Organization of budget accounting and reporting in the Russian Federation

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

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.
Legal and regulatory regime of budget accounting and reporting

- Federal Law on Accounting
  - Instructions
    - Budget Code
      - Instructions on budget accounting
      - Instructions on budget reporting
      - Budget classification

Unified Chart of Accounts (Instruction No 157n)
- Chart of accounts of budget institutions and public authorities (Instruction No 162n)
- Chart of accounts of public (municipal) budget and autonomous institutions (Instruction No 174n, 183n)
  - Unified synthetic (control) and analytical accounts;
  - Unified economic classification codes;
  - Unified rules of business transactions recording;

- Composition of synthetic and analytical accounts;
- Composition of business operations;
- Classification of inflows and outflows;
Main entities of accounting and reporting procedures

Public-law entity

- Financial body
  - Chief administrator of budget funds
  - Chief administrator of budget funds
  - Autonomous institutions/budget institutions

Structure of accounting entities:

- Nonfinancial assets;
- Financial assets;
- Liabilities;
- Financial result;
- Authorization of expenditures
  + Off-balance accounting entities.
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:

<table>
<thead>
<tr>
<th>Budget classification</th>
<th>Code of activity type</th>
<th>Code of synthetic account</th>
<th>Code of analytical account</th>
<th>Classification of public administration sector transactions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-17</td>
<td>18</td>
<td>19-21</td>
<td>22-23</td>
<td>24-26</td>
</tr>
</tbody>
</table>

### Structure of the budget account number:

- 1 – Budget funds
- 000 00 00 00000000 000 1 101 11 310
- 1 – Non-financial assets; 01 – Fixed assets; 11 – Residential properties
- 310 – Increase of fixed assets value
Structure:

- Budget revenues classification;
- Budget expenditures classification;
- Classification of budget deficit financing sources.

Revenues classification structure:

<table>
<thead>
<tr>
<th>Administrator</th>
<th>Group</th>
<th>Subgroup</th>
<th>Item</th>
<th>Sub-item</th>
<th>Budget element</th>
<th>Sub-type</th>
<th>Classification of public administration sector transactions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
</tr>
<tr>
<td>-</td>
<td></td>
<td></td>
<td>+</td>
<td>-</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Revenues classification structure:

- Tax and nontax revenues; Income and profit taxes
- Corporate income tax
- Federal budget
- Tax revenues

182 1 01 0101 01 0000 110
Corporate income tax recorded in the federal budget

Expenditures classification:

<table>
<thead>
<tr>
<th>Chief administrator of budget funds</th>
<th>Section</th>
<th>Sub-section</th>
<th>Special purpose expenditures</th>
<th>Type of expenditures</th>
<th>Classification of public administration sector transactions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
<tr>
<td>+</td>
<td>+</td>
<td>+</td>
<td>-</td>
<td>+</td>
<td>+</td>
</tr>
</tbody>
</table>

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Expenditures classification structure:

Outpatient care
Ministry of Health

Other inter-budget transfers to exercise authorities of medicines provision to the population......

Other inter-budget transfers

Free of charge transfers to other budgets

Inter-budget transfers

056 09 02 01Б5197 540 251

Financing sources classification structure:

<table>
<thead>
<tr>
<th>Administrator</th>
<th>Group</th>
<th>Sub-group</th>
<th>Article</th>
<th>Sub-article</th>
<th>Budget element</th>
<th>Sub-type</th>
<th>Classification of public administration sector transactions</th>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>+</td>
<td>-</td>
</tr>
</tbody>
</table>
Financing sources classification structure:

- 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»

Integration of chart of accounts and budget classification

<table>
<thead>
<tr>
<th>Classification of receipts and disposals</th>
<th>Activity code</th>
<th>Synthetic account code</th>
<th>Analytical account code</th>
<th>Classification of public administration sector transactions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-17</td>
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</tr>
</tbody>
</table>

Funds source

Accounting entity
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
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

Integration of chart of accounts and budget classification

Transactions reporting:

<table>
<thead>
<tr>
<th>Budget execution report</th>
<th>Budget revenues</th>
<th>Executed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corporate income tax charged to the federal budget</td>
<td>182 1 01 01011 01 0000 110</td>
<td>800</td>
</tr>
<tr>
<td>Budget deficit financing sources</td>
<td></td>
<td>Executed</td>
</tr>
<tr>
<td>Increase of balances on the budget accounts</td>
<td>182 01 05 02 00 00 0000 510</td>
<td>- 800</td>
</tr>
</tbody>
</table>
## Transactions reporting:

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Executed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax codes (Classification of public administration sector transactions 110)</td>
<td>1000</td>
</tr>
<tr>
<td>Transactions with financial assets</td>
<td>1000</td>
</tr>
<tr>
<td>Increase of receivables (classification of public administration sector transactions 560)</td>
<td>1000</td>
</tr>
<tr>
<td>Reduction of receivables (Classification of public administration sector transactions 660)</td>
<td>800</td>
</tr>
<tr>
<td>Increase of balances (Classification of public administration sector transactions 510)</td>
<td>800</td>
</tr>
</tbody>
</table>

### Balance sheet reporting:

<table>
<thead>
<tr>
<th>Name</th>
<th>At the beginning of the year</th>
<th>At the end of the reporting period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receivables (account 1 205 00 000)</td>
<td>-</td>
<td>200</td>
</tr>
<tr>
<td>Cash funds (account 1 210 00 000)</td>
<td>-</td>
<td>800</td>
</tr>
<tr>
<td>Financial result of the previous reporting periods (account 1 401 03 000)</td>
<td>-</td>
<td>1000</td>
</tr>
</tbody>
</table>
Budget reporting composition:

- Balance sheet;
- Report on budget execution;
- Statement of operations;
- Cash-flow statement;
- Explanatory note.
Budget (accounting) reporting: forms of reporting, consolidated budget reporting

- Budget of the RF constituent
- Budgets of municipal regions
- Budgets of municipal districts, and cities of federal importance
- Budget of territorial Health Insurance Fund
- Consolidated budget of the RF constituent and territorial Health Insurance Fund
- Consolidated budget of municipal region

Budgets of municipal districts, and cities of federal importance

- Consolidated budget of the RF constituent and territorial Health Insurance Fund

Budget of the territorial office of Health Insurance Funds

- Consolidated budget of the RF constituent and territorial office of Health Insurance Funds

Federal budget

- Consolidated budget of the Russian Federation

Budget of the RF constituents (85+1)

- Consolidated budget of the RF constituent (85+1)

Local budgets (24 255)

- Consolidated budget of the RF constituent (85+1)

Budgets of state off-budget funds Фондам (3)
Consolidation entities

What do we consolidate?

- Cash flows
- Accruals

Consolidation entities

Cash flows

- Inter-budget transfers
- Inter-budget loans
Ensuring of accounting and reporting functions execution

MinFin of Russia
- Accounting procedure
- Reporting procedure
- Procedure for budget classification

Federal Treasury
- Specific features of reporting
- Organizational procedures
- Technological support

Thank you for attention!