

Summary

Sergey Agaptsov

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The report on the results of the control activity «Audit of validity, effectiveness and efficiency of the use of budget funds allocated in 2011-2014 for the implementation of the complex program «Creating High Technology Technoparks in the Russian Federation».

The subject of the control activity:

1. The funds of the federal budget and other funds allocated to the implementation of the complex program «Creating High Technology Technoparks in the Russian Federation».

2. Financial, statistical, accounting reporting, project, permission, executive, reporting documentation, reference, information and analytical materials, contractual, payment and other primary documents associated with the use of federal budget funds to create technoparks.

The audited entities:

1. Ministry of Communications and Mass Media of the Russian Federation (Moscow).

2. The Government of the Nizhny Novgorod Region (Nizhny Novgorod).

3. The Government of the Penza Region (Penza).

4. The Government of the Samara Region (Samara).

The objective of the control activity: to check the validity of the allocation of federal budget funds to the implementation of the complex program «Creating High Technology Technoparks in the Russian Federation», as well as to assess the efficiency and effectiveness of budget expenditure for the specified objectives.

Questions:

to analyze the regulatory legal framework establishing the terms and procedure for providing budget funds for the implementation of the complex program «Creating High Technology Technoparks in the Russian Federation»;

to check the sufficiency and validity of the budgetary funding of facilities of the complex program «Creating High Technology Technoparks in the Russian Federation»;

to check the completeness and timeliness of performance of contractual obligations, including the activities of federal executive authorities and executive authorities of constituent entities of the Russian Federation on the organization of procurement procedures, carrying-out of design and survey, construction and installation and other work, provision of necessary permissive and other documentation, observation of construction standards and rules, presentation of reporting documentation on funding and performance of activities on the

implementation of the complex program «Creating High Technology Technoparks in the Russian Federation»;

to analyze the activities of federal executive authorities and executive authorities of constituent entities of the Russian Federation aimed at the implementation of measures to combat corruption and performance of programs, measures and activities taken to implement the National Strategy against Corruption, as well as the effectiveness of organizing control over the target and efficient use of budget funds allocated for the implementation of the complex program «Creating High Technology Technoparks in the Russian Federation»;

to analyze and assess the efficiency of the use of budget funds allocated for the implementation of the complex program «Creating High Technology Technoparks in the Russian Federation».

**Yury Roslyak, Sergey Shtogrin,
Yury Agafonov, Elena Bukareva**
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The report on the results of the control activity «Analysis of performance by federal executive authorities of Federal Law No. 202-FZ «On Amending the Second Part of the Tax Code of the Russian Federation» dated November 29, 2012, pertaining to including into the category of taxable items in accordance with the laws of the Russian Federation of land plots of limited transferability provided to ensure defense, security and customs needs».

The subject of the control activity: activities of federal executive authorities in the formation of the tax base pertaining to including into the category of taxable items in accordance with the laws of the Russian Federation of land plots of limited transferability provided to ensure defense, security and customs needs.

The audited entities:

1. Ministry of Economic Development of the Russian Federation (Moscow) (upon request).
2. Ministry of Defense of the Russian Federation (Moscow) (upon request).
3. Ministry of the Interior of the Russian Federation (Moscow) (upon request).
4. Ministry of the Russian Federation for Civil Defense, Emergencies and Elimination of Consequences of Natural Disasters (Moscow) (upon request).
5. Federal Customs Service (Moscow) (upon request).
6. Federal State-Owned Enterprise «Central Territorial Department for Property Relations» of the Ministry of Defense of the Russian Federation (Moscow).
7. Main Directorate of the Ministry of the Interior of the Russian Federation for the Nizhny Novgorod Region (Nizhny Novgorod) (together with the Control and Accounting Chamber of the Nizhny Novgorod Region).

8. Main Directorate of the EMERCOM of the Russian Federation (Nizhny Novgorod) (together with the Control and Accounting Chamber of the Nizhny Novgorod Region).

9. Customs of Nizhny Novgorod (Nizhny Novgorod) (together with the Control and Accounting Chamber of the Nizhny Novgorod Region).

10. Main Directorate of the Ministry of the Interior of the Russian Federation for the Krasnodar Territory (Krasnodar) (together with the Control and Accounting Chamber of the Krasnodar Territory).

11. Main Directorate of the EMERCOM of the Russian Federation for the Krasnodar Territory (Krasnodar) (together with the Control and Accounting Chamber of the Krasnodar Territory).

12. Krasnodar Customs (Krasnodar) (together with the Control and Accounting Chamber of the Krasnodar Territory).

13. Federal Tax Service (Moscow) (upon request).

14. Federal Agency for State Property Management (Moscow) (upon request).

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

16. Public authorities of the constituent entities of the Russian Federation (selectively, upon request).

Objectives of the control activity:

1. To determine the completeness and quality of the formation of the tax base pertaining to including into the category of taxable items in accordance with the laws of the Russian Federation of land plots of limited transferability provided to ensure defense, security and customs needs.

2. To analyze the problems associated with the assessment and collection of land tax due to amendments to the Tax Code of the Russian Federation introduced by Federal Law No. 202-FZ «On Amending the Second Part of the Tax Code of the Russian Federation» dated November 29, 2012, pertaining to including into the category of taxable items in accordance with the laws of the Russian Federation of land plots of limited transferability provided to ensure defense, security and customs needs.

Alexander Filipenko

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The report on the results of the control activity «Audit of lawful, targeted and efficient use of federal budget funds allocated for the creation and development of tourist and recreational cluster «Yelets», as well as automobile tourist cluster «Zadonshchina» in the framework of the federal target program «Development of Domestic and Incoming Tourism in the Russian Federation (2011-2018)» in

the Lipetsk Region (jointly with the General Prosecutor's Office of the Russian Federation).

The subject of the control activity:

1. To assess the lawfulness and efficiency of the use of federal budget funds allocated for the creation and development of tourist and recreational cluster «Yelets», as well as automobile tourist cluster «Zadonshchina» in the framework of the federal target program «Development of Domestic and Incoming Tourism in the Russian Federation (2011-2018)».

2. Documents and other materials containing information on the subject of the control activity have been checked in the framework of the control activity, including:

foundation documents of the audited entity, regulatory legal enactments and other administrative documents regulating the activities of the audited entity, including the use of the funds of the federal budget and extra-budgetary sources (including documents associated with the planning of the amount of funding);

regulatory legal enactments and other administrative documents determining the objectives, tasks, parameters, terms and plans of implementation of the federal target program «Development of Domestic and Incoming Tourism in the Russian Federation (2011-2018)»;

contracts, agreements, documents associated with the placement of orders for delivery of goods, performance of work, provision of services; payment, financial, banking and other documents confirming business transactions; budgetary, accounting, statistical and other reporting.

The audited entities:

1. Federal Tourism Agency (Moscow) (upon request);
2. Administration of the Lipetsk Region (Lipetsk Region, Lipetsk);

The objective of the control activity:

to analyze the exercise of powers and performance of obligations by the audited entities in formation and use of the funds of the federal budget, the consolidated budget of a constituent entity of the Russian Federation and extra-budgetary sources (taking into account the established level of co-funding) allocated for the creation and development of tourist clusters in the framework of the federal target program in accordance with laws and other regulatory legal enactments.

Bato-Zhargal Zhambalnimbuev

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The report on the results of the control activity «Audit of the condition and the use of forests situated on the lands of the forest fund and the lands for defense and security, as well as the federal budget spending on the exercise of the powers in the field of forest relations».

The subject of the control activity: enforcement of regulatory legal instruments and other documents regulating the activities of the audited entities in the field of forest relations; formation and use of federal budget funds, including those allocated to constituent entities of the Russian Federation as inter-budget transfers to exercise certain powers in the field of forest relations; accounting, financial, statistical, administrative and other reporting.

The audited entities:

1. The Ministry of Industry and Trade of the Russian Federation (Moscow) (upon request);
2. Federal Forestry Agency (Moscow);
3. Federal State Statistics Service (Moscow) (upon request);
4. Ministry of Industrial Policy and Forest Complex of the Irkutsk Region (Irkutsk Region, Irkutsk);
5. Ministry of Natural Resources and Environment Protection of the Krasnoyarsk Territory (Krasnoyarsk Territory, Krasnoyarsk);
6. Republican Agency of the Forest Industry of the Republic of Buryatia (Republic of Buryatia, Ulan-Ude);
7. Federal State Unitary Enterprise «Roslesinform» (Moscow);
8. The Baikal Branch of the State Forest Inventory of the Federal State Unitary Enterprise «Roslesinform» «Pribaikallesproekt» (Irkutsk Region, Irkutsk);
9. The Eastern-Siberian Branch of the State Forest Inventory of the Federal State Unitary Enterprise «Roslesinform» «Vostsiblesproekt» (Krasnoyarsk Territory, Krasnoyarsk);
10. The Buryat Branch of the Federal State Unitary Enterprise «Roslesinform» (Republic of Buryatia, Ulan-Ude).

Objectives of the control activity:

1. Compliance with the law in the allocation and use of funds from the federal budget.
2. Efficiency of the exercise of certain powers of the Russian Federation in the field of forest relations.
3. Efficiency of the use of forests and the forest-industry complex operation.

Valery Bogomolov

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The report on the results of the control activity «Audit of the targeted and efficient use of budgetary funds allocated in 2011-2013 for the implementation of measures to construct power-generating units at operating nuclear power plants associated with the development of the nuclear power industrial complex in the framework of the Long-Term Operation Program of the «Rosatom» State Atomic Energy Corporation (2009-2015)».

The subject of the control activity:

legislative, regulatory legal enactments and other documents regulating the procedure and terms for the provision and use of federal budget funds allocated for the implementation of measures to construct power-generating units at the Novovoronezh Nuclear Power Plant 2 and the Leningrad Nuclear Power Plant 2 in 2011-2013;

the activities of the audited entities to implement the Long-Term Operation Program of the «Rosatom» State Atomic Energy Corporation (2009-2015);

legislative and other regulatory legal enactments regulating the development, formation, implementation and control over implementation of investment programs; documents of federal executive authorities on coordination, approval and assessment of investment programs (selectively);

activities of JSC «Saint Petersburg Research and Design Institute Atomenergoproekt», JSC «Experimental Design Bureau Gidropress», JSC «Nuclear Energy Industrial Complex» and JSC «Atomenergoproekt» in the field of design and construction of power-generating units, as well as supply of equipment and performance of work at the Novovoronezh Nuclear Power Plant 2 and the Leningrad Nuclear Power Plant 2;

budgetary, accounting and statistical reporting; payment and other primary documents concerning funding, the use and spending of funds.

The audited entities:

1. «Rosatom» State Atomic Energy Corporation (Moscow) (upon request);
2. JSC «Concern Rosenergoatom» (Moscow) (JSC «Rosenergoatom») (involving visits to construction sites situated in the Voronezh Region (Branch of JSC «Concern Rosenergoatom» - «Directorate of the Novovoronezh Nuclear Power Plant 2 under Construction» (Voronezh Region, Novovoronezh) and the Leningrad Region (Branch of JSC «Concern Rosenergoatom» - «Directorate of the Leningrad Nuclear Power Plant 2 under Construction» (Leningrad Region, Sosnovy Bor);
3. JSC «Nuclear Energy Industrial Complex» (Moscow) (upon request);
4. JSC «Atomenergoproekt» (Moscow) (upon request);
5. JSC «Saint Petersburg Research and Design Institute Atomenergoproekt» (Saint Petersburg) (upon request);
6. JSC «Experimental Design Bureau Gidropress» (Podolsk, Moscow Region) (upon request).

Objectives of the control activity:

1. To check the targeted and efficient use of budget funds (budgetary investments) allocated for investment projects in 2011-2013 in the framework of the Long-Term Operation Program of the «Rosatom» State Atomic Energy Corpo-

ration (2009-2015), as well as to determine the amount of funds allocated from other sources of funding.

2. To assess the effectiveness of the implementation of investment projects.

Maxim Rokhmistrov

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The report on the results of the control activity «The audit of legality and effectiveness of budget spending on the activities of federal executive authorities on statutory regulation, monitoring of and control over the compliance with legislation in procurement for public needs under the conditions of the contract system formation».

The subject of the control activity:

the activities of the audited entities on statutory regulation, monitoring of and control over the compliance with legislation in procurement for public needs under the conditions of the contract system formation;

the use of budgetary funds allocated to the audited entities for the formation, operation and development of the contractual system in field of procurement;

regulatory legal enactments, administrative, methodological, analytical documents and materials prepared by the audited entities to carry out activities on the transition to the contractual system in the field of procurement;

documents and materials, including budgetary, accounting and statistical reporting, prepared by the audited entities in the framework of procurement, including those placed on the official site zakupki.gov.ru.

The audited entities:

1. Ministry of Economic Development of the Russian Federation (Moscow);
2. Federal Anti-Monopoly Service (Moscow);
3. Federal Treasury (Moscow);
4. Federal Service for Defense Order (Moscow) (upon request).

Objectives of the control activity:

1. To assess the completeness and consistency of legal, information and methodological documents providing for the transition to the contractual system and the efficiency of operation thereof.

2. To test the feasibility, validity, timeliness, legality, efficiency and effectiveness of expenditure on the funding of activities associated with the formation, operation and development of the contractual system in the field of procurement.

Vladimir Katrenko

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The report on the results of the control activity «Audit of the lawfulness and efficiency of the use of funds for compulsory social insurance against industrial

accidents and occupational illnesses in 2012-2013 and the first six months of 2014».

The subject of the control activity:

the use of budget funds of the Social Insurance Fund of the Russian Federation for compulsory social insurance against industrial accidents and occupational illnesses.

The audited entities:

Social Insurance Fund of the Russian Federation, State-Owned Enterprise - the Regional Department of the Social Insurance Fund of the Russian Federation for the Chelyabinsk Region, State-Owned Enterprise - the Regional Department of the Social Insurance Fund of the Russian Federation for the Komi Republic.

The objective of the control activity: to audit the lawfulness and efficiency of the use of funds for compulsory social insurance against industrial accidents and occupational illnesses.

Sergey Shtogrin

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The report on the results of the control activity «Audit of compliance with the measures of customs and tariff regulation, organization of customs control in order to ensure complete collection of customs payments in respect of oil products, gasoline, fuel, engine oil imported to the customs territory of the Russian Federation (Customs Union) in 2013 and 2014 to date».

The subject of the control activity:

the activities of federal executive authorities on providing control in respect of oil products in order to ensure complete collection of customs payments;

regulatory enactments on the issues of organization of customs clearing and customs control; statistical and other information on the issues of the control activity;

goods declarations and documents attached thereto;

the activities of federal executive authorities on providing control in respect of oil products in order to ensure complete collection of customs payments.

The audited entities:

1. Federal Customs Service (Moscow) (upon request);
2. Central Excise Customs (Moscow);
3. Central Energy Customs (Moscow).

The objective of the control activity: to identify the impact of the established measures of customs and tariff regulation, organization of customs control on the provision of complete collection of customs payments in respect of oil products imported to the customs territory of the Russian Federation (Customs Union).