

Summary

Valery Bogomolov, Makhmadradszhab Murodov

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Statement of the findings of the control activity «Audit of the use of federal budget funds allocated for financing Russian military facilities abroad, the use of movable and immovable property under operative administration of Russian military bases».

Subject of the control activity: performance of interstate (intergovernmental) agreements, laws and other regulatory legal acts governing the conditions of presence and procedures for resources' provision for Russian military formations; the use of movable and immovable property under operative administration of Russian military formations; the use of public resources allocated for support of Russian military formations.

Audited entities:

1. Ministry of Defense of the Russian Federation (Moscow);
2. 201st Russian Gatchina Military Base (military unit 01162, Dushanbe);
3. 1109th Separate Electro-optical Unit (military unit 52168, Nurek);
4. Ministry of Defense of the Republic of Tajikistan (Dushanbe);
5. Agency for Construction and Architecture under the Government of the Republic of Tajikistan (Dushanbe);
6. Tax Committee under the Government of the Republic of Tajikistan (Dushanbe);
7. State Committee for Investments and Management of State-Owned Property of the Republic of Tajikistan (Dushanbe);
8. State Committee for Land Development and Geodesics of the Republic of Tajikistan (Dushanbe).

Objectives of the control activity:

1. Assessment of performance of interstate (intergovernmental) treaties, agreements, laws and other regulatory legal acts governing the conditions of presence, procedures for financial and logistical assistance to Russian military formations in the territory of the Republic of Tajikistan;
2. Determination of the efficiency and feasibility of the use of land plots, other immovable and movable properties handed over for use to Russian military formations by the Republic of Tajikistan.

Aleksander Filipenko

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Statement of the findings of the control activity «Complex audit of the compliance with the legislation when carrying out the budget process, as well as the efficient and targeted use of inter-budgetary transfers in the Kostroma Region».

Subject of the control activity: the formation and use of the funds allocated from the federal budget in the form of inter-budget transfers to the budget of the Kostroma Region, funds of the regional and local budgets, government debt instruments, including government guarantees.

Audited entities:

1. Administration of the Kostroma Region;
2. Administration of the Municipal Entity of the city of Kostroma;
3. Department of Property and Land Relations of the Kostroma Region;
4. Federal Treasury Department for the Kostroma Region (upon request).

Objectives of the control activity:

1. Definition of the compliance with the requirements of legislative and other normative legal acts when carrying out the budgetary process in the Kostroma Region;
2. Definition of the sources of the formation of the incomes of the regional budget and the volume of the granted federal and regional tax benefits;
3. Definition of the legality and efficiency of using the funds of the regional budget, local budgets (selectively) when performing the budgets.

Valery Bogomolov, Sergey Agaptsov

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Statement of the findings of the control activity «Audit of the lawfulness and efficiency of the use of subsidies allocated to the All-Russian Public and State Organization «Voluntary Association for Assistance to Russian Army, Aviation and Fleet» in 2011-2012 for performance of national tasks, as well as the use of state-owned property».

Subject of the control activity:

1. The use of subsidies and state-owned property allocated to the All-Russian Public and State Organization «Voluntary Association for Assistance to Russian Army, Aviation and Fleet» (hereinafter referred to as DOSAAF of Russia) to perform national tasks prescribed by the Executive Order of the Government of the Russian Federation No. 973 of November 28, 2009 «About the All-Russian Public and State Organization «Voluntary Association for Assistance to Russian Army, Aviation and Fleet» (hereinafter referred to as prescribed public tasks);
2. The activities of the Ministry of Defense of the Russian Federation, the Ministry of Sports of the Russian Federation, Ministry of Education and Science of the Russian Federation to ensure the provision of subsidies to DOSAAF of Russia for performance of prescribed national tasks and to control their targeted use;
3. The activities of the Ministry of Defense of the Russian Federation to ensure lawful and effective use of state-owned property provided to DOSAAF of Russia for the purpose of achieving prescribed public tasks.

Audited entities:

1. Ministry of Defense of the Russian Federation;
2. Ministry of Sports of the Russian Federation (in the frame of the audit of performance of the Federal Law «About Federal Budget for 2012 and the Planned Period of 2013 and 2014» and the budgetary reporting of the federal budget execution for 2012);
3. Ministry of Education and Science of the Russian Federation (in the frame of the audit of performance of the Federal Law «About Federal Budget for 2012 and

the Planned Period of 2013 and 2014» and the budgetary reporting of the federal budget execution for 2012);

4. DOSAAF of Russia;

5. Public and State Association «Regional Defense Sport and Technical Organization ROSTO (DOSAAF) of the Republic of Tatarstan»;

6. Regional unit of DOSAAF of Russia in the Stavropol Territory;

7. Regional unit of DOSAAF of Russia in the Irkutsk Region.

Objectives of the control activity:

1. Assessment of the lawfulness of provision, efficiency and targeted use of subsidies allocated for DOSAAF of Russia for performance of prescribed public tasks;

2. Assessment of the lawfulness and efficiency of the use of state-owned property by DOSAAF of Russia in performance of prescribed public tasks;

3. Analysis of activities of authorized bodies on control over the targeted use of subsidies to DOSAAF of Russia for performance of prescribed public tasks, performance of other obligations arising in connection with granting subsidies, as well as lawful and effective use of state-owned property by DOSAAF of Russia.

Aleksander Filipenko

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Statement of the findings of the control activity «Audit of the Budget Performance Reports of the Constituent Entities of the Russian Federation, where the Part of Cross-Budget Transfers (Excluding Subventions) from the Federal Budget Exceeded Sixty Per Cent of the Profit in Consolidated Budget of a Constituent Entity of the Russian Federation Within Two of Three Last Financial Years under Report».

The subject of the control activity: process of formation and application of federal and budget funds of the constituent entities of the Russian Federation as regards to operation of the powers to control of the Accounts Chamber of the Russian Federation, as well as operation of executive bodies of constituent entities of the Russian Federation during formation and execution of regional budgets including the observance of the terms of the agreements on measures to increase the value for the budget money and increase the tax and non-tax profit of the constituent entity of the Russian Federation (hereinafter - the Agreement) concluded with the Ministry of Finance of the Russian Federation.

The objects of the control activity:

1. Government of the Altai Republic;

2. Ministry of Finance of the Altai Republic;

3. Ministry of Economic Development and Investments of the Altai Republic;

4. Ministry of the Regional Development of the Altai Republic;

5. Ministry of Finance of the Russian Federation (on demand);

6. Federal Service of the Fiscal Compliance Monitoring (on demand);

7. Government of the Kamchatka Territory (on demand);

8. Government of the Republic of Tuva (on demand);

9. Government of the Republic of Kalmykia (on demand);

10. Department of the Federal Treasury for the Kamchatka Territory (on demand);
11. Department of the Federal Treasury for the Republic of Kalmykia (on demand);
12. Department of the Federal Treasury for the Republic of Tuva (on demand);
13. Department of the Federal Treasury for the Altai Republic (on demand);
14. Department of the Federal Tax Service for the Kamchatka Territory (on demand);
15. Department of the Federal Tax Service for the Republic of Kalmykia (on demand);
16. Department of the Federal Tax Service for the Republic of Tuva (on demand);
17. Department of the Federal Tax Service for the Altai Republic (on demand).

The targets of the control activity:

1. Analysis of regulations governing cross-budget relations arising at conclusion of agreements between the Russian Ministry of Finance and constituent entities of the Russian Federation on the measures to increase the value for the budget money and increase the tax and non-tax profit in the budget of the constituent entity of the Russian Federation;
2. Testing of the reporting on execution of consolidated budgets of the constituent entities of the Russian Federation for 2012, condition of the control performed by the Russian Ministry of Finance as regards to observance of requirements and restrictions defined by the conditions in the concluded agreements coming with the provisions of Paragraph 4, Article 130 of the Budget Code of the Russian Federation (hereinafter the Budget Code), timeliness, completeness and reliability of the reporting, as well as the control performed by the Federal Service of the Fiscal Compliance Monitoring (falling within the competence of the latter);
3. Audit of completeness in observance of the budget laws requirements including Article 130 of the Budget Code, other regulations and conditions of the concluded agreements at budget performance by the constituent entities of the Russian Federation;
4. Structural and comparative analysis of the financial indicators at the budget performance and impact thereof on the social and economic development of the regions, as well as the outcome evaluation of financial support to specified constituent entities of the Russian Federation.

Sergey Agaptsov

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Statement of the findings of the control activity «Audit of the performance of presentations of the Accounts Chamber of the Russian Federation sent by the decision of the Collegium of the Accounts Chamber in 2012 (selectively)» in the Government of the Republic of Sakha (Yakutia), the Federal Budgetary Institution of Culture «All-Russian State Foreign Literature Library named after M.I. Rudomino».

Subject of the control activity: the activities of the Government of the Republic of Sakha (Yakutia) and the Federal Budgetary Institution of Culture «All-Russian State Foreign Literature Library named after M.I. Rudomino» on performance of presentations and elimination of violations detected by the Accounts Chamber of the Russian Federation when holding control activities in 2012.

Audited entities:

1. Government of the Republic of Sakha (Yakutia);
2. Federal Budgetary Institution of Culture «All-Russian State Foreign Literature Library named after M.I. Rudomino» (Moscow).

Objective of the control activity:

to audit fulfillment of presentations of the Accounts Chamber of the Russian Federation:

Presentation No. PR12-169/12-04 of July 3, 2012 on the findings of the control activity «Audit of expenditures of budget funds for construction and reconstruction of facilities for V International Sport Games «Children of Asia» in the Government of the Republic of Sakha (Yakutia)»;

Presentation No. PR12-238/12-02 of October 25, 2012 on the findings of the control activity «Audit of targeted and effective use of federal budget funds, extra-budgetary funds and federal property by federal state institutions of higher professional education in the sphere of culture, cinema and other institutions subordinate to the Ministry of Culture of the Russian Federation in 2011 and in the elapsed period of 2012».

Aleksander Filipenko

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Report on the findings of the control activity «Comprehensive Audit of the Observance of the Laws during the Budget Execution, Efficient and Target Application of Cross-Budget Transfers, as well as Audit of Budget Performance of Non-Diversified Municipal Corporations in the Kursk Region».

The subject of the control activity: formation and application of the funds assigned from the federal budget as the cross-budget transfer to the budget of the Kursk Region, the funds of regional and local budgets, public debts including public guarantees.

The objects of the control activity:

1. Administration of the Kursk Region and executive bodies of the governmental authorities (the town of Kursk);
2. Administration of Gorod Kursk Municipal Corporation (the town of Kursk);
3. Administration of Gorod Kurchatov Municipal Corporation (the town of Kurchatov, the Kursk Region).

The targets of the control activity:

1. Determination of observance of the legal and other standards regulations at the budget performance in the Kursk Region;
2. Determination of sources for formation of the budget profit in the Kursk Region, budgets of the municipal corporation of the town of Kursk, non-diversified municipal corporation of the town of Kurchatov, amount of federal and tax concessions provided thereto;
3. Determination of efficient and target use of the budget funds at the budget performance in the Kursk Region, the budgets of the municipal corporation of the town of Kursk, non-diversified municipal corporation of the town of Kurchatov.

Sergey Agaptsov

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Report on the findings of the «Audit of target and efficient use of the federal budget funds and other sources assigned for cultural events related to preparation and conducting of celebrations of remarkable dates in accordance to standard regulations of the Government of the Russian Federation».

The subject of the control activity: legal standard regulations and executive documents including contracts and agreements governing and determining the activity of the objects under control, governmental contracts, payment and other initial documents, financial (accounting) statements confirming business operations performance.

The objects of the control activity:

1. Ministry of Culture of the Russian Federation (the city of Moscow);
2. The State Hermitage Federal State Budget-Funded Culture Institution (the city of Saint Petersburg);
3. Administration of the Pskov Region (the town of Pskov) (on demand).

The targets of the control activity: audit of target application and value for the federal budget money and funds from other sources assigned for cultural events related to preparation and conducting of celebrations of remarkable dates in accordance with Orders No. 233-p of February 15, 2011 and No. 1979-p of November 10, 2011 of the Government of the Russian Federation.

Sergey Shtogrin

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Report on the findings on control activity «Audit of Efficiency in Customs Control, Management of the Customs and Other Payments, Penalties as well as Completeness and Timeliness of the Flow of Profit into the Federal Budget at transfer of Temporarily Imported Motor Vehicles in 2012 and Elapsed Period of 2013 (within Earlier Period if Necessary)».

The subject of the control activity: operation of Customs authorities for control and observance of the laws governing temporary entry of motor vehicles to the customs territory of the Russian Federation (the Customs Union); customs declarations and accompanying documents thereto; legal basis governing temporary entry of motor vehicles to the Russian Federation (the Customs Union); interaction between the Russia Federal Customs Service and other law-enforcement agencies with respect to revealing of violations of applicable laws at temporary entry of motor vehicles to the Russian Federation; correspondence and documents related to customs clearance and observance of the terms for temporary entry of motor vehicles; dynamics in indebtedness in customs payments, other payments and penalties and enforcement actions applied to persons committed violations at temporary entry of motor vehicles to the Russian Federation (the Customs Union); materials and certificates of supervisory bodies, opinions and decisions thereon, materials of functional and comprehensive audits of customs agencies operation; cases on administrative offences, decisions of legal agencies, other documents related to the customs agencies operation during customs clearance and customs control

relating to the temporarily entry of the motor vehicles to the Russian Federation (the Customs Union); operation of the Russian FCS, ministries and agencies to elaborate offers to improve the customs control, management of customs and other payments and penalties, as well as completeness and timeliness of the profit flow into the federal budget according to the theme of the audit.

The objects of the control activity:

1. Federal Customs Service (the city of Moscow);
2. Central Excise Customs (the city of Moscow);
3. Northwestern Customs Department (the city of Saint Petersburg).

The targets of the control activity: analysis of operation of the customs agencies and participants of the foreign economic activity with respect to observance of the laws standards governing issues related to the customs control, customs clearance and use (transfer) of temporary entered motor vehicles in the Russian Federation.