

# ***INCOMES AND EXPENSES DEFINE ELEMENTS OF THE BUDGETARY ACCOUNTING OF PUBLIC INSTITUTIONS ACCOUNTING***

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## ***Abstract:***

*The process of reforming accounting has been transposed to the level of public institutions for nearly 3 years. It was an audacious attempt by Cutting out the heavy legacy of the past, limited to income earned and expenses paid. The next stage of reform is sedimentation, decanting, and the formulation of strategies accounting for supreme desideratum achievement of accounting - the image faithful. In this process should be involved both theory and practice of accounting. It is why we considered appropriate treatment, through these works, some issues relating to the public budget, conceptual and logical approach to revenue and public expenditure, and budget, their role in delimiting the scope of accounting and public institutions the budget, reported in their public accounts.*

***Keywords:*** *public accounting, the public institution accounting, budgetary accounting, incomes, expenses*

***JEL codes::*** *M41, P43, H83*