SUMMARY

Subject matter of the Graduation Thesis: The Improvement of the Control and Accounts Authority’s Functioning as a Subject of External Financial Control (on the Materials of Mineralovodsky Municipal District).

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Information about the contracting authority: the Control and Accounts Authority of Mineralovodsky Municipal District.

Topicality of the research: The efficiency of the financial policy carried out in the country is largely determined by the existing system of state financial control over the use of budget funds. A prominent role in the formation of a new architecture of the social and economic development is played by the institution of external financial control which has started its formation as a control and accounts authorities. The control and accounts authorities have appeared both as a result, and as the cause of the democratization of economic management and act as a complex system which provides not only the control over the use of the state budget money, but affects seriously all aspects of life in the state and the society.

Objectives of the research: are to work out and ground the recommendations on the improvement of the control and accounts authority’s functioning as a subject of external financial control.

The tasks of the research:

• to study the theoretical foundations of the research of control and accounts authorities’ activities in the Russian Federation;
• to carry out an analysis of some practical aspects of the municipal control and accounts authority and find ways to improve them (by the example of Mineralovodsky Municipal District).

The theoretical and practical significance of the research. The findings and recommendations elaborated in the graduation thesis can be used both by the municipal control and accounts authority of Mineralovodsky Municipal District and by municipal control and accounts authorities in order to increase the efficiency of the municipal financial control.

The results of the research: The research made on the municipal control and accounts authority’s functioning of Mineralovodsky Municipal District has revealed a low level of integrated and stand-alone informatization of its activities.

Recommendations:

In order to improve the activities of the municipal control and accounts authority of Mineralovodsky Municipal District it is necessary to connect the municipal control and accounts authority of the district to the existing public information and analytical system of control and accounts authorities of the Russian Federation. This system is designed to perform the tasks of information and analytical support for the control and audit, expert and analytical activities of the control and audit authorities of the Russian Federation, the implementation of their effective interaction with the public authorities, local authorities and other stakeholders in the budget process.