

Summary

Vera Chistova

(p. 3)

Statement of the results of the control activity entitled as «Audit of the Use of Public Funds Allocated for the Development of Infrastructure Facilities of the Armed Forces of the Russian Federation in 2011-2012 and in 2013 to date».

Subject of the control activity:

regulatory legal documents, other documents governing and reflecting the use of budgetary funds provided for the development of infrastructure facilities of the Armed Forces of the Russian Federation;

the activities of the Ministry of Defense of Russia and the Federal State-Owned Enterprise «Directorate of the Capital Construction Owner of the Ministry of Defense of the Russian Federation» aimed at ensuring lawful, efficient and targeted use of the federal budget funds allocated for the development of infrastructure facilities of the armed forces of the Russian Federation;

financial and business activities of the Open Joint-Stock Company «Chief Directorate for Troop Accommodations» and the Limited Liability Company «Stroyimpuls SMU-2».

Audited entities:

1. Ministry of Defense of the Russian Federation, (Moscow) (if requested);
2. Federal State-Owned Enterprise «Directorate of the Capital Construction Owner of the Ministry of Defense of the Russian Federation» (Moscow) (if requested);
3. Branch of the Federal State-Owned Enterprise «Directorate of the Capital Construction Owner of the Ministry of Defense of the Russian Federation» - «Regional Directorate of the Capital Construction Owner of the Southern Military District» (Rostov-on-Don);
4. Open Joint-Stock Company «Chief Directorate for Troop Accommodations» (Moscow);
5. Limited Liability Company «Stroyimpuls SMU-2» (Saint Petersburg).

Objectives of the control activity:

1. To ascertain the legality, efficiency and targeted use of the federal budget funds allocated for the development of infrastructure facilities of the armed forces of the Russian Federation.
2. To assess the efficiency of activities of the «Chief Directorate for Troop Accommodations» OJSC and «Stroyimpuls SMU-2» LLC pertaining to the performance of their obligations under contracts entered into in the interest of the Ministry of Defense of Russia.

Sergey Agaptsov

(p. 29)

Statement of the findings of the control activity «Audit of Efficiency of the Use of Public Investments into the Authorized Capital of the «Russian Lotteries» Open

Joint-Stock Company and the Performance by this Company of Its Statutory Goals and Objectives».

Subject of the control activity: contracts, agreements, payments and other primary accounting documents, tax reporting; documents, materials and other information on achieving statutory goals and objectives.

Audited entity: «Russian Lotteries» OJSC.

Objectives of the control activity:

1. To audit the efficiency of the use of public investments into the authorized capital of «Russian Lotteries» OJSC.

2. To assess the achievement of statutory goals and objectives of «Russian Lotteries» OJSC.

Aleksander Filipenko

(p. 48)

Report on the results of the control activity «Complex audit of the compliance with the legislation when carrying out the budget process, the efficient and targeted use of inter-budgetary transfers in the Magadan 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 Magadan Region, funds of the regional and local budgets, government debt instruments, including government guarantees.

Audited entities:

1. Administration of the Magadan Region and its executive bodies (Magadan).
2. Administration of the Municipal Entity of the city of Magadan (Magadan).
3. Department of the Federal Tax Service for the Magadan Region (Magadan) (upon request).

4. Department of the Federal Treasury for the Magadan Region (Magadan) (upon request).

Objectives of the control activity:

1. Ascertainment of the compliance with the requirements of legislative and other normative legal acts when carrying out the budgetary process in the Magadan Region.

2. Determining the sources of the formation of the incomes of the budget of the Magadan Region, the budget of the Municipal Entity of the city of Magadan and the volume of the granted federal and regional tax and non-tax benefits.

3. Ascertainment of efficient and targeted use of budgetary funds when executing the budget of the Magadan Region and the budget of the Municipal Entity of the city of Magadan.

Aleksander Zhdankov, Raisa Savritskaya

(p. 94)

Conclusion of the Accounts Chamber of the Russian Federation and the Government Control Committee of the Republic of Belarus on the report of the Union State Council of Ministers on the execution of the budget of the Union State in 2012.

The Conclusion of the Accounts Chamber of the Russian Federation (hereinafter referred to as the Accounts Chamber) and the Government Control Committee of the Republic of Belarus on the report of the Union State Council of Ministers on the execution of the budget of the Union State in 2012 (hereinafter referred to as the Conclusion) was prepared in accordance with paragraphs 80 and 81 of the Procedure for Formation and Execution of the Budget of the Union State approved by the Decision of the Supreme State Council of the Union State of April 12, 2002, No. 3 (as amended by the Decision of the Supreme State Council of the Union State of December 15, 2006, No. 11) (hereinafter referred to as the Procedure), based on the Work Plan of the Accounts Chamber for 2013 (paragraph 1.6.4), Work Plan of the Government Control Committee of the Republic of Belarus for 2013 (paragraph 8), Plan of Joint Activities of the Accounts Chamber of the Russian Federation and the Government Control Committee of the Republic of Belarus for 2013 (paragraph 3).

The Conclusion is prepared in view of the reporting data of the Federal Treasury of the Russian Federation and the Main Federal Treasury Department of the Ministry of Finance of the Republic of Belarus, the main owners and recipients of the budgetary funds of the Union State in the territory of the Russian Federation and the Republic of Belarus.

In August-September 2013, the Accounts Chamber and the Government Control Committee of the Republic of Belarus conducted an audit in the Permanent Committee of the Union State (hereinafter referred to as the Permanent Committee) - a body with budgetary powers responsible for the organization of the execution of the Union State budget and preparation of draft reports of the execution thereof. The materials and findings of audits carried out by the Accounts Chamber in August-September 2013 in the Permanent Committee, the Secretariat of the Parliament Assembly of the Union of Belarus and Russia and the Government-Owned Institution «TV Broadcasting Organization of the Union State» were also used in preparing the Conclusion.

The Permanent Committee submitted the Union State budget execution statement for 2012 (hereinafter referred to as the Statement) to the Council of Ministers of the Union State within the time provided for in the Procedure for preparing and submitting by the Permanent Committee to the Council of Ministries of the Union State of the Union State budget execution annual and six-month statements approved by the Decision of the Council of Ministries of the Union State No. 31 of October 15, 2002 (as amended by the Decision of the Council of Ministries of the Union State No. 21 of November 17, 2004).

The Council of Ministries of the Union State sent the Statement to the Parliament Assembly of the Union of Belarus and Russia within the period provided for in Article 79 of the Procedure for Formation and Execution of the Budget of the Union State (i.e. within six months following after the reporting period).

Documents and materials submitted by the Council of Ministers of the Union State concurrently with the Statement comply with the list of documents and materials set forth in Article 79 of the said Procedure.

Sergey Shtogrin

(p. 127)

Statement of the findings of the control activity «Audit of compliance of the use of federal property by enterprises and institutions subordinate to federal executive authorities with statutory goals and activities».

Subject of the control activity: activities of enterprises and institutions on using federal property facilities provided to them on the basis of the right of operational and business management for the purposes of their statutory activities.

Audited entity: a branch of the Federal State-Financed Institution «Federal Health-care Center» of the Federal Agency for State Property Management - G.K. Ordzhonikidze Health Resort (Kislovodsk).

Objectives of the control activity:

1. To assess the efficiency of management, use and disposal of federal property by enterprises and institutions for the purposes of performing their statutory objectives and functions and ensuring the yield of revenues to the federal budget.

2. To audit the implementation by federal executive authorities of their powers to manage subordinate enterprises and institutions, control and monitor the efficiency of the use of federal property in their holding.

Yury Roslyak

(p. 144)

Report on the results of the control activity «Audit of the targeted and efficient use of the federal budget funds allocated for the implementation of the Federal Target Program «Housing» for 2011-2015, in 2012 and 2013 to date».

Subject of the control activity: the use of budget funds allocated for the implementation of the «Housing» Federal Target Program for 2011-2015 in the Samara and Tomsk Regions, documents and other materials pertaining to the issues of the audit.

Audited entities: Government of the Samara Region (Samara), Administration of the Tomsk Region (Tomsk), Ministry for Regional Development of the Russian Federation (upon request).

Objectives of the control activity:

1. To establish the amount of funding and cash execution of expenses provided for the implementation of the «Housing» Federal Target Program.

2. To assess the targeted and efficient use of funds allocated for the implementation of activities of sub-programs of the «Housing» Federal Target Program, as well as the efficiency of the designated mechanism of implementation thereof.

Maksim Rokhmistrov, Vladimir Katrenko, Yury Roslyak,

Aleksander Filipenko, Aleksander Dementyev

(p. 176)

Statement of the findings of the control activity «Audit of the projects of restoration activities in the Solovets Archipelago in the Arkhangelsk Region (2011-2018) (jointly with the Control and Accounting Chamber of the Arkhangelsk Region)».

Subject of the control activity: process of the use of budgetary funds for the implementation of measures aimed at restoration activities in the Solovets Archipelago in the Arkhangelsk Region; activities of governmental authorities of the Russian Federation, bodies of local self-government and organizations on the use of public funds, as well as on the management of projects associated with restoration activities in the Solovets Archipelago.

Audited entities:

1. Ministry of Culture of the Russian Federation, (Moscow);
2. Government of the Arkhangelsk Region (Arkhangelsk);
3. Administration of the municipal entity - Primorsky Municipal District of the Arkhangelsk Region (Arkhangelsk);
4. Administration of the Municipal Entity of the Solovetskoye Rural Settlement (Solovetsky Settlement of the Primorsky District of the Arkhangelsk Region);
5. Spaso-Preobrazhensky Solovetsky Stavropighial Fraternity of the Russian Orthodox Church (Solovetsky Settlement);
6. Ministry of Healthcare and Social Development of the Russian Federation (Moscow) (upon request);
7. Ministry of Education and Science of the Russian Federation (Moscow) (upon request);
8. Ministry of Natural Resources of the Russian Federation (Moscow) (upon request);
9. Ministry for Regional Development of the Russian Federation (Moscow) (upon request);
10. Ministry of the Russian Federation for Affairs for Civil Defence, Emergencies and Elimination of Consequences of Natural Disasters (Moscow) (upon request);
11. Ministry of Sports of the Russian Federation (Moscow) (upon request);
12. Ministry of Transport of the Russian Federation (Moscow) (upon request);
13. Ministry of Economic Development of the Russian Federation (Moscow) (upon request);
14. Ministry of Energy of the Russian Federation (Moscow) (upon request);
15. Federal Agency for Construction, Housing and Housing Services (Moscow) (upon request);
16. Federal Road Agency (Moscow) (upon request);
17. Federal Treasury (Moscow) (upon request);
18. Government of the Republic of Karelia (Petrozavodsk, Republic of Karelia) (upon request);
19. Branch of the Open Joint-Stock Company «MRSK of North-West Arkhenergo» (Arkhangelsk) (upon request).

Objectives of the control activity:

1. To assess the organization of implementation of restoration projects in the Solovets Archipelago in the Arkhangelsk Region, as well as regional projects having an impact on the development thereof.

2. To audit the lawfulness and assess the efficiency of the use of funds allocated to create infrastructure facilities of the Solovets Archipelago, as well as to reconstruct and restore cultural and religious objects of Spaso-Preobrazhensky Solovetsky Stavropighial Fraternity of the Russian Orthodox Church (hereinafter referred to as the Solovets Fraternity).

3. To assess the condition of infrastructure facilities of the Solovets Archipelago of the Arkhangelsk Region, as well as cultural and religious objects of the Solovets Fraternity and its Arkhangelsk Mission.

4. To assess the substantiation of the cost of implementation of certain activities provided for in the draft federal target program for reconstruction of historic monuments and development of territories of the Solovets Archipelago.

Bato-Zhargal Zhambalnimbuev

(p. 223)

Statement of the findings of the control activity «Audit of the targeted use of federal budget funds allocated in 2011-2012 on addressing the issues of performance of certain powers of the Russian Federation in the sphere of forestry affairs in the territory of the Kamchatka and Khabarovsk Territories».

Subject of the control activity: normative legal acts in the sphere of forestry affairs, agreements and other administrative documents, financial, statistical and industrial reporting presenting operations with federal budget funds.

Audited entities:

Federal Forestry Agency (upon request);

Forestry Directorate of the Government of the Khabarovsk Territory;

Agency for Forestry and Fauna Protection of the Kamchatka Territory.

Objectives of the control activity:

1. To audit compliance with laws in allocating and using federal budget funds.
2. To analyze the implementation of powers in the field of forestry affairs.
3. To analyze the efficiency of the use of forests and performance indicators of the wood industry.
4. To identify corruption risks in implementation of certain powers in the sphere of forestry relations.