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FINANCIAL CONTROL TARGETED USE OF FUNDS FOR ENERGY OF AIR TRANSPORT ENTERPRISES

The material the article the problem of lack of financial control to ensure that the energy efficiency of air transport enterprises. The necessity of control over the targeted use of funds intended for the implementation of energy saving measures. The concept of economic efficiency of air transport enterprises or terms of the efficiency of the energy saving due to the use of finances.

Grounded technical and economical method of financial control target use of air transport companies to implement measures to ensure the efficiency of economic activity. Determined the order of corporate finance energy efficiency. Grounded indicator measuring the energy efficiency of air transport enterprises after repayment of the loan target for implementation of energy saving measures.

The sequence of practical implementation of the proposed methodology for calculating the energy efficiency of corporate planning, based on the use of technical and economic substantiation and calculation method for certain income of air transport enterprises. Discovered as an indicator of energy efficiency of air transport enterprises of return on energy efficiency.

Reasonably reflective approach to identifying areas of influence implementation of energy efficiency measures to improve the performance of air transport enterprises. Submitted functional dependence of return air transport enterprises from the operation of financial control over the targeted use of funds for financing of energy efficiency.

It is proved that if the function of control over the targeted use of funds allocated for financing of energy efficiency projects and energy efficiency is formed of air transport enterprises. It was found that on the basis of the determination of the profits from the perspective of energy saving calculated promising energy efficiency of air transport enterprises.