automatic mode and quickly receive analytically reports for cost analysis; widespread involvement of managers in the control process due to a clear division of responsibility for management decisions, and thus an increase of the level of motivation to perform their responsibilities effectively.

In modern economic conditions, budgeting of the enterprise becomes more dynamic, flexible system, which is in close connection with the operating conditions of enterprises and allows achieving several goals simultaneously. It can be said that the budgeting system is necessary for rapid development of the company in relation to its competitors. But not all businesses clearly set the task before it and create all the necessary conditions for its application, so that it gives the maximum effect. The use of budgeting at Ukrainian enterprises requires their owners to take into account the peculiarities of organizations, the formation of certain prerequisites (economic, technological, organizational), and also provide rational use of resources, identification of their intended purpose, improvement of cash flow management, etc.

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CONTEMPORARY ENVIRONMENTAL LOGISTICS

In my article I'd like to focus on the following current issues of modern environmental logistics:

- suppliersand evaluation;
- utilization and recycling;
- carriers selection;
- Euro-5 (Enhanced Environmentally Friendly Vehicle, i.e. clean vehicle) the highest emission standard used in the EU; and NGY (an alternative fuel vehicle for autonomous mobility that uses compressed natural gas (CNG) or liquefied natural gas (LNG));
- product design;
- goodspackaging and labeling.

My study aims to determine the relevance of ecological logistics at the macro level and its current application.

Considering the first issue, I'd like to illustrate the process of timber procurement by a U.S. furniture manufacturer. Since many suppliers of valuable tropical timber are developing countries, they have to attach an "ecological consciousness" label. Furniture enterprises have close links with the International Tropical Timber Organization and the Tropical Timber Foundation (Tropical Forest Foundation).

The Dow Corning of Midland chemical company uses the same stringent ecological requirements. It thoroughly estimates its suppliers that are other chemical companies. The main criterion for selection is the quality (degree of purity), which is determined when purchasing a specific chemical, that is, what is the degree of environmental risk.

Another very important issue for ecological logistics is waste utilization and disposal because of the waste recycling problem in the developed countries due to a lack of widely available landfills.

Equally important for ecological enterprise logistics is the choice of the carrier and the safe cargo transportation, namely, carriage of hazardous materials. As chemical companies are most concerned with this issue, Dow Chemical takes into consideration environmental requirements in developing its supply chain policy.

Enterprises, organizations and companies which are willing to become leaders in eco-logistics, use the so-called eco-analysis of "product lifecycle". It identifies all possible environmental problems in the product. Of course, this approach requires certain efforts, but ultimately, provides the product environmental adaptation during its "life cycle". When designing the product most of the companies plan its reuse. By the way, packaging also has its own "environmental dimension". For example, corrugated cardboard is used more often, because it is easily disposed. Typical standard metal containers for reusable items serve as a "Kanban" (signal) for Just in time delivery to the buyer or supplier.

Consequently, environmental logistics study environmental issues in the field of transport and logistics services. It needs further development because the ecological state of companies' logistics systemsand their supply chains have the greatest impact on the global ecosystem that involves many environmental logistics factors, e.g. harmfultransport effect on the environment that constitutes 1/3 of all energy costs in the developed countries.

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A NEW ERA FOR AVIATION

The Charles Lindbergh's «Spirit of St. Louis», «Apollo 11», the Wright Brothers' aircraft, Chuck Yeager's «Bell X-1» – what do these names have in common? They are things, which made the 20th century incredible. But they are united by something else- taking much energy. And this is unacceptable, because we will have to save our natural resources in several decades.

Some scientists try to ensure the safe future for the next generation. But others, such as Bertrand Piccard, find a solution to the resource issue right now. Just think, being psychiatrist by profession, in 1999 he completed a non-stopover flight all around the world in a balloon. He has proved that clean flights are possible at long-haul distances and his balloon Breitling Orbiter 3 presently stays in the Museum of Aviation next to other famous aircraft. But, considering the fact that the Bertrand Piccard's mission nearly ended in tragedy, the enthusiast of environmentally friendly technologies decided to choose «another way».

At that moment, he got the idea of the airplane with no fuel which can fly indefinitely. Six years later this idea was embodied in the aircraft Solar Impulse, the