

# STRUCTURE OF THE PUBLIC AUDIT INSTITUTIONS IN THE RUSSIAN FEDERATION

Russian Federation

Accounts Chamber of  
the Russian Federation

Regions of the Russian  
Federation

Regional Audit  
Institutions

Municipalities

Municipal Audit  
Institutions

# LEGAL BASIS OF THE PUBLIC AUDIT INSTITUTIONS RESPONSIBILITIES IN RUSSIA

## Federal Level

- **Constitution of the Russian Federation**  
Provides the basis of the legal status of the Accounts Chamber of the Russian Federation;
- **Budget Code of the Russian Federation**  
Provides general legal framework of the legal status and functions for all public audit institutions in Russia;
- **Federal Law of the Legal Framework of the Local Finances**  
Provides additional legal framework of the legal status and functions for the municipal audit institutions in Russia

## Regional Level

- **Regional Constitutions and Charters**  
In several regions provide the basis of the legal status of the regional audit institutions;
- **Regional Legislation**
  - Provides detailed description of the legal status and functions of the regional audit institutions;
  - Contains additional responsibilities and powers of the regional audit institutions which can sufficiently vary

## Municipal Level

- **Local legal acts**  
May provide provisions on the status and responsibilities of the municipal audit institutions

# GENERAL REQUIREMENTS FOR REGIONAL AUDIT INSTITUTIONS' RESPONSIBILITIES IN RUSSIA

## **Basis: Art. 157 of the Budget Code of the Russian Federation**

Control and external audit of the implementation of the regional budget including the general budget and public funds excluded from it (medical insurance);

Control over the implementation of the budgets of the municipalities that have received transfers from the regional budget;

Expression of the nonbonding opinion on the draft of the regional budget including the draft of the general budget and the draft budget of the public funds excluded from the general budget;

Expression of the nonbonding opinion on the report of the Executive on the implementation of the regional budget including implementation of the general budget and implementation of the budget of the public funds excluded from the general budget;

Expression of the nonbonding opinion on the drafts of the regional programs;

Expression of the nonbonding opinion on the drafts of the regional legislations on the budgetary matters.

# **EXAMPLES OF THE REGIONAL AUDIT INSTITUTIONS SPECIFIC REGIONAL RESPONSIBILITIES**

Control over the functioning of the treasury system (Altay Region, Moscow);

Control of the regional banking system (Altay Region);

Powers to compose protocols on the administrative misdemeanors in the budgetary sphere (Krasnodarsk Region);

Power of the legislative initiative (Republic of Kabardino-Balkaria);

Provision of the opinion on the improvement of the budgetary process (Moscow).