

## **Summary**

**Vera Chistova, Gladis Beherano Portela**

(p. 3)

Joint Statement of the Findings of the Parallel Control Activity: «Audit of the implementation of the Agreement between the Government of the Russian Federation and the Government of the Republic of Cuba on Granting to the Government of the Republic of Cuba of a Governmental Credit to Finance the Supplies of Russian Construction and Farm Machinery, dated November 28, 2009».

The Joint Statement was prepared on the basis of the Statements of the Office of the Comptroller General of the Republic of Cuba and the Accounts Chamber of the Russian Federation.

Grounds for the parallel audit: Agreement on the Parallel Audit by the Accounts Chamber of the Russian Federation and the Office of the Comptroller General of the Republic of Cuba dated October 17, 2013.

The scope of the parallel audit: Agreement between the Government of the Russian Federation and the Government of the Republic of Cuba on granting a state loan to the Government of the Republic of Cuba to finance the deliveries of Russian construction and agricultural machinery, dated July 28, 2009 (hereinafter referred to as the Agreement), the legislation of the Russian Federation and the Republic of Cuba, other documents, including contracts, agreements aimed at the implementation of the Agreement, activities of public bodies and organizations involved in the implementation of the Agreement.

Purpose: comprehensive assessment of the Agreement implementation and identification of the causes that prevent its implementation in full.

The audited entities: the audited entities have been determined by the Parties independently in accordance with the national legislation of the Russian Federation and the Republic of Cuba from among the state government bodies and organizations associated with the implementation of the Agreement.

The issues of the control activity:

the compliance by state government bodies of the Russian Federation and the Republic of Cuba, other bodies and organizations with regulatory legal acts, administrative and other documents adopted in connection with the implementation of the Agreement;

the procedure and timeliness of signing and implementation of agreements on the funding of deliveries and servicing of credit facilities in the frame of the Agreement;

the analysis of actual performance of contracts and agreements signed in the frame of the Agreement implementation, identification of facts and risks of non-performance, untimely or incomplete performance of the Agreement.

**Yuri Roslyak**  
(p. 21)

The report on the results of control activity «Audit of the Implementation of the State Program of the Russian Federation «Providing Citizens of the Russian Federation with Affordable and Comfortable Housing and Public Utilities» (hereinafter referred to as the State Program) pertaining to the targeted use of funds allocated in the frame of the Federal Target Program «Clear Water» for 2011-2017 (hereinafter referred to as the FTP), as well as other funds provided for the implementation of activities in the area of water supply and water discharge».

The subject of the control activity: the use of the federal budget funds allocated for the implementation of the State Program pertaining to the expenditure on the implementation of the activities of the FTP in 2011-2017, as well as the funds provided for the implementation of activities in the area of water supply and water discharge.

Audited entities:

1. The Ministry of Construction and Municipal Housing Economy of the Russian Federation (Moscow)
2. The Ministry of Regional Development of the Russian Federation (Moscow) (upon request);
3. The Government of the Rostov Region (Rostov Region, Rostov-on-Don);
4. The Finance Ministry of the Rostov Region (Rostov Region, Rostov-on-Don);
5. The Ministry of the Municipal Housing Economy of the Rostov Region (Rostov Region, Rostov-on-Don);
6. The Government of the Republic of Karelia (Republic of Karelia, Petrozavodsk) (upon requests);
7. The Government of the Stavropol Krai (Stavropol Krai, Stavropol) (upon requests);
8. The Administration of the Belgorod Region (Belgorod Region, Belgorod) (upon requests);
9. The Administration of the Kurgan Region (Kurgan Region, Kurgan) (upon requests);
10. The Federal State Statistics Service (Moscow) (upon request);

Objectives of the control activity:

1. To analyze of normative documents and assess the completeness and substantiation of budgetary appropriations allocated for the implementation of the FTP activities.
2. To check the targeted use of funds allocated for the implementation of the activities of the State Program related to the FTP.
3. To assess the achievement of the planned targets and figures and target indicators of the FTP, taking into account the goals and tasks of the State Program.

**Sergey Shtogrin**  
(p. 42)

The report on the results of control activity «Audit of Completeness, Timeliness and Reliability of the Accounting, the Efficiency of Management and Disposal of Federal Property, with a View to Ensuring the Tasks Entrusted to the Customs Authorities, in 2012 and 2013 to Date (if necessary, in earlier periods)».

The subject of the control activity: The procedure of the use of the federal property, including the one transferred to operative management and operational control, by the FCS of Russia, customs bodies, entities and organizations subordinate to the FCS of Russia.

Audited entities:

FCS of Russia (Moscow), Federal Agency for State Property Management (Moscow) (upon requests), Federal State Unitary Enterprise «ROSTEK» (Moscow), Central Information and Engineering Customs Directorate (Moscow), Novorossiysk Customs (Novorossiysk), North-Western Customs Directorate (Saint Petersburg).

Objectives of the control activity:

To determine, whether the legality, completeness, timeliness and reliability of accounting, sufficiency of property, efficiency of management and disposal thereof is ensured by customs bodies, institutions and organizations subordinate to the FCS of Russia.

**Vladimir Katrenko**  
(p. 91)

Report on the findings of expert and analytical activity «Analysis of Formation and Efficiency of Investing the Funds of Pension Savings Intended to Fund the Funded Component of Retirement Pension in the Pension Fund of the Russian Federation (hereinafter referred to as the PFR) and Non-Governmental Pension Funds for the Period from 2002 to 2012».

Subject of the control activity:

legislative regulation and organization of the activities of the PFR and non-governmental pension funds to generate the funded component of retirement pension;

examination of documents reflecting the activities the PFR and non-governmental pension funds to generate the funded component of retirement pension, as well as the activities of management companies to carry out trust management of pension saving funds;

summarizing of materials of control activities carried out by the Accounts Chamber of the Russian Federation concerning the issues of generating and investing pension saving funds in 2002-2012.

The objective of the control activity:

to identify the problems of the applicable legislation governing the generating of the funded component of retirement pension;

to assess the compliance of activities of the PFR and non-governmental pension funds with the applicable legislation pertaining to the generating of the funded component of retirement pension in 2002-2012;

to assess the efficiency of activities of the PFR and non-governmental pension funds to generate the funded component of retirement pension of an insured person in 2004-2012;

to determine the efficiency of control and supervision in the area of generating and investing of pension saving funds.

Audited entities:

PFR (Moscow) (upon request);

Non-commercial organization Non-Governmental Pension Fund «VTB Pension Fund» (Moscow);

CJSC «VTB Capital Asset Management»;

Non-Governmental Pension Fund «Social Development» (Lipetsk).

### **Bato-Zhargal Zhambalnimbuev**

(p. 179)

The report on the results of control activity «Performance audit of the state agent OJSC «United Grain Company» in the frame of state purchasing and commodity interventions of agricultural products in 2011-2012».

Subject of the control activity:

1. Legal acts and other administrative documents establishing the procedure and terms of granting funds from the federal budget to OJSC «United Grain Company» in the frame of state purchasing and commodity interventions of agricultural products in 2011-2012.

2. Indicators characterizing the efficiency and effectiveness of the use of the federal budget funds allocated to state purchasing and commodity interventions of agricultural products, as well as the exercise by OJSC «United Grain Company» of its functions as a state agent for placing stocks of the federal intervention fund of agricultural products, raw materials and food and organization of the preservation of such stocks in 2011-2012.

3. Indicators characterizing the efficiency and effectiveness of the use of federal property for the purposes of state regulation of the grain market and increase of the grain export capacity of the Russian Federation in 2011-2012.

4. Treaties, agreements, contracts, expert examination materials, tender documentation, accounting and financial statements, payment documents, financial, banking and other documents, their compliance with normative legal acts of the Russian Federation on issues related to the regulation of the market for agricultural products, raw materials and food.

Data of state statistical reports, other documents and information on the issues directly or indirectly related to the matters of the ongoing control activity.

Audited entities:

1. Ministry of Agriculture of the Russian Federation;
2. OJSC «United Grain Company» (Moscow).

Objectives of the control activity:

Objective 1. To assess the use of the federal budget funds in 2011-2012, allocated to state purchasing and commodity interventions of agricultural products, as well as the federal property, for the purposes of state regulation of the market of agricultural product, raw materials and food.

Objective 2. To assess the performance of OJSC «United Grain Company» as a state agent exercising the functions of state regulation of the markets of agricultural products, raw materials and food.

### **Bato-Zhargal Zhambalnimbuev**

(p. 234)

The report on the results of control activity «Audit of the targeted and efficient use of budget funds allocated in 2012 in the frame of the Federal Target Program «Development of the water industry of the Russian Federation in 2012-2020», as well as the organization and efficiency of operation of the comprehensive system for water resource management in 2010-2012 in the Far Eastern Economic Region of the Russian Federation».

The subject of the control activity: the federal budget funds allocated in 2010-2012 for the implementation of water industry activities, implementation of the environment protection legislation; regulatory legal acts in the area of water relations, agreements and other administration documents, financial, statistical and departmental reporting, other documents related to the theme of the control activity.

Audited entities:

1. The Ministry of Natural Resources and Ecology of the Russian Federation (Moscow) (upon request);
2. The Ministry of Regional Development of the Russian Federation (Moscow) (upon request);
3. The Federal Service for Supervision over Natural Resource Management (Moscow) (upon request).
4. The Federal Service for Environmental, Technological and Nuclear Supervision (Moscow) (upon request);
5. The Federal State Statistics Service, Moscow (upon request);
6. The Federal Service for Hydrometeorology and Environmental Monitoring (upon request);
7. The Federal Water Resource Agency (Moscow) (upon request);

8. Primorye Territory Administration (Primorye Territory, Vladivostok) (upon request);
9. The Government of the Zabaikalsky Krai (Zabaikalsky Krai, Chita) (upon request);
10. The Government of the Amur Region (Amur Region, Blagoveshchensk) (upon request);
11. The Government of the Sakhalin Region (Sakhalin Region, Yuzhno-Sakhalinsk) (upon request);
12. The Government of the Kamchatka Krai (Kamchatka Krai, Petropavlovsk-Kamchatsky) (upon request);
13. The Government of the Jewish Autonomous Region (upon request);
14. The Government of the Chukotka Autonomous District (Anadyr) (upon request);
15. Federal State Unitary Enterprise «Russian Research and Development Institute for Comprehensive Use and Protection of Water Resources» (Sverdlovsk Region, Yekaterinburg) (upon request);
16. Subsurface Management Department for the Far Eastern Federal District (Khabarovsk Krai, Khabarovsk) (upon request);
17. Federal State Unitary Geological Enterprise «Gidrospetsgeologiya» (Moscow) (upon request);
18. Department of the Federal Service for Supervision in the Sphere of Natural Resource Management for the Far Eastern Federal District (Khabarovsk Krai, Khabarovsk) (upon request);
19. Territorial Directorate of the Federal Service for Hydrometeorology and Environmental Monitoring (Khabarovsk Krai, Khabarovsk) (upon request);
20. Administration of the Magadan Region (Magadan Region, Magadan) (upon request);
21. Federal State Budgetary Institution «Information and Analytical Center for Water Industry Development» (Moscow) (upon request);
22. The Government of the Republic of Sakha (Yakutia) (Republic of Sakha (Yakutia), Yakutsk);
23. Lena River Basin Water Directorate of the Federal Water Resource Management (hereinafter referred to as the Lena BWD) (Republic of Sakha (Yakutia), Yakutsk);
24. The Government of the Khabarovsk Krai (Khabarovsk Krai, Khabarovsk);
25. Amur River Basin Water Directorate of the Federal Water Resource Management (hereinafter referred to as the Amur BWD) (Khabarovsk Krai, Khabarovsk).

Objectives of the control activity:

Objective 1. To analyze the compliance with regulatory legal acts governing the allocation to and use of the federal budget funds by executive bodies of

constituent entities of the Russian Federation and basin water directorates of the Federal Water Resource Management in 2010-2012 for the implementation of water management activities.

Objective 2. To audit the targeted and efficient use of the federal budget funds allocated in 2012 in the frame of the Federal Target Program «Development of the water industry of the Russian Federation in 2012-2020».

Objective 3. To analyze the effectiveness of public service provision, use and management of property in the area of water relations and indicators of the water industry.

Objective 4. To analyze corruption risks and the implementation of activities on counteracting corruption.