

THEORETICAL AND METHODOLOGICAL PROBLEMS OF EXTRA-BUDGETARY ACCOUNTING IN EDUCATIONAL INSTITUTIONS

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ABSTRACT

Today it is important to ensure openness and transparency of financial information on the execution of budgets of the budget system. In order to effectively use the available opportunities in public educational institutions and improve additional conditions in accordance with the requirements of the time, it is necessary to study the directions for the formation and spending of extrabudgetary funds in public educational institutions, as well as theoretical and methodological problems are described. The article reveals the priority aspects of the use of accounting information in the study of theoretical and methodological problems of calculating extrabudgetary funds in institutions of the public education system and the formation of analytical information on the movement of funds. A scientific proposal and practical recommendations have been developed in connection with the effective management of extrabudgetary funds and the improvement of the methodology for their accounting in institutions of the public education system.

KEYWORDS: *Information, Off-Budget Savings, Income, Actual Expenses, Cash Expenses, Cash*