

## **Summary**

**Sergey Agaptsov, Uktomkhan Abdullayeva**

(p. 3)

Report on the results of the joint control activity «Audit of the Target and Effective Use of Budget and Extrabudgetary Funds by the Kyrgyz and Russian Slavic University Named after B.N. Yeltsin, the First President of the Russian Federation, in 2010-2011 and the Past Period of 2012» (Bishkek, Kyrgyz Republic).

Subject of the joint control activity: efficient use of budgetary and extra-budgetary funds of the University in 2010-2011 and the past period of 2012.

Objective of the joint control activity: checking the receipt of budgetary and extra-budgetary funds for timeliness and completeness, efficiency of their use, determining regulatory maintenance of University activities, compliance with their requirements by the University in its operations.

**Vladimir Katrenko**

(p. 35)

Report on the results of the control activity «Audit of the Use of the Resources of the Pension Fund of the Russian Federation Channeled into Budget Investment into Capital Construction Projects since the Start of Construction and Over Nine Months of 2012».

Subject of the control activity: regulatory legal acts of the Russian Federation, agency regulations, government contracts, financial, accounting, statistics reports and other documents supporting the disbursement of funds allocated for capital construction.

Audited entities: Pension Fund of the Russian Federation (Moscow); Government institution - Volgograd Region branch of the Pension Fund of the Russian Federation (Volgograd); Government institution - Altai Territory branch of the Pension Fund of the Russian Federation (Barnaul).

Objective of the control activity: audit of the target and effective use of funds channeled into capital construction from the time construction started and over nine months of 2012, at the Pension Fund of the Russian Federation, the Pension Fund branches in the Volgograd Region and the Altai Territory.

**Mikhail Beskhmel'nitsin**

(p. 62)

Report on the results of the control activity «Audit of Implementation of Measures to Issue, Distribute and Service Universal Electronic Cards with an Integrated Bank Application as part of Arrangements to Provide Public and Municipal Services».

Subject of the control activity: activity (measures) by entities of the control activity in implementing measures to issue, distribute and service universal electronic cards with an integrated electronic bank application as part of arrangements to provide public and municipal services.

Audited entities:

Ministry of Economic Development of the Russian Federation (Moscow);  
Finance Ministry of the Russian Federation (Moscow);  
Ministry of Communications and Mass Media of the Russian Federation (Moscow);  
Central Bank of the Russian Federation (Moscow);  
Open Joint Stock Company «Universal Electronic Card» (Moscow);  
Information Technologies Department of Moscow (Moscow);  
State Unitary Enterprise «Moscow Social Register» (Moscow);  
Ministry of Economic Development of the Astrakhan Region (Astrakhan);  
Open Joint Stock Company «Social Guarantees» (Astrakhan);  
Administration of the Head of the Republic of Komi and Government of the Republic of Komi (Syktyvkar);  
State Autonomous Establishment of the Republic of Komi «Information Technologies Center» (Syktyvkar);  
Ministry of Communications and Mass Media of the Republic of Bashkortostan (Ufa);  
Open Joint-Stock Company «Bashkir Register of Social Cards» (Ufa).

Objectives of the control activity:

Objective 1. Assessing the availability and condition of regulatory, legal and methodological framework regarding issues specific to the subject of the audit in question.

Objective 2. Analysis of the efficiency of implementation of measures to issue, distribute and service universal electronic cards with an integrated electronic bank application as part of arrangements to provide public and municipal services.

**Mikhail Odintsov, Dmitry Vinogradov, Valery Lysenkov**

(p. 82)

Report on the results of the control activity «Audit of the Use of Federal Budget Funds and Public Property Provided for Operational Management and Economic Control to Federal State Budgetary Institutions and Federal State Unitary Enterprises Subordinate to the Federal Fishing Agency, as well as the Efficiency of the Use of Budgetary Funds Allocated for the Development of Aquaculture of Coastal Regions, in 2011 and the First Half-Year of 2012 (jointly with control and accounting chambers of the Primorye Territory and the Murmansk Region)».

Subject of the control activity: federal budget funds and public property allocated for the study, reproduction, rational use of aquatic bioresources and the development of aquaculture of coastal regions; catch quotas of aquatic bioresources set aside for research and control purposes, commercial fishery, reproduction and acclimatization, and also catch quotas of aquatic bioresources in the exclusive economic zone of the Russian Federation for foreign states set under international treaties of the Russian Federation.

Audited entities:

1. Federal Fishery Agency (upon request);
2. Federal State Budgetary Establishment «Primorye Basin Authority for Fisheries and Conservation of Aquatic Bioresources»;

3. Federal State Unitary Enterprise «Pacific Fisheries Research Center»;
4. Primorye Territory Administration (upon request);
5. Federal State Budgetary Establishment «Murmansk Basin Authority for Fisheries and Conservation of Aquatic Bioresources»;
6. Federal State Unitary Enterprise «Knipovich Polar Research Institute of Marine Fisheries and Oceanography»;
7. Government of the Murmansk Region (upon request).

**Alexander Filipenko**

(p. 114)

Report on the results of the control activity: «Audit of the Efficiency of Spending of Funds of the State Corporation - the Support Fund for the Reform of the Housing and Utilities Sector, as well as of Shared Financing Funds Allocated to the Capital Repair of Blocks of Flats and to the Relocation of Citizens from Unfit Housing Facilities in the Vologda Region».

Subject of the control activity: the process of formation and disbursing the funds of the state corporation «The Support Fund for the Reform of the Housing and Utilities Sector», as well as the shared financing funds of the constituent entities of the Russian Federation and local self-government bodies allocated to the capital repair of blocks of flats and to the relocation of citizens from unfit housing facilities, and the activity of audited entities in forming and disbursing the public funds.

Audited entities: Vologda Region Government and sectoral executive authorities (on a sampling basis) (Vologda); Finance Department of the Vologda Region (Vologda); Department of Development of Municipalities of the Vologda Region (Vologda); Vologda City Administration.

Objectives of the control activity:

Objective 1. Compliance with the regulatory requirements governing the granting and disbursement of the funds of the housing and utilities sector and the shared financing funds within the framework of interbudgetary relations.

Objective 2. Ensuring legality and efficiency of use of the funds of the Housing and Utilities Sector and the shared financing funds in 2009-2012, allocated to the capital repair of blocks of flats.

Objective 3. Ensuring the legality and efficiency of use of the funds of the Housing and Utilities Sector and the shared financing funds in 2009-2012, allocated to the relocation of citizens from unfit housing facilities.

**Alexey Kuzmitsky**

(p. 135)

Report on the results of the expert and analytical activity «Analysis of Factors Influencing the Efficiency and Effectiveness of Using the Loans of International Financial Organizations Raised under the Programme of State Foreign Borrowing of the Russian Federation in 2008-2011».

Subject of the activity: arranging the process of raising loans from international financial organizations, legislative regulation in this field, results of implementation of projects, financed with the funds of international financial organizations.

Objectives of the activity:

1. Analyzing the activity of the Finance Ministry of the Russian Federation and the Ministry of Economic Development of the Russian Federation in organizing and controlling the preparation and implementation of projects financed with the funds of international financial organizations;

2. Assessing the volumes of the funds raised from international financial organizations in 2008-2011 and the efficiency and effectiveness of disbursement of said funds.

Audited entities:

Finance Ministry of the Russian Federation (Moscow) (upon requests);

Federal Treasury (Moscow) (upon requests);

Ministry of Economic Development of the Russian Federation (Moscow) (upon requests);

Federal Customs Service (Moscow) (upon requests);

Ministry of Regional Development of the Russian Federation (Moscow) (upon requests);

Open Joint-Stock Company «Federal Center of Project Financing» (Moscow) (upon requests);

Noncommercial Foundation for Enterprise Restructuring and Financial Institutions Development (Moscow) (upon requests);

Economic Analysis Bureau Foundation (Moscow) (upon requests).

**Igor Vasilyev**

(p. 168)

Report on the results of the expert and analytical activity «Monitoring of the Implementation of the Concept of Building a Unified Federal System of State Registration of Ownership and State Cadastral Registration of Immovable Property».

Subject of the activity: assessing regulatory, legal, methodological, administrative, planning, statistics, accounting, financial, reference, information and other documents and materials, characterizing the performance of federal executive authorities in building a unified federal system of state registration of ownership and state cadastral registration of immovable property; materials of in-house control of entities of expert and analytical activity.

Objectives of the activity:

1. Implementation by the Ministry of Economic Development of the Russian Federation of the Concept of Building a Unified Federal System of State Registration of Ownership and State Cadastral Registration of Immovable Property, the plan to draft regulatory legal acts as creators and facilitators of the unified federal system of state registration of ownership and state cadastral registration of immovable property, the schedule of events to build the unified federal system of state registration of ownership and state cadastral registration of immovable property.

2. Implementation by the Federal Service for State Registration, Cadastral Records and Cartography, its local bodies, and the Federal State Budgetary Institution «Federal Cadastre Chamber of the Federal Service for State Registration, Cadastral Records and Cartography» of regulatory, legal and administrative acts enabling the consolidation of existing organisational structures, creation and development of the unified federal system of state registration of ownership and state cadastral registration of immovable property.

Audited entities:

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

Federal Service for State Registration, Cadastral Records and Cartography (Moscow) (upon request);

Federal State Budgetary Institution «Federal Cadastre Chamber of the Federal Service for State Registration, Cadastral Records and Cartography» (Moscow) (upon request);

The Penza Region Directorate of the Federal Service for State Registration, Cadastral Records and Cartography (upon request);

The Tyumen Region Directorate of the Federal Service for State Registration, Cadastral Records and Cartography (upon request).

**Sergey Ryabukhin**

(p. 183)

Report on the results of the expert and analytical activity «Monitoring the Efficiency of Implementation of the Public Programme «Energy Saving and Boosting Energy Efficiency over the Period Ending in 2020» and the Actions to Boost Energy Supply Quality for Consumers and to Improve Electricity Pricing and Relations between Electricity Suppliers and Consumers at Federal and Regional levels (jointly with control and accounting bodies of constituent entities of the Russian Federation)».

Subject of the control activity:

1. Regulatory legal acts, administrative, information and other documents passed by federal and regional executive authorities of the Russian Federation on energy saving, improvement of energy efficiency and energy supply quality for consumers, as well as better electricity pricing and relations between electricity suppliers and consumers;

2. Activity of federal and regional executive authorities of the Russian Federation aimed at implementing relevant policy documents, improving electricity pricing and relations between electricity suppliers and consumers.

Objectives of the activity:

Objective 1. Assessing the adequacy of federal and regional legal regulation of energy supply issues and energy efficiency improvement in line with the targets of the public programme «Energy Saving and Boosting Energy Efficiency over the Period Ending in 2020» and the efficiency of performance of executive authorities of constituent entities of the Russian Federation in said area.

Objective 2. Assessing the efficiency of measures aimed at boosting the quality of energy supply to consumers, upgrading electricity pricing and relations between suppliers and consumers of electricity at federal and regional levels.

Audited entities:

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

Ministry of Industry and Trade of the Russian Federation (upon request);

Ministry of Regional Development of the Russian Federation (upon request);

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

Federal State Statistics Service (upon request);

Federal Tariff Service (Moscow) (upon request);

Federal State Budgetary Enterprise «Russian Energy Agency» (upon request);

executive authorities of constituent entities of the Russian Federation (upon request);

Open Joint Stock Company «Trading System Administrator» (upon request).

**Alexander Filipenko**

(p. 233)

Report on the results of the expert and analytical activity «Monitoring of Changes of Electricity and Heat Tariffs in the field of Public Utilities Activities (with the participation of control and accounting bodies of constituent entities of the Russian Federation)» as of January 1, 2013.

Subject of the expert and analytical activity: monitoring of changes of electricity and heat tariffs in the field of public utilities activities.

Objectives of the activity:

Objective 1. Assessing the compliance of public utilities with the applicable legislation requirements as regards the tariff formation and setting (pricing), including electricity and heat tariffs.

Objective 2. Assessing the efficiency and validity of measures taken by authorized public authorities in the form of monitoring and control of public utilities compliance with the applicable legislation on tariff design and setting.

Audited entities:

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

Federal Tariff Service (Moscow) (upon request);

executive authorities of constituent entities of the Russian Federation (based on information and data received from control and accounting bodies of constituent entities of the Russian Federation based on the results of expert and analytical activities conducted by them concurrently with the Accounts Chamber of the Russian Federation).