



 Research Article

FUNDAMENTALS OF ACCOUNTING ORGANIZATION IN WATER USER ASSOCIATIONS

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ABSTRACT

In the world, special attention always paid to scientific research to improve the theoretical and methodological foundations of accounting and management analysis of the costs and cost of water use in water user associations. However, due to the fact that in the countries of the world the costs of water supply in water user entities and their role in the cost of agricultural products are at different levels, the results of their accounting and management analysis, achieved at the international level, are insufficient to reduce irrigation costs in water user associations and reduce the cost per unit of water.

KEYWORDS

Water, water users association, reform, agriculture, farming, water shortage, water cost, non-governmental non-profit organization.

INTRODUCTION

In connection with the shortage of water in the world in recent years, much attention paid to the issue of regulating the distribution of water resources and the

rational use of water, depending on the need. In this issue, the efficient use of water, first of all, the organization of its accounting and, based on its results,

management analysis is a process that is important for making management decisions that have strategic and tactical features. Therefore, it is important to organize accounting and analysis of the effective use of water. “Today, modern systems make it possible to automatically organize water metering, introduce a drip irrigation system, and determine the need to organize these processes in a metering system based on international standards. In doing so, it is important to use established standards to determine the best way to use water resources. These standards serve as a source of information for the adoption of a plan that ensures the minimum cost of materials and labor. In the world, special attention paid to scientific research to improve the theoretical and methodological foundations of accounting and management analysis of the costs and cost of water use in water user associations. However, because in the countries of the world the costs of water supply in water user entities and their role in the cost of agricultural products are at different levels, the results of their accounting and management analysis, achieved at the international level, are insufficient to reduce irrigation costs in water user associations and reduce the cost per unit of water.

In Uzbekistan, water user associations have achieved certain results in the development of innovative technologies to reduce irrigation costs and reduce the cost of a unit of water. However, to date, water user associations have to solve a number of problems in accounting for these costs and improving cost accounting and analysis of consumed water. The result of scientific research shows that much attention paid to the developing of this sector.

In particular, within the framework of this problem, much attention paid to ensuring the implementation of the Decree of the President of the Republic of Uzbekistan dated December 13, 2017 No. PP-3432 “On

urgent measures to more effectively use the existing agricultural potential, further deepen economic reforms in this area, systematically introduce scientific achievements and innovation and food security”, to further increase incomes through the efficient use of land, edges of fields and lands along the irrigation and collector-drainage networks of farms, as well as such problems as organizing activities for cleaning irrigation networks and digging sewage pits at the expense of water user associations, attracting technical means to provide them with mechanisms, the costs of which need to be reflect.

In particular, as a result of the organization of accounting on the basis of international financial reporting standards and ensuring the transparency of its information, the application of management analysis in practice, in a water users association, it becomes necessary to timely identify unused reserves and eliminate them. As a result, it is necessary to use modern methods of organizing accounting and management analysis.

It noted that the methodology for accounting, calculation and analysis of costs in water user associations has been fully developed, and there are these problems.

The results of scientific research show that much attention paid to the development of this sector in the country. In particular, within the framework of this problem, much attention paid to ensuring the implementation of the Decree of the President of the Republic of Uzbekistan No. PP-3432

“On urgent measures for more efficient use of the existing agricultural potential, further deepening of economic reforms in this area, the systematic introduction of scientific achievements and innovations and ensuring food security” of December

13, 2017, further increasing incomes through the efficient use of land, field edges and land along irrigation and collector-drainage networks of farms. In the process of fulfilling these tasks, the Ministry of Water Resources has a special role, first of all, in the correct determination of the use of water bodies or their parts, or the use of water, or the correct determination of the sources of water use in the manner prescribed by law.

Looking at the structure of water user associations in Uzbekistan, their number has changed over the years, including, as of 2019, there were 1,503 water user associations with over 7,000 employees.

Since January 1, 2021, 161 water user associations have been providing services in order to draw up water consumption plans for farms and dekhkan farms, self-government bodies of citizens and other water users, as well as regulate water relations between dekhkan and farm enterprises. This year, 63,010 water users are members of these associations, of which 55,867 are farms. At present, they are the lowest and at the same time the most important link in the water management system.

Today, the role and importance of water user associations (WUAs) in regulating mutual relations in water supply between farms, dekhkan farms and other consumers operating in our republic is increasing. These associations carry out their activities on the basis of cost accounting and perform the following tasks:

- planning the use of water resources;
- water intake from state water management organizations and its distribution;
- control over the state of land reclamation;
- attracting funds from members of the association and other consumers for the repair and cleaning of internal irrigation and reclamation networks;

- maintenance of the water cadaster;
- removal of drainage ditches and unsuitable water from cultivated fields;
- accounting for received and distributed water resources.

When performing these tasks, the association focuses on the ratio of total and irrigated land area. An analysis of agricultural land in Uzbekistan shows that the total land area is 20236.3 thousand hectares, of which 3988.5 thousand hectares are arable land, 383.1 thousand hectares are plantations of perennial trees, 76 thousand hectares are gray soils, 11028.3 thousand ha - hayfields and pastures, and other types of land account for 4760.4 thousand ha. In relation to this issue, certain work has been carried out in recent years, including the improvement of land and water relations in our country, the optimization of land areas intended for agriculture and the application of a simplified procedure for their allocation, the introduction of modern market mechanisms in the use of land and water resources, innovative and resource-saving technologies, as well as systematic measures are being taken to grow highly profitable, export products by reducing low-yielding cotton and grain areas.

The average annual water consumption in agriculture in Uzbekistan is 45,696 million m³, or 90 percent of the water resources consumed in the sectors of the economy. In conditions of increasingly scarce land and water resources, the placement of agricultural crops should take into account the economic efficiency of crops and market conditions, and introduce intensive farming. At the same time, in developed countries, products worth 4-6 US dollars are obtained from one cubic meter of water, and in our republic, this figure is 0.15 US dollars.

Sources of financial support for the water sector can be budget funds, extra-budgetary grants, water user

fees, foreign investment and other sources. Thus, the source of financing will depend on its organizational form and the economic policy pursued by the state. In this issue abroad, including in the Central Asian region, the following approach has been implemented: “The sources of funding in the Central Asian region are as follows:

- centralized state budget;
- local budget;
- at the expense of payment for the delivery of water from water users;
- payment for electricity (hydropower);
- payment for healing waters in rest houses and sanatoriums;
- loans, grants, technical assistance from international financial institutions and organizations”.

In the countries of Central Asia, due to the difficulties of the transition period, there is not enough state funding, and we see that the countries of this region can, on average, cover from 10 to 40 percent of the costs by standards.

Thus, accounting organized by the source of these costs. In subsequent years, part of the sources of these costs will be realized at the expense of budgetary funds, and part of the income and expenses in WUAs will need to be organized on the basis of a budget accounting system. In connection with the requirement to maintain part of the accounting in WUAs on the basis of economic accounting, in the conditions of economic liberalization, a transition is being made from budget accounting to a corporate accounting system.

So, summarizing the above, the organization of accounting in a given industry requires its organization based on the form of ownership, the nature of the

industry, the fact of how big or small it is, and the complexity of accounting. Therefore, in our opinion, in the process of organizing accounting in the water sector, we consider it necessary to take into account the following:

1. Organization of costs associated with water and the procedure for their financing from the budget by water management organizations in the form of budget accounting;
2. Organization of accounting for the activities of water management organizations and accounting for their expenses for the period, establishing the procedure for covering costs with income received directly from water consumers based on the organization of financial and management accounting;
3. Taking into account the possibility of covering costs by water management organizations and the possibility of making a profit, accounting in the forms of small businesses on the basis of self-financing is carried out on the basis of a simplified accounting system;
4. In organizations operating as a non-state non-profit organization, the basis for accounting is the instruction on the organization of accounting in NGOs.

The results of the study show that in order to constantly maintain WUAs in good working condition, it is necessary to create a source of financing for water user associations at the expense of all water consumers.

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