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Formation of a System for Evaluating the Effectiveness of State Financial Control and Budget Monitoring in Russian Federation

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ABSTRACT

State (municipal) financial control (SFC) and budget monitoring are mechanisms to minimize various types of violations and, as a result, improve the efficiency of the use of budget funds. In this regard, it is extremely important to have an objective assessment of the effectiveness of these mechanisms themselves. **The subject of the research** is the activity of SFC bodies in the Russian Federation. **The purpose** is to form a system for evaluating the efficiency of SFC and budgetary monitoring in the Russian Federation. **Methods** of synthesis, analysis and classification were used in the paper. The analysis of both theoretical and practical methods for evaluating the effectiveness of SFC is conducted. The Federal Treasury's response measures are systematized with the aim of informing stakeholders about potential risks associated with various violations. The definitional content of "effectiveness and efficiency" in budgetary monitoring is revealed. The author's interpretation of the definition of "efficiency" in SFC is proposed. The subsystems, elements and structure of the system for evaluating the efficiency of SFC and budgetary monitoring have been determined. The **novelty of the study** consists in the identification of three subsystems of the system for evaluating the efficiency of the SFC: the subsystem of expert assessments; a formalized subsystem of indicators based on the consideration of the efficiency of each stage of the activity of the SFC body; and the subsystem of the efficiency of an employee of the SFC body. The system for evaluating the efficiency of budgetary monitoring includes a one-factor component based on the ratio of the number of pieces of information sent to customers and contractors about the response measures taken and the decisions received from them. In terms of developing new theoretical and methodological approaches for evaluating the efficiency of SFC and budget monitoring, the study performed improved the theory and practice of public finances.

Keywords: state financial control; budget monitoring; efficiency; Federal Treasury; Accounts Chamber of Russia; state financial control bodies

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INTRODUCTION

Issues of improving the efficiency of the state health apparatus are permanently in the focus of attention of the leadership of our country. On a regular basis, the effectiveness of the activities of federal executive bodies, senior officials of the constituent entities of the Russian Federation, local self-government bodies is assessed. This evaluation is conducted using different indications from the evaluation object's activities.

For the leaders of the Russian regions, 20 indicators have been developed, including both quantitative (number of visits to cultural events, number of families that have improved housing conditions, etc.) and qualitative indicators (quality of the urban environment, quality of the environment, etc.).¹

The effectiveness of the activities of public administration organizations is directly correlated with the issue of the efficiency of the use of budget funds by ensuring that the desired results are achieved at the expense of the least amount of budget resources or the achievement of the best result using a budgeted amount of funds.

There are mechanisms and instruments to respond to the question of whether or not budgetary resources have been used effectively. These include State (municipal) financial control (further — SFC) and budget monitoring.

Currently, the system of SFC bodies has been formed in the Russian Federation, represented by the Chamber of Accounts of Russia, the audit and accounting bodies of the constituent entities of the Russian Federation and municipalities, together forming the external control bodies, as well as the Federal Treasury, the bodies that are the executive organs of the subjects of the Russian Federation (bodies of local administrations), belonging to the internal control bodies.

These bodies have a wide range of methods to completely evaluate the efficiency of the control facilities' activities. It is evident that the supervisory authorities' activities must also be efficient at the same time.

In this regard, the present study is devoted to the analysis of theoretical and practical approaches in the assessment of the effectiveness of SFCs and budgetary monitoring. The features of these mechanisms were considered and proposals were formulated to form their integrated evaluation system.

CHARACTERISTICS OF STUDY OBJECTS. CONCEPTUAL APPARATUS

Budget monitoring — is a relatively new mechanism [1]. Its legislative consolidation occurred only in 2022. The Federal Treasury is the subject of budgetary monitoring. The object is financial transactions in the system of Treasury payments.

The main objective of budgetary monitoring is to detect financial violations by members of the Treasury payment system. This objective is achieved through the use of blocking, prevention and information response measures [2]. At the same time, blocking responses is imperative, which requires a unilateral decision by the Federal Treasury. A warning and informational message involve interaction between the Federal Treasury, the customer and the Member of the Treasury Accompaniment (MTA).² In this regard, it is the last two measures that are of greatest interest to the present study.

In order to define the criteria for the effectiveness of budgetary monitoring, consider the grounds for the use of preventive and information response measures (*Table 1*).

¹ Website of the President of the Russian Federation. URL: <http://www.kremlin.ru/acts/bank/4640245726> (accessed on 10.05.2023).

² Treasury accompaniment is the conduct of transactions with the funds of the participant of the treasury (financial bodies of the constituent entities of the Russian Federation (municipal entities). Member of the Treasury Accompaniment — legal and natural persons receiving funds to personal accounts opened in the Federal Treasuries, the use of which is made after confirmation of compliance with the conditions and (or) purposes established at the time of provision of funds.

Table 1

Bases for the Federal Treasury Application of Preventive and Informational Response Measures

| Bases | Response measure |
|--|---|
| Establishment of facts of bankruptcy of MTA, etc. | Suspension of opening of personal account (p/a) |
| Establishment of facts of liquidation, exceptions from USRL (Unified State Register of Legal Entities) or recognition of bankruptcy of MTA, etc. | Suspension of p/a transactions |
| Provision of labor documents to individuals in the amount of more than 50% of the price of the state contract, etc. | Prevention (suspension of p/a transactions) |
| Establishment of facts of reorganization of MTA (the person receiving money from it) etc. | Prevention |

Source: Compiled by the author based on the analysis of legislative and regulatory legal acts of Russian Federation.

Information about the measures taken to respond is sent to the customer under the contract, as well as the contractor for consideration, decision and inform the Federal Treasury. The suspension of the opening of p/a (operation conduct) will expire if the above-mentioned decision is not submitted to the Federal Treasury Office within the time limit provided.

Thus, budget monitoring can be recognized as effective in cases of reasonable and timely application of appropriate response measures, sending information about them to the customer under the contract, as well as the contractor. The results of the first year of budgetary monitoring are presented in *Table 2*.

It should be noted that the potential of budgetary monitoring has not been exhausted. Extending its effect not only to the stage of budget execution, but also to other stages (planning, contracting, etc.) will significantly increase the efficiency of the use of budget funds [3].

SFC is carried out using specific methods: verification and audit [4]. The range of control facilities covers a wide range of institutions and organizations.

The subjects of the SFC are numerous bodies at all levels of public authority [4]. Key

Table 2

Results of the Budgetary Monitoring Application in 2022

| Indicator | Quantity |
|-------------------|----------|
| Verification | 416 520 |
| Response measures | 3 830 |

Source: Compiled by the author based on the analysis of the final report on the results of the Federal Treasury's activity for 2022 and the medium-term main directions of activity. URL: <https://roskazna.gov.ru/o-kaznachejstve/plany-i-otchety/> (accessed on 16.05.2023).

among them are the Chamber of Accounts of the Russian Federation and the Federal Treasury, which is due to the size of the federal budget funds under its control and, as a consequence, the number of violations identified (*Table 3* and *Table 4*).

One of the key areas of activity of the external and internal SFC bodies is the monitoring of the efficiency of the use of budgetary resources [5, 6]. However, the

Table 3

Selected Performance Indicators of Control Actions of the Federal Treasury in the Financial and Budgetary Sphere

| Indicator | 2018 | 2019 | 2020 | 2021 | 2022 |
|--|---------|---------|---------|---------|-------|
| Amount of violations detected, billion rubles | 2 387.9 | 2 039.4 | 1 044.2 | 1 208.9 | 624.5 |
| Refunded funds used with violation, billion rubles | 6.9 | 2.7 | 1.9 | 2.2 | 2.4 |

Source: Compiled by the author based on the analysis of the reports on the results of the Federal Treasury's control actions in the financial and budgetary sphere for the relevant period. URL: <https://sozd.duma.gov.ru/bill/762700-7>; <https://sozd.duma.gov.ru/bill/1020025-7>; <https://sozd.duma.gov.ru/bill/1219627-7>; <https://sozd.duma.gov.ru/bill/132287-8>; <https://sozd.duma.gov.ru/bill/379361-8> (accessed on 16.05.2023).

SFC bodies themselves must be effective in assessing the effectiveness of budgetary resources.

The ratio of results to resources used is typically used to define “efficiency” [7, 8]. However, the specificity of the “product” of budget monitoring and SFC requires a separate consideration of existing approaches to their effectiveness.

THEORETICAL APPROACHES TO DETERMINING THE PERFORMANCE OF SFC AND BUDGET MONITORING

Numerous papers of foreign and domestic researchers is devoted to the problems of evaluating and improving the effectiveness of the activities of the state apparatus in general and the supervisory bodies in particular [9–12].

The question of determining the effectiveness of SFCs is not disregarded by the researchers. The analysis of the theoretical approaches to this problem allows us to draw the following conclusion. Most researchers consider the effectiveness of SFCs in a broad and narrow sense.

For example, the effectiveness of the SFC in a broad sense:

- can be expressed by the benefit of control, which must exceed the cost of its organization and implementation, as well as the potential damage or loss resulting from non-control³;
- ratio of the socio-economic impact of the implementation of the SFC to the cost of its implementation [13];
- ratio of compensated damage to cost of implementation of the SFC [14].

In a narrow sense, SFC is viewed through the prism of various indicators and criteria. For example, V.A. Bykov, A.I. Kokarev and others propose to use so-called private indicators of the performance of the control and accounting bodies (CAB), aggregating them into three blocks: indicators that characterize the effectiveness of the organization of the activities of CAB, performance of activities

³ Public Finance Management: International Experience in Implementing the Principles of Best Practices (Collection of Methodological Materials). Moscow; 2017. 600 p. URL: https://minfin.gov.ru/ru/document/?id_4=122551-sbornik_metodicheskikh_materialov_upravlenie_obshchestvennymi_finansami_mezhdunarodnyi_opyt_ryealizatsii_printsipov_luchshei_praktiki (accessed on 15.05.2023).

Table 4

**Selected Performance Indicators of Control Activities of the Accounts Chamber
of the Russian Federation**

| Indicator | 2018 | 2019 | 2020 | 2021 | 2022 |
|--|-------|-------|-------|---------|-------|
| Violations and disadvantages during the implementation of the external state audit (control) billion rubles have been identified | 772.7 | 884.6 | 355.5 | 1 541.4 | 885.6 |
| The return of funds to the budgets of all levels of the budget system of the Russian Federation and the budget of the Union State, billion rubles, has been provided | 7.6 | 4.5 | 16.4 | 5.3 | 8.9 |

Source: Compiled by the author based on the analysis of the reports on the activities of the Accounts Chamber of the Russian Federation for the relevant period. URL: <https://ach.gov.ru/upload/iblock/86c/86c213156d699278866aa3050a58ad6d.pdf>; <https://ach.gov.ru/upload/iblock/4e9/4e94867a31c581ff914aa42f1960f8a9.pdf>; <https://ach.gov.ru/upload/reports/2020.pdf>; <https://ach.gov.ru/upload/reports/2021.pdf>; <https://ach.gov.ru/upload/iblock/a1c/ygyhwc502ubudozudfb6bp73i684e132.pdf> (accessed on 18.05.2023).

and efficiency of the implementation of the results of the CAB [15].

E. S. Belyaeva notes that the concept of SFC effectiveness includes two components: macro-effectiveness and intermediate efficiency. The first is characterized by the cumulative effect of the implementation of the SFC (number of officials of the objects of control brought to responsibility, proposals for optimization of expenditures of objects of control, etc.). The second is the ratio of the amount to be allocated to the budget as a result of the monitoring activities to the amount spent on the maintenance of the SFC body [13].

D. A. Rabadanova, conducting a study on the evaluation of the effectiveness of SFCs, justifies the use of three main indicators, defined as:

- ratio of the amount of violations identified to the total amount of credits verified;

- ratio of the funds allocated to the budget as a result of the monitoring activities to the total amount of funds used for violations;

- ratio of the number of violations identified to the total number of control measures [16].

O. S. Prihodchenko, in addition to the above indicators, suggests that the effectiveness of the SFC body be defined as separate from the division of the total amount of funds used with the violation to the overall amount of money spent on the maintenance of SFC bodies [17].

Individual authors considered it advisable to legislate on this issue, taking into account the need for both formal performance indicators and independent expert assessments [18].

Thus, the analysis of the results of various theoretical studies indicates the lack of a unified approach to the problem under consideration.

With regard to budgetary monitoring, it should be noted that there was insufficient study of both its implementation and its evaluation of effectiveness. This is due to the short duration of its application. At the same time, monitoring as various researchers view a function of state governance, for example, as a mechanism for monitoring a wide range of implemented processes, including those aimed at achieving national development goals, to prevent the occurrence of negative consequences of activities [19].

In fact, this approach is consistent with what we have stated above, which gives reason to suggest that the effectiveness of budgetary monitoring should be understood, first of all, its efficiency, as well as the existence of interaction between the Federal Treasury and the contractors (the presence/absence of feedback on the directed response measures).

In our view, the achievement of the objectives (results) is a cornerstone for the evaluation of the effectiveness of both budget monitoring and SFC. Otherwise, the answer to the question of the effectiveness of these mechanisms would be negative.

APPLIED APPROACHES TO DETERMINING EFFICIENCY OF SFC

Currently, the budgetary legislation of the Russian Federation does not contain the criteria and indicators of the effectiveness of SFCs, as well as the norms that determine the need for their development. As a result of the absence of uniformly standardized approaches, it is not possible to ensure comparability of the performance of the SFC bodies and to assess the effectiveness of the SFC as a whole.

The analysis of applied approaches to the determination of the performance of the SFC bodies allowed us to classify them according to the level of formation of the evaluation: vertical and horizontal.

For the purposes of the present study, the vertical approach means the evaluation of the performance of the SFC body by a superior organization (typical of the internal SFC) or

the body to which it is accountable (typical of the external SFC bodies). For example, in 2023. The Government Council considered the "Report on the work of the Accounts Chamber of the Russian Federation in 2022", as a result of which the activity of the Chamber was rated as "highly efficient".⁴

Another example of a "quasi-vertical" evaluation of the effectiveness of the SFC bodies is the activities carried out by the Federal Treasury in the form of an analysis of the implementation of budgetary discretion by the SFC executive bodies of the Russian Federation and local administrations (execution analysis of budgetary discretion).⁵

To examine situations of "horizontal" performance evaluation, consider the Federal Treasury's approach.

Thus, the Federal Treasury determines the level of quality of the implementation of control measures in the financial and budgetary spheres, comprehensively characterizing the effectiveness of audits (inspections), as well as the efficiency of their results.⁶ This indicator is based on the number of:

- effective (non-effective) control measures;
- filed and revoked submissions, orders and notifications of the application of budgetary coercive measures;
- implemented submissions, orders and notifications on the application of budgetary coercive measures.

In addition, the Deputy Head of the Federal Treasury, E. A. Isaev notes that improving the efficiency of SFC is impossible without the use of modern tools that enable the automation of its individual stages with full coverage of the controlled environment [20]. In other words, the extent to which the arsenal of

⁴ URL: <https://sozd.duma.gov.ru/bill/314575-8> (accessed on 27.04.2023).

⁵ URL: <https://roskazna.gov.ru/upload/iblock/cbf/Doklad-o-rezultatakh-provedeniya-Analiza-za-2022-god.pdf> (accessed on 27.04.2023).

⁶ Order of the Treasury of Russia from 26.05.2022 No. 160.

tools provided by information technology is used should be one of the criteria for the effectiveness of the SFC bodies.

On the basis of the analysis, it can be concluded that there is no standard method for evaluating the theoretical and practical efficacy of SFCs, which makes it impossible to compare and objectively evaluate the activities of one SFC body to another or to evaluate the effectiveness of the SFC as a whole.

At the same time, this problem is comprehensively considered within the framework of State (municipal) control (supervision)⁷ (SCS).⁸

So, SCS bodies are required to develop and approve performance indicators. These indicators (key and indicative) form the system of performance and effectiveness of the relevant type of SCS. For example, the assessment of the effectiveness of the external control of the activities of audit organizations (AO), implemented by the Federal Treasury, is carried out using 21 indicative indicators⁹ (number of mandatory preventive visits, number of controlled persons accounted for, etc.) and one key indicator¹⁰ (efficiency of external monitoring of activities of AO).

In view of the above, SFCs can be considered effective provided that:

- achieve its objectives;
- optimum use of available resources;
- strict compliance with the requirements of the legislative, regulatory (legal) acts governing the organization and implementation of SFC.

⁷ Federal Law from 31.07.2020 No. 248 "On state control (supervision) and municipal control in the Russian Federation".

⁸ It should be noted that the organization and implementation of SFC is regulated by the budget legislation of the Russian Federation. The approaches used in the SCS are not applicable to SFCs.

⁹ Order of the Ministry of Finance of Russia from 15.12.2021 No. 566 "On approval of indicative indicators of external control of the activities of audit organizations providing audit services to socially significant organizations (federal state control (supervision))".

¹⁰ Decree of the Government of the Russian Federation from 25.06.2021 No. 1009 "On approval of the Regulations on external control of the activities of audit organizations providing audit services to socially significant organizations (federal state control (supervision))".

PROPOSALS FOR THE FORMATION OF A SYSTEM FOR EVALUATING THE EFFICIENCY OF SFC AND BUDGETARY MONITORING

Evaluation of the effectiveness (E) of budget monitoring, subject to validation of its efficiency, is proposed to be carried out within the framework of a simple system that includes elements such as various types of Federal Treasury response measures (M) and customer solutions (S).

The effectiveness of budget monitoring is determined by the formula:

$$E = M / S,$$

i.e. through the ratio of the amount of information sent to customers and contractors about the response measures taken and the decisions received from them. Target value equals 1. It should be noted that the proposed approach to assessing the effectiveness of budgetary monitoring is limited by the perimeter of the controls used within its framework.

However, as noted above, the potential of budget monitoring is considerably greater than it is currently used. Therefore, if budgetary monitoring is extended to other phases of the budget process (planning, contracting, etc.) it will require a revision of approaches to evaluating its effectiveness.

The proposed SFC performance assessment system comprises three subsystems (the SFC expert and professional community assessment subsystem, the SFC performance indicators assessment subsystem, SFC staff performance subsystem), elements (criteria, indicators and conditions). The structure of the system is determined by the phase of the control activity (planning, conducting of the monitoring event, registration of results, implementation of the results, reporting).

Each of the stages' efficiency indicators are determined before. The integrated performance indicator of the SFC body, the horizontal SFC bodies and the overall

Table 5

Effectiveness Indicators of State Financial Control Body and State Financial Control System As a Whole

| Stage name | Indicator | The procedure for determining the indicator | Target value of the indicator, scores (1 fact = 1 score) |
|---|---|--|--|
| Plan | Number of changes to the control plan initiated by the SFC due to non-compliance (P)* | Total number of cases of change | 0 |
| | Implementation of the control plan (P) | The total number of planned controls for which no audits were conducted (except for reasons beyond the control of the SFC**) | 0 |
| Control activities | Number of time extensions due to non-compliance with established load calculation requirements (P_p)* | Total number of extensions of monitoring activity | 0 |
| Registration of results | Non-compliance with the established requirements for the registration of the results of the control (O)*** | The number of cases of non-qualitative registration of the results of the monitoring event is summed up | 0 |
| Implementation of the results | Number of facts of violations challenged by the object of control and accepted by a SFC body (R) | Summarize the number of facts challenged by the object of control and accepted by SFC | 0 |
| Preparation of report | Number of facts of non-qualitative reporting on monitoring activities (S) *** | Summary of the number of changes to the reporting | 0 |
| Integral efficiency of the SFC body (E_i), points | $P_1 + P_2 + P_p + O + R + S$ | | |
| Average value of "horizontal" of the SFC body (E_a), points | $\frac{(E_{a_1} + E_{a_2} + \dots + E_{a_n})}{n_o}$, where E_{a_1} – the final value of the integrated efficiency of the SFC body "No. 1", E_{a_2} – the final value of the integrated effectiveness of the SFC body "No. 2" etc., n – number of GFK bodies, n_o – number of the SFC body "horizontal" level | | |
| SFC body is effective (E_e) | $E_e \geq E_a$ | | |
| SFC body is not effective (E_{ne}) | $E_{ne} < E_a$ | | |
| Total number of effective SFC bodies, (E_{tot}), un. | $\sum E_{tot} n$ | | |

Table 5 (continued)

| Stage name | Indicator | The procedure for determining the indicator | Target value of the indicator, scores (1 fact = 1 score) |
|---|-------------------------|---|--|
| Total number of inefficient SFC bodies, (En_{tot}), un. | $\sum En_n$ | | |
| SFC system is effective | $E_{tot} > En_{tot}$ | | |
| SFC system is not effective | $En_{tot} \leq E_{tot}$ | | |

Source: Compiled by the author.

Note: * for example, the procedure for planning control measures in the Federal Treasury is established by Order No. 174 of the Treasury of Russia dated June 01, 2021 "On Approval of the Regulations for the Internal Organization of the Activities of the Federal Treasury, Territorial Bodies of the Federal Treasury, the Federal State Institution "Center for Ensuring the Activities of the Treasury of Russia" for Planning Control Activities"; ** the indicator is determined by the body, to which the state financial control body is accountable (subordinate); *** the indicator is determined by the internal control service (official) of the state financial control body.

performance of SFC system is further defined (Table 5).

1. SFC assessment subsystems by expert and professional communities (implemented using the questionnaire method).

For example, representatives of the scientific community involved in the SFC study may be the subjects of the evaluation. It is advisable for the professional communities to involve the heads of the external and internal SFC bodies. However, among the criteria of effectiveness it is advisable to use the following:

- the SFC system is effective (a comprehensive SFC performance determination system is proposed by us as part of a separate study) [21];
- the accuracy of legal regulation, since it is legal "gaps" that can cause a violation of the principle of legality of SFC;
- correspondence of available SFC resources (financial, labor, information, etc.) to the number (volume) of tasks, etc.

An exhaustive list of criteria, taking into account the tasks facing the SFC system, may

be defined by the Working Group on SFC, which consists of representatives of the Chamber of Auditors of the Russian Federation and the Federal Treasury (Working Group) and/or the Board for SFC, comprising representatives from the Ministry of Finance of Russia, the Federal treasury and the internal SFC bodies of the constituent regions of Russia (Board).

The effectiveness/ineffectiveness of SFC is determined by the assessment of information collected from experts and the professional community within the Working Group and/or Board.

2. SFC sub-system is based on the performance indicators shown in Table 5.

3. Sub-system for determining the performance of the staff member of the SFC body is based on the indicators reflected in Table 5.

The SFC bodies forward the results of the effectiveness calculation to the Working Group and/or the Board for summary and further submission to the Federal Assembly of the Russian Federation, the Government of Russia, and senior officials of the constituent regions of Russia.

COCNLUSION

An analysis of the theoretical and applied approaches used to assess the effectiveness of the SFC bodies revealed a wide range of opinions and methodologies on this issue. At the same time, the examiners do not consider the efficiency of the SFC as a whole when proposing different indicators for the evaluation of the effectiveness of the SFC. In this connection, logical questions arise: is the existing SFC system in the Russian Federation effective or not? Allows to solve the tasks set or not? We consider that the system proposed in the following article to evaluate the performance of officials of the SFC bodies in general, based on both

specific indicators and expert assessments, will provide answers to these questions. Also, the study proposes a simple system for evaluating the effectiveness of budget monitoring based on its efficiency, expressed in the reasonable and timely application of response measures, as well as the level of interaction between the Federal Treasury and the participants in public procurement, in the case of sending the latest relevant information. Additionally, synchronizing the follow-up and preliminary (present) control mechanisms and reengineering the tools used by them is, in our opinion, one of the issues for the SFC bodies; nevertheless, this is a subject for another research.

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