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### **Audit (control) by the Accounting Chamber of the Russian Federation for ensuring the housing rights of orphaned children**

*Abstract:* This study is devoted to a very important topic – providing housing for orphaned children. The fact is that today, there are problems that have no solution. Some subjects are making progress in this area, but, unfortunately, statistics show, on the one hand, an increase in waiting lists for orphans. On the other, a decrease in housing provision for orphans requires special attention. Question: What are the reasons? What solutions should be taken today? The Accounting Chamber of the Russian Federation is the key speaker. Her role in this issue is revealed.

*Keywords:* orphans, Accounting Chamber of the Russian Federation, audit, local governments, problematic issues of ensuring the housing rights of orphans, minors, housing certificate.



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### **Осуществление аудита (контроля) Счётной палатой Российской Федерации за обеспечением жилищных прав детей-сирот**

*Аннотация:* Данное исследование посвящено очень важной теме – обеспечение жильем детей-сирот. Дело в том, что на сегодняшний день существуют проблемы, которые не имеют решения. Некоторые субъекты делают успехи в этой области, но, к сожалению, статистика, которая демонстрирует с одной стороны рост очередников детей-сирот, а с другой снижение обеспеченности детей-сирот жилищными помещениями – требует к себе особого внимания. Вопрос:

В чем причины? Какие пути решения необходимо предпринять сегодня? Ключевым спикером выступает Счетная Палата Российской Федерации. Раскрывается ее роль в этом вопросе.

*Ключевые слова:* дети-сироты, Счётная палата Российской Федерации, аудит, органы местного самоуправления, проблемные вопросы обеспечения жилищных прав детей-сирот, несовершеннолетние, жилищный сертификат.



## **Introduction**

The Accounts Chamber of the Russian Federation is the leading organisation that conducts independent audits. Audit, that is, control, assesses the effectiveness of local government activities. In particular, the Accounting Chamber checks the legality, targeted nature, and effectiveness of the municipality's use of the subject's budget.

The Accounting Chamber publishes the planned scope of work on its website every year. Thus, the work plan may include measures to verify the targeted and effective use of budget funds allocated for constructing and purchasing residential premises for orphaned children. Such financial control, on the part of the analysed body, allows for some supervision over the targeted expenditure of budgetary funds to ensure the housing rights of orphaned children and identify relevant problems.

The relevance is confirmed by the fact that there is a tendency to violate this category of persons' housing rights. Orphaned children from different regions of the Russian Federation apply to various authorities with applications for the non-provision of residential premises or the provision of apartments unsuitable for living. This fact is also confirmed by the Review of Judicial Practice, which is related to providing residential premises for orphans in 2018-2020 ([Review..., 2020](#)).

Based on the results of the assessment of the provision of housing for orphans, the Accounting Chamber has made several proposals to the Government of the Russian Federation. One of the proposals regarding the housing certificate system has already been implemented. However, many issues remain unresolved. To solve the problems of orphans, it is important to use various tools more widely, identify violations, explore new approaches, and involve various departments.

## **The results of the study**

We propose to consider some problematic issues related to ensuring the housing rights of orphaned children, which have a more significant impact on the current situation and are covered by the Accounting Chamber during inspections.

### *1. The lack of housing in the real estate market*

The lack of housing in the real estate market leads to a long-term purchase of residential premises for orphaned children. In almost every result of checking the use of budgetary funds, this fact is noted by the Accounting Chamber. The reason can be called the reluctance of the municipality to independently create real estate and supervise the construction of these facilities

### *2. The discrepancy between the standards of the area and the cost of square meters*

The calculation of subventions defined for the size of the area and the cost per square meter does not meet the market conditions in reality, which leads to the same increase in the queue (Bezgodkova, 2021).

### *3. Purchase of substandard housing*

The lack of housing is related to its quality. Local governments buy residential premises on the secondary market that do not meet the established requirements (living space) for orphans.

#### *1. A small amount of funding for social support programs for children needing special state care*

Currently, prices for residential premises are only growing, and the budget component of the costs of building and purchasing residential premises to provide orphans with them is decreasing or stagnating.

The audit results show that individual municipalities did not purchase the planned number of residential premises. According to the information provided by the municipality, the planned amount could not be purchased as there was no housing supply due to the low cost per square meter determined for its purchase. Such a violation goes against the principle of the effectiveness of using budgetary funds.

We suggest paying attention to the programmes of state social support for residents of the Perm Territory over the past three years, which include the construction and purchase of residential premises to provide for orphaned children (*Table 1*).

The data confirm that the amount of funding is increasing only by a small percentage. Thus, the Control and Accounting Chamber of the Republic of Khakassia, in its conclusion on the results of monitoring the expenditure of funds for 2020-2022, called this disproportionality the main reason for the late provision of residential premises for orphaned children.

#### *2. The problem of providing housing for orphans with disabilities*

Disabled orphans are a special group of orphaned children. It is important to understand that housing problems are aggravated by such a graduate's physical or other problems. And, of course, in terms of housing provision, an appropriate approach should be applied to them.

In 2019, a round table was organised on the initiative of the Accounts Chamber, the topic of which was providing housing for orphaned children. So, at the speech of one of the round table speakers, Galina K. Epifanova, Director of the Sergiev Posad Boarding School for the Deaf-Blind and Young Disabled, this problem was raised. Thus, orphaned children who are disabled and grew up in one city are forced to return to another city unfamiliar to them, at their place of residence upon reaching the age of majority. Such a child is socialised from childhood, introduced to shops and streets, taught to move along pedestrian crossings in the Moscow region, and he returns, e.g., to his home in Yakutia, where there is no accessible environment and appropriate, suitable work.

I would like to emphasise that the Accounting Chamber sets itself the task of responding to civil society's requests. This reaction highlights the above problems by this body. However, today, these problems are also at the head of various departments, as social tensions are growing.

The question arises: How can the problematic issues of ensuring the housing rights of orphaned children be most effectively solved?

In our opinion, an audit of the effectiveness of public administration in providing housing for orphaned children is necessary. Various measures to verify the targeted and effective use of budget funds allocated for the construction and purchase of residential premises for the

formation of a specialised housing stock should be included in the work plan of the Control and Accounting Chambers.

It is also necessary to stimulate regional housing construction programmes, especially in regions where providing housing for orphaned children is the most challenging task.

Agencies should supervise social obligations, as problematic issues will not be resolved without a system by the system. We mean the complex work of the Accounting Chamber of the Russian Federation, the Ministry of Construction and Housing and Communal Services of the Russian Federation, the Federation Council, the Ministry of Education of the Russian Federation, and other departments.

At the same time, we consider it necessary to popularise the issuance of housing certificates among orphans. Talk about its advantages: gratuitousness, the opportunity to spend a subsidy as a down payment on a mortgage, purchase ready-made housing in the location they need, choose apartments on their and others.

### Conclusion

From the above, it can be concluded that the Accounting Chamber sets itself the task of being more open and engaged in strategic audit. The advantage of this body is that it monitors the management and disposal of federal budget funds, sends its audit results to local governments, identifies and responds to relevant problems, and makes recommendations to eliminate violations found. Please note that it was the Accounting Chamber that proposed to provide housing certificates to orphaned children. In 2024, a certificate system will be in effect, which has already significantly eliminated the waiting list for housing among orphaned children ([Lavrishcheva, 2019](#)).



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## Appendix

Table 1. The programmes of state social support for residents of the Perm Territory in 2022-2024

Support for children in need of special state care (million rubles)	2022	2023	2024
	5,455.1	6,047.5	5,794.2