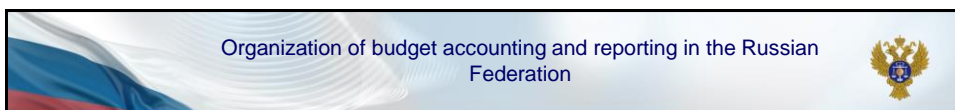


Organization of budget accounting and reporting in the Russian Federation

*Head of the Budget accounting and reporting
Division, Federal Treasury, A. V. Dubovik*

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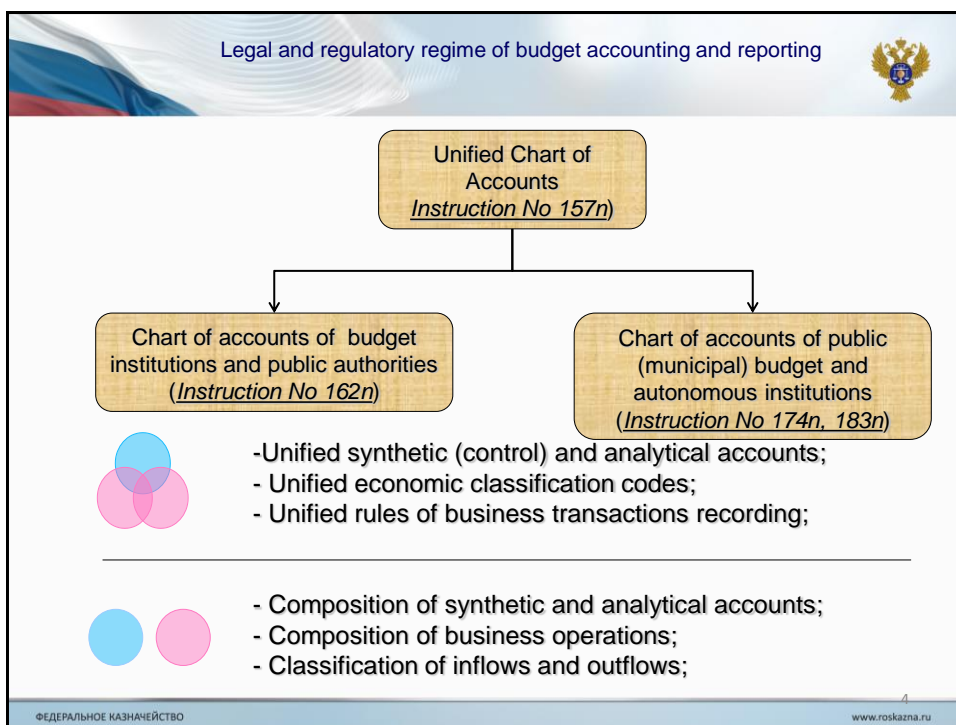
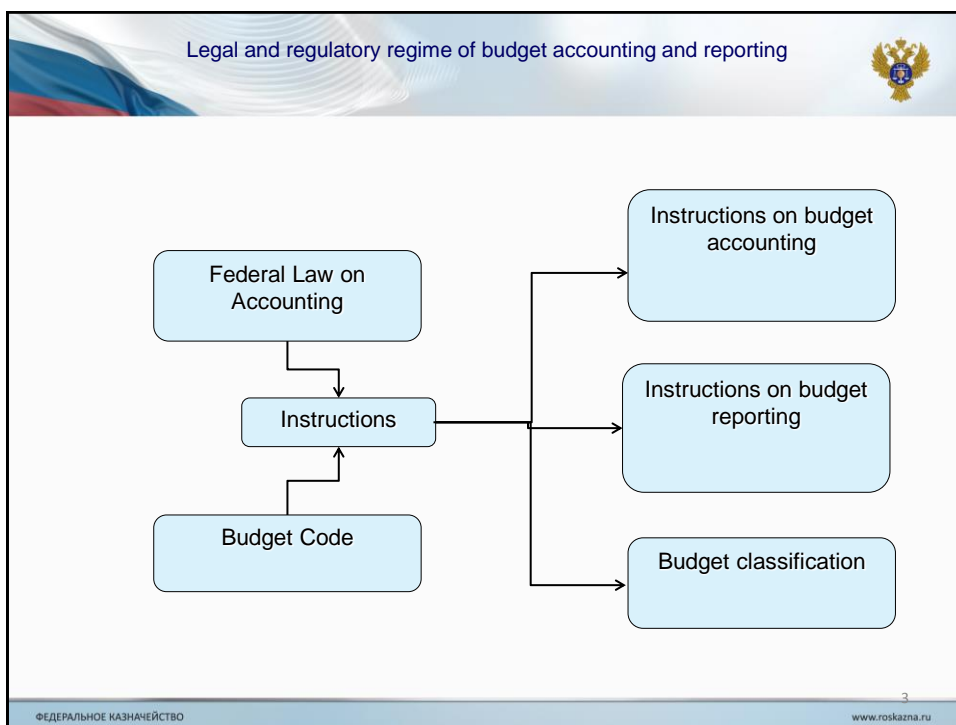
Organization of budget accounting and reporting in the Russian Federation

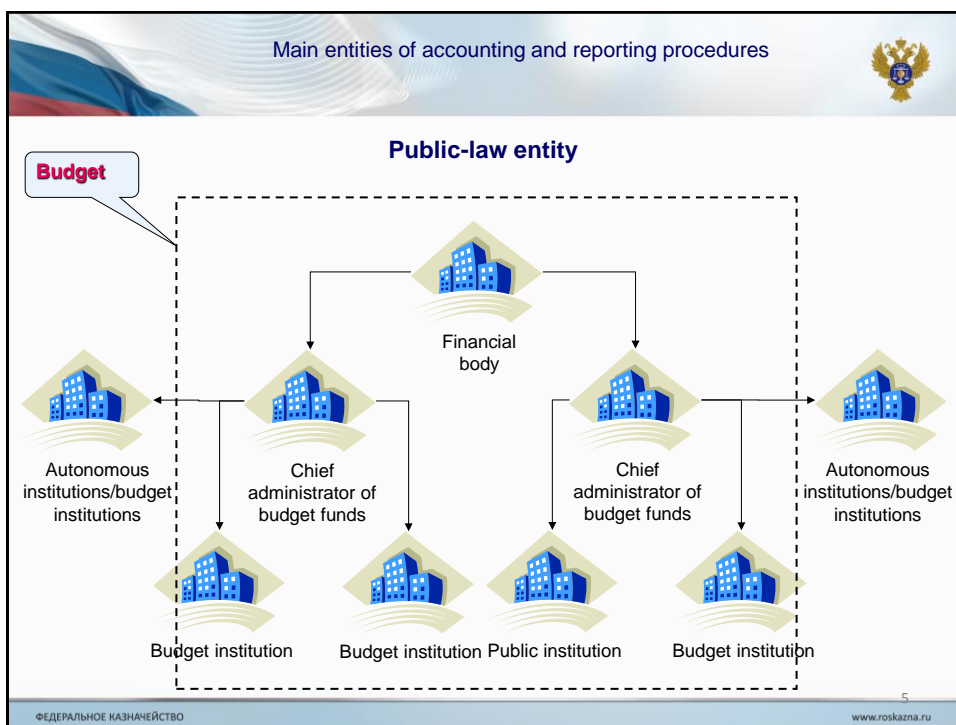
Main issues:

- *Legal and regulatory regime of budget accounting and reporting;*
- *Main entities of accounting and reporting procedures;*
- *Budget accounting: main accounting entities;*
- *Budget classification;*
- *Integration of the chart of accounts and budget classification;*
- *Budget (accounting) reporting: forms of reporting, consolidated budget reporting.*

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Budget accounting: main accounting entities

Structure of accounting entities:

- ☐ Nonfinancial assets;
- ☐ Financial assets;
- ☐ Liabilities;
- ☐ Financial result;
- ☐ Authorization of expenditures

+ Off-balance accounting entities.

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1 – Non-financial assets:

- 101 Fixed assets;
- 102 Intangible assets;
- 103 Non-produced assets;
- 104 Amortization;
- 105 Inventory;
- 106 Investment into non-financial assets;

.....



2 – Financial assets:

- 201 Funds of institutions;
- 202 Funds in budget accounts;
- 204 Financial investments;
- 205 Settlements in respect of revenues;
- 206 Settlements in respect of advances;
- 207 Settlements in respect of credit and loans;
- 208 Settlements in respect of subordinate persons;



3 – Liabilities:

- 301 Settlements in respect of bond-creditors;
 - 302 Settlements in respect of accepted liabilities;
 - 303 Settlements in respect of payments to the budget;
 - 304 Other settlements with creditors;
-



4 – Financial result:

- 401 Financial result of a business entity;
- 402 Result from cash transactions of the budget.



5 – Authorization of expenditures:

501 Budget commitments limits;

502 Accepted commitments;

503 Budget allocations;

.....



3C – Off-balance accounts:

01 Assets accepted for utilization;

02 Material assets accepted for safe-keeping;

03 Strict accountancy forms;

.....



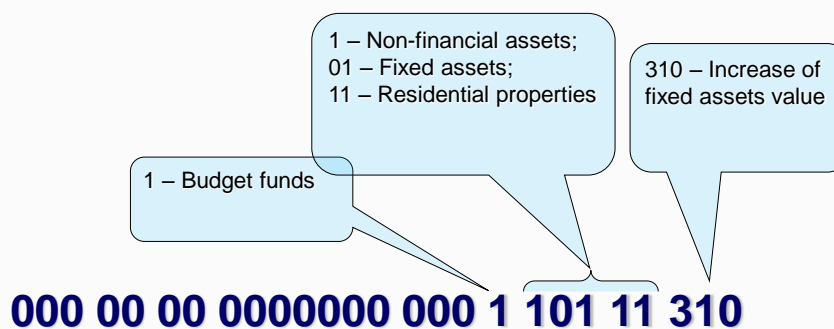
Budget account structure:

Budget classification	Code of activity type	Code of synthetic account	Code of analytical account	Classification of public administration sector transactions
1-17	18	19-21	22-23	24-26


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Structure of the budget account number:



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Budget classification



Structure:

☐ Budget revenues classification;


☐ Budget expenditures classification;

☐ Classification of budget deficit financing sources.


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Budget classification




Revenues classification structure:

Admini strator			Group		Subgroup		Item		Sub-item			Budget element		Sub-type				Classification of public administrati on sector transactions		
1	2	3	4		5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
-			+											-				+		


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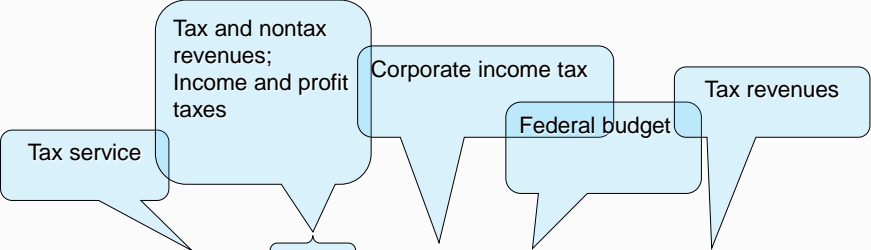
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Budget classification



Revenues classification structure:




182 1 01 01011 01 0000 110


Corporate income tax recorded in the federal budget

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Budget classification




Expenditures classification :


Chief administrator of budget funds			Section		Sub-section		Special purpose expenditures								Type of expenditures			Classification of public administration sector transactions		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
-			+		+		-								+			+		

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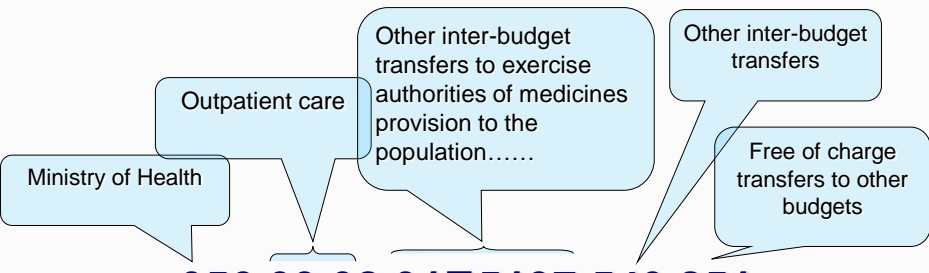
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Budget classification



Expenditures classification structure:




056 09 02 01 5197 540 251


Inter-budget transfers

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Budget classification




Financing sources classification structure:


Administ rator			Group		Sub-group		Article		Sub- article		Budget element		Sub-type				Classification of public administratio n sector transactions		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
-			+		+		-		-		+		-				+		

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Budget classification



Financing sources classification structure:

Ministry of Finance

Budget loans from other budgets.

Federal Budget


Increase of state domestic (municipal) debt

092 01 03 00 00 01 0000 710


«Credits in the RF national currency received by the federal budget from other budgets of the RF budgetary system»

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Integration of chart of accounts and budget classification



Budget classification

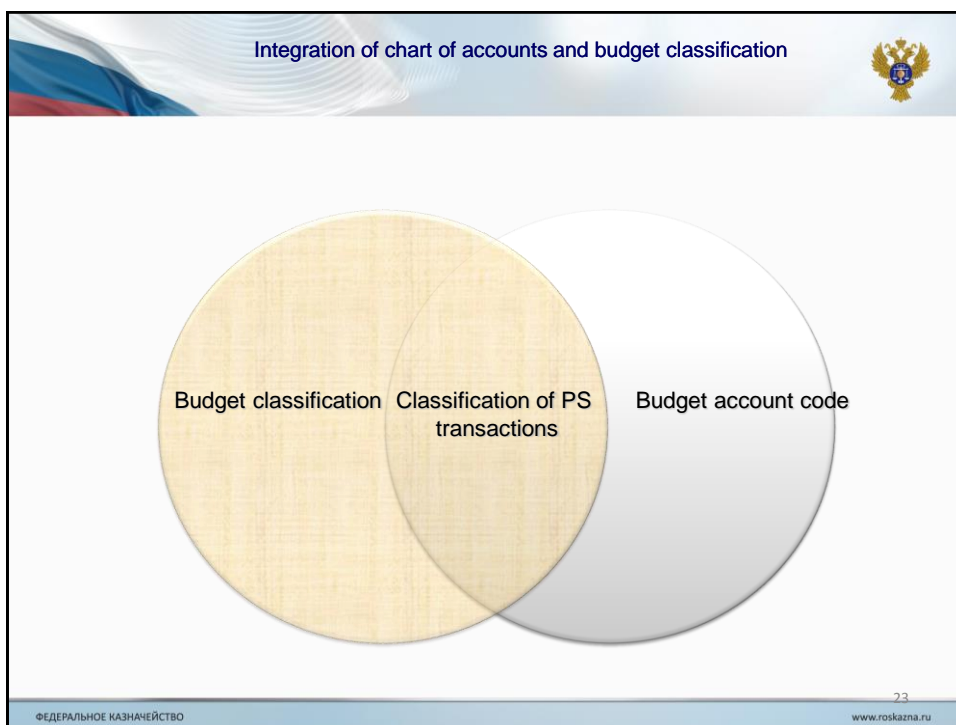
Classification of receipts and disposals	Activity code	Synthetic account code	Analytical account code	Classification of public administration sector transactions
1-17	18	19-21	22-23	24-26

Funds source

Accounting entity

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Integration of chart of accounts and budget classification


Corporate income tax assessment:	
ДТ 182 1 01 01011 01 0000 1 205 01 560 -	} 1000 units
КТ 182 1 01 01011 01 0000 1 401 01 110	
Receipt of corporate income tax:	
ДТ 182 1 01 01011 01 0000 1 210 02 110 -	} 800 units
КТ 182 1 01 01011 01 0000 1 205 01 660	

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Integration of chart of accounts and budget classification



Cash funds:

182 1 01 01011 01 0000 1 210 02 000

800 units


Tax arrears:

182 1 01 01011 01 0000 1 205 01 000


200 units

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Integration of chart of accounts and budget classification



Budget execution report

Transactions → reporting:

Budget revenues	Executed
Corporate income tax charged to the federal budget 182 1 01 01011 01 0000 110	800
Budget deficit financing sources	Executed
Increase of balances on the budget accounts 182 01 05 02 00 00 0000 510	- 800

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Integration of chart of accounts and budget classification		
Report on budget execution	Transactions	reporting:
	Revenues	Executed
	Tax codes (Classification of public administration sector transactions 110)	1000
	Transactions with financial assets	1000
	Increase of receivables (Classification of public administration sector transactions 560)	1000
	Reduction of receivables (Classification of public administration sector transactions 660)	800
	Increase of balances (Classification of public administration sector transactions 510)	800

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Integration of chart of accounts and budget classification		
Balance sheet	Transactions	reporting :
	Name	At the beginning of the year
		At the end of the reporting period
	Receivables (account 1 205 00 000)	200
	Cash funds (account 1 210 00 000)	800
	Financial result of the previous reporting periods (account 1 401 03 000)	1000

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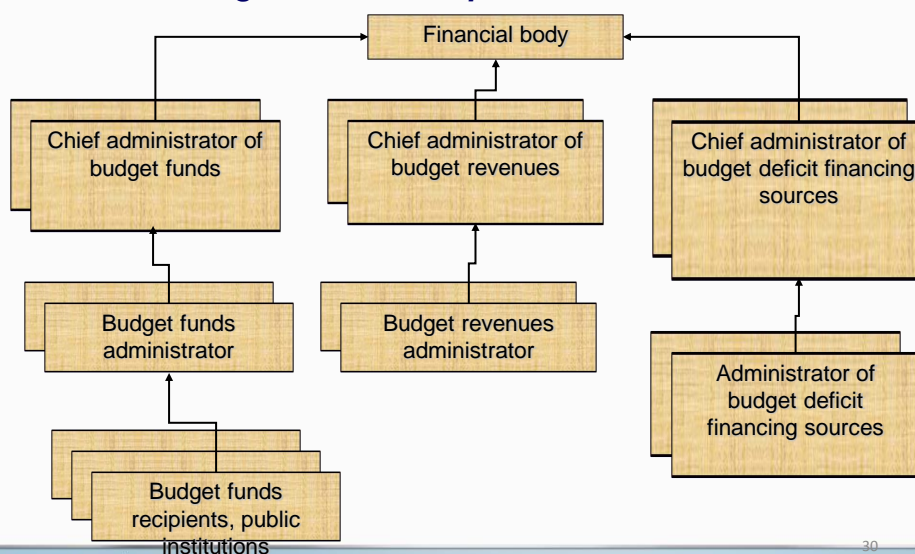
Budget reporting composition:

- Balance sheet;
- Report on budget execution;
- Statement of operations;
- Cash-flow statement;
- Explanatory note.

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Budget execution report



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