

LAND ACCOUNTING AS THE INSTITUTIONAL FRAMEWORK FOR SUSTAINABLE DEVELOPMENT

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Land as means and subject of the work, spatial basis is a driving factor of sustainable development, which conducted Ukraine to face an urgent problem of modernization of land administration systems towards the newest type. One of the key components of effective land administration as the institutional framework for sustainable development territories of any scale is the administration of information of land resources and land use.

The main task of this research is to substantiate directions of the improvement of land accounting in the State Land Cadastre as the institutional framework of the sustainable development.

The accounting as a special administrative function is an important part of land administration mechanisms with the purpose to ensure the optimal use and protection of land any certain purpose regardless of the form of ownership and management [1, c. 57]. The managerial accounting function of quality and quantity of land in Ukraine entrusted to specially authorized executive body on issues of land resources - the State Agency for Land Resources of Ukraine. The effectiveness of administration depends on effectiveness of accounting, reliability and faithfulness of information base.

The accounting of quantity and quality of land and land holdings depends on the following components:

1. Collecting of data of land resources, land holdings and land use - is a function of accounting characteristics of land resources, land holdings and land use in the process of land management and management of the State Land Cadastre, which is performed in the managing object manual or automated.

2. An information formatting - the creation of information in the process of land management and its transformation to a form suitable for transmission via communication channel in the control system and/or processing in automatic mode.

3. The transmission of the information of land resources, land holdings and land use is carried out in various ways, including automation. The main requirements of the data are timeliness, reliability and security of the information exchange.

Thus the accounting quantity and quality of land, land registration and legal regime is

carried out as part of the State Land Cadastre and is a system of functions that provides systematization, storage and provision of information and includes input-output, registration, conversion forms, search, display, copying, classification, statistical analysis, sampling, receiving aggregated data, privacy and integrity of information [2, с. 47].

Harmonization the contents of the main accounting concepts and categories used in the sphere of land use and environmental protection, eliminating terminological uncertainties regarding land accounting in Ukraine as the institutional framework of sustainable development will ensure effective land and land use administration.

Using satellite (spatial) data we can obtain a consistent and more exact dynamics images of the various categories of land. Comparing the statistics data to the spatial images of territories we can observe substantial differences between the real situation on places and the soothing statistics. The current divergence of the land accounting and ignoring of the spatial aspects, in our opinion, cannot fully take into accounting all directions of land use sustainability - environmental, social and economic in decision-making.

An integrating of the spatial approach to administrative decisions informational support of land in combination with traditional base of land statistical data will provide the completeness output of information to make optimal decisions, promoting, except of financial and economic efficiency, conservation and restoration of natural resources and ecosystem services.

The institutional basis for sustainable development foresees the introduction of complex multi-functional model of land administration, which will allow to decide on the effectiveness land use and development of land use. This model provides an approach to management in order «from the common to the private» («from the national to the local»), in which the specified subsystem all elements must be integrated into the function of the national, regional and local part (territory of village councils) and levels «from the private to the common» (from the land plot to the country territory) in which the items should serve as the local (local and economic) levels.

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