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ROLE OF INCOME FROM COMMUNAL PROPERTY IN FORMATION OF FINANCIAL RESOURCES OF THE ADMINISTRATIVE UNITS

The paper studied and analyzed the process of filling the budget of administrative-territorial units for account of income from municipal enterprises. The results of the study formulated proposals to improve the functioning of communal property in order to increase their effectiveness.

Utilities are indispensable financial sustainable development areas as community property is the economic basis of local government, however, its facilities are designed to address social issues of local importance, satisfaction of utility, socio-cultural, domestic and other needs of the population of an administrative-territorial unit.

However, today in Ukraine municipally owned enterprises occupy a small place in the structure of the material and financial support for administrative-territorial unit. They are characterized by losses, dependence on subsidies from local budgets, physical and moral depreciation of fixed assets and so on. With taking this into account, becomes particularly relevant study of ways to improve the efficiency of utility companies and their transformation into real source of financial support of local budgets.

The purpose of the article is to examine the role of public enterprises and organizations of communal ownership in filling the budget of administrative-territorial units and determination of possible ways to improve the functioning of public enterprises and organizations of communal ownership in Ukraine.

An analysis of the structure of income utility companies in Mukachevo city budget revenues made it possible to draw conclusions about the role of public enterprises in the local budgets, including budget of Mukachevo. According to particles of specific revenues from municipal property in the structure of the budget, their effect on the budget is small.

But we cannot underestimate the importance of their existence and operation for development. Since utilities are indispensable financial sustainable development areas as community property is the economic basis of local government, however, its facilities are designed to address social issues of local importance, satisfaction of utility, socio-cultural, domestic and other needs of people of the territory.