

Summary

Bato-Zhargal Zhambalnimbuev

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Report on the control activity «Reviewing of Use in 2013-2014 and in YTD 2015 of Federal Budget Resources and Federal Property Intended to Manage Specially Protected Federal Natural Sites and to Exercise Oversight Functions in the Area of their Operations».

The subject of the control activity:

expenditure of federal budget resources allocated in 2013-2014 and YTD 2015 to the audited entities to manage specially protected federal natural sites and to exercise oversight functions within their territory;

laws and regulations, as well as administrative documents governing the service of specially protected federal natural sites (federal reserves and national parks) and the exercising of oversight functions within their territory;

activity of the objects of the audit of anti-corruption measures.

Audited entities:

1. Ministry of Natural Resources and Environment of the Russian Federation (Moscow).

2. Federal State Budgetary Enterprise «Russian Arctic National Park» (Arkhangelsk).

3. Federal State Budgetary Enterprise «Kenezersky National Park» (Arkhangelsk).

4. Federal State Budgetary Enterprise «Voronezh State Natural Biosphere Reserve» (Voronezh).

5. Federal State Budgetary Enterprise «Losiny Ostrov National Park» (Moscow).

6. Federal State Budgetary Enterprise «Joint Directorate of Baikal - Lena State Nature Reserve and Pribaikalsky National Park» (Irkutsk).

7. Department of Federal Natural Resource Management Oversight Agency for Arkhangelsk region (Arkhangelsk).

Audit objectives:

1. Audit of legitimacy, validity, and timeliness of financial support of operations of specially protected federal natural sites.

2. Reviewing of use of federal budget resources, appropriations in aid to provide public mission financial support and appropriations in aid for other purposes, budget capital investments in capital construction projects, and reviewing of use of income from revenue-producing activities.

3. Audit of legitimacy of management, control, and use of federal property.

4. Assessment of the efficiency of audited entities in execution of the tasks and functions within the designated scope of operation.

5. Assessment of the efficiency of implementation of anti-corruption measures.

Andrey Perchyan, Tatyana Manuylova

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Report on the interim results of the expert and analytical activity «Monitoring and Selective Audit of Conditions and Volumes of Placement of the Sovereign Bonds by the State Corporation Deposit Insurance Agency in Subordinated Loans of Banks and (or) Payment by Means of These Bonds for Subordinated Loans of Banks» (for the first 9 months of 2015).

The subject of the audit: audit of observance of conditions and volumes of placement of the sovereign bonds by the State Corporation Deposit Insurance Agency (hereinafter Deposit Insurance Agency) in subordinated loans of banks and (or) payment by means of these bonds for subordinated loans of banks, provided by the regulatory enactments pending adoption under the Plan of High-Priority Activities on Provision of Sustainable Development of Economy and Social Stability in 2015 approved by Order of the Government of the Russian Federation of January 27, 2015, No. 98-r, and other documents concerning the issues of the Plan's implementation.

Objectives of the activity:

1. Audit the adherence, by the Deposit Insurance Agency, to the requirements of regulatory documents governing capitalization of credit organizations of the Russian Federation to maintain the required level of lending to organizations of high-priority branches of the economy.

2. Assess effectiveness of use of federal loan bonds transferred as asset contribution of the Russian Federation to the asset of the Deposit Insurance Agency, to increase capitalization of the Russian banks with a view to supporting a required level of lending to the high-priority branches of the economy.

Audited entities: State Corporation Deposit Insurance Agency; the Central Bank of Russia; Ministry of Finance of the Russian Federation; the Ministry of Economic Development and Trade of the Russian Federation; Federal Treasury.

Andrey Perchyan

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Report on the control activity «Audit of Enforcement of Federal Law of the 25th of July 2011 No 260-FZ «Concerning State Support in the Area of Agricultural Insurance and Introduction of Changes into the Federal Law

«On Agricultural Development» by Insurance Companies Involved in State-aided Agricultural Insurance, in 2012-2014 and in the First Six Months of 2015».

The subject of the control activity:

- the operation of entities involved in the state-aided agricultural insurance in the framework of the implementation of measures linked to the maintenance of the insurance system for agricultural producers;
- the legal and regulatory framework governing their operations, statutory, administrative, contractual, accounting, reporting, payment, financial and statistical, analytical and other documents of the audited organizations.

Audited entities:

1. Polis Limited Liability Insurance Company (Oryol);
2. Soglasie Limited Liability Insurance Company (Moscow);
3. Closely-Held Stock Company «Insurance Company RSKhB Insurance» (Moscow);
4. The Oryol Region Government (Oryol) (table-top);
5. The Voronezh Region Government (Voronezh) (table-top);

Audit objectives:

Objective 1. Audit of insurance organizations adherence to the requirements of the current legislation of the Russian Federation in so far as relevant to state aid in the area of agricultural insurance in 2012-2014 and the first six months of 2015.

Objective 2. Audit of contract relations between insurance organizations and insuring parties (agricultural producers) in state-aided agricultural insurance and their adherence to the laws and regulations in effect in 2012-2014 and the first six months of 2015.

Andrey Perchyan

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Report on the control activity «Audit of Lending by Commercial Banks to Constituent Entities of the Russian Federation in 2013-2014 and in YTD 2015».

The subject of the control activity:

1. Activity of executive agencies of state power of constituent entities of the Russian Federation and credit organizations linked to disbursement of loans by credit organizations to constituent entities of the Russian Federation (their municipal entities).
2. Fundraising and appropriation of financial resources disbursed by credit organizations as loans to constituent entities of the Russian Federation (their municipal entities).

3. Application of public funds intended for the purposes of repayment and servicing of loans payable by constituent entities of the Russian Federation (their municipal entities) to credit organizations.

Audited entities:

1. Bank VTB (Open Joint Stock Company) (Moscow);
2. Open Joint-Stock Company Sberbank of Russia (Moscow);
3. The Government of the Arkhangelsk Region (Arkhangelsk);
4. The Government of the Kirov Region (Kirov);
5. The Administration of the Krasnodar Territory (Krasnodar);
6. The Government of the Nizhny Novgorod Region (Nizhny Novgorod).

Audit objectives:

Objective 1. Evaluate the validity of borrowing raised by constituent entities of the Russian Federation from credit organizations.

Objective 2. Audit legality and effectiveness of selection of credit organizations extending credits to constituent entities of the Russian Federation.

Objective 3. Assess the efficiency and adherence to laws and regulations of the procedures of accounting and disbursement of the loans from credit organizations by constituent entities of the Russian Federation.

Objective 4. Assess the efficiency of management of the processes of repayment and servicing of credits extended to constituent entities of the Russian Federation by credit organizations.

Objective 5. Assess the impact on the credit organizations' financial sustainability of the loan extending services they provide to constituent entities of the Russian Federation (their municipal entities).

Valery Bogomolov

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Report on the control activity «Review of the Application of the Resources of the Investment Fund of the Russian Federation Allocated to Implementation of Integrated Investment Project «Organization of High-Speed Passenger Train Operation between Buslovskaya and Saint Petersburg of the Oktyabrskaya Railway' in 2013-2014 and in the first half of the year 2015».

The subject of the control activity:

the resources of the Investment Fund of the Russian Federation (hereinafter the Investment Fund) designed to finance the integrated investment project «Organization of High-Speed Passenger Train Operation between Buslovskaya and Saint Petersburg of the Oktyabrskaya Railway»;

the implementation by the Federal Rail Transport Agency and the Federal State Unitary Enterprise «Unitary Customer Group of the Federal Rail Transport Agency» of the integrated investment project «Organization of High-Speed Passenger Train Operation between Buslovskaya and Saint Petersburg of the Oktyabrskaya Railway».

Audited entities:

1. Federal Rail Transport Agency (Moscow).
2. Federal State Unitary Enterprise «Unitary Customer Group of the Federal Rail Transport Agency» (Moscow).

Objective of the control activity:

evaluation of efficiency of use of the resources of the Investment Fund designed to implement the integrated investment project «Organization of High-Speed Passenger Train Operation between Buslovskaya and Saint Petersburg of the Oktyabrskaya Railway».

Tatyana Manuylova, Andrey Perchyan

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Report on intermediate results of review and analysis «Monitoring and Evaluation of Efficiency of Investment and Use of the Resources of the Reserve Fund and the National Welfare Fund Such as, Without Limitation, Resources Designed to Finance Infrastructure Projects Using the Resources of the National Welfare Fund in Connection with Implementation of the Subprogram «Management of Sovereign Debt and State Financial Assets of the Russian Federation» of Russian Federation Government Program «Public Finance Management and Regulation of Financial Markets».

Subject of the audit: investment and use of the resources of the Reserve Fund and the National Welfare Fund.

Objectives of the activity:

1. Monitoring and evaluation of efficiency of investment of the resources of the Reserve Fund.
2. Monitoring and evaluation of efficiency of investment and use of the resources of the National Welfare Fund (hereinafter Fund), such as, without limitation, funds designed to finance free-standing infrastructure projects.
3. Monitoring of the conditions and extent of the Fund's resources allocated by credit organizations to finance free-standing infrastructure projects, the list of which is subject to approval by the Government of the Russian Federation.
4. Monitoring of the implementation by the legal entities, whose securities the resources of the Fund are invested into, of the free-standing infrastructure

projects the list of which has been approved by Executive Order of the Government of the Russian Federation of the 5th of November 2013 No 2044-r.

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 Rail Transport Agency (Moscow);
6. Rosatom State Nuclear Energy Corporation (Moscow);
7. Bank VTB (Open Joint Stock Company) (Moscow);
8. Joint Stock Company Gazprombank (Moscow);
9. JSC Russian Agricultural Bank (Moscow);
10. Public Company Russian Roads (Moscow);
11. JSC Russian Railways (Moscow);
12. Closely-Held Stock Company Tuva Energy Industrial Corporation (Kyzyl);
13. Limited Liability Company Infrastructure Investments - 3 (Moscow);
14. Limited Liability Company Infrastructure Investments - 4 (Moscow);
15. JSC Yamal LNG (Yar-Sale, the Yamalo-Nenets Autonomous District);
16. Joint Stock Company Atomenergoprom (Moscow).

Alexander Zhdankov

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Conclusion report for the report of the Government of the Russian Federation «On the Progress of Performance of Production-Sharing Agreements in 2014».

The conclusion report of the Accounts Chamber of the Russian Federation «On the Progress of Performance of Production-Sharing Agreements in 2014» (hereinafter conclusion report) has been released in accordance with the provisions of Para 3 to Article 19 of Federal Law of the 30th of December 1995 No 225-FZ «Concerning Production-Sharing Agreements», the provisions of Para 24.1 to Article 13, and the provisions of Para 7 to Part 1, Article 24 of Federal Law of the 5th of April 2013 No 41-FZ «Concerning the Accounts Chamber of the Russian Federation».

The conclusion report has been released based on the following control activities: «Audit of Efficiency of the Executive Branches of the Government in the Performance of Production-Sharing Agreements in 2014», «Audit of Efficiency of Operation of the Government and the Project Operator in the Development of the Kharyaga Raw Hydrocarbon Deposit on a Production Sharing Basis in 2014», «Audit of Efficiency of the Operation of the Government and the

Operator in the Performance of the Production-Sharing Agreement for the Chaivo, Odoptu and Arkutun-Dagi Oil and Gas Condensate Deposits on the Shelf of Sakhalin Island in 2014», «Audit of Efficiency of the Operation of the Government and the Operator in the Performance of the Agreement for Development of Piltun-Astokhskoye and Lunskeye Oil and Gas Fields on the Basis of Production Sharing in 2014», approved by the Board of the Accounts Chamber of the Russian Federation (Minutes of October 30, 2015 No 47K (1058) (hereinafter control activities).

The control activities included audits of the Ministry of Energy of the Russian Federation, the Ministry of Natural Resources and Environment of the Russian Federation, the Federal Agency for State Property Management, the Federal Service for Supervision in the Sphere of Natural Resource Use, the Federal Service for Environmental, Technological and Nuclear Supervision, the Federal Customs Service, the Central Energy Custom House, the Baltic North-Western Custom House, the Sakhalin Customs Office of Far Eastern Customs Administration, Administration of the Federal Tax Service for the Arkhangelsk Region and the Nenets Autonomous Area, Administration of the Federal Tax Service for the Sakhalin Region, Interregional Inspectorate of the Federal Tax Service No. 4 for the Arkhangelsk Region and the Nenets Autonomous Area, Interregional Inspectorate of the Federal Tax Service No. 1 for the Sakhalin Region, the Sakhalin Oblast Government, the Administration for the Nenets Autonomous Area, Exxon Neftegas Limited, Sakhalin Energy Investment Company Ltd, French joint-stock company Total E&P Russia.

The Accounts Chamber suggests, when the Report is considered by the lower house of the Russian parliament, taking into account the data added to the conclusion report, and to the report on the following control activities: «Audit of Efficiency of the Executive Branches of the Government in the Performance of Production-Sharing Agreements in 2014» (Para 1.4.1), «Audit of Efficiency of the Operation of the Government and the Project Operator in the Development of the Kharyaga Raw Hydrocarbon Deposit on a Production-Sharing Basis in 2014» (Para 1.4.2), «Audit of Efficiency of Operation of the Government and the Operator in the Performance of the Production-Sharing Agreement for the Chaivo, Odoptu and Arkutun-Dagi Oil and Gas Condensate Deposits on the Shelf of Sakhalin Island in 2014» (Para 1.4.3), «Audit of Efficiency of Operation of the Government and the Operator in the Performance of the Agreement for Development of Piltun-Astokhskoye and Lunskeye Oil and Gas Fields on the Basis of Production Sharing» in 2014» (Para 1.4.4).