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**IMPROVING EXTERNAL STATE FINANCIAL CONTROL AT THE REGIONAL
AND MUNICIPAL LEVEL¹**

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Abstract

The article is devoted to the development of approaches to improving external state financial control at the regional and municipal levels. It is established that the constant search and implementation of modern methods of external state financial control in practice are important for improving the efficiency of managing regional and municipal finances in modern conditions, characterized by high dynamism in changing socio-economic situation, presence of a significant number of potential risks associated with ensuring balance and long-term sustainability of the budget system. It is proved that the necessary data characterizing the results of the implementation of control activities by accounting authorities are absent due to the lack of decision-making systematization on the control measures results or their incomplete coverage in the information network. These results indicate a continuing lack of transparency in the activities of the control and accounting authorities of the regions, which requires fixing the obligation to disclose this information in annual reports in regulatory legal acts.

Keywords

Financial control – Municipal level – Budget system – Efficiency – Mechanism

¹ Completed as part of applied research on the State task of 2019 of the Financial University under the Government of the Russian Federation.

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Introduction

The activity of control and accounting authorities of the subjects of the Russian Federation on control over the legality and effectiveness of the use of the constituent entities budget funds, budgets of territorial state extra-budgetary funds and other sources provided by law is an important condition for the effective functioning of the state budgetary system.

Improving the current system of state and municipal financial control is becoming even more urgent in connection with the need to improve the mechanism for effective and responsible management of regional and municipal finances. An important condition for the implementation of high-quality financial control in the budget sphere is to increase the efficiency of conducting and implementing the results of control and expert-analytical measures conducted by control and accounting authorities at the regional and municipal level.

The study of financial control issues at the regional and municipal levels was reflected in the works of A.P. Arkhipov², L.I. Bakulina³, V.A. Vuymo⁴, R.V. Kolesov⁵, M.V. Selyukov⁶, E.A. Sergeeva⁷ and others. At the same time, there is currently no method for evaluating the effectiveness of control and expert-analytical measures taken by regional and municipal control and accounting authorities.

Methods

The purpose of the study was to create a methodology for evaluating the effectiveness of control and expert-analytical activities of regional and municipal control and accounting authorities as an integral element of the modern mechanism for effective and responsible management of regional and municipal finances.

General and special research methods were used when creating the methodology. Methodological approaches to conducting a comprehensive assessment of the effectiveness of the control and accounting authorities of the Russian Federation were carried out using methods for constructing special, integral and summarizing indicators⁸.

² A. P. Arkhipov & A. A. Eltsin, "O razvitii finansovogo kontrolya v obyazatelnom sotsialnom strakhovanii na osnove gosudarstvenno-obshchestvennogo partnerstva", Strakhovoe delo, num 1 Vol: 310 (2019): 37-44.

³ L. I. Bakulina, "Kontrol v sfere denezhnogo obrashcheniya v Rossiiskoi Federatsii", Nauchnyi elektronnyi zhurnal Meridian, num 1 Vol: 35 (2020): 12-14.

⁴ V. A. Vuymo, "Kontrol za vypolnieniem gosudarstvennykh programm Rossiiskoi Federatsii po sbalansirovannomu regionalnomu razvitiyu", Ekonomika i upravlenie: problemy, resheniya, num 2 Vol: 5 (2017): 47-52.

⁵ R. V. Kolesov; V. A. Kvasha & D. V. Tumanov, "Metodicheskie podkhody k otsenke regionov i munitsipalnykh obrazovaniy po sovershenstvovaniyu kachestva upravleniya byudzheta", Ekonomika i upravlenie: problemy, resheniya, num 2 Vol: 9 (2019): 82-95.

⁶ M. V. Selyukov; V. A. Mogilevskaya & A. S. Mogilevskii, "Sistema gosudarstvennogo i munitsipalnogo finansovogo kontrolya kak faktor ukrepleniya natsionalnoi bezopasnosti RF", Fundamentalnye issledovaniya, Vol: 7 num 1 (2015): 207-211.

⁷ E. A. Sergeeva & D. V. Poloshkova, "Aktualnye problemy gosudarstvennogo byudzhnogo kontrolya", Vestnik sovremennykh issledovaniy, num 1 Vol: 28 (2019): 87-89.

⁸ I. N. Abanina; E. V. Ogloblina; N. N. Drobysheva; M. I. Seredina & K. A. Lebedev, "Methodological techniques for assessing the unevenness of economic development in the world", The Journal of

A system of special indicators for assessing the effectiveness of control and expert-analytical measures was proposed. Aggregate indicators for evaluating the effectiveness of the control and accounting authorities of the constituent entities of the Russian Federation in certain areas were developed as a result of the development of the methodology. The ability to form a final assessment indicator and build a rating and classification of regions according to the level of organizational efficiency and state financial control is demonstrated based on aggregated indicators.

The universality of the proposed method consists in the fact that the proposed tools for rating regions can be fully used to assess and further rank municipalities by the effectiveness level of external municipal financial control.

Results

Preparation and implementation of management decisions aimed at improving the efficiency and responsibility of the regional and municipal finance management mechanism require the creation of a high-quality information base for the exchange of best practices in organizing and conducting control and expert-analytical activities between control and accounting authorities at various levels (Figure 1).

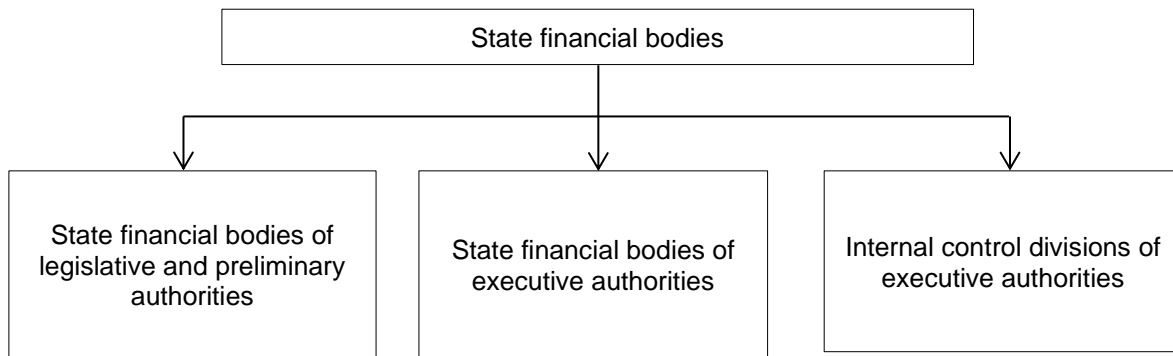


Figure 1
The system of bodies exercising state financial control

The current budget process is very dynamic. In this regard, it is necessary not only to organize an effective system of state and municipal financial control to ensure effective and responsible management of state and municipal finances but also to continuously monitor the processes taking place in it in order to quickly identify situations that require intervention. In our opinion, the basis of such monitoring should be a set of indicators that allow for a comprehensive and objective assessment of the state and municipal financial control system performance. Therefore, budget control is a necessary element of the state budget system. It is intended to ensure the relationship of budget recipients with public administration bodies that have special rights and powers to form and execute budgets at various levels of the state budget system.

Social Sciences Research, num 3 (2018): 8-12; N. Ya. Golovetsky; E. V. Ivanova; E. A. Galy; I. B. Vypryazhkina & O. E. Lebedeva, "Improvement of methodological approaches to financial analysis of fixed assets of the enterprise", Espacios, Vol: 40 num 34 (2019) y G. I. Novolodskaya; T. Yu. Kramarova; K. A. Lebedev; L. A. Ponkratov & E. Yu. Chicherova, "Public-private partnership as innovative form of attraction of financial resources in sphere of tourism", Journal of Environmental Management and Tourism, Vol: 9 num 4 (2018): 714-720.

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External state and municipal financial control can be carried out using special measures, called forms of financial control and carried out by control and accounting authorities. Therefore, at present, separate methods developed in several regions and municipalities can be used to assess the effectiveness of the control and accounting authorities of the subjects of the Russian Federation and municipalities.

However, the absence of a single tool for evaluating the effectiveness of the results of control and expert-analytical activities significantly complicates the formation of a clear understanding of the effectiveness of state and municipal financial control measures and state of affairs in this important area of activity. As a result, this creates difficulties in developing ways to improve the mechanisms for effective and responsible management of regional and municipal finances.

The definition of a summarizing indicator of the effectiveness of measures of external state financial control is a process of a comprehensive study of statistical information on the control and expert analytical work of control and accounting authorities aimed at:

- objective assessment of the verification activity level achieved in a particular subject (municipality), assessment of this level in comparison with similar subjects of the Russian Federation (municipalities);

- assistance in the development and adoption of managerial decisions, evaluating their effectiveness and determining the optimal directions for the development of the activities of control and accounting authorities of regions and municipalities;

- formation of an optimal policy in the field of state financial control, which determines the positive dynamics of improving the efficiency and effectiveness of the budgets formation and execution processes at various levels and, as a result, the quality of services provided by public authorities and local self-government to the population of the respective territories.

The study of various approaches to summarizing estimates has allowed concluding that our proposed methodology, which is based on the formation of a summarizing (aggregated) indicator of the activities effectiveness for the implementation of external state financial control measures, should involve the implementation of evaluation procedures for a number of steps (stages):

1. Collection and analytical processing of statistical information on the results of control and expert-analytical activities for the period of activity under study;

2. Justification of the list of special indicators that most fully characterize the results of the control and accounting authorities activities at the regional and municipal levels;

3. Calculation of summarizing (aggregated) indicators of the external state and municipal financial control measures effectiveness for each first-level subject of the Russian Federation;

4. The final indicator effectiveness determination of the external state and municipal financial control measures for each subject of the Russian Federation;

5. Building ratings of Russian regions on the level of the quality of implementation of certain activities of control and accounting authorities based on aggregated indicators, as well as a summarizing rating on the level of efficiency of state and municipal financial control in general on the basis of the final indicator.

It should be noted that an important direction for improving the methodological tools for evaluating the effectiveness of state and municipal control should be based on the results of the analysis of the practical application of the method and the formation of a weight coefficients list that reflect the importance of individual indicators or their groups in assessing the effectiveness of state and municipal financial control measures in the regions of Russia.

The assessment of the effectiveness of state and municipal financial control measures in a particular region is based on an interconnected system of special indicators that provide a complete picture of the quality of conducting and implementing state financial control materials, including an assessment of the quality of work of control and accounting authorities in the process of evaluating the results of the elimination of violations identified by them during control measures.

The indicators can be divided into three groups for a detailed assessment of the activities of the relevant control and accounting authority: the indicators characterizing the efficiency of the organization activities of control and accounting authorities; the indicators characterizing the effectiveness of control and accounting authorities; indicators characterizing the implementation effectiveness of the results of the activities of control and account authority.

It is recommended to use a simple averaging of special indicators at the initial stage of the method implementation. On the one hand, this is justified by the fact that the value of the weight coefficients can be objectively formed only in the process of the practical application of the method, based on a deep understanding of the higher significance for improving the efficiency of the control and accounting authority as a whole. In addition, this approach will provide a higher degree of clarity and ease of application of the proposed methodology in the process of its practical application.

As a result, the indicators are a set of standardized coefficients that characterize the ratio of the corresponding evaluation indicators for each region for the enlarged areas of external financial control. The advantage of this approach is that the impact on the final result of constructing the rating of individual significant factors depending on the prevailing features of the socio-economic development of the region at a particular point in time will be virtually leveled in the process of further rating assessment.

Experience has shown that the assessment of the effectiveness level of state and municipal financial control measures in a particular region is based on an interconnected system of special indicators that provide a complete picture of the quality of conducting and implementing state financial control measures, including an assessment of the quality of work of control and accounting authorities in the process of evaluating the results of elimination of violations identified by them during carrying out control measures. Data from three regions of the Russian Federation (the Voronezh region, the Yaroslavl region, and the Republic of Mordovia) were analyzed. Data for 2018-2019 of control and accounting authorities in the studied subjects served as an information base for analysis (Table 1).

The maximum reference value was not reached by any of the studied regions as can be seen from the results of the analysis. The Audit Chamber of the Republic of Mordovia showed the highest results according to the assessment – 1.5543. The Audit Chamber of the Voronezh Region was in second place and the Audit Chamber of the Yaroslavl Region was in third. It should be noted that despite the second place, the control and accounting authority of the Voronezh region was considered as the reference indicator "Share of collected amounts in the total magnitude of violations, uncontested or recognized lawful to recover" and the indicator "Share of detected violations that were eliminated by the objects of verification in a timely manner". The situation with the indicator "Number of expert and analytical measures per one mid-level employee of the control and accounting authority" was better in the Yaroslavl region. Thus, based on the results of the assessment, it becomes clear which regions achieved the best practices in the course of control and expert-analytical activities, which allows us to recommend using their practical experience in managing external municipal financial control in the activities of other subjects of the Russian Federation.

Aggregated indicators	Voronezh region		Yaroslavl region		Republic of Mordovia	
	Actual data	Adjusted data based on the reference value	Actual data	Adjusted data based on the reference value	Actual data	Adjusted data based on the reference value
Aggregate indicator characterizing the organization of regional external state financial control in the reporting period (A1)	0.333	0.333	0.333	0.333	0.46	0.4883
Aggregate indicator characterizing the performance of regional external state financial control in the reporting period (A2)	13.958	0.0266	48.1246	0.23	369.9433	0.74
Aggregate indicator characterizing the implementation of the results of regional external state financial control in the reporting period (A3)	0.342	0.6	0.2	0.2	0.282	0.326
Subtotal	14.633	0.9596	48.6576	0.763	370.6853	1.5543

Table 1

Calculation of aggregate indicators characterizing the organization of external state financial control in some regions of the Russian Federation

The analysis allows identifying regions with the least effective practices in general, as well as individual areas of activity of control and accounting authorities that require measures aimed at improving existing practices.

Discussion

The reliability of the presented approaches is confirmed by the fact that the results obtained allow not only identifying the most and least effective regions in general from the point of view of the organization of external financial control. They allow answering the question for what specific reasons a particular region is the best and which is lagging behind in this area⁹.

The assessment results allow identifying regions with the best practices of organizing and implementing the results of control and expert analysis on an objective basis, drawing attention to lagging regions and drawing reasonable conclusions in the process of preparing and implementing managerial decisions on financial support at the regional level.

At the same time, rating indicators can also be used when evaluating the effectiveness of regional authorities in other areas. The proposed approach can be fully used to assess the effectiveness of external municipal financial control, thereby creating an information base in the regions that are necessary for regional and municipal finance management bodies, given the trends in the development of control and expert-analytical activities in municipalities and the possibility of cooperation with them.

Municipalities can step up their efforts to share best practices in the implementation of financial control in order to continuously improve its organization, forms and methods of implementation. In addition to the high-quality organization of budget planning and forecasting, proper provision for bringing funds to budget recipients and spending them for their intended purpose, organization of budget accounting and reporting, effective financial control is important for the effective functioning of the regional and municipal finance management mechanism.

However, many actual data for calculating special indicators used in the methodology, which are essential for a qualitative assessment of the effectiveness of the organization of the control and accounting authority in a particular region, are not available on the official websites of the departments. This includes data on the education of employees of the control and accounting authority, ensuring the availability of competencies necessary for the proper performance of their labor functions; information describing the staffing state of the control and accounting authority.

⁹ V. B. Frolova; G. M. Avramenko; S. A. Beskorovainaya; A. V. Shelygov & O. E. Matyunina, "Digital economy in the management system of tourism enterprises", *Journal of Environmental Management and Tourism*, Vol: 10 num 6 (2019): 1345-1350; E. Yu. Nikolskaya; N. I. Kovaleva; M. E. Uspenskaya; N. I. Makshakova; E. N. Lysoivanenko & K. A. Lebedev, "Innovative quality improvements in hotel services", *European Research Studies Journal*, Vol: 21 num 2 (2018): 489-498 y N. A. Zavalko; V. O. Kozhina; O. P. Kovaleva; R. V. Kolupaev & O. Ye. Lebedeva, "System approach to diagnostics and early prevention of a financial crisis at an enterprise", *Journal of Applied Economic Sciences*, Vol: 13 num 1 (2018): 84-88.

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Conclusions

The constant search and implementation of modern methods of external state financial control at the regional and municipal level in practice is important for improving the efficiency of managing regional and municipal finances in modern conditions, characterized by high dynamism in changing the socio-economic situation, presence of a significant number of potential risks associated with ensuring balance and long-term sustainability of the budget system.

In addition, the necessary data characterizing the results implementation effectiveness of the control activities and accounting authorities are absent due to the lack of decision-making systematization on the control measures results or their incomplete coverage in the information network, namely: the share of detected violations, eliminated by the objects of control during the control event; the share of identified violations, uncontested or recognized in the established manner as lawful to recovery; the share of collected amounts in the total amount of violations, uncontested or recognized as lawful to recovery.

These results indicate a continuing lack of transparency in the activities of the control and accounting authorities of the regions, which requires fixing the obligation to disclose the specified information in the annual reports on the work of these authorities in regulatory legal acts, as well as post additional information on the implementation of the results of control and expert analysis.

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