

STRUCTURE OF CAPITAL INVESTMENTS AND THEIR GROUPING AND  
ACCOUNTING OBJECTS

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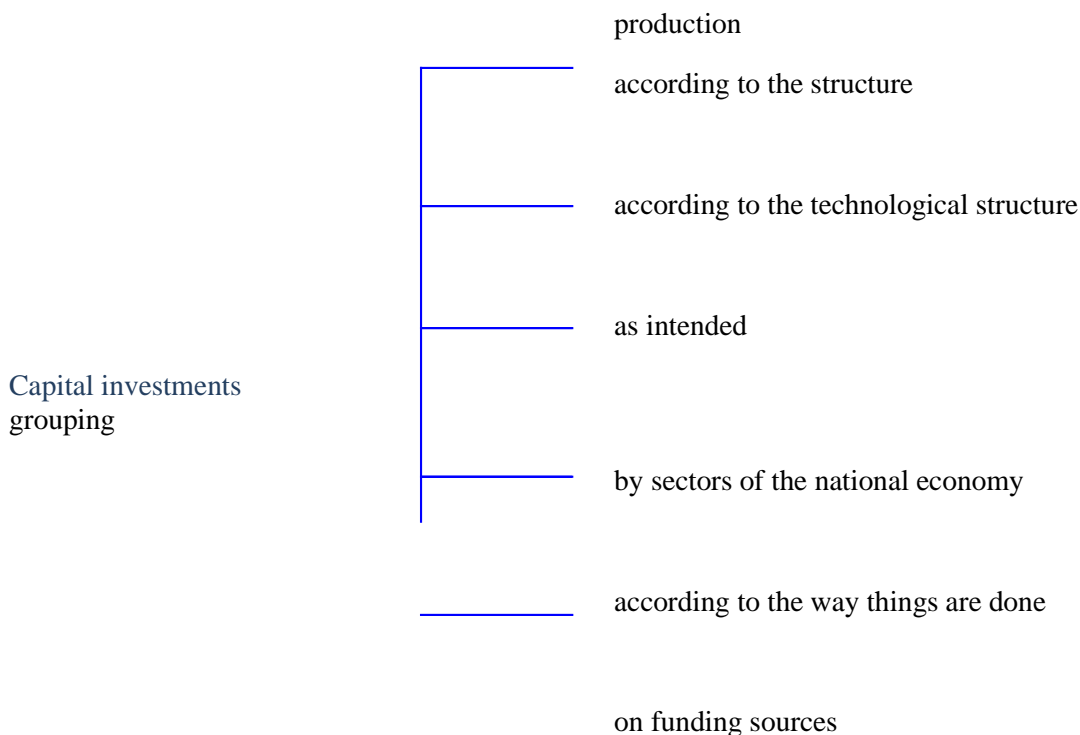
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**Abstract:** In accounting, capital investments are divided into groups according to directions of the production structure, technological structure, purpose, public economic sectors, method of work execution, sources of funding (Figure 1). According to the directions of the production structure, it is divided into: new construction, expansion, repair, technical re-equipment and maintenance of capacity of existing enterprises.

**Keywords:** production, service facilities, enterprise or structure, new construction.

**Introduction**

The new construction includes newly established enterprises, buildings and structures, as well as the construction of a complex of main, auxiliary and service facilities, which will be independently balanced after commissioning, and will be carried out in branches and some productions for the purpose of creating new production capacities on the new site. If the construction of the enterprise or structure is planned to be carried out sequentially, the first and subsequent shifts until the enterprise (structure) is fully operational with all the planned capacities are considered new construction.



1 - Figure. Grouping of capital investments.

Also, the construction of a large enterprise with the same capacity (work productivity, training capacity, as well as a large-capacity building or structure) in place of the liquidated enterprise, which does not meet the requirements for further use according to the technical and voluntary conditions and according to the purpose, on the new site, is considered a new construction.

The expansion of existing enterprises means the construction of additional production facilities in existing enterprises (structures), as well as the construction and expansion of certain workshops or main, auxiliary and service facilities for the purpose of creating additional or new production capacities on the territory of the existing enterprise or on the site adjacent to it.

In the process of processing the project (if it is feasible from the economic point of view), if it is necessary to repair not only the expansion of the enterprise, but also the main, auxiliary, and service workshops and objects that are working, records of the necessary work and expenses are included in the relevant sections of the enterprise expansion project, and in the estimate they are separated into a separate line.

Expanding the existing enterprise, increasing its production capacity (productivity, throughput, capacity of the building or structure) should be done in a shorter period of time and at lower costs than creating such new capacities through new construction.

Repair of an existing enterprise is understood as repair of the main, auxiliary and service-oriented workshops and facilities for the purpose of improving the production and increasing the technical-economic level based on the ITT movement. This is usually done without expanding the main purpose building and facilities. The repair is carried out as part of a complex project of the enterprise repair, which includes increasing production capacity, improving product quality, and changing its nomenclature, and it does not increase the number of employees, but improves their working conditions, as well as environmental protection.

### Main part

The purpose of technical restructuring of the existing enterprise is to accelerate production, increase production capacity, product output, increase labor productivity and reduce the number of workplaces, improve product quality, reduce material consumption and product cost, save material and fuel and energy resources; as well as improving other technical and economic indicators of the enterprise.

The re-equipment of the existing enterprise includes the installation of new equipment and machines in the existing production areas, the introduction of automated management and control systems, the installation of radio, television and other modern means of production control, the modernization of the facilities of nature protection, heating and ventilation systems, and technical reconstruction. , including the connection of enterprises, shops and devices to centralized heat and energy sources.

If during the period of construction of a new one or expansion of an existing enterprise, the facilities producing the final product are revised according to the procedure specified in the project, the continuation of construction according to the modified project is included in the appropriate group of capital investments according to the originally approved project.

According to the technological structure, capital investments consist of the value of the following types of work and expenses:

all types of construction works;

works on installation of equipment;

equipment costs (which require assembly and which do not) provided for in the construction estimates;

tool and inventory costs included in the construction estimate;

other capital and expenses;

permanent and temporary construction works (construction, expansion, repair of buildings and structures included in the title and related to them, installation works of reinforced concrete, metal, wood and other construction structures, construction and demolition of under-crane tracks for tower and other cranes);

external and internal water supply networks, sewerage, heat, gas and energy supply works;

construction of industrial wastewater treatment facilities and air pollution protection devices (facilities);

oil, product. laying of gas pipelines, air and cable, electrical conductors, communication lines (taking into account the cost of cable or wire and cable, but not taking into account the cost of electrical equipment and fittings of high-voltage lines);

bridges and embankment, road works, underwater-technical, underwater and other special types of work;

installation works of sanitary-technical equipment, their estimated cost, determined in relevant SN and ERER of installation of internal sanitary-technical systems in production and auxiliary buildings of residential, social, industrial enterprises;

installation of base, foundation and support structures under the equipment, coating and future work around the boiler furnace and other aggregates;

construction site preparation and planing works, including demolition of devices, tree felling, excavation, land drying, vertical planing, etc.;

greening and beautification of the territory of villages and cities;

melioration works (irrigation, drying, drainage);

construction of erosion, flood protection and other nature protection structures;

dredging works (except for dredging works in rivers, canals and port waters, ship repair plants and fleet repair and use bases);

embankment strengthening and swamp-preparation works (except for the draining of swamps in operating peat enterprises);

construction works related to the acquisition of new land of equal area instead of land plots taken by land users for construction and other needs.

geological and hydrogeological works related to the construction of buildings and structures (drilling, drilling, water extraction, etc.);

allowances for workers provided for in uniform prices for works performed in certain regions and sectors, in construction and mountain conditions ;

other types of construction works and costs provided for in construction norms and regulations are included;

For equipment installation work:

assembly and installation of technological, energy, lifting-transport, pump-compressor and other equipment in places of permanent use, including improvement of assembly quality and testing (assembly and installation of sanitary-technical equipment, the value of which is included in the cost of construction works, is included in construction works);

construction of devices that bring water, air, steam, cooling liquids in the volumes specified in the estimates to the equipment, laying and installation of electric wires;

assembly and installation of technological metal constructions, service platforms, stairs and other devices structurally connected with the equipment;

insulation and painting of equipment and technological pipelines being installed;

additional costs related to the installation of equipment during the winter;

installation of equipment includes other work and expenses provided for in the price indicators.

Equipment, tool, inventory costs:

provided for in the construction estimate (it is also possible to include the equipment to be removed to replace worn out and broken ones);

technological, energy, lifting-transport and other equipment, - workbenches, presses, cranes, generators, production cauldrons, pumps, freight and passenger elevators;

the value of certain elements and parts that are part of the equipment, in connection with its equipment, completed and completed;

facilities for the purpose of production by the ministries, which are implemented at the expense of capital investments allocated for the construction of electric power, iron and non-ferrous metallurgy, oil, petrochemical and oil refining, gas, coal, chemical, pulp and paper industry tools and technological processes aggregate and production management costs of experimental design works related to the creation of automated systems;

the cost of works paid for by the builder's capital investment, apart from the cost of its preparation, for drawing up a drawing of non-standard equipment;

costs of equipment purchased as payment from other enterprises and organizations and accounted for in their main funds, if such costs are provided for in the limit of capital investments;

L design (expansion, repair, technical re-equipment) may be long (a year or more) for one-gallon orders. The expenses for these works are made at the expense of the customer's funds within the limits of the state capital investments allocated for these purposes, and then they are included in the cost of the equipment provided for in the calculations of the collective estimate of the construction of the corresponding objects.

Interest on bank loans granted to pay for construction equipment; such interest shall be credited to the capital investment funding account within the estimated cost of construction. The amount of interest paid is considered as part of other expenses and is covered from the reserve of contingency funds for work and expenses, which is added to the inventory value of the object (when fully spent).

When considering capital investments according to the purpose, from production purposes to the construction of objects (the field of material production after construction is completed: objects working in industry, agriculture, transport, communication and the like) and for non-production purposes (housing and communal economy, health care institutions, social supply, public education and other) objects.

Capital investments by sectors of the economy are divided into capital investments in industry, agriculture, construction, transport, health care, public education and other sectors.

construction and assembly works, capital investments are divided into capital investments executed by contract and economic method.

Construction and installation works in the contract method are carried out by specialized contract construction and installation organizations, in which two parties, the general contractor and the customer, enter into contact, and their mutual relations are determined by the contract agreement.

According to the rules on the approved capital construction contract, the contract is the main document that regulates the relationship between the customer and the contractors and determines their economic responsibilities in case of non-fulfillment of their contractual obligations.

The contract agreement is concluded between the customer and the construction organization for the entire period of construction, repair, expansion and technical re-equipment of the enterprise, building, facilities, or after the title lists are included in their capital construction plans and approved for them in the prescribed manner.

a subcontract agreement with the general contractor and specialized organizations for the performance of certain and complex types of work, the parties shall follow the above provisions and the regulation on the relations of the general contractor with subcontracting organizations. The obligations of the customer related to the works in the subcontract are assigned to the main contractor, and the obligations of the contractor are assigned to the subcontractor.

the rules, the customer:

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The general contractor must provide the area (road) for the construction of the enterprise, building, structure, approved project - estimate documents in the prescribed manner, ensure the timely opening of the construction and its continuous funding, as well as payment for the completed construction and installation works, delivery to the general contractor is the responsibility of the customer. It is necessary to ensure the complete delivery of loaded materials and equipment in a strictly defined period with construction and assembly works and commissioning periods of power and facilities according to the established schedule.

### Conclusion

The customer checks the scope and value of the completed works with the project estimate, construction standards and regulations, the compliance of materials, products and structures with state standards and technical conditions without interfering with the operational and economic activities of the contractor and performs technical control. The approved project-estimate documents, work documents, as well as deviations from construction standards and regulations require the contractor to eliminate the identified defects, and in some cases to stop the work, and the work will not be paid until the defects are eliminated.

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