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### **DISTINCTIVE FEATURES OF STATE (MUNICIPAL) FINANCIAL CONTROL**

2014–2017 .

The essence, composition and content of state (municipal) financial control from the point of view of the regulatory and legislative framework of the Russian Federation is considered. State (municipal) control is studied in terms of the species and organs of its conductors. The analysis of results of carrying out of the state (municipal) financial control of the revealed infringements of all, on kinds and control actions for the period 2014–2017 is presented. The essence and purpose of internal financial control and internal audit conducted by the chief administrators and chief administrators of budgetary funds was investigated.

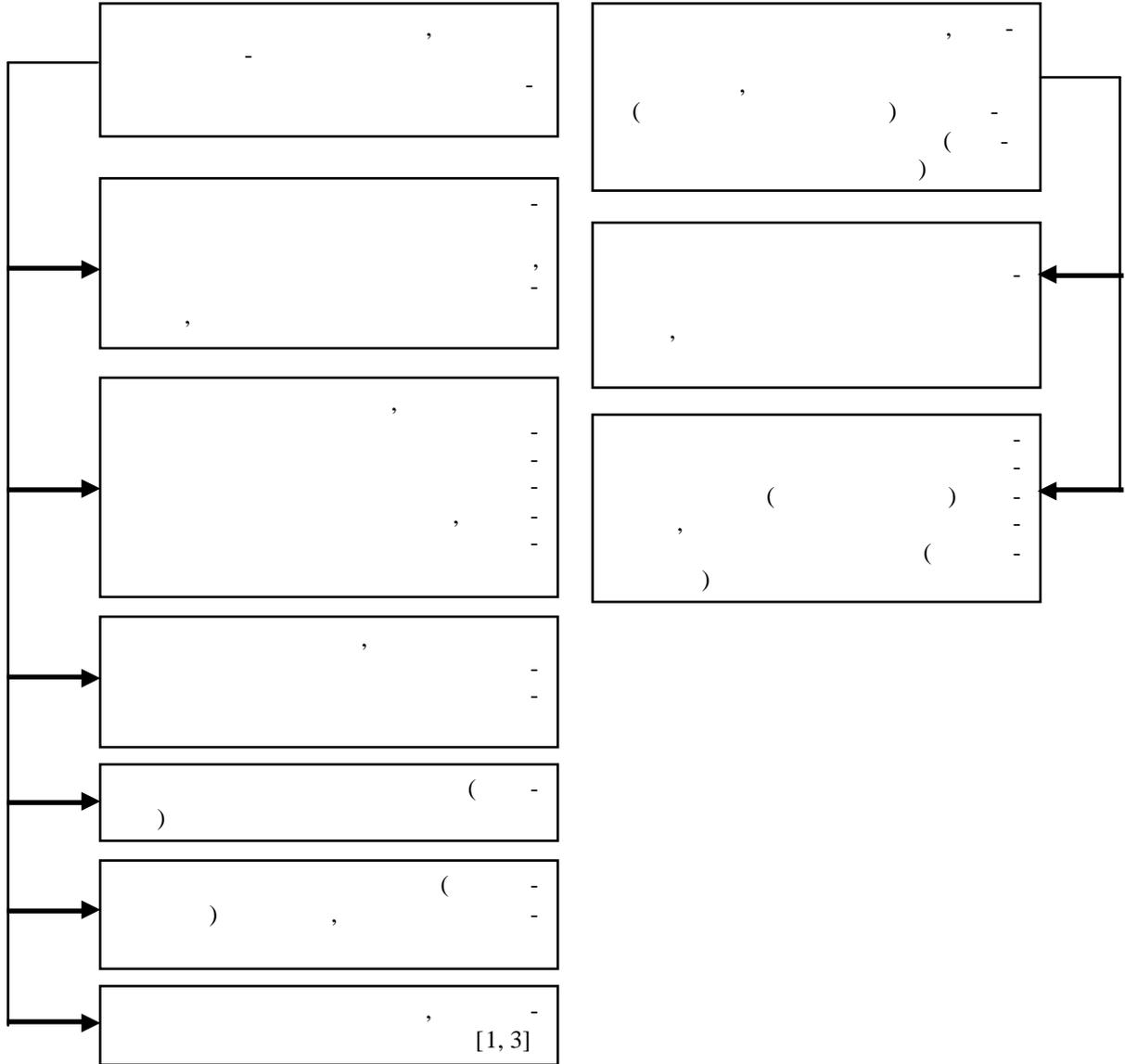
*Keywords:* audit, state (municipal) financial control, violations, control measures, internal financial control, internal financial audit.

2013–2017 .

[1, 2, 3, 4, 5, 6, 7, 8, 9].

2014–2017 .

( ) [1]. 157  
 ( ) :«  
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 )» [1].  
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.1. ( [1, 2, 3]) ( )

[3]. , :

[1, 2, 3].

2017 . 6 . ( . 1).

1.

\*

2014–2017 .

			(+,-)
2014 .	394	394	0
2015 .	303	303	0
2016 .	2383	2383	0
2017 .	5376	5370	-6

( . 2).

2014–2015 .

23% 91

\* [26].

1536 .

2014 .,

+207,55

(+65 %)

(+67 %),

2.

\*

	2014	2015	2016	2017	(,+,-)							
					2015 .	2014 .	2016 .	2015 .	2017 .	2016 .	2017 .	2014 .
						%		%		%		%
	2364	3900	7606	18678	+1536	+65	+3706	+95	+11072	+146	+16323	+691
	308,20	515,75	1056,81	2133,48	+207,55	+67	+541,06	+105	+1076,67	+102	+1825,28	+592
	13,04	13,22	13,9	11,4	+0,18	+1,4	+0,68	+5,14	-2,5	-18	-1,64	-12,6
	394	303	2383	5370	-91	-23	+2080	+687	+2987	+125	+4976	+1263

\* [26].

2015–2016 .,  
(+2080 ) ,

95 % 105 %

2016–2017 .

+2987 +125 %,

2017 . 2016 .

2017 . 146 %,  
+102 %,

2016 . -562

2014–2017 .

2017 .,

(+691).

(+592 )

2014–2016 .

2017 . 18 % , -  
2014-2017 . , -12,6 % .

.3. .4.

3.

\*

\		2014 .		2015 .		2016 .		2017 .	
		. ,	% ,	. ,	% ,	. ,	% ,	. ,	% ,
1.	-	12,25	3,97	78,18	15,16	116,51	11,02	817,28	38,30
2.	-	197,55	64,07	119,96	23,26	419,95	39,74	299,65	14,05
3.		5,64	1,83	18,15	3,52	55,74	5,27	48,67	2,28
4.		—	—	74,49	14,44	36,48	3,45	32,05	1,5
5.		4,93	1,59	2,44	0,47	4,25	0,4	3,11	0,15
6.	-	—	—	—	—	0,04	0,01	0,24	0,01
7.		87,82	28,54	222,53	43,15	423,84	40,11	932,46	43,71
8.		308,2	100	515,75	100	1056,81	100	2133,48	100

\* [26].

.3 « - 64,07% . 2014 . « -  
» - 2017 . 43,71 % . 2015 . 2017 . 2017  
» -38,30 %  
» , 2017 . 2016 . —  
2017 . — 0,01 % » 2016 . ,  
.4, 2014-2017 . -  
5 +1825,28 . « +844,6 , -  
», « 805,03 , « -  
» 2014-2017 . : , -  
2016-2017 . -  
2016-2017 . , « -

4.

\*

№	-	(+, -)											
		2015 . 2014 .			2016 . 2015 .			2017 . 2016 .			2017 . 2014 .		
		.	, %	% "	.	, %	% "	.	, %	% "	.	, %	% "
1.	-	65,93	11,19	538	38,33	-4,14	+49	+700,8	+27,3	+602	+805,03	+34	65
2.	-	-77,59	-40,87	-39	+299,99	+16,5	+250	-120,3	-25,7	-29	+102,1	-50	+52
3.	-	+12,51	+1,69	+222	+37,59	+1,75	+207	-7,07	-2,99	-13	+43,03	+0,5	7
4.	-	+74,49	+14,44	—	-38,01	-11	-51	-4,43	-1,95	-12	+32,05	+1,5	—
5.	-	-2,49	-1,12	-51	+1,81	-0,07	+74	-1,14	-0,25	-27	-1,82	-1,4	-37
6.	-	—	—	—	+0,04	+0,01	—	+0,2	0	5	+0,24	+0,01	—
7.	-	+134,7	+14,61	+153	+201,31	+14,6	+91	+508,6	+3,6	+120	+844,6	+15	9
8.	-	+207,55	—	+67	+541,06	—	+105	+1076,67	—	+102	+1825,28	—	5

\*

[26].

», « ,

( . 5).

5.

\*

/		2014 .	2015 .	2016 .	2017 .	(+, -)			
						2015 . 2014 .	2016 . 2015 .	2017 . 2016 .	2017 . 2014 .
1.		3	12	201	337	+9	+189	+136	+334
2.	-	—	—	45	35	—	+45	-10	+45

\*

[26].

. 5,

2016 . (+189) 2017 . (+136).

2016 . 2017 .

2016–2017 .

(+0,57 %),

( . 6).

(+68 %)

6.

2016-

2017 . \*

/				-
1.				
1.1.	2016 .	519	932	588
1.2.	2017 .	522	2153	1490
1.3.		+3	+1221	+902
1.4.	, %	+0,57	+131	+153
2.				
2.1.	2016 .	959,11	84,35	13,36
2.2.	2017 .	1830,65	274,42	28,41
2.3.		+871,54	+190,07	+15,05
2.4.	, %	+91	+69	+113
3.				
3.1.	2016 .	3862	1469	2275
3.2.	2017 .	6496	4436	7739
3.3.		+2634	+2967	+5464
3.4.	, %	+68	+202	+240

\* [26].

2017 .

131 %, — +202 %, 69%,

(+240 %), (+153 %)

2014–2015 .

23.07.2013

2016 .

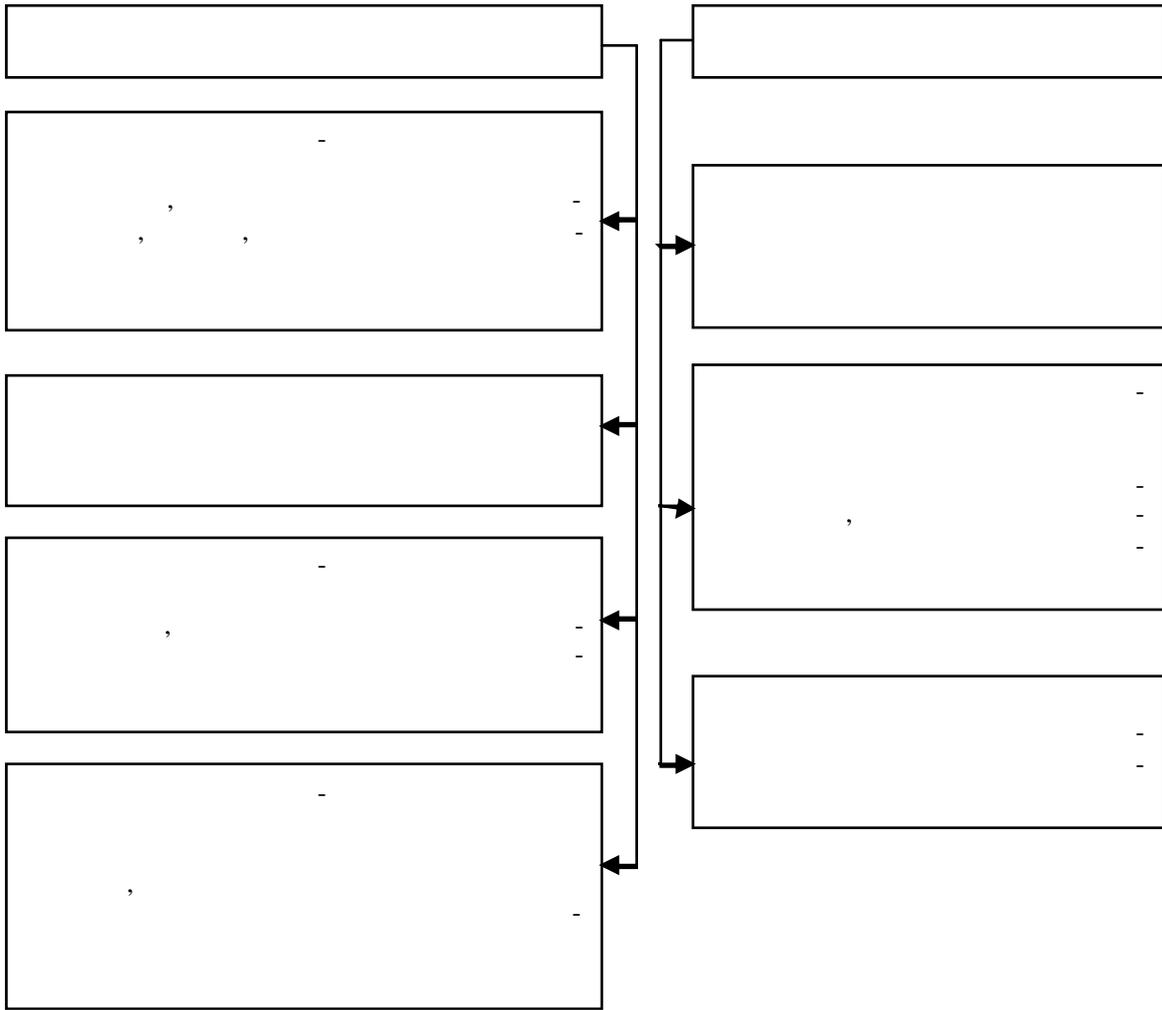
160.2-1

[1].

( . 2).

610 « ».

2017 ., 2014–2017 .



.2.

( [1, 7, 8, 9])

2017 . « » 2014-

2017 . « » 2014-

2017 . « » 2014-

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