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REFORM OF HOUSING COMMUNAL SERVICES IN UZBEKISTAN

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ABSTRACT	KEYWORDS
<p>The article talks about the radical change in the methods and approaches of financing and management of the housing reform and the related scientific proposals and practical recommendations.</p>	<p>housing and communal services, housing owners' service, housing code, multi-story buildings, multi-apartment buildings.</p>

Introduction

The main goal of the reform is to transfer the housing and communal economy to self-financing and self-financing and self-management in the management of the housing and communal economy, efficient use of resources. , is to create new unique approaches based on the identification of internal resources. reserves to reduce costs and improve services provided to homeowners.

One of the types of financial control for housing and communal economy organizations is audit financial control. However, the quality of services provided by local auditing firms to companies, including housing construction enterprises, often does not meet the requirements of control by the owners of buildings. This situation cannot have a negative impact on the general situation of the audit system of Uzbekistan.

Improving the quality of audit activity is the main direction of modern audit reform both in Uzbekistan and in other countries of the world. In this regard, more attention is being paid to the development of auditing standards, monitoring of their use, and assessment of audit quality at all stages (in preparing the audit, conducting it, and forming audit conclusions). Housing and communal economy is one of the sectors with significant industrial characteristics, which should be taken into account when examining the activities of housing associations. Taking into account the specific features of financial reporting and the need to conduct an audit of all activities of the organization at the direction of the owners, the need to develop branch-specific approaches to the inspection of the housing and communal economy determined the urgency. selected research topic.

Given that housing and communal enterprises are very diverse in terms of ownership and spheres of activity, it will be necessary to develop methodological recommendations that depend on individual groups of enterprises. The development of audit methodology for housing owners' associations is of particular importance, because these are new structures that meet the requirements of market relations

in the housing sector. Many housing associations must develop their own corporate standards for accounting and internal control, taking into account the unique characteristics of the property.

Analysis of literature on the topic

Studies have shown that housing owners' associations are a promising form of self-organization of apartment owners in the framework of reforms in the field of housing and communal economy. Since December 24, 1998, with the entry into force of the Housing Code, housing owners' associations have become widespread as a form of organizing the use of buildings in multi-story buildings.

In accordance with the Housing Code, the share of each participant in the common property in a ¹multi-apartment house corresponds to the share of the area belonging to him in the total area of this house.

In relation to the common property in a multi-apartment house, the shareholder may give his share to another person, give it up in favor of citizens or legal entities, as well as the property right to his own residence or non-residential premises. . does not have the right to perform other actions that cause it to be transferred to another person in a separate way.

The ownership right to a residential or non-residential space is inseparable from the shared ownership right to the common property in a multi-apartment building ².

multi- apartment building are transferred to a new owner, he becomes a shareholder in the common property of this building.

Owners of residential and non-residential premises in multi-apartment buildings shall be entitled to the common areas of this building, supporting and barrier structures, fenced (wrapped) staircases between apartments, stairs, elevators, elevator shafts and other shafts, corridors. . The common property, which includes it, is owned on the basis of shared property rights.

The owner's share in the common property of the owner of the residence and the non-residential premises in the multi- apartment building cannot be divided in its original form.

Owners of residences and non-residential premises in multi- apartment buildings have equal rights to use the common property and the plot of land adjacent to this house with improvement elements.

In relation to the common property in a multi-apartment building, co-owners are entitled to support and barrier structures, fenced (enclosed) staircases between apartments, stairs, elevators, elevator shafts and other shafts, corridors, technical floors, basements. , attics and roofs, engineering networks and communications inside the house, mechanical, electrical, sanitary-technical equipment and devices located outside or inside the premises and serving more than one place, and other equipment and devices may not be transferred to another person.

Some parts of the common property in the shared ownership of the owners of apartments and non-residential premises in multi-apartment buildings may be transferred to other persons based on a unanimous decision by all participants of the shared property in accordance with the law ³.

The association of housing owners (hereinafter referred to as the association) is an association of owners of private residences and non-residential premises in a multi- apartment single or several densely-located building with a common plot of land with landscaping elements.

¹Regulation on the Ministry of Housing and Communal Services of the Republic of Uzbekistan

²Housing Code of the Republic of Uzbekistan. 24.12.1998. <https://.uz>docs>

³ Law of the Republic of Uzbekistan dated April 21, 2021 No. ORQ-683 . The fifth part of Article 124. National database of legislative information, 04/21/2021, No. 03/21/683/0375

is established on the initiative of the owners of residential and non-residential premises, it is a non-profit organization and operates on the basis of self-management in accordance with its charter. The order of organization and operation of companies is determined by legislation ⁴.

Analysis and Results

Housing owners' association can be formed by persons who have the right to own the buildings in such houses, both in multi-storey buildings that are being put into use and in houses under construction.

The specific characteristics of the association of housing owners are established in the charter of the association, which is adopted by the majority vote of the owners of the buildings in the apartment building at the general meeting.

The company of housing owners is considered a legal entity from the moment of state registration, it has a seal with its name, current and other bank account numbers, and other requisites.⁵

The home owners' association is liable for its obligations with all the assets owned by it, but not for the obligations of the members of the association, and the members of the association of housing owners are the obligations of the association. they don't answer.

Owners of buildings in one multi-storey building can form only one association of housing owners.

State registration of housing owners' association is carried out in accordance with the legal documents on state registration of legal entities.

The attractiveness of this form of management of an apartment building is due to the fact that the activity of partnerships has a number of advantages for the owners of apartments. Thus, with the creation of a housing association:

- the possibility of additional income will arise from the rental of non-residential premises in common property (technical floor, basement, wheelchair, etc.), rational use of land, provision of advertising space, etc.;

- due to the installation of accounting equipment and the use of energy-saving technologies, the conditions for economical use of water, heat, and electricity will be created;

The estimate of the housing association for the year is approved by the general meeting, which allows to determine the amount of monthly rent for each landlord.

The procurement planning process in housing associations and management organizations begins with the processing of information from the annual procurement, production plan and general economic plans. Based on the need for procurement to be consistent with the business plan, the need for planned material materials and services is determined. A utility service plan identifies the source from which materials and services will be purchased, and provides information needed to estimate general trends, wages, and other costs.⁶

When formulating the accounting policy in the company of housing owners, the accountant must, first of all, proceed from the reflection of all methods of accounting used in this organization. For example, regulatory documents do not specify the method of distribution of management expenses of the

⁴ Law of the Republic of Uzbekistan dated April 21, 2021 No. ORQ-683 . The third part of Article 128. National database of legislative information, 04/21/2021, No. 03/21/683/0375, Law of the Republic of Uzbekistan No. ORQ-77 of January 8, 2007 . Section VIII. OR NGO, 2007, No. 1-2, Article 3

⁵ Mironenko V.M. Audit otchetnosti tovarishchestv sobstennikov zhilya. Autoref. diss. sois. three. Step. k.e.n - Moscow: 2009 . - S. 14-15.

⁶ Mamatkulov.M.Sh "Improving management accounting of logistics costs in housing owners' associations and management organizations." Scientific electronic magazine "Logistics and Economics", 2021 issue 1, 201 pages

housing owners' association in the event that the organization is engaged in business activities outside of its charter, in this case, the organization should consider any method of distribution of such expenses in the formulation of its accounting policy. can be installed with the approval of the policy order. In addition, the housing association must approve the accounting policy for tax purposes.⁷

With the professional management of a housing association, these advantages can be expressed in the absence of rent increases with high quality home maintenance. In practice, this can only be ensured by the high activity of apartment owners, the organization of highly professional management, effective financial control over the activities of the housing association, and compliance with the requirements of the owners' interests.

The income of the management organization is only the income from the provision of services for the management of multi-apartment buildings, all other funds are the income of specialized organizations. Revenues from the provision of services related to the management of multi-apartment buildings occupy the largest share in the income structure of the management organization. The management of the exterior lot of the premises of the owners of the interior renovation and other services generates additional income. The income from the normal activities of the management organizations includes the income from the activities of the administrative staff and the dispatching service of the management team. However, the management of an apartment building is ambiguous, and any number of functions may be included or excluded from the management activities. That is, the process of managing multi-family houses is complex and largely depends on the obligations that the managing organization is ready to fulfill independently.⁸

Studies show that a total of 15 trillion will be spent on housing construction in January-September 2022. Investments of more than soums were used.



⁷ Mamatkulov.M.Sh "Accounting policy of housing owners' associations, the procedure for drawing up target income and expenditure estimates." Scientific Journal of Finance 1/2021 Tashkent 2021 p. 67

⁸ ifd, dos Murodjon MAMATKULOV, IMPROVING THE MANAGEMENT ACCOUNTING OF REVENUES OF UTILITY SERVICE MANAGEMENT ORGANIZATIONS Financier's Guide 2020 page 8

A total of 15,340.0 billion will be spent on housing construction in January-September 2022. 104.7 billion soums of investments were appropriated from the funds of the republican budget. 37.1 billion soums from the company's and organization's own funds. 13,412.3 billion soums from public funds. 1785.9 billion soums and other financing sources. amounted to soum.⁹

The share of construction of new buildings and structures was 65.8 %



Most of the construction works completed in January 2023 were completed on the construction of new buildings and structures . 65.8 % of the total construction works or 3,296.7 bln. Soum construction works were focused on the creation of new production facilities, housing and other social facilities in the economy.¹⁰

Currently, the main problem of the reform of the housing and communal sector is to clarify the housing policy, which incorporates market mechanisms and state regulation, and corresponds to the socio-economic direction of influence and development. The history of the development of state policy in the field of housing in the Republic of Uzbekistan is characterized by significant state influence and financial support in this area. When public ownership of housing prevailed, the state bore the main costs of building and maintaining the housing sector and utilities.

The changes made in the housing and communal economy in the last decade "The Ministry of Housing and Communal Services of the Republic of Uzbekistan and the Inspection of Controlling the Use of the Multi-apartment Housing Fund "According to the decision on the approval of the regulations on

⁹info@stat.uz

¹⁰info@stat.uz

the Ministry of Housing and Communal Services of the Republic of Uzbekistan, the Regulations were approved. Tashkent city, June 2, 2017, approved by decision No. 340.

the regulation ;

1. This Regulation defines the main tasks, functions, rights, responsibility, as well as the organizational basis of the activity of the Ministry of Housing and Communal Services of the Republic of Uzbekistan (hereinafter referred to as the Ministry).

2. The Ministry is a state management body in the field of housing and communal services and reports on its activities to the Cabinet of Ministers of the Republic of Uzbekistan.

3. Ministry system of the Ministry of Housing and Communal Services of the Republic of Karakalpakstan, Regional Housing and Communal Services Departments, Main Department of Housing and Communal Services of Tashkent City, Multi-Housed Housing Fund use control inspection, drinking water use control inspection, state unitary enterprise "Engineering company for the construction of multi-family houses, heat supply facilities", "Engineering company for the construction of water supply and sewage facilities" state unitary enterprise, "Kommunalo'quv" training and methodical center, Uzbekkommunalloyihakurilish" state unitary enterprise and other organizations belonging to the Ministry.¹¹

with the Constitution and laws of the Republic of Uzbekistan , decisions of the Chambers of the Oliy Majlis of the Republic of Uzbekistan, decrees, decisions and orders of the President of the Republic of Uzbekistan, decisions and orders of the Cabinet of Ministers of the Republic of Uzbekistan, other legal documents, as well as shall follow this Regulation.

5. The Ministry carries out its activities in cooperation with state administration bodies, local executive authorities and other organizations.

6. Decisions made by the Ministry within its powers are mandatory to be implemented by state and economic management bodies, local executive authorities, as well as legal entities and individuals.

7. The Ministry is considered a legal entity, it has an independent balance sheet, budget and other bank account numbers, a seal with the image of the National Emblem of the Republic of Uzbekistan and its name written in the national language, as well as Uzbekistan necessary for the implementation of its activities. Forms with the image of the State Emblem of the Republic and the name of the Ministry will be available.

8. The funds of the State budget of the Republic of Uzbekistan are the sources of financing the costs of maintaining the Ministry.

Conclusions and Suggestions

Housing and communal economy reform is one of the priorities of the state socio-economic policy. Acceleration of reforms in the field of housing and communal economy and implementation of the main principles of the reform are envisaged. Proportionate transition to market principles of management in this area, guaranteeing the provision of living conditions of citizens at the level of social standards, with a significant increase in social support measures for low-income families.

It continues to occupy a monopoly position in the utility market. This is especially true for heat, water, electricity, gas supply. 70% of all payments of the population are for these types of services. Therefore,

¹¹ Resolution No. 786 of the Cabinet of Ministers of the Republic of Uzbekistan dated December 29, 2021 , Clause 3 . National database of legislative information, 29.12.2021, No. 09/21/786/1216

it is necessary to carefully monitor prices by the authorities in connection with the regulation and approval of tariffs for domestic natural monopolies.

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