

Summary

Vera Chistova, Sergey Shtogrin

(p. 3)

Report on the results of the control activity: «Audit of correctness of calculation, completeness and timeliness of payment, accounting and recovery of non-tax revenue when forming the Universal Service Fund at the expense of contributions of operators of public communication network, as well as reimbursement to universal service operators of losses caused by provision of universal communication services, in 2013, 2014, and 2015 to date».

The subject of the control activity: the activities of federal executive authorities in exercise of the powers of the administration of revenue in the formation of the Universal Service Fund, as well as the reimbursement to universal service operators of losses caused by provision of universal communication services; laws and regulations, analytical and other information related to the matters covered by the control activity program.

The audited entities:

Federal Service for Supervision in the Sphere of Communications, Information Technology and Mass Communications (Moscow);

Federal Communication Agency (Moscow);

«Center MIR IT» Federal State Budgetary Institution (Moscow);

«Rostelekom» Open Joint-Stock Company (Moscow);

«Russian Post» Federal State Unitary Enterprise (Moscow).

The objective of the control activity: to analyze efficiency of the administration of revenues and expenditure when forming the Universal Service Fund.

Alexander Zhdankov, Iyad Tayem

(p. 37)

Joint report on the results of the joint control activity: «Audit of the Use of the Federal Budget Funds Allocated as a Humanitarian Aid to the State of Palestine for the Construction of a General Education School in Bethlehem».

The objective of the control activity: the objective of the joint control activity, which has been approved by Supreme Audit Institutions, is to assess the observance of the procedure or provision, receipt and targeted use of money allocated by the Russian Federation in 2012 to provide humanitarian financial aid to the State of Palestine for the construction of a general education school in Bethlehem.

The subject of the control activity:

the subject of the joint control activity is the effort of audited entities of the joint control activity to discharge the liability on the use of money allocated to the State of Palestine to finance the construction of a general education school in Bethlehem.

The audited entities of the control activity on the part of the Accounts Chamber of the Russian Federation:

Ministry of Foreign Affairs of the Russian Federation (Moscow);

Mission of the Russian Federation to the Palestinian National Authority in Ramallah (State of Palestine, Ramallah).

The audited entities of the control activity on the part of the State Bureau for Audit and Administrative Control of the State of Palestine:

contracting organizations selected based on the results of the tender procedures of the school construction;

the audited entities of the control activity on the part of the Accounts Chamber of the Russian Federation and the State Bureau for Audit and Administrative Control of the State of Palestine (jointly):

Ministry of Education of the State of Palestine (State of Palestine, Ramallah).

Methodology of the control activity:

On the basis of the Cooperation Agreement between the Accounts Chamber of the Russian Federation and the State Bureau for Audit and Administrative Control of the State of Palestine entered into on December 16, 2008 in Ramallah, and the Agreement on the Joint Control Activity to Be Conducted by the Accounts Chamber of the Russian Federation and the State Bureau for Audit and Administrative Control of the State of Palestine, the Accounts Chamber of the Russian Federation and the State Bureau for Audit and Administrative Control of the State of Palestine identified the items of the joint control activity, which have subsequently been included into the program of the joint control activity.

When carrying out the joint control activity, the Accounts Chamber of the Russian Federation and the State Bureau for Audit and Administrative Control of the State of Palestine used ISSAIs, international INTOSAI standards for Supreme Audit Institutions, and the external state audit (control) standards of the Accounts Chamber of the Russian Federation.

Maksim Rokhmistrov

(p. 52)

The report on the results of the control activity: «Audit of efficiency of the management of federal property units assigned to federal state unitary enterprises».

The subject of the control activity:

efforts of federal state unitary enterprises: «PromEx» and «Car Repair Center of the Public Assets Ministry of Russia» to manage the federal property units;

exercise by the Federal Agency for State Property Management and the Moscow Territorial Directorate of the Federal Agency for State Property Management of the owner's powers in respect of Federal State Unitary Enterprises;

generation of the federal budget income from the transfer of revenues of Federal State Unitary Enterprises that remain at their disposal after payment of taxes and other mandatory payments.

The audited entities:

1. «PromEx» Federal State Unitary Enterprise (Moscow);
2. «Car Repair Center of the Public Assets Ministry of Russia» Federal State Unitary Enterprise (Moscow).

Control activity objectives:

1. To assess the efficiency and validity of possession, use and disposal by Federal State Unitary Enterprises of federal property units assigned thereto, including ensuring of the transfer to the federal budget of a part of revenues that remains at their disposal after payment of taxes and other mandatory payments;
2. To determine the efficiency of the Federal Agency for State Property Management and the Moscow Territorial Directorate of the Federal Agency for State Property Management in exercising the powers of an owner in respect of Federal State Unitary Enterprises.

Tatyana Manuylova, Andrey Perchyan

(p. 102)

Report on the interim results of the expert and analytical activity: «Monitoring and evaluation of efficiency of the allocation and use of the Reserve Fund and the National Welfare Fund, including the funds allocated to the funding of infrastructural projects at the expense of the National Welfare Fund in the framework of the sub-program «Management of Public Debt and Public Finance of the Russian Federation» of the state program of the Russian Federation «Management of Public Finance and Regulation of Financial Markets».

Subject of the activity: the process of allocation and use of the Reserve Fund and the National Welfare Fund.

The objectives of the activity:

1. Monitoring and evaluation of efficiency of the Reserve Fund allocation.

2. Monitoring and evaluation of efficiency of the allocation and use of the National Welfare Fund assets, including those allocated for funding self-sustaining infrastructural projects.

3. Monitoring of the terms and amount of money from National Welfare Fund allocated by credit organizations for funding self-sustaining infrastructural projects, the list of which is approved by the Government of the Russian Federation.

4. Monitoring of implementation of self-sustaining infrastructural projects approved by Order No. 2044-r of the Government of the Russian Federation dated November 5, 2013, carried out by legal entities, whose securities the money of the National Welfare Fund are placed in.

The audited entities:

1. Ministry of Finance of the Russian Federation (Moscow);
2. Federal Treasury (Moscow);
3. Ministry of Economic Development of the Russian Federation (Moscow);
4. Ministry of Transport of the Russian Federation (Moscow);
5. Federal Railroad Transport Agency (Moscow);
6. «Rosatom» State Atomic Energy Corporation (Moscow);
7. VTB Bank (Open Joint-Stock Company) (Moscow);
8. «Gazprombank» Joint-Stock Company (Moscow);
9. «Russian Agricultural Bank» Open Joint-Stock Company (Moscow);
10. «Russian Motor Roads» State-Owned Company (Moscow);
11. «Russian Railroads» Open Joint-Stock Company (Moscow);
12. «Tuviniian Energy Industrial Corporation» Closed Joint-Stock Company (Kyzyl);
13. «Infrastructural Investments - 3» Limited Liability Company (Moscow);
14. «Infrastructural Investments - 4» Limited Liability Company (Moscow);
15. «Yamal SPG» Open Joint-Stock Company (Yar-Sale, Yamalo-Nenets Autonomous Okrug);
16. «Atomenergoprom» Joint-Stock Company (Moscow).

Vladimir Katrenko

(p. 143)

The report on the results of the control activity «Audit of the Performance of Agreements Entered Into by the Ministry of Labor and Social Protection of the Russian Federation with Executive Authorities of Constituent Entities of the Russian Federation for the Achievement of Performance Targets (Regulatory

Standards) of Optimization of the Network of Public (Municipal) Institutions in Social Sphere».

The subject of the control activity:

activities of the Ministry of Labor and Social Protection of the Russian Federation and of executive authorities of constituent entities of the Russian Federation to implement agreements entered into by the Ministry of Labor and Social Protection of the Russian Federation with executive authorities of constituent entities of the Russian Federation for the achievement of performance targets (regulatory standards) of optimization of the network of public (municipal) institutions in social sphere;

legislative and other regulatory enactments of the Russian Federation and constituent entities of the Russian Federation adopted in pursuance of instructions of the President of the Russian Federation and Decree No. 597 of the President of the Russian Federation dated May 7, 2012, «On Activities for the State Social Policy Implementation»;

The program of progressive improvement of the employee remuneration system in public (municipal) institutions for 2012-2018 approved by Order No. 2190-r of the Government of the Russian Federation dated November 26, 2012;

plan of activities («road map»), «Improvement of Efficiency and Quality of Services in the Area of Service Provision to the Population (2013-2018)» approved by Order No. 282 of the Ministry of Labor and Social Protection of Russia dated April 30, 2014;

regional plans of activities («road maps»), «Improvement of Efficiency and Quality of Services in the Area of Service Provision to the Population (2013-2018)»;

analytical, statistical and financial reporting (drawing up, maintenance, meeting deadlines), including with respect to operations with the funds of budgets of all levels and extra-budgetary sources, aimed at the accomplishment, in 2013-2014, of objectives set forth in Decree No. 597 of the President of the Russian Federation dated May 7, 2012, «On Activities for the State Social Policy Implementation», instructions of the President of the Russian Federation, resolutions of the Government of the Russian Federation;

other documents of the Ministry of Labor and Social Protection of the Russian Federation, executive authorities of constituent entities of the Russian Federation adopted to achieve performance targets (regulatory standards) of optimization of the network of public (municipal) institutions in social sphere.

The audited entities:

Ministry of Labor and Social Protection of the Russian Federation;
executive authorities of the Rostov Region;
executive authorities of the Republic of Bashkortostan;
executive authorities of the Yaroslavl Region;
executive authorities of the Vologda Region;
executive authorities of constituent entities of the Russian Federation, with the exception of the City of Sevastopol and the Republic of Crimea (upon requests).

The objective of the control activity: to audit the performance of obligations set forth in the agreements by the Ministry of Labor and Social Protection of the Russian Federation and executive authorities of constituent entities of the Russian Federation.

Alexander Filipenko

(p. 177)

The report on the results of the control activity «Audit of the Performance of Agreements Entered Into by the Ministry of Health of the Russian Federation with Supreme Executive Authorities of Constituent Entities of the Russian Federation for the Achievement of Performance Targets (Regulatory Standards) of Optimization of the Network of Health Care Organizations of Public and Municipal Health Care Systems».

The subject of the control activity:

activities of the Ministry of Health of Russia, executive authorities of constituent entities of the Russian Federation to implement:

agreements entered into by the Ministry of Health of the Russian Federation with executive authorities of constituent entities of the Russian Federation to ensure the mandatory achievement in 2014-2018 of performance targets (regulatory standards) of optimization of the network of health care organizations of the public and municipal health care systems (hereinafter referred to as the Agreements);

programs of progressive improvement of the employee remuneration system in public (municipal) institutions for 2012-2018 approved by Order No. 2190-r of the Government of the Russian Federation dated November 26, 2012;

plan of activities («road map») «Changes in the Social Sphere Sectors Aimed at Improvement of Health Care», approved by Order No. 2599-r of the Government of the Russian Federation dated December 28, 2012;

regional plans of activities («road map»), «Changes in the Social Sphere Sectors Aimed at Improvement of Health Care Efficiency» (hereinafter referred to as regional «road maps»);

analytical, statistical and financial reporting (drawing up, maintenance, meeting deadlines), including with respect to operations with the funds of budgets of all levels and extra-budgetary sources, aimed at the accomplishment, in 2013-2014, of objectives set forth in Decree No. 597 of the President of the Russian Federation dated May 7, 2012, «On Activities for the State Social Policy Implementation» (hereinafter referred to as Decree No. 597), instructions of the President of the Russian Federation, resolutions of the Government of the Russian Federation;

legislative and other regulatory enactments of the Russian Federation, the Ministry of Health of the Russian Federation and constituent entities of the Russian Federation adopted in pursuance of instructions of the President of the Russian Federation and Decree No. 597, as well as to achieve performance targets (regulatory standards), and justifying measures on optimization of the network of health care institutions of public and municipal health care systems.

The audited entities:

the Government of the Penza Region (Penza);

the Government of the Zabaykalye Territory (Chita);

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

executive authorities of 83 constituent entities of the Russian Federation (upon requests).

More than 850 key figures (2,584 cells) have been requested from executive authorities of constituent entities of the Russian Federation and processed in the framework of the control activity. All key figures have been correlated with each other.

Control activity objective and questions:

To audit the performance by the Ministry of Health of the Russian Federation and executive authorities of constituent entities of the Russian Federation of obligations set forth in the Agreements, the validity of measures to reorganize inefficient health care organizations of the public and municipal health care systems, and the analysis of the performance targets, to assess the achievement of efficiency and accessibility of medical aid for the population.

Questions:

1. To analyze the validity of measures to reorganize inefficient health care organizations of the public and municipal health care systems, as well as to perform the analysis of the area planning schemes in order to raise money to increase salaries for medical staff, and the results of said activities, including:

headcount optimization (including office and management personnel);

reduction and optimization of expenses on the maintenance of institutions;

quantitative and qualitative key performance targets (regulatory standards) of the optimization of the network of public and municipal health care systems, as well as services provided thereby.

2. To analyze the validity of projected key performance targets (regulatory standards) in accordance with the Agreements and assess the degree of achievement, in 2013-2014, of key performance targets (regulatory standards) of the optimization of the network of health care institutions of the public and municipal health care systems set forth in the Agreements, the «road map» and regional «road maps» (including key figures set forth in the Agreements), as well as to check the compliance with deadlines for submission of information regarding the degree of achievement of key performance targets to the Ministry of Health of Russia.

3. To analyze the performance of and compliance with requirements and conditions set forth in the Agreements, as well as in other regulatory legal enactments aimed at the optimization of the network of health care institutions of the public and municipal health care systems and increase of salary for medical staff.

4. To check the fullness and validity of expenses of health care institutions (including the assessment of accounts payable), as well as the performance by executive authorities of constituent entities of the Russian Federation of their obligations on the increase of salary for medical staff in accordance with Decree No. 597, in particular, to assess the amount of funds allocated for said purposes at the expense of saving due to the optimization of expenses in the network of public (municipal) institutions (including the reorganization of inefficient health care institutions).

5. To analyze the activities of executive authorities of constituent entities of the Russian Federation as per development, adoption and improvement of legislative and regulatory framework, including the issues of the optimization of the network of health care institutions of the public and municipal health care systems, as well as the progressive improvement of the employee remuneration system in public (municipal) institutions.

6. To analyze the efficiency of interdepartmental cooperation of executive authorities of constituent entities of the Russian Federation in the sphere of education, health care and social services, as well as local self-government bodies in preparing and carrying out activities on optimization and reorganization of the network of public (municipal) institutions.

7. To analyze measures taken by executive authorities of constituent entities of the Russian Federation and local self-government bodies with regard to the

issues of professional development, professional retraining, as well as employment assistance to employees of health care institutions in the framework of optimization of the network of health care institutions of the public and municipal health care systems.

Alexander Filipenko

(p. 240)

The report on the results of the control activity «Audit of the Performance of Agreements Entered Into by the Ministry of Culture of the Russian Federation with Executive Authorities of Constituent Entities of the Russian Federation for the Achievement of Performance Targets (Regulatory Standards) of Optimization of the Network of Public (Municipal) Institutions of Culture».

The subject of the control activity:

evaluation of the activities of the Ministry of Culture of the Russian Federation, executive authorities of constituent entities of the Russian Federation to prepare and implement agreements entered into by the Ministry of Culture of the Russian Federation with executive authorities of constituent entities of the Russian Federation for the achievement of performance targets (regulatory standards) of optimization of the network of public (municipal) institutions in the sphere of culture (hereinafter referred to as the Agreements);

analytical, statistical and financial reporting (drawing up, maintenance, meeting deadlines), including with respect to operations with the funds of budgets of all levels and extra-budgetary sources, aimed at the accomplishment in 2013-2014 of objectives set forth in Decree No. 597 of the President of the Russian Federation dated May 7, 2012, «On Activities for the State Social Policy Implementation» (hereinafter referred to as Decree No. 597), instructions of the President of the Russian Federation, resolutions of the Government of the Russian Federation;

evaluation of legislative and other regulatory enactments of the Russian Federation, the Ministry of Culture of Russia and executive authorities of constituent entities of the Russian Federation adopted in pursuance of instructions of the President of the Russian Federation and Decree No. 597, as well as to achieve performance targets (regulatory standards), and justifying measures on optimization of the network of public (municipal) institutions of culture;

assessment of results of implementation of the Agreements, including the social and economic effect of optimization of the network of public (municipal) institutions in the sphere of culture.

The audited entities:

the Ministry of Culture of the Russian Federation (Moscow);

the Government of the Samara Region (Samara);
the Government of the Chelyabinsk Region (Chelyabinsk).

More than 800 key figures (2,432 cells) have been requested from executive authorities of constituent entities of the Russian Federation and processed in the framework of the control activity. The correlation of key figures has been analyzed.

Control activity objectives:

1. To evaluate the activities of the Ministry of Culture of Russia on preparation and implementation of the Agreements.

2. To check the validity of activities carried out by executive authorities of constituent entities of the Russian Federation to reorganize inefficient public (municipal) institutions of culture, including projected targets, performance of obligations set forth in the Agreements, as well as the results of activities performed.

Alexander Filipenko

(p. 296)

The report on the results of the control activity «Audit of the Performance of Agreements Entered Into by the Ministry of Education and Science of the Russian Federation with Executive Authorities of Constituent Entities of the Russian Federation for the Achievement of Performance Targets (Regulatory Standards) of Optimization of the Network of Public (Municipal) Educational Institutions».

The subject of the control activity:

the activities of the Ministry of Education and Science of the Russian Federation, executive authorities of constituent entities of the Russian Federation to implement:

agreements entered into by the Ministry of Education and Science of the Russian Federation with executive authorities of constituent entities of the Russian Federation for the achievement of performance targets (regulatory standards) of optimization of the network of public (municipal) educational institutions (hereinafter referred to as the Agreements);

programs of progressive improvement of the employee remuneration system in public (municipal) institutions for 2012-2018 approved by Order No. 2190-r of the Government of the Russian Federation dated November 26, 2012 (hereinafter referred to as the Program of progressive improvement of the employee remuneration system);

plan of activities («road map») «Changes in the Social Sphere Sectors Aimed at Improvement of Education and Science Efficiency», approved by

Order No. 722-r of the Government of the Russian Federation dated April 30, 2014 (hereinafter referred to as the federal «road map»);

regional plans of activities («road maps») «Changes in the Social Sphere Sectors Aimed at Improvement of Education and Science Efficiency» (hereinafter referred to as regional «road maps»);

analytical, statistical and financial reporting (drawing up, maintenance, meeting deadlines), including with respect to operations with the funds of budgets of all levels and extra-budgetary sources, aimed at the accomplishment in 2013-2014 of objectives set forth in Decrees of the President of the Russian Federation No. 597 dated May 7, 2012, «On Activities for the State Social Policy Implementation» (hereinafter referred to as Decree No. 597), No. 761 dated June 1, 2012, «On the National Strategy of Activities for the Benefit of Children for 2012-2017» (hereinafter referred to as Decree No. 761), No. 1688 dated December 28, 2012, «On Certain Measures for the Implementation of State Policy in the Field of Protection of Orphaned Children and Children Deprived of Parental Care» (hereinafter referred to as Decree No. 1688), resolutions of the Government of the Russian Federation;

legislative and other regulatory enactments of the Russian Federation, the Ministry of Education and Science of the Russian Federation, and constituent entities of the Russian Federation adopted in pursuance of Decrees No. 597, No. 761, No. 1688, as well as to achieve performance targets (regulatory standards), and justifying measures on optimization of the network of public (municipal) educational institutions.

The audited entities:

the Ministry of Education and Science of the Russian Federation (Moscow);

the Government of the Astrakhan Region (Astrakhan);

the Government of the Vologda Region (Vologda);

executive authorities of constituent entities of the Russian Federation (upon requests).

More than 940 key figures (2,540 cells) have been requested from 83 constituent entities of the Russian Federation and processed in the framework of the control activity. All key figures have been correlated with each other.

The objective of the control activity: to audit the performance by the Ministry of Education and Science of the Russian Federation and executive authorities of constituent entities of the Russian Federation of obligations set forth in the Agreements, the validity of measures to reorganize inefficient public (municipal) educational institutions of state and municipal educational systems, and the

analysis of projected targets, as well as the quality and accessibility of services provided by educational institutions to the population.

Questions:

1. To analyze the validity of activities to reorganize inefficient public (municipal) educational institutions, as well as to perform the analysis of the area planning schemes in order to raise money to increase salaries for employees of educational institutions, and the results of said activities, including:

headcount optimization (including office and management personnel);

reduction and optimization of expenses on the maintenance of educational institutions;

quantitative and qualitative key performance targets (regulatory standards) of the optimization of the network of public (municipal) educational institutions, as well as services provided thereby.

2. To analyze the validity of projected key performance targets (regulatory standards) in accordance with the Agreements and assess the degree of achievement, in 2013-2014, of key performance targets (regulatory standards) of the optimization of the network of public (municipal) educational institutions set forth in the Agreements, the federal «road map» and regional «road maps» (including key figures set forth in the Agreements), as well as to check the compliance with deadlines for submission of information regarding the degree of achievement of key performance targets to the Ministry of Education and Science of the Russian Federation.

3. To analyze whether the Ministry of Education and Science of the Russian Federation performs and comply with requirements and conditions set forth in the Agreements, as well as in other regulatory legal enactments aimed at the optimization of the network of public (municipal) educational institutions and increase of salary for educational personnel.

4. To check the fullness and validity of expenses of public (municipal) educational institutions (including the assessment of accounts payable), as well as the performance by executive authorities of constituent entities of the Russian Federation of their obligations on the increase of salary for employees of public (municipal) educational institutions in accordance with Decrees No. 597, No. 761, No. 1688, in particular, to assess the amount of funds allocated for said purposes at the expense of saving due to the optimization of expenses in the network of public (municipal) educational institutions (including the reorganization of inefficient educational institutions).

5. To analyze the activities of executive authorities of a constituent entity of the Russian Federation as per development, adoption and improvement of legislative

and regulatory framework, including the issues of the optimization of the network of public (municipal) educational institutions, as well as the progressive improvement of the employee remuneration system in public (municipal) institutions.

6. To analyze the efficiency of interdepartmental cooperation of executive authorities of constituent entities of the Russian Federation in the sphere of education, health care and social services, as well as local self-government bodies in preparing and carrying out activities on optimization and reorganization of the network of public (municipal) institutions.

7. To analyze measures taken by executive authorities of a constituent entity of the Russian Federation and local self-government bodies with regard to the issues of professional development, professional retraining, as well as employment assistance to employees of educational institutions in the framework of optimization of the network of public (municipal) educational institutions.