

# MATERIALS EXPENDITURE CONTROL ORGANIZATION ACHIEVE AND OF THEM ANALYSIS OF EFFECTIVE USE INDICATORS

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**Abstract :** Nowadays, the most urgent issue of every enterprise is the efficient use of material resources available in the enterprise. Therefore, the main task of effective use of material resources in the enterprise is to control the consumption of material resources.

**Key word:** funds, materials, plant, transport, warehouse, raw material, industry, price, profit, plant, transport.

Before directly starting the verification of the use of material stocks in production, the warehouse accounting data is checked for compliance with the synthetic accounting data of account group 1000 —Accounts for accounting for materials. To do this, the total final balance of the balance account at the end of the month (expressed in the form of an amount) is compared with the information provided in the account account for material stocks, goods and containers.

Such comparisons are made separately for each warehouse as of the first date of the audited period. During the month, the total turnover of materials in all warehouses and the balance of materials at the end of the month are given in the report. are compared with the credit turnovers and balances of the Accounts for Receipt of Materials accounts in the ledger.

The situation of providing enterprises with material reserves and their storage and spending on production remains complicated. Sources of verification of the use of material resources in production are documents on the consumption of materials.

In order to organize control over the consumption of material resources in the enterprise, it is necessary to study why and how material resources are spent in the enterprise. It is possible to comment on how material resources are spent on repair works in the studied enterprise on the example of some workshops.

In the table below, it is possible to analyze the consumption of material resources during the repair process at the enterprise.

Table 1

Cost of materials in the enterprise

Sex	moving content	Plan	In fact	Material and hom according to the plan spending	Actual consumption of materials and raw materials
TR- 4	VL60k	2	2	159,700,820	110,774,023
TR- 3	3VL80S	4	4	558 491 148	532 319 831
TR -1	ER9E	77	84	153,829,872	132 844 155
TR -1	TEM2	82	90	492 520 770	90 212 030
TO- 3	Uzbekistan	43	47	69 490 064	117 662 974

source: data on enterprise materials and raw materials for 2011-2013

As can be seen from the above table, in 2013, the planned cost of materials and raw materials for the repair of the VL60k electric locomotive TR-4 in the workshops was set at 159,700,820 soums. In practice, the company spent 110,774,023 soums on the repair of TR-4. It is planned to spend 558,491,148 soums of materials and supplies on 4 types of repairs on the 3VL80s electric locomotive. In fact, 532,319,831 soums were spent on 4 repairs. 153,829,872 soums were allocated for the repair of 77 TR-1s of the ER9E type of motor-wagon rolling stock, and in reality, 132,844,155 soums were spent despite the fact that 84 TR-1s of the ER9E type were repaired. 492,520,770 soums were planned for the repair of 82 TR-1 locomotives of the TEM2 series at the enterprise, and in reality 90,212,030 soums of material and raw materials were spent despite the repair of 90 TEM2 series locomotives TR-1. 43 repair type TO-3 of the China-Uzbekistan series designed for cargo and passenger transportation are planned, and it is planned to spend 69,490,064 soums of materials and raw materials. In the plan, 117,662,974 soums of materials and raw materials were spent.

As can be seen from the above indicators, despite the fact that the enterprise repairs the types of repairs in the plan given to it more than the norm, the planned consumption of materials and raw materials for this type of repair was spent less than the norm. More materials and raw materials were spent than planned for the repair of rolling stock of the "Uzbekistan" series only. The reason is that the raw materials of Uzbekistan series electric locomotives are imported from China and their value is high. In short, the company uses materials and raw materials efficiently.

Above, it was considered that the company's material resources are spent according to the established norm. Now, considering how effectively the enterprise is using material resources, it is possible to express opinions. Therefore, it is possible to calculate the indicators of effective use of material assets in the enterprise. Indicators of effective use of material resources include the following indicators:

- material capacity indicator;
- material return indicator.

The material capacity indicator is determined based on dividing the material costs or material resources spent on production by indicators characterizing the volume of the product. The opposite indicator characterizes the material return.

In the form of a formula, they can be expressed as follows.

$M_s = \text{Material inventory} / \text{product volume}$     $M_k = \text{Product volume} / \text{Material inventory}$

Assessment of material resource circulation is also taken as a main criterion in the analysis. That is, the liquidity level of the company's current assets is evaluated based on the study of the period and time of turning material production resources into money.

As a factor affecting the capacity and return of material resources, it is possible to include the change in the value of indicators characterizing the product volume and the change in the value of material resources and expenses. Their impact levels are determined on the basis of simple and mathematical formulas of direct analysis.

The influence of material resources and their efficiency indicators on the change of the product volume can also be determined directly based on the value of material resources and costs and their effectiveness.

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