CURRENT PROBLEMS AND PROSPECTS OF STRENGTHENING THE ROLE AND PLACE OF THE CONTROL AND ACCOUNTING BODIES IN IMPROVING THE EXECUTIVE DISCIPLINE OF EXECUTIVE AUTHORITIES IN RUSSIA

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ABSTRACT
This article is devoted to the analysis of modern problems and prospects of strengthening the role and place of the control and accounting authorities in improving the executive discipline of executive authorities in Russia. In this regard, a system of proposals for resolving these problems has been prepared and justified in the work. These proposals will optimize the organization and functioning of the executive power system in the Russian Federation as a whole.

Keywords: State Council. Plenipotentiaries. Federal districts. Russian Federation.

PROBLEMAS ATUAIS E PERSPECTIVAS DE FORTECÊMENTE O PAPEL E DO LUGAR DOS ÓRGÃOS DE CONTROLE E CONTABILIDADE NA MELHORIA DA DISCIPLINA EXECUTIVA DAS AUTORIDADES EXECUTIVAS NA RÚSSIA

PROBLEMAS ACTUALES Y PERSPECTIVAS DE FORTALECER EL PAPEL Y EL LUGAR DE LOS ÓRGANOS DE CONTROL Y CONTABILIDAD EN LA MEJORA DE LA DISCIPLINA EJECUTIVA DE LAS AUTORIDADES EJECUTIVAS EN RUSIA

RESUMO
Este artigo é dedicado à análise de problemas modernos e perspectivas de fortalecer o papel e o lugar das autoridades de controle e contabilidade no aprimoramento da disciplina executiva das autoridades executivas na Rússia. Nesse sentido, foi elaborado e justificado no trabalho um sistema de propostas para a solução desses problemas. Essas propostas otimizariam a organização e o funcionamento do sistema de poder executivo na Federação Russa como um todo.


RESUMEN
Este artículo está dedicado al análisis de los problemas modernos y las perspectivas de fortalecer el papel y el lugar de las autoridades de control y contabilidad en la mejora de la disciplina ejecutiva de las autoridades ejecutivas en Rusia. En este sentido, se ha elaborado y justificado en el trabajo un sistema de propuestas para la solución de estos problemas. Estas propuestas optimizarán la organización y el funcionamiento del sistema de poder ejecutivo en la Federación de Rusia en su conjunto.


INTRODUCTION
The organization and activity of the system of executive bodies is studied in N.Yu. Khramaneva, O.E. Kutafin, V.V. Grib, L.Yu. Grudtsyna, S.A. Avakyan, S.Yu. Poyarkov, V.E. Chirkin and several other authors. These scientific works provide the basis for the analysis of the theoretical content of the executive branch in relation to its social essence. However, the share of research devoted to the study of contemporary problems and prospects for strengthening the role and place of the control and audit bodies in improving the executive discipline of executive authorities in Russia is very small. In this regard, the main purpose of this research is a comprehensive study of modern problems and prospects for strengthening the role and place of the control and accounting authorities in improving executive discipline in the Russian Federation. In turn, the subject of the research in this scientific article is the legal framework for the formation and functioning of the executive branch system in Russia, as well as scientific views on the problems and prospects of strengthening the role and place of the control and audit bodies in improving executive discipline in the Russian Federation.

METHODOLOGY
This article in the process of cognition of state-legal phenomena were used: a) General scientific methods (formal-logical, systemic, structural-functional, concrete-historical); b) General logical methods of theoretical analysis (analysis, synthesis, generalization, comparison, abstraction, analogy, modeling, etc.); c) private
scientific methods (technical and legal analysis, specification, interpretation, etc.) (ZALESNY, GONCHAROV, 2019: 129-142; ZALESNY, GONCHAROV, 2020: 1-6).

RESULTS

An important role in ensuring the effectiveness of the functioning of the executive system in the Russian Federation is played by a consistent increase in executive discipline at all its levels. This seems especially relevant due to the constant increase in the number of employees in the public administration system. The leaders of our country have repeatedly drawn attention to this circumstance. So, V.V. Putin in his Address to the Federal Assembly pointed to the dishonesty and inefficiency of the bureaucracy, which understands public service as a kind of business. The head of state defined as the main task of the state apparatus to increase the efficiency of public administration through the prism of compliance by officials with the rule of law and the provision of high-quality public services to the population (LETTER, 2005). Indeed, the need has ripened not only to ensure the rule of law in the activities of the state administration apparatus, to maintain its high professionalism and moral character of officials, but also to evaluate the effectiveness of the activities of public servants of the unified system of executive power in the Russian Federation. The basis of such an assessment is the level of executive discipline in the state apparatus, which should be understood as the simultaneous achievement in the organization and activities of public servants of a number of indicators: 1) the quality of services provided to the population; 2) efficiency in decision making; 3) the timeliness of the implementation of governing decisions of higher bodies of executive power and their officials; 4) performance in activities.

The current legislation does not contain a definition of the level of performing discipline in public administration; there is no single mechanism for its analysis and assessment (SHATROV, 2018: 83-87; MODINA, 2018: 255-262; MISAKOV, MUSOSTOVA, 2018: 86-89; VOLKOVA, VORONTSOVA, GORBACHEVA, 2016: 394-397). So, in the framework of various ministries, federal services and agencies at the Federal level, the performance of territorial bodies and their civil servants is assessed on the basis of departmental acts that provide for various criteria and approaches during the assessment procedure (ABOUT, 2006; ABOUT, 2007). At the same time, this issue is carefully regulated in local legal acts, where, for example, the business qualities of an employee can be assessed using a point system based on the level of performing discipline, labor and creative activity (KHNYKIN, 2006: 41-50; GONCHAROV, ZALESNY, POYAROV, 2020, 878-899).

The main advantage of assessing the level of executive discipline in private economic entities (in contrast to the system of state authorities) is that the main criterion is the analysis of financial and economic performance of employees. This is undoubtedly due largely to the fact that as the main purpose of most legal entities is the profit in the shortest time and with the highest score. However, the financing of the activities of numerous state agencies is a serious burden on the state budget and taxpayers a hefty sum. And, therefore, the people who carried out the most important delegation of its powers to the Executive authorities, besides paying its organization and activities at its own expense, shall be entitled to rely not only on the creation of an effective system of realization of their rights, freedoms and legitimate interests, including by providing it with public services by public administration bodies, but also that implemented the Executive activities will be most effective and appropriate made at her expense.

The most competent group of government bodies capable of implementing effective financial and economic control and evaluation of the activities of executive bodies are the control and accounting bodies. In Russia, the system of these bodies is represented by the Accounts Chamber of the Russian Federation (a constitutionally established body) (ANDREEV, 1999: 16-17), as well as the control and counting chambers of the constituent entities of Russia (established by regional constitutions and charters). It seems that the implementation of effective financial and economic control in the Russian Federation requires the expansion of the powers of control and accounting bodies by providing them with rights to analyze and evaluate the effectiveness of the use of budget funds by executive authorities. At present, at the Federal and regional levels, the powers of control and accounting bodies are reduced mainly to quantitative and temporary control of the use of state budget funds, expressed, for example, at the Federal level: in organizing and monitoring timely execution of revenue and expenditure items of the federal budget and the budgets of federal extra-budgetary funds in terms of volume, structure and purpose; assessment of their validity and analysis of identified deviations; monitoring the legality and timeliness of the movement of Federal budget funds and funds of Federal extra-budgetary funds (ABOUT, 1995).

In turn, the ability of the control and accounting bodies to assess the quality and analyze the effectiveness of the use of budget funds by the system of executive bodies is limited. For example, at the Federal level, a really high-
quality component in financial control is the financial expertise provided for in Article 2 of Federal Law dated 11.01.1995 № 4-FL "On the Accounts Chamber of the Russian Federation" of draft Federal laws, as well as regulatory legal acts of federal government bodies providing for expenses covered by the federal budget or affecting the formation and execution of the Federal budget and the budgets of federal extra-budgetary funds.

In this regard, the opinion of some scientists is quite true that the performance audit is poorly developed in the Russian Federation, which has long been used in most highly developed countries of the world as the main type of state audit and provides, first of all, for evaluating the performance of executive authorities and other organizations in fulfillment of state functions, use of state resources, as well as adoption of recommendations for improving their work, and its main purpose is to increase improving the efficiency of public resource management (EXTERNAL, 2007: 158-159; DINNIK, 2018: 32-42; ZHURAVLYOVA, ALESHINA, TOKMAKOVA, 2018: 68-72; TIMASHOV, 2018: 258-263). Indeed, it is an audit of the efficiency and effectiveness of the activities of the executive authorities, as well as their officials, that will determine how effective, efficient and economical the costs were, whether the set financing purposes were achieved, and also to identify the necessity and validity of the existence of certain elements of the state administration.

Based on foreign experience in the formation and functioning of control and accounting bodies, it is necessary for these bodies to be given the authority to audit the effectiveness of the executive branch: firstly, because they are formed by the legislative branch and are accountable only to it (and, therefore, are as independent as possible from the executive branch); secondly, due to the high qualifications and professional experience of the civil servants included in their composition (for example, even at the regional level, leaders and members of control and audit chambers should have higher education and experience in professional activities in the field of state control, economics and finance, as a rule, from five to ten years) (ABOUT, 2008); thirdly, due to the fact that the implementation of this type of activity is fundamental to the control and accounting authorities.

In the Russian Federation, the participation of control and accounts bodies in improving the discipline of the unified system of Executive power through the implementation of effective financial and economic control of activity of bodies of state governance is complicated by a number of problems: a) the current legislation does not define the role and place of audit bodies in enhancing the discipline of the Federal and regional executive authorities; b) in legislation and scientific literature has not developed a unified conceptual framework that can be used in the process of conducting economic and financial monitoring, analysis and assessment of the effectiveness and efficiency in the functioning of state bodies; c) is no legal mechanism for such activity, at both Federal and regional level; d) not fixed system of measures of responsibility of officials of executive authorities for the inefficient and wasteful use of budget funds; d) there are no real powers of control and counting bodies for the prevention and suppression of inefficient use of means of the Federal and regional budgets; e) not developed effective and efficient procedures for compulsion control and audit bodies of the executive authorities of the increase of level of performing discipline, optimize and increase the efficiency of spending of budgetary funds; g) not developed a mechanism for assessing the efficiency and effectiveness of the participation of control and accounts bodies in improving Executive discipline of the executive authorities; h) at the regional level is not secured guarantees of immunity of officials of the control and calculation authorities; and) at the Federal level there is no mechanism of accountability of the heads of the accounting chamber of the Russian Federation and its auditors for damages caused to public authorities and economic entities as a result of unlawful actions for the inaccuracy of the results resulting checks and audits submitted to state bodies or betrayed the public, for divulging state or other secrets protected by law; k) little used foreign experience of participation of control and accounts bodies in improving executive discipline of the executive authorities.

CONCLUSIONS

It seems that in order to resolve the problems of the participation of control and audit bodies in enhancing the executive discipline of the unified system of executive power through effective financial and economic control of the activities of government bodies, as well as determining the role and place of control and audit bodies in this process, a number of sequential measures should be taken. It is necessary to fix in the legislation the place and role of audit bodies in the process of improving the discipline of the Federal and regional bodies of executive power: firstly, due to the fact that, in accordance with Part 2 of Article 77 of the Constitution of the Russian Federation Federal and regional executive bodies constitute a single system of Executive power in the country should be legislated to define and approve the system of control and audit bodies in our country, especially since the notion of system of control and accounts bodies is used quite often in the legal acts of the President and the Government of the Russian Federation (ABOUT, 2002: 531); secondly, a significant role in determining the place
and role of audit bodies (especially regional level) in the control of executive discipline of executive authorities, improving their status and importance in this process can play the adoption of the Federal Law "On the system of control and accounts bodies in the Russian Federation" in which it is necessary to consolidate a system of relations of the Russian audit chamber with control accounts bodies of power in constituent entities of the Russian Federation in the framework of a unified system of control and accounts bodies of the country to determine the legal basis of activities of the regional level system of control and accounts bodies (for unification of their legal status in all regions of Russia); thirdly, a significant strengthening of the role of audit bodies in enhancing discipline in public administration is possible only by increasing the volume of their real powers.

It is necessary to develop in legal science and legalize a single conceptual apparatus for the participation of the Federal and regional levels of the system of control and accounting bodies in the process of conducting financial and economic control, analysis and evaluation of the efficiency and effectiveness of the functioning of government bodies. The unification of the conceptual apparatus in this area will be facilitated by the adoption of the aforementioned Federal Law "On the System of Control and Audit Institutions in the Russian Federation", in accordance with which the conceptual apparatus used in federal and regional legislation governing the organization and activities of the Accounts Chamber of Russia and the Accounting Chambers of the Subjects of the Russian Federation.

Thus, an assessment of the efficiency and effectiveness of the functioning of executive bodies by the control and accounting bodies, relying on the conceptual framework developed by domestic scientists philologists (USHAKOV, 2008: 20, 377, 660, 904,1235), can be defined as a special activity of the control and accounting bodies of the Russian Federation to determine the ratio of the quality of public services provided to the population by the executive authorities to the cost of expenses for their maintenance, taking into account the implementation of the purposes and objectives set for them by the current legislation. In turn, the analysis by the control and accounting authorities of the efficiency and effectiveness of the functioning of the executive authorities can be understood as the conduct of a systematic study by the control and audit bodies of the activities of the executive authorities in the process of implementing the purposes and objectives set for them by current legislation, using a combination of quantitative and qualitative methods of research. The concept of financial and economic control of the control and accounting authorities should be defined through the prism of constant and systematic monitoring of the activities of executive authorities to verify compliance with applicable laws and the implementation of effective and efficient provision of public services to the public. It is necessary to detail and improve the mechanism for the implementation of federal and regional audit bodies of the state authority's activities during the financial-economic monitoring, analysis and assessment of the efficiency and effectiveness of the functioning of bodies included in the unified system of executive power in the Russian Federation:

- firstly, it is necessary to give the audit chamber of the Russian Federation substantial authority to control and coordinate the activities of regional audit bodies (this is due to the fact that often the implementation at the level of subjects of the Russian Federation those or other state of regional activities and programmes that require budget funding, is carried out with attraction of means of the Federal budget or under the delegated authority of the Centre, and quality control of regional control and audit bodies of the audit chamber of Russia will act as a guarantee of the effectiveness, legality and effectiveness of such activities);
- secondly, it is necessary to oblige the control and audit bodies of subjects of the Russian Federation to conduct supervision, monitoring and other activities in terms of inspection efficiency and effectiveness of work of regional executive authorities, in coordination with the accounts chamber of Russia, in cases where it affects the interests of the Russian Federation;
- thirdly, should be developed at the Federal level a system of measures to improve the financial-economic support operation of a single system of control and accounts bodies in the country; fourthly, it is necessary to consolidate existing legislation regulating the activities of state bodies of Executive power, a system of norms that oblige the government to carry out assistance control and accounts bodies in events of economic and financial control, analysis and assessment of the efficiency and effectiveness of the functioning of bodies included in the unified system of executive power in the Russian Federation.

Should develop a system of measures of responsibility (criminal, administrative, disciplinary, substantive) officials of the executive authorities for the inefficient and wasteful use of budget funds, which will help to curb corruption.
in government (DIMITRIEV, 2012: 12-16). So, Chapter 30 Criminal code of the Russian Federation (crimes against state power, interests of state service and service in local governments) can be supplemented by a number of articles establishing criminal liability for inefficient and wasteful use of budget funds in large and especially large size in the form of imprisonment and a fine that is commensurate with the values stipulated in Articles 285.1 and 285.2 of the Criminal code.

Because of the special social danger of such crimes should restore the previously abolished the punishment in the form of confiscation of property, using it as a primary and secondary form of punishment (as opposed to the specifics of using confiscation of property as a gratuitous compulsory treatment by court in the state of property obtained through the Commission of a crime under Chapter 15.1 of the Criminal code (confiscation of property) (CRIMINAL, 1996: 2954). These measures will allow, on the one hand, to compensate the economic damage from the activities of public servants of the executive, resulting in inefficient and wasteful use of budget funds in large and especially large size, and on the other hand, will act as a serious incentive for them to improve Executive discipline. If as a result of the activity of officials of bodies of state control had caused the state budget a damage in a size smaller than provided for in the Criminal code, these offences should be punished in an administrative order by making the appropriate changes to the administrative offences Code and regional legislation on administrative offenses. The legislation on civil service should also be supplemented with rules providing for disciplinary responsibility (including dismissal) for the Commission by civil servants of executive authorities of offences in connection with the inefficient and wasteful use of budget funds.

It is necessary to empower the control and accounting authorities at the Federal and regional levels with real powers to prevent and combat the inefficient use of Federal and regional budgets (for example, to submit submissions to executive authorities on eliminating the causes and conditions that give rise to and reduce the level of executive discipline regarding ineffective use of funds of the Federal and regional budgets for filing lawsuits and applications for recognition illegal acts and actions of officials of the executive authorities, which entailed the inefficient use of budget funds). A mechanism should be developed for enforcing executive bodies by the control and accounting authorities to increase the level of executive discipline, optimize and increase the efficiency of budget spending. Such measures may include the publication in the official media of the facts of the inefficient use of budget funds and the low level of executive discipline identified by the control and accounting authorities as a result of the control and financial audits, analysis and evaluation of the effectiveness and efficiency of the executive authorities. In addition, the submission by the control and reporting bodies of representations to the executive authorities regarding the above-mentioned facts should serve as the basis for departmental audits and elimination of violations with the mandatory notification of the control and accounting authorities of the measures taken.

It is necessary to develop a mechanism for evaluating the effectiveness and efficiency of the participation of control and accounting bodies in improving executive discipline. The conduct of this assessment should be entrusted to the legislative (representative) bodies of state power that form control and accounting bodies of the appropriate level. If the results of such an assessment reveal the facts of ineffective fulfillment by officials of the control and accounting bodies of their duties, this should serve as the basis for their immediate dismissal (with the subsequent appointment of a new composition of the control and accounting body). It is necessary to consolidate at the regional level guarantees of the inviolability (immunity) of officials of the control and settlement bodies, considering the legal guarantees provided for in Article 29 of the Federal Law dated 11.01.1995 № 4-FL “On the Accounts Chamber of the Russian Federation”. So, for example, prosecution of the heads and auditors of the control and accounting bodies of the constituent entities of the Russian Federation can be carried out exclusively with the sanction of the Prosecutor General of the Russian Federation or the head of the Investigative Committee of Russia (or their deputies), followed by notification to the legislative (representative) public authority of the subject Of the Russian Federation that appointed this officer, as well as the Accounts Chamber of Russia.

It is necessary to develop in the above mentioned Federal Law a mechanism for bringing to justice the heads of the Accounts Chamber of the Russian Federation, as well as its auditors, for damage caused to public authorities and business entities because of unlawful actions, for the unreliability of the results of their inspections and audits submitted to state bodies or made public, for the disclosure of state or other secrets protected by law. The modern version of this Federal Law in Article 28 directly provides and regulates in detail only the responsibility of inspectors of the Accounts Chamber of the Russian Federation, while the responsibility of its auditors and managers is more of a political nature (Article 29). The experience of their foreign colleagues should be used in the organization and activity of control and accounting bodies in our country in terms of improving the executive discipline of executive bodies. For example, interest in this area is the experience of the functioning of the State Audit Office of Hungary, which verifies the validity of the draft state budget submitted by the
Government, the necessity and appropriateness of public expenditures, countersigns contracts related to the receipt of budget loans; carries out preliminary supervision of the legality of the use of budget funds; checks the compiled the government report on the implementation of the state budget. The chamber controls the use of state property, the economic activity of state-owned enterprises, and performs other tasks prescribed by law. She informs the State Assembly about the results of her inspections, and the reports are subject to publication (LEGAL, 2003). Checking the economy of budget expenditures is the responsibility of the Federal Audit Office of Germany (GERMANy, 1991). In France, the Court of Audit of the Republic (an analogue of the Accounts Chamber of Russia) has enormous powers: it helps the Parliament and the Government to control the implementation of financial laws; in case of serious violations, the Court of Accounts holds the perpetrators accountable (moreover, its decisions can only be appealed to the Council of State) (FRANCE, 1989).

REFERENCES


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