

## **Summary**

**Valery Bogomolov**

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Report on the expert examination for the Monitoring of the Implementation of Investment Projects in the Investment Program of Russian Railways, Open Joint-Stock Company, Funded from the Federal Budget.

Subject matter of the audit:

the activities by the Federal Agency for Rail Transport and Russian Railways, Open Joint-Stock Company (hereinafter referred to as Russian Railways, OJSC) with regards to developing and implementing the investment program of Russian Railways, OJSC for the investment projects funded from the federal budget;

the legislative and other regulatory legal acts that govern the development, preparation, implementation of the investment program of Russian Railways, OJSC;

the documents regarding the financing, development and commissioning of the facilities in the investment program of Russian Railways, OJSC and the use of the budget allocations, including the budget investments in the form of contributions to the share capital.

Objectives of the audit:

1. To evaluate the activities by the Federal Agency for Rail Transport and Russian Railways, OJSC in the preparation and implementation of the investment program of Russian Railways, OJSC for the investment projects funded from the federal budget and aimed at achieving the priorities and goals of the national policy in the field of railway transport.

2. To assess the performance of using the budget allocations received by Russian Railways, OJSC in 2017 in the form of contributions to the share capital to implement the investment projects.

Objects of the audit:

1. The Federal Agency for Railway Transport;
2. Russian Railways, Open Joint-Stock Company.

**Sergey Agaptsov**

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Report on the expert examination for the Monitoring of the Measures Implemented to Provide Government Support for the Specialized Production Machine-Building as One of the 2017 Priority Industries.

Subject of the expert examination: the regulatory legal acts and other documents adopted to implement the government support measures for the specialized production machine-building;

the activities by the Ministry of Industry and Trade of the Russian Federation in the implementation of the government support measures, including the planning and use of the budget funds allocated for the government support measure to be implemented;

the accounting, financial and government statistical reporting, as well as other documents and materials demonstrating the performance of the government support measures for the specialized production machine-building.

Object of the audit: the Ministry of Industry and Trade of the Russian Federation.

Objective of the audit: to review the regulatory legal acts and other documents adopted to implement the measures of government support for the specialized production machine-building and to evaluate the performance of using the federal budget funds allocated for the government support measures to be implemented.

Issues of the audit:

1. To define the list of government support measures and evaluate the timeliness of the development and adequateness of the regulatory legal acts of the Russian Government and other documents prepared for the measures to be implemented.

2. To verify the validity of the budget allocation amounts and the execution of the federal budget expenditures for the measures of government support for the specialized production machine-building.

3. To evaluate on what extent the performance indicators of the funds usage have been achieved by the legal entities, which are recipients of the subsidies under agreements/contracts for the subsidies granted, and the effect of the government support measures implemented on the development of industrial enterprises.

The report involved the use of the materials submitted at the request of the Russian Accounts Chamber by the Ministry of Industry and Trade of the Russian Federation.

**Sergey Agaptsov**

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Report on the expert examination for the Monitoring of the Measures Implemented to Provide Government Support for the Light Industry as One of the 2017 Priority Industries.

Subject of the expert examination: the regulatory legal acts and other documents adopted to implement the government support measures for the light industry;

the activities by the Ministry of Industry and Trade of the Russian Federation in the implementation of the government support measures, including the planning and use of the budget funds allocated for the government support measures to be implemented;

the accounting, financial and government statistical reporting, as well as other documents and materials demonstrating the performance of the government support measures for the light industry.

Objective of the expert examination:

to review the regulatory legal acts and other documents adopted to implement the measures of government support for the light industry and to evaluate the performance of using the federal budget funds allocated for the government support measures to be implemented.

Object of the expert examination: the Ministry of Industry and Trade of the Russian Federation.

**Sergey Agaptsov**

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Report on the expert examination for the Monitoring of the Measures Implemented to Provide Government Support for the Transport Engineering Industry as One of the 2017 Priority Industries.

Subject of the expert examination:

the regulatory legal acts (the stages of their drafting) and other documents adopted to implement the measures of government support for the transport engineering;

the activities by the Ministry of Industry and Trade of the Russian Federation to implement the government support measures, including the planning and use of the budget funds allocated to the Ministry of Industry and Trade of Russia as the main administrator of the federal budget funds to ensure the financial support for the measures to be implemented;

the accounting, financial and government statistical reporting, as well as other documents and materials demonstrating the performance of the government support measures for the transport engineering.

Objective of the expert examination:

to review the regulatory legal acts and other documents adopted to implement the measures of government support for the transport engineering and to evaluate the performance of using the federal budget funds allocated for the government support measures to be implemented.

Object of the expert examination:

the Ministry of Industry and Trade of the Russian Federation.

**Sergey Agaptsov**

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Report on the expert examination for the Monitoring of the Measures Implemented to Provide Government Support for the Automotive Industry as One of the 2017 Priority Industries.

Subject of the audit:

the regulatory legal acts and other documents adopted to implement the measures of government support for the automotive industry;

the activities by the Ministry of Industry and Trade of the Russian Federation in the implementation of government support measures, including the planning and use of the budget allocations for the financial support for the activities to be implemented;

the accounting, financial and government statistical reporting, as well as other documents and materials demonstrating the performance of the government support measures for the automotive industry.

Objective of the audit: to review the regulatory legal acts and other documents adopted to implement the measures of government support for the transport engineering and to evaluate the performance of using the federal budget funds allocated for the government support measures to be implemented.

Object of the audit: the Ministry of Industry and Trade of the Russian Federation.

**Sergey Agaptsov**

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Report on the expert examination for the Monitoring of the Measures Implemented to Provide Government Support for the Agricultural Machinery and Engineering for the Food and Processing Industries as One of the 2017 Priority Industries.

Subject of the expert examination:

the regulatory legal acts and other documents adopted to implement the government support measures for the agricultural machinery and engineering for the food and processing industries;

the activities by the Ministry of Industry and Trade of the Russian Federation in the implementation of the government support measures, including the planning and use of the budget funds allocated for the government support measures to be implemented;

the accounting, financial and government statistical reporting, as well as other documents and materials demonstrating the performance of the

government support measures for the agricultural machinery and engineering for the food and processing industries.

Objective of the expert examination: to review the regulatory legal acts and other documents adopted to implement the measures of government support for the agricultural machinery and engineering for the food and processing industries and to evaluate the performance of using the federal budget funds allocated for the government support measures to be implemented.

Object of the expert examination: the Ministry of Industry and Trade of the Russian Federation.

The expert examination involved the use of the outcomes of the previous expert examinations and audits conducted by the Accounts Chamber of the Russian Federation, the information of the Ministry of Industry and Trade of the Russian Federation and the Federal State Statistics Service of the Russian Federation (Rosstat), the information resources of the Russian Accounts Chamber, the data from the SPARK-Interfax information and analytical system, etc.

**Sergey Agaptsov**

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Report on the expert examination for the Monitoring of the Measures Implemented to Provide Government Support for the Investment Goods Production as One of the 2017 Priority Industries.

Subject of the expert examination: the regulatory legal acts and other documents adopted to implement the government support measures for the investment goods production;

the activities by the Ministry of Industry and Trade of the Russian Federation in the implementation of the government support measures, including the planning and use of the budget funds allocated for the government support measures to be implemented;

the accounting, financial and government statistical reporting, as well as other documents and materials demonstrating the performance of the government support measures for the investment goods production.

Objective of the expert examination:

to review the regulatory legal acts and other documents adopted to implement the government support measures for the investment goods production and to evaluate the performance thereof.

Object of the expert examination:

the Ministry of Industry and Trade of the Russian Federation.

The expert examination involved the use of the outcomes of the expert examinations and audits run by the Accounts Chamber of the Russian Federation, the information of the Ministry of Industry and Trade of the Russian Federation, the reporting from the Federal Government Autonomous Agency of the Russian Foundation for Technological Development, data of the Federal State Statistics Service of the Russian Federation (Rosstat), etc.

**Sergey Shtogrin**

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Report on the Audit of the Customs Supervision and Compliance with the Customs and Tariff Regulation Measures for the Wood and Timber Exports, the Calculation and Full Payment of Customs Fees in 2015-2016 and the Reporting Period of 2017 (in an earlier period, if necessary).

Subject of the audit: the customs supervision and compliance with the customs and tariff regulation measures for the wood and timber exports, the calculation and full payment of customs fees.

Objects of the audit:

1. The Federal Customs Service (Moscow);
2. The Irkutsk Customs of the Siberian Customs Administration (Irkutsk Region, Irkutsk);
3. The Karelian Customs of the North-Western Customs Administration (Republic of Karelia, Petrozavodsk);
4. The Ministry of Economic Development of Russia (in camera).

Objectives of the audit:

1. To examine the consistency of the regulations governing the customs supervision and compliance with customs and tariff regulation measures for the wood and timber exports, the calculation and full payment of customs fees to the requirements of the regulatory legal acts of the Eurasian Economic Union (the Customs Union) and the Russian Federation.
2. To examine the activities of the customs authorities in respect of the supervision over the timber exports.
3. To review the law enforcement and judicial practice of the customs authorities with regards to the customs supervision over the timber exports.

**Yury Roslyak**

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Report on the Audit of the Targeted Use of the Subsidies Allocated in 2015-2017 from the Federal Budget to Resettle People from the Dilapidated and Emergency Housing in the Baikal-Amur Mainline Area under the 2015-2020

Housing Federal Special Program, the Performance of Measures to Ensure Living Dwellings for Those Provided with Temporary Housing Due to the Baikal-Amur Mainline Construction Approved by Decree of the Russian Government No. 28-r dd. January 18, 2014 and the Completion of Measures to Resettle People from the Emergency Housing Found to Be Such Housing Prior to January 1, 2012.

Subject of the audit:

the legislative and regulatory legal acts of the Russian Federation and the constituent entities of the Russian Federation regulating the budgeting and use of the budget funds aimed at implementing the measures of the government and municipal programs in the constituent entities of the Russian Federation to resettle people from the dilapidated and emergency housing in the Baikal-Amur Mainline area under the subprogram for the Housing Provision for Certain Categories of Citizens of the 2015-2020 Housing Federal Special Program under the national program of the Russian Federation for the provision of affordable and comfortable housing and utilities for citizens of the Russian Federation, and to complete in 2017 the measures to resettle people from the emergency housing found to be such housing prior to January 1, 2012 pursuant to Decree of the Russian Government No. 1743-r dd. September 26, 2013 «On approval of the Measures Aimed at Solving Tasks Related to the Emergency Housing Removal» (hereinafter referred to as the BAM, Subprogram, the 2015-2020 Housing, National Program, Decree No. 1743-r);

the budget reporting, primary and other documents supporting the transactions for accounting the budget expenditures on the federal budget, the budgets of the constituent entities of the Russian Federation and the local budgets;

the activities of the Russian Ministry of Construction Industry, the Government Corporation of the Housing and Utilities Reform Support Foundation (hereinafter referred to as the Housing and Utilities Foundation), government authorities in the constituent entities of the Russian Federation and local self-government bodies with regards to the budgeting and use of the budget funds aimed at implementing the measures of the government and municipal programs in the constituent entities of the Russian Federation under the 2015-2020 Housing, the Subprogram of the National Program, and Decree No. 1743-r.

Objects of the audit:

1. The Government of the Irkutsk Region (Irkutsk Region, Irkutsk).
2. The Ministry of Construction and Road Economy of the Irkutsk Region (Irkutsk Region, Irkutsk).
3. The Government of the Amur Region (Amur Region, Blagoveshchensk).

4. The Ministry of Housing and Utilities of the Amur Region (Amur Region, Blagoveshchensk).

5. The Ministry of Transport of the Amur Region (Amur Region, Blagoveshchensk).

Objectives of the audit:

1. To audit the adopted procedure for the budgeting and targeted use by the Russian Ministry of Construction Industry, the Housing and Utilities Foundation, government authorities in the constituent entities of the Russian Federation and local self-government bodies of the budget funds aimed at implementing the measures of the government and municipal programs in the constituent entities of the Russian Federation as part of the measures to resettle people from the dilapidated and emergency housing in the Baikal-Amur Mainline area under the subprogram for the 2015-2020 Housing Federal Special Program and to complete in 2017 the measures to resettle people from the emergency housing found to be such housing prior to January 1, 2012 pursuant to Decree of the Russian Government No. 1743-r.

Issues:

1.1. To verify the compliance with the adopted procedure for budgeting the funds provided, including in the form of subsidies from the federal budget to support the government programs of the constituent entities of the Russian Federation and municipal programs as part of the measures to resettle people from the dilapidated and emergency housing in the Baikal-Amur Mainline area under the subprogram for the 2015-2020 Housing Federal Special Program and received as a financial aid from the Housing and Utilities Foundation to complete in 2017 the measures to resettle people from the emergency housing found to be such housing prior to January 1, 2012 pursuant to Decree of the Russian Government No. 1743-r.

1.2. To audit the targeted use of funds, including those provided in the form of subsidies from the federal budget to support the government programs of the constituent entities of the Russian Federation and municipal programs as part of the measures to resettle people from the dilapidated and emergency housing in the Baikal-Amur Mainline area and those received as a financial aid from the Housing and Utilities Foundation to complete in 2017 the measures to resettle people from the emergency housing found to be such housing prior to January 1, 2012, including in the procurement of goods, works and services by government and municipal customers (including auditing for any corruption risks).

2. To audit the activities by the Russian Ministries of Construction Industry and Development of the Russian Far East, the Housing and Utilities Foundation,



government authorities in the constituent entities of the Russian Federation and local self-government bodies to achieve the target indicators set forth by the description of the subprogram of the 2015-2020 Housing Federal Special Program, Decree No. 1743-r, and other regulatory legal acts of the Russian Federation and the constituent entities thereof.

Issues:

2.1. To verify the actual performance by the Russian Ministries of Construction Industry and Development of the Russian Far East, the Housing and Utilities Foundation, executive authorities in the constituent entities of the Russian Federation of the functions and powers assigned thereto by legislative and regulatory legal acts of the Russian Federation and the constituent entities thereof to implement measures to resettle people from the dilapidated and emergency housing in the Baikal-Amur Mainline area and from the emergency housing found to be such housing as at January 1, 2012, including in terms of the exercising their supervision (monitoring) functions for the progress in the implementation of the above measures.

2.2. To verify the achievement of the targets/indicators planned for the activities implemented to resettle people from the dilapidated and emergency housing in the Baikal-Amur Mainline area under the subprogram for the 2015-2020 Housing Federal Special Program, the measures to resettle people from the emergency housing found to be such housing prior to January 1, 2012, pursuant to Decree No. 1743-r, as well as the planned target indicators of the government and municipal programs in the constituent entities of the Russian Federation.