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## State and municipal control in the procurement contract system

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**Abstract.** The introduction highlights the importance of state and municipal control in the procurement contract system for reasons of the use of significant amounts of financial resources from the budgets of the budgetary system of the Russian Federation, the need to ensure the efficiency and effectiveness of their spending, and the presence of high rates of violations of legislation and regulations. The study discusses in detail the types of state and municipal control provided for by Federal Law No. 44 (05.04.2013) in three areas: direct control over procurement; financial (treasury) procurement services; and organization of internal state (municipal) financial control (IS(M)FC). Their content is disclosed, subjects, objects and tools of control are analyzed, empirical information about control actions within the framework of legal acts is provided. For each type of control, audit tools and indicators are presented that reveal its results and effectiveness. The study notes that the legislation also provides for monitoring the activities of regulatory bodies in the field of procurement by the Ministry of Finance of the Russian Federation monitoring purchases, and provides information to assess the effectiveness and efficiency of such bodies. In conclusion, the importance of the chosen topic for improving legislation and regulatory legal acts, the practical work of control bodies in the field of state and municipal orders and research scientists is emphasized. The conclusion is made about the greatest importance of internal state (municipal) financial control and risk-based approach in the selection of control objects. The expansion of the use of digital technologies in the implementation of inspections and control measures, training and advanced training of employees of control bodies will contribute to improving the efficiency and effectiveness of control in the field of state and municipal procurement.

**Keywords:** public needs, budgetary procurement, supervisory authorities, regulatory audits, oversight procedures, institutional productivity, goal attainment

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# Государственный и муниципальный контроль в контрактной системе в сфере закупок

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**Аннотация.** Подчеркнута значимость осуществления государственного и муниципального контроля в контрактной системе в сфере закупок в связи с использованием в значительных объемах финансовых средств бюджетов бюджетной системы РФ, эффективность и результативность расходования которых необходимо обеспечить, учитывая наличие высоких показателей нарушений требований законодательства и нормативных правовых актов в этой области. Подробно рассмотрены виды государственного и муниципального контроля, предусмотренные ФЗ-44 (от 05.04.2013), по трем направлениям: непосредственный контроль за закупками; финансовое (казначейское) обслуживание закупок; организация внутреннего государственного (муниципального) финансового контроля. Раскрыто содержание, проанализированы субъекты, объекты и инструментарий контроля, приведена эмпирическая информация о контрольных действиях в рамках правовых актов. По каждому виду контроля представлен инструментарий проведения проверок и показатели, раскрывающие его результаты и эффективность. Отмечено, что законодательство также предполагает проведение контроля за деятельностью контрольных органов в сфере закупок путем мониторинга закупок Министерством финансов РФ, приведена информация, позволяющая оценить эффективность и результативность работы таких органов. Подчеркнута важность выбранной темы для совершенствования законодательства и нормативных правовых актов, практической работы органов контроля в сфере государственных и муниципальных заказов и ученых-исследователей. Сделан вывод о наибольшей значимости внутреннего государственного (муниципального) финансового контроля и риск-ориентированного подхода при выборе объектов контроля. В качестве способов повышения эффективности и результативности контроля в сфере государственных и муниципальных закупок рассматриваются применение цифровых технологий в процессе проверок и контрольных мероприятий и повышение квалификации работников органов контроля.

**Ключевые слова:** публичные потребности, бюджетный заказ, надзорные инстанции, ревизии, надзорные процедуры, продуктивность, достижение целей

**Заявление о конфликте интересов.** Автор заявляет об отсутствии конфликта интересов.

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## Introduction

The successful functioning of the state and society largely depends on economic stability, timeliness, and completeness of meeting its needs for goods, works, and services (GWS), which are ensured through funds from the relevant budgets of the budget system within the framework of the contract system in the procurement sector (CS).

The relevance of this issue is due to the high share of state and municipal prourement (SMP) of GWS in the expenditure side of budget system budgets (30–50%) [1]. Thus, the procurement activities of the state are becoming one of the most critical areas of the economy.

The SMP sphere is also an area of potential risks, legal violations, asymmetric information among procurement participants, and information manipulation, which creates conditions for obtaining unjustified advantages for individual procurement participants, thereby generating interest among researchers [2].

In this regard, it is important to examine the system, essence, content, and features of the organization of state and municipal control in the CS and propose directions for its development.

**The aim of the research** is to assess the current system of state and municipal control in the contract system in the field of procurement and the practice of control bodies.

## Materials and Methods

General and specific issues of organizing state and municipal control in the CS were analyzed in the works of G.V. Golikova, E.Yu. Poplavskaya, E.A. Chudakova, S.N. Rudykh, M.M. Friedrich, A.A. Khorunzhiy, A.A. Denisov, I.V. Chistov, E.V. Ponomarenko, and other authors.

During the research process, general and specialized scientific methods were applied.

**Problem.** Despite the continuous improvement in the organization of state and municipal control in the CS, the number of violations committed by procurement participants is decreasing only slightly, and the results of control are formal in nature, failing to ensure its real effectiveness in terms of reducing instances of abuse and corruption.

## Results

Procurement activity is one of the specialized management functions of any organization. It is based on meeting needs for GWS by acquiring, storing, and further using them for their intended purpose while carrying out production, economic (statutory) activities. The process of managing procurement activities differs fundamentally for different types of organizations:

- The private organizations manage themselves;
- For “other types of legal entities” in cooperative procurement of GWS, it is regulated by the Procurement Regulations approved by the legal entity itself, developed in accordance with the requirements of Federal Law-223;
- For state, municipal, and several other customers receiving funds from the budgets of the budget system of the Russian Federation, it is strictly defined by the provisions of Federal Law-44[1].

In the latter case, the requirement for regulation is associated not only with the processes within the organization under the CS but also with clearly formulated goals defined in terms of “legality”, “efficiency”, “effectiveness”, and “prevention of corruption and abuse” [3].

The volume of SMP is constantly increasing (Table).

**The main indicators characterizing SMP in 2021–2025, trillion ₽**

| Indicators | Years | | | | |
|---|---|---|---|---|---|
| | 2021 | 2022 | 2023 | 2024 | 2025 |
| Planning (sums of schedule plans) | 14.4 | 15.9 | 15.8 | 16.0 | 18.5 |
| Notifications have been posted | 10.6 | 11.0 | 10.6 | 12.0 | 13.5 |
| The price of the concluded contracts | 10.1 | 11.9 | 10.4 | 11.0 | 12.5 |
| Savings on contracts | 0.4 (7.28%) | 0.4 (6.51%) | 0.5 (6.69%) | 0.5 (5.4%) | 0.5 (4.84%) |

*Source:* compiled by the author based on the data of the Unified Information System in the field of procurement.[2]

The data provided indicate a constant increase in annually planned (by 28.5%) and actual (23.8%) expenditures of budgets at all levels of the budget system on procurement over the five years under review. The savings achieved range from 0.4 to 0.5 trillion rubles (decreased by 33.5%).

[1] *Federal Law No. 44-FZ dated 05.04.2013 “On the contract system in the field of procurement of goods, works, and services for State and municipal Needs”.* URL: https://online11.consultant.ru/cgi/online.cgi? req= doc&base=LAW&n=495181&dst=1000000001&cacheid=C996A89EDBBBCF0881540B3535A3AB7A&mode=splus&rnd=rrKGMA#wUNKr8VeuS62kqYn3 (accessed: 20.01.2026). (In Russ.).

[2] *Unified Information System in the Field of Procurement : official website.* URL: https://zakupki.gov.ru/epz/main /public/home.html#statAnchor (accessed: 20.01.2026). (In Russ.).

The growing volume of expenditures from the budget of the budget system of the Russian Federation on SMP requires constant control and supervision over their use by the state and civil society, which, according to G.V. Golikova, E.A. Chudakova, and others, act as a "dualistic institutional framework of the modern paradigm of control in the procurement sector" [4].

Control, acting as one of the main functions of management, is also a tool of identification of deviations and detection of violations. In the process of carrying out control actions, according to A.M. Ivanov and A.A. Gerasimenko [5], attention is paid to establishing the causes and circumstances of offenses, identifying guilty parties with subsequent prosecution, and identifying and systematizing problems. When organizing control measures, M.M. Friedrich and A.A. Khorunzhiy [6] propose focusing on three basic categories: efficacy (constancy of its implementation; for SMP — timeliness, systematicity, completeness of coverage, accountability); effectiveness (achievement of planned results; in SMP — full satisfaction of the customer's needs); efficiency (optimal ratio between achieved results and the volume of resources used within the plan; for SMP — meeting needs within the allocated limits).

The legislator establishes a special control system in the SMP sphere: state and municipal; departmental; customer self-control; public (Articles 99–102 of Federal Law-44).

A mere mention of the established types of control does not reveal its essence and complexity but merely indicates the high level of state interest in the prudent expenditure of the budget to meet state and municipal needs (SMN).

Among these types of control, the most significant and complex is state and municipal control, exercised respectively at all levels of government. In this case, control is carried out in three areas:

- Compliance with legislation and regulatory legal acts (RLA) in the SMP sphere (by the Federal Antimonopoly Service of Russia (FAS), regional and municipal authorities authorized to control this sphere) (Direction 1);
- Financial (treasury) servicing of state and municipal procurement (by the Federal Treasury (FT), regional and municipal financial bodies, etc.) (Direction 2);
- Financial support for procurement in the form of internal state (municipal) financial control (IS(M)FC) (FT, IS(M)FC bodies) (Direction 3).
- The objects of control are:
- Customers, operating contract services (contract manager), established procurement commissions and their members;
- Authorized institutions (bodies);
- Operators (including specialized) of electronic platforms, etc.

Control exercised within Direction 1 is carried out over the legality, legitimacy, timeliness, and accuracy of actions of CS participants; therefore, specialists [7; 8] call it "procedural." Control is subject to the compliance of the actual actions of CS participants with the requirements of Federal Law-44 and other RLAs on the CS (Part 2, Article 99 of Federal Law-44).

The procedure for conducting control is regulated[3] and is carried out in the form of scheduled inspections (documentary or on-site) and unscheduled inspections conducted upon receipt of information based on the results of public control and complaints; the need to include in the register of unscrupulous suppliers, etc. [9].

For 2019–2023, the FAS of Russia conducted 56,977 control measures, "initiated 132,373 administrative offense cases; issued 91,773 decisions imposing administrative fines amounting to 2,022,677.95 thousand rubles" [8].

Direction 2 of control is focused on the financial (treasury) servicing of SMP for customers and concerns continuous control over the authorization of budget expenditures of the budget system of the Russian Federation, reflecting their limit values in procurement plans and schedules, and subsequently throughout the entire procurement placement procedure, contract execution, up to its payment[4]. For control bodies, sources of information become information and documents from the GIIS "Electronic Budget" and the UIS in the procurement sector. This type of control is called documentary, but given the electronic format of procurement, it is defined as informational (or electronic) [10; 11].

Control is implemented at all stages of meeting the customer's needs regarding the allocated limits of budget obligations:

- During planning, information included in procurement plans and schedules is subject to control — preliminary control [12];
- During procurement placement, control concerns information contained in notices, determination of the initial maximum contract price (IMCP), draft contracts, protocols, concluded contracts — current control;
- Directly during procurement regarding acceptance certificates, payment documents, documents of interaction between the customer and the supplier, etc. — subsequent (final) control.

Control actions in this case are limited both by goals and the form of their implementation, being largely formal in nature. However, they allow for the prompt identification of emerging deviations, especially in the context of electronic document flow.

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[3] *Decree of the Government of the Russian Federation dated 01.10.2020 No. 1576 "On Approval of the Rules for Control in the Field of Procurement of Goods, Works, and Services in relation to Customers, Contract Services, Contract Managers, Commissions for Procurement of Goods, Works, and Services and Their Members, Authorized bodies, Authorized Institutions, Specialized Organizations, Operators of Electronic platforms, Operators of Specialized electronic sites, banks, the state development Corporation 'VEB.Russian Federation'".* URL: https://online11.consultant.ru/cgi/online.cgi?req=doc&base=LAW&n=408501&cacheid=3CC E6019 43771156D467D3BBD E1B040B&mode=splus&rnd=4j33A#Yyiz69VikplwfNVK1 (accessed: 20.01.2026). (In Russ.).

[4] *Decree of the Government of the Russian Federation No. 1193 dated 08.06.2020 "On the procedure for exercising Control provided for in Parts 5 and 5.1 of Article 99 of the Federal Law 'On the Contract System for Procurement of Goods, Works, and Services for State and Municipal Needs' and on Amendments to the Legislation of the Russian Federation".* URL: https://online11.consultant.ru/cgi/online.cgi?req=doc&base=LAW&n=479990&cacheid=68914677179845C664 6AFB60CDFE3FCA&mode=splus&rnd=4j33A#U1ny69VaS53Lb8cS1 (accessed: 20.01.2026). (In Russ.).

The functionality of IS(M)FC bodies (Direction 3) touches upon a substantive approach to organizing the provision of SMN, evaluating the efficiency and effectiveness of meeting needs and addressing issues of rationing in procurement (Article 19 of Federal Law-44), justification of the IMCP; execution, modification, and termination of contracts, compliance with conditions; achieving the procurement goal of providing for SMN (Part 8, Article 99 of Federal Law-44).

The procedure for conducting IS(M)FC is determined by the Government of the Russian Federation, which approved the federal standard[5], where scheduled and/or unscheduled control measures (desk and on-site inspections) are carried out. The list of grounds for conducting unscheduled control measures is determined by the analysis of information system data, results of inspections by other control bodies, instructions from the President of the Russian Federation, the Government of the Russian Federation; appeals and requests, etc.

The toolkit for IS(M)FC is quite broad: from financial, accounting, reporting documents, planning documents to calculations and explanations; cross-checks, inspections, etc.

Based on the results of the inspection, a report is drawn up, signed by the head of the control measure, containing a description of each violation with a reference to the relevant RLA and indicating the amount of the violation (if any).

As of October 1, 2023, there were 5,739 IS(M)FC bodies operating in the Russian Federation[6]. Territorial FT bodies inspected 84 state-level and 88 municipal-level control bodies. Control actions against customers involved checking 9.1 thousand contracts totaling 55.7 billion rubles and conducting 167 cross-checks[7]. In scheduled control measures, a risk-oriented approach aimed at reducing the number of violations in this area is applied [13].

Federal Law-44 also provides for control and evaluation of the activities of the control bodies themselves (Part 23, Article 99), defining the procedure for the Ministry of Finance of the Russian Federation to conduct monitoring (collection

[5] *Decree of the Government of the Russian Federation No. 1235 dated 08.17.2020 "On Approval of the Federal Standard of Internal State (Municipal) Financial Control Conducting Inspections, Audits and Investigations and Registration of their Results".* URL: https://online11.consultant.ru/cgi/online.cgi?req=doc&base= LAW&n=51672 3&cacheid=8A1A1DEAA119C1DF72B6541B32D9854C&mode=splus&rnd=4j33A#CpZy69Vj2ARlNeu (accessed: 20.01.2026). (In Russ.).

[6] Report on the results of the analysis of the execution of budgetary powers of state (municipal) financial control bodies, which are the executive bodies of the subjects of the Russian Federation (local administrations), for 2024. *Analysis of the execution of budgetary powers of the OG (M) VFK : the official website of the Federal Treasury*. URL: https://roskazna.gov.ru/kontrol-i-audit/analiz-ispolneniya-byudzhetnyh-polnomochiy (accessed: 20.01.2026). (In Russ.).

[7] *Letter of the Russian Treasury No. 07-04-05/20-22468 dated 08.09.2024 "On the results of inspections in 2024".* URL: https://online11.consultant.ru/cgi/online.cgi?req=doc&base=LAW&n=486087&cacheid=AA3179156E6144 AF1C5BD752B5B17985&mode=splus&rnd=4j33A#VvPy69VgBvmrvJXs (accessed: 20.01.2026). (In Russ.).

of information on the activities of control bodies), and also establishing indicators of control and supervisory activities[8].

The dynamics of changes in the number of control bodies for 2024–2025 are presented in the GWS procurement monitoring report of the Ministry of Finance of the Russian Federation Since the beginning of 2025, the total number of control bodies decreased by 82 units; compared to 2024, the decrease was 414 units (almost 4%). Given the importance of constant control in such a corruption-prone area as public procurement, a decrease in the number of control bodies could lead to an increase in abuse and corruption violations in the CS. A.A. Sokolova, E.V. Maslennikova point to the insufficient automation of control processes and the qualifications of employees responsible for carrying out control [14].

According to GWS procurement monitoring data from the Ministry of Finance of the Russian Federation for Q1–Q3 2025[9], the number of procurements in 2025 decreased compared to 2024 by 755 units (2.6%), and accordingly, the number of scheduled inspections decreased by 688 and unscheduled inspections by 3,361. However, the number of issued orders and submissions increased by 1,112 units (more than 25%).

The number of complaints reviewed regarding actions (inaction) of control subjects for Q1–Q3[10] 2025 compared to 2024 increased by 1,010 units or 4.2%. If justified complaints accounted for 42.2% of reviewed complaints in Q1–Q3 2024, then in the same period of 2025, they accounted for 41.1%. However, the share of unjustified complaints remains at a high level — 59.8% and 58.9%, respectively.

There has been an increase in the number of requests received for approval of concluding a contract with a single supplier (by 19%), while the share of unapproved requests remains at the same level at 3.6%. The increase in the number of failed competitive procedures for identifying a supplier indicates a negative trend related to restricting competition in the SMP market and will require additional attention from control bodies to the activities of customers.

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[8] *Decree of the Government of the Russian Federation No. 814 dated 05.27.2021 "On Monitoring Purchases of Goods, Works, and Services for State and Municipal Needs and Purchases of Goods, Works, and Services by Certain Types of Legal Entities, as well as on Evaluating the Effectiveness of control bodies that Monitor Compliance with the legislation of the Russian Federation and Other regulatory legal acts on the contract system in the field of Procurement of Goods, Works, and Services for State and Municipal Needs, On Amendments to the Law of the Russian Federation 'On the Contract System in the Russian Federation'".* URL: https://online11.consultant.ru/cgi/online.cgi?req=doc&base=LAW&n=49441 4&cacheid=AC5007058338CEB3F9C51C6594A6E9C8&mode=splus&rnd=4j33A#RREy69VY1B52nXFq (accessed: 20.01.2026). (In Russ.).

[9] Quarterly report on the results of monitoring purchases of goods, works, and services for state and municipal needs, as well as purchases of goods, works, and services by certain types of legal entities for the third quarter of 2025. *Official website of the Ministry of Finance of the Russian Federation.* URL: https://minfin.gov.ru/ru/document?id_4=314267ezhekvartalnyi_otchet_po_rezultatam_monitoringa_zakupok_to varov_rabot_uslug_dlya_obespecheniya_gosudarstvennykh_i_munitsipalnykh_nuzhd_a_takzhe_zakupok_tovarov_rabot_uslug_otdelnymi_vidami_yuridicheskikh_lits_za_iii_kvartal_2025_g (accessed: 20.01.2026). (In Russ.).

[10] Ibid.

The number of orders and submissions issued by financial control bodies and IS(M)FC bodies for the period under review decreased significantly (by 41,424 units or 16.65%). On the one hand, this allows us to judge the effectiveness of control measures carried out by control bodies in terms of preliminary and current control; on the other hand, it indicates an improvement in financial discipline and compliance with legislation and RLAs.

Despite the efficient work of control bodies in the procurement sector and the continuous improvement of control procedures, issues of abuse and corruption in the SMP sphere remain extremely relevant.

## Conclusion

The analysis conducted confirms the relevance of the topic and the need to improve state and municipal control to reduce abuse and offenses in the CS. State and municipal control in the CS is characterized by a systematic approach to its organization and involves the involvement of an extensive list of government bodies within their authority.

According to the author, the most significant type of control in the CS in terms of effectiveness is IS(M)FC, as it, taking into account a risk-oriented approach to selecting control objects, allows for the use of a broader range of tools and coverage of all stages of the process of providing for SMN while focusing attention on the possibility of preventing violations in the future.

Given the presence of many state and municipal control bodies in the SMP sphere and their importance for improving the effectiveness of control inspections and measures, attention should be paid to increasing the digitalization of the control process, training, and improving the qualifications of control body employees.

A very important factor in increasing the efficiency and effectiveness of control is ensuring the transparency of the results of control measures.

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