

DESCRIPTION OF CONSTRUCTION ORGANIZATIONS AS AN ACCOUNTING ENTITY AND ORGANIZATIONAL AND LEGAL BASIS OF THEIR ACTIVITY

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Abstract: The influence and position of Uzbekistan in the international economic arena is growing significantly and regularly. In this regard, Sh.M. Mirziyoev, the leader of our country, carefully developed the strategy of socio-economic development, the goals and tasks of economic reforms, and clearly and correctly indicated the ways of implementation, made it possible to achieve significant achievements and milestones on the way to the main goal. In the current period, the socio-economic development of the countries of the world differs sharply from the previous stages in terms of its meaning. The most basic and important aspect is the increasing integration and globalization of national economies. At the same time, these processes affect the intensification of competition in the international arena, the intensification of the struggle of each country to strengthen its position in the international division of labor.

Keywords: classification of national economy, labor, industry.

Introduction

It is urgent to continue structural changes and diversify the economy, first of all, by modernizing and technically and technologically re-equipping the most important sectors of the economy, which are aimed at the production of competitive products that meet international quality standards and are in high demand in domestic and foreign markets.

Construction organizations form the lower link of the branch of economy called "Construction". According to the classification of national economy sectors established by the Ministry of Economy of the Republic of Uzbekistan, the following industry codes are assigned to separate types of construction organizations:

- 60000 - Construction;
- 61000 -Construction, installation, etc. by contract and economic method
general construction and specialized organizations;
- 62000 - Buildings and facilities for production purposes
repair organizations;
- 63000 - Non-production buildings and structures
repair, residential areas according to the order of the population
organizations performing repair and construction works;
- 65000 - Organizations performing drilling works;
- 66000 - Project, project-search and search organizations;

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- 6 9 000 - Construction management departments

Construction organizations can be classified as economic entities according to various characteristics.

can be open joint-stock companies (OJSC), limited liability companies (LLC), private enterprises (firms) and state unitary enterprises. Creation of construction organizations of this status and their activities are carried out in our republic on the basis of laws and statutory documents on economic entities of this type, as well as the founding documents of these organizations.

According to the name, construction organizations are different. For example, their most common name is mobile mechanized column. The basis for giving such a name to construction organizations is that they carry out their activities related to construction, construction assembly and other works directly at the places where the order was placed with the help of special moving technical means, machines and mechanisms. In addition, in the construction network there are economic entities with names such as private construction firm, subsidiary construction enterprise, construction company, construction trust.

According to the scope of activity, construction organizations are divided into branch and inter-branch construction organizations. Network construction organizations operate in separate sectors of the national economy.

According to their specialization, construction organizations are special and universal organizations. For example, there are special specialized types of construction organizations such as subway construction, house construction, road construction, bridge construction, and so on. Some construction companies (trusts) are multidisciplinary, that is, universal organizations.

Main part

According to the number of employees, construction organizations are divided into micro-enterprises, small enterprises, medium and large enterprises. According to the legislation of our republic, micro-enterprises with up to 20 employees, small enterprises with up to 50 employees, medium-sized enterprises with up to 100 employees and large enterprises with more than 100 employees are micro-enterprises in the construction industry.

According to the composition of the founders, construction organizations can be divided into enterprises with local and foreign investments. The authorized capital of construction organizations with foreign investments should be at least 150,000 US dollars. The amount of this authorized capital consists of the funds of local and foreign founders.

Construction organizations are divided into main contractor and subcontractor organizations according to their role in the execution of construction works.

The main contracting organization is a construction organization that has concluded the main contract with the customer for construction, construction-assembly and other works and has taken full responsibility for its execution.

A subcontracting organization is an organization that performs part of the construction, construction-assembly and other works that the general contractor must perform for the customer based on the contract concluded with the general contractor.

According to the chosen tax regime, construction organizations are divided into enterprises operating in general and condensed tax regimes. According to the tax legislation of our republic, construction organizations considered as micro-firms and small enterprises can work in a reduced tax payment regime. Large and medium-sized construction organizations are generally considered to be general tax payers.

The activities of construction organizations are divided into main and non-main types of activities in accordance with the current regulatory and legal documents of our republic. The main

activities include construction, construction-assembly work, installation of equipment, reconstruction, expansion, improvement, capital and current repair works for customers, as well as development of building materials and devices intended for use and sale for their own purposes, and other similar works. Non-core activities include financial, investment and other activities of construction organizations.

Each of the works included in the main activity of construction organizations has its own characteristics.

Construction work means a set of processes related to the creation of new buildings and structures. The creation of new buildings and facilities includes such processes as design, preparation for construction, supply, construction, commissioning. Each process consists of certain construction tasks and has its own final result.

During the construction design process, technical, technological, geodetic, topographical and all other aspects of construction of new buildings and structures are studied, their exact parameters and dimensions are determined. The construction project is usually developed by special design institutions (institutes) based on the contract concluded with the customer. The developed project should not conflict with the requirements of the main urban planning project of the area where the facility is located. Therefore, before the construction of new objects, their projects are reviewed and approved by local departments and departments of the Committee of the Republic of Uzbekistan "Davarkhitektkhurilish". The result of the design process is the design and construction estimate representing all the technical and economic parameters of the newly constructed facility. The construction estimate shows the volume of all works related to the construction of the object, their value calculated according to the established norms and procedures. The cost of the project is the basis for determining the value of the contract concluded between the contractor and the customer.

Construction preparation and its supply process consists of certain works performed by the customer and the contractor. The obligations of the parties to perform these works are reflected in the concluded contract. For example, in this process, the customer undertakes the delivery of materials necessary for construction to the contractor, transfers the agreed value of the advance payment amount (not less than 15 percent of the project cost) to the account of the construction organization. The contracting organization undertakes the delivery of equipment and equipment necessary for construction to the construction site, their preparation for construction work, and similar obligations.

The construction process of the object will consist of the implementation of the works specified in the title list of the construction in accordance with the schedule (schedule) of the project. The part of construction objects that has been completed, but has not yet been handed over to the customer, is considered unfinished production (construction work).

Commissioning of the constructed object is the final process of construction. This process is carried out by a special commission formed after the completion of all the works in the construction project and formalized accordingly with the "Information on the cost of completed works (expenditures) - invoice". After this document is signed and approved, the constructed object is considered to be the completed (sold) work for the contractor.

Construction work includes assembly work. Therefore, these joint works are also called construction and installation works.

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Equipment installation work means a set of works related to the assembly, installation and commissioning of equipment, equipment and other structures. For example, the installation of equipment performed in the construction of buildings and structures includes the installation, assembly, transfer, insulation and installation of lifting and lowering devices (elevators, escalators, etc.), heating, cooling, lighting, water supply, air exchange, sanitary-hygiene equipment, and other such works will be included.

Expansion means construction of additional production facilities to existing buildings and structures of customers according to the contract, and works related to the expansion of the main, auxiliary and service shops' areas in order to increase the production capacity. The expansion also includes the construction of branches and production units, which are included in the customer's long-term assets and are not allocated to a separate balance sheet. Expansion works, like new construction, after completion of all the works in the project, are handed over by the contractor to the customer on the basis of "Information on the cost of completed works (expenditures) - invoice". After this document is signed and approved, the expansion works are considered completed (sold) for the contracting organization.

Reconstruction is defined as the re-changing of the main, auxiliary and service facilities of the customers in operation without expanding the original condition according to the contract. The main goals of reconstruction are:

- improvement of production and raising its technical and economic level based on the achievements of scientific and technical development;
- increasing the capacity of operational production facilities;
- improvement of working conditions of employees, increase of their labor productivity;
- elimination of disproportions in technical joints.

After the completion of all works in the project, the contractor will hand over the reconstruction work to the customer on the basis of "Information on the value of completed works (expenditures) - invoice". After this document is signed and approved, the reconstruction work is considered as completed (sold) work for the contracting organization.

Landscaping According to the contract, it is understood that works such as improving the appearance of the land areas in use by the customers, building underground passages, arranging parking places for vehicles, fencing the land areas with iron fences, and building walkways. Landscaping works, like other works, after completion of all the works in the project, are handed over by the contractor to the customer on the basis of "Information on the value of completed works (expenditures) - invoice". After this document is signed and approved, the improvement works are considered completed (sold) for the contracting organization.

is defined as the work performed for the purpose of maintaining the technical and production condition of the main, auxiliary and service facilities for the customers according to the contract, and maintaining their technical and economic level. These works, as a rule, do not increase the quantitative size of the customer's buildings and structures. However, the repair works allow to improve the working conditions and environmental protection of the customers. Repair works, like other works, after completion of all the works provided for in the contract, are handed over by the contractor to the customer on the basis of "Certificate on the cost of completed works (expenses

incurred) - invoice". After this document is signed and approved, the repair work is considered completed (sold) for the contracting organization.

Thus, the composition of construction works performed by construction organizations for all sectors of the national economy is very diverse. The main ones include:

- all works related to the construction of buildings and structures included in the construction title list, installation and assembly of reinforced concrete metals, wood and other construction structures related to them, construction and demolition of under-crane tracks for tower and other cranes;
- gas, water, electricity, heat, sewerage, air purification supply works;
- laying and laying of oil and gas pipelines, electric power and communication lines cables;
- construction and installation of bridges, roads, underwater technical tunnels;
- installation of sanitary-hygienic equipment and equipment;
- installation of foundations and support structures for buildings, structures and equipment, making covers around boilers, furnaces and other aggregates;
- preparation of land areas for construction, cleaning, cutting and removal of old bushes and trees, digging, drying the land and bringing it to the appearance specified in the project;
- construction works on greening and beautification of urban and rural areas;
- installation of water discharge and drainage pipes;
- construction of anti-erosion, flood and other nature protection structures, strengthening of banks and draining of swamps;
- drilling, drilling, water extraction and other geological and hydrogeological works related to construction.

Conclusion

These works, which are part of the main activities of construction organizations, are divided into licensable and non-licensable types according to their characteristics. For example, the design, construction and repair of defense facilities, bridges and tunnels, main gas pipelines, oil pipelines and oil product pipelines, high-altitude facilities are licensable activities. The license to engage in such construction works is granted only to specially specialized construction organizations by the Cabinet of Ministers of the Republic of Uzbekistan. All types of construction organizations can engage in construction, construction-assembly, beautification, expansion, reconstruction and modernization, capital and current repair works that do not require special design and do not require a license.

Currently, the tender (selection) method is widely used to conclude construction contracts between construction organizations and customers. For example, the conclusion of contracts for construction objects centrally financed from the state budget (schools, lyceums, colleges, military units, hospitals, etc.) is carried out on the basis of competitive bidding through special engineering companies "Single customer service". All property and organizational-legal types of construction organizations have the right to participate in these tenders. For this purpose, they should submit bids (offers) to engineering companies for participation in tenders and submit relevant tender documents. In order to participate in the tender, construction organizations must comply with the following requirements set by the engineering companies of "Single customer service":

- to have labor resources and specialists necessary to perform works (services);
- have experience and skills of working in facilities similar to the object put to the competition;

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- to have civil status, legal capacity and powers, mutual trust in connection with the conclusion of a contract;
- to have their own funds, in addition to centralized funds, to carry out the construction of the object put to the competition;
- not having any debts before the budget;
- solvency under current administrations, etc.

Contract contracts for construction works carried out on the basis of competitive bidding through engineering companies of the "Single Customer Service" are drawn up in accordance with the title lists included in the construction work plans and approved for them in the prescribed manner.

The general contractor may also designate his subcontractors to carry out specific works with the consent of the engineering companies according to the size and characteristics of the construction works. In this case, the relationship between the main contractor and subcontractors is determined on the basis of subcontract agreements.

Project-estimate documents of the object under construction (title list, equipment, material and goods delivery schedule, financing schedule, etc.) are considered to be structural elements of the concluded contract. It is the direct responsibility of the customers and construction organizations to follow these documents and ensure the full fulfillment of the conditions specified in them.

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