

## **Summary**

### **Sergey Stepashin**

(p. 3)

Address to the readers made by Chairman of the Accounts Chamber of the Russian Federation, which is dedicated to the 15-th anniversary of the first issue of the official edition of the Accounts Chamber of the Russian Federation - the Bulletin of the Accounts Chamber of the Russian Federation.

### **Vladimir Katrenko**

(p. 4)

The report on the results of the control activity «Audit and analysis of implementation of the measures aimed at examining the population with a view to detecting cases of tuberculosis, TBC patients curing and holding preventive measures within the frameworks of the National Priority Project «Health».

Subject of the activity:

1. Documents, justifying allocation and confirming usage of the federal budget funds aimed at examining the population with a view to detecting cases of tuberculosis, TBC patients curing and holding preventive measures in 2011.

2. Legal and regulatory acts in the field of examining the population with a view to detecting cases of tuberculosis, TBC patients curing and holding preventive measures, administrative documents, justifying transactions with the federal budget funds, payment and primary documents, accounting statements, confirming performance of transactions with the federal budget funds.

3. Forms of federal statistical survey, industrial statistical forms, data of the tuberculosis monitoring in the Russian Federation.

Audited entities:

1. Ministry of Health Care and Social Development of the Russian Federation (Moscow).

2. Institution of the Russian Academy of Medical Sciences Central Research Institute of Tuberculosis of the Russian Academy of Medical Sciences (Moscow).

3. Federal State Budgetary Institution «St. Petersburg Scientific Research Institute of Phthisiopulmonology of the Ministry of Health Care and Social Development of the Russian Federation» (upon request).

4. Federal Penitentiary Service (Moscow) (upon request).

Objectives of the control activity: ensuring availability of the antituberculosis help to the population of the Russian Federation.

### **Sergey Agaptsov**

(p. 42)

The report on the results of the control activity «Audit of the compliance with the provisions of the Federal Law «On lotteries» in regard to using the target allocations

from non-governmental lotteries for socially relevant entities and events, as well as for charity in 2009-2011 and the past period of 2012».

Subject of the control activity: contracts, agreements, payment and other primary accounting documents, accounting statements, tax accounts and other statements confirming the usage of target allocations from non-governmental lotteries for socially relevant entities and events, as well as for charity; other materials and information about the entity's activity in regard to using the target allocations from lotteries.

Audited entities: Non-Profit Organization «The Fund for Support and Development of the Auteur Cinema».

Objective of the control activity: audit of the compliance with the provisions of the Federal Law No. 138-FZ «On Lotteries» of November 11, 2012 in regard to using the target allocations from non-governmental lotteries for socially relevant entities and events, as well as for charity.

### **Vladimir Katrenko**

(p. 60)

The report on the results of the control activity «Audit of the flow of funds on the accounts of departments and administrations (municipal, district) and spending the funds for logistic support of the bodies of the Pension Fund of the Russian Federation in 2011».

Subject of the control activity: generation and using of the budgetary funds of the Pension Fund of the Russian Federation in departments and administrations (municipal, district) of the Pension Fund of the Russian Federation for the Karachayevo-Cherkessian Republic and the Voronezh Region.

Audited entities: 1. State institution - Department of the Pension Fund of the Russian Federation for the Karachayevo-Cherkessian Republic (Cherkessk, the Karachayevo-Cherkessian Republic);

2. State institution - Department of the Pension Fund of the Russian Federation for the Voronezh Region (Voronezh, the Voronezh Region).

Objectives of the control activity:

Objective 1. To analyze the work of the Pension Fund departments for the Karachayevo-Cherkessian Republic and the Voronezh Region (hereinafter - departments) on income generation.

Objective 2. To analyze the work of departments on ensuring the Pension Fund's payments.

Objective 3. To establish the legality and proper use of the Pension Fund's budgetary funds for support of departments and administrations, capital investments, logistic support.

### **Sergey Ryabukhin**

(p. 94)

The report on the results of the expert and analytical activity «Analysis of the compliance by the Ministry of Energy of the Russian Federation and the Ministry

of Industry and Trade of the Russian Federation with the federal legislation for ensuring energy saving and energy efficiency improvement».

Subject of the activity: legislative regulation and activity of the Ministry of Energy of the Russian Federation and the Ministry of Industry and Trade of the Russian Federation in the field of energy saving and energy efficiency improvement.

Objectives of the activity: to assess the status of the execution by the Ministry of Energy of the Russian Federation and the Ministry of Industry and Trade of the Russian Federation of measures for energy saving and energy efficiency improvement of the Russian Federation, aimed at enforcement of Federal Law No. 261-FZ of November 23, 2009 «On energy saving and improvement of energy efficiency and introduction of amendments into some legislative acts of the Russian Federation».

Audited entities: Ministry of Energy of the Russian Federation (upon request); Ministry of Industry and Trade of the Russian Federation (upon request).

**Alexander Piskunov**

(p. 138)

The report on the results of the expert and analytical activity «Analysis of the influence of the global economics imbalances on forecasting the social and economic development of the Russian Federation».

Subject of the activity:

1. Final documents and materials based on the results of the meetings of the heads of the «Big Twenty» Member States, which define the necessity to reveal, within the frameworks of the mutual assessment program, the nature of the global economics imbalances and to detect the core reasons impeding regulation thereof;

2. Forecasts of the social and economic development, statistical and other information concerning the subject of the expert and analytical activity, which is obtained through the entities audited during the expert and analytical activity;

3. Forecasts of the economic development parameters, statistical data and materials in the sphere of budgetary and tax policies and monetary policy presented by the Ministry of Finance of the Russian Federation and the Central Bank of the Russian Federation, as well as those which are developed within the frameworks of fulfillment of the international commitments of the Russian Federation;

4. International statistical information based on the data of the INTOSAI Knowledge Base on KNI, the International Monetary Fund, the Statistical Service of the European Union, the Organization for Economic Cooperation and Development, the World Economic Forum for development Indicators of National and Global Economies;

5. Statistical materials and reports of the Ministry of Economic Development on development of economics in Russia in 2007-2011;

6. Program documents, expert and analytical and review materials of the International Monetary Fund, the Statistical Service of the European Union, the Organization for Economic Cooperation and Development, the World Economic Forum, as well as

expert and analytical materials concerning the expert and analytical activity published by the press and in the Internet.

Objectives of the activity:

1. Analysis of the results of the performance by the Ministry of Finance of the Russian Federation and the Bank of Russia of the measures ensuring realization of the commitments for mutual assessment of the nature of the global economics imbalances and detection of the core reasons impeding regulation thereof, the Russian Federation assumed at the Seoul Summit of the «Big Twenty» Member States in November, 2010;

2. Analysis of the influence of the global economics imbalances on forecasting the social and economic development of the Russian Federation within the frameworks of preparation of activities by the Ministry of Economic Development and Trade of the Russian Federation, the Ministry of Finance of the Russian Federation and the Bank of Russia to ensure consistent stable and balanced development of the economics of the Russian Federation;

3. Detection of hidden systematic and logic regularities by means of using methods of semantic and cluster analysis in descriptions of program documents, expert and analytical and review materials of international organizations, as well as of expert and analytical materials published by the press and in the Internet. Detection of the established imbalances in the global economics;

4. Preparation of proposals for accounting the imbalances in the global economics when developing forecasts of the social and economic development of the Russian Federation to ensure consistent, stable and balanced growth.

Audited entities:

Ministry of Economic Development of the Russian Federation;

Ministry of Finance of the Russian Federation (upon request);

Central Bank of the Russian Federation (upon request).

**Mikhail Beskhmel'nitsyn**

(p. 208)

The report on the results of the expert and analytical activity «Monitoring of the state guarantees of the Russian Federation granted in 2011 with a view to realizing investment projects to legal entities selected according to the procedure established by the Government of the Russian Federation».

Subject of the activity:

1. Legislative, regulatory, intradepartmental documents, regulating the process of granting state guarantees of the Russian Federation to legal entities with a view to realizing investment projects.

2. Limits of using state guarantees with a view to realizing investment projects, established by the Federal Law on the Federal Budget for 2010-2011.

3. Activity of authorized federal bodies of executive power and organizations engaged in granting state guarantees with a view to realizing investment projects.

4. Activity of the organizations-candidates for receiving state guarantees concerned with compliance with the conditions for granting state guarantees.

5. Organizational, administrative, financial, reporting, statistical and informational documents for granting state guarantees with a view to realizing investment projects.

Objectives of the activity:

Objective 1. To assess the level of efficiency of the regulatory and legal framework and the procedural framework for effective regulation of the process of granting state guarantees to legal entities with a view to realizing investment projects.

Objective 2. To assess the sufficiency and relevancy of the state support of investment projects in the form of granting state guarantees.

Objective 3. To assess the fairness and transparency of the activity of authorized federal bodies of executive power and organizations engaged in ensuring the established procedure of granting state guarantees to legal entities with a view to realizing investment projects.

Audited entities:

1. Ministry of Finance of the Russian Federation;
2. Ministry of Economic Development of the Russian Federation;
3. Ministry of Industry and Trade of the Russian Federation;
4. State Corporation «Bank of Development and Foreign Economic Activities»;
5. Legal entities - candidates for receiving state guarantees (on a selective basis upon request);
6. Loan organizations (on a selective basis upon request).