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ОСОБЕННОСТИ ОТНЕСЕНИЯ РАСХОДОВ ЖЕЛЕЗНОДОРОЖНОГО ТРАНСПОРТА В СООТВЕТСТВИИ С ОТРАСЛЕВЫМИ ХОЗЯЙСТВАМИ

PECULIARITIES OF ATTRIBUTING EXPENSES OF RAILWAY TRANSPORT IN ACCORDANCE WITH RAILWAY INDUSTRY SECTORS

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На основе структурного анализа отнесения основных составляющих расходов по осуществлению железнодорожных пассажирских перевозок сделан вывод о влиянии их отнесения в соответствии с отраслевыми хозяйствами железной дороги на повышение конкурентоспособности железнодорожных пассажирских перевозок.

On the basis of a structural analysis of the allocation of the main components of the costs for the implementation of rail passenger transportation, a conclusion was made about the impact of their allocation in accordance with the sectoral facilities of the railway on increasing the competitiveness of rail passenger traffic.

Ключевые слова: железнодорожные пассажирские перевозки, расходы, тяга, плацкарта, инфраструктура, отраслевые хозяйства.

Keywords: railway passenger transportation, expenses, traction, reserved seat, infrastructure, railway industry sectors.

INTRODUCTION

In the structure of the distribution of the costs of railway passenger transportation, the railway sectoral economies are of great importance. Since it is they who ensure the effective functioning of each element of the organization of transportation – infrastructure, rolling stock and management. When carrying out the direct transportation of passengers, the costs are divided into three elements: for a reserved seat, for traction services, for the uшmп of the railway transport infrastructure. This distribution allows you to take into account all the components of transportation in the costs, while avoiding their duplication.

THE COSTING ALLOCATION ACCORDING TO RAILWAY TRANSPORT INDUSTRY

The attribution of expenses by branch economy of railway transport is as follows. «The costing for a reserved seat» are borne directly by the carrier of passengers – the railway administration, the owner of the wagons. the costs of servicing the reserved seat are related to the functional activities of the carrier or passenger company and are divided into four enlarged groups. Such division of expenses allows making them «transparent» and manageable.

For the wagon economy, this type of expenditure is not typical, since the main thing for it is the maintenance of the wagons of the freight fleet. As a result, some of the cross-subsidization from other areas of the railway's transport activities is diverted to the railway's passenger transport activities.

Despite the difficulties in carrying out passenger rail transportation in recent years, associated with a drop in their volumes for reasons beyond the control of the Belarusian Railways, the dynamics of the costing of servicing a reserved seat has a positive perspective growth trend (in comparable prices) against the backdrop of a general decline in passenger traffic. Thus, it should be noted that in the structure of expenses for passenger transportation in the last five-year period, the share of expenses of individual households increased slightly – passenger (about 5 %), signaling and communications (about 10 % due to an increase in the volume of informatization in trains and at stations). At the same time, there is a decrease in the share of expenses of the economy of civil structures (for the maintenance of railway stations and landing

platforms), and electricity supply. It should be noted that the share of the cost of servicing the reserved seat of passenger cars accounts for about a quarter of the cost of transporting passengers.

Railway expenses for providing traction for passenger traffic are borne directly by the railway administration – the owner of traction vehicles. The traction component in the performance of passenger transportation on the Belarusian Railway is about 35 %, which is quite a significant value and requires a structural analysis of this type of expenditure. The costing of the traction element of the organization of passenger transportation include two industry sectors – locomotive and motor transport, as well as part of the administrative costs of management, railway departments and organizations of road subordination. At the same time, traction includes all the administrative expenses of the locomotive economy for passenger transportation and part of the expenses of the other two economy, determined by calculation.

Also, when considering the traction component for the locomotive economy, the costing attributed to the using of locomotives (diesel locomotives, electric locomotives) motor cars (electric and diesel trains, rail buses) are characteristic. Part of the expenses is related to the motor transport sector, which is associated with the transport service of locomotive depots – the delivery of locomotive crews from their place of residence to the depot and back, the delivery of spare parts and components for various types of repairs with locomotives. In recent years, the dynamics of these costs is ambiguous – the increase in the costing of diesel fuel has had a negative impact on the competitiveness of rail passenger transportation. However, there is also a positive trend – with an increasing in the number of electrified routes within the country's borders and a corresponding increasing in the use of electric traction in these directions (along with a decreasing in diesel fuel consumption).

It should be noted, that a significant part of the costs of passenger transportation is related to the maintenance of the railway infrastructure (about 25 %). In accordance with the functional and logistical scheme for attributing the costs of maintaining the infrastructure for passenger transportation, several industrial enterprises of the railway participate in them. At the same time, a significant part of them is the costing of the track facilities (about 60 % on average). At the same time, in recent years, the structure of expenditures for industry-specific facilities related

to the using of railway infrastructure has more changed: the costs of the track facilities increased by 20 %; signaling and communications facilities – decreased by 20 %; expenses for the management of the road and the department of the railway for passenger transportation decreased by almost 3 times.

CONCLUSION

As a result of the research, it can be concluded that the adequate allocation of the costs of railway passenger transportation to the railway industry is of paramount importance for increasing the efficiency of passenger transportation, increasing their competitiveness and, as a result, reducing costs.

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