

Information Support for the Analysis and Control of the Procurement of Goods, Works and Services of a Medical Organization

Abstract: In the public sector, the optimization of procurement is the most important lever to increase efficiency. The purchase of goods and services make up the bulk of government spending, that is, the optimization of procurement can significantly reduce budget expenditures. The effect of optimizing purchases is not limited to saving money. This tool is able to provide public institutions with a number of intangible advantages, one of which is transparency. Having accurate information about where and how much money is spent, as well as using simple standardized procedures for managing budget expenditures, managers can make more rational decisions. With balanced regulation of purchased goods through government orders, it can have a positive impact on pricing for certain types of products, giving it a certain flexibility. These circumstances determine the relevance of the study of the role of public procurement in the development of economic regulation of the economic system, the problems of forming theoretical, methodological and practical foundations of relevant qualitative changes in the field of public contracts.

Keywords: analysis and control, unified procurement information system, healthcare institutions

Introduction

The purpose of the study is to study and concretize theoretical and methodological issues of effective management of the public procurement system as a single methodological framework that meets the key principles of the state's economic policy and is focused on the formation of the main vectors of its development.

The research is based on the results of the study of the current regulatory legal acts in the field of procurement of goods, works and services, as well as scientific

works of modern authors. In the process of research, general scientific methods are used: modeling, comparison, methods of systematization, generalization of theoretical and aspects in the field under study.

Procurement information system

The main criterion for differentiating information when conducting economic analysis is the source of its occurrence in relation to a budgetary institution. On the basis of this criterion, external and internal information is distinguished. External information includes information characterizing:

- the general economic and political situation in the country;
- the healthcare industry and its development prospects;
- legal regulation of the contract procurement system;
- the state of the capital market;
- founders of a budgetary institution represented by the Department of Health;
- main contractors, suppliers (contractors) – executors of government contracts;
- the level of competition in the industry of production of goods, works, services for the needs of a budgetary institution, etc. [Alieva, Bahtiozina 2019, pp. 41–44].

For comprehensive information and analytical support of the subjects of the contractual procurement system represented by interested manufacturers (suppliers, contractors, executors) of the state order, customers of different levels, regulatory bodies in the field of compliance with the provisions of antimonopoly legislation in Russia, the Unified Procurement Information System (EIS) has been created, which is the main an external information source during analytical procedures.

The main goal of the EIS is to ensure transparency in the implementation of public procurement, exclusion of corruption components from the public procurement system. The main task of this information system is to reflect the complete life cycle of purchases in the system (planning – placement – conclusion of a contract – execution – control), as well as the publication of the results of completed tenders [www.bujet.ru/article/344063.php].

UIS is a single information space located on the Internet (www.zakupki.gov.ru), with the help of which budgetary institutions purchase goods, works, services (clause 9, part 1, article 3 of Federal Law No. 44-FZ).

It should be noted that starting from the date of creation, the UIS has been continuously developing and improving, accordingly, the possibilities of its use in the process of analyzing and monitoring the procurement of goods, works, services of

a medical organization are expanding. The stages of development of this automated system are reflected in table. one.

Table 1. Development Dynamics of the Unified Procurement Information System in Russia

Period	Direction of development of the ENI
1	2
2013	- Creation of the concept of the UIS by the staff of the Higher School of Economics; - The Ministry of Economic Development receives the authority to develop requirements for the creation, development, maintenance, maintenance of the system, determines the procedure for registration and use of the UIS;
2014	- transfer of powers from the RF Ministry of Economic Development to the RF Treasury; - using the software and hardware complex of the previously existing site; - formation of a single cycle of electronic procurement
2015	- a resolution was adopted on the introduction of the EIS from 01.01.2016; - conclusion of a state contract for the development and launch of a system for the creation, development and maintenance of the application software of the EIS;
2016	- completion of the EIS in terms of replacing foreign-made equipment with domestic; - the introduction of import substitution in the conditions of the functioning of Russia within the framework of the sanctions policy; - monitoring the work of the All-Russian Popular Front and identifying shortcomings, their elimination
2017	- formation of a monitoring and control system for the procurement of medicines in order to increase the efficiency and transparency of government orders; - development of a catalog of goods, works, services – the main tool for structuring information about purchased products, rationing, forecasting demand; - technological work to back up the system, improve information security; - introduction of a register of unscrupulous suppliers and a register of contracts for capital repairs; - creation of a mobile application for searching placed purchases; - ensuring the possibility of exchanging information with the Federal Tax Service in order to obtain information from the Unified Register of Small and Medium Business Entities;
2018	- Launch of the pilot project of the Unified Trade Aggregator “Berezka” for the purpose of conducting small-scale public procurement in a simplified form (mandatory use from November 1);
2019	- development of a mobile application for procurement participants; - development of the Analytics service for finding potential customers and analyzing their purchases;
2020	- transfer of the EIS to free software; - providing in the personal account of the supplier and the customer the function of creating acts of acceptance of goods and automatically generating information about the execution of the contract

Source: Chupandina, E.E., Ivanovskaja, N.P. (2018), *Informacionnoe obespechenie jekonomicheskogo analiza zakupki lekarstvennyh preparatov, [in:] Sovremennaja jekonomika: problemy i reshenija vol. 4.*

Currently, with the help of the EIS, the following purchases of a budgetary healthcare institution are carried out:

1. Purchases from a single supplier (contractor, performer) without competitive procedures. In connection with the creation of the EIS, such purchases are carried out in electronic format, and budgetary institutions have additional reserves for saving budget funds by receiving more favorable offers from suppliers.
2. Electronic auction is the most common type of procurement used in medical institutions. The application consists of two parts, which are submitted simultaneously. Before the auction, the customer considers the first application, and after the auction – the second. After admission to the first part, the supplier submits his price offer. Participants reduce the initial maximum contract price (NMCK) by a step from 0.5% to 5%. After the bidding, the customer, represented by the specialists of the contract service, checks the second parts of the bids and announces the winner, with whom the contract is subsequently concluded [Grazhdanskij kodeks Rossijskoj Federacii (chast' vtoraja) ot 26.01.1996 N 14-FZ].
3. Closed tender – a limited number of suppliers meeting certain requirements can take part in this purchase.
4. Open tender – the procurement commission examines the applications of the participants and compares prices, quality of goods, experience in performing work or rendering services, qualifications of performers, etc.
5. Request for proposals – a budgetary institution conducts a request in case of failed auctions or repeated tenders, as well as when purchasing for the treatment of Russian citizens abroad and in some other situations.
6. Competition with limited participation – a budgetary institution uses this method of procurement only for services that are approved in the Decree of the Government of the Russian Federation of February 4, 2015 No. 99. It also specifies additional requirements for participants.

When developing the EIS, the experience of the functioning of national procurement information systems of foreign countries was taken as a basis. In this regard, in table. 2, we compared the functional and analytical capabilities of the domestic EIS with similar systems in foreign countries (USA, Great Britain, Norway, Australia, Singapore) [Ignatova 2019, pp. 14–20].

Table 2. Comparison of the Functional and Analytical Capabilities of the Domestic EIS with Similar Systems of Foreign Countries [Ignatova 2019, pp. 14–20]

The country	Procurement planning	Library of basic shapes	Regulation and method of execution	Procurement Risk Assessment and Management	Monitoring the execution of contracts	Assessment of contract results
1	2	3	4	5	6	7
USA	+	+	+	+	+	+
Great Britain	+	+	+	+	+	+
Norway	-	-	-	+	-	-
Australia	+	+	-	-	+	-
Singapore	+	-	-	-	+	+
New Zealand	+	+	-	-	+/-	-
Russia	+	+	+	-	+	+

As can be seen from the comparison, the Russian EIS is second only to the United States and Great Britain in terms of its functional and analytical capabilities, where the possibility of assessing and managing procurement risks is provided.

In our country, this direction is only at the stage of formation, but even now the introduction of the EIS has made it possible to reduce the risk of corruption by regulating the process and introducing a public discussion procedure. In addition, the risk of improper execution of purchases of a budgetary institution is minimized due to the continuous maintenance of the Register of unfulfilled contracts and unscrupulous executors. Starting from 2020, all bank guarantees must be accepted in the system, which reduces the risk of fraudulent transactions with forged documents [Koroleva, Kondjukova, Dajneko, Vlasova 2020, p. 164].

In general, it can be said that in Russia, as in the United States and Great Britain, an integrated automated system for managing the life cycle of a state contract (planning-placement-execution) has been formed.

The place and role of the EIS within the framework of the analysis and control of the procurement of goods, works, services of a medical organization is determined by the fact that within the framework of its information content the following is carried out:

1. Formation, processing, storage and provision of data to participants in the contract system.
2. Automatic control and analysis of information:

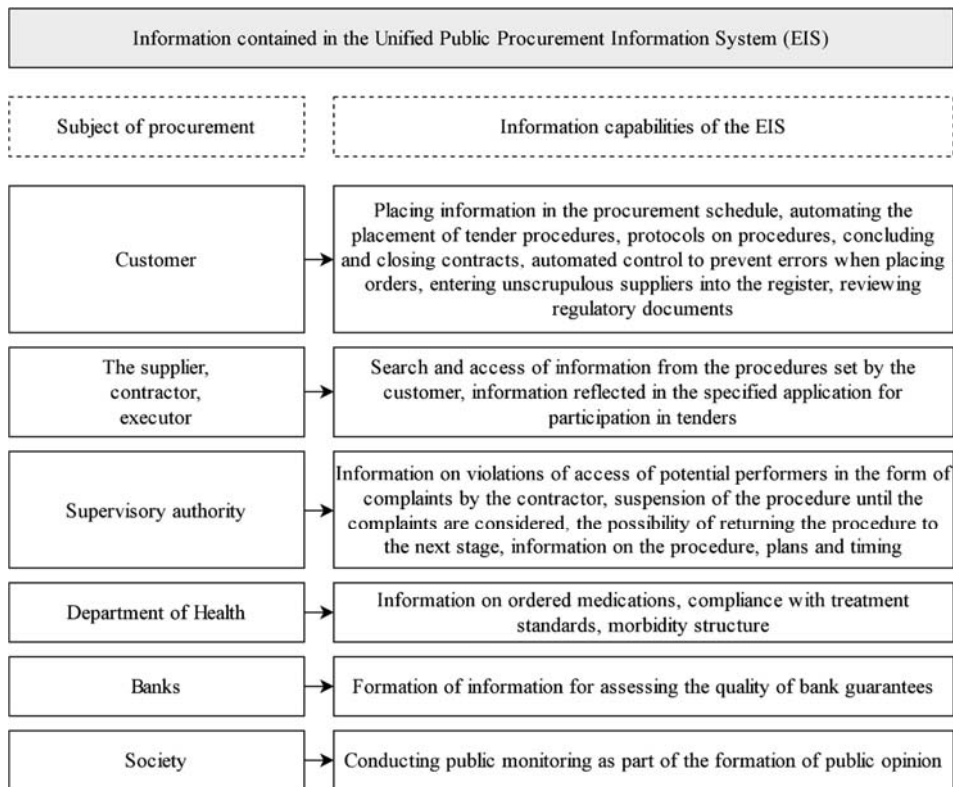
- on the amount of financial support for the procurement, approved and communicated to the customer;
 - included in the procurement schedules;
 - contained in notices of procurement;
 - the definition of suppliers contained in the protocols;
 - on the terms of the draft contract sent in the form of an electronic document to the procurement participant with whom the contract is concluded, information contained in the protocol for determining the contractor;
 - information about the contract included in the register of contracts concluded by customers, the terms of the contract.
3. Legally significant turnover in the field of public procurement.
 4. Submission of applications from suppliers in the form of an electronic document and their opening at a specified time.

In figure 1 presents the possibilities of information disclosure that the EIS provides for different subjects of procurement [Luk'janova 2019, pp. 230–235].

The customer is obliged to disclose information on procurement activities in the EIS by forming a procurement schedule, competitive procurement documentation, protocols, information on the specifics of concluding and executing contracts, reasons for their termination, and the conscientiousness of the execution of contracts by suppliers. Participants in the contractual procurement system represented by performers can use the EIS to quickly search for information within the framework of the procedures of interest to them. Information from the procurement schedule allows you to obtain information on prices, timing of procurement, the amount of contract security, etc. Information is disclosed to the regulatory authorities in full using all elements of the procurement system: publication of the plan of inspections and the results of inspections carried out, submission of information on submitted complaints, suspended procedures. Banks in the EIS form a register of bank guarantees [O kontratnoj sisteme...].

Based on pic. 1 it follows that the data contained in the automated electronic reporting systems make it possible to generate aggregate reports on the number of issued procedures, contracts concluded, including with a single supplier, the number of contracts with representatives of small businesses and SONCO.

Figure 1. Possibilities of Information Disclosure that the EIS Provides



Within the complex of internal sources of information, three blocks should be distinguished:

- accounting and analytical unit;
- planning and regulatory block;
- block outside the accounting information.

In turn, the block of accounting and analytical information includes three components: accounting and reporting data, operational accounting and reporting data, analytical documentation.

The leading role in accounting and analytical information is occupied by accounting and reporting, which most fully reflects all the facts of the economic activities of the institution. In this case, the following features of the activities of institutions are taken into account:

1. The right to dispose of property. According to Art. 123.22 of the Civil Code, not all property can belong to a budgetary institution. This fact is reflected in the reporting, since all kinds of restrictions are imposed on real estate and

especially valuable movable property (such, without which a budgetary institution cannot function) [Organizacija i osushhestvlenie jekonomicheskim subektom vnutrennego kontrolja sovershaemyh faktov hozjajstvennoj zhizni, vedenija buhgalterskogo ucheta i sostavlenija buhgalterskoj (finansovoj) otchetnosti: informacija Minfina Rossii No. PZ-11/2013].

2. Mandatory fulfillment of the state (municipal) assignment. Cash flows were divided into two parts: budgetary funds and revenues from extrabudgetary activities. This is reflected in the income statement.

State budgetary, treasury and autonomous institutions have their own accounting (financial) statements, approved by Order of the Ministry of Finance of the Russian Federation dated March 25, 2011 No. 33n "On approval of instructions on the procedure for drawing up, submitting annual, quarterly financial statements of state (municipal) budgetary and autonomous institutions" which is completely different from the reporting of commercial organizations [Samolysov, Bulgakova 2020, p. 302].

The most informative forms of financial statements of a budgetary institution for conducting internal control of procurement activities, in our opinion, are:

- Balance sheet of a state institution (f. 0503730);
- Report on the implementation by the institution of the plan of its financial and economic activities (f. 0503737);
- Report on the financial results of the institution (f. 0503721);
- Statement of cash flows of the institution (f. 0503723).

The balance sheet of a budgetary institution, like the balance sheet of commercial organizations, is divided into assets and liabilities. Liabilities in the structure of the balance sheet perform the same function as in the reporting of commercial organizations – they show the amount of attracted resources. With regard to assets, institutions are required to disclose their nature in detail, while indicating both the historical and residual values of the assets. Indicators are reflected in the balance sheet in the context of: types of financial support (activities) of the institution; indicators at the beginning of the year, at the end of the reporting period and final indicators at the beginning and end of the reporting period [Endovickij 2019, p. 155].

The indicators of the Report on the implementation of the plan of its financial and economic activities by the institution (f. 0503737) are reflected without taking into account the result of the final operations to close accounts at the end of the financial year, conducted on December 31 of the reporting period. Indicators of plan execution are reflected on the basis of analytical data of the institution's accounting in the context of analytical codes:

- the type of income (other receipts, including from borrowings (sources of financing the deficit of the institution's funds (receipts));

- type of expenses (other payments, including repayment of borrowing (disposal)).

As part of the reporting forms of a budgetary institution, the Report on the financial results of the institution's activities (f. 0503721) is important, which reflects information on the results of the activities of a state institution in the context of analytical codes of income (receipts), expenses (payments) as of January 1 of the year following for the reporting, in accordance with paragraphs. 50–55 of Instruction No. 33n [Endovickij 2019, p. 155].

The cash flow statement (f. 0503723) discloses the provision of a budget institution with cash and the direction of their use during the year. These are funds received within the framework of financial support (subsidies) for the fulfillment of state (municipal) tasks, subsidies for other purposes, targeted subsidies, as well as from paid activities of the institution.

The main requirement for financial statements is that it must give a reliable and complete picture of the property and financial position of the organization, its changes, as well as the financial performance.

Management accounting data form the information base of management decisions. First of all, this concerns decisions in the field of formation and use of financial results, planning and budgetary regulation of the main financial indicators. Statistical accounting and reporting data are used in financial analysis to identify trends in the behavior of key indicators and the degree of risk uncertainty.

The establishment of operational accounting also contributes to an increase in the efficiency of analytical procedures. Such information includes operational information on the availability and flow of funds, the status of accounts receivable, and other information, which are mandatory for cash flow management. Selected credentials are the basis for an in-depth analysis of specific aspects of the institution's current and future financial condition. Such information is presented by data from episodic samples, observations, and thematic checks.

The block of analytical information includes secondary information, that is, the one that has undergone preliminary processing, has undergone ranking procedures, compilation, bringing it into the form necessary for use in the economic analysis of purchases of a budgetary institution.

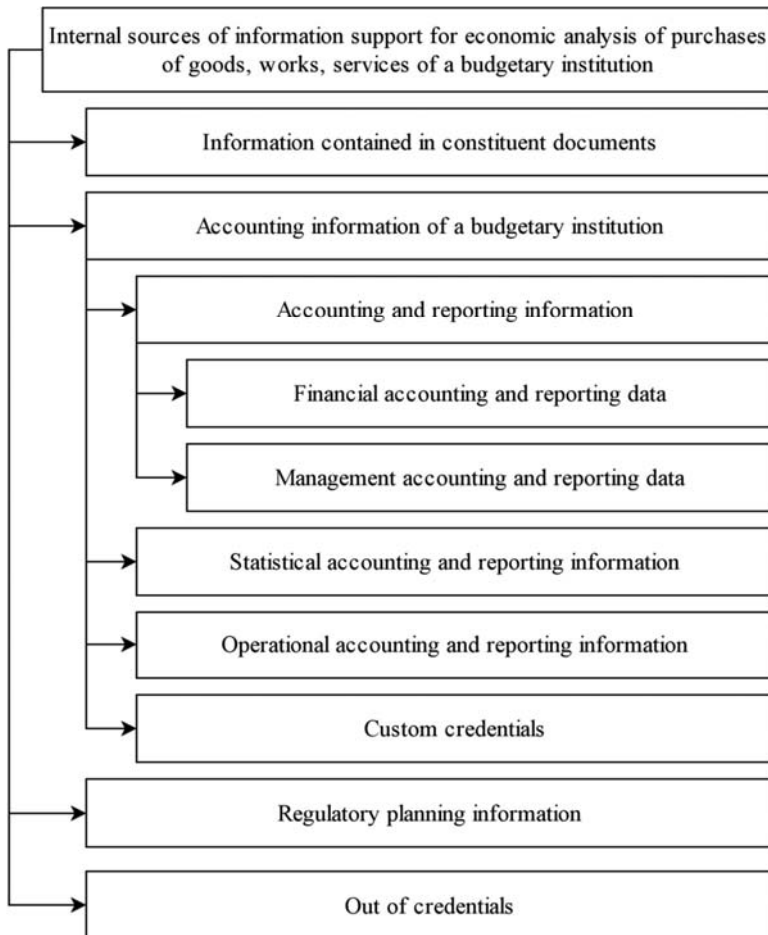
As part of the planning and regulatory information, first of all, it is necessary to highlight the procurement schedule and the procurement budget. This block of information support also includes all other plans (long-term, current, operational), and the internal administrative documentation (decisions, orders, orders, acts of work performed, decisions, regulations, provisions) accepted for the customer's procurement activities, estimates, price tags, design tasks.

Off-record information is an extremely important component of information support for the economic analysis of procurement, it includes:

- technical documentation;
- special examinations, materials, acts;
- concluded contracts and additional agreements to them, documents confirming the termination of contracts (if any);
- reports on the results of the execution of the contract or a separate stage of the execution of the contract;
- conclusions of internal audit.

The scheme for the formation of internal sources of information support for the economic analysis of purchases of goods, works, services of a budgetary institution is shown in figure 2.

Figure 2. Scheme of the Formation of Internal Sources of Information Support for the Economic Analysis of Purchases of a Budgetary Institution



Thus, the main criterion for differentiating information when conducting economic analysis is the source of its occurrence in relation to a budgetary institution. On the basis of this criterion, external and internal information is distinguished.

The Unified Procurement Information System (UIS) is the main external information source for analytical procedures. The main task of this information system is to reflect the complete life cycle of purchases in the system (planning – placement – conclusion of a contract – execution – control), as well as publication of the results of completed tenders. In this system, all available information is divided into information blocks. The degree of openness of access to information differs depending on the consumer of the disclosed information, whether it is a customer, participants in an order placement, or controlling organizations.

Comparison of the functional and analytical capabilities of the domestic EIS with similar systems of foreign countries made it possible to conclude that in Russia, as in the USA and Great Britain, an integrated automated system for managing the life cycle of a state contract (planning-placement-execution) has been formed. In terms of its functional and analytical capabilities, the Russian EIS is second only to the United States and Great Britain, where the possibility of assessing and managing procurement risks is provided.

Within the complex of internal sources of information, three blocks should be distinguished: accounting and analytical block; planning and regulatory block; block of off-account information. In turn, the block of accounting and analytical information includes three components: accounting and reporting data, operational accounting and reporting data, analytical documentation.

The planning and regulatory information includes a procurement schedule and a procurement budget, other plans (long-term, current, operational), internal administrative documents accepted for the customer's procurement activities, estimates, price tags, project assignments. Outside accounting information is an extremely important component of information support for the economic analysis of purchases, it includes: technical documentation; special examinations, materials, acts; concluded contracts and additional agreements to them, documents confirming the termination of contracts (if any); reports on the results of the execution of the contract or a separate stage of the execution of the contract; internal audit conclusions.

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