



## The Treasury of Russia in the System of the State Financial Control

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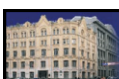


### Mission and values of the Treasury of Russia

**Role:** The Federal Treasury is a payment, accounting, *control* and information system in the public sector financial activities.

**Vision:** To position itself as a dynamically developing, reliable and advanced treasury system.

**Mission:** To serve for the benefit of the Russian State contributing to strengthening the sustainability, reliability and transparency of the financial system of the Russian Federation, and also ensuring safety of financial funds of public – legal formations.



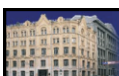
## The Structure of the Treasury System of the Russian Federation

**The central office  
of the Federal Treasury**

**Interregional operational office of the Federal Treasury;  
Offices of the Federal Treasury  
by constituents of the Russian Federation  
(84 units)**

**Territorially independent sections of offices  
by constituents of the Russian Federation  
(2015 units)**

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## Normative – legal regulation of financial control exercised by the Federal Treasury

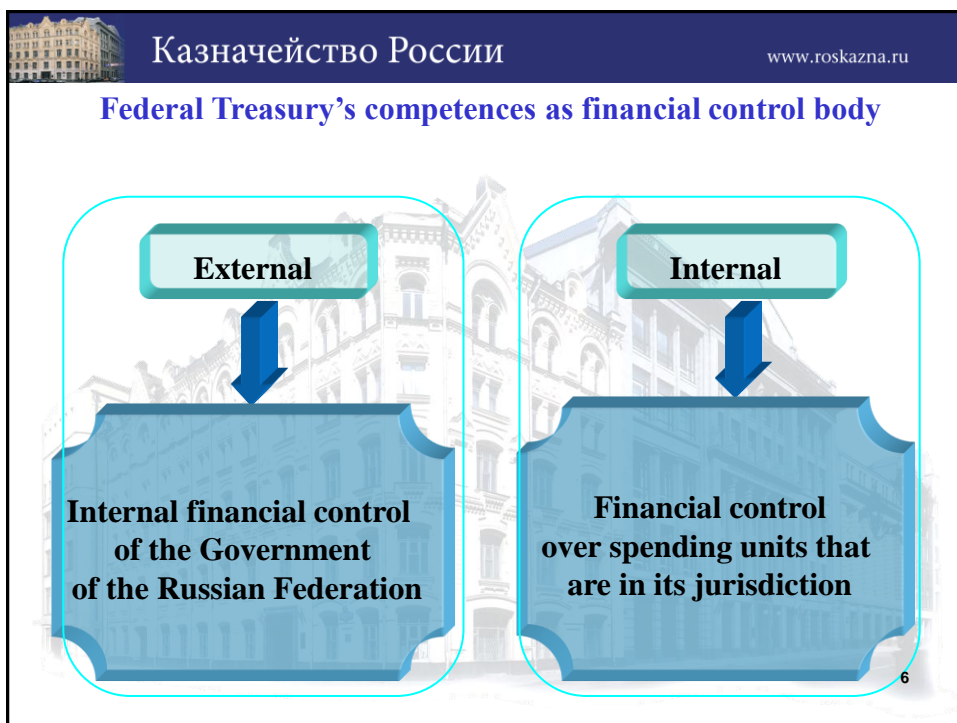
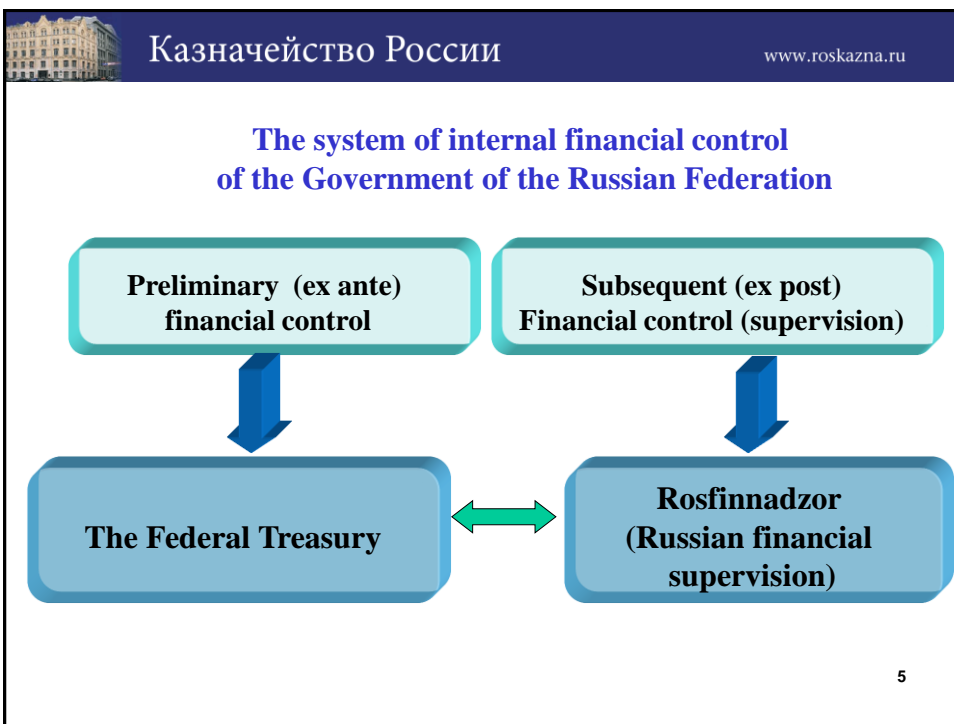
**Budget Code of the Russian Federation**

**Decree of the Government of the Russian Federation  
on Approval of the Regulation on  
The Federal Treasury**

**Orders of the Ministry of  
Finance of Russia on  
exercise of control by  
the Treasury of Russia**

**Orders of the Treasury of  
Russia on exercise of  
departmental control**

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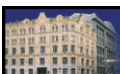


## The Federal Treasury in the system of the state financial control of the Government of the Russian Federation

### EXERCISES CONTROL OVER:

- Compliance with established limits for budgetary liabilities ;
- Compliance with approved budget appropriations;
- Compliance of cash expenditures with established limits of budgetary liabilities and/or budgetary appropriations;
- Compliance of cash payments with approved budgetary appropriations;
- Compliance of the contents of the carried out operation with the code of the budget classification of the Russian Federation indicated in the submitted payment document;
- Availability of required documents confirming the existence of commitments associated with the budget entity in accordance with the procedure of authorization of expenses set by the Ministry of Finance of the Russian Federation.

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## Budgetary competences of the Federal Treasury related to internal financial control and internal financial audit

### Internal financial control of the senior administrator of budgetary funds aimed at the following:

Compliance with internal standards and procedures for preparation and execution of the budget in terms of expenses, preparation of budgetary reports and maintenance of accounting by the Federal Treasury and its territorial bodies; Preparation and organization of measures related to improvement of cost effectiveness and efficiency of use of budgetary funds

### Internal financial control of the senior administrator of budgetary revenues aimed at the following:

Compliance with internal standards and procedures for preparation and execution of the budget in terms of revenues, preparation of budgetary reports and maintenance of accounting by the Federal Treasury and its territorial bodies;

### Internal financial control of the senior administrator of sources of financing the budgetary deficit aimed at the following:

Ensuring preparation of budgetary reports and maintenance of budgetary accounting by the Federal Treasury and its territorial bodies

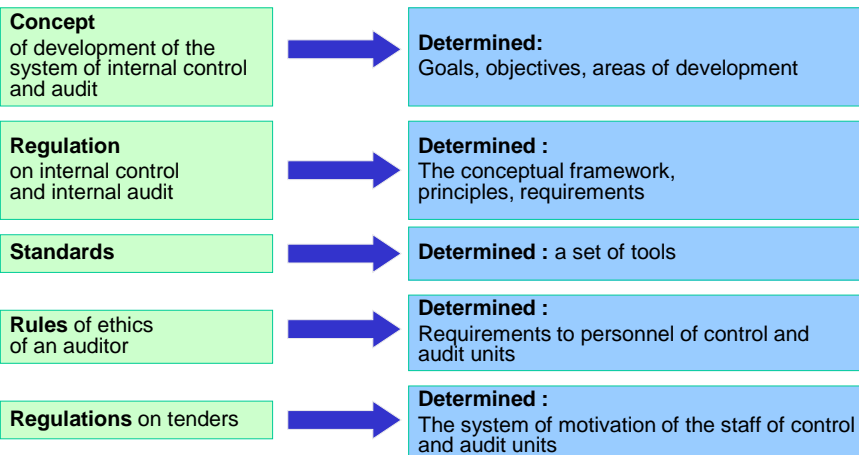
### Internal financial audit for the following purposes:

Evaluation of reliability of internal financial control and preparation of recommendations on improvement of its efficiency;  
Confirmation of authenticity of budgetary reports and compliance of the procedure for maintenance of budgetary accounting with the methodology and standards of accounting set by the Ministry of Finance of the Russian Federation;  
Preparation of proposals on improvement of cost effectiveness and efficiency of use of budgetary funds

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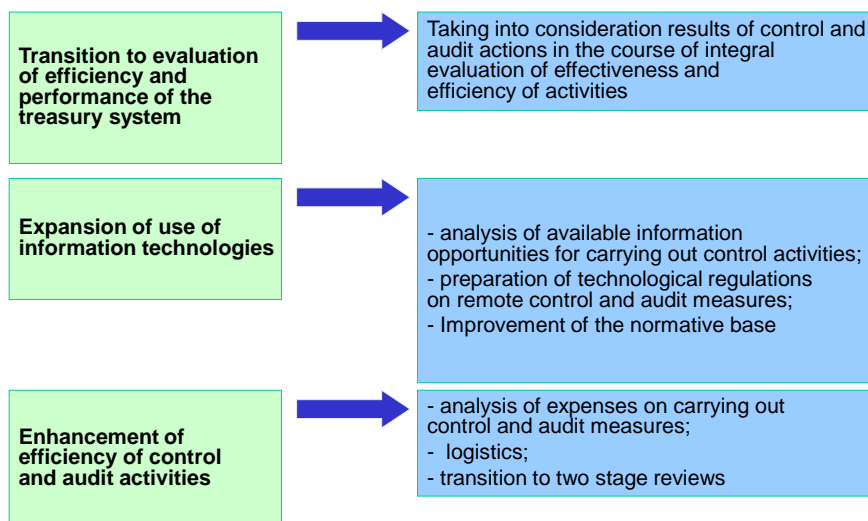
## Development of departmental control of the Federal Treasury (2006-2011)



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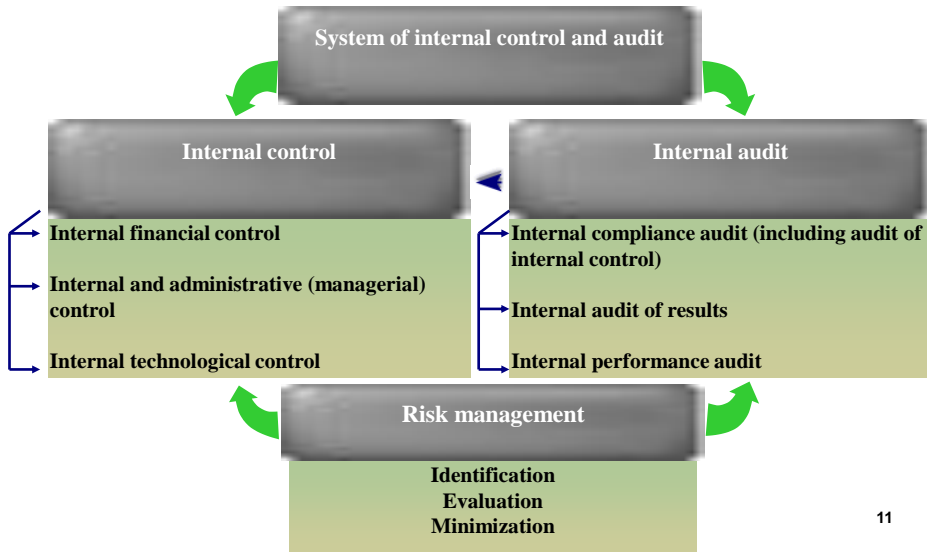
## Development of the system of departmental control of the Federal Treasury (2012-2014)



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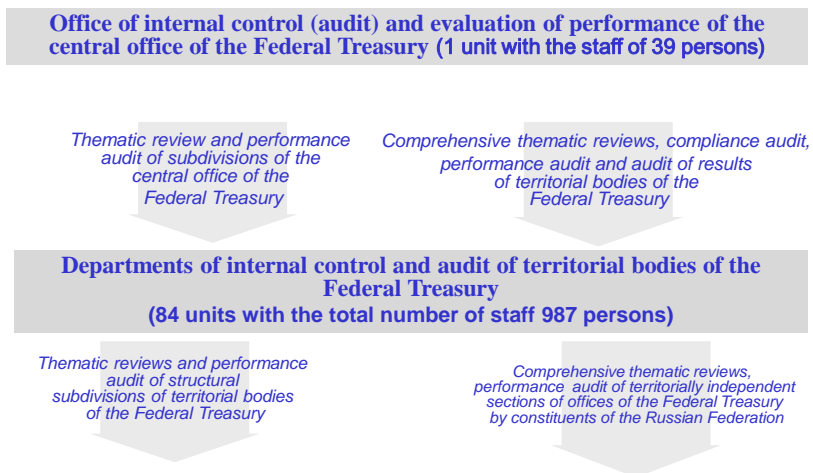
## The system of internal control and audit of the Federal Treasury



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## The structure of the system of internal control and audit of the Federal Treasury



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### Standards of internal control and internal audit of the Federal Treasury are elaborated taking into consideration the following recommendations :



- of the International Organization of Supreme Audit Institutions;



- of Committee of Sponsoring Organizations of the Treadway Commission;



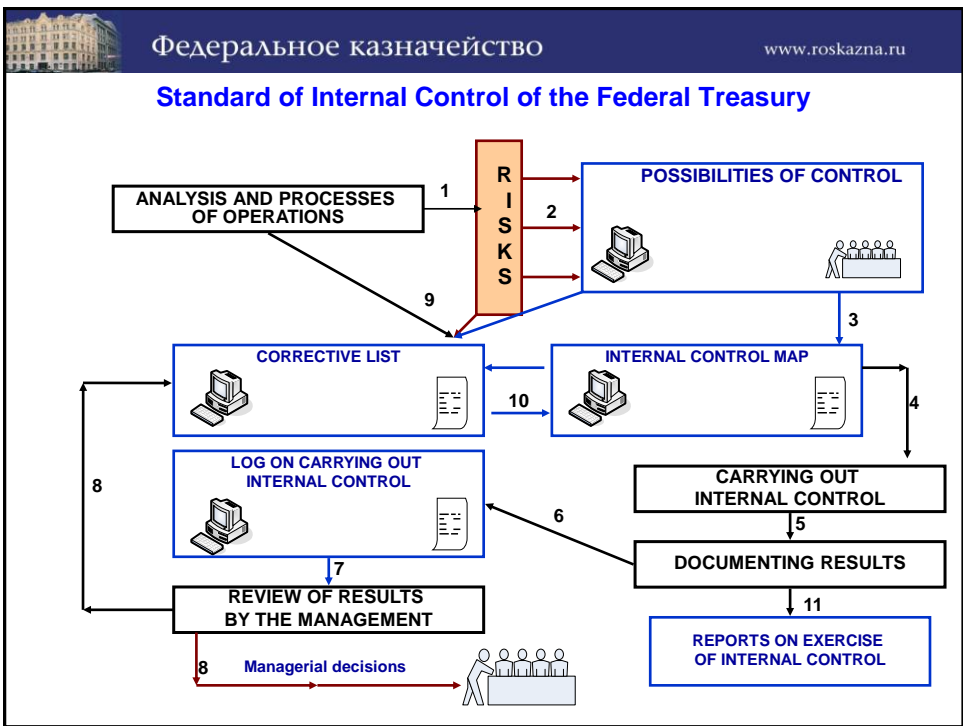
- of the Basel Committee on Banking Supervision;



- of the International Institute of Internal Auditors

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**Thank you for attention !**

**A. Yu. Demidov**