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CHARACTERISTICS AND ANALYTICAL POSSIBILITIES OF REPORTING ON PAYROLL PAYMENTS AT STATE-FUNDED ORGANIZATIONS

Today at the forefront of rebuilding salary related reforms with a view to the gradual increase in wages and the creation of an effective motivational mechanism, based on a combination of economic incentives and social guarantees. However, despite the significant socio-economic importance of reporting on payroll payments of state-funded organizations, these issues were almost completely ignored by scientists. The reason for this is tough regulation of assembly techniques, forms and terms of reporting of state-funded organizations. Therefore, in our opinion, attention is deserved by the research content of reporting forms for wages of state-funded organizations to establish duplication performance and assessing their analytical capabilities.

The feature mapping calculations of wages in state-funded organizations reporting is that this information is revealed in all its forms: financial, budgetary, tax, statistical and special. As a result of the study reporting wages of state-funded organizations, it is found that reporting forms differ in performance, level of detail, and provide informative information needs of different users, allowing complex, with all sides characterize the payments of wages in the organization.

Content analysis forms regulated reporting on payroll payments shows that:

- most of them are aimed at meeting the needs of external users that mainly are fiscal and control functions;
- reporting forms significantly differ in difficulty level techniques (number of indicators report, need for additional processing parameters);
- different degree of formation of information base for reporting (information can be obtained using system approach or additional samples of accounting registers and processing are necessary);
- various analytical capabilities of reporting forms (they vary in terms of the tasks of economic analysis to assess the timeliness of calculations of remuneration of labour, its efficiency, productivity, etc.).

The key of qualitative economic analysis is formed knowledge base, the list of which should consist of both financial and non-financial data affecting the institution, but remain outside the system of accounting. Given the branching indices of various reporting forms of remuneration provided for in the article, recommendation report forms communication priorities of economic analysis that will simplify the search for information and analytics necessary to reduce labour input of analytical calculations. In addition, each subject given the specificity of the public sector functions, strategic objectives, etc., has to form the respective information base and tools for economic analysis.