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FINANCIAL PLANNING AND CONTROL IN THE CUSTOMS BODIES

Abstract: This article describes and analyzes the main provisions of «Financial planning and control in customs authorities», forms, stages and tasks. Planning is a necessary element of the organization of management activities in the customs authorities.

Proper organization of this work will ensure timely management decisions, quality preparation of documents, as well as daily monitoring of subordinate employees and subordinate customs authorities. Planning gives daily work a focused and specific character, allows you to focus on solving the most pressing problems facing the customs authorities and contributes to the timely solution of tasks. Strengthening of control in customs authorities in modern conditions are caused by the following circumstances:

- increasing responsibility of customs authorities for solving their tasks;
- presentation of special increased requirements to officials and their activities;
- transfer of responsibility for a number of top-down decisions;
- the need for specialization and division of functions between units;
- development of initiative and creativity.

The control is aimed at ensuring the rule of law, further strengthening discipline and readiness of officials to perform tasks in complex situations.

Customs planning and control are essential management functions that are necessary for the development of international trade.

Thus, the relevance of this topic is that competent and effective planning and

control of the activities of customs authorities lead to a significant increase in foreign trade turnover and improve the international investment reputation of the country as a whole.

The purpose is to reveal the essence of planning and control in customs authorities.

In connection with the goal, the tasks are as follows:

- identify the features of planning in the customs authorities;
- to determine the methods of planning of customs activities;
- identify the basic concepts and types of control in the customs authorities;
- to reveal the essence and necessity of control in customs activity.

Planning refers to the activities to determine the goals and objectives for the coming period of work, ways to achieve them, the sequence of their solutions and deadlines.

The basis of the planning system is long-term, organizational and one-time plans.

Long-term plans are developed at the regional and local levels and include long-term target programs to address the most pressing problems of the customs service.

Keywords: financial planning; estimate; financial plan; departmental financial control; budget; budget process; expenses; income; fees; preliminary financial control.

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ФИНАНСОВОЕ ПЛАНИРОВАНИЕ И КОНТРОЛЬ В ТАМОЖЕННЫХ ОРГАНАХ

Аннотация: В статье описаны и проанализированы основные положения «финансового планирования и контроля в таможенных органах», формы, этапы

и задачи. Планирование является необходимым элементом организации управленческой деятельности в таможенных органах.

Правильная организация этой работы обеспечит своевременное принятие управленческих решений, качественную подготовку документов, а также ежедневный мониторинг подчиненных сотрудников и подведомственных таможенных органов. Планирование придает ежедневной работе целенаправленный и специфический характер, позволяет сосредоточиться на решении наиболее актуальных задач, стоящих перед таможенными органами, и способствует своевременному решению поставленных задач. Усиление контроля в таможенных органах в современных условиях обусловлено следующими обстоятельствами:

- повышение ответственности таможенных органов за решение стоящих перед ними задач;
- представление специальных повышенных требований к должностным лицам и их деятельности;
- передача ответственности за ряд решений сверху вниз;
- необходимость специализации и разделения функций между подразделениями;
- развитие инициативы и творчества.

Контроль направлен на обеспечение правопорядка, дальнейшее укрепление дисциплины и готовности должностных лиц к выполнению задач в сложных ситуациях.

Таможенное планирование и контроль являются важнейшими управленческими функциями, необходимыми для развития международной торговли.

Таким образом, актуальность данной темы заключается в том, что грамотное и эффективное планирование и контроль деятельности таможенных органов приведет к значительному увеличению внешнеторгового оборота и улучшению международной инвестиционной репутации страны в целом.

Цель-раскрыть сущность планирования и контроля в таможенных органах.

В связи с поставленной целью ставятся следующие задачи:

- выявление особенностей планирования в таможенных органах;
- определение методов планирования таможенной деятельности;
- определение основных понятий и видов контроля в таможенных органах;
- раскрыть сущность и необходимость контроля в таможенной деятельности.

Под планированием понимается деятельность по определению целей и задач на предстоящий период работы, путей их достижения, последовательности их решений и сроков.

Основой системы планирования являются долгосрочные, организационные и разовые планы.

Долгосрочные планы разрабатываются на региональном и местном уровнях и включают долгосрочные целевые программы по решению наиболее актуальных проблем таможенной службы.

Ключевые слова: финансовое планирование; смета; финансовый план; ведомственный финансовый контроль; бюджет; бюджетный процесс; расходы; доходы; сборы; предварительный финансовый контроль.

One of the main directions of the state's financial policy today is the rational use of budgetary funds and improving the efficiency of budget expenditures. In this direction, in recent years Russia has implemented many activities that have had a positive effect. The result of the budget reforms that have been implemented in our country since the entry into force of the Budget code of the Russian Federation (2000) has been the formation of a modern system of public (state and municipal) Finance management in Russia, the integral elements of which are financial planning and financial control. Nevertheless, in the field of public Finance management, there are still a number of shortcomings and unresolved problems, which are primarily caused by the low level of financial planning and control. These problems can be solved and shortcomings can be eliminated only through a systematic approach to the organization of the activities of the Executive authorities themselves, which are, along with other participants in the

budget process, the main managers, managers and recipients of budgetary funds. The level of efficiency of budget expenditures depends on how effectively they fulfill their budget commitments at the expense of the relevant budget. Moreover, it can be stated with a high degree of confidence that the efficiency of budget expenditures and the effectiveness of the Executive bodies are interrelated concepts. Thus, the solution of problems of financial planning and control contributes to the improvement of the efficiency of the Executive authorities. The Federal customs service is one of the Federal Executive bodies. Much depends on the level of efficiency of the Russian customs authorities, including the economic, political and sanitary security of the country.

Plans for the development of customs can be justified only if the activities planned in them are fully provided with financial resources, that is, the customs authorities in the process of economic activity will be able to «pick up» the necessary funds for the activities planned by the plans for the development of customs.

It should be noted that financial planning is carried out at all levels of management of the customs industry, that is, at the level of customs, regional customs administration and the state customs Committee of the Russian Federation.

Financial planning is carried out in three main forms:

- Annual financial plan or control task for the formation of the revenue part of the Federal budget;
- The annual financial plan for the formation of the Fund for the development of the customs system at the expense of sources established by the legislation;
- A plan for income received by customs authorities from the sale of confiscated goods.

Financial planning consists of three interrelated stages.

The first stage of financial planning is the calculation of the needs of the customs authorities of the Russian Federation in the amount of funding for the planned period.

The second stage of financial planning is the calculation and justification of the application of the customs system of the Russian Federation for budget allocations.

And the third final stage of financial planning is the distribution of areas and

objects of financing.

One of the main tasks of the Federal customs service is the cost and income estimates, ensuring the normal functioning of the customs authorities.

The estimates of income and expenditure of the customs body of the main document defining the scope and target area of the allocated budget or special funds for the maintenance of the customs authorities.

The estimated procedure for financing costs is based on the following principles:

- expenses of the customs of pre-emption due to the program and the forecasts of development of customs authorities;

- the approved estimate of the debt is a plan of financing of the customs institution and the basis for spending the allocated funds during the budget year;

- provision is made for the targeting of expenditures under the budget classification;

- estimated appointments are used but only in accordance with the approved estimate, but also within the open appropriations or funds transferred to the accounts of the customs authority;

- it should also be noted that the regime of economy and rational use of budgetary funds is observed.

Planning of expenses for the maintenance of customs authorities on the budget is conducted on divisions, sections, heads and articles of the budget classification. This classification is drawn up and approved by the Ministry of Finance and orders of Russia.

In drawing up the financial plan is determined by the structure of the revenue of the customs system in the representing years, which consist of the following main sources:

- Customs fees for customs clearance of goods and vehicles;
- Customs fees for storage;
- Customs fees for customs escort of goods of vehicles;
- License issuance and renewal fees;

- Funds from the sale of collateral;
- Fines;
- Payments for participation in customs auctions;
- Payments for making a preliminary decision;
- Payments from individuals;
- Other amounts, fees, penalties, etc.

At the same time, it is necessary to distinguish between the amounts of income by sources can be adjusted, but their actual receipt.

The main items of expenditure in the customs authorities are determined by the estimates, they also include expenses such as: current expenses, wages of employees; payroll; purchase of supplies and consumables; payment of transport services, payment of communications, capital expenditures, etc.

Departmental control over the financial and economic activities of customs authorities, organizations and institutions subordinated to the state customs Committee of Russia, is carried out by the Department of financial control, and control and audit departments (CRO) of regional customs offices.

To ensure the targeted use of Federal budget funds, tighter control over the use of budgetary funds, the financing of customs authorities from 01.01.1999 is carried out through the Main Department of the Federal Treasury (SFK) under the Ministry of Finance of the Russian Federation.

In accordance with the letter of the Ministry of Finance of the Russian Federation» on misuse of funds allocated from the Federal budget 16.04.1996 № 3-A2-02 and the Budget code of the Russian Federation: «...under the use of funds not for the intended purpose should be understood as their use, which does not lead to the results provided for when they are provided, or leads to these results, but is accompanied by illegal actions or events, the illegality of which is fixed in legal acts, in concluded agreements or in decisions of the competent authorities that determine the target nature of the funds allocated from the Federal budget...».

Non-targeted use of funds in the customs authorities, the main activity of which

is financed from the Federal budget, are:

- use of funds for purposes not included in the estimate's expenses;
- expenditure of funds is not based on the economic classification code by which the financing was made (i.e., re-allocation of funds provided for by one code to another).

The main regulatory documents on the organization of control over the financial and economic activities of the units in the customs system is the Decree of the President of the Russian Federation «...on measures for state financial control in the Russian Federation» 07.05.1996 №1095, the order of the FCS of Russia «...on approval of the Instruction on the procedure for documentary audits and inspections of financial and economic activities of the customs authorities of the Russian Federation, organizations of the FCS of Russia...» and other normative legal acts of the Russian Federation and FCS of Russia.

The specified order of FCS of Russia approved the instruction about the organization of audits and the instruction about the organization of financial control of safety and target use of money and material values.

Departmental financial control provides supervision over the use of financial, material, labor resources, the availability and movement of property, the formation of reliable and complete information necessary for the operational management and management of customs authorities.

The subject of departmental financial control in the customs system of the Russian Federation is the financial and economic activities of customs authorities.

The objects of departmental control in the customs system of the Russian Federation are all the customs authorities of the system, organizations and institutions subordinated to the state customs Committee of Russia.

The main tasks of departmental control in the system of customs authorities of the Russian Federation include:

- supervision of strict financial discipline;

- monitoring of the targeted and effective use of budget allocations. In the implementation of control for the targeted use of budgetary funds, such documents are subject to verification as:

- cost estimate;
 - cash documents (cash and Bank);
 - accounting registers;
- the books of account credits (appropriations) and expenditures;
- books of current accounts and calculations;
 - reports on the execution of the cost estimates of financial statements;
 - staff schedules, orders, orders;
 - other documents containing information on expenditure federal budget

funds.

Departmental financial control, depending on the time of the control actions to the audited operations, is divided into preliminary and subsequent.

Preliminary control is carried out before any decision is made.

By deadlines, subsequent control is divided into current and periodic.

The current follow-up is carried out within the reporting period, it allows you to quickly eliminate negative deviations from the established norms, standards, tariffs, etc.

Periodic follow-up is carried out for a certain reporting period of time according to the primary documents, material reports, records in accounting registers and other sources.

Forms of preliminary control over financial and economic activities in the customs system of the Russian Federation are used in accordance with the specifics of a particular field of activity, which is subject to verification. The major forms of pre-control are:

- check estimates and other financial and planning documents;
- verification of settlement and payment documents prior to payment;
- approval of staffing levels;

- verification of contracts.

The scope of preliminary and current control includes:

- carrying out sudden inspections in the places of storage of cash and material values;

- organization of inventory of material resources and financial liabilities;

- thematic checks in certain areas of financial and economic activity;

- documentary audit of financial and economic activities;

- decision-making aimed at elimination of deficiencies and violations in the financial and economic activities of the customs authority under review.

According to the results of audits or inspections of financial and economic activities, an act or a certificate is drawn up.

The effectiveness and value of the preliminary and subsequent control over the financial and economic activities of the organization is that these types of control are carried out continuously (during the development of estimates of the customs authority, the transfer of funds, before the decision on the expenditure of financial resources or use of property).

Conclusion. Financial planning and control in the customs authorities are the main instruments of public Finance management, the purpose of which is to improve the efficiency of budget expenditures aimed at the fulfillment of budget obligations imposed on the Federal customs service of Russia, the offices and institutions under the jurisdiction of the FCS of Russia. This is the socio-economic essence of financial planning and control in the customs authorities. In terms of content, financial planning and control in the customs authorities are part of the budget process. Financial planning in the customs authorities covers the process of forming the budget list taking into account the expenditure obligations of the FCS of Russia; determining the amount of budget allocations necessary to Finance expenditure obligations. Financial control in customs authorities can be internal (departmental) and external. Internal financial control is organized and carried out by control and audit divisions of customs authorities of the Russian Federation which are Control and audit Department of FCS of Russia

(KRU), control and audit departments (offices) of regional and specialized customs administrations and the organizations which are under authority of FCS of Russia. The organization of financial planning and control was considered on the example of Birobidzhan customs, which is part of the far Eastern customs administration. It is established that employees of the accounting Department of the Birobidzhan customs take a direct part in financial planning, to which preliminary Methodical instructions on drawing up preliminary registers of expenditure obligations of subjects of budget planning, Methodical recommendations on accounting of branch (departmental) features of planning of budgetary appropriations of the Federal budget, the preliminary list of budgetary appropriations and other necessary information are brought. After that, the accounting staff make adjustments and send them to a higher customs authority, which brings the planned figures to the Ministry of Finance of the Russian Federation. Financial control in the customs authorities is organized in accordance with the Order of the Federal customs service of August 9, 2011 № 1616. The purpose of financial control, as well as financial planning is to ensure the rational use of budgetary funds in the implementation of the functions assigned to the customs authorities of Russia.

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