

## NEW ORDER OF PAYING DETERMINATION FOR USING OWN CARRIAGES OF JSC «UKRZALIZNYTSIA» DURING CARGO OPERATIONS IS EFFECTIVE MEANS FOR IMPROVING OF SIMPLE FIXED ASSETS REPRODUCTION

The article investigates the problem of delay by the freight car owners of JSC "Ukrzaliznytsia" during the execution of cargo operations. The average time of finding railway cars at production enterprises is analyzed. As a result, the withdrawal of the wagons from Ukrzaliznytsia's circulation in the empty idle time is established, since the average time of using the wagons exceeds the normatively established and there is no correlation between the number of processed wagons and the average time of their use. The world practice of determining the cost of downtime of wagons, the application of an increased fee for the period when they are used more than the regulatory term is investigated. The necessity to introduce the developed Procedure for determining the fee for using own wagons of the carrier of JSC "Ukrzaliznytsia" during the execution of cargo operations is substantiated. The introduction of payment for the overtime idling of wagons under freight operations and the transfer of the next freight operation will allow to equalize the cost of the wagon in idle and the cost of the wagon in motion, which will prompt users of their own wagons of the carrier to return the wagons to the owner in due time, and for JSC own wagons. It is determined that the proposed method of calculating the cost of downtime wagons will encourage customers to use mobile and warehouse, will reduce the excess downtime of the carriages on the driveways and will speed up their running time.

Formulas for calculating the use of the carrier's own wagons during cargo operations and for postponing the next freight operation for the carrier's own wagons are presented. It is stated that the introduction of the payment will stimulate the shipper and the consignee to return the wagon in a timely and quick manner, and will bring additional effect to the national economy as a whole. quarter) revision of the amount of payment for the use of wagons, taking into account the market value of wagons and the level of prices of manufacturers of industrial products. The introduction of a wage-fixing procedure ensures that the company receives quasi-foreign exchange earnings and implements the Company's currency risk hedging instrument. It is suggested to determine the discount rate by the cumulative method.

**Keywords:** credit; classification; bank; credit institution; credit company; financial intermediary; financial institution; borrower; creditor.

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