## ACCOUNTING OF ECOLOGICAL RENT UNDER PROCESSING OF WASTES

I.V. Mamchuk Shostka Institute of Sumy State University, Shostka, Ukraine D.S. Lyamets E-51sh, Shostka Institute of Sumy State University, Shostka, Ukraine

Natural resources are an aggregate of natural bodies and phenomena of nature, which are utillized by a man in the activity which is directed in support the existence.

Electing the variants of projects and directions of ecologization of economy, it is necessary to have a criterion, to choose a correct and the best variant. It follows to realize a project, if it is economically effective. An economic evaluation of ecological functions is extraordinarily difficult business and that is why it is more frequent necessary to do the limited choice between the large number of variants of decision of problem.

Comparison of charges and results in a money equivalent or determination of ecology-economical efficiency of project serves as a mechanism of such choice in an economy.

One of strategic tasks of more effective development of production potential it is a structural reorganization. It can be carried out, from one hand, by the effective policy of restructuring and treatment of potentially competitive enterprises, and from other hand is - through liquidation of unprofitable and bankrupted enterprises.

A problem of wastes is a problem of cities, and when is city bigger, it is harder to resolve this problem.

There are a great number of technologies which allow to divide wastes and utility waste. The most expensive and most difficult from them is drawing out of utility waste from the general stream of wastes, that already were formed, on the special enterprises. More simple technologies of bishing out those or other components from the stream of condition wastes can and must be used, for example, enriching of TPV with the purpose of increasing of its power value and removal of undesirable elements before burning down of wastes. The system of handling wastes can foresee recycling. Recycling is the repeated utilization of wastes in quality of raw material. This process has a double positive effect. From one side the recycling enables to decrease contamination of environment, from other — to shorten the volumes of getting of natural resources. Having regard to that the unprecedented volume of industrial and domestic wastes is accumulated in an environment, in interests of society and state to get ecological incomes from industry, for example as rent.

The recycling of profits means that the government decreases old taxes gradually, and will say, a profit from new receipts will reserve for coverage of the accepted item of expenses of budget. For example, taxes from contamination can be a having a special purpose rank invested in cleansing buildings and so on.

In this case, it is offered an enterprise of processing of wastes defrayed costs as ecological rent.

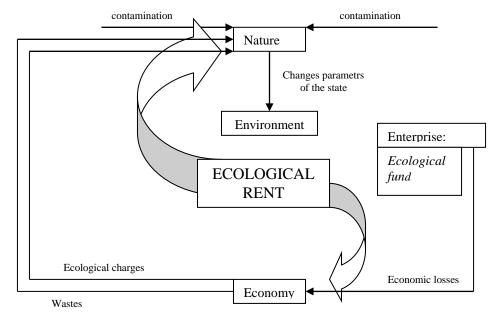


Figure 1 – Accounting of ecological rent under processing of wastes

For example, that ecological rent is advance payment of all of charges, caused the wastes of production, consumption of material welfares which are created due to processing of wastes. It is suggested to examine as facilities on indemnification of nature protection charges and economic loss in the process of remaning the rent profits, and more precisely ecological rent.

According to contamination, the chart of forming of economic loss following: at first contamination influences on an environment and changes the parameters of its state, then the already changed environment influences on recipients during processing, and it leads to economical losses.

Our task is to sending of ecological rent on purpose, for example in an ecological fund.

An ecological rent enterprises-utilizators will welcome such approach because, a necessity is inlayed from them now the facilities in nature protection measures and pay inflicted a production on processing economic loss will be taken off. They will get on it facilities from an ecological fund, as already brought in sufficient for this purpose payment for it.

For example, processing of wastes (possibly plastic bottles), at first, does not enable to contaminate an environment, unlike utilization, where some types of wastes are laid out centuries, secondly, a clean economic effect goes, as products are getted in the process of processing, are suitable for the use on purpose again.

In order that rent was indeed outlaid on purpose, the mechanism of transmission of rent is needed from a private sector to the special fund of facilities for nature protection activity and proceeding in naturally resourcing potential. In addition, the mechanism of distributing of facilities of such ecological fund is needed between all of participants of nature protection activity and all of recipients of ecological violations. Presently such participants are enterprises, which carry out nature protection activity due to the personal funds which plug the proper charges in an unit which is produced cost price, and also and nature protection organs which carry out the activity due to the government's budget.