

отделяют эти методы от кейнсианских, все больше обнаруживая в своих работах их взаимопроникновение. Государственная политика в области налогов должна быть предусмотренной и взвешенной, решаемой с помощью средств и приемов современного экономического анализа.

Рассматривая современные проблемы функционирования экономики, группа ученых-экспертов под руководством В. Фролова выдвинула свою концепцию налогообложения. Суть ее состоит в том, чтобы дать оценку влияния каждого налога на мотивы экономического поведения производителя. Налоговая политика должна преследовать следующие цели: стимулировать или ограничивать деятельность хозяйствующих субъектов, обеспечивать доходы бюджета, поддерживать интересы общества.

BUILDING COSTS CALCULATION IN MARKET ECONOMY CONDITIONS IN POLAND

J. Czachorowski, J. Wolczański

*Faculty of Civil and Environmental Engineering,
Technical University of Zielona Góra,
Zielona Góra, Poland*

Summary

In economy market conditions cost documentation is a basic instrument for auction, building contract, documentation of venture realization process and its calculation. The form and range of calculation documentation as well as bases of pre-measuring building and assembly prices calculation according to actual acts and laws in Poland, are shown in this article. Besides the article presents the method of investment economical effectiveness estimation by the simplified and fully developed formula. One takes into consideration, first before coming to a decision some factors (investment outlays and effectiveness), then one uses substantial project-cost calculation documentation. The indexes of economical investment effectiveness are the important element of businessplan which must accompany the process of taking any investment decisions.

1. Introduction

The developed building market demands the official regulations between participated in it market subjects and the official protections of social mat-

ters. These regulations were in Poland made with use of three fundamental laws and bounded with it executive acts, introduced in life on January 1st, 1995. (the act of spatial planning, the act of public orders, the act of building law).

The consequence of this grows up greatly a part of cost calculation and building contract. The performer part in the preparation of design and cost calculation documentation grows up too. Its performer has to term on competition way, how much the intentional venture realization will cost. The attitude point and comparative value of tenders is the obligatory made investment cost calculation. In this situation the most important part of documentation is take-off of works, its description, the estimation of material, outlays and fixing of prices. The venture realization in economy market begins from tenders competition in realization of definite works in form of tender cost calculation and ends on post-executive documentation, in it on quantity survey of realized works and the final settlement.

2. Contents and form of building cost calculations

The duty of cost calculation is the works estimation, the method of their realization and connected with it material outlays, direct and indirect elementary units costs, finally total costs for specified sorts of works as a product of quantity and price. With a view of it, the cost calculation must be assembled from:

- description of definite work sorts as the separated cost calculation position,
- take-offs of specified cost calculation positions, supplemented with sketch,
- elementary material outlays for every separated cost calculation position, in it the material outlays, live work outlays and objective work outlays,
- elementary calculations of every work kind for separated cost calculation positions in agreement with actual market prices of materials, goods, energy costs, equipment work costs, as well as direct and indirect labour costs.
- immaterial and law costs.

The cost calculation should be made separately for every separated from venture spatial or non-spatial object.

For total venture, relatively for investment task should be made the summary cost calculations as the sum of cost calculations for separate ob-

jects. In total cost calculation for investment task or venture should be introduced the rest outlays, which are not contained in separated capacity or non-capacity objects.

3. The method of cost calculation preparing for separate objects

3.1. For spatial objects

The cost calculation for spatial objects is most often made in order to structure state, and so for zero state, to open and closed raw state, finally for equipment and object finishing state. Such a sequence of specified works realization made that the cost calculation assures a rational organization of subject realization process. The descriptions of individual cost calculation positions designates the technology of their realization as well as the necessary to this machines, equipment and other resembling to this means. The cost calculation on this way makes a leading document for preparation, realization and settlement of accounts by building process of individual objects. Such realized cost calculations for straighter spatial objects can determine the sufficient base for process realization. The cost calculations for spatial objects can be made according to work kinds, were- especially for multi-object expenditures- can constitute a valuable document to process preparing and particularly to delivery assurance of materials, prefabricated products and goods, equipments and accessory systems as well as the technology, organization and site planning. Clearly these two higher presented methods for cost calculations preparations by spatial objects exclude not one another reciprocally, but they supplement each other, owing to the cost calculation, made under work kinds, is the result of cost calculations prepared under a structure state for specified spatial objects.

3.2. For non-spatial objects

As a non-spatial objects are understand the engineering structures such as viaducts, bridges, culverts, hydraulic engineering structures, earth structures and complexes of underground armament, intrafactory roads and site development. The cost calculation for such objects should be adapted not only by substance but also by form to folded realization technology; this concerns especially the engineering objects and hydraulic engineering structures. The cost calculation should be adapted to resolved from here sequence of individual work realization, such as user will know, how and with which means the object will be realized.

4. Participation of cost calculation in building process

The resolution about assumption of building investment in condition of economy market must always be preceded with appraisal of its economy performance, to what a fundamental document is the cost calculation. Evidently, in initial phase of investment-building process preparing, are not conditions to particular analysis, which is leaning on building project and the cost calculation must be made on basis of statistically estimate index.

The preparation of authoritative cost calculation in every case is necessary to primary economy estimation of intentional venture performance and the positive results of this estimation authorises to the farther procedure.

Index of investment economy efficiency in this phase of investment-building process is estimated under simplified formula.

In the next progress of investment-building process is the investment cost calculation, prepared on basis of building project and work staff-off, the only reliable instrument for execute of tender on venture realization. With help of complete cost calculation documentation, ahead assumption of closing investment decision, is made the economy venture efficiency according to developed formula.

Finally the quantity surveys of realized works, the part acceptance records and post-realization cost calculation are the essence of end settlement for acceptance and terminal building inspection of particular objects, principles and the full venture.

From the above analysis results that the cost calculation is a led instrument in procedure of building investment behaviour.

5. Formal bases to cost calculation preparation

The formal base to investment cost calculation preparation is actually in Poland the Ordinance of Minister for Spatial Economy and Civil Engineering from December 30th, 1994 (Dz. U. Nr 140 from December 31st, 1994) in question of method and bases for preparation of investment cost calculation.

For issue of each ordinance was minister obliged in article 35 of act 3 - Law about Public Orders.

In § 5 of adduced Ordinance of Minister for Spatial Economy and Civil Engineering were determined the bases for preparation of investment cost calculation, to which was accepted:

1. design documentation,
2. take-off of works,
3. initial assumptions to cost calculation,
4. work unit prices for simplified cost calculation,
5. unit material outlays for detailed cost calculation,
6. rates and prices of production factors (labour, materials, equipment work) and the index of indirect cost surcharge and calculation profit for detailed calculation.

The unit material point 5 require the treating of a matter among mentioned bases of building cost calculation preparation.

There are very precise normalization documents, performed on building market in Poland as Katalogi Nakładów Rzeczowych (Material Outlays Catalogues), so called KNR

6. The method of cost calculation preparation

The cost calculation preparation is process based on:

- separation and description of particular cost calculation position,
- realization of take-off for works by positions as above,
- estimation of unit and full material outlays according to KNR,
- calculation of unit prices.

7. Annexes, general costs and summary cost specification

In accordance with pre-cited Ordinance of MfSE the cost calculation should include a table for self-contained elements as well as the annexes in form of:

- initial assumptions for cost calculation making: technical, technological and organisation data non determined in design documentation and having the influence on cost calculation value,
- analysis and calculation relating to individual estimation of material outlays and unit prices.
- The cost calculation for total building-investment venture should contain a table for self-contained elements and the summary cost specification. Besides should be here determined the part of general costs, which concern all venture, such as:

- non-material and law expenditures, e.g. documentation, disposessions, compensations, replacement building etc.,
- construction management and control,
- author surveillance
- grounds lease, e.g. on access and storage,
- feeding of construction site in agents and medien,
- some elements of construction site management,
- construction site protection,
- test and receipt costs,
- staff instruction,
- reserves on labour and unforeseeable outlays.

References

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ЗНАЧЕНИЕ ФИНАНСОВОГО РЫНКА В РЕШЕНИИ СОЦИАЛЬНО-ЭКОНОМИЧЕСКИХ ПРОБЛЕМ ПЕРЕХОДНОЙ ЭКОНОМИКИ.

И. И. Обухова

*Экономический факультет, Брестский политехнический институт,
г. Брест, Республика Беларусь.*

Социально-экономические проблемы, характерные для современного этапа развития Республики Беларусь, в значительной степени затрудняют осуществление перехода к рыночной экономике и проведение намеченных мер по реформированию народного хозяйства. Негативные последствия, вызванные трудностями в их решении, отражаются на разбалансированности экономики; существовании весьма острой проблемы взаимных неплатежей вследствие недостатка платежных средств; высоком уровне инфляции, неподдающейся административному регулированию; неблагоприятном инвестиционном климате и росте денежной массы, не подкрепленной реальным физическим капиталом. В результате наблюдается постоянное снижение обменного курса и платежеспособности национальной валюты, уменьшение реальных доходов предприятий производственной и непроизводственной сфер эко-