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TÍTULO: La formación del Instituto de Responsabilidad que cumple con los requisitos modernos en la Federación Rusa.

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RESUMEN: En términos de democracia transicional, la tarea más importante del gobierno en la Federación de Rusia es garantizar la apertura y transparencia del sistema de administración pública. En la investigación se identificaron 11 parámetros y fue posible determinar el régimen de rendición de cuentas en el país. Se determinó que la institución informante se encuentra en Rusia en etapa de formación y los principales problemas son las deficiencias de la legislación y la falta de una comunidad de expertos. La evaluación de la calidad de la planificación del Ministerio de Desarrollo Económico de la Federación de Rusia mostró que la presentación de informes sobre algunos de los indicadores planificados no se encontraba, y para otros, se modificó. La metodología actual de rendición de cuentas cumple con los requisitos iniciales de la gestión del rendimiento y necesita mejoras adicionales.

PALABRAS CLAVES: actuación del gobierno, rendición de cuentas, administración pública, gestión de la administración.

TITLE: The formation of the Institute of Accountability that meets the modern requirements in the Russian Federation.

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ABSTRACT: In the terms of transitional democracy, the most important task before the government in the Russian Federation is to ensure openness and transparency of the system of public administration. During the research were identified 11 parameters and it was possible to determine the accountability regime in the country. It is determined that the reporting institution is located in Russia at the stage of formation. The main problems are the shortcomings of legislation and the lack of an expert community. The assessment of the quality of planning of the Ministry of Economic Development of the Russian Federation showed that the reporting on some of the planned indicators is not presented, and for others it was changed. Thus, the current accountability methodology meets the initial requirements of performance management and needs further improvement.

KEY WORDS: Governance performance, accountability, public administration, performance management

INTRODUCTION.

One of the key goal of increasing the effectiveness of public administration is to forming a system of responsibility based on the personal interest of officials in achieving a real result. Particular importance in this case gains a public accountability, which allows us to conclude which objectives were assigned to public servants and what their main functions are.

There is an opinion, that the imperial principles predominance, which is inherited by Russia during different historical periods, determined mainly the motivational focus of the political actors on the loyalty to the Ruler in comparison with economic efficiency or social significance. Nevertheless, after the economical collapse and the decrease of oil prices in 2009, which escalate financial problems in the country, the government has committed itself to management efficiency improvement by adopting a number of legislative acts, including ones that determine the implementation of principles of accountability. Exactly at that period, the country laws and Government regulations were adopted. They regulate and control a particular sector of the state control. The purpose of this article is to study the existing system of accountability in the Russian Federation, identify the main "reference points" that determine the responsibility of officials, and ultimately, the effectiveness of public administration.

DEVELOPMENT.

The theoretical frames of the study of accountability.

Several basic approaches in scientific literature determine the importance of the accountability mechanism.

Agency theory justifies the duty of the agent (the person who has been appointed and possesses the right of property dispose) to report to the principal (the true owner). This theory was developed almost simultaneously by the economist Stiven Ross (Ross S. 1973) and a political scientist Barry N. Mitnick (Mitnick B. N., 1973). This theory has two perspectives. The economic perspective, which reflects the compulsion and structure of the report of economic actors, including both public corporate reports and the system of internal reports of management and scientific personnel, has been widely disseminated within the framework of the International Financial Reporting Standards; see, for example, papers Godfrey J. and all, 2010 and Ross S., 1973. The political perspective supposes the procedure of the Institute of accountability inclusion in the government system. It involves, firstly, the diversification of actors (in the theory of Agency relationships they are identified with stakeholders); secondly, the dualism (dichotomy) patron-client relations when the

actors simultaneously perform both functions; thirdly, the peculiarity of their structure and the type of interactions in different countries, see the research of Dan Woods and Richard Waterman (1994), John. Buchanan (1999). Rensis Likert (1961) represents accountability orientation on the authority type, i.e. the deepening of the Agency relationship mechanism functioning.

The second theory describes the accountability in the frames of the “exploitative” model (see M. Olson, 1996), which has demonstrated the following principles: the leaders do not trust subordinates, the last are hardly ever involved in managerial decision-making process, the ready-made tasks and goals are set from above, the main incentive is the fear of being penalized. Gormley W.T., Balla S, (2013) indicate that in this conditions reports constrain innovation, as their authors feel apprehensive about fail to fulfill everything they have promised.

In Russia, the issues of responsibility in the system of public administration are examined in the works of G.V. Atamanchuk (2008), A.V. Obolonsky (2011), A.G. Barabashev & Straussman (2007), etc. These works emphasize the importance and significance of personal responsibility of civil servants, the need to improve the accounting of the results of public administration. The works of V.N. Yuzhakov (2015, 2016), E.A. Popova (2015), S.V. Boldyrev (2017), etc., contain the results of administrative reform based on the principles of NGM which has held in Russia in 2002-2014. However, a full-fledged analysis of the existing system of accountability in the Russian theory of public administration is lacking.

This article has accepted the definition of accountability offered by M. Bovens (2005): "the relationship between the actor and Forum (1), reflecting the responsibility of the (2) actor to provide explanation or confirmation (3) your own behavior or actions (4), answer the questions (5). The Forum representatives evaluate the actions (providing judgment and clarification) 6) that determine rewards or penalties (7)". This definition is considered to be a typical Anglo-Saxon interpretation of accountability. It is to some extent broader than Russian understanding of accountability, which in its turn is more focused on the identification of practices than relations, but narrower than the content of the Russian term "Social control".

Performance management (PM) is one of the technologies of public administration that implements the principles of administrative reform. Having embodied the principles of mandatory accountability of individuals and legal entities, including government agencies and senior government officials; it has become widespread in the world, becoming routine practice by the end of the twentieth century. It is considered that the sources of this method of planning are the researchers Armstrong M. and Baron A, who expressed the need to isolate the regularities obtained from the analysis of enterprises (their personalities and production teams), into a special sphere of government, are generally believed to originate in this method of planning (Armstrong, M. and Baron, A. 1998). G. Dessler (2013) expressed similar intention, but from the position of the theory of human capital. The significance and contemporary problems are described in the generalized reports and publications (Cristine T., 2005). In the article, J.-F. Henry attached a bibliography consisting of more than 70 papers, as well as their review (Henri, J.-F., 2004).

Historical preconditions for the formation of the current system of accountability in the Russian Federation.

In relation to Russia, there are 3 stages of government management, and accordingly, there are various principles of organizing accountability: Imperial (until 1917), Soviet (up to the beginning of the 90s of the XX century) and modern.

The imperial model of public administration in Russia was formed in the course of reforms conducted in the beginning of the XVIII century by Peter I. Over the next two centuries, this system was finally drawn up on the basis of the principles of paternalism, professionalism, unity of command, caste and veneration of authorities. The main goal of the executive authorities was to assist the Tsar in ensuring the implementation of public administration. Accountability in this period was conducted regularly, with the well developed forms. The analysis of reporting documents stored in libraries (most of them are hand-written) shows the skills of the honest and professional description of the obtained results, as well as a detailed account of the spent resources.

After the October Revolution of 1917, the system of state administration underwent cardinal changes, but these changes practically did not affect the reporting system. It concerned only enterprises, but was detailed and contained both economic and social parameters. Such principles as the orientation towards professional, narrowly specialized indicators and strict observance of reporting deadlines have been preserved. At the same time, the absence of independent audit forms created the ground for misrepresented information.

In the 1990s, after the transition to a new democratic system of public administration, a new reporting system began to form, which differed fundamentally from the previous two models. There was a need to bring it in accordance with world standards based on a variety of contracts of the type "service vendor – client", where the civil society (as a client) order the services such as reasonable and effective laws and regulations. The bureaucracy in this system embodies the totality of organizations that provide public goods and maintain order. Annual reports form the information base for carrying out an informed assessment of the results of public administration by the population, as well as selection of managers during the election process.

It is evident that the peculiarity of Russia is the transitional nature of its democracy. The researchers, revealing its shortcomings have pointed out. Unproductive activities of state organizations such as personal interests according – O.E. Williamson (1964), corruption (review is more in depth view) R. Wintrobe (1997), low efforts – G. Wyckoff (1990), weakness of institutions (their inability to control the reporting of state services and state employees) W.A. Niskanen (1975). Comparing transition processes in various countries, researchers have identified factors that characterize the transition towards establishing democracy and Public Administration. They are: the development of the state sector in the economy; elaborating plans in general and programs of public administration development, in particular; the introduction of service policies in state agencies practice; the openness and transparency of governance system; control of corruption. Most of the researchers have noted that accountability, it's establishing as inclusive, i.e. it's expanding on the massive scale, obligatory and affecting the Institute is the core point of the reforms' focus.

Data and Methodology.

For the assessment of the maturity of the introduction of institutions in the governance of a country, it is customary to use the method of regime comparison. The method allows accurately evaluate the whole complex of relevant institutions and institutional practices, the existence and development of their social infrastructure, their overall involvement in the management of society, and the degree of influence on the formation of relevant patterns of behavior. With respect to the assessment of the accountability system, it is described by C. Scott (2000), C. Hood (1986) etc.

As part of our study, the following parameters can be identified for assessing the accountability regime in the country:

1. The existence of relevant laws, as well as their level (systematicity);
2. The establishment of the appropriate centers, initiating activity, distributing the best practices, solving the methodological problems of developing systems and evaluation indicators;
3. The level of distribution (a list of areas of mandatory application: corporations and accountability of their leaders, open accountability of state leaders and heads of ministries, etc.);
4. Design of standard of assessment;
5. Creation of infrastructure serving the openness of reports: mandatory posting on the organization's website of reporting requirements, reports and archives themselves, forming a portal for reports of managers, agencies, government agencies, etc;
6. Using reporting system as the basis for career growth or dismissals in case of non-fulfillment of obligations;
7. Transition to a contract basis of heads of state employees, institutions and companies;
8. The requirement to implement the report as a condition for the subsequent financing of development programs;
9. Reporting training and explanation of their importance and responsibility;
10. The availability and development of public records monitoring practices, the creation of special journals or Internet networks audit information about the quality of the report;

11. The internal content of the reports (their correspondence to the requirements of Performance management).

To determine each parameter, analysis of documents is used, as well as a secondary analysis of statistical indicators placed in free access in the Internet on the websites of executive authorities of the Russian Federation. We proceed from the assumption that the maturity of Public Administration characterized by the using such concepts as NPM, Capacity Building, development of civil society and networks that embody collective behavior: experts, NGOs, online communities, etc. To sum it up, firstly, accountability is the core policy of the Agency theory. Accountability highlights the responsibility of managers to ensure high quality activities they are engaged in. Secondly, it expresses the essence, a feature of the contemporary meaning of democracy. Thirdly, it is a marker of a country's readiness to manage in the new environment. Fourth, it is a complex system of interactions and relations between actors in a political system dominated by parallel, but bilateral (two-way) flows involving developed democratic institutional environment: the presence of a common reporting system, development of audit and examination, the access to the or developed Internet space and desire of the population to connect and work with it. As notes by L.P. Dana (2017), networking results in a symbiosis, making the group stronger than the sum of its constituents, and “these networks are crucial to improving the international competitiveness and performance of entrepreneurs and their SMEs”.

Results.

Based on two IBRD reports (World Bank, 2001; Larionova M., Rakhmangulov M. and Berenson M.P., 2014), as well as a number of publications, among which there are those that are translated into English, we have analyzed the main parameters of the evaluation of public reporting in the Russian Federation.

The existence of relevant laws, as well as their level (systematicity).

Table 1 provides a set of all regulatory legal acts that govern accountability in the Russian Federation.

No.	Names of legislative acts	The year of adoption	Requisites of law
1	On the assertion of the reporting procedure for heads of unitary enterprises and representatives of state interests in the management bodies of joint-stock companies.	1999	ПП РФ № 1116
2	Codex of Administrative Offenses (КоАП)	2001	195-ФЗ
3	Regulation on Reports on the results and main directions of activity of budget planning subjects (ДРОНДax)	2004	ПП-249
4	Regulation on Disclosure of Information	2006	№ 2006-117
5	On fighting corruption (with amendments)	2008	273-ФЗ
6	On providing access to information on the activities of state bodies and local authorities	2009	8-ФЗ
7	On the making amendments in some acts of the Government of the Russian Federation in order to improve the effectiveness of the federal government. State unitary enterprises (the reporting procedure has been changed: they work and report not in accordance with the plans, but with the Strategy of the industry development)	2011	№ 409
8	On Accounting	2011	402-ФЗ
9	On the main directions of improving public administration	2011	№601
10	On holding a public technological and price audit of major investment projects	2013	ПП-382
11	On providing access to publicly available information about the activities of state bodies and local authorities in the information and telecommunication network "Internet" in the form of open data	2013	ПП-583
12	On the approval of the form of the income certificates, expenditure and property related obligations	2014	УП-460
13	On the fundamentals of social control	2014	212-ФЗ
14	Conceptual bases of accounting and reporting of public sector enterprises	2016	№256Н
15	On auditing activities	2017	307-ФЗ

Presented laws are not large in size, do not exceed 30 pages, their content is mainly of a framework character, which indicates their insufficient deployment, i.e. they do not describe the procedures of influence (punishment and encouragement) on performers and other cases.

The establishment of the appropriate centers, initiating activity of civil society.

In the Russian Federation, a governmental commission for administrative reform has been set up, as well as the Ministry of the Open Government. The regulatory center for the reform is the Ministry of Economic Development of the Russian Federation, which oversees the relevant structural units in the regions.

The level of distribution.

Different forms of reporting are widely distributed in the management practice of almost all actors:

- all the state employees hand over reports to managers;
- all enterprises of the RF hand over financial, tax and other types of reporting (depending on the profile of the activity); the leaders of all enterprises send a year reports to the relevant Ministry;
- Quarterly accountability of the subjects of the Federation;
- annual declarations on property and incomes of deputies of the State Duma and the Soviet Union;
- financial report of parties, including the amount of funding and sponsors (publishes the CEC ЦИК),
- Annual government reports to the State The Duma,
- with the formation of government websites, the budget of the country (regions) became public;
- Reports of the President of the country are made during the annual budget messages.

Design of standard of assessment.

There are forms of reports and preparedness audits, developed by the Ministry of Justice of the Russian Federation. In the IIII-1116, the rules for drawing up and form of the annual report of managers are prescribed. The Ministry of Economic Development is developing the report forms for the activities of NGOs and government agencies.

Creation of infrastructure.

In the frame of state program “Open Government” was designed a government website that contains all information about the activities of the government and its leaders, the websites of the ministries contain reports of the heads of the state enterprises (open access) from 2013 to December 2017. The reports of the parties (public associations) from 2017 do not necessarily have to be approved at the congress, but they are discussed on a collegiate management body. An institute of independent anti-corruption expertise has been established, conducted by commercial audit firms, but its activities have not been finalized. Since 2010, the Russian Federation has an institute for assessment of regulatory impact. It means determination and assessment of possible positive and negative consequences of the adoption of the draft act, that is based of an analysis of the problem, the purpose of its regulation and possible solutions. In the draft act should be identificate provisions introducing excessive duties, prohibitions and restrictions for individuals and legal entities in the field of entrepreneurial and other economic activity or facilitating their introduction, as well as provisions conducive to the emergence of unreasonable expenses of individuals and legal entities in the field of economic activity, and budgets of all levels of the budgetary system of the Russian Federation. As part of the implementation of this mechanism, an open publication of all draft normative legal acts is organized, including those in which the results of the implementation of state programs are approved.

Using reporting system as the basis for career growth or dismissals in case of non-fulfillment of obligations.

In accordance with the law on state service, all the state employees undergo certification on the basis of reports on the work done: a number of enterprises monthly conduct internal reporting of employees to their superiors. While the role of reports as methods of personnel movement is minimal.

Transition to a contractual basis.

Contracts exist, but their content is not publicly open. Results of the fulfillment of obligations are reported to the Accounts Chamber, not to the public.

Using reports as a condition for subsequent funding of programs.

Reporting on the programs is conducted, the results are published, sometimes (in the absence of the promised result), targeted or regional programs are closed. However, it cannot be said that there is a direct correlation between the reporting and financing of programs; on the contrary, it can be noted that, despite the failure to fulfill the indicators, the program was extended for the next reporting period.

Training in reporting skills.

Since 2012, the competition of the best NPO reports in the country (the initiator of the Public Chamber) has been held. All the state employees in the hiring process write a test of knowledge of anti-corruption legislation (questions are on the portal "State Service and Management Personnel")

Openness of expert assessments.

The reports are published on the websites of the relevant departments, there is no single portal for the publication and evaluation of executive authorities' reports.

The data demonstrate that the reporting institution is located in the Russian Federation at the stage of formation:

- There is no a basic law obliging to give reports, forms are not always registered, the reporting is public, but there is no special site, so it is difficult to find them.
- The system of support for publication of reports by expert opinions has not been established in the country. All accountants and auditors work with certificates, but not all certificates are issued by independent expert centers.
- There is a practice of regularly confirming the qualification in the Russian Union of Auditors (or its branches), which has already existed for 25 years.

In the country, the Performance management method has just started to be applied in the preparation of reports. We guess, that it is possible to speak about three levels of the implementation of the principles of the PM. First - reports (reports) on the work done and the results achieved (DRONDS). It is distinguished by the obligatory nature of the meeting and the format of the presentation, with emphasis on the results of the plan, primarily on volume indicators. The second is management by results, where the view of efficiency is updated. The third is actually PM. Its features are embodied in at least four points. The first is formatting, i.e. the prescription of the indicators and the structure of the report, including the availability of the results of sociological surveys of the satisfaction of the population (consumers, users) with the quality of products or services, as one of the main goal-setting results. Second - the essence of the report is not a list of results and achievements, but comparison of what has been achieved and what is planned. The third is the obligation to publicly present and discuss the results of activities. The fourth is the inclusion of the results in the system of objective assessment of the career growth of managers and / or redistribution of financial flows.

Analysis of the implementation of the PM showed, that plans and reports do not correspond, The implemented DDROND system (reports on the results of core activities) are distributed on the territories and within programs, however as analysis of reporting shows, non-fulfillment of obligations does not deprive the republic and the financing program (in the presence of links with higher management).

Almost all ministries (except for two: construction and housing and communal services, as well as for the affairs of the North Caucasus) have websites where they submit their plans in general and in the directions, and also submit reports on the results of work (in general and in directions) for the year and quarterly. According to information openness, the ratings of the success of the Ministries are published, which are published on the website [28].

We will try to assess the quality of planning from the position of PM in the Ministry of Economic Development (MED), taking into account its role as the leader of administrative reforms. Based on the comparisons made, we took the following documents: "The plan of the RF Ministry of Economic Development for 2016-2020", "On the results of the activities of the Ministry of Economic Development of Russia for 2016 and tasks for 2017", as well as official statistical reports.

We note that the "Plan of activity of the Ministry of Economic Development of the Russian Federation" is qualitatively different in form from what was compiled in the format of the planned document at the end of the 20th century. In this (relatively small in volume - 76 pages) document, the main functions and objectives of the ministry are named, in accordance with which the tasks are broken down by years. It also lists the names of the workers responsible for the development of the relevant sections. It reflects 2 types of results: the achievement of quantitative indicators (including characteristics of socio-economic development of the country as a whole) and a list of tasks embodied in specific activities and in terms of their implementation. Tables 1-5 show the planned indicators, mentioned in the MED plan (in the first column, the indicators are named, and in the second column, their planned values are given), as well as the results of their execution.

It should be noted that some of the indicators characterize the MED's own activity, and some are expressed by socio-economic data for the country as a whole. Account for that not the complete list of parameters for the development of the country is given in the MED plan. It seems that in practice there is a consolidation of directions for various Ministries. For the simplified usage, the indicators of the MED plan were grouped: economic policy in general (see Table 1.), business development (see Table 2.), export promotion (see Table 3.) and part of social indicators: for example, assisting monotowns (see Table 4.). In a separate table (Table 5), the plans for the implementation of programs which realization is dependent on the MED are provided.

Taking into account that not all indicators of the plan can be used to find information in the report of the Ministry of Economic Development, in some cases, calculations were made to obtain the result. All 44 parameters presented in Tables correspond to the text of the plan compiled by the MED, in the same time the report itself contains an indication only of 5 parameters, i.e. 11%. Part of the data on the planned indicators was contained either in the summary (Excel) table or in the report "Main indicators of the country's social and economic development for 2016". At the same time, in all the above-mentioned documents, in many indicators (27, which is more than half), the data are not reflected at all.

Table 1. Results of the fulfillment of the plan of the Ministry for the Development of Economic Policy of the Country for 2016.

No.	Indicators	Plan	Report
1	Volume of gross regional product per capita (thousand rubles)	128,5	58,5
2	Index of industrial production to the previous year (%),	96,6	103,2
3	Share of exports of machinery and equipment in total exports (%),	14,5	7,9
4	The index of growth in the volume of non-primary exports is an increase by 2015 (%),	6	5,4
5	The index of growth in the number of exporting organizations is an increase by 2011 (%),	42	-
6	Commissioning of new water supply systems (km),	7,97	-
7	The growth of port infrastructure facilities (units),	5	-
8	The share of organizations that innovate (%),	10,2	-
9	An increase in the number of pre-school education facilities (units),	29	-
10	Increase in the number of objects of school education (units),	8	5
11	Life expectancy (years),	71,3	-
12	The death rate (the number of deaths per 1000 inhabitants) (%),	14,9	12,9
13	Unemployment rate (%),	5,9	5,5

* "-" - no data.

Table 2. Results of the implementation of the plan of the Ministry for the Improvement of Public Administration.

No	Indicators	Plan	Report
14	Increase in the number of types of state. services that have been regulated (units),	28	-
15	Number of agreed plans of "Strategic Planning" (with regions) (units),	5	-
16	Number of participants in interregional forums - person	1600	4000
17	Satisfaction of citizens with the quality of state services (%)	80	82,9
18	An increase in the number of services whose satisfaction with quality is estimated by the population (types)	24	86
19	The number of legislative acts aimed at improving the investment process (units)	5	-
20	The share of capital investment programs not provided with regulatory assets is %	9,3	-
21	Number of reports prepared	2	-

Table 3. Results of implementation of the plan of the Ministry Support of Export, Investment Climate and Entrepreneurship.

No	Indicators	Plan	Report
22	The volume of investments in fixed assets per capita (thousand rubles)	25.2	6,2
23	The ratio of the volume of investments in fixed capital to the gross regional product (%)	19,6	10,6
24	Formation of a favorable investment climate - occupying a position by rating Doing Business	40	40
25	Number of business objects per 1000 population	41	40,8
26	Proportion of the number of industrial workers in total employment (%)	26,1	-
27	Coverage of small and medium business by state support (%)	4,5	-
28	Number of Russian residents from other regions (people)	5599,6	3497
29	The number of small enterprises that received state initial support (units)	500	321

30	Number of trading houses opened abroad	10	-
31	Growth in the number of domestic exporting organizations	142	-
32	Number of projects implemented jointly with the Russian Export Center (REC).	30	-
33	The number of business enterprises using state support (units),	8200	-
34	Number of issued passports for foreign economic projects, units	250	296
35	Number of newly identified and eliminated barriers in external non-economic activities (%)	28/23	56/24
36	The term of registration and cadastral valuation of property (days),	10	-
37	Duration of registration and cadastral valuation of property at personal arrival (min.)	13	-
38	The duration of the registration and cadastral valuation of property upon preliminary recording (units)	4	-

Table 4. Other (usually social) indicators that are not included in tables 1-3.

No	Indicators	Plan	Report
39	Share of budget funds transferred by socially oriented NGOs (%)	3	-
40	Number of jobs created in monocities due to help from the budget	250	-
41	The volume of attracted investments in monocities (million rubles)	500	-

Table 5. Indicators reflecting the implementation of the country's development plans, as well as programs involving the Ministry.

No	Indicators of implementation of	Plan	Report
42	The country's strategic development plan (%)	100	
43	The program "Economic development and innovative economy"	100	
44	The program "Development of foreign economic activity (in the framework of" Support for access to foreign markets and export support").	100	

The search for information on MED reports (or helping to collect data on the planned indicators) showed absolute dominance of the planned documents over the reporting ones, and if in the year 2012, according to the decree of the President of the countries, the reports on the Work of the Ministries, on the implementation of programs and the country's strategic development plan are cited, then in the following years they are extremely difficult to find. Moreover, in the plan and reports on the sections, various directions and indicators are updated. So, in the report for the year 2016 the following result is indicated: successes in improving the rating of the Russian Federation in the international system, the formation of "road maps" in new areas, for example, corporate business and others, which does not correspond to the indicators of the plan.

CONCLUSIONS.

Thus, considering the "The plan of the RF Ministry of Economic Development for 2016-2020" from the point of view of its correlation with the principles of Performance management, the following can be noted.

1. Undoubtedly, this is a plan that indicates the directions of work that should be done. The Ministry clearly introduced the activities of legislative and supervisory activities that should be carried out, which is reflected in the plan. What is more, the names of the persons responsible for specific areas are indicated, as well as the terms of the expected performance. The Ministry is aware of the full responsibility for economic policy and the development of the country's economy (its separate areas), which is reflected in an attempt to present part of the indicators of socio-economic development as a field of its responsibility.

2. It seems that the absence of a part of the outlined indicators can be explained by two reasons. The first is the slow pace of the statistics committee work, which has not yet submitted data. At the same time, it is not clear why the VTsIOM data were not taken, which constantly monitors the change in the opinion of the population about the quality of services provided by state institutions and authorities. The second part of the data is related to information about business development in the

Russian Federation. It seems that they were not brought because of the negative trends that could not be overcome within the framework of the economic crisis and political sanctions.

3. In the reporting documents, the system of indicators was changed. Particularly, according to data on monotowns (indicator 40 and 41), the reports show the number of areas for outpacing socio-economic development (TOSER) (11) and resident enterprises (14).

4. It was not possible to assess the degree of implementation of the MER program plans. In Russia, all of these programs have sites, but the reports for the work done in the year 2016 are not printed.

Considering the information on the implementation of each of the four named programs, the information presented on the website "Strategic Development Plan of the Country" (<http://government.ru/programs/225/events/>) does not contain a report on the results, but consists of a description of the activities carried out, both in the annual and monthly format.

As revealed by scientists and analysts of the Information and Analytical Center under the President of the Russian Federation, see the report "Evaluation of the implementation of the strategy of innovation development of the Russian Federation until 2020", out of 45 target indicators, the plan was carried out for 52, not fulfilled by 38%, 9% there is no data, and calculation of data by 1% is not needed because of the lack of innovative value in them (34, p.4).

To characterize the general trend in the development of the program "Economic development and innovative economy", we present the data obtained by the scientists Chernyaeva I.V, Vyshegorodsky D.V, Gurunyan T.V, Kalmykov N.N. (2016). They give the following data on the implementation of the CP15: the degree of achievement of the target indicators is 94.1%, the degree of implementation of the control events is 85.4% (since of the identified 41 events, 6 have not been fulfilled), the level of cash execution of the federal program budget expenditures - 98,12%.

The portal of the sub-program "Support for access to foreign markets and export support" (<http://government.ru/roadmaps/113/events/>) also provides a list of measures that encourage exports, as well as government documents adopted on the subject. The content of the events listed on the portal, word for word, duplicates the list of current activities carried out by the Government

of the country that make up the content of activities under the program "Economic development and innovative economy".

5. Assessing the table, we can not but note the unrealistic attitude of specialists towards planning the activity of the Ministry of Economic Development. Considering the complexity of economic situation, both within and outside the country, it is unlikely to be a valid solution to assume that everything can be accomplished 100%, as they are fixed in the plan. The experience of implementing the "Concept of long-term socio-economic development until 2020" has shown the traditional failures in the implementation of strategic plans.

Summarizing, we note that the current planning methodology, which guides executors to obtain the final result, generally corresponds to the initial requirements of PM. Much worse is the case with the implementation of the principle of accountability. It occurs, but not always publicly, i.e. the results of the reports are available, but there is no single system for their presentation. Comparison of the achieved and planned results on the found indicators also does not allow us to reveal a single pattern, since the results are contradictory: successes coincide with failures.

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