

III INTERNATIONAL CONFERENCE
KRASNOYARSK, RUSSIA
18-20 June 2020



AGRITECH

Agribusiness, Environmental
Engineering and Biotechnologies



.....
«Agribusiness, Environmental Engineering
and Biotechnologies»
AGRITECH-III 2020
.....

«Budget risks in the management of small businesses in rural areas»

[N V Parushina](#), N A Lytneva, M E Khanenko , M G Starostin, M I Klimoshenko



Problem statement

Limited financial resources and compliance with the targeted spending of budgetary funds requires the formation of an effective system for managing small forms of farming in the countryside based on a risk-based approach.

- At the level of government, assessment and identification of budgetary risks and threats is carried out.
- Risk maps are generated and the likelihood and consequences of their impact on the efficiency and effectiveness of management are determined.
- A risk management and control technique is being developed.



Solution methods

- ❖ To control the financing of grants and subsidies to support small businesses in the countryside, the risks are divided: risks of non-compliance with the legislation, risks of efficient use of funds, corruption-dangerous risks, risks of distorted budget reporting, risks of failure to achieve national projects.
- ❖ The methodology and calculations are based on risk sharing according to the criterion of probability and consequences, which is used in risk mapping and auditing.
- ❖ The methodology for organizing the internal audit has been adapted for conducting checks on the allocation of grants and subsidies to entrepreneurs and young professionals.



AGRITECH

Agribusiness, Environmental
Engineering and Biotechnologies



Conclusions

Results, implementation

The following results were obtained, tested:

- 1) developed proposals to improve the effectiveness of financial management in the management of sustainable development of rural areas;
- 2) clarifications were made in the formation of risk maps for the implementation of budgetary procedures and budgetary reporting with social support from rural enterprises and farms;
- 3) developed internal regulations for the audit;
- 4) the priority methodology for controlling budget procedures and identifying risks has been adapted;
- 5) recommendations are given on the development of working methodological documents during the control, audit and monitoring of the stability management of rural areas.

Contacts

Parushina Natalya

Orel State University of Economics and Trade / Russian Presidential Academy of National Economy and Public Administration, RANEPA/ Audit company «UKAP»

E-mail: parushinan@mail.ru

III INTERNATIONAL CONFERENCE
KRASNOYARSK, RUSSIA
18-20 June 2020

**«Agribusiness, Environmental Engineering
and Biotechnologies»
AGRITECH-III 2020**