

PROBLEMS OF DEVELOPMENT OF STATE FINANCIAL CONTROL IN THE RUSSIAN FEDERATION

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Abstract. The article is devoted to the issues of state financial control in the Russian Federation. The shortcomings of the system of state financial control are revealed, and the directions of improvement of the state financial control in Russia are offered.

Keywords: financial system, modernization of economy, financial control, methods of assessment of efficiency of the state control, efficiency of use of budgetary funds.

The economic policy of the state is carried out with the help of financial and credit levers. One of the most paramount levers of financial system management is financial control, the necessity, essence and importance of which are constitutionally fixed. At the present stage, financial control is undergoing serious changes, which is associated with a fundamentally new character of commodity – money relations in modern Russia, the formation of various forms of ownership and a new financial market for the country.

The problems of development and improvement of state financial control are now very relevant for a number of reasons.

First, in the context of budgetary, administrative, pension reforms and reforms at all levels of management, there was a need for an integrated approach to the development of the main directions of creating an effective integrated system of state financial control, built on common organizational and methodological principles.

Secondly, in the course of modernization of the Russian economy with innovative qualities, there is a need to strengthen control over the efficiency of the use of public funds and management of state (municipal) property.

Thirdly, it is difficult to implement such important directions of state policy as the fight against corruption, reduction of administrative pressure on enterprises without the interaction of control bodies, clear regulation of their activities.

Fourthly, the prospects for increasing state participation in corporate activities in the framework of public-private partnerships require new approaches to the management and control of public funds, taking into account the scale of resources transferred to corporations and the importance of their tasks.

Paradoxically, but fact. There is still no single approach to the definition of "state financial control". V. M. Rodionova, M. V. Romanovsky, S. F. Fedulova consider financial control as a form of implementation of the control function of Finance. E. Y. Gracheva, M. V. Melnik characterize it from the standpoint of organizational and managerial approach as the activity of specially created regulatory bodies. L. I. Voronina, S. O. Shokhin consider financial control as a management function [1, p. 49]. The Lima Declaration of control guidelines States: "The organization of control is a mandatory element of public financial management, as such management entails responsibility to society. Control is not an end in itself, but an integral part of the regulatory system" [2].

An important condition for the existence of a prosperous and strong state and the protection of the interests of citizens is the organization of quality control over the execution of the budget of the Russian Federation, as well as the proper use of state property.

In order to build a state financial control that will meet the requirements of a democratic society and contribute to a more effective development of the Russian financial system, it is necessary to overcome many unresolved problems.

The first problem is the lack of a clear conceptual apparatus. In the current legislative and regulatory acts, there is still no clear distinction between such concepts as "state financial control", "state financial audit".

The classification of various types of state financial control, as well as methods of its implementation, is poorly worked out. Thus, in modern conditions, the development of types of financial control by the criterion of effectiveness, payback of control measures becomes relevant.

The second problem is the formation of a unified system of state financial control. The unified system of state financial control implies its construction on uniform principles and norms of functioning, the solution of tasks with a clear differentiation of functions and powers of control bodies. The lack of a unified system of financial control in the country, in turn, prevents the formation of a common information space in the activities of control bodies, the development of an effective control policy, the concentration of forces on key state problems, such as corruption, large-scale embezzlement of public funds, their misuse [4, p. 344].

At the present stage the institutional structure of the state financial control is characterized by fragmentation, lack of clear definition of the procedure of interaction of various regulatory bodies, the bases of carrying out of controls,

duplication of functions and powers of bodies of state control in the sphere of Finance, the lack of common methodological bases of state financial control and unified approach to the evaluation of its effectiveness, lack of transparency of the results of work of bodies of state financial control, weak media coverage of the imposition of sanctions for embezzlement, misuse of budget funds, other violations of budget and tax legislation.

The third problem is the personnel for the system of state financial control. The key condition for the formation of objective and effective state financial control is the training of highly qualified auditors and expert analysts. They should not only know the methods of commercial audit as a normative type of business activity (these specialists are trained by the system of higher professional education since the 1990s), but also have knowledge in the field of state financial control [3, p. 75].

The key tasks aimed at creating an integrated system of state financial control are:

- bringing the theoretical base in line with modern conditions;
- reform of organizational structures;
- distribution of functions and spheres of activity;
- creation of integral research and training bases, formation of personnel support system;
- organization of adequate information and communication infrastructure.

The set of proposed solutions should lead to the development of the national innovation system—a set of interrelated organizations engaged in the production and commercial implementation of scientific knowledge and technologies.

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