UZBEKISTAN STATE WORLD LANGUAGES UNIVERSITY

UzSWLU Financial Statements 2024–2025

Fiscal years 2024 and 2025 | Amounts in billion UZS

Basis of preparation

These statements summarize the annual financial reports of Uzbekistan State World Languages University (UzSWLU) for the fiscal years ending 31 December 2024 and 31 December 2025. They are prepared from the reports that the University submits under the Rules for the preparation, approval and submission of financial reports by organizations financed from the State Budget of the Republic of Uzbekistan and Budget Accounting Standard No. 3 "Budget Reporting":

- report on the execution of the expenditure estimate (State Budget funds);
- report on the movement of funds received from fee-paying (contract) education;
- report on the movement of funds of the Development Fund;
- statement of receivables and payables;
- balance sheet (Form No. 1).

All amounts are in billions of Uzbek soums (UZS), rounded to one decimal place. Revenue and expenditure are shown on a cash basis.

1. Revenue by source

Source of funds	2024	2025
State Budget funding (cash expenditure under the approved estimate)	159.8	189.0
Fee-paying (contract) education: receipts for the year	245.1	269.1
contract amounts carried over from the previous academic year	46.3	89.4
current-year contract receipts	117.4	81.0
other receipts	81.4	98.6
Development Fund: receipts for the year	17.6	16.5
sale of goods, works and services	0.5	0.8
rental of temporarily unused premises	1.0	1.9
other receipts	16.1	13.8
Total revenue for the year	422.5	474.7

Share of total revenue	2024	2025
State Budget	37.8%	39.8%
Fee-paying (contract) education	58.0%	56.7%
Development Fund	4.2%	3.5%

The approved State Budget estimate was 161.0 billion UZS in 2024 and 189.8 billion UZS in 2025, and it was executed at 99.3% and 99.6% respectively.

2. Expenditure by economic group

Expenditure group (all sources)	2024	2025
Group I: wages and equivalent payments, including scholarships	252.0	304.9
Group II: social contributions on wages	23.6	29.5

Expenditure group (all sources)	2024	2025
Group III: capital investment (construction and reconstruction)	1.5	0.0
Group IV: other expenditure (goods and services, fixed assets, social benefits, other)	114.1	155.3
Total cash expenditure	391.2	489.7

Expenditure by source of funds	2024	2025
State Budget	159.8	189.0
Fee-paying (contract) education	219.4	290.4
Development Fund	11.9	10.3
Total cash expenditure	391.2	489.7

Student scholarships paid from all sources totaled 47.1 billion UZS in 2024 and 50.1 billion UZS in 2025. Social assistance benefits paid from the State Budget, mainly monthly compensation for housing and utility costs, totaled 10.4 billion UZS in 2024 and 15.1 billion UZS in 2025.

3. Year-end cash balances

Balance at 31 December	2024	2025
Fee-paying (contract) education funds	124.9	135.2
Development Fund	10.1	16.3

4. Balance sheet

Balance sheet item at 31 December	2024	2025
Current assets	302.5	314.7
Long-term assets	334.2	322.4
Total assets	636.7	637.1
Current liabilities	10.8	12.9
Long-term liabilities	0.0	0.0
Net assets	625.9	624.3
Total liabilities and net assets	636.7	637.1

5. Receivables and payables

At 31 December	2024	2025
Accounts receivable	193.4	166.6
Accounts payable	10.8	12.9
Overdue receivables and payables	0.0	0.0

Financial management

The University's finances are managed by the Chief Accountant and the Planning and Finance Department under the Vice-Rector for Finance and Economic Affairs. The University Supervisory Board approves the medium-term business plan and the parameters of income and expenditure, may instruct the internal audit and financial control service to carry out additional checks and receives reports on the results, while the Chief Auditor carries out internal audit. The University holds its personal accounts with the Treasury of the Ministry of Finance, and its annual financial reports are prepared under the national rules for budget organizations.