Methodological peculiarities of housing and communal services prime cost planning

The topic of methodological peculiarities of planning the cost of housing and communal services is relevant in light of the need to increase the efficiency of managing housing and communal services by optimizing costs and reducing management expenses. The government tariff policy on organizations providing housing and communal services is one of the main directions of the Russian Federation modern policy. The growth rate (changes) of regulated prices (tariffs) of natural monopolies and organizations in the housing and communal services sector is an initial internal factor in the forecast of socio-economic development of Russia; and the growth rate (changes) of prices specified in this forecast is a reference point for regulatory bodies when setting maximum tariffs for housing and communal services in the Russian regions and tariffs for organizations’ services for consumers. Currently, there is an imbalance of economic interests of providers of housing and utilities services and consumers, which can be identified as one of the essential principles of organizing economic relations with regulated pricing within the government’s tariff policy. With continuously increasing cost of resources, increasing demands from consumers, as well as the renovation of existing service implementation systems by resource supplying organizations, cost management and planning are an integral part of the activities of housing and communal services organizations. Proper planning of services prime cost allows not only to optimize the budgets of resource supplying organizations by reducing expenses but also increasing the quality and reliability of provided services, leading to an improvement in the standard of living and a decrease in the growth rate of tariffs for housing and communal services. Therefore, the study of the methodological peculiarities of housing and communal services prime cost planning can be useful for optimizing financial resources, improving service quality, and enhancing the overall management of the housing complex.

Keywords: prime cost planning, housing and communal complex, economy, regulated tariffs, pricing methodology, expenses of resource supplying organizations, tariffs for housing and communal services

In the framework of the implementation of the Russian Federation Government Resolution of November No. 2053, November 14, 2022, the existing tariffs have been indexed, and new tariffs have been established from December 1, 2022 to July 1, 2024 (Table). The next indexing is planned from July 1, 2024 [1]. This was done in order to increase financial stability and support resource supplying companies, to ensure uninterrupted service and affordability of the tariff to consumers in 2023.

Currently, consumers of housing and communal services have access to information related to tariff regulation and the cost-effectiveness of services provided by regulated organizations. However, the transparency of tariffs regulation process for housing and communal services is not provided to their level of quality and reliability.

The impact of tariff decisions on the financial sustainability of housing and communal services or -ganizations under given constraints is also not taken into account [3].

The growth rate of growth for tariffs for housing and communal services is one of the main directions of the Russian Federation modern policy. The growth rate of price growth for tariff for the sector of housing and communal services is formed within the framework of the set rate of growth for tariffs for housing and communal services. This is complicated by the fact that key technical and economic indicators in regulated sectors such as the electric power complex, heat supply, water supply, and waste disposal do not currently reflect positive dynamics [2].

The growth rates of regulated prices (tariffs) for housing and communal services are formed within the framework of indexing the rate of price growth based on forecasts of socio-economic development (Fig. 1). Since 2017, tariffs have been approved with the aim of ensuring that their growth will be lower than the forecasted inflation rate (“inflation minus”), as can be clearly seen in Fig. 1. At the same time, the needs of regulated organizations in the necessary gross proceeds to cover their expenses are not specifically taken into account or analyzed [3]. The growth rate of tariffs for electricity transmission services via UNEG consumers does not allow to make a conclusion regarding the feasibility and justification of the increase in tariffs for housing and communal services and the economic justification for the expenses of organizations providing these services in terms of their level of quality and reliability.

At the same time, the evaluation of tariff increases from the perspective of consumers, including the population, is negative, which is quite natural in the absence of clarity and transparency regarding the goals set by the government, which must be achieved within the framework of the set rate of growth for tariffs for housing and communal services. This is complicated by the fact that key technical and economic indicators in regulated sectors such as the electric power complex, heat supply, water supply, and waste disposal do not currently reflect positive dynamics [2].

The growth rates of regulated prices (tariffs) for housing and communal services are formed within the framework of indexing the rate of price growth based on forecasts of socio-economic development (Fig. 1).
The cost of housing and communal services is the total amount of costs associated with production and service implementation. The prime cost of services may vary between different organizations in the housing and communal sector, depending on the specific needs, resources, and the economic situation in a particular area [7, 8].

The cost includes numerous elements, such as labor costs, communal resources (electricity, water, gas) cost, equipment maintenance and repair cost, production costs for material and tool acquisition and use, rental costs, and other expenses associated with providing services. The prime cost of housing and communal services affects the price of the services provided by the organization as well as its profit. Proper and accurate determination of the prime cost of services helps the organization manage its resources, improve efficiency, and make rational managerial decisions, while taking into account its specific needs [9].

There are several methods for planning the prime cost of services [10–12]. Let us consider some of them:

1. Target Costing method: this method involves determining the cost of a product or service based on the amount that a customer may be willing to pay for it, taking into account its performance and quality. If the cost exceeds this amount, the company’s task is to reduce costs and maximize the optimization of production processes to achieve the desired price position.

2. ABC method (Activity-Based Classification) is a method that allows for a more detailed and comprehensive analysis of services prime cost. It involves dividing all of the company’s costs into several categories based on the purpose for increasing efficiency, as well as the impact on the price and cost reduction of the product or service.

3. The Standard Costing method is based on using a normative volume of a position and calculates the cost of production by fixing costs per batch and per unit produced. This method of prime cost planning is simpler and more traditional.

4. The “Backward pricing” method is based on the formation of wages into costs for better determination of the production cost, taking into account the costs of raw materials, materials, and production itself.

5. The “EV-VE” (Economic Value – Visitor Value) method from Indestron Group is based on the theory of the economic value estimation of a product or service and customer satisfaction level. Its

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application is aimed at maximizing customer interests, meeting their needs, and adapting the cost of services based on customer data.

These cost of services planning methods are aimed at optimizing logistics and production processes to achieve the most efficient and profitable performance. The choice of a specific method depends on the company’s characteristics, size, and goals.

In the process of services prime cost planning, companies take into account the following groups of factors (Fig. 2).

1. Analysis and classification of services. The first step in prime cost planning is analyzing the services provided by the organization. This allows to determine the cost structure and its expense volumes.

2. Budget development. Planned expenses for resources and services necessary for the operation of housing and communal services are reflected in the budget. The budget focuses on controlling expenses, deadlines, and quality of work performed.

3. Work volume planning. The provided services must be planned according to the volume of work. This allows to determine the necessary staff and other resources to carry out the work.

4. Cost control. Cost control at each stage of the work allows to manage expenses and evaluate the effectiveness of the work.

5. Application of cost optimization methods. In addition to traditional cost planning methods, it is possible to use cost optimization methods, such as reducing losses and excess inventory, optimizing costs for energy resources and technological processes.

6. Quality control. To ensure the quality of the services provided, control is required, which may include testing and analyzing results.

Planning the prime cost of housing and communal services can face several risks and problems. Let us consider the most common ones:

1. Incorrect planning can lead to overpayment for services or insufficient profit, negatively affecting the organization’s financial results.

2. Changes in market conditions can lead to increased costs for resources such as energy, labor, etc.

3. Inadequate resource utilization efficiency. Factors that reduce resource utilization efficiency may include low labor productivity, insufficient use of modern technology and equipment, and low staff qualifications.

4. Errors in assessing volume and cost of work can reduce the organization’s profitability.

5. The organization’s inability to forecast demand for services can lead to a decrease or increase in work volume, with a negative impact on financial performance.

6. Non-compliance with regulatory requirements and standards can result in fines and additional expenses to correct the identified violations.

Before planning the prime cost of housing and communal services, it is necessary to evaluate the productivity of each process stage and recognize possible risks and problems to make a rational decision and efficiently manage the organization’s resources.

Developing a methodology to improve the planning of housing and communal services prime cost can be based on the analysis of best practices and successful experiences of organizations. Considering existing prime cost calculation methodologies [15] and all the experience, the following methodology to improve housing and communal services prime cost planning can be proposed:

Step 1. Analyze the current process of prime cost planning and identify problems and risks associated with all stages of the process.

Step 2. Determine goals and requirements, taking into account the specific activities of each individual organization.

Step 3. Choose the optimal prime cost planning method in accordance with goals and requirements. In some cases, it may be necessary to consider a combination of several methods.

Step 4. Upgrade the accounting information system.

Step 5. Implement a service quality control method and continuous staff training.

Step 6. Monitor plan execution and work on its complete implementation. If necessary, make adjustments.

Developing a methodology to improve service prime cost planning based on the experience of successful housing and communal services organizations can help to determine the best approaches to cost management, increase work efficiency, and improve the quality of services provided.

Assessing the effectiveness of the new prime cost planning approach can be done by analyzing the results after the implementation of the new methodology. To do this, several key indicators must be established that reflect the new cost planning approach. The possible indicators for assessing effectiveness are the following:

- reduced service costs (an important indicator of effectiveness would be a decrease in service costs after implementing the new approach to prime cost planning);
mine the amount of services provided. This can be challenging in the prime cost of services, it is also necessary to accurately determine whether this consumption is fair and reasonable. To determine their quantitative consumption for residential properties, and to assess sector to accurately determine how much resources were used, losses. However, it can be difficult in the housing and communal sector to face many challenges and difficulties. For example, to accurately
and service quality. Regular feedback is recommended for analyzing how prime cost planning is carried out in your company. Evaluate which data is currently being used in calculations, what methods are being used to account for costs, and how they are being controlled.

Developing a methodology to improve prime cost planning can help the company to improve its production processes and achieve more accurate results in cost planning and control. Below there are some steps for developing a methodology to improve prime cost planning:

1. Evaluate the current prime cost planning methodology. Start by analyzing how prime cost planning is carried out in your company. Evaluate which data is currently being used in calculations, what methods are being used to account for costs, and how they are being controlled.

2. Determine goals for improving the prime cost planning methodology. Identify existing problems in the current methodology, establish the goals you want to achieve, and determine how improving the prime cost planning can increase business efficiency and reduce costs.

3. Develop a new prime cost planning methodology. The new methodology should consider all factors that influence the prime cost of services. The new methodology should determine how all expenses will be considered, which data will be used, and what processes and methods will be used to control expenses.

4. Implement the new methodology. Organize training for employees who will work with the new methodology. Ensure complete integration of the new methodology into all processes related to prime cost planning.

5. Evaluate the results and adjust the methodology as needed. Evaluate the effectiveness of the new methodology after implementation. Pay attention to any problems that may arise and make necessary adjustments to the methodology to achieve the best results.

The goal of developing a new methodology is to create more accurate and efficient prime cost planning, which will lead to a reduction in service costs and an increase in the quality of services provided.

Research has shown that a new approach to planning the prime cost of housing and communal services can significantly increase business efficiency and, if necessary, justify the level of economically sound expenses included in the calculation of tariffs for the services to the regulatory authorities, who are now guided in approving tariffs for housing and communal services not by the cost of these services, but by inflation rates set and regulated by the state.
Методологические особенности планирования себестоимости услуг предприятий жилищно-коммунального хозяйства

Тема методологических особенностей планирования себестоимости услуг жилищно-коммунального хозяйства актуальна в свете необходимости повышения эффективности управления услугами жилищно-коммунального хозяйства за счет оптимизации расходов на их оказание и уменьшения затрат на управление. Тарифная политика со стороны государства в отношении организаций, предоставляющих услуги ЖКХ, является одной из основных направлений современной политики Правительства Российской Федерации. Темпы роста (изменения) регулируемых цен (тарифов) существенных монополий и организаций в сфере ЖКХ являются исходными внутренними факторами в Прогнозе социально-экономического развития России; а темпы роста (изменения) цен, указанные в ней, — это ориентир для принятия решений регулирующими органами об установлении предельных тарифов для рассмотрения вопросов относительно работ по удовлетворению потребностей населения в жилищно-коммунальных услугах. Следовательно, изучение методологических особенностей планирования себестоимости услуг жилищно-коммунального хозяйства может быть полезно для оптимизации финансовых ресурсов, повышения качества услуг и улучшения управления жилищным комплексом в целом.

Ключевые слова: планирование себестоимости, жилищно-коммунальный комплекс, экономика, регулируемые тарифы, методология ценообразования, расходы ресурсно-снабжающих организаций, тарифы на жилищно-коммунальные услуги

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