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# FEATURES OF ORGANIZATION OF ACCOUNTING ACTIVITIES IN THE SINGLE SETTLEMENT CENTERS

**Murodjon Shukurovich Mamatkulov**

*PhD, associate professor the department "Accounting and audit", sciences Tashkent Institute of Irrigation and Agricultural Mechanization Engineers  
Tashkent, Uzbekistan.*

## ANNOTATION

*The article delves into the importance of single settlement centers in the system of public utilities, the procedures for maintaining the billing system in them, the current problems through a legal experiment in selected research sites and develops relevant scientific proposals and practical recommendations for their solution. Ways to improve the functioning of single settlement centers are widely covered.*

**KEYWORDS:** *the order of accounting in the single clearing house, the activities of single settlement center, the introduction of information technology in single settlement center, the procedure for receipt or collection of utility payments, the use of electronic program "Obod uy".*

## INTRODUCTION

Uzbekistan's transition to a digital economy has created necessity the further development and improvement of methods and techniques of accounting in the system of housing and communal services. Acceleration of reforms to determine the level of self-financing and cost recovery of the network will help to improve the quality of public services provided by the network enterprises on the basis of new approaches to the development of effective management decisions in the management process.

The insufficient application of modern management methods in the activities of housing and communal services is explained by the lack of a theoretical and methodological framework for the organization and maintenance of management accounting in the utilities sector, and these issues are still unresolved in organizations specializing in housing and communal services, yet unprovided.

In this regard, the expediency of conducting research aimed at the effective organization and improvement of accounting in organizations specializing in the provision of public services determines the urgency of today's tasks.

## ANALYSIS OF THE LITERATURE ON THE SUBJECT

External information plays an important role in the operation of the Single Accounting Center. The

basis for the formation of this external management information is the theory of accounting. M.R.Matthews and M.H.Perera noted that "Accounting today is always characterized by the existence of inconsistent, ambiguous or incomplete theories" [2].

It should be noted that the main shortcoming of the theories available today is the lack of a systematic theory that allows the evaluation of practical procedures. In such a situation, the task of effective use of accounting knowledge becomes a priority.

Depending on the degree of generalization and detail of the basic rules of external management information, the following components can be distinguished: generally accepted accounting principles, conceptual framework of financial accounting and reporting, financial reporting standards, other normative and legislative acts.

Exactly the same principles can be found in different scientific and practical sources, but variability is present in almost all of them. Basic principles of accounting in the book "Fundamentals of the theory of accounting" by Y.V.Sokolov included among the principles: integrity (integrity), independence, recording, continuity, identification, relativity, complementarity, verification, inconsistency, clarity, interpretability (interpretability), communication [3].

I.V.Berenteyn "As a result of the chaotic development of contractual relations in the field of



public utilities in Russia, in the field of unified legislation for the organization of contractual relations between resource supply organizations, homeowners' companies, contractors and service companies, single settlement centers and the population different systems have been developed and there are different litigation practices in supply-related disputes. utilities" [4].

I.A.Boldyreva substantiates methodological approaches to improving the organizational and economic mechanisms of the single information and settlement centers in order to maintain their competitive advantage in the system of economic relations in the field of housing and communal services, including: 1) information in various legal forms; consider the possibility of creating settlement centers. (utility unitary enterprise, limited liability company, part of housing and communal services or customer service department); 2) determination of the amount of salary of information and settlement centers for services on collection and collection of payments, subscriber base and litigation; 3) expansion of the functional capacity of the centers through the introduction of short-term commercial loans to service providers using overdrafts between banks and information and settlement centers, as well as information and settlement of integrated information complex of the city and city authorities in the field of housing and communal services formation of centers, including payments for housing and communal services, the amount of social payments for the payment of services, the status of the housing stock, its level of improvement and other information on utilities interacting with the housing and communal services sector" [5].

R.V.Titov: "It is necessary to consider the possibility of including them in the municipal information system of the city. In this regard, it is necessary to create an automated information system for the industry. Based on the synthesis of experience in individual regions, we consider it expedient to introduce a similar system in all establishments of the Russian Federation. An automated housing information system for housing utilities is needed to fully automate the industry, manage homeowners' associations, housing cooperatives, company executives, and passport desks. Improving housing and communal services through automation is a logical step towards ensuring high competitiveness. Similar information products work successfully among management companies of homeowners' associations" [6].

According to I.A.Rudakov, "The main component that performs the process of calculation and accounting of housing and communal services, as well as all the functions of the workplace of users is the Trust-billing system, which provides:

- keeping a general ledger in the spreadsheet;
- maintenance of hierarchically recoverable catalogs;
- registration and maintenance of employment contracts;
- maintenance of personal accounts of consumers of services; maintaining personal accounts of service providers;
- maintenance of personal accounts of sources of financing of subsidies and privileges;
- calculation of payments;
- maintaining a plot for printing promissory notes;
- site that accepts payments in the automated system of housing and communal services;
- scan location; payment distribution area.

The Trust-Billing construction toolkit provides a wide range of algorithms and attributes that provide user settings and functional settings for workstations to allow customers to perform specific functions related to business processes" [7].

According to E.V.Dvornikova, "In order to develop the information component of the management system, it is recommended to create a multi-service network and housing stock, combining information flows associated with the following services:

- a) ensuring public safety;
- b) control and management of engineering structures;
- c) commercial utility bills;
- d) provision of modern telecommunications services to the population.

The effectiveness of creating multiple service packages in the forms is evaluated as follows:

- 1) reduction of budget expenditures during the construction and operation of various systems (security, surveillance, dispatching);
- 2) increase the level of security and social welfare of the population;
- 3) provision of a wide range of information services to the population (television broadcasting, Internet access).

Demonstration of the possibility of deepening the integration of information resources of single computing centers with regional (municipal) automated systems on the basis of multi-service networks of single technological solutions: technical inventory bureau; passport offices; records of civil status acts; commercial accounting of energy sources; bodies regulating tariffs and registering housing subsidies" [8].

In the housing and communal services system, management accounting information is important in terms of its importance in making management



decisions. Therefore, management information serves as a basis for the management of either a particular type of service in the utilities sector, as well as the management of the entire network of utilities.

It is necessary to establish a single clearing house and create a database in it, and to use information as efficiently as possible, to use modern methods of accounting, cost accounting in management and their widespread use.

Accordingly, in our opinion, it is advisable to follow the following procedure in the development of an effective management mechanism of housing and communal services and the formation and effective organization of management accounting in a single clearing house: setting clear goals of the enterprise, identifying and planning optimal measures, strict adherence to plan execution and execution discipline, effective monitoring and control, application of modern management system and management accounting methods, data sorting and analysis (collection of accurate, fast and reliable information), detection and elimination of deficiencies and problem solving is to develop operational and effective management decisions for.

## RESEARCH METHODOLOGY

Along with the preparation of the article, the role of a single clearing house in the system of housing and communal services, comparative analysis of published scientific literature on accounting procedures, data processing and systematic approach to legal experimentation in selected research sites.

## ANALYSIS AND RESULTS

Today, in the formation and processing of information in a single accounting center, it is especially important to maintain the accounting system formed and mastered with the help of modern information and communication technologies.

According to the appendix to the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan dated January 30, 2019 No 67 "On the introduction of modern information and communication technologies in the management of apartment houses" [1], measures to introduce the electronic program "Obod Uy" in the management of apartment houses - An action plan has been developed.

During the legal experiment, the status of homeowners associations operating in the city of Margilan was studied. Today, there are a total of 36 homeowners associations in Margilan, not all of which are members of the regional branch of single settlement centers, and there are a number of problems in the financial reporting of membership

fees and receipts collected from their owners. They are:

1. Organizations operate in the old system, and the membership fees paid by the owners so far, that is, the manual entry of cash into ordinary ledgers.

2. Although the membership of the homeowners associations accepts payments to the owners who come to pay the membership fee in cash, but the information on how much of the received funds were actually transferred to the bank is not available in the ledgers of the companies by flats;

3. The owners of the premises spend a lot of extra time to make the payment through the bank, i.e. first to the bank, then back to the company and give a copy of the payment receipt to the company. The chairman of the company records it in a simple income book.

It should be noted that in today's practice it is not possible to make an electronic comparative analysis through the personal account opened by the company for each owner in the bank, although the company has information on the total amount of all houses attached to it, the amount paid by each owner and there is no record of data on its expenditure.

For example, about 2.0 billion sums paid by owners in 2019 to companies that are not members of homeowners association in Margilan, which are not recorded in the financial statements of the owners, as well as there is no information on the expenditure of funds.

## CONCLUSIONS AND SUGGESTIONS

The most important issue in the management of multi-apartment houses is financial issues, the basis of which is the payments for services provided by the owners of the premises.

So, this is the most pressing problem of homeowners associations and management organizations, that is, the timely collection of payments, and it is important that the single settlement centers organizes effective work to address these issues.

The following is the information on the receipt or collection of payments in the single settlement centers:

1. Recovery through administrative court;
2. Debt collection by connecting to the information system of the Department of Justice;
3. Lease of the apartment or in the presence of a notarial act through the certificate of the managing organization;
4. Collection by cashiers;
5. Receipt of payments through the system of the Central Bank "MUNIS".

The main issue for single settlement centers is to determine the cost of services provided by its



member homeowners association or the governing body, or to determine the correct tariffs. An analysis of practical data has shown that in most cases, the value of payments or tariffs are determined by the UJMS or governing bodies without a clear development of the value of payments. While this is a gross mistake from the point of view of utility consumers, the overall situation remains the same.

Based on the above, we make the following practical recommendations:

a) Checking the uninterrupted operation of the electronic program "Obod Uy" and integrating the program into the billing system of real estate cadastre;

b) Inclusion of all apartment houses in the country in the electronic program "Obod Uy" and full inventory of apartment houses;

c) Yaratish Creation of a system for online implementation of the electronic program "Obod Uy" through the clearing system of the Central Bank;

d) Development of a clear mechanism for the inclusion of bank loans in the electronic program "Obod Uy" in homeowners associations and management organizations;

e) In order to include the activities carried out by homeowners associations and management organizations in the electronic program "Obod Uy", to open separate telegram groups or channels for each apartment house, to use the electronic program "Obod Uy" in order to provide regular delivery to homeowners and members to create flyers, booklets and newsletters and to publish them regularly in separate telegram groups or channels;

f) Full organization of integration of the electronic program "Obod Uy" into the 1S or 1UZ software of accounting conducted by homeowners association and management organizations;

g) Carrying out surveys on repair and additional constructions of apartment houses in telegram groups or channels opened separately for each house and control of entering of this information in the electronic program "Obod uy";

h) Development and implementation of a mobile application of the electronic program "Prosperous House" (creation of flyers, booklets and newsletters on the use of the mobile application and their regular publication in telegram groups or channels, opened separately for homes);

i) Development and monitoring of the implementation of organizational and technical measures to ensure information security of the single settlement centers;

j) Development of additional guidelines for accounting services, consulting, outsourcing services, accounting and document management, storage and archiving of accounting documents in the single settlement centers;

k) Large-scale training and retraining of employees of state unitary enterprises and branches of the "Single Settlement Center" on the use of the electronic program "Obod Uy" in the country;

l) Organization of on-site training seminars on the use of the electronic program "Obod Uy", changes and innovations in accounting, management, finance and banking, tax systems;

m) Organization of debates and debates in the media on the use of the electronic program "Obod Uy", the possibilities and effectiveness of the program;

n) Implementation of the establishment of inter-district branches of single settlement centers in cities and districts where single settlement centers is not established;

o) Provision of premises or rooms and material and technical base for established and ongoing single settlement centers and finding sources of their financial financing.

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