



About some issues of audit in the field of education on an example of Tver region

Chairwoman
of the Chamber of Control and Accounts of Tver region
Tatiana V. Ipatova



EUROPEAN
ORGANIZATION
OF REGIONAL
AUDIT INSTITUTIONS

X EURORAI Congress in Linz
October 17, 2019

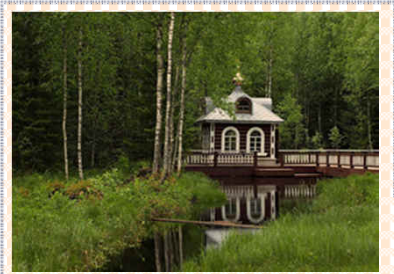


Subject of the Russian Federation – Tver region

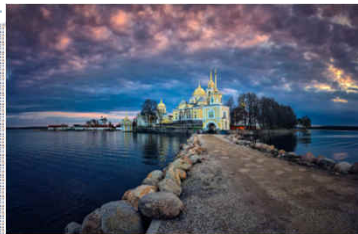




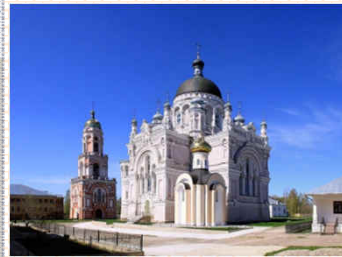
Historical and cultural values



The Volga River's Source



The Monastery Nilova Pustyn'



Kazan monastery



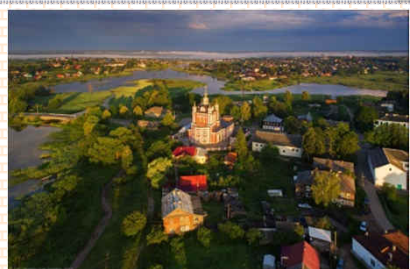
Vasilevo



The Monastery of Sts Boris and Gleb



Nikolayevsky Antoniyevev Monastery in the town of Krasnyy Kholm



Korsunsko-Bogoroditsky Cathedral



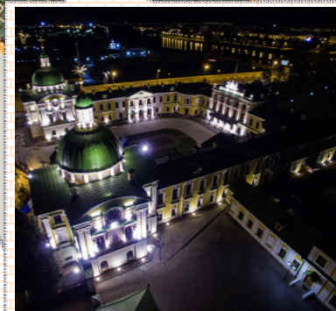
The bell tower of Nicholsky Cathedral



Central Forest reserve



Rzhev diorama



Travel Palace



Staritsa quarries



Staritsa Uspensky Monastery



Kimry Drama Theatre



International parliamentary cooperation

The cooperation agreement between the Legislative Assembly of Tver region (Russian Federation) and the Landtag of the Federal state of Upper Austria (Republic of Austria)



Article 2

The parties in a spirit of cooperation exchange experience on issues of parliamentarism and local self-government in order to improve the conditions in the field of parliamentarism and local self-government





Education development priorities



Creation of conditions
for pre-school
education for children
under 3 years



Modern school



Every child's success



Support for families
with children



Digital educational
environment



Teacher of the future



Young professionals



Social activity



Educational system in Russia

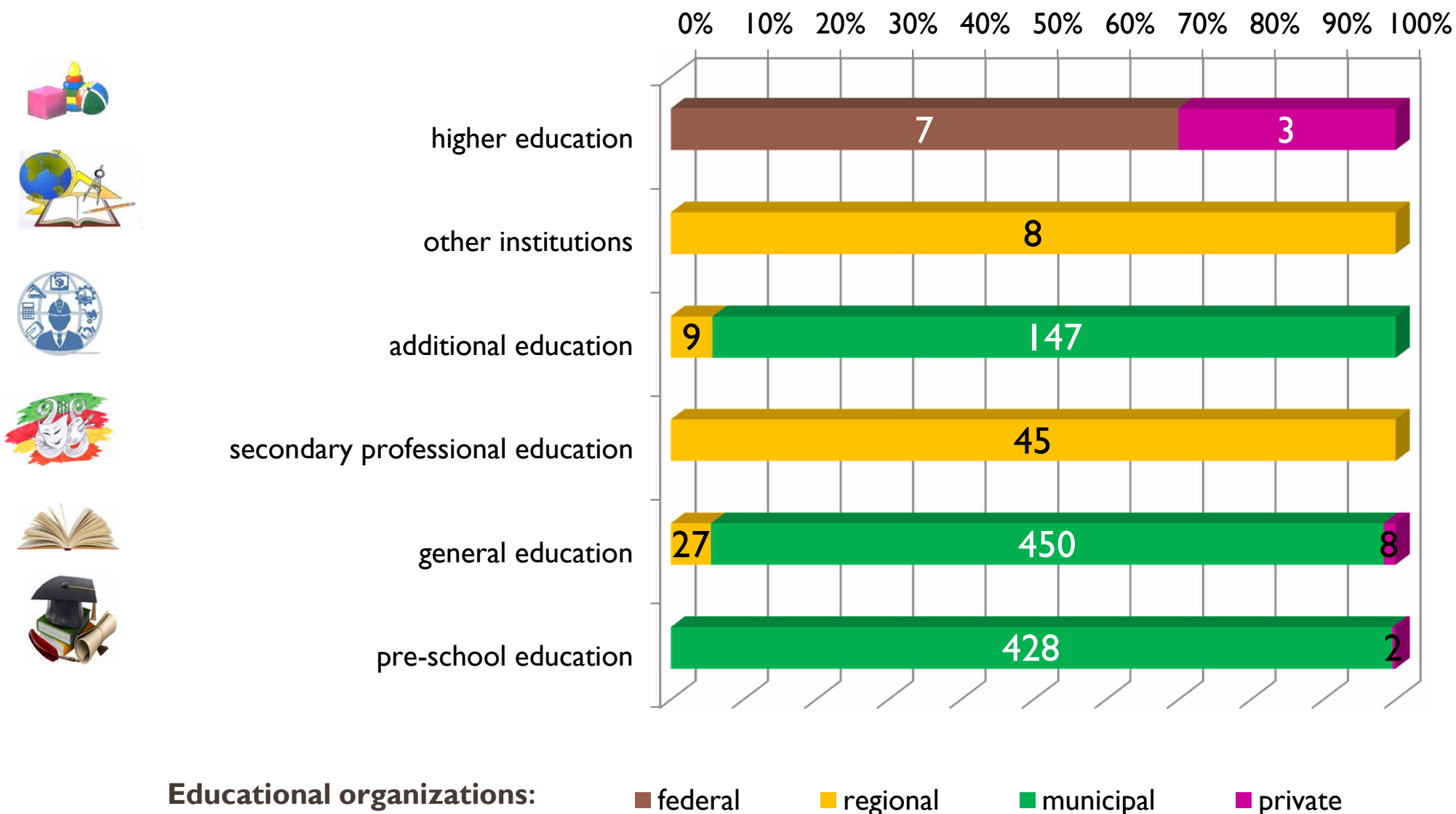
Powers of subjects of the Russian Federation



The main powers of the subjects of the Russian Federation in the field of education, carried out at the expense of the budget of the subject of the Russian Federation	The procedure for providing the funds from the budget of the subject of the Russian Federation
providing of education in state educational organizations of the Russian Federation	funding provided by the founder
provision of state guarantees for free pre-school, general and additional education in municipal educational organizations	granting of subventions to local budgets
financial support of pre-school and general education in private educational organizations that provide training on state-accredited programs	granting of subsidies to the organization



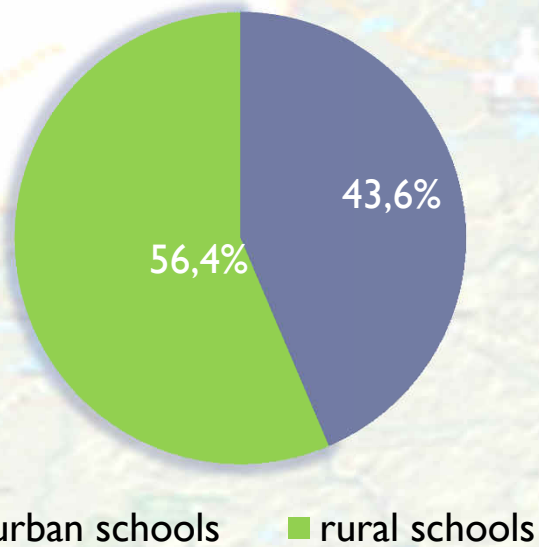
Structure of the network of educational organizations in Tver region



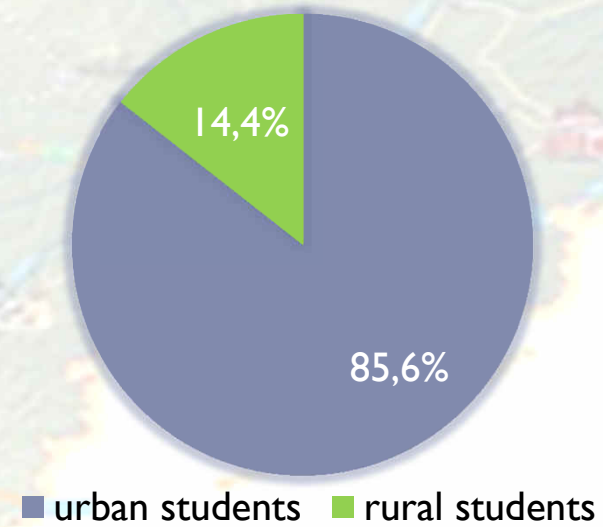


Structure of schools and pupils in rural and urban areas

structure of schools



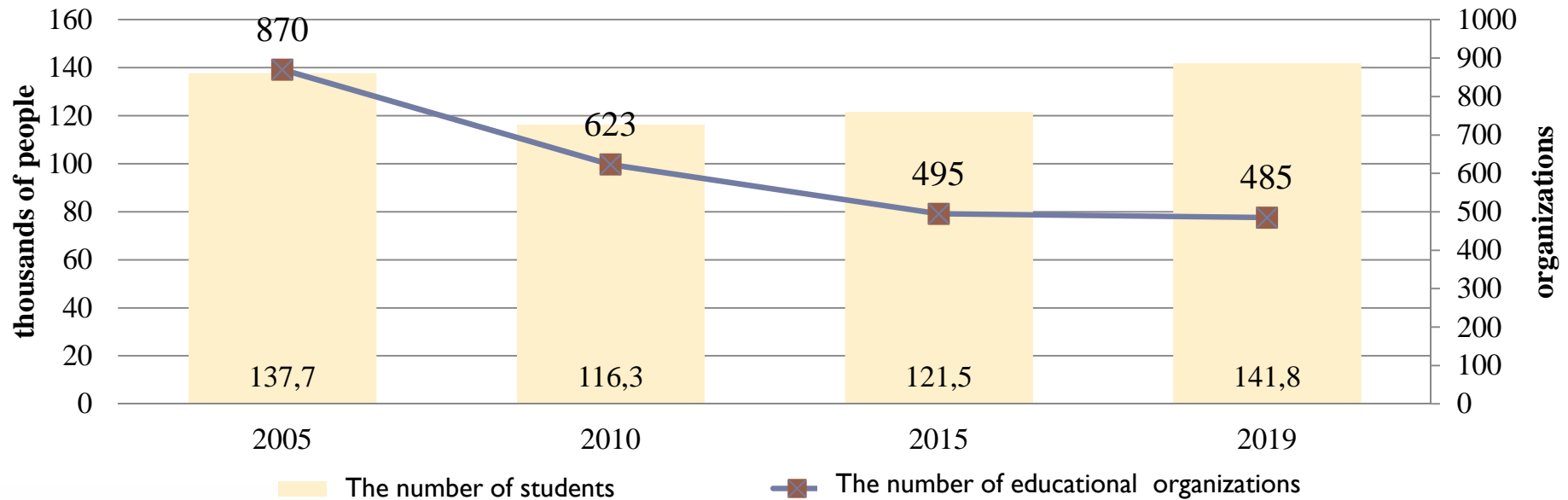
structure of students





Dynamics of the number of educational organizations and the number of students for the period 2005-2019

Changes of the number of students and the number of educational organizations



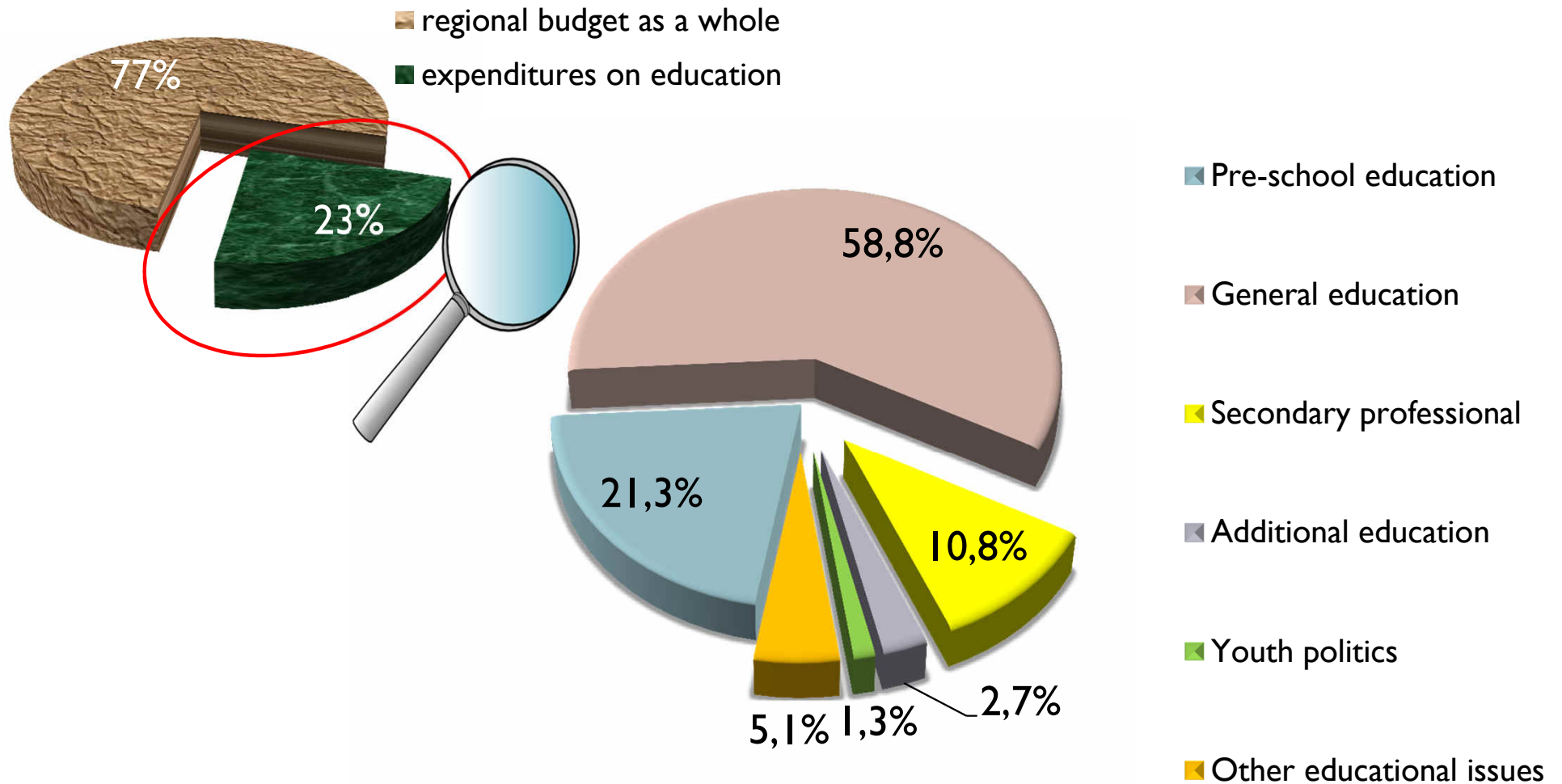
Transportation of students

- ❖ 636 school routes
- ❖ 51 842 km - length of the routes





Structure of the budget expenditures of Tver region on education in 2019



➤ *Inter-budgetary transfers to municipalities account for 79% of the total expenditure of the regional budget on education*



Thematic activities of some control and accounting institutions in the field of education for 2015-2018

	<i>Field and direction of audit</i>	<i>Control and accounting institution of the subject of the Russian Federation/audit period</i>
Pre-school education	<ul style="list-style-type: none"> • use of budgetary funds on pre-school education in private organizations • modernization of the regional pre-school educational system 	Samara region/2016 Tver region /2015
General education	<ul style="list-style-type: none"> • use of budgetary funds and property by educational institutions 	Samara region/2015 Vladimir region/2016, 2018 Tver region/2017
	<ul style="list-style-type: none"> • equipment of places of holding exams 	Chelyabinsk region/2019
	<ul style="list-style-type: none"> • providing with free educational literature 	Chelyabinsk region/2019 the Republic of Tatarstan/2018 Tver region/2018
	<ul style="list-style-type: none"> • creation of conditions for physical culture and sports • creation of conditions for transportation of schoolchildren • purchase of school buses • provision of Internet traffic for municipal schools 	Tver region/2015, 2016, 2017, 2018
Additional education	<ul style="list-style-type: none"> • use of budgetary and material resources on additional education of children 	Rostov region/2018 Moscow/2016
Professional education	<ul style="list-style-type: none"> • use of budgetary funds and public property by vocational education institutions 	Stavropol region/2015 Samara region/2016 Tver region /2017
Issues of the development of education systems	<ul style="list-style-type: none"> • functioning and development of education systems • creation of new places in educational institutions • improving the accessibility of the educational environment 	Moscow/2017, 2018 Chelyabinsk region/2018 Tver region/2017



Audit of the providing of students of municipal educational organizations of Tver region with free textbooks and teaching aids for 2018 (in parallel with the control and accounting institutions of municipalities)

Audited entities

- Ministry of Education of Tver region
- Education management institutions of five municipalities
- Municipal educational organizations (82 schools)

Audit period

- 2015–2017 – regarding expenses and the procedure of providing with educational literature
- 2017/2018 – regarding provision of students with educational literature

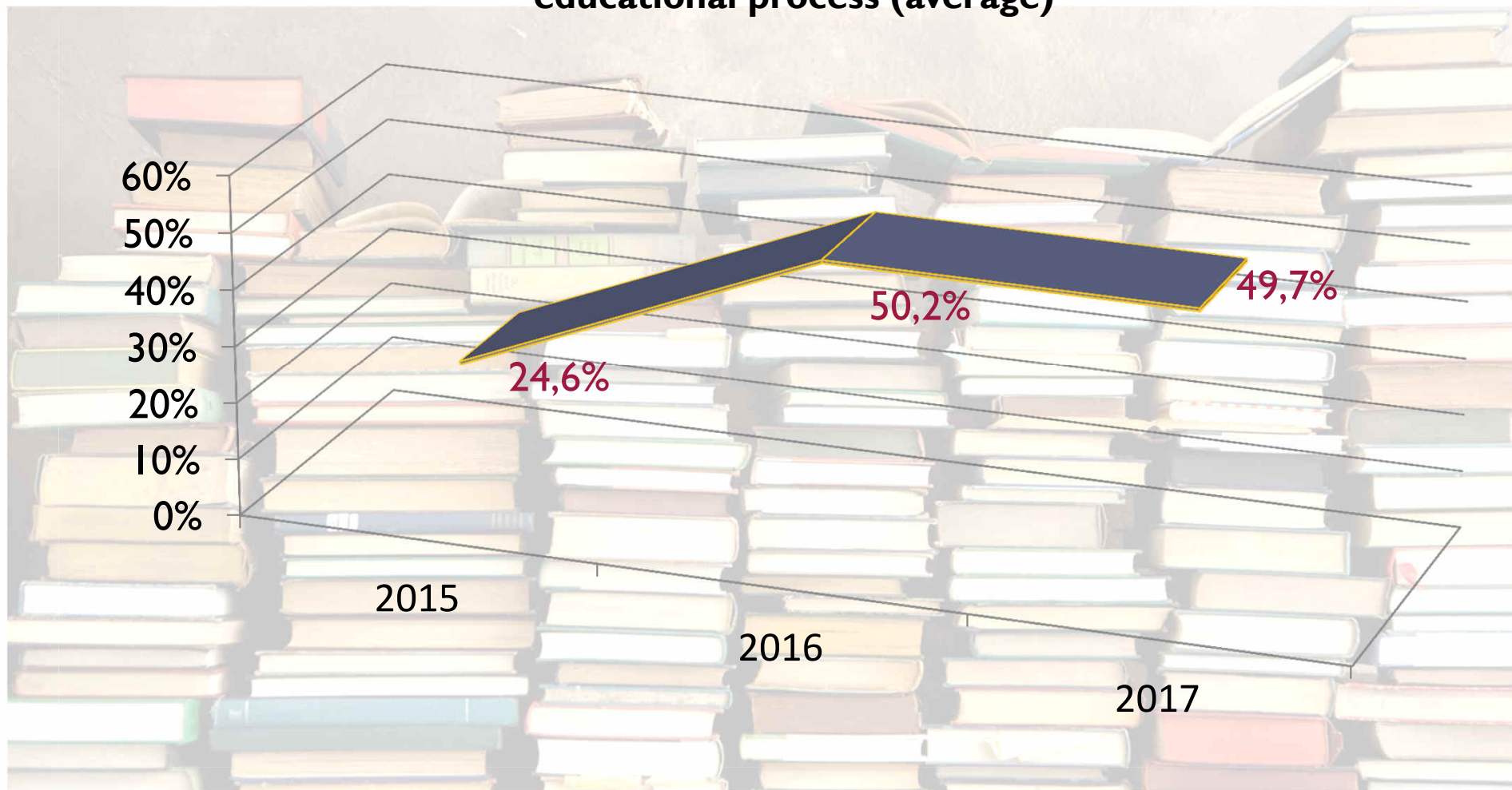
Purposes of the audit

1. To analyze the procedure of organizing the providing of students of municipal schools with textbooks and teaching aids
2. To check the targeted and efficient use of budgetary funds for providing of students with free educational literature
3. To assess the provision of students with textbooks and teaching aids



The expenses on the educational literature in the expenses on the educational process

The share of the expenses on the educational literature in the expenses on the educational process (average)

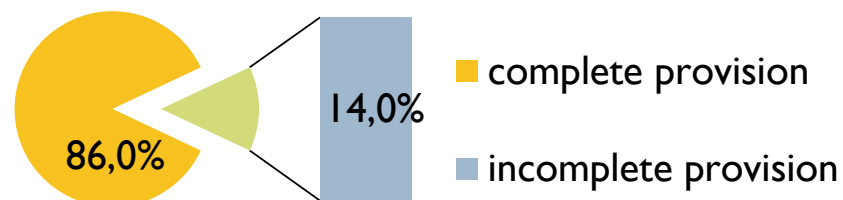




Main conclusions of the audit

Improper performance of functions assigned to the competence of the educational organization

- ❑ Incomplete lists of textbooks and teaching aids approved by some schools for 2017/2018 academic year
- ❑ Incomplete provision of students with textbooks from their own funds of schools



Estimated deficit of funds - more than 7.5 million rubles (21% of the cost of the educational process)



- ❑ Under the deficit of some textbooks in some schools, their surpluses are noted in other schools - from 22% to 30%
- ❑ Between schools an exchange of educational literature is made, but the order of this exchange is not regulated

- ❑ Improper justification by schools of procurement price of textbooks
- ❑ Ineffective expenses of schools in the amount of 0.5 million rubles, due to deficiencies in demand planning and the acquisition of textbooks not provided for by the Federal List of textbooks



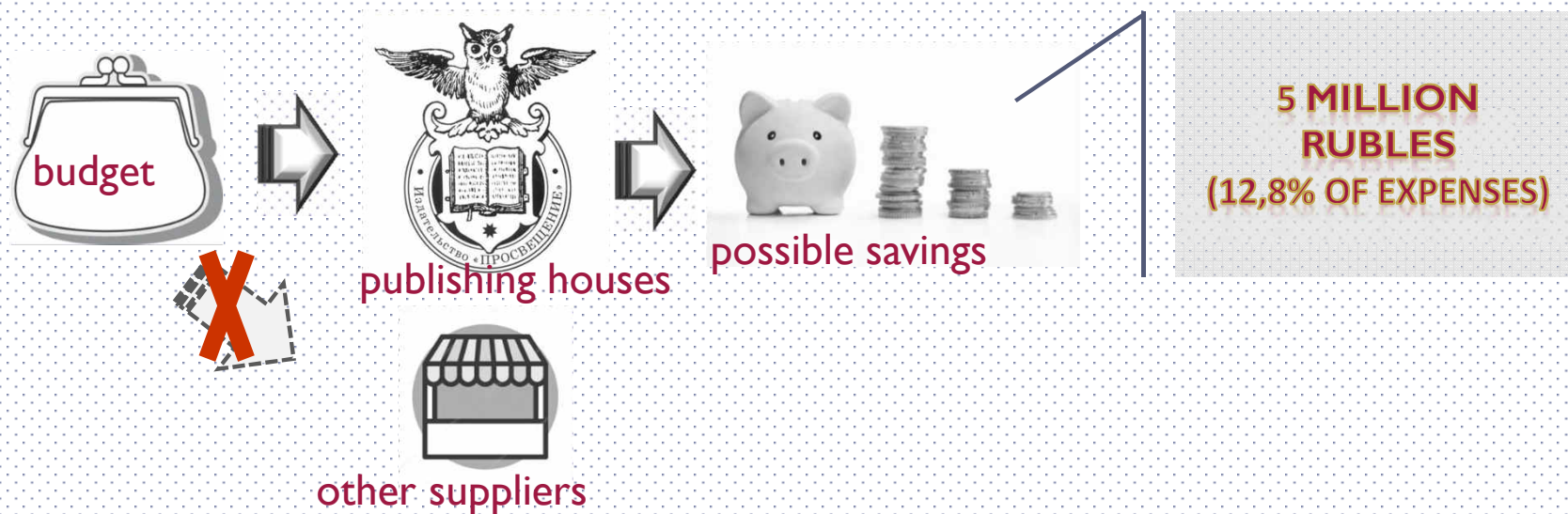
- ❑ School accounting of library funds of the educational literature is conducted with violations, which impedes the efficient and effective management of funds



Main conclusions of the audit

Ineffective expenses (possible savings)

- ❑ In 2015 and 2016 purchases of textbooks from other suppliers, which are not publishing houses, prevailed
- ❑ The average price of one textbook from other suppliers, which are not publishing houses, exceeded the price of publishing houses by 23–29%
- ❑ Savings in the purchase of textbooks by audit objects at the prices of publishing houses could be more than 5 million rubles (estimated)

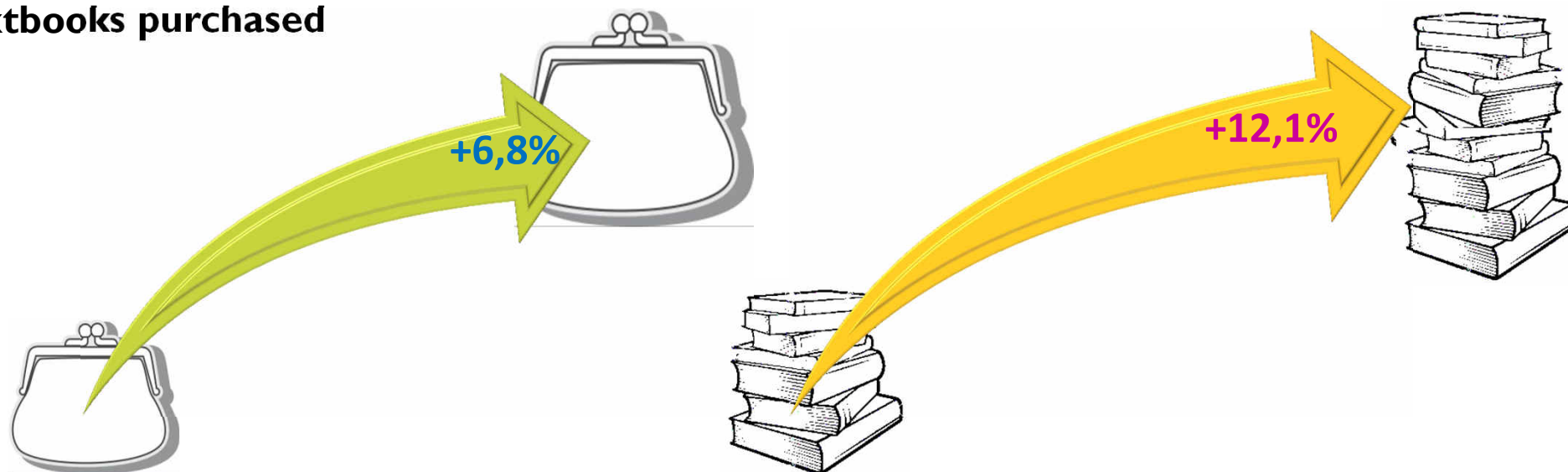




Main results of the audit

Improvements the efficiency of budget expenditures

In order to improve the efficiency of budget expenditures, the Ministry of Education of Tver region carried out work on organizing the purchase of textbooks by schools directly from publishing houses. These measures have led to a reduction of ineffective expenditures (associated with paying extra fees from other suppliers) and increasing the number of textbooks purchased



Under increasing the expenses on purchasing textbooks at an average on 6.8%, the volume of purchased textbooks increased on 12.1%, which indicates increasing the efficiency and effectiveness of school expenses on these purposes due to the preferential purchase from publishing houses



The Chamber of Control and Accounts of Tver region
Sovetskaya str. 33 RUS-TVER 170100

Tel: +7 4822 34 42 92

E-mail: kspzsto@mail.ru

<http://www.kspto.ru>

Chairwoman of the Chamber of Control and Accounts of Tver region
Tatiana V. IPATOVA