

Investigation of ways to improve the efficiency of gas transport companies

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It was explored that in the direction of finding ways to increase the efficiency of management of processes of transportation, distribution and consumption of gas, it is necessary to clearly define their role and functions in the supply of gas resources, including their conservation and rational use at all stages of transportation to consumers. In this case, it is worthwhile to highlight the following features of the operation of gas distribution companies: gas distribution companies in Ukraine are subjects of entrepreneurial activity,

The National Electricity Regulatory Commission (NERCP) of Ukraine and the Utilities has the right to issue a license for gas supply activities of enterprises in accordance with the current legislation of Ukraine.

A license issued by NERCP grants the gas transport companies the right to engage in the transportation of natural gas through distribution pipelines or the supply of natural gas at regulated or unregulated tariffs. It was proved that the price of consumed gas is an important crite-

tion that determines the efficiency of activities of gas transport companies.

Investigations showed that the development of a methodology for pricing services for the gas transmission system and the approval of tariffs for certain economic entities is engaged in NERCP.

However in practice gas transport enterprises try to include both unproductive costs and losses which reduce their interests in reducing them.

The necessity for efficiency of management of gas transport enterprises, efficiency of costs analysis, the results of which can be used in the estimation of the efficiency of enterprises operation, was substantiated.

It is suggested to use several different classifications of costs for determining the efficiency of using gas transport companies' expenditures, namely, the following types should be distinguished: costs of the enterprise; production costs; loss of enterprise, production, outliers waste, predictable, unpredictable losses.