

## Further reform of land accounting and its maintenance system

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**Abstract:** This article examines the regulatory documents on the maintenance of land accounting, which is considered one of the main components of the state land Cadastre, and the conclusion of the district land balance (settlement), which is the result of each year, and provides practical suggestions and recommendations that make it possible to keep the land account complete, correct and transparent.

**Keywords:** land account, land balance, quantity, quality, assessment, arable land, gardens, vineyards, warm room.

*Introduction.* The growing population in the country from year to year increases their demand for food products, for a constant increase in the level of social living. This, in turn, has its own comprehensive impact on land areas, on the rational organization of their use. In this system, it is of great practical importance to correctly carry out the quantitative calculation of land, to have truthful, transparent information on land categories and land use. Indeed, on the quantitative accounting of the Republican Land Fund today the study, assessment of the state and the development of clearly based proposals for improving this system are necessary for practice. Methodology of scientific research. The quantitative accounting of land in the country has been carried out in a certain system since the 60s of the last century. The results of the land account are manifested in the land balance (Land Report), which is developed at the cross-section of each administrative district. The district land balances reflecting the quantitative accounting of lands are established annually, and the land balance covering the qualitative account is established every 5 years [7]. At the same time, modern and innovative technologies are being introduced into the quantitative accounting of land in the following years, which is a case, without words, with the work of land accounting rini anchagina relieves. But the deepening of the land reform, the diversity of the rights of land users, the emergence of new forms of land use, the need to ensure the correctness of the quantitative accounting of land indicate the need to make appropriate changes to it. Therefore, systematic analysis, scientific and monographic methods were widely used in research. Quantitative land accounting is assigned to the district(city) departments of the cadastral agency under the state tax committee of the Republic of Uzbekistan, the district(city) land balance(account) as the final result of each year is compiled annually as of January 1, and is carried out in the section of land users by categories and sub-categories of the Land Fund. When compiling such a report, specific information about the areas of land plots that are being

used by each land user is used, and the corresponding changes that have occurred in them during the year are taken into account in the section of categories of land. The division and distribution of such lands into categories, taking into account their main features, is carried out according to a single tomoyil for both land in rural areas and land of settlements. In hisbot, the amounts of land are taken into account regardless of whether the rights of the land user to individual land plots on legal entities and individuals have been transferred or not from the state register. The study and analysis of land reporting(balance sheets)compiled in the following years in particular in 2019-2020 showed mainly the following. In the presence of land plots of legal entities and individuals for various purposes in them, such information is given by the relevant category and subcategories, the total area of the plantings is given in accordance with the current state, the area of irrigated land is presented in separate lines. If there are several land plots in the use of legal entities and individuals, then in this case the data is listed on each land plot. Until the first January of the reporting year, as a result of the reorganization of legal entities, newly formed legal entities were taken into account as the main type of accounting.

The current changes that occur in the structure of land use and crops have been regularly included both in the duties of legal entities and individuals, and in official documents that are at the disposal of the relevant district(city) divisions of the cadastral agency. Information about land plots included in the regions of protection is entered based on the relevant decisions of the state body about their designation. In general,the earth report(balance), which embodies the quantitative accounting of Lands, is in the order in which it is accepted, in forms and principles it was formed by territorial divisions of the district(city). Based on the above, as well as on the basis of research of the existing state of quantitative land accounting, it is necessary to revise the current system of land accounting, conduct an in-depth analysis, develop optimal options for its full and correct maintenance, first of all, optimize the categories of the Land Fund, as well as determine the types of land based In addition, the existing regulatory documents and the analysis of the compiled land balance(account)indicate the presence of a number of shortcomings and defects in the quantitative accounting of land. In particular, the division of categories of the Land Fund into land types in the Land Code of the Republic of Uzbekistan (1998)is indicated only in the category of lands intended for agriculture, which causes misunderstandings in the quantitative accounting of land types in other categories of the Land Fund. At the same time, in the current land account, some types of land associated with woodlands in the accounting of the land category of the forest fund with woodlands, which are taken into account by the land types of the category of agricultural land, remain without full illumination. It is important to fully and correctly maintain the quantitative accounting of the categories of land and to form the types of land in a single order and composition in order to make

the resulting district land Balance(Report)simple, understandable and high-quality. But it turned out that there are some imbalances in the official documents and reporting forms studied on this. In particular, in the instructions for the creation of topographic cards and plans for Agriculture 1:10,000 and other large scale enterprises and the calculation of areas, which entered into force on January 24, 2007, approved by the resolution of the Cabinet of Ministers of the Republic of Uzbekistan dated April 23, 2018 No. 299, In the “regulation on the procedure for transferring land resources from the settlement” and in the “regulation on the procedure for maintaining the registry of the district (city) land registry” approved by the Cabinet of Ministers dated January 1, 2014, and in the forms of the current land balance (report I) formed by the territorial divisions of the cadastral agency, the names and for example, the type of land “cultivated lands” was described in the instructions as “driven lands”, in the “regulations” approved by Resolution 299 as “arable lands”, and in the “regulations” approved by Resolution No. 1 as “cultivated lands”. Or “hot room land” is not explained at all in the first document, in Document 2 as a separate type of land, and in document 3 it is explained in the composition of arable land. Just like thus, “vineyards” was interpreted as “vineyards” in Document 1, “vineyards” in Document 2, and “vineyards” in document 3, and x.k. Such a variety, without words, leads to some misunderstandings, as well as inaccuracies in the maintenance of land accounting. Based on the analyzes and conclusions we found it necessary to make the following proposals in order to establish full and correct quantitative accounting of the lands of the Republic:

- based on on on on-site studies, as well as from the experience of foreign countries, it will be appropriate to include the category of “lands for historical and cultural purposes” of the country's Unified Land Fund as part of the category “lands for the purposes of conservation, health and Recreation” and take this category as a “subcategory;

- it will be necessary to develop a mechanism for dividing the categories of the Land Fund into land types based on the purpose of each category and the features of the use of land in mazkurtoifa, as well as the main areas;

- bringing the accepted forms of quantitative accounting of the categories of the Land Fund by types of land into an acceptable option, making the names of the types of land in a single view makes it possible to create an open and transparent land balance(account).

*Conclusion.* As a conclusion, it can be said that when doing any work, it is most appropriate to act as defined in the legislation. Earth is a nationwide wealth, the basis of the life, activities and well-being of the people of Uzbekistan, the most important natural resource. Therefore, the most important tasks of the state are to ensure the

rational, efficient and established use of land, the protection of lands, the full maintenance of a single system of State cadastres inextricably linked with the land.

### **References**

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