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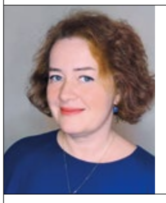
Methodological peculiarities of housing and communal services prime cost planning

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*



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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 a sufficient extent. The available information to 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.

Extraordinary indexation of tariffs for services in the housing and communal sectors

Index	Growth index, %
Citizens' payment index by constituent entities of the Russian Federation	9.0
Maximum price (tariff) limits for electricity, water and heat supply	9.0
Wholesale prices for natural gas, tariffs for gas transportation services	8.5
The amount of payment for supply and demand services	6.0
Tariff for electricity transmission services via UNEG	11.5

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 water 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 impact of tariff decisions on the financial sustainability of housing and communal services organizations under given constraints is also not taken into account, as the "inflation minus" principle is

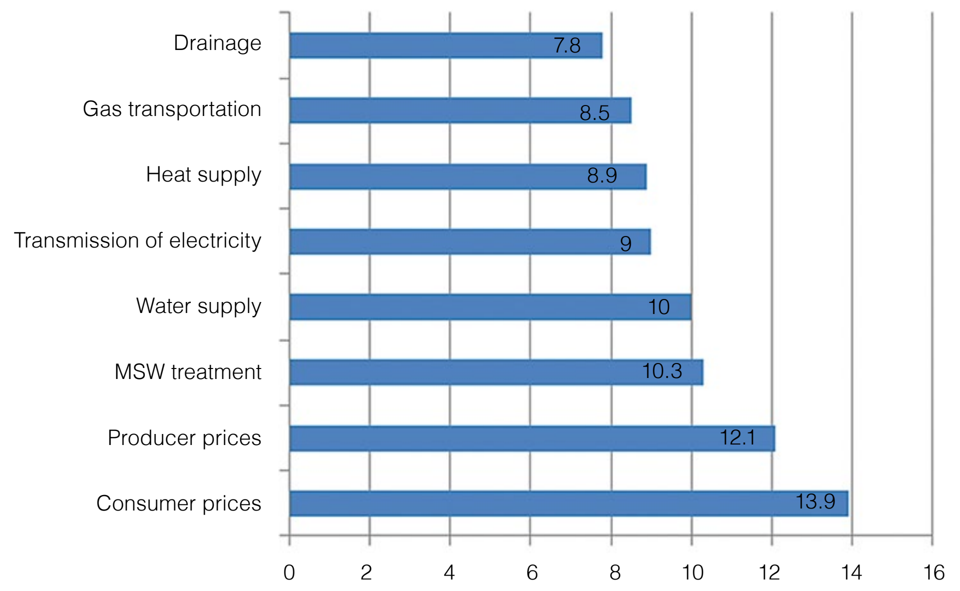

Fig. 1. Indices of price growth and regulated tariffs from December 1, 2022, %[1]

not always focused on the economically justified costs of providing housing and communal services.

However, cost planning has always been one of the main stages of forming economically justified prices (tariffs) for housing and communal services. This process is necessary both for housing and communal services enterprises and for other organizations providing housing and communal services to consumers.

The amount of planned cost is determined by the organizations in accordance with the methodology approved by the legislation of the Russian Federation [4–6]. Each of the cost items is formed on the basis of actual costs and their planned values dynamics analysis, assessment of the economic justification of expenses based on the relevant examination of tariffs. The influence of reducing the volume of services provided to consumers as a result of resource-saving measures and installation of metering devices is also taken into account when determining the level of specific costs for the organization. Besides, additional costs must be taken into account to ensure the required quality and safety of services provided in accordance with contractual obligations. At the same time, it is necessary to assess the need for investment to finance the planned activities for the organization's development.

Cost planning in the housing and communal sector is based on analysis, control, and optimization of expenses for resources and services necessary for the operation of serviced facilities, rather than on the price indexes set for them. Therefore, organizations that provide housing and communal services need to approach the process of planning the prime cost responsibly to be able to substantiate the economic justification of planned expenses to regulatory authorities when necessary.

The cost of housing and communal services is the total amount of resources required to provide these services, taking into account all 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

1 Forecast of the socio-economic development of the Russian Federation for 2023 and the planning period of 2024 and 2025. URL: https://www.economy.gov.ru/material/directions/makroec/prognozy_socialno_ekonomicheskogo_razvitiya/prognoz_socialno_ekonomicheskogo_razvitiya_rossiyskoy_federacii_na_2023_god_i_na_planovyy_period_2024_i_2025_godov.html

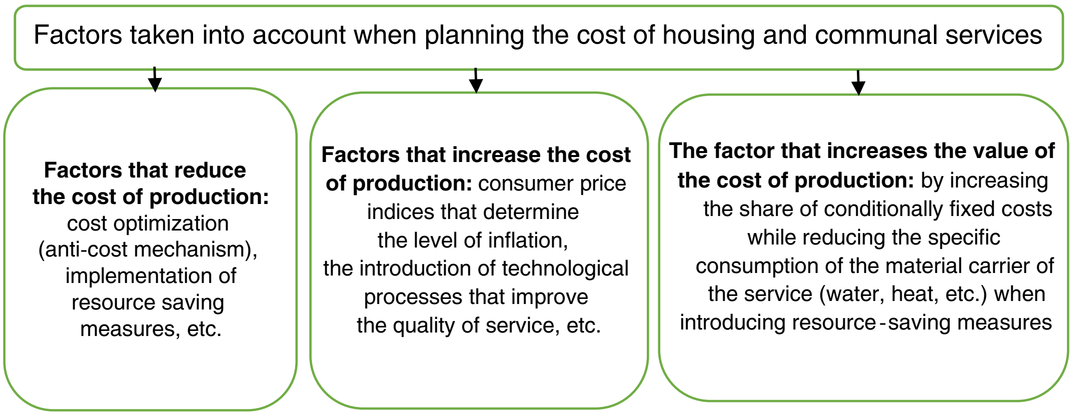

Fig. 2. Factors considered in the cost planning process

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).

Planning the prime cost of housing and communal services is a complex process that involves many aspects [13, 14]. Let us consider the main methods and principles of prime cost planning:

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);

- increased profit, which could result from cost reductions, as well as increased sales volume or prices for services;
- improving the quality of services (the new approach to cost planning can help to improve service quality, which, in turn, increases customer satisfaction);
- reduced planning time (the new methodology can help to reduce planning time, allowing employees to focus on other tasks);
- developing a performance measurement system to evaluate planning quality through a comparative analysis of planned indicators and actual data obtained through the accounting system. Such a performance measurement system can be incorporated into the organization's management accounting and serve as a motivating factor for employees involved in the planning process.

In order to assess the effectiveness of the new approach to prime cost planning, conduction of data analysis before and after the introduction of the new methodology is necessary. Other factors that may influence the results, such as changes in market conditions or internal organizational processes, should also be taken into account. Feedback from consumers is also an important aspect that can help to evaluate the effectiveness of the new approach. In the end, conclusions can be drawn about the effectiveness of actions taken after implementing the new approach to prime cost planning.

Before developing a services prime cost plan, it is necessary to analyze the costs for each type of service, determine what resources will be required, and find ways to reduce costs. It is also advisable to determine the value for customers for each type of service. Modern prime cost planning methodologies such as “Target Costing” or “Activity Based Costing” help to increase the accuracy and effectiveness of budgeting.

To plan prime costs more accurately, it is necessary to have complete and precise information about all the organization's expenses. This can be achieved by systematizing data into a single database and regularly updating and verifying information. A unified information system will also allow for control of plan implementation. It is important to monitor the implementation of the prime cost plan throughout all the stages and, if necessary, adjust it according to new conditions.

It is also important to train staff in prime cost planning, modern cost management methodologies, and other technologies to increase efficiency and improve planning results.

Organizing feedback from customers is advisable to make management decisions on improving prime cost planning practices and service quality. Regular feedback is recommended for analysis and adjustment of service implementation strategy.

Applying these recommendations can help to increase the effectiveness of prime cost planning in housing and communal services organizations.

Prime cost planning for housing and communal services can face many challenges and difficulties. For example, to accurately determine the cost of services, precise data on internal expenses for electricity, gas, water, and other resources are needed, and it is also necessary to determine the level of losses, including technical losses. However, it can be difficult in the housing and communal sector to accurately determine how much resources were used, their quantitative consumption for residential properties, and to assess whether this consumption is fair and reasonable. To determine the prime cost of services, it is also necessary to accurately determine the amount of services provided. This can be challenging in the housing and communal sector since different properties require different amounts of services.

Determining the prime cost for housing and communal services can also be a problem. To establish the correct cost, many factors must be taken into account, while acceptable tariffs for consumers should be maintained (different income levels and other social indicators should also be considered).

To reduce expenses for the cost of services, housing and communal enterprises invest in modern equipment. However, the acquisition and maintenance of such equipment can become an additional burden on the company's budget. Accounting and cost control also present a serious problem for housing and communal enterprises. There are frequent cases of incorrect cost estimation and errors in calculations, which can lead to serious consequences and damage to the company's budget.

On the other hand, setting a high price for services does not guarantee their quality provision, which may lead to the loss of consumers and a decrease in company revenues. Considering the difficulties associated with services prime cost planning, housing and communal enterprises should be careful and no.rush to make decisions related to pricing and providing high-quality and reliable services.

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.

The effectiveness of the new approach can be evaluated by comparing the results of using the new methodology with the results of using the old methodology. This can result in a higher accuracy of service prime cost calculations, allowing housing and communal enterprises to estimate costs and plan budgets better, while maintaining or increasing the quality and reliability of services provided.

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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) естественных монополий и организаций в сфере ЖКХ являются исходными внутренними факторами в Прогнозе социально-экономического развития России; а темпы роста (изменения) цен, указанные в нем, — это ориентир для принятия решений регулирующими органами об установлении предельных тарифов на услуги ЖКХ в субъектах РФ и тарифов на услуги организаций для потребителей. В настоящее время наблюдается дисбаланс экономических интересов поставщиков услуг ЖКХ и потребителей, который можно обозначить как один из важных принципов организации экономических отношений с регулируемым ценообразованием в рамках проводимой государством тарифной политики. В условиях постоянного увеличения стоимости ресурсов, возрастающих требований со стороны потребителей, а также обновления действующих систем реализации услуг ресурсно-снабжающими организациями, управление и планирование себестоимости являются неотъемлемой частью деятельности организаций жилищно-коммунального хозяйства. При правильном планировании себестоимости услуг возможно не только оптимизировать бюджеты ресурсно-снабжающих организаций, сокращая расходы, но и повысить качество и надежность предоставляемых услуг, что в свою очередь приведет к повышению уровня и качества жизни населения и сокращению темпов роста тарифов на услуги ЖКХ. 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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