceeding permitted amounts in milk and dairy products, meat, potatoes, fruit, bread and baby food produced by state-owned enterprises.

The chairman of the national commission for radiation protection under the Belarus Council of Ministers, Yakov Kenigsberg, has said that the norms for the amount of radionuclides in foodstuffs and drinking water have been toughened since 1990. At the moment, the 1999 norms are valid in Belarus and are identical to those accepted in Russia and Ukraine for staples.

## **ФИНАНСОВО-ИНВЕСТИЦИОННАЯ ПОЛИТИКА РЕСПУБЛИКИ БЕЛАРУСЬ**

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Для Беларуси весьма актуален и важен вопрос расширения и мобилизации внутренних источников накопления, повышения эффективности использования всех отечественных финансовых ресурсов, создания благоприятных условий их скорейшей трансформации в производственные инвестиции.

Естественным следствием сложившегося положения стала хроническая нехватка финансовых средств у большинства отечественных производителей. Закономерное следствие – не только общий рост