

## ЛАТВИЙСКИЙ ОПЫТ ОРГАНИЗАЦИИ КОНСУЛЬТАЦИОННОЙ СИСТЕМЫ ДЛЯ УСТОЙЧИВОГО РАЗВИТИЯ СЕЛЬСКИХ ТЕРРИТОРИЙ

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**Аннотация.** Сегодня аграрная политика развитых стран акцентирована на поддержке развития сельского хозяйства и сельской местности, поэтому в юрисдикции сельскохозяйственных совещательных служб входит все больше вопросов устойчивого развития сельских районов.

В постсоветских странах, которые сейчас являются членами ЕС, консультативные услуги поддерживаются как государством, так и различными грантовыми программами. Для Украины, как аграрной страны, избравшей европейский путь развития, особый интерес представляет опыт Латвийского центра сельских консультаций и образования. В статье рассмотрены особенности организации сельскохозяйственной консалтинговой (совещательной) службы в аграрном секторе Латвии.

**Ключевые слова:** устойчивое развитие, совещательные службы, аграрный консалтинг, развитие сельских территорий, сельский зеленый туризм

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### DEVELOPMENT AND INNOVATION OF EXTENSION SYSTEM IN THE USA AND UKRAINE

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**Abstract.** It reveals the history of development and the role of extension service in the USA and other countries of the world. The innovative directions of the modern extension system in the USA and its possibilities in Ukraine are shown.

**Introduction.** The US Agricultural Cooperative Extension System has had 100 years history assisting agricultural producers and rural communities. The Agricultural Cooperative Extension System was titled as such because the Federal, state and county governments cooperatively support the funding for the Extension Service. The contributions of the Federal and the state governments have declined in recent years due to many factors but importantly the change in emphasis to private versus public education in the university system as a whole. This has causes the Cooperative Extension System to look elsewhere for funding. There is still a strong demand for the extension services but increasingly an evolution to a different funding model.

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Where can the Cooperative Extension Service go for funds to support its services? The answer is to a set of funders than is interestingly, consistent with the historical system support. One obvious possibility is to charge for the services of the extension. Charges have become common in many states, largely in response to the shift in educational expenditures from public to private. This has gone along with the changes, if formal education funding shifts from public to private. But charges must be agreed upon by state constituents and be developed systematically to assure that they are perceived as "fair" to all constituents that come for support to the extension offices for service. This set of charges has been a difficult obstacle for many of the state land grant Cooperative Extension Systems and many have not completely adopted it as a way to prepare for the current and future funding challenges.

Another possibility is the increase in grants and contracts coming to the Cooperative Extension System. In many land grant universities the extension faculty and staff are forbidden from applying for grants and contracts--simply put they are not regarded as resident faculty and therefore forbidden. This is loosening up at most universities where it is recognized that extension faculty and staff are in fact, eligible for many grants and contracts either cooperative with the resident faculty or obtained on their own. In the latter case extension faculty and staff can often apply for smaller grants and contracts available to local private and public institutions.

These grants and contracts are available, but the proceeds must be apportioned between the county offices and the office at the land grant university. In the case of larger grants and contracts, extension faculty and staff can cooperate with resident faculty to attract the funds. In fact many of the USDA national grants and contracts and grants and contracts from state governments can benefit from local faculty and staff working with the resident land grant faculty on a hand in hand basis.

A third possibility is for the attraction of philanthropic gifts to local extension offices. This takes participation from the administrators at the land grant universities. In short, the administrators must permit the philanthropic gifts to count as gifts to the university. This has been a difficulty problem in many states where the administrators for attracting gifts to the university has not allowed for credit of gifts to local extension offices. In our view this is a very short sighted decision for the administrators at the main university to take. This is because many gift giving private and public sector individuals and institutions prefer to donate to local offices of extension offices rather than to the land grant university in general. And, most of these gifts are not competitive with the initiatives of the administrators at the main campus of the land grant university.

A fourth possibility is the counties themselves. Many counties are coming forward to offer support for extension services. Why is action the case? Simply put it is related to the fact that the support for extension services is being drawn closer to the place where the services are delivered. That is the counties are a point at which the local citizens are empowered to provide support for services received. This is in a way related to the shift between private and public support for education local supporters are driven to support the delivery of services that are for their own benefit. This has been a major source of funds for extension services and is likely

to grow in proportion to Federal and state support sources. The local funders are reacting to the idea that education services must be paid for closer to home.

Thus if Cooperative Extension is to survive and be vigorous it must look to other sources of funding for its existence. Keeping to the historical funding model of the Cooperative Extension System will not keep the extension system developing in the states. A new funding model is needed and one that is more abreast of the different times in the nation, where a major sift has occurred between private and public funding of the "education" system which if seen in its broadest sense involves education of practitioners and citizens as well as students.

**Description of the U S Cooperative Extension System.** The Cooperative Extension System in the US has a number of specific features. If is funded by the Federal government which allocates available funds that are contributed to the base of the states as formula funds (guaranteed under the USDA budget) and competitive funds which are for extension teaching and research and again administered by the USDA. In recent years the balance of these funds has shifted from formula to competitive.

The USDA also maintains a staff of professionals to assist with the development of extension programs. These professionals work with the state faculty and staff to develop and deliver the services of these programs which are in turn implemented by the state staff and faculty. This is one effort consistent with the idea of Cooperative Extension System where the Federal government funds extension and it as well assists in the development and delivery of specific state and multi state programs.

State funding is appropriated to the land grant universities on an annual basis. Generally, there are for state faculty and staff to assist with the development and delivery of extension programs or services. The state appropriations are to the university which manages the faculty and staff of extension. Still the state is a part of the Cooperative Extension System. The state often contributes more that the federal government to the extension system. Unfortunately, state and federal contributions have not kept up with inflation in the US, and have fallen in terms of actual appropriations. It is expected that these funds will continue to decrease either adjusted for inflation or in non-inflationary allocations. In short, if the Cooperative Extension System is to survive and grow it must look to other sources of support.

The third participants in support of the Cooperative Extension System are the county governments. This is in fact where the rubber hits the road. The counties (or multi counties) contribute funds to the Cooperative Extension System which are used by the land grant universities and the local county offices. How these funds are shared between the counties and the state land grant universities is different across different states. In general, most of the funds raised at the county level go to maintaining the county offices and their extension faculty and staff. And as mentioned above, the counties are increasingly important sources of funding for extension services. County extension staff and faculty .in rural counties range from between 2–3 persons with larger cadres of faculty and staff in urban counties.

The funds for the state extension systems are different for different states depending on how much effort that the state extension faculty staff and administration devote to pursuit of sources of funds that are outside the four historical Cooperative Extension System sources. In the State of Iowa for example,

the extension funding is approximately \$100 thousand per year with more than 50 percent coming from the four sources identified in the introduction. This is a Cooperative Extension System that has been at the forefront of the raising of funds from the four sources suggested in the introduction; grants and contracts, charges for extension services, gifts to local extension offices and raising the funding at the county level.

In each state as already mentioned, the Cooperative Extension System is operated by the land grant institution (in a few cases several land grant institutions). These institutions have a certain portion of the faculty and staff allocated to extension service that are funded at the county or multi county level. The county faculty and staff are located in the counties or multi counties and have primarily responsible for delivery of extension services to their county constituents. They call on the university based extension faculty and staff to develop and deliver special programs that are primarily for several counties and often developed by county faculty and staff and university bases faculty and staff together.

The Cooperative Extension System simply cannot operate without feedback and in fact direction from local extension client. There are several ways to generate this feedback and direction from the clients and in fact, non-clients who could be served by extension. One of the ways that is followed by all state systems is an annual review of the extension programs. This review can be conducted starting at the local level and moving to state level.

This review can be by mail or by in person meetings, but whatever the custom the review should let the clients and non-clients respond with their preferences for extension services. The review should provide a report on the current uses of extension services and future or anticipated uses of new extension services. These reviews take some time but are quite worthwhile for the local faculty and staff and for the campmates us faculty and staff and administrators. In many states other. If the reviews are conducted by county often there are similar new and adapted programs across counties.

There are a number of other reviews that might be conducted. For example, some states have representatives from local counties come to the state center for meetings to discuss new and existing directions of extension programing. These are often groups that meet several times per year and at times in response to new directions from the administration. They usually come for one day and are tasked with opportunities to respond to specific issues suggested by the administration. It is as well important to give the clients an opportunity to have discussions of their own suggested initiatives. Many of the suggestions for extension come from these open discussions.

Whatever the general approach is very important to gain responses from clients and non-clients. Extension should be aware of the wishes of their clients and non-clients as a basis for careful planning for their services, and importantly using the assembled extension clients to discuss basic charges for extension services. Charges for extension services as was already mentioned are important area to discuss with clients. They must be seen by all as fair for all extension clients and this takes several meetings and discussions to settle on the structure of charges of fees.

Extension services are generally organized into 5 areas: Agricultural services, Youth services, Family or family resources services, Community services and, Natural resources services.

These categories of services are pretty much self-explanatory. Most extension services concentrate on agriculture, youth and family services. Natural resources services are likely the last category with community services coming in at a distant fourth. The bundle of services are different among the states, with some devoting a large amount of budgeted services to youth and agriculture, the traditional categories of extension services.

There is another service that is for Iowa and perhaps other states called "industrial services". The emphasis on industrial services came about as a function of the fact that industries in this state were in need of services for training and improvements in technology. Training was a natural aspect of extension services and improvements in technology brought into the extension mix by the Engineering and Business colleges on campus. In Iowa we felt that extension should be for all of the state population, not just the rural population. This trend is currently being followed by other extension services in other states. And, Business is a major player in extension providing curriculum in advanced computers and marketing, finance and management for example.

By bringing into the Cooperative Extension System to the urban populations we expanded the extension service and made them more a service for all of the population in the state. In addition to industrial services urban populations embraced youth, community and family programs. And as these services expanded the county funding of extension in urban areas and increased and the urban populations who became major supporters of the extension services. Currently in Iowa, there is in extension and an increased responsibility of private and public institutions and persons to fund extension in terms of direct contributions to the extension system. Grants and contracts are as well, are easily obtained from engagement of the urban population.

There is unfortunately a real serious division among the states about whether or not to take on urban services. Some continue to serve mainly the rural population and others are expanding into the urban areas – usually started by youth programs. This is a source of major differences between Cooperative Extension Systems and one that causes them to depart from the historical cooperative movement. The difference is between the services to all of the populations of the states against just the rural populations.

**Trends and Problems.** One of the major differences between the states is the presence in terms of the "entrepreneurial" spirit or character of the Cooperative Extension System faculty and staff. Many states do not currently have the opportunity to encourage the entrepreneurial spirit in their faculty and staff. This is often because the leaders of extension at the university level have not thought of possibilities for encouraging these incentives or behaviors.

Actually, the difference in actual incentives can be quite small. For example, revenue for faculty and staff to attend national or regional meeting is one avenue for altering the incentive structure. Still another is improved funding of the offices of the field faculty and staff and the campus faculty and staff. And still another is the improvement of computers or other facilities that are of particular benefit to individuals on the faculty and staff. The upshot is that there do not have to be

differences in salary for faculty and staff to begin to implement incentives in the extension system.

Even these “soft” types of incentives are often sufficient to instill entrepreneurial characteristics in the Cooperative Extension System. Other incentives that are developed for “teams” may come together for addressing particular problems related to incentives. Very often there are teams of extension faculty and staff that work with campus faculty and staff to develop major grants and contracts. These teams must be rewarded as well if the system is to work. This is not always transparent and may take a few iterations to get it correctly established, but it is very useful for the future of the Cooperative Extension System. Without this system of incentives the whole Cooperative Extension System may fail or at least limp along with meager funding.

Still another incentive that can be introduced is related to giving leaders of the various extension service groups more direct incentives. These groups are as mentioned above agricultural, youth and other services. The idea here is to get the leaders of these groups to agree on “indicators” of performance that cut across the 5 divisions. For example the indicators could be clients served, new programs, and importantly, grants, contracts and gifts taken by their faculty and staff. There is as well various the possibilities of negotiations with counties for increased funding. This is still another way to infuse the extension system with incentives. Here pay raises can be used to add to the incentive system. After a few years leaders which accept these indicators and can be allocated additional funds or in fact pay raises based on these criterion.

Incentives also work for attracting gifts to local offices. If no one works on these efforts they will not materialize. But before the work is introduced to the Cooperative Extension System there must be a clearance with the higher administration of the state land grant university. The higher level administration must agree that the gifts that come to extension for support of county programs are to stay at the county or multi county offices. Unless this is somehow agreed upon the system will not work and extension faculty and staff will not seek these sometimes major gifts.

**Lessons for Ukraine.** Lessons for Ukraine are simply to observe these major changes that are occurring in the funding of the US Cooperative Extension System and to try to emulate those that appear attractive. These are not all specific suggestions for Ukraine but merely a review of the changes that are occurring in the US System. Still these changes in the Cooperative Extension System are in some ways typical of changes going on throughout the world. It is likely that budgets are limited for extension services and need to be enhanced. How will they be enhanced as students are finding it necessary to pay more for their education. It is important to recognize that education of practitioners is following the same trend, and that sooner or later there will have to be a program to increase the incentives for extension faculty and staff.

How these incentives are developed and implemented is of course your business. We simply brought the information from the US about trends and developments. Among the major tasks will be the problem of settling on a Ukrainian extension system. We recall that there is still a bit of confusion about how the system will be organized. This university should take the initiative in organizing the system, bring stake holders together and developing the system for all of the

people. There is ample need for this extension system – rural populations as apparently at a disadvantage compared to urban populations and falling back compared to their urban counterparts. And there is not a real program for youth who will take the reins of the country soon.

**Conclusions.** The conclusion is rather simple; First it is important to get a system organized if there is still an issue in Ukraine. Without a “system” there can be no systematic development of the national extension system. Various factions need to come together and make this system. Once the system is organized it can begin to function – not with federal funds or at least only a part of the funds coming from the federal and state or provincial government. It is likely that as in the US the extension system will have to be entrepreneurial and depend on incentives instilled in the faculty and staff that are in the field and on campus. The organizers should start with this plan.

There are many sorts of incentives to install. The difficulty comes with the strategy for integrating them into the faculty and staff. This is where clever administrators must prevail, and have the courage to install the incentives in ways that are fair to the clients and faculty and staff. This takes consultation with each group and perhaps some tries to get the system correct. This must take place in a rapidly changing economy and one that will continue to change and make incentives that are appropriate now be different tomorrow. In our days as an administrator the process was like riding a tiger-afraid to fall off and insecure about hanging on.

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### РОЗРОБКА ТА ІННОВАЦІЇ СИСТЕМИ ДОРАДНИЦТВА В США ТА УКРАЇНІ

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***Анотація.** Розкривається історія розвитку та роль дорадництва – екстеншн сервісу в США і інших країнах світу. Показано інноваційні напрями сучасної системи дорадництва в США та її можливості в Україні.*

### РАЗРАБОТКА И ИННОВАЦИИ СИСТЕМЫ КОНСУЛЬТИРОВАНИЯ В США И УКРАИНЕ

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***Анотація.** Раскрывается история развития и роль консультирования – экстеншн сервиса в США и других странах мира.*

Показано инновационные направления современной системы консультирования в США и ее возможности в Украине.

УДК 657.1

## РЕЄСТРАЦІЯ ГОСПОДАРСЬКИХ ОПЕРАЦІЙ В ОБЛІКУ

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**Анотація.** Досліджено порядок використання журналу реєстрації господарських операцій в різних формах бухгалтерського обліку: меморіально-ордерній, журнал-головній, журнально-ордерній, простій, спрощеній, автоматизованих формах.

Розглянуто особливості використання журналу реєстрації господарських операцій в Україні і головного журналу в країнах з англо-американською системою бухгалтерського обліку.

Інформація з первинних документів спочатку записується в журнал реєстрації господарських операцій (або головний журнал), а також у спеціалізовані журнали, а потім переноситься в головну книгу. На основі облікових реєстрів і головної книги складається бухгалтерська звітність.

Суть використання двох журналів однакова, проте вони мають різну будову. Форма журналу реєстрації господарських операцій відрізняється від головного журналу.

У журналі реєстрації господарських операцій зміст запису зазначають у колонці “зміст господарських операцій”, а в окремій колонці проставляють суму операції, кореспонденцію рахунків з кодами і назвами рахунків проставляють в дебетові і кредитові колонки.

У головному журналі в змісті господарських операцій зазначають назви рахунків і зміст записів в окремих рядках, а в дебетові і кредитові колонки розносять суми, а коди рахунків проставляють в окремій колонці.

Встановлено, що під час реєстрації господарських операцій потрібно зазначати необхідну інформацію, а саме: дата, номер операції, зміст операції з посиланням на документи, сума.

**Ключові слова:** журнал реєстрації господарських операцій, головний журнал, бухгалтерський облік, господарські операції, облікові реєстри, рахунки

**Актуальність.** Господарські операції оформлюють первинними документами і фіксують в облікових реєстрах, що забезпечує раціональну організацію бухгалтерського обліку і здійснення контролю.