

MINISTRY OF EDUCATION AND SCIENCE OF THE RUSSIAN
FEDERATION

FEDERAL STATE-FUNDED EDUCATIONAL INSTITUTION OF HIGHER VOCATIONAL EDUCATION
«ORENBURG STATE INSTITUTE OF MANAGEMENT»

Department of public administration and history
(name)

MASTER'S THESIS
specialization 081200.68 "Public Audit"
Master's program "Public audit of the efficiency of national
resources administration"

Subject: Financial control and its role in the public sector

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Rationale. State financial control is one of the means of financial and legal policy implementation, the most important lever of the financial mechanism. It is intended for reasonable and efficient distribution of financial resources. High level of legality and discipline in the sphere of formation, distribution and use of public monetary funds is one of the criteria of the rule-of-law state.

The component part of the state financial policy is the budgetary policy, which realization is impossible without proper financial control.

At present, there are scattered segments of financial control functioning in the Russian Federation, at the upper level, too, poorly interacting with each other. Actions of control bodies lack proper coordination, they are not integrated into the uniform system, which elements would work in tune, would follow the same objectives.

The purpose of research is complex investigation of theoretical issues and practical problems of state financial control in the budgetary sector.

The object of research is public relations arising during the government and administration bodies' activities on control of formation, distribution and use of the centralized monetary funds required for realization of public tasks and functions.

The scope of research includes legislative instruments regulating public relations that develop during the state financial control in the public sector, theoretical and practical aspects of the control activities of the state financial bodies in the public sector.

Practical training was done in the ministry of internal state financial control of the Orenburg region, where the practical materials on the subject of research were obtained, and the acquaintance with the auditing techniques took place.

The role of financial control in establishment of the financial management system appropriate to contemporary economic conditions is difficult to

