

## **Summary**

**Tatyana Golikova**

(p. 3)

Address of the Chairwoman of the Accounts Chamber of the Russian Federation to the authors, staff and readers of the Bulletin of the Accounts Chamber of the Russian Federation.

**Aleksander Filipenko**

(p. 4)

Report on the results of control activity «The audit of efficiency of spending the funds of state corporation «Housing and Utilities Reform Foundation» and the shared funding intended for capital repair of apartment buildings and for resettlement of citizens from failing housing stock in the constituent entities of the Russian Federation» (with the participation of control and accounting bodies of the constituent entities of the Russian Federation).

Subject of the control activity: the process of formation and use of the funds of state corporation «Housing and Utility Reform Foundation» (hereinafter - the HUR Foundation) and the shared financing funds of the constituent entities of the Russian Federation and local entities intended for capital repair of apartment buildings and for resettlement of citizens from failing housing stock, and activity of the audited entities for the formation and use of the public funds.

Audited entities:

1. Housing and Utility Reform Foundation (Moscow).
2. Government of the Republic of Bashkortostan (upon request).
3. Government of the Krasnoyarsk Territory (upon request).
4. Government of the Primorye Territory (upon request).
5. Government of the Zabaykalye Territory (upon request).
6. Administration of the Novgorod Region (upon request).
7. Federal Service for Tariffs (Moscow) (upon request).
8. Ministry for Regional Development of the Russian Federation (upon request).
9. Federal State Statistics Service (upon request).

In preparing the report on the results of the specified control activity, use was made of the materials of audits carried out by the Accounts Chamber of the Russian Federation in accordance with the Work Plan of the Accounts Chamber of the Russian Federation for the years 2012-2013 in Ivanovo, Lipetsk, Tula, Voronezh, Pskov, Vologda Regions and the Nenets Autonomous Area.

Objectives of the control activity:

1. Compliance with the requirements of the normative legal acts, which govern the issues of the provision and use of the funds of the Housing and Utility Reform Foundation and the shared financing funds within the frame of interbudgetary relations.
2. Provision of the legality and efficiency of the use in 2009-2012 of the funds of the Housing and Utility Reform Foundation and of the shared financing funds channeled to major repairs of apartment buildings.

3. Provision of the legality and efficiency of the use in 2009-2012 of the funds of the Housing and Utility Reform Foundation and of the shared financing funds channeled to rehousing of citizens from the failing housing stock.

**Sergey Movchan**

(p. 40)

Statement of the Findings of Control Activity «Audit of efficiency of the use of the federal budget funds and the federal property in 2010-2011 in the implementation of the Development Concept of Penitentiary System of the Russian Federation until 2020 in respect of the introduction of modern penitentiary technologies, medical support of convicted prisoners, as well as public capital investments into construction and reconstruction of facilities in the frame of the Federal State Programme «Development of Penitentiary System (2007-2016)».

Subject of the control activity:

1. Legal regulation of the activity of the Federal Service in respect of the introduction of modern penitentiary technologies, medical support of convicted prisoners and persons on remand, as well as public capital investments into construction and reconstruction of facilities in the frame of the Federal State Programme «Development of Penitentiary System (2007-2016)» (hereinafter referred to as the Programme);

2. The use of the federal budget funds and federal property for the introduction of modern penitentiary technologies, medical support of convicted prisoners and persons on remand, public capital investments into construction and reconstruction of facilities in the frame of the above-mentioned Programme, including the arrangement of placing order for supply of goods, performance of works, provision of services for public needs;

3. Organization of the work on combating corruption.

Audited entities:

1. Federal Penitentiary Service (Moscow).

2. Directorate of the Federal Penitentiary Service for Saint Petersburg and the Leningrad Region (Saint Petersburg).

3. Directorate of the Federal Penitentiary Service for the Kamchatka Territory (Petropavlovsk-Kamchatsky).

4. Directorate of the Federal Penitentiary Service for the Kaliningrad Region (Kaliningrad).

5. Federal State Unitary Enterprise «Center for Information and Technical Support and Communication of the Federal Penitentiary Service» (Moscow) and its structural unit, the Samara branch of the Federal State Unitary Enterprise «Center for Information and Technical Support and Communication of the Federal Penitentiary Service» (Zhigulevsk, Samara Region).

Objectives of the control activity:

1. To determine the lawfulness and efficiency of the use of the federal budget funds allocated for the Federal Penitentiary Service for the introduction of modern penitentiary technologies.

2. To assess the efficiency of the use of federal budget funds allocated for medical support of prisoners.

3. To determine the lawfulness, completeness, timeliness and efficiency of the use of public investments in construction and reconstruction of facilities in the frame of the Programme.

**Valery Bogomolov**

(p. 68)

Report on the results of expert-analytical activity «The audit of the targeted and efficient use of the federal budget funds for military pay and allowances, salaries of civilian personnel of the Armed Forces of the Russian Federation and other payments for 2010-2012, as well as the costs associated with carrying out the reform of allowances».

Subject of the activity: activities of the Ministry of Defense of the Russian Federation (hereinafter - the Russian Defense Ministry) regarding financing of the costs of military pay and allowances, salaries of civilian personnel and other payments, as well as law enforcement and the targeted use of budgetary funds allocated for this purpose.

Audited entities:

1. The Russian Defense Ministry (Moscow).
2. Federal Government Institution «Uniform Settlement Centre of the Ministry of Defense of the Russian Federation» (Moscow).
3. Federal Government Institution «Military Unit 22280» (Moscow).
4. The command of the Western Military District (St. Petersburg) (upon request if necessary).
5. The command of the Southern Military District (Rostov-on-Don) (upon request if necessary).
6. The command of the Central Military District (Yekaterinburg) (upon request if necessary).
7. The command of the Eastern Military District (Khabarovsk) (upon request if necessary).

Objectives of the activity:

1. Audit of the activity of the Russian Defense Ministry and its subordinate agencies in carrying out the task set by the President of the Russian Federation to reform military pay and also remuneration of labour and other payments to military and civilian personnel of the Armed Forces of the Russian Federation.
2. Audit of the activity of the Russian Defense Ministry on the creation and operation of the material and technical base of audited organizations, needed to perform tasks on the calculation and provision of personnel of the Armed Forces with the money allowances, salary and other defined payments.

**Aleksander Filipenko, Aleksander Khodov**

(p. 93)

Statement of the findings of the control activity «Audit of the lawfulness and efficiency of expenditures in 2010-2011 from subvention funds allocated for

providing housing to certain categories of citizens determined by Federal Law No. 5-FZ of January 12, 1995 «About Veterans», in accordance with the Edict of the President of the Russian Federation No. 714 of May 7, 2008 «On Providing Housing to Veterans of the Great Patriotic War 1941-1945», in the Moscow Region (in cooperation with the Control and Accounting Chamber of the Moscow Region)».

Subject of the control activity: the use of subvention funds allocated for providing housing to certain categories of citizens determined by Federal Law No. 5-FZ of January 12, 1995 «About Veterans», in accordance with the Edict of the President of the Russian Federation No. 714 of May 7, 2008 «On Providing Housing to Veterans of the Great Patriotic War 1941-1945».

Audited entities:

Government of the Moscow Region, Administration of the Dmitrov Municipal District of the Moscow Region, Administration of the Klin Municipal District of the Moscow Region, Administration of the Lubertsy Municipal District of the Moscow Region, Administration of the Naro-Fominsk Municipal District of the Moscow Region, Administration of the Odintsovo Municipal District of the Moscow Region, Administration of the Sergiev-Posad Municipal District, Administration of the Shchelkovo Municipal District of the Moscow Region, Administration of the Korolev Town District of the Moscow Region.

Objective of the control activity: to determine the lawfulness and efficiency of the use of subvention funds allocated for providing housing to certain categories of citizens determined by Federal Law No. 5-FZ of January 12, 1995 «About Veterans», in accordance with Edict of the President of the Russian Federation No. 714 of May 7, 2008 «On Providing Housing to Veterans of the Great Patriotic War 1941-1945».

**Vladimir Katrenko**

(p. 114)

Report on the results of control activity «Audit of efficiency of using the federal budget funds allocated for the implementation of additional activities aimed at reducing tension on the labor market of the constituent entities of the Russian Federation in 2010-2011».

Subject of the control activity: the process of using the federal budget funds allocated for the implementation of additional activities aimed at reducing tension on the labor market of the constituent entities of the Russian Federation.

Audited entities: Federal Service for Labor and Employment (Moscow), Department of Labor and Employment of the Samara Region (Samara), Department of Labor and Employment of the Vologda Region (Vologda), Ministry of Labor and Social Security of the Republic of Bashkortostan (Ufa), Ministry of Labor and Employment of the Volgograd Region (Volgograd), Ministry of Labor and Employment of the Orenburg Region (Orenburg), Department of the Federal State Employment Service for the Republic of Bashkortostan (Ufa).

Objectives of the control activity:

Objective 1. To determine the efficiency of the organization and coordination of the operations on implementing the activities provided by Regulation of the Government of the Russian Federation of December 14, 2009 No. 1011 «On provision in 2010 and 2011 of subsidies from the federal budget to the budgets of the constituent entities of the Russian Federation for the implementation of additional activities aimed at reducing tension on the labor market of the constituent entities of the Russian Federation» (hereinafter - the Regulation on the Provision of Subsidies).

Efficiency assessment criteria:

1. A normative legal base has been established that provides the implementation of additional activities aimed at reducing tension on the labor market.

2. Approved regional programs meet the basic requirements of the Regulation on the Provision of Subsidies.

3. The existing reporting system meets the requirements of the Regulation on the Provision of Subsidies.

Objective 2. To assess the completeness of the financing and disbursement of the federal budget funds allocated for the implementation of additional activities aimed at reducing tension on the labor market.

Efficiency assessment criterion:

1. Activities have been funded in full, and the structure of funding sources conforms to the planned indicators.

Objective 3. Assess the efficiency of spending the funds aimed at the implementation of additional activities at the expense of all sources of funding, through the analysis of achieving the target values.

Efficiency assessment criteria:

1. The achieved value of the coefficient of tension on the labor market of the constituent entities of the Russian Federation corresponds to the specified value.

2. The achieved level of registered unemployment rate corresponds to the specified value.

Objective 4. To determine the effectiveness and efficiency of the use of the public funds allocated for additional activities to reduce tension on the labor market of the constituent entities of the Russian Federation.

Efficiency assessment criterion:

1. The allocated funds ensured the execution of the regional programs and helped to reduce tension on the labor markets of the constituent entities of the Russian Federation.

**Tatyana Manuilova**

(p. 150)

Report on the results of the expert and analytical activity, entitled «Analyzing Ways of Using the Resources of the Reserve Fund and the National Welfare Fund to Finance the Federal Budget Deficit as an Alternative Mechanism of Substituting Debt Instruments».

Subject of the expert and analytical activity:

legislative, regulatory, guidance, methodological, financial/statistic, analytical, reference and other documents pertaining to this activity;

official publications and public data of the Central Bank of the Russian Federation (hereinafter - the Bank of Russia), the Russian Finance Ministry and the Federal Treasury;

volume, dynamic and structure indicators of the public debt of the Russian Federation, the Reserve Fund and the National Welfare Fund;

summary materials of control activities conducted by the Accounts Chamber of the Russian Federation.

Objects of the expert and analytical activity:

Bank of Russia (upon request)

Federal Treasury (upon request)

Russian Finance Ministry (upon request).

### **Vladimir Katrenko**

(p. 154)

Report on the results of expert-analytical activity «Analysis of efficiency of performing by the Social Insurance Fund of the Russian Federation (hereinafter - SIF) the functions of a budget system revenue administrator (insurance contributions for compulsory social insurance in case of temporary disability and maternity; premiums for compulsory insurance against accidents at work and occupational diseases; capitalized payments; penalties for violations of the law on state budget funds)».

Subject of the activity: the normative legal acts and administrative documents that regulate the administration of insurance contributions for compulsory social insurance in case of temporary disability and maternity; premiums for compulsory insurance against accidents at work and occupational diseases; capitalized payments, fines for violation of the law on the federal extra-budgetary funds;

documents reflecting the work of the SIF and its territorial bodies on administration of insurance premiums and penalties (in terms of control operation, debt collection, provision of deferrals (installments), offsets (returns), write-off of uncollectible arrears and outstanding penalties and fines as well as other issues);

budgetary, statistical, and other data and indicators characterizing the activity of the SIF and its territorial bodies administering the budget system revenues.

Objective of the activity: assessment of the efficiency of performing by the SIF and its territorial bodies of the functions of a budget system revenue administrator and the preparation of proposals for improving the administration process.

Audited entities:

Social Insurance Fund (Moscow) (upon request);

Public Institution - Tambov Regional Office of the Social Insurance Fund (Tambov);

Public Institution - Regional Department of the Social Insurance Fund for the Chuvash Republic (Cheboksary).