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FEATURES OF REALIZATION OF PUBLIC PROCUREMENT ACCOUNTING IN BUDGETARY ESTABLISHMENTS

The main goal of accounting in a process of financial and economic activity of a budgetary establishment is to provide timely, accurate, full reflection of all business transactions in bookkeeping documents and use of allocated funds from budgets of different levels according to the intended purpose.

One of the main and essential elements of the use of financial resources is a procurement of goods and services through the public procurement. Government procurement is one of the main factors of influence on the budget volume of a country, thus this process should be clearly organized, controlled and published in the budgetary establishment in the right way.

The purpose of the article is to study and highlight the accounting procedure for public procurement in budgetary establishments and search for ways of its improvement.

The financial and economic activity of budgetary establishments has a number of features that, in turn, make an influence on the construction of accounting. Budgetary establishments are non-profit organizations and operate as government property. Budgetary establishments and organizations are aimed at providing non-material services for the satisfaction of population demands, not making a profit from their own activities.

Conducting public procurement accounting in budgetary establishments and preparation of reporting are based on the use of the following principles: legality, authenticity, fullness of accounting; transaction date, acceptability of opening balance, prevalence of substance over form, essentiality, relevance, openness, steadiness, rightness, carefulness, independence, comparability, continuity, separate reflection of assets and liabilities.

The public procurement process in Ukraine is regulated by the Law of Ukraine "On Public Procurement" on 25.12.2015 № 922-VIII. Although the existent Law does not determine stages of public procurement, from a practical standpoint it is possible to distinguish 8 consecutive stages.

Generally, the stages of organization and procedure of public procurement are simply and under-

standable enough. However, note how accounting of items of procurement in the budgetary establishment is taking place after execution of procurement contracts and their receiving de facto. It should be noted that neither the Law of Ukraine "On Public Procurement" nor other statutory instruments for the public sector pay attention to issues of accounting of goods and services purchased by means of public procurement.

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