

Summary

**Valery Goreglyad, Alexei Kuzmitsky, Igor Vasilyev, Sergey Ryabukhin,
Alexander Piskunov, Vladimir Katrenko, Sergey Agaptsov, Mikhail Odintsov,
Mikhail Beskhmel'nitsyn, Alexander Philipenko**

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About interim results of the expert and analytical activity «Analysis of the measures taken by bodies of state power for fulfillment of obligations and realization of the rights of the Russian Federation, related to joining the WTO, to assess the influence of the WTO regulations and rules on the budget system and sectors of economy».

Subject of the activity:

1. Implementation of the international treaties forming the WTO legal base, implementation of regulatory legal acts, ensuring realization of rights and fulfillment of obligations taken by the Russian Federation under the conditions of Russia joining the WTO.

2. Assessment by bodies of state power of the influence of the conditions of the Russian Federation joining the WTO on the development of economy sectors, social and economical development of constituent entities of the Russian Federation and the budget system; development and applications of the measures for minimization of possible negative effects during the transition period.

3. The Customs Union functioning in the conditions of the Russian Federation joining the WTO.

Objectives of the activity:

1. To analyze the measures taken by bodies of state power to fulfill the obligations and realize the rights under the conditions of the Russian Federation joining the WTO.

2. To analyze the measures taken by bodies of state power to assess the influence of the conditions of Russia joining the WTO on economy sectors and social and economical development of constituent entities of the Russian Federation and to minimize possible negative effects.

3. To analyze the measures taken by bodies of state power to assess the influence of the conditions of Russia joining the WTO on formation and execution of the federal budget and budgets of constituent entities of the Russian Federation and to minimize possible negative effects.

Audited entities:

1. Ministry of Economic Development of the Russian Federation;
2. Federal bodies of executive power (selectively, upon requests);
3. Bodies of state power of constituent entities of the Russian Federation (selectively, upon requests).

Igor Vasilyev

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Report on the results of the control activity entitled «Audit of the efficiency of the measures taken by the Federal Customs Service to recover debts for customs payments, late payment charges and fines in 2011 and 2012 to date».

Subject of the control activity: customs bodies activity related to recovery of debts for customs payments, late payment charges, fines and interests, arising from non-fulfillment by responsible persons of obligations to customs bodies to pay customs payments into the federal budget (hereinafter - customs payments debt), as well as from writing-off of non-recoverable customs payments debts.

Audited entities: Federal Customs Service, Central Excise Customs of the Federal Customs Service, Moscow Regional Customs of the Central Customs Administration of the Federal Customs Service.

Objectives of the control activity:

1. Assessment of the organization of the customs bodies' activity on enforced recovery of customs payments debt as a measure aimed at ensuring inflow of customs payments into revenue part of the federal budget.

2. Assessment of the organization of the customs bodies' activity on execution (enforcement) of the rulings on administrative offences, rulings on recovery of debts for customs duties, taxes and late payment charges at the expense of the debtor organization's property, as one of the sources of the federal budget replenishment.

Sergey Agaptsov

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Report on the results of the control activity entitled «Audit of the activity of federal and regional bodies of executive power as regards to support of the tourist sector development in the Russian Federation, as well as to spending the budget funds, allocated for designated purposes in the period of 2009-2011».

Subject of the control activity:

regulatory legal and departmental acts, regulating the activity of the audited entities when exercising powers to support the tourist sector development in the Russian Federation;

federal target programs, which contain the activities aimed at the tourist sector developing in the Russian Federation in the audited period;

regional and municipal programs (concepts) of tourism development, targeted investment programs (projects), aimed at tourism developing, approved and effective in the audited period;

work plans of federal and regional bodies of executive power as regards to fulfillment of the functions of support and development of the tourist sector in the Russian Federation for 2009-2011;

activity of federal and regional bodies of executive power as regards to fulfillment of the functions of support and development of the tourist sector in the Russian Federation, results of this activity, materials of meetings, sessions, conferences and other activities with participation of the audited entities on the issues, related to fulfilment of the above functions;

contractual relations: industrial agreements, international treaties, agreements of granting subsidies for co-financing of expenditure obligations, public contracts,

contracts, other agreements, concluded with a view to fulfilling obligations within the frames of solving tasks in the tourism sphere, set by target programs;

payment documents, certificates for work performed, other primary documents, confirming operations on the accounts for accounting revenues and expenditures of the federal (regional) budget, budgetary accounting registers, financial accounts, confirming operations with the budget funds;

accounting, statistical, tax accounting;

materials (acts, certificates) of external and internal audits of the audited entities' activity on fulfillment of the functions of implementation of the state policy in the tourism sphere, as well as on public funds spending in connection with fulfillment of these functions;

other documents, materials, information on the audited entities' activity.

Audited entities:

1. Ministry of Economic Development of the Russian Federation (Moscow) (upon request);

2. Ministry for Regional Development of the Russian Federation (Moscow) (upon request);

3. Ministry for Sport, Tourism and Youth Policy of the Russian Federation (Moscow);

4. Federal Tourism Agency (Moscow);

5. Government of the Karachayevo-Cherkessian Republic (Cherkessk);

6. Government of the Republic of North Ossetia - Alania (Vladikavkaz).

Objectives of the control activity:

1. Assessment of the activity of federal and regional bodies of executive power as regards to fulfillment of the functions of support and development of the tourist sector in the Russian Federation.

2. Analysis of the effectiveness of spending the budget funds allocated for fulfillment of the functions of support and development of the tourist sector in the Russian Federation.

Alexei Kuzmitsky, Sergey Agaptsov

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Report on the results of the control activity entitled «Audit of targeted and effective use of the federal budget funds, allocated in 2011 for financing the activities associated with The Year of the Russian Culture and the Russian Language in the Italian Republic and the Year of the Italian Culture and the Italian Language in the Russian Federation».

Subject of the control activity: use of the federal budget funds, allocated in 2011 for financing the activities associated with The Year of the Russian Culture and the Russian Language in the Italian Republic and the Year of the Italian Culture and the Italian Language in the Russian Federation.

Audited entities:

1. Federal Agency for the Affairs of the CIS, Ethnic Russians Abroad, and International Humanitarian Cooperation (Moscow);

2. Representative Office of the Federal Agency for the Affairs of the CIS, Ethnic Russians Abroad, and International Humanitarian Cooperation in the Italian Republic (Rome);

3. Ministry of Foreign Affairs of the Russian Federation (Moscow) (upon requests);

4. Federal State Budgetary Institution of Culture «The State Academic Bolshoi Theatre of Russia» (Moscow) (upon request);

5. Federal State Budgetary Institution of Culture «The State Hermitage» (Saint-Petersburg).

Objectives of the control activity:

1. To audit lawful and targeted use of the federal budget funds, allocated in 2011 for financing the activities associated with The Year of the Russian Culture and the Russian Language in the Italian Republic and the Year of the Italian Culture and the Italian Language in the Russian Federation.

2. To analyze the effectiveness and efficiency of using the budget funds, allocated for financing the activities associated with The Year of the Russian Culture and the Russian Language in the Italian Republic and the Year of the Italian Culture and the Italian Language in the Russian Federation.

Sergey Agaptsov

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Report on the results of the control activity entitled «Audit of the federal property use and spending the federal budget funds and other sources for fulfillment by the enterprises and institutions, subordinate to the Ministry for Sport, Tourism and Youth Policy of the Russian Federation, of their functions in 2011 and 2012 to date».

Subject of the control activity: regulatory legal acts and other administrative documents, regulating the activity of enterprises and institutions, subordinate to the Ministry for Sport, Tourism and Youth Policy of the Russian Federation, including using the federal budget funds and extra-budgetary resources, the procedure for enjoyment and disposal of the federal property, contracts, agreements, arrangements, documents, related to placing orders for delivery of goods, rendering of services; income and expenditure estimates; payment, financial, banking and other documents, confirming business transactions, use of federal property; budgetary, accounting, statistical and other statements.

Audited entities:

1. Federal State Unitary Enterprise «Antidoping Centre» (Moscow);

2. Federal State Unitary Enterprise for Exploitation of Buildings and Constructions (Moscow);

3. Federal State-Funded Educational Institution of Higher Vocational Education «Russian State University of Physical Education, Sport, Youth and Tourism» (Moscow);

4. Federal State Unitary Enterprise «Republican Training Centre «Oka» (Aleksin, the Tula Region).

Objectives of the control activity:

1. Audit of the use of the federal property, assigned to institutions and enterprises;

2. Audit of spending by institutions and enterprises of federal budget funds and other resources for fulfillment of the functions of the institutions and enterprises, subordinate to the Ministry for Sport, Tourism and Youth Policy of the Russian Federation.

Sergey Ryabukhin

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Report on the results of the control activity entitled «Audit of targeted and effective use of federal budget funds (subsidies) by coalmining organizations for reimbursement of the part of the expenses for payment of the interests on credits taken in Russian credit organization with a view to realizing investment projects».

Subject of the control activity: regulatory legal acts, regulating the reimbursement from the federal budget of the part of the expenses for payment of the interests on credits taken by coalmining organizations in Russian credit organization with a view to realizing investment projects (hereinafter - «the subsidies»), resolutions and other documents serving as the basis for granting them, investment projects and programs of technical re-equipping, reconstruction and modernization, implemented with the help of credits, project documentation, contracting agreements, delivery contracts, contract of purchase/sale, acceptance certificates for work performed, constituent documents, accounting and statistical statements, accounting documents.

Audited entities:

1. Ministry of Energy of the Russian Federation.
2. Closed Joint-Stock Company «Razrez «Inskoy» (Kemerovo Region, Belovo).
3. Limited Liability Company «Shakhta Kolmogorovskaya-2» (Kemerovo Region, Belovo).
4. Limited Liability Company «Promuglesbyt Managing Company» (Moscow) (upon request).
5. Federal Service for Financial and Budgetary Supervision (upon request).

Objectives of the control activity:

1. Assessment of the sufficiency of the normative legal regulation of the procedure and the conditions of granting subsidies to mining organizations with a view to implementing investment projects.
2. Assessment of the legality and soundness of granting subsidies to mining organizations with a view to implementing investment projects, as well as of their targeted use and efficiency of their use.