

## ACCOUNTING OF LIABILITIES AND CREDIT OBLIGATIONS OF HIGHER EDUCATIONAL INSTITUTIONS FOR EXTRA BUDGETAL FUNDS

Tilakov Navruz Mahmudovich\*

\*Researcher,

Tashkent Financial Institute,

Tashkent, UZBEKISTAN

Email id: navruz@gmail.com

DOI: **10.5958/2249-877X.2022.00013.3**

---

### ABSTRACT

*This article is about the budget in higher education institutions the emergence of receivables and payables related to the formation and expenditure of external funds has been theoretically studied. Extra-budgetary funds of higher education institutions accounts receivable and accounts payable the basics of accounting are described. The current situation with the calculation of receivables and payables in the context of an increase in the types and composition of extra-budgetary funds in higher education institutions is studied. Existing methodological problems in the formation of information on accounts receivable and accounts payable by sources of funding in higher education institutions have been identified and systematized. Scientific proposals and practical recommendations on improving the accounting of receivables and payables on extra-budgetary funds in higher education institutions.*

**KEYWORDS:** *Budget Organization, Extra-Budgetary Funds, Income, Accounts Receivable, Accounts Payable, Funds, Financial Reporting, Expenses.*

---

### REFERENCES:

1. Resolution of the President of the Republic of Uzbekistan "On measures to grant financial independence to public higher education institutions." July 11, 2019 No. PQ-4391
  2. Resolution of the President of the Republic of Uzbekistan "On measures to grant financial independence to public higher education institutions." December 24, 2021, No. PQ-61
  3. Resolution of the Cabinet of Ministers of the Republic of Uzbekistan "On improving the procedure for financing budget organizations." September 3, 1999, No. 414.
  4. Resolution of the Cabinet of Ministers of the Republic of Uzbekistan "On the gradual transition of higher education institutions to a system of self-financing." December 3, 2019, No. 967
  5. Instruction "On accounting in budget organizations". December 22, 2010, No. 2169.
  6. Regulations on the procedure for drawing up, approval and registration of cost estimates and staffing tables of budget organizations and recipients of budget funds. December 15, 2014, No. 2634.
  7. Volchkova M. Uchrejdaniya kultury i iskusstva: buhgalterskiy uchets i nalogooblozhenie. M.: 2007. 236 p.
-

8. Vorobeva I.P., Spesivtseva A.L., Barysheva G.A. Buxgalterskiy uchet v byudjetnyx uchrejdeniyax. Izdatelstvo Tomskogo politexnicheskogo universiteta. 2012. 346 c.
9. Ibragimova AK, Sugirbaev B.B., Budget Control and Audit. Study guide. infoCOM.Uz MChJ. T. 2010.