ECONOSCITECH INTEGRATION

ISSUE 7

INTERNATIONAL SCIENTIFIC
ELECTRONIC JOURNAL

TASHKENT STATE UNIVERSITY OF ECONOMICS

American University of Technology
Powered by Arizona State University®

ISSN: 3060-5075

Acceptance of articles

PUBLISHED EVERY MONTHLY

ARTICLE CONTRIBUTORS

PROFESSORS-TEACHERS, SPECIALISTS AND SCIENTIFIC RESEARCHERS.

Google scholar

OpenAIRE

ISSN INTERNATIONAL STANDARD SERIAL NUMBER DENMARK

CONTACT: +998 94 3540880 https://econoscitech-integration-journal.uz 2026

THE SCIENTIFIC-POPULAR ELECTRONIC JOURNAL **"ECONOSCITECH-INTEGRATION"** HAS BEEN REGISTERED UNDER THE NUMBER C-5669651 BY THE AGENCY FOR INFORMATION AND MASS COMMUNICATIONS (AOKA) OF THE REPUBLIC OF UZBEKISTAN, EFFECTIVE FROM OCTOBER 9, 2024.

In accordance with Resolution No. 384/6 dated April 10, 2026, issued by the Presidium of the Supreme Attestation Commission under the Ministry of Higher Education, Science and Innovation of the Republic of Uzbekistan, this journal is included in the list of recommended international scientific publications for publishing the primary research findings of doctoral dissertations in the field of Economic Sciences.

Partners: Tashkent State University of Economics / American University of Technology in Tashkent (AUT)

Electronic publication. Issue 7. 374 pages.
Approved for publication in July 2026.

Editorial Board Members:

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THEORETICAL ISSUES OF EXTRABUDGETARY INCOME IN HIGHER EDUCATION INSTITUTIONS AS AN OBJECT OF ACCOUNTING AND AUDIT

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Abstract. The article examines the economic essence of extrabudgetary income in higher education institutions, its recognition in accounting, and its theoretical foundations as an object of audit. Particular attention is given to the sources of extrabudgetary funds, mechanisms for their efficient utilization, and approaches to strengthening financial control. Based on the research findings, scientific and practical recommendations are proposed for improving the accounting of extrabudgetary income in higher education institutions in accordance with international standards and for enhancing the effectiveness of the internal audit system.

Keywords: higher education institution, extrabudgetary income, accounting, audit, internal control, financial reporting, public sector, revenue.

Аннотация. Исследованы теоретические аспекты внебюджетных поступлений высших образовательных учреждений как объекта бухгалтерского учета и аудита. Раскрыты экономическая сущность внебюджетных средств, источники их формирования, особенности отражения в бухгалтерском учете и организации аудита. По результатам исследования разработаны рекомендации, направленные на совершенствование бухгалтерского учета внебюджетных поступлений и повышение эффективности системы внутреннего аудита в высших образовательных учреждениях.

Ключевые слова: высшее образовательное учреждение, внебюджетные поступления, бухгалтерский учет, аудит, внутренний контроль, финансовая отчетность, государственный сектор.

Annotatsiya. Oliy ta'lim muassasalarida budjetdan tashqari daromadlarning iqtisodiy mohiyati, ularni buxgalteriya hisobida aks ettirish xususiyatlari hamda audit obyekti sifatidagi nazariy asoslari tadqiq etilgan. Budjetdan tashqari mablag'larning shakllanish manbalari, ulardan samarali foydalanish mexanizmlari va moliyaviy nazoratni takomillashtirish masalalari yoritilgan. Tadqiqot natijalari asosida xalqaro standartlarga muvofiq budjetdan tashqari daromadlar hisobini takomillashtirish hamda ichki audit tizimi samaradorligini oshirishga qaratilgan ilmiy-amaliy tavsiyalar ishlab chiqilgan.

Kalit so'zlar: oliy ta'lim muassasasi, budjetdan tashqari daromadlar, buxgalteriya hisobi, audit, ichki nazorat, moliyaviy hisobot, davlat sektori, daromadlar.

INTRODUCTION

In recent years, Uzbekistan has been implementing large-scale reforms aimed at modernizing its higher education system, improving the quality of educational services, and strengthening the financial independence of higher education institutions. As a result of these reforms, the volume of extrabudgetary funds available to higher education institutions has increased significantly. In particular, revenues generated from tuition fees, research activities, grants, sponsorships, commercial contracts, and other services have become an important component of the financial resources of these institutions.

The growth of extrabudgetary revenues necessitates their effective management, comprehensive and reliable recognition in accounting records, and verification of their legality and intended use through auditing. Therefore, an in-depth study of the theoretical foundations of these funds as an object of accounting and auditing is of considerable scientific and practical significance.

LITERATURE REVIEW

The issues of accounting and auditing in budgetary organizations have been extensively studied by both foreign and domestic scholars. In particular, foreign researchers such as R. Anthony, J. Wild, P. Atrill, and E. McLaney have made significant contributions to the study of public sector financial management and the development of accounting systems.

In their research on improving financial control, accounting, and auditing in public sector organizations, domestic scholars, including A. Karimov, B. Hamdamov, M. Pardayev, Q. Xudoyberdiyev, and Sh. Elmirzayev, have devoted considerable attention to the economic nature of extrabudgetary funds.

At the same time, the theoretical aspects of extrabudgetary revenues as an audit object in higher education institutions, as well as the issues related to their harmonization with the International Public Sector Accounting Standards, continue to require further scientific investigation.

RESEARCH METHODOLOGY

The research employed scientific methods of inquiry, including induction and deduction, systematic analysis, comparative analysis, economic and statistical methods, and generalization. In addition, the current regulatory and legal acts of the Republic of Uzbekistan, the financial statements of higher education institutions, and the public sector accounting standards were examined as the theoretical foundation of the study.

The information base of the research comprised the budget legislation of the Republic of Uzbekistan, regulatory documents governing the higher education system, and relevant scientific literature.

ANALYSIS AND RESULTS

Off-budget revenues refer to funds generated by state-funded organizations through the provision of paid services, lease agreements, sponsorships, grants, charitable donations, and other sources not prohibited by legislation, all conducted in accordance with legally prescribed procedures. The sources of these funds, their areas of utilization, and the procedures for their accounting are regulated by the current legal and regulatory framework.

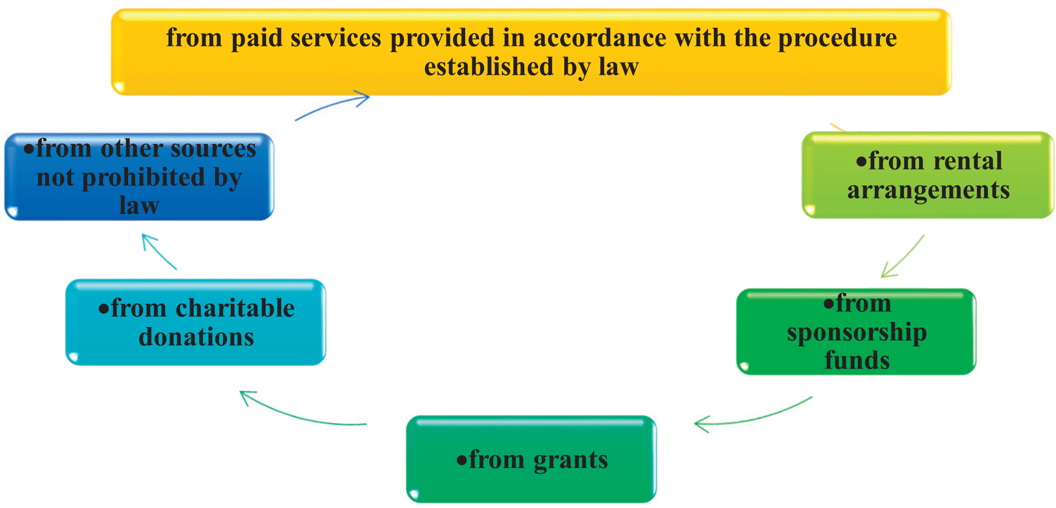

Figure 1. Sources of off-budget funds in state-funded organizations[1]

The sources of off-budget income in higher education institutions differ from those of general state-funded organizations because income derived from tuition contracts financed through off-budget sources constitutes a substantial share of the total revenues of higher education institutions. Therefore, it is appropriate to classify the revenues of higher education institutions as follows.

In accordance with **Decree No. PF–54**[2] of the President of the Republic of Uzbekistan, Sh.M. Mirziyoyev, dated **2026–04–04**, *"On Additional Measures to Introduce a System for Organizing Production Based on New Developments and to Support Science in the Country,"* **spin-off** enterprises based on new developments will

1 Source: Author's compilation

2 **Decree No. PF–54** of the President of the Republic of Uzbekistan, Sh.M. Mirziyoyev, dated **2026–04–04**, "On Additional Measures to Introduce a System for Organizing Production Based on New Developments and to Support Science in the Country,": https://lex.uz/uz/docs/8122466

be established under the auspices of higher education and scientific institutions. This initiative is expected to contribute directly to the formation of a new category of revenue for higher education institutions.

According to the Decree, effective from **2026–05–01**:

● The function of managing the state share in the authorized capital of enterprises shall be transferred to the founders on the basis of a power of attorney, and the privatization of the state share shall be prohibited for a period of **5 years**.

● The state registration of enterprises and any changes to the size of the state share in their authorized capital shall not require a decision of the State Assets Management Agency or prior consent from the Committee for the Development of Competition and Protection of Consumer Rights.

● The establishment of enterprises using funds from the founders' Innovation Support Fund shall be treated as venture financing in accordance with the procedure established by law.

● The workforce of an enterprise shall include faculty members (research staff) or students and researchers from the founding institution.

● An expert opinion from the authorized state body shall not be required for agreements (deals, contracts, or memorandums) concerning investments made by investors in the enterprise.

From an accounting perspective, extra-budgetary revenues, as an object of accounting, encompass their occurrence, documentation, valuation, recognition in accounting records, and proper disclosure in financial statements. The accounting system should ensure continuous control over the receipt and expenditure of these funds while providing reliable information on their targeted use.

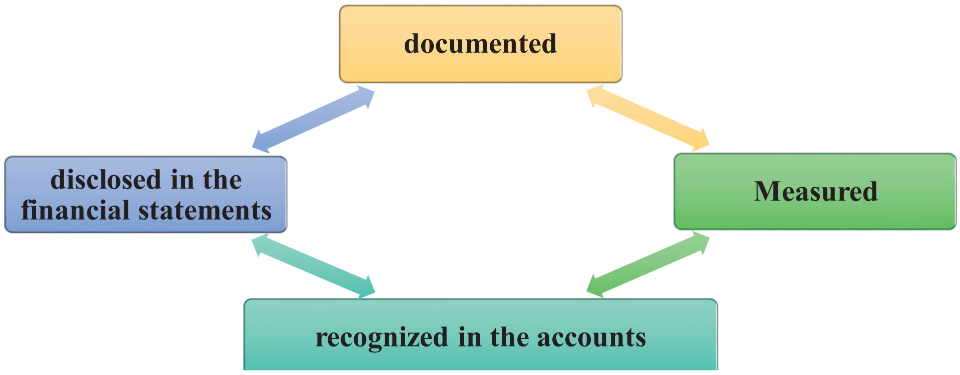

Figure 2. Classification of extra-budgetary funds as an accounting object in higher education institutions[3]

In this regard, accounting for extra-budgetary revenues represents an important component of the public sector accounting system.

From an audit perspective, extra-budgetary revenues, as an audit object, involve verifying the legality of their formation, the completeness of their accounting, the appropriateness of their targeted expenditure, and their fair presentation in financial statements. The audit process also evaluates the effectiveness of the internal control system, compliance with financial discipline, the adequacy of supporting documentation, and adherence to the current legislative requirements. These measures contribute to ensuring financial transparency in budgetary organizations, promoting the efficient use of funds, and minimizing the likelihood of financial errors or legal violations.

The theoretical foundations for studying extra-budgetary revenues as an object of accounting and audit are aimed at defining their economic substance, classification, recognition criteria, valuation methods, and their role in financial control. According to modern approaches, these funds are regarded not only as a source of financing but also as an important instrument for enhancing the operational efficiency of state organizations, expanding their financial autonomy, and improving the quality of their services.

In recent years, the Republic of Uzbekistan has implemented extensive reforms to transform the higher education system, expand the financial autonomy of higher education institutions, and diversify their funding sources. As a result, alongside state budget allocations, the share of tuition fees, research projects, grants, commercial contracts, paid services, sponsorships, rental income, and other off-budget funds in the activities of higher education institutions has been steadily increasing. These funds constitute an important financial resource for strengthening the material and technical infrastructure of higher education institutions, introducing modern educational technologies, advancing scientific activities, and providing incentives for faculty members.

3 Source: Author's compilation

The increasing volume of off-budget funds further emphasizes the importance of ensuring their proper generation, accounting, targeted expenditure, and accurate presentation in financial statements. The diversity of funding sources requires the organization of accounting in accordance with modern standards, the continuous improvement of accounting policies, and the strengthening of internal control mechanisms. These measures contribute to the efficient management of financial resources, compliance with financial discipline, the enhancement of reporting quality, and the reduction of financial risks.

The financial and organizational autonomy granted to higher education institutions has also significantly increased their responsibility for managing financial resources. Consequently, the accounting of extra-budgetary funds serves not only as a means of recording financial transactions but also as a reliable source of information for managerial decision-making. Complete and reliable accounting information creates opportunities for the effective use of financial resources, the optimization of expenditures, and the strengthening of the financial sustainability of higher education institutions.

CONCLUSIONS AND RECOMMENDATIONS

The research findings indicate that extra-budgetary revenues constitute an important source of financial resources for higher education institutions, and their share has been increasing steadily in recent years. These funds play a significant role in improving the quality of education, strengthening institutional infrastructure, supporting research activities, and enhancing the financial independence of higher education institutions. At the same time, the increasing volume of extra-budgetary revenues highlights the importance of ensuring their complete, reliable, and transparent recognition in accounting records, as well as strengthening control over their legality and targeted utilization through auditing. The study also revealed opportunities for further improving the accounting and auditing of extra-budgetary funds, particularly with regard to developing a unified methodology for revenue recognition, enhancing analytical accounting practices, and increasing the effectiveness of internal control systems.

To further improve these processes, it is advisable to develop unified methodological recommendations for accounting for extra-budgetary revenues in higher education institutions, gradually implement the requirements of the International Public Sector Accounting Standards (IPSAS), fully digitalize the accounting of revenues and expenditures, and strengthen the activities of internal audit services through the application of a risk-based approach. Furthermore, establishing a system for the continuous monitoring of the formation and utilization of extra-budgetary funds, increasing the transparency of financial reporting, and reinforcing internal control mechanisms will contribute to improving the efficiency of financial management in higher education institutions. As a result, the accounting and audit system for extra-budgetary revenues will be further enhanced, financial discipline will be strengthened, and the sustainable development of higher education institutions will be effectively supported.

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Proofreader: Xondamir Ismoilov

Layout and Designer: Hasan Maqsudov

2026. № 7

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