

Summary

Tatyana Manuilova, Salavat Kharasov

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The report on the results of control activity «Performance Audit of Debt Policy Pursued by the Republic of Bashkortostan and Analysis of Its Impact on the Budget Execution and Socio-Economic Development of the Region (together with the Accounts Chamber of the Republic of Bashkortostan)».

Subject of the performance audit:

- regulatory, legal and methodological support of regional debt policy, as well as the forecast of the socio-economic development of the region;
- the results of the implementation of regulatory acts adopted by a constituent entity of the Russian Federation in the audited area, including those adopted on the basis of recommendations of federal authorities, and their impact on the quality of the budget execution and socio-economic development of the region;
- state debt parameters of a constituent entity of the Russian Federation and expenses on repayment and servicing thereof;
- indicators of the execution of budgets and the level of socio-economic development of constituent entities of the Russian Federation.

Audited entities of the performance audit: the Government of the Republic of Bashkortostan (Ufa).

Objectives of the performance audit:

Objective 1. To analyze and assess the efficiency of the debt policy pursued by the constituent entity of the Russian Federation.

Objective 2. To analyze and assess the impact of debt policy pursued by the constituent entity of the Russian Federation on the execution of the budget and on the level of socio-economic development of the region.

Tatyana Manuilova, Tatyana Davydenko

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The report on the results of control activity «Performance Audit of Debt Policy Pursued by the Krasnoyarsk Krai and Analysis of Its Impact on the Budget Execution and Socio-Economic Development of the Region (together with the Accounts Chamber of the Krasnoyarsk Krai)».

Subject of the performance audit:

- regulatory, legal and methodological support of regional debt policy, as well as the forecast of the socio-economic development of the region;
- the results of the implementation of regulatory acts adopted by a constituent entity of the Russian Federation in the audited area, including those adopted on the basis of recommendations of federal authorities, and their impact on the quality of the budget execution and socio-economic development of the region;
- state debt parameters of a constituent entity of the Russian Federation and expenses on repayment and servicing thereof;

- indicators of the execution of budgets and the level of socio-economic development of constituent entities of the Russian Federation.

Audited entities of the performance audit: Government of the Krasnoyarsk Krai (Krasnoyarsk);

Objectives of the performance audit:

Objective 1. To analyze and assess the efficiency of the debt policy pursued by the constituent entity of the Russian Federation.

Objective 2. To analyze and assess the impact of debt policy pursued by the constituent entity of the Russian Federation on the execution of the budget and on the level of socio-economic development of the region.

Tatyana Manuilova, Andrey Kolesnikov

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The report on the results of control activity «Performance Audit of Debt Policy Pursued by the Stavropol Krai and Analysis of Its Impact on the Budget Execution and Socio-Economic Development of the Region (together with the Accounts Chamber of the Stavropol Krai)».

Subject of the performance audit:

- regulatory, legal and methodological support of regional debt policy, as well as the forecast of the socio-economic development of the region;

- the results of the implementation of regulatory acts adopted by a constituent entity of the Russian Federation in the audited area, including those adopted on the basis of recommendations of federal authorities, and their impact on the quality of the budget execution and socio-economic development of the region;

- state debt parameters of a constituent entity of the Russian Federation and expenses on repayment and servicing thereof;

- indicators of the execution of budgets and the level of socio-economic development of constituent entities of the Russian Federation.

The audited entity: Government of the Stavropol Krai (Stavropol).

Objectives of the performance audit:

Objective 1. To analyze and assess the efficiency of the debt policy pursued by the constituent entity of the Russian Federation.

Objective 2. To analyze and assess the impact of debt policy pursued by the constituent entity of the Russian Federation on the execution of the budget and on the level of socio-economic development of the region.

Tatyana Manuilova, Sergey Kharchenko

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The report on the results of control activity «Performance Audit of Debt Policy Pursued by the Saratov Region and Analysis of Its Impact on the Budget Execution and Socio-Economic Development of the Region (together with the Accounts Chamber of the Saratov Region)».

Subject of the performance audit:

- regulatory, legal and methodological support of regional debt policy, as well as the forecast of the socio-economic development of the region;
- the results of the implementation of regulatory acts adopted by a constituent entity of the Russian Federation in the audited area, including those adopted on the basis of recommendations of federal authorities, and their impact on the quality of the budget execution and socio-economic development of the region;
- state debt parameters of a constituent entity of the Russian Federation and expenses on repayment and servicing thereof;
- indicators of the execution of budgets and the level of socio-economic development of constituent entities of the Russian Federation.

The audited entity: the Government of the Saratov Region (Saratov).

Objectives of the performance audit:

Objective 1. To analyze and assess the efficiency of the debt policy pursued by the constituent entity of the Russian Federation.

Objective 2. To analyze and assess the impact of debt policy pursued by the constituent entity of the Russian Federation on the execution of the budget and on the level of socio-economic development of the region.

Tatyana Manuilova, Aleksey Tsigankov

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The report on the results of control activity «Performance Audit of Debt Policy Pursued by the Smolensk Region and Analysis of Its Impact on the Budget Execution and Socio-Economic Development of the Region (together with the Accounts Chamber of the Smolensk Region)».

Subject of the performance audit:

- regulatory, legal and methodological support of regional debt policy, as well as the forecast of the socio-economic development of the region;
- the results of the implementation of regulatory acts adopted by a constituent entity of the Russian Federation in the audited area, including those adopted on the basis of recommendations of federal authorities, and their impact on the quality of the budget execution and socio-economic development of the region;
- state debt parameters of a constituent entity of the Russian Federation and expenses on repayment and servicing thereof;
- indicators of the execution of budgets and the level of socio-economic development of constituent entities of the Russian Federation.

The audited entity: the Administration of the Smolensk Region (Smolensk).

Objectives of the performance audit:

Objective 1. To analyze and assess the efficiency of the debt policy pursued by the constituent entity of the Russian Federation.

Objective 2. To analyze and assess the impact of debt policy pursued by the constituent entity of the Russian Federation on the execution of the budget and on the level of socio-economic development of the region.

**Vera Chistova, Vladimir Katrenko, Sergey Agaptsov, Valery Bogomolov,
Bato-Zhargal Zhambalnimbuev, Sergey Movchan, Yuri Roslyak,
Maxim Rokhmistrov, Alexander Filipenko, Sergey Shtogrin**

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Report on the findings of expert and analytical activity «Evaluation of Activities of the Federal Budget Key Spending Units by Effectiveness and Efficiency of the Use of Federal Budget Funds Allocated in 2012 and 2013 to Research and Development».

Subject of the control activity:

- legislative and other regulatory legal acts of the Russian Federation, regulatory legal acts of federal authorities governing research and development;
- research and development programs in the Russian Federation approved by the Government of the Russian Federation and federal executive authorities determining priorities of the state policy, goals, tasks, principles of formation and implementation, activities, target indicators (benchmarks) in the area of research and development;
- orders, financial statements and other documents and materials of the federal budget key spending units reflecting transactions with the federal budget funds allocated to research and development;
- spending federal budget funds on research and development by key spending units of the federal budget funds and results achieved.

Objectives of the activity:

Objective 1. To analyze the substantiation of the federal budget parameters, to assess the targeted nature and efficiency of spending by key spending units and their subordinate entities of the federal budget funds allocated in 2012 and 2013 on research and development.

Objective 2. To determine the compliance of results achieved by spending the federal budget funds allocated in 2012 and 2013 to research and development with objectives and tasks set to ensure the satisfaction of state and public needs.

Audited entities: federal executive authorities that spent federal budget funds on research and development.

Alexander Zhdankov

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Report on the results of expert and analytical activity «Monitoring of Implementation of Agreements Forming the Common Economic Zone and the Customs Union, and the Analysis of Measures Taken to Form the Eurasian Economic Union».

Subject of the expert and analytical activity:

- the implementation of agreements forming the Customs Union and the Common Economic Zone in order to develop the Eurasian economic integration based on the interaction between the Russian Federation, Republic of Belarus and Republic of Kazakhstan;

- implementation by federal government bodies of the Russian Federation of decisions of the Supreme Eurasian Economic Council, the Eurasian Economic Commission, executive documents of the Government of the Russian Federation aimed at the codification of international agreements constituting the regulatory legal framework of the Customs Union and the Common Economic Zone, as well as at the preparation of the draft Agreement regarding the Eurasian Economic Union;

- the codification of international agreements currently in force, which constitute the regulatory legal framework of the Customs Union and the Common Economic Zone on the basis of the objectives of such framework development and improvement in the course of the draft Agreement preparation.

Audited entities: the Ministry of Economic Development of the Russian Federation (Moscow); Federal Executive Bodies (on a selective basis, upon requests).

Objectives of the expert and analytical activity:

Objective 1. The evaluation of the results of the interaction of the Russian Federation, Republic of Belarus and Republic of Kazakhstan in the frame of the Customs Union and the Common Economic Zone as the basis for further development of the Eurasian economic integration.

Objective 2. The evaluation of the results of codification of international agreements currently in force, which constitute the regulatory legal framework of the Customs Union and the Common Economic Zone in the course of preparation of the draft Agreement on the establishment of the Eurasian Economic Union on the basis of the objectives of the Eurasian economic integration development.