

# Organization of the Internal State Financial Control in Conditions of Russian Economy Digitalization

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## ABSTRACT

Russian economic policy is aimed at the preservation and consolidation of the country's positions of internal and external markets. For these purposes, information technologies and digitalization methods are being actively implemented in the Russian economy in terms of state program implementation. This allows providing a complex assessment of the social and economic efficiency of the state economic policy implementation. Digitalization of the state economy sector, building interdepartmental interaction between federal executive authorities, interaction based on agreements with business entities with various forms of property is designated to consolidate the national economy sustainability. The need arises to develop and to establish new rules and conditions of carrying out state financial control, including the internal financial control, carried out by Federal Treasury, for providing the safety of the finance system, spending budget funds, and increasing the management decision making efficiency. The wide official material on the issues of the digital transformation of federal executive authorities of the Russian Federation was processed in the study, the control method in the form of remote finance monitoring was offered, prospects of development of the modern system of internal state financial control with the use of the risk-oriented approach were considered,

**Keywords:** *control, financial control, internal state financial control, finance and budget field, Federal Treasury, economy, digitalization*

## 1. INTRODUCTION

Considering the social and economic system in terms of the state financial resources and economic policy entities that receive these resources in the form of budget funds, inter-budget transfers (subsidies, subventions), credits and other forms of the state aid, it should be understood that the allocation of the state financial resources provides for the conduct of the state financial control over their use.

In accordance with the Budget Code of the RF, the state (municipal) financial control is carried out with the purposes to provide enforcement of legislation in the field of regulating budget jural relations, is the control activity of Federal Treasury, state (municipal) financial control authorities [1]. Today, powers for carrying out internal financial control on the federal level belong to Federal Treasury and its territorial bodies (e.g., on the territory of the Sverdlovsk Region of the Russian Federation - Federal Treasury Administration in Sverdlovsk Region [1; 2; 3; 4; 5].

Before 2016, it was a task of Federal Service for Financial and Budgetary Supervision and its territorial bodies, that was eliminated with the purpose of improvement of the state

control and supervision in the finance and budget field, optimization of the federal executive authorities [6].

In its actions, Federal Service for Financial and Budgetary Supervision was governed by legislative and regulatory acts of the federal level [7; 8; 9; 10; 11] and on a regional level, represented by territorial bodies of Federal Service for Financial and Budgetary Supervision (Territorial Administration Office of Federal Service for Financial and Budgetary Supervision of Sverdlovsk Region) [12].

One of reasons for reforming Federal Service for Financial and Budgetary Supervision was the need to use Federal Treasury internal information resources, connected with the receipt information on the control object financing and the use of funds, allocated to this object, from Federal Treasury programs.

Open access to these programs was a strong foundation for organization, planning, and implementation of control events in finance and budget field.

Earlier, information was provided in the simplified form according to inquiries on paper and electronic carriers. Delegation of powers of internal financial control to Federal Treasury enabled the development of an internal state financial control system by its digitalization in connection with the transformation of the state sector itself, building interdepartmental interaction between federal executive authorities.

In foreign countries, a similar experience was observed in China where the treasury functions were centralized with the purpose to improve the state financial control [33, p. 263].

Today, digital platforms are the common form of mediation and infrastructure in the society [32, p. 562]. Ministry of Digital Development, Communication and Mass Communication of the Russian Federation by the instruction of the Government of the Russian Federation [13] developed requirements to candidates for the position of Deputy Director of the federal executive authority, responsible for digital transformation and methodical recommendations for testing their managerial skills [14]. Tasks were developed, and the expected results of fulfilling the national program "Digital Economy" and federal projects, included in it, were determined [15; 16].

Federal Treasury, together with the Department of Architecture Development and Informatization Coordination of Ministry of Communications of Russia, Department of Digital Transformation of Accounts Chamber of the Russian Federation, Ministry of health, took part in the discussion "Digital Economy HR", where the possibilities of attracting and keeping the best HR for the digital transformation of state sectors, the required competences for officials dealing with digital transformation projects, were discussed [17].

## 2. RESEARCH METHODOLOGY

The paper uses such basic investigation methods as the scientific abstraction method, logic thinking method, dialectic cognition method, statistical method, comparative analysis method, and observation method.

The study information base were materials of the Territorial Administration Office of Federal Service for Financial and Budgetary Supervision of Sverdlovsk Region, official statistical information of the Territorial Administration Office of Federal Service for Financial and Budgetary Supervision, published within its validity period [18], Public reports on the results of activity of Federal Treasury Administration in Sverdlovsk Region for 2017-2019 [19; 20; 21], the information into which was entered based on the data formed in the Computer-aided planning system application programs (CAPS AP) [22; 23].

Before 2018, in accordance with the current legislation [24], in Federal Treasury at planning and implementation of control events, distributing the results of their conduct and forming reports, the applied system program "Automated system of planning control and supervisory activity of Federal Service for Financial and Budgetary Supervision in modules performed (ASA ASP Revisor) was used which, prior to the transfer of powers for the implementation of internal of the state financial control, was also used by the Federal Service for Financial and Budgetary Supervision" [26, p. 35].

## 3. RESEARCH RESULTS

The national economy development level is to the great extent substantiated by the degree of the competitive ability of various forms of ownership, and professional level of federal executive authorities, including the federal executive authority, performing the function of internal of the state control authority.

The study result is the conducted comparative analysis of indicators of activity of control and supervision in the finance and budget field for 2010-2012 and for 2017-2019 (Table 1). The analysis showed that in modern conditions of Russian economy digitalization, nature and degree of violations revealed changed, and the need emerged to develop an internal state financial control system with the use of the risk-oriented approach. There need exists to create the legal entity's "Personal Account" on the Federal Treasury portal with the purpose to of monitoring and analyzing information in Federal Treasury information systems, and for the purposes of analysis of the remaining public open information published online, systematized by separate directions and set by the risk intensity selection criteria: "wide implementation of information technologies into modern activity creates all possibilities for the transfer to the new control paradigm based on the data of information systems and risk management systems" [30, p. 48].

In modern conditions, the efficient state management provides for the timely monitoring of global challenges and forming the pioneering methods of impact on them [29, p. 6].

The conducted analysis demonstrated that the dynamics of indicators was various, but the productivity indicators decrease is observed. Accordingly, the existing approach to the disclosure of violations should be reconsidered.

For example, the mechanism of revealing violations in the finance and budget field is based on methods of carrying out the state (municipal) financial control, such as check, revision, and examination [1]. According to practice, control measures usually have the form of the on-site check, and actually, the most issues can be considered with the help of cameralistic check (e.g., when checking the reasonability of purchases in the part of following the norming rules in the field of purchases and in the part of determination and substantiation of the initial (maximal) contractual price, the initial sum of the product units, at checking the completeness and timeliness of submitting the accounting (budgetary) reporting, timeliness of submitting the data of obligations, being taken and already taken, etc. [28, p. 215-216].

One of the innovative solutions can become implementing technologies of remote control based on *remote finance monitoring* into control and supervisory activity in the finance and budget sphere.

For example, in control and supervisory activity of internal financial control authorities, one can be oriented by the position of Alyoshin O.V. about the reasonability of transfer to new instruments of implementing control measures in control and supervisory activity, the readiness of information sources about the production safety state, and

methods of their processing to transfer to the digital format. The need to implement the information system under the conditional name "E-supervisor" was declared. In this case, all the mandatory documentation kept by the organization operating the hazardous production facility can be transferred from paper form to electronic form and filled out directly in the each organization's personal account in our information system: "the program will automatically compare all the documents submitted with templates, and will display information on possible errors and violations. Accordingly, the operating company will receive the opportunity to carry out real-time checks and to correct violations without waiting for the supervisor's arrival..." [34].

According to the specialists' assessment, implementation of the remote monitoring system is possible provided that the following conditions are fulfilled: first, creating the necessary regulatory base...; second, providing the supervisory service employees with instruments for digital data operation. For this purpose, it is planned to entrust the Ministry of Finance of Russia, in the preparation of a draft amendment to the federal budget for 2020 and the scheduled period of 2021–2022, to provide additional budget assignments for modernization of information and communication infrastructure of Rostekhnadzor in the amount, coordinated by the Ministry of Digital Development" [25].

Therefore, authors, governed by practical experience in the Russian finance and budget field, suggest reconsidering the legally fixed methods of the state (municipal) financial control, and provide for *remote finance monitoring*, based on the warning on preventing violations and reduced to notification of the control object about the inadmissibility of the certain actions and warning about the possibility of the appearance of administrative responsibility for violations in finance and budget field, as an innovative

method of carrying out control events in the finance and budget field. If the employee received a remote notification about the inadmissibility of committing the administration offense but still did not fulfill the requirements of the state-federal executive authorities, penalty sanctions arise in this case.

#### 4. DISCUSSION

The need for changing approaches to the implementation of the internal state financial control of the Federal Treasury in conditions of the Russian economy digitalization in 2018-2019 was actively discussed at international and all-Russian Research-to-Practice Conferences.

On March 18, 2020, the extended meeting of the Federal Treasury panel was held in Federal Treasury. The event participants were: Minister of Finance of Russia Anton Silyanov, Deputy Minister of Finance of Russia Tatiana Nesterenko, Vice Chairman of the Federation Council of the Russian Federation Nikolay Zhuravlev, Director of Federal Service for Financial Monitoring Yuriy Chikhanchin, federal authorities and expert community representatives.

Managers and employees of the Federal Treasury territorial authorities, representatives of financial authorities of the subjects of the Russian Federation and municipalities took part in the event in the video conference format. In his speech, Roman Artiukhin summed up the activity for 2019 and told about the main directions of the Federal Treasury development for 2020 in terms of digitalization, accounting centralization, e-document circulation development and refusal from paper carriers, and of interaction with Rosfinmonitoring (Federal Service for Financial Monitoring) [31].

**Table 1 Comparative analysis of activity indicators for control and supervision in finance and budget field for 2010-2012 and for 2017-2019 (on the example of territorial executive authorities, that were performing the function of the state internal financial control authority in the Russian Federation on the territory of Sverdlovsk Region for the period from 2004 to 2019 on the federal level)**

Indicators	Territorial Administration Office of Federal Service for Financial and Budgetary Supervision of Sverdlovsk Region			Federal Treasury Administration in Sverdlovsk Region			Comparison of indices for 2012 and 2019 (+;-)
	2010	2011	2012	2017	2018	2019	
1. The total number of organizations that are federal money recipients, included in the following Consolidated List of chief budgetary units, budgetary units and budget-holders (hereinafter referred to as CLBUBH), carrying out their activity on the territory of Sverdlovsk Region, units.	878	681	524	1,519	1,870	1,976	+1,452 (277%)
2. The total number of checked budget-holding organizations (included in CLBUBH), carrying out their activity on the territory of Sverdlovsk Region, units.	195 (22.21% from the total amount of recipients)	179 (26.3% from the total amount of recipients)	133 (25.4% from the total amount of recipients)	45 (2.41% from the total amount of recipients)	103 (5.51% from the total amount of recipients)	137 (6.93% from the total amount of recipients)	+4 (3%)

3. Number of control measures carried out in the finance and budget field (revisions, examinations and checks), units.	354, of them, checks 354	297, of them, checks 297	256, of them, checks 256	144, of them, checks 127	159 of them, checks 129	157, of them, checks 140	-99 (38%)
4. Amount of funds checked, total, ths. RUB	168,410,717.4 59	60,383,828.78 5	87,596,703.09 8	49,486,141. 185	147,506,242.9 08	57,588,277. 084	- 30,008,429. 01 (38%)
of them: from federal budget, ths. RUB	38,967,366.74 3	33,479,462.80 5	44,498,797.40 7	6,241,726.9 63	63,723,153.14 0	33,241,358. 856	- 11,257,438. 55 (25%)
5. Violations detected in finance and budget field based on the results of control measures performed, ths. RUB	13,433,880.22 6	2,911,949.031	7,488,414.833	5,727,669.7 75	8,834,563.611	4,196,618.7 80	- 3,291,796 (43%)
including the use of federal budget funds	12,098,475.86 3	2,510,826.593	6,349,695.600	1,101,645.2 94	7,945,446.942	3,079,559.7 21	
5.1. Inappropriate expenditures, ths. RUB	32,285, 794	18,401, 914	4,407, 528	2,497, 422	0.000	193.230	- 4,214.298 (95.616%)
5.2. Inefficient use of material resources and money funds, ths. RUB	58,036.379	31,400.850	666,032.266	40,083.291	23,501.500	2,504.527	- 663,527.73 9 (99.623%)
5.3. Divergence of the actual availability of money funds and material values with the accounting data (shortage of money funds and material resources, exceed of money funds and material resources), ths. RUB	500.255	6,791.818	3,207.429	3,752,879.3 94	5,110.26	39.377	- 3,167.659 (98.772%)
5.4 Shortfall of payment into the budget, ths. RUB	13,166.137	7,983.813	3,374.634	0	0	0	- 3,374.639 (100%)
5.5. Breach of order of funds use (illegal expenditures of funds and material resources), ths. RUB	516,157.812	168,762.081	508,815.673	4,119.178	3,351,240.480	445,024.58 7	- 63,791.086 (12.537%)
5.6. Other violations (maintenance of accounting records and accounting compilation, non-inclusion into the federal property register of data about real estate or its disposal, undertaking obligations at the absence of expenditure credits of budget obligations, violations in the field of procurement), ths. RUB	12,809,733.84 9	2,678,608.555	6,302,877.303	1,928,090.4 90	5,454,711.371	3,748,857.0 59	- 2,554,020.2 44 (40.521%)
6. The number of penalties imposed, based on the results of control measures conducted in the current year, ths. RUB	159	64	40	461.443	371.000	320.805	+ 280.805 (702.012%)
7. The total amount of penalties paid, based on the results of control measures conducted, ths. RUB	159	64	40	396.703	536.00	150.52	+110.52 (276.30%)
8. The total amount of funds returned based on the results of control measures conducted and performed submissions and prescriptions in finance and budget field, ths. RUB	3,980,780.066	1,913,903,398	6,155,615.654	530,639.21 5	219,645.553	294,805.16 7	- 5,860,810.4 87 (95.210%)

9. Actual total number of the Administration employees, prs.	144	131	120	480	478	501	+381 (95.825%)
of them: federal civil servants who participated in the conduct of control measures, prs.	75	62	51	50	54	54	+3 (5.882%)

Source: prepared by the authors under: [18; 19; 20; 21].

## 5. CONCLUSIONS

Today, it is required to provide transparency and availability of the state cash flows, to create the efficient state control system, in accordance with which Federal Treasury (through its territorial authorities, making them pilots of the separate projects), constantly improves them, which will allow providing the implementation of the basic state finance management principles.

The probability of the further use of the experience of foreign countries in the performance of control in finance and budget field is high. The experience of the state authority in financial control on the British financial market – Financial Conduct Authority, that initiated the creation of the "regulatory sandbox", is also interesting. "Regulatory platform" is a legal regime of testing new technologies in real time that provides for the release of the regulatory site member release from administrative responsibility and the application of supervisory measures.

In connection with this, the distributed database system ("blockchain" system) should be considered as a priority

technology of the budget funds monitoring system implementation, and it can act as a basis for creating the uniform centralized system of the state and municipal financial control in real time.

The "regulatory sandbox" practice can become a useful legal tool for assessing and managing regulatory risks, excluding bringing legal users of financial technologies to legal responsibility at the stage of testing in the real economy.

The wide use of automated monitoring systems in the field of improving finance operations will assist in resolving the conceptual issue of the existence of current control, so far from legally identified financial control methods.

The operation of automated systems will allow observing control objects (financial operations) during their existence for non-conformity to the preset criteria. For its conduct, qualified staff with the skills in modern competencies are required.

With the introduction of digital control methods, there will arise the risk of cyber threat in the finance and budget field - with the purpose of illegal possession of state property or confidential information in the field of financing from budget funds, etc.

With the purpose of implementing the national program "Digital Economy of the Russian Federation" [27], the Regulation on the system for managing the implementation

of the national program "Digital Economy of the Russian Federation [26, p. 26-27] was approved.

On the whole, "creating a single information resource that will provide the integration of different state authorities with information systems will allow the considerable information interconnection simplification... between various control authorities, and move to planning and implementation of control measures applying the risk-oriented approach. Control and supervisory authorities will have a possibility to transfer to the combine format of control and supervisory activity (cameralistic stage and the stage of checking on the control object site), to carry out the remote analysis of control objects and to coordinate their activity to avoid possible duplication. On-site checks on the control object will be carried out only in case of establishing risks of non-achieving control points of the national projects results in the course of cameralistic checks" [29, p.9].

Creation of the efficient digital instruments and the use of financial control methods based on them will allow providing the efficiency of control in the financial and budget field in the future.

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