



# Organization of budget accounting and reporting in the Russian Federation

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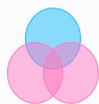
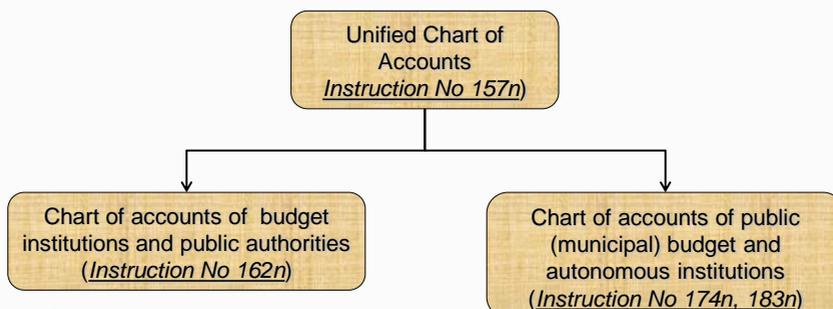
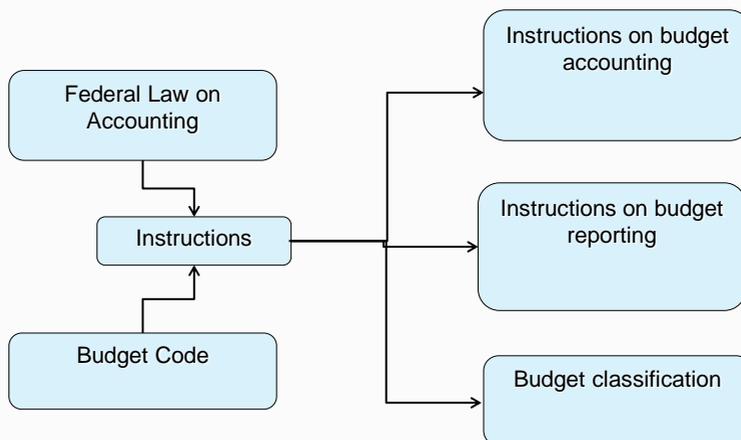
Organization of budget accounting and reporting in the Russian Federation

### Main issues:

- *Legal and regulatory regime of budget accounting and reporting;*
- *Main entities of accounting and reporting procedures;*
- *Budget accounting: main accounting entities;*
- *Budget classification;*
- *Integration of the chart of accounts and budget classification;*
- *Budget (accounting) reporting: forms of reporting, consolidated budget reporting.*

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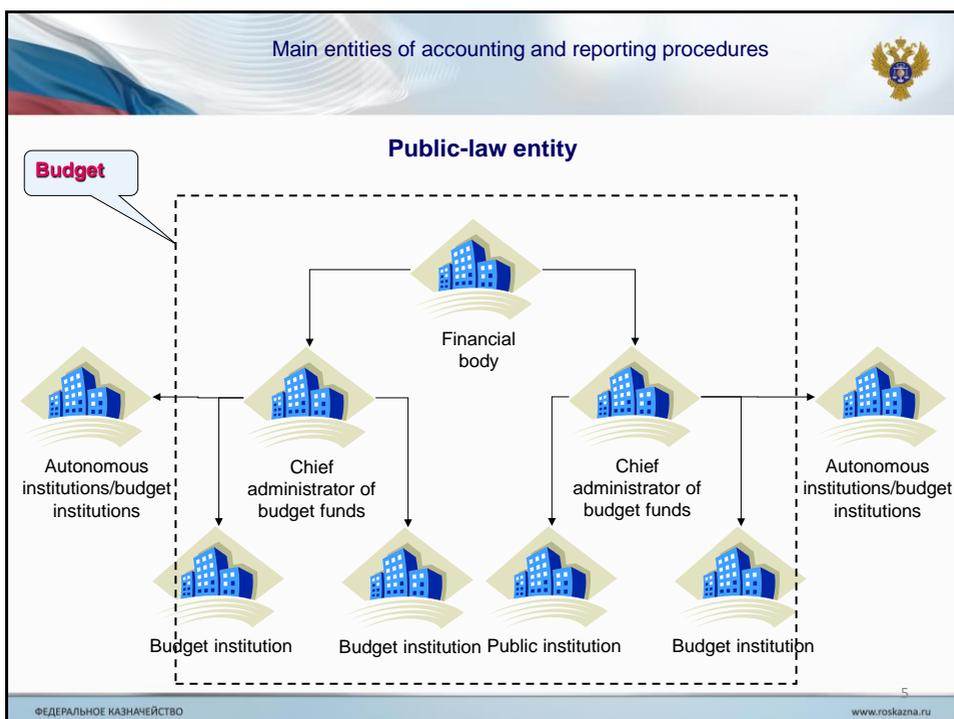
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- Unified synthetic (control) and analytical accounts;
- Unified economic classification codes;
- Unified rules of business transactions recording;



- Composition of synthetic and analytical accounts;
- Composition of business operations;
- Classification of inflows and outflows;



### Structure of accounting entities:

- Nonfinancial assets;
- Financial assets;
- Liabilities;
- Financial result;
- Authorization of expenditures

+ Off-balance accounting entities.



## 1 – Non-financial assets:

- 101 Fixed assets;
  - 102 Intangible assets;
  - 103 Non-produced assets;
  - 104 Amortization;
  - 105 Inventory;
  - 106 Investment into non-financial assets;
- .....



## 2 – Financial assets:

- 201 Funds of institutions;
- 202 Funds in budget accounts;
- 204 Financial investments;
- 205 Settlements in respect of revenues;
- 206 Settlements in respect of advances;
- 207 Settlements in respect of credit and loans;
- 208 Settlements in respect of subordinate persons;



### 3 – Liabilities:

- 301 Settlements in respect of bond-creditors;
- 302 Settlements in respect of accepted liabilities;
- 303 Settlements in respect of payments to the budget;
- 304 Other settlements with creditors;
- .....



### 4 – Financial result:

- 401 Financial result of a business entity;
- 402 Result from cash transactions of the budget.



## 5 – Authorization of expenditures:

501 Budget commitments limits;

502 Accepted commitments;

503 Budget allocations;

.....



## 3C – Off-balance accounts:

01 Assets accepted for utilization;

02 Material assets accepted for safe-keeping;

03 Strict accountancy forms;

.....



## Budget account structure:

Budget classification	Code of activity type	Code of synthetic account	Code of analytical account	Classification of public administration sector transactions
1-17	18	19-21	22-23	24-26



## Structure of the budget account number:

1 – Budget funds

1 – Non-financial assets;  
01 – Fixed assets;  
11 – Residential properties

310 – Increase of fixed assets value

000 00 00 0000000 000 1 101 11 310



## Structure:

- Budget revenues classification;
- Budget expenditures classification;
- Classification of budget deficit financing sources.

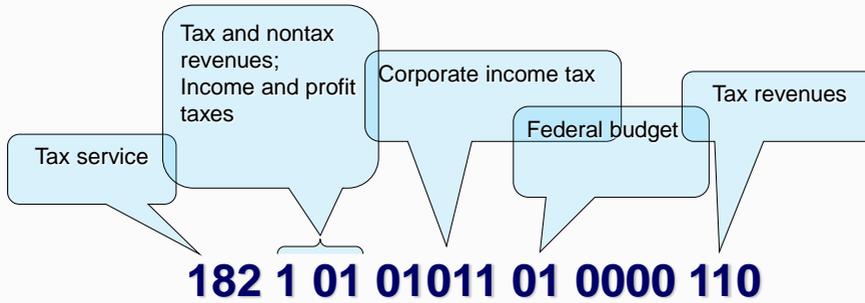


## Revenues classification structure:

Admini strator			Group	Subgroup		Item		Sub-item			Budget element		Sub-type				Classification of public administrati on sector transactions		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
-			+									-				+			



## Revenues classification structure:



**Corporate income tax recorded in the federal budget**

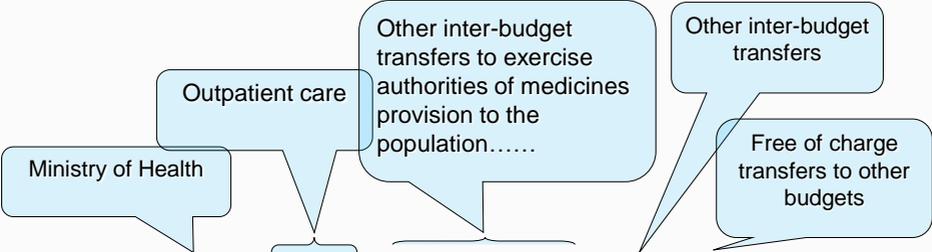


## Expenditures classification :

Chief administrator of budget funds			Section		Sub-section		Special purpose expenditures							Type of expenditures			Classification of public administration sector transactions		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
-			+		+		-							+			+		

Budget classification 

## Expenditures classification structure:



**056 09 02 01Б5197 540 251**

**Inter-budget transfers**

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Budget classification 

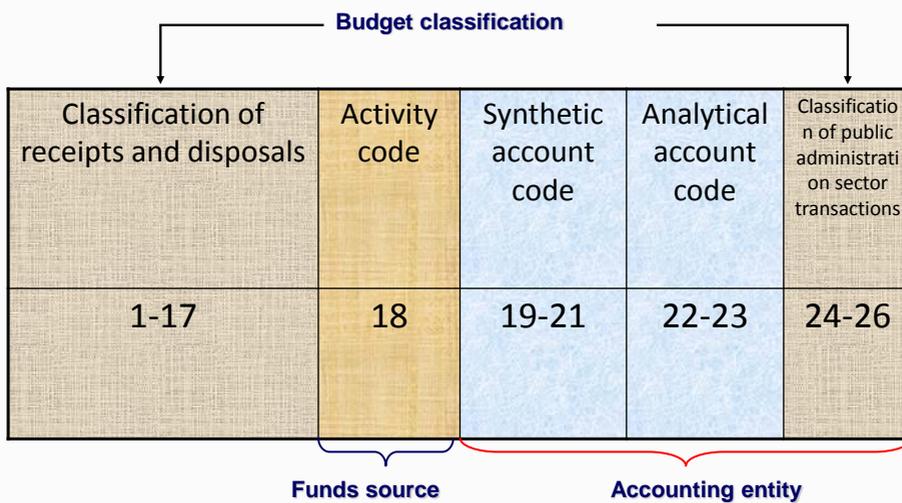
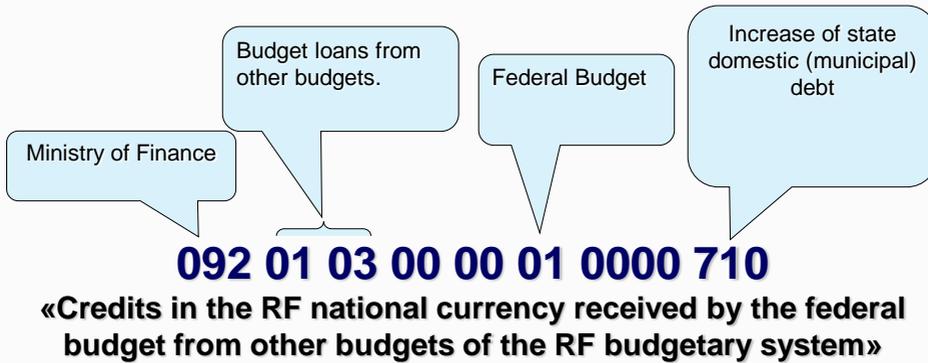
## Financing sources classification structure:

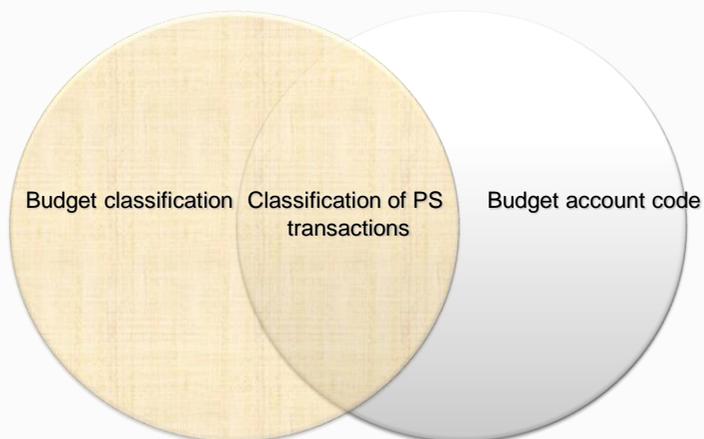
Administ rator			Group		Sub-group		Article		Sub- article		Budget element		Sub-type				Classification of public administratio n sector transactions		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
-			+			+	-			-		+				-			+

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## Financing sources classification structure:





**Corporate income tax assessment:**

**ДТ 182 1 01 01011 01 0000 1 205 01 560 -** } **1000 units**  
**КТ 182 1 01 01011 01 0000 1 401 01 110**

**Receipt of corporate income tax:**

**ДТ 182 1 01 01011 01 0000 1 210 02 110 -** } **800 units**  
**КТ 182 1 01 01011 01 0000 1 205 01 660**



**Cash funds:**

**182 1 01 01011 01 0000 1 210 02 000** **800 units**

**Tax arrears:**

**182 1 01 01011 01 0000 1 205 01 000** **200 units**



**Transactions**  **reporting:**

**Budget  
execution  
report**

Budget revenues	Executed
<b>Corporate income tax charged to the federal budget</b> <b>182 1 01 01011 01 0000 110</b>	<b>800</b>
Budget deficit financing sources	Executed
<b>Increase of balances on the budget accounts</b> <b>182 01 05 02 00 00 0000 510</b>	<b>- 800</b>



Report on budget execution

Transactions → reporting:

<i>Revenues</i>	<i>Executed</i>
<b>Tax codes</b> (Classification of public administration sector transactions <b>110</b> )	1000
<b>Transactions with financial assets</b>	1000
<b>Increase of receivables</b> (Classification of public administration sector transactions <b>560</b> )	1000
<b>Reduction of receivables</b> (Classification of public administration sector transactions <b>660</b> )	800
<b>Increase of balances</b> (Classification of public administration sector transactions <b>510</b> )	800



Balance sheet

Transactions → reporting :

Name	At the beginning of the year	At the end of the reporting period
<b>Receivables</b> (account 1 205 00 000)	-	200
<b>Cash funds</b> (account 1 210 00 000)	-	800
<b>Financial result of the previous reporting periods</b> (account 1 401 03 000)	-	1000

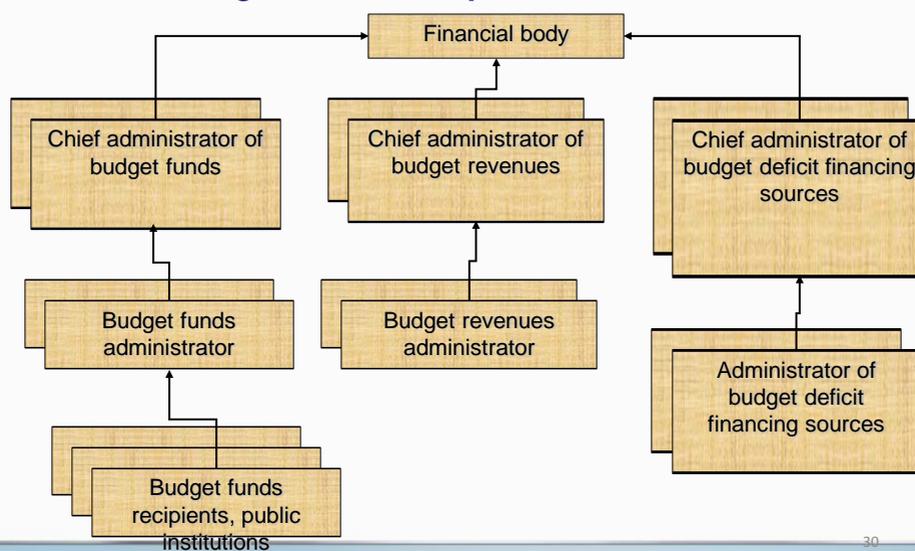


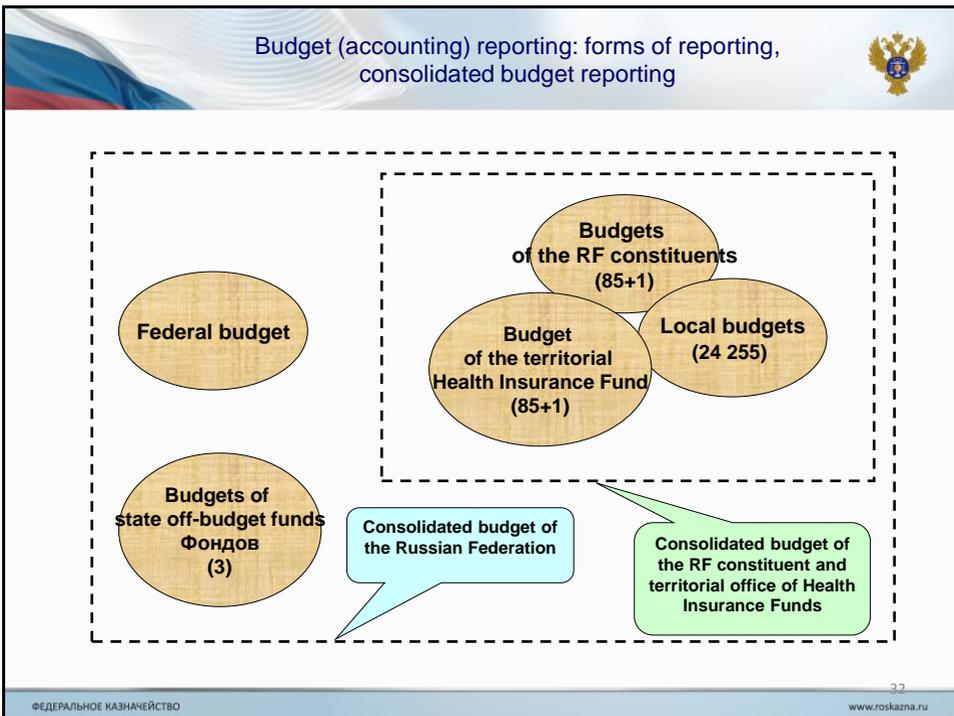
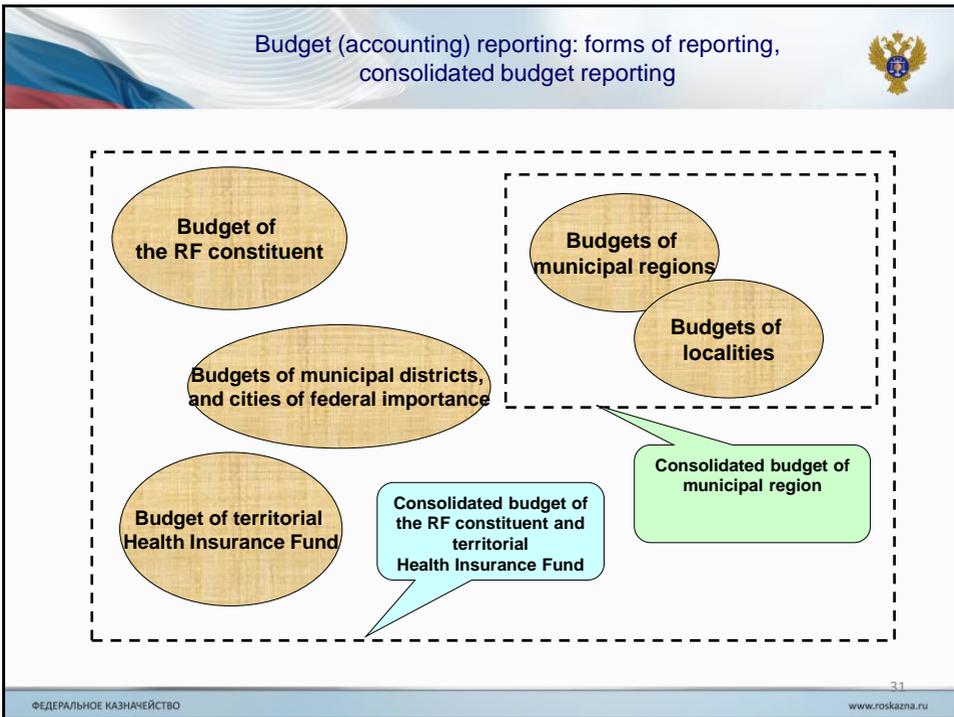
## Budget reporting composition:

- Balance sheet;
- Report on budget execution;
- Statement of operations;
- Cash-flow statement;
- Explanatory note.



## Budget execution report





Consolidation entities



What do we consolidate?

```
graph TD; A[What do we consolidate?] --> B[Cash flows]; A --> C[Accruals];
```

Cash flows

Accruals

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Consolidation entities



Cash flows

```
graph TD; A[Cash flows] --> B[Inter-budget transfers]; A --> C[Inter-budget loans];
```

Inter-budget transfers

Inter-budget loans

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