

**ORGANIZATION OF CASH PAYMENTS UNDER THE CONDITIONS OF
TWENTY-FOUR-HOUR ENTERPRISE**

The author analyses the order of cash transactions at enterprises with round-the-clock operations. There have been pointed out drawbacks of the existing legal and regulatory framework which regulates cash payments arrangement in the economic turnover of the enterprise. The article offers improvement measures concerning current legislation on issues related to cash circulation. These measures will allow enterprises to avoid imposing financial penalties due to the fact that proposed organization of work eliminates dual perception of normative-legislative sources and their inconsistency.

In this article the author investigates features of the organization of cash operations at enterprise with a round-the-clock mode of operation, in particular:

- the order of conducting cash operations at enterprise with a round-the-clock mode of operation is analyzed;
- drawbacks of the existing legal and regulatory framework that regulates the organization of cash payments in economical activity of the enterprise are specified;
- imperfection of legislative acts in cash payments area, their non-compliance to each other and to realities of business dealing has predetermined an aim of unification of cash operations organization;
- actions on improvement of the current cash payment legislation are offered.

It is necessary to add in Resolution on Rules of Cash Transactions the point giving permission to any departments of the enterprise settling accounts with cash register and which working system does not coincide with a working system of the enterprise, to recognize the cash in the central cash department the next business day. In this case cash recognition procedure is unified and multi choice is vanishes.

The specified actions will allow the enterprises to avoid heavy financial penalties as the offered procedure of work excludes double perception of legislative acts and their non-compliance to each other.