

IMPROVING THE ACCOUNTING AND REPORTING OF COST ESTIMATES PERFORMANCE IN PUBLIC SECTOR ORGANIZATIONS

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ABSTRACT

This article explores the theoretical and methodological aspects of costs associated with cost estimates in public sector organizations, their recognition, types of costs and related situations. The features of accounting and reporting of cost estimates performance in public sector organizations are described. The existing problems related to accounting and reporting of cost estimates performance in public sector organizations are considered and scientific proposals and practical recommendations for their solution are given.

KEYWORDS: *Budget Funds, Extrabudgetary Resources, Budget Accounting, Accounting, Organization Of Public Sector, Cash Costs, Budgetary Financing, Actual Costs, Financial Statements*