

Summary

Tatyana Blinova

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Report on the findings of the control activity: «Verification of the execution of the Federal Law «On the Federal Budget for 2016» and the budgetary reporting on the execution of the Federal Budget for 2016 in the Federal Migration Service being abolished and the liquidation actions for the abolition thereof».

Subject of the control activity:

the creation and use of the federal budget funds; the activity of the Liquidation Committee of the Federal Migration Service being abolished;

the procedures for creating the liquidation balance sheet and transferring the budget obligation limits and the public property.

Objects of the control activity:

The Federal Migration Service being abolished (the Liquidation Committee of the Federal Migration Service) (Moscow).

Objectives of the control activity:

1. To verify the execution of Federal Law No. 359-FZ dated December 14, 2015 «On the Federal Budget for 2016» in the Federal Migration Service being abolished as the chief administrator of the federal budget funds.

Issues:

1. To assess the execution of the budget authorities of the chief administrator of the federal budget revenues provided for by the Budget Code of the Russian Federation.

2. To audit the execution of the budget authorities of the chief administrator of the budget funds.

3. To audit and assess the federal budget expenditures in the context of the sections, subsections, targeted items and types of expenditures of classifying the budget expenditures to determine the effectiveness of the budget allocation use.

4. To assess the receivables and payables for the federal budget funds.

5. To assess the legality of the disposal, management and use of the federal property, including the uncompleted property of the FMS of Russia being abolished.

2. To verify the legality, completeness and quality of liquidation actions for the abolition of the FMS of Russia.

Issues:

1. To study the laws and regulations and regulatory documents governing the procedures for the abolition of the FMS of Russia, as well as the timing of

the liquidation actions set forth in Decree of the Government of the Russian Federation No. 1025-r dated May 26, 2016 and the work plan of the Liquidation Committee of the FMS of Russia as approved on June 1, 2016.

2. To assess the validity of the federal budget expenditures included in the budget estimates for the liquidation actions of the FMS of Russia being abolished.

3. To audit the use of the federal budget funds provided for the liquidation actions of the FMS of Russia being abolished.

4. To assess the legality and completeness of the actions taken to transfer the federal property and other non-financial assets to the federal executive bodies other than the FMS of Russia being abolished.

5. To assess the reliability of the liquidation balance of the FMS of Russia being abolished. The liquidation balance is approved as of the date for completion of the liquidation actions.

Yury Roslyak

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Report on the findings of the control activity: «Verification of the adequacy of the financial resources allocated in 2016 and in the reporting period of 2017 to cover the expenditure commitments of the constituent entity of the Russian Federation to arrange the suburban rail transport services rendered to the public, which are prescribed by laws and other regulations to assess the challenges arising in the exercise of the above powers».

Subject of the control activity:

the laws and regulations governing the exercise of powers for the subjects within the joint scope of the Russian Federation and the constituent entities thereof in the field of the suburban rail transport services that are rendered to the public;

the activities of the government authorities of the Rostov and Yaroslavl Regions in creating and executing expenditure commitments within the scope of the powers to arrange the suburban rail transport services rendered to the public, which are prescribed by laws, other regulations, as well as by contracts and agreements.

Objects of the control activity:

the Government of the Rostov Region (the Rostov Region, Rostov-on-Don);

the Government of the Yaroslavl Region (the Yaroslavl Region, Yaroslavl);

The objective of the control activity:

verification of the execution by government authorities of the Rostov and Yaroslavl Regions of the powers for the subjects within the joint scope set forth

in Subparagraph 12 of Paragraph 2 of Article 26³ of Federal Law No. 184-FZ dated October 6, 1999 «On general principles for the organization of legislative (representative) and executive bodies of the government authorities in the constituent entities of the Russian Federation» with regard to the arrangement of the suburban rail transport services that are rendered to the public.

Maxim Rokhmistrov, Igor Vatulin

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Report on the findings of the control activity: «Verification of the legality and effectiveness of the use of the resources from the Reserve Fund of the Government of the Russian Federation for prevention and elimination of emergencies and consequences of natural disasters, as well as of the funds from the budget of the Primorsky Krai allocated to partially cover the costs of financial support for the actions related to eliminating the consequences of the flooding passed on the territory of the Primorsky Krai in August-September 2016» (in conjunction with the Accounts Chamber of the Primorsky Krai).

Subject of the control activity:

the compliance with laws and regulations of the Russian Federation and the constituent entity of the Russian Federation, regulatory and other documents governing the procedure for using the resources from the Reserve Fund of the Government of the Russian Federation for prevention and elimination of emergencies and the consequences of natural disasters, the resources from the Reserve Fund of the Primorsky Krai Administration and the financial reserves aimed at eliminating emergencies both natural and man-made in nature, in Primorsky Krai (hereinafter referred to as the Reserve Funds).

Object of the control activity:

the Administration of Primorsky Krai (Vladivostok).

Objectives of the control activity:

1. To assess the validity of decision-making and the timeliness of transferring budget allocations from the Reserve Funds for the financial support for the actions related to eliminating the consequences of the flooding passed on the territory of the Primorsky Krai in August-September 2016 (hereinafter referred to as the flooding).

Issues of the Control Activity Program for Objective 1:

1. To verify the fulfilment of the condition of insufficient budget allocations that are included in the budget of the Primorsky Krai to provide the financial support for the actions to eliminate the consequences of the flooding.

1.2. To verify the timeliness of the request from the Primorsky Krai Administration to the Government of the Russian Federation for the budget allocations from the Reserve Fund of the Government of the Russian Federation for prevention and elimination of emergencies and consequences of natural disasters (hereinafter referred to as the Reserve Fund) to provide the financial support for the actions to eliminate the consequences of the flooding, as well as the timeliness and completeness of the documents justifying the amount of the requested budget allocations from the Reserve Fund as submitted by the Primorsky Krai Administration to the Ministry of the Russian Federation for Affairs for Civil Defense, Emergencies and Elimination of Consequences of Natural Disasters.

1.3. To assess the timeliness and completeness of the resources from the Reserve Fund transferred by the Primorsky Krai Administration to provide the financial support for the actions to eliminate the consequences of the flooding.

1.4. To assess the completeness of the resources transferred to the administrations of municipal districts in the Primorsky Krai, which were received from the Reserve Fund to provide the financial support for the actions to eliminate the consequences of the flooding.

1.5. To verify whether the decisions taken by the Primorsky Krai Administration to allocate funds from the budget of the Primorsky Krai to eliminate the consequences of the flooding comply with the laws and regulations of the Primorsky Krai.

1.6. To assess the completeness of the funds transferred to the executive authorities and the administrations of the municipal districts of the Primorsky Krai, which were allocated from the budget of the Primorsky Krai to eliminate the consequences of the flooding.

2. To assess the legality and effectiveness of using the funds allocated from the Reserve Funds to provide the financial support for the actions to eliminate the consequences of the flooding.

Issues of the Control Activity Program for Objective 2:

2.1. To audit the targeted use of the funds received by the Primorsky Krai Administration from the Reserve Fund to provide citizens with the one-time welfare assistance and financial aid in view of the loss of their essential assets.

2.2. To assess the targeted and effective use of the Reserve Fund resources received by the Primorsky Krai Administration for emergency rescue and recovery in the elimination of the consequences of the flooding, and the correspondence of the work actually performed and the services actually provided to the financing allocated.

2.3. To audit the targeted and effective use of the Reserve Fund resources allocated to the Primorsky Krai Administration to deploy and maintain during the necessary period the temporary accommodation and food for the citizens being evacuated.

2.4. To verify the compliance with the requirements of the laws of the Russian Federation in placement of orders for the supply of goods, works and services for federal and municipal needs when taking the actions to eliminate the consequences of the flooding.

2.5. To audit the targeted and effective use of the funds allocated from the Reserve Fund of the Primorsky Krai Administration to eliminate the consequences of the flooding.

2.6. To assess the targeted and effective use of the funds allocated from the financial reserve intended for the elimination of emergencies both natural and man-made in nature in the Primorsky Krai to eliminate the consequences of the flooding.

2.7. To audit the targeted and efficient use of the funds allocated from the Primorsky Krai budget to provide monetary payments to citizens whose residential premises were found unfit for residing as a result of the flooding for buying or building residential premises and for repairing the regional or inter-municipal highways in the Primorsky Krai that were damaged as a result of the flooding.

2.8. To assess the corruption risks associated with using the resources from the Reserve Funds.

**Yury Roslyak, Ilya Akchurin, Andrey Kolesnikov,
Lyudmila Fomina**

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Report on the findings of the control activity: «Verification of the financial provision for the exercise of the powers of the Russian Federation and the constituent entities of the Russian Federation, as well as the management of local issues in the fields of health, education, culture, social support of the population, construction, housing and communal services» (in conjunction with the accounts bodies in the constituent entities of the Russian Federation).

Subject of the control activity:

the laws and regulations governing the exercise of powers for the subjects within the scope of the Russian Federation, for the subjects within the joint scope of the Russian Federation and the constituent entities thereof and for the subjects within the scope of the constituent entities of the Russian Federation and local issues in the fields of health, education, culture, social support of the population, construction, housing and communal services;

the activities of government authorities of the Republic of Mari El, the Stavropol Krai, the Kursk Region, as well as of the local self-government bodies of the municipal entities that form part of the above constituent entities of the Russian Federation in creating and executing expenditure commitments within the scope of the local powers and issues in the fields of health, education, culture, social support of the population, construction, housing and communal services;

the budgetary reporting on the administration of the budgets of the Republic of Mari El, the Stavropol Krai and the Kursk Region for 2016 and the municipal entities that form part of the above constituent entities of the Russian Federation, the laws and regulations and legal and regulatory documents governing the administration of the budgets thereof;

the source and other documents that confirm transactions in the accounts for accounting revenues and expenditures on the budgets of the Republic of Mari El, the Stavropol Krai, the Kursk Region and the municipal entities that form part of the above constituent entities of the Russian Federation.

Objects of the control activity:

1. The Government of the Republic of Mari El (Yoshkar-Ola, the Republic of Mari El) in conjunction with the Public Accounts Chamber of the Republic of Mari El.

2. The Ministry of Finance of the Republic of Mari El (Yoshkar-Ola, the Republic of Mari El) in conjunction with the Public Accounts Chamber of the Republic of Mari El.

3. The Government of the Stavropol Krai (Stavropol, the Stavropol Krai) in conjunction with the Accounts Chamber of the Stavropol Krai.

4. The Ministry of Finance of the Stavropol Krai (Stavropol, the Stavropol Krai) in conjunction with the Accounts Chamber of the Stavropol Krai.

5. The Administration of the Kursk Region (Kursk, the Kursk Region) in conjunction with the Accounts Chamber of the Kursk Region.

6. The Finance Committee of the Kursk Region (Kursk, the Kursk Region) in conjunction with the Accounts Chamber of the Kursk Region.

Objectives of the control activity:

1. Verification of the adequacy of the resource support for exercising the powers for the subjects within the scope of the Russian Federation (transferred for execution to the regional level), the subjects within the joint scope of the Russian Federation and the constituent entities thereof and the subjects within the scope of the constituent entities of the Russian Federation exercised by the government authorities of the Republic of Mari El, the Stavropol Krai and

the Kursk Region and for addressing local issues, as well as for exercising the powers (transferred for the execution to the municipal level) exercised by the local self-government bodies of the municipal entities that form part of the above constituent entities of the Russian Federation (selectively) in the fields of health, education, culture, social support of the population, construction, housing and communal services, including on the basis of the data on the registers of the expenditure commitments by the constituent entities of the Russian Federation and on the set of registers of the municipal entities that are part of the constituent entities of the Russian Federation, and the effectiveness of their execution.

2. Assess of the challenges of budget balance of the Republic of Mari El, the Stavropol Krai and the Kursk Region taking into account the financial resources aimed at ensuring the expenditure commitments undertaken.