

SIGNIFICANCE AND NECESSITY OF PRODUCT (WORK, SERVICE) PRODUCTION COSTS AND THE PROCESS OF THEIR SALE IN BUDGET ORGANIZATIONS

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password 08.00.08 accounting accounting economic analysis and audit economics

Abstract: Today, our article provided information about budget organizations, production costs and sales processes in them, as well as the impact and necessity of these processes on the economy.

Keywords — budget organization, identification, net value method, constant share method, cost of goods.

Before we start the article, we need to define what a budget organization is. A budget organization is a ministry, state committee, office, state organization that is supposed to allocate funds from the state budget for the implementation of its activities related to the performance of assigned tasks, and these funds are considered the main source of financing.

Let's talk about the organization of the cost of production and sales of goods (work, services) in budget organizations. The difference between co-produced products (works, services) and additional products (works, services) is that they cannot be identified as different products (works, services) until they reach the point of distribution.

In cases where the sales value of the jointly produced product (works, services) can be determined at the split point, in order to determine the production cost of the jointly produced product (works, services), the distribution of production costs at the split point is carried out using one of these methods is increased:

a) method of using in-kind indicators. In this method, the costs incurred up to the point of division are distributed to each type of the main product (works, services) in accordance with its share in the total volume of production expressed in kind indicators;

b) the method based on the sales value at the split point. In this method, the costs incurred up to the point of division are distributed to each type of the main product (works, services) in accordance with its share in the total amount of estimated revenue from its sale.

Jointly produced products at the point of division of production costs (distribution between types of works, services) is carried out by one of the following methods:

a) net cost of sales method. In this method, expenses for the types of jointly produced products (works, services) are distributed in accordance with their net sales value;

b) method of constant share of gross profit on sales. When using this method, costs should be distributed in such a way that the percentage share of the total gross profit for each individual product (works, services) should be the same and

equal to the total gross profit indicator. The percentage share of gross profit is calculated by deducting the total cost of jointly produced products (works, services) from the forecasted total income from the sale of these types of products, and then reflecting the amount of profit as a percentage of the estimated total income from sales.

The cost of goods in production also depends on the ease of delivery of the product to the enterprise. The lower the price of the product, the lower the selling price. Budget organizations, while using the state budget, must bring economic benefits. If several types of products (works, services) are produced simultaneously in one technological process of production, and one or more types of products (works, services) belong to the main (target) type, then the rest of the products (works, services) can be considered as additional products (works, services). When determining the cost of the main product (works, services), the current value of additional products (works, services) or the net value of sales is deducted from the total costs of production processes, and the rest of the costs are related to the main product (works, services). Accounting for additional types of products (works, services) is carried out by one of the following methods: actual sale of additional products (works, services). In this method, the cost of the main product (works, services) sold in the current period is reduced by the amount of actual sales (net sales) of additional products (works, services).

Let's consider one of the tasks assigned to budget organizations in practice. The regulation on the procedure for providing budget organizations with coal products at the expense of budget funds has been approved. It implies the following procedure:

- formation of budget organizations' need for coal products;
- delivery of coal products to budget organizations through regional coal warehouses;
- making mutual settlements with budget organizations;
- storage of coal products in their warehouses.

Regulation on the procedure for supplying the population of the republic with coal products, delivery,

storage and sale of coal products to coal warehouses in the regions, the procedure for making mutual settlements with the population for coal products defines.

The schematic view of the order method of determining the cost of the product is as follows:

The step-by-step method of determining the cost is used in organizations that go through a number of stages, phases, and steps in the production process of primary raw materials and materials. In this method, first the cost of all products (works, services) and then its unit cost is determined. The step-by-step method can be implemented in two options depending on the organization's network affiliation: options with semi-finished products and options without semi-finished products. In the semi-finished product option, the cost of the product (works, services) is calculated for each stage and it consists of the cost of the product (works, services) of the previous stages and the costs of this stage. The cost of the final product is also the cost of all finished products (works, services).

In the option without semi-finished products, only the cost of the final product (works, services) is calculated. In this case, the costs are considered separately for each stage, without taking into account the cost of the products (works, services) of the previous stages. The cost of the finished product (works, services) includes the costs of its production at all individual stages. In one technological process, products (works, services) of different types, each of which has its own selling price, are simultaneously produced from one raw material and materials. , services) are called.

Products (works, services) that arise during the production of the main product (works, services), products (works, services) whose sales value is much lower than the main product (works, services), by-products (works, services)) is called.

In conclusion, we can say that the budgetary organizations carry out the loadings using the funds from the state budget in the production of products. Product cost refers to the cost of manufacturing and selling the product. Above, we considered the stages of determining the cost of the product.

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