

Subordinate Control as an Element of Implementation in the Internal and Engineering Control System of Autonomous Institutions

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Abstract

As a rule, internal financial control and internal financial auditing do not apply to subordinate autonomous institutions since they do not participate in the budget process. This raises the question of interaction between the founder and the subordinate autonomous institutions. The aim of this study was to conduct a comparative analysis of control over the activities of autonomous institutions. The author suggests integrating subordinate control in the existing system of internal financial control instead of allocating a separate form of control over autonomous institutions performed by executive bodies. First, this will avoid the use of a plurality of control. Second, this will contribute to increasing the effectiveness of control over the activities of subordinate institutions. At the same time, modernizing the control powers of the leading executors of budgetary funds can increase the efficiency of internal financial control, internal financial auditing, subordinate and departmental control. This is possible through the introduction of subordinate and departmental control as part of internal financial control.

Keywords *internal financial control, internal financial audit, departmental control in the field of procurement, subordinate control.*

Introduction

Autonomous institutions without being participants in the budget process are recipients of budgetary allocations for the provision of state (municipal) services in the form of subsidies for financial support of the state (municipal) assignment, as well as recipients of subsidies for other purposes, subsidies for capital investments, funds for compulsory health insurance, grants in the form of subsidies, etc. In this regard, the issues of efficiency and transparency in the use of budgetary allocations become particularly relevant (Zaki, 2011; Dunets et al., 2020). In practice, however, there are different views on the most suitable model of state financial control over the activities of autonomous institutions (Vasilev et al., 2019; Akhmetshin, 2017; Bakhvalov et al., 2017).

As founders, the main administrators (commodity managers) of budget funds perform various control activities. Those include control measures on the compliance of both their own activities with the legislation, according to Alos-Simo (2017), and the autonomous institutions to which they are founders (Black, 2005). When the founder has a network of subordinate institutions, it becomes responsible for controlling their activities in terms of fulfilling their state (municipal) assignment (Mazzei, 2017). In this regard, according to Cha (2015), various researchers define several types of control exercised by federal

executive bodies, executive bodies at the level of constituent entities (territories), as well as at local levels (executive and administrative bodies of municipalities):

- a) internal control over economic activity under the legislation establishing the obligation of economic entities (Micheler 2020), which include, among other things, public authorities and local authorities, to exercise internal control (Bykanova, 2018; Dorgushaova et al., 2016);
- b) internal financial control and internal financial audits (Acemoglu, 2012).

At the same time, according to Polyakova (2018), internal financial control is implemented as an ongoing process to ensure compliance with internal procedures for budget preparation and execution, budget accounting and budget reporting by the main manager (administrator) of budget funds, the main administrator (administrator) of budget revenues, the chief administrator (commodity manager) of sources to finance the budget deficit (Bykanova, 2017; Demina, 2018; Dunets et al., 2018). In this regard, it is worth noticing that internal financial control takes place in relation to such an internal budget procedure as the formation and approval of state (municipal) assignments for autonomous institutions (Bernklau, 2016; Klochko et al., 2016; Tsvetkova et al., 2019; Kuzhaeva et al., 2019)). Thus, the head of the federal executive body is responsible for the organization and implementation of internal financial control in the federal executive body.

Theoretical background

Over the past few years, multiple amendments to the Russian budget legislation have led to a change in the system of regulation of internal financial control due to the implementation of requirements for procedures for implementing internal financial control in the federal standards of internal financial auditing. Under the current legislation, the normative and legal act does not provide for uniform and mandatory requirements for all entities of internal financial control to their organization and implementation.

At the same time, the exclusion of internal financial control from the budgetary powers of the chief administrators (managers) of budgetary funds did not result in its cancellation. On the contrary, this allowed integrating internal financial control with any budgetary responsibility by eliminating unnecessary formalization (Mosely, 2013; Nagimov and Tarasova, 2015; Magsumov, 2018). In this case, the subjects of internal financial control have the freedom to form a system of internal financial control and have no obligations, including on the creation of risk maps and publication (use) of regulatory acts on internal financial control (Chernysheva, 2019; Zhumaliyeva et al., 2020; Chomanov et al., 2020). However, the process of internal financial control remains an integral mechanism for the implementation of their activities.

It should be noted that internal financial auditing is an activity to assess the reliability of the internal financial control system, the reliability of budget reporting, and the effectiveness of budget utilization. In this case, internal financial auditing is carried out in relation to budgetary procedures or individual operations that make up budgetary procedures, as well as structural units of the main administrator (manager) of budget funds.

However, the reliability assessment of the internal financial control system of the chief manager (administrator) of budgetary funds is performed through monitoring the procedures of internal financial control (Aryee, 1996). The law distinguishes it as one of the methods of internal financial auditing (Cui, 2015).

In this regard, it is fair to say that internal financial control and internal financial auditing are not carried out in relation to subordinate autonomous institutions, since they do not apply to participants in the budget process (Bergek, 2013; Turgaeva et al., 2020). This raises the question about the forms of interaction between the founder and subordinate autonomous institutions.

As founders of autonomous institutions, federal executive bodies, executive bodies of constituent entities of the Russian Federation, executive and administrative bodies of municipalities carry out:

- a) subordinate control under the Federal Law No. 174-FZ of November 3, 2006 "On Autonomous Institutions" and the Federal Law No. 7-FZ of January 12, 1996 "On Noncommercial Organizations". Subordinate control is performed by the main commodity manager (administrator) of budgetary funds to comply with the conditions, goals, and procedures established when providing budgetary allocations to autonomous institutions for the provision of state (municipal) services in the form of a subsidy for financial support for the fulfillment of state (municipal) assignment.
- b) departmental control in the field of procurement under the Federal Law No. 223-FZ of July 18, 2011 "On Procurement of Goods, Works, and Services by Certain Types of Legal Entities".

Furthermore, the internal control of economic activity implemented by founders and autonomous institutions aims at ensuring the efficiency and effectiveness of the economic entity, reliability and timeliness of accounting (financial) statements, as well as compliance with the legislation of the Russian Federation. Consequently, the main managers (administrators) of budget funds have a significant share of control powers in relation to the internal organization of financial and economic activities of economic entities. This involves subordinate control over the activities of subordinate institutions (Figure 1).

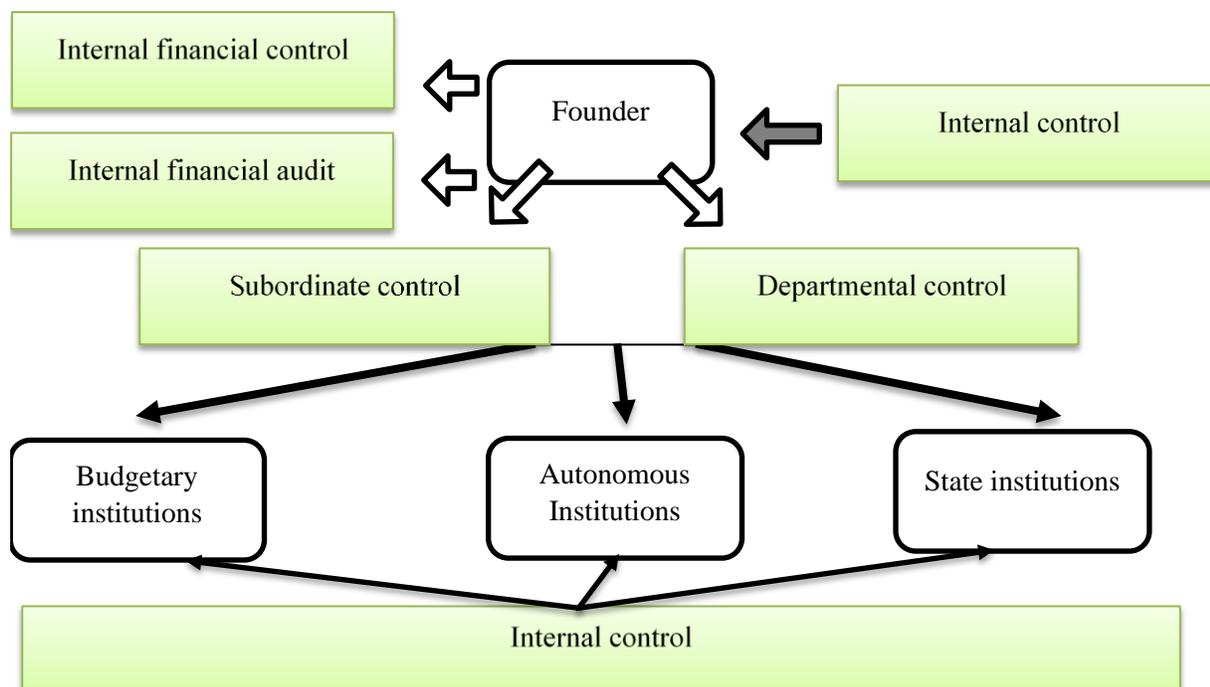


Figure 1. Financial control system implemented by the founder over the activities of subordinate institutions

Source: compiled by the author

It should be noted that there is no statutory category of "subordinate control" at the federal level. However, the analysis of the regulatory framework for the activities of the founders and autonomous institutions revealed several references to control powers that can be attributed to subordinate control. In particular, one of the founder's competencies is the formation and approval of state (municipal)

assignments for an autonomous institution (Polyakova, 2018; Nikolaeva et al., 2019). In this regard, control over the implementation of state (municipal) assignments by the autonomous institutions is among the regulated duties of the main managers of budgetary funds, which relates to subordinate control. Moreover, the founding federal executive body is endowed with such powers as the appointment of the head of the federal autonomous institution and the termination of his/her powers, approval of the charter of the federal autonomous institution and its amendments, determination of the list of measures aimed at the development of the federal autonomous institution. Therefore, these powers are manifestations of subordinate control.

Data analysis

Analysis of the current legislation found that the supervision procedure (on the part of the founder) is regulated by constitutive documents based on the following normative order (Figure 2).

Budget legislation	<ul style="list-style-type: none"> The main manager of budgetary funds must ensure that recipients of subsidies comply with the conditions, goals and procedures established upon their provision. The procedure for monitoring the execution of a state task is established upon approval
Federal Law of 12.01.1996 No. 7-FL "On Non-Profit Organizations"	<ul style="list-style-type: none"> The founder supervises the activities of the autonomous non-profit organization in accordance with the constituent documents
Federal Law of 03.11.2006 No. 174-FL "On Autonomous Institutions"	<ul style="list-style-type: none"> Federal state bodies, as well as relevant bodies in the manner established by the supreme executive body of state power of a constituent entity of the Russian Federation, the local administration of a municipality, exercise control over autonomous institutions over the fulfillment of state (municipal) tasks
Order of the Ministry of Finance of Russia dated October 31, 2016 No. 198n "On approval of the Standard Form of the agreement on the provision of subsidies from the federal budget to the federal budget or autonomous institution for financial support of the fulfillment of the state task for the provision of public services (performance of work)"	<ul style="list-style-type: none"> The control over the fulfillment by an autonomous institution of a state task is the responsibility of the founder
Decree of the Government of the Russian Federation of 10.10.2007 No. 662 "On approval of the Regulation on the implementation by the federal executive bodies of the functions and powers of the founder of the federal autonomous institution"	<ul style="list-style-type: none"> One of the founder's powers is, inter alia, the formation and approval of a state assignment to an autonomous institution; appointment and termination of powers of the head of an autonomous institution; approval of its charter, etc.

Figure 2 . The list of fragments of the regulatory acts relating to subordinate control in the Russian Federation

Source: compiled by the author

Although there is no document among the regulatory acts of the Russian Federation that regulates the requirements for conducting subordinate control in relation to autonomous institutions, there is a practice of approving the relevant Regulations among educational organizations at the level of municipalities.

Subordinate control covers the activity of autonomous institutions regarding compliance by managers and employees with the requirements of normative legal acts of the Russian Federation, the relevant subject of the Russian Federation, the municipality, and the respective founder. For example, let us consider the Regulation on the subordinate control of the activities of municipal educational institutions of the Yakutsk district subordinate to the education department of the Yakutsk district administration, the Regulation on the subordinate control of the Education Committee of the Yarov city on the activities of municipal educational institutions.

In particular, the main assignments of subordinate control, fixed in relation to educational institutions in Yakutsk involve:

- enforcement of mandatory requirements established by municipal regulatory legal acts in the field of education (Petrov, 2019). Identification of violations and adoption of measures within their competence to counter them;
- analysis of the causes of identified violations, and preparation of proposals for their prevention (Kosov, 2016; Morozova, 2019);
- performance assessment of educational institutions and their leaders (Prihodchenko, 2018);
- examination of the municipal education system and its components, identification of the key trends in their development and formulation of proposals to eliminate negative trends (Reisch, 2017; Rahman, 2018);
- monitoring compliance with the legislation of the Russian Federation and the legislation of the Republic of Sakha (Yakutia) in the field of education of minors.

Subordinate control acts as a tool for analyzing the effectiveness of each specific institution and the system of educational institutions as a whole. Those municipalities which have undergone the analysis of the regulatory and legal framework for subordinate control, demonstrate a wider list of objects of subordinate control compared to the federal level.

Analysis of the normative and legal framework leads to the conclusion about the absence of systematic and integrated control of subordinate control. Today it is considered from a narrow perspective representing the federal control exclusively for the execution of state assignment by an autonomous institution. Whereas, this type of control is not allocated separately, but constitutes one of the founders' authorities.

In this regard, it is worth noting that such issues as the reliability of the internal control system of an autonomous institution and the efficiency of resource utilization provided to autonomous institutions from other sources of financial security that are not related to budget allocations for the provision of state (municipal) services in the form of a subsidy for financial security fulfillment of the state (municipal) assignment are beyond the control. This creates prerequisites for ineffective activities of subordinate institutions (Figure 3).

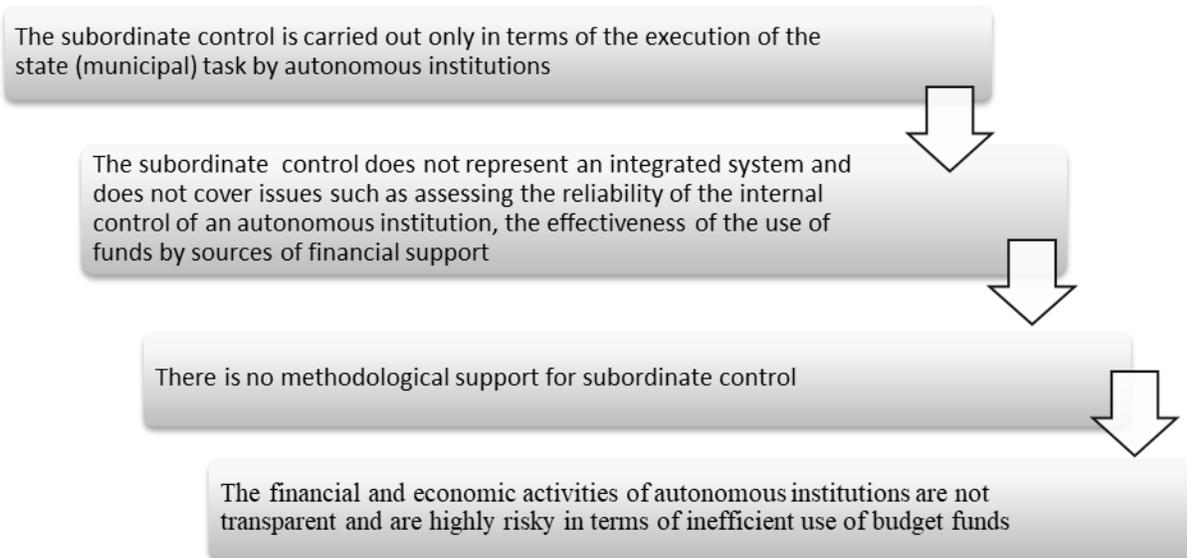


Figure 3. The revealed set of challenges associated with the lack of subordinate control over the financial and economic activities of autonomous institutions

Source: compiled by the author

Results

Summing up the characteristics of the key elements of various forms of control implemented by the main managers (administrators) of budget funds who are the founders, let us note that one of the goals of internal financial control is to ensure the efficient execution of the budget for expenses. This goal cannot be fully achieved without monitoring the financial and economic activities of autonomous institutions, the financial support of which to a large extent depends on budgetary funds provided by the founder. This statement is justified by the fact that the subsidy for financial support for the fulfillment of the state (municipal) assignment, the subsidy for other purposes, the subsidy to make capital investments, and grants in the form of subsidies are provided to autonomous institutions within the limits of budgetary obligations communicated to the founder as the recipient of budgetary funds under expenditures classification codes of budgets of the Russian Federation (Akhmadeev, 2019). Therefore, control over the use of budget funds by subordinate institutions acting as intermediaries between the main managers of budget funds and the final recipients of services is an integral element of the effective fulfillment of expenditure obligations of the Russian Federation, a constituent entity of the Russian Federation or a municipality.

At the same time, departmental control is aimed at ensuring compliance by subordinate autonomous institutions with the legislation of the Russian Federation in the field of procurement. It is fair to say that procurement is one use of budget allocations provided to autonomous institutions by the main managers of budget funds. Consequently, the authority of departmental control in the procurement sphere is partly included in the authority of internal financial control when implementing control over the level of jurisdiction. The financial and economic activities of subordinate institutions are not included in the list of objects of internal financial audit, which is a risk zone in terms of the efficient use of budget funds.

Summarizing the above, the question of determining the importance of subordinate and departmental control in the existing system of financial control over the activities of autonomous institutions becomes obvious. It is necessary to increase the efficiency of internal financial control, internal financial audit,

subordinate and departmental control. This can be achieved through modernizing the system of supervisory powers of the main budgetary funds' managers through the introduction of subordinate and departmental control as part of internal financial control (Polyakova, 2018).

Discussion

The disadvantages include the difficulties associated with the modernization of the control system regarding its methodological and legal support (Clune, 2018), as well as the training of qualified personnel and changes in the organizational structure of the founder and the autonomous institution (Brock, 2005). At the same time, according to Lyytinen (2016), the implementation of changes might require considerable time, which will lead to instability of the founders' supervisory powers during the transition to the new system. One can completely agree with this statement since to minimize this risk it is advisable to ensure complex development of methodological support for the proposed changes in the control system implemented by the main managers (administrators) of budget funds (Auel, 2015; Petrov, 2019), to allocate sufficient time for the implementation of the new system elements and provide timely advice to the participants in the process (Figure 4).

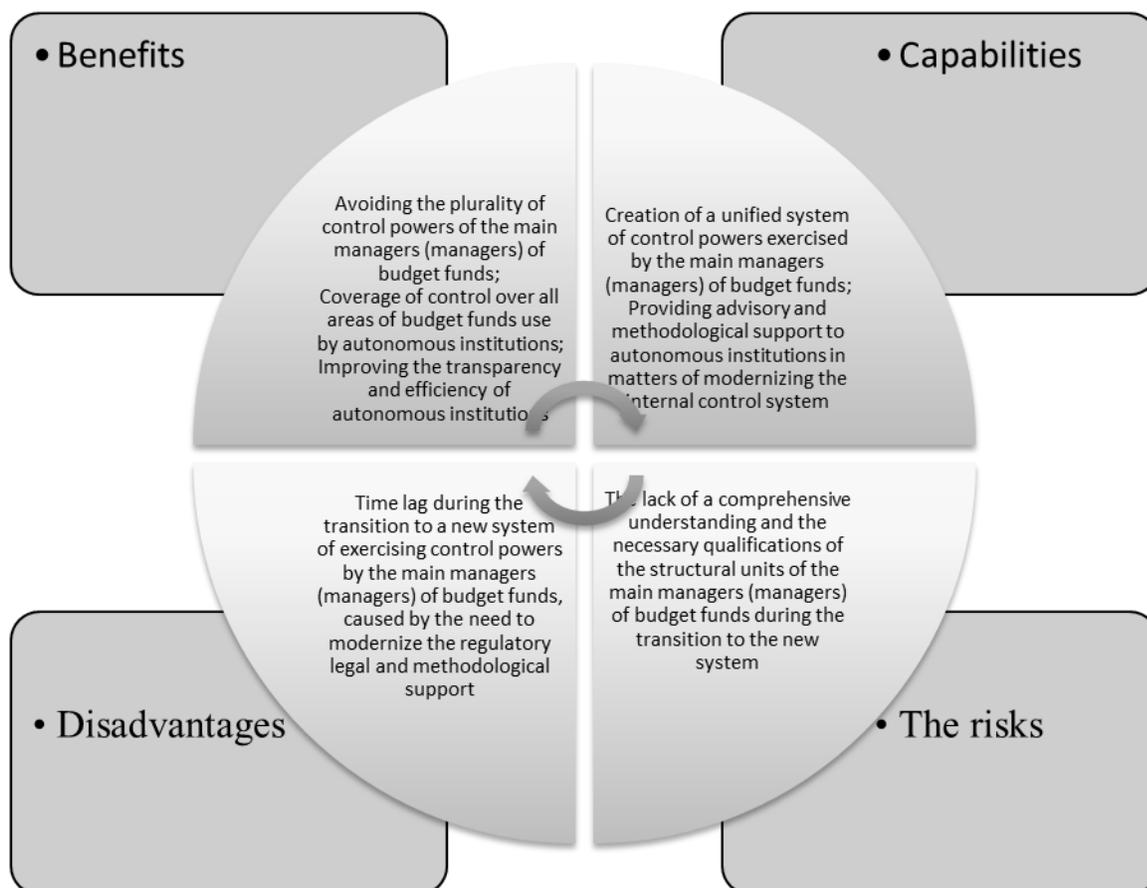


Figure 4. SWOT analysis of the suggestion for the implementation of subordinate control in the internal financial control system

Source: compiled by the author

Conclusion

As a practical solution to the identified challenges, the author suggests singling out the subordinate control as a separate type of control exercised by the founders in relation to subordinate institutions. However, this may cause an increase in the control burden of the main managers (administrators) of budget funds, which will lead to a distraction of their activity focus from the main directions to control.

Therefore, modernization of the financial control system implemented by the main managers (administrators) of budget funds must simultaneously respond to:

- a) the expansion of control objects in terms of financial and economic activities of autonomous institutions (Weiss-Gal, 2014). This can be accomplished by supplementing the directions of subordinate control;
- b) the exclusion of plentitude of control powers exercised by federal executive bodies, executive bodies of constituent entities of the Russian Federation, executive and administrative bodies of municipalities which are founders of autonomous institutions (Krawczyk-Giehsmann, 2020).

Therefore, the optimal solution is to optimize the control system in terms of the implementation of subordinate control in internal financial control. Another important direction of improving the financial control system is the inclusion of departmental control in internal financial control (Figure 5).

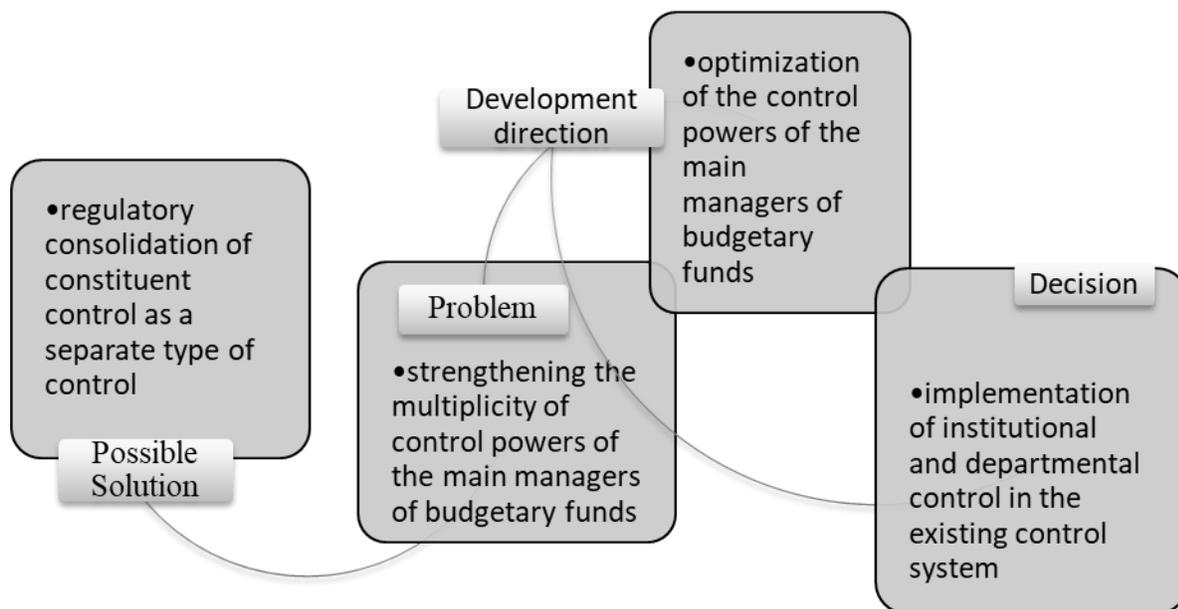


Figure 5 – Development areas for the system of control powers of the main managers (administrators) of budget funds

Source: compiled by the author

In practice, the implementation of subordinate and departmental control is as follows: the branch body, which is the founder, exercises control over the use of the subsidy for the financial support of the state assignment, as well as the procurement of autonomous institutions, while the executive body, which is entrusted with property management, exercises control in relation to issues of property use. At the same

time, at the federal level, a combination of these control areas can be applied in relation to one executive body acting as a founder, when implementing departmental control. The practice of using tools of subordinate and departmental control suggests that a combination of these types of control based on internal financial control is highly advisable.

At the same time, SWOT analysis of the proposed direction for the development of the control system indicates the prevalence of advantages and opportunities over disadvantages. First, this will allow avoiding the multiplicity of control powers of the main managers (administrators) of budget funds while managing such an important direction of budget spending as financial support for the activities of autonomous institutions. Second, the implementation of this proposal will inevitably increase the transparency and efficiency of activities of subordinate institutions.

In the long term, the approbation of this development area will be an important step in the formation of an effective integrated system of control powers exercised by the main managers (administrators) of budget funds. The introduction of this innovation will allow the formation of a mechanism for interaction between founders and autonomous institutions through the provision of advisory assistance in the implementation of internal control, which affects all aspects of financial and economic activities of autonomous institutions.

Thus, the analysis of regulations on subordinate control at the legislative level indicates the absence of an institutionalized category of "subordinate control", as well as methodological recommendations for its implementation. Certain manifestations of subordinate control can be found in the founder's authority to control the execution of state (municipal) assignments by subordinate institutions. At the same time, in practice, an executive body (and the founder) might be empowered with a combination of subordinate and departmental control powers. Uncertainty causes an increased interest in the designation of the role and value of the subordinate control. The author suggests integrating subordinate control in the existing system of internal financial control instead of allocating a separate form of control over autonomous institutions performed by executive bodies. First, this will avoid the use of a plurality of control. Second, this will contribute to increasing the effectiveness of control over the activities of subordinate institutions.

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