

Summary

Tatyana Golikova, Vadim Dubinkin

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Report on the findings of an expert and analytical activity «Analysis of the volumes and projects of construction in progress in organizations under the jurisdiction of federal authorities and other beneficiaries of the federal budget funds, who have received budget appropriations from the federal budget for construction projects».

Subject of the activity: activities of federal authorities, federal government, budgetary, autonomous institutions and federal state unitary enterprises under their jurisdiction, activities of the most important federal institutions of science, education, culture and health care specified in the departmental structure of federal budget expenses, as well as organizations under their jurisdiction, aimed at:

capital investments in construction and reconstruction projects, design and survey work at the expense of federal budget appropriations, provision of commissioning of the projects of capital construction and reconstruction;

accounting of expenses on construction and reconstruction projects, design and survey work, accounting of construction in progress, drawing up and presenting of appropriate statements.

Purpose of the activity:

to evaluate the volumes and projects of construction in progress in organizations under the jurisdiction of federal authorities and other beneficiaries of the federal budget funds, who have received budget appropriations from the federal budget for construction projects. The audit was carried out in the frame of the audit of performance of Federal Law No. 349-FZ «On the Federal Budget for 2014 and the Planned Period of 2015 and 2016» dated December 2, 2013, and the budgetary reporting on the federal budget execution for 2014 in key spending units of the federal budget.

Audited entities: key spending units of the federal budget.

Alexander Filipenko

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Report on the findings of control activity «Audit of the legality, validity, effectiveness and efficiency of spending federal budget funds, extra-budgetary sources and federal property in 2012-2014 and 2015 to date allocated for the development of the national cinema industry, including for the implementation of the Plan of Main Activities in the Frame of the Year of Culture of the Russian

Federation in 2014 (Order of the Government of the Russian Federation No. 2517-r dated December 25, 2013), in the Federal State Unitary Enterprise «Mosfilm Cinema Concern».

The subject of the control activity:

1. Evaluation of the legality, validity, effectiveness and efficiency of spending federal budget funds, extra-budgetary sources allocated for the development of the national cinema industry, and federal property, including the property transferred to operational control.

2. Documents and other materials containing information on the subject of the control activity are checked in the framework of the control activity.

The audited entity:

Federal State Unitary Enterprise «Mosfilm Cinema Concern» (Moscow).

Audit objectives:

Objective 1. To evaluate the audited entity's participation in activities aimed at the development of the national cinema industry, including in the context of the implementation of the Plan of Main Activities in the Frame of the Year of Culture of the Russian Federation in 2014.

Objective 2. To determine whether the financial and business activities of the audited entity comply with statutory goals, objectives and laws in general.

Objective 3. To assess the efficiency of the use of federal property by the audited entity in the implementation of their statutory goals and objectives.

Alexander Filipenko

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Report on the findings of control activity «Audit of the legality, validity, effectiveness and efficiency of spending federal budget funds allocated in 2013-2014 and 2015 to date for the improvement of competitiveness of the national cinema industry, including for the production of films specified in the Plan of Main Activities in the Frame of the Year of Culture of the Russian Federation in 2014 (Order of the Government of the Russian Federation No. 2517-r dated December 25, 2013), in the Federal Foundation for Social and Economic Support of the National Cinema Industry».

The subject of the control activity:

1. Analysis of the legality, validity, effectiveness and efficiency of spending federal budget funds allocated in 2013-2014 and 2015 to date for the improvement of competitiveness of the national cinema industry, ensuring conditions for creation and promotion of national films in the Russian Federation and abroad, as well as the use of property transferred by the founder.

2. Documents and other materials containing the data on the subject of the control activity are examined in the frame of the audit, including: foundation documents of the audited entity, laws and regulations and other regulatory documents governing its activities, including the use of federal budget funds and federal property; contracts, agreements, documents, as well as other payment, financial, banking and other documents supporting financial and business operations; budgetary, accounting, statistical and other reporting.

The audited entity:

Federal Foundation for Social and Economic Support of the National Cinema Industry (Moscow).

Audit objectives:

1. To evaluate the audited entity's participation in activities aimed at the improvement of the competitiveness of the national cinema industry, including within the limits of the implementation of the Plan of Main Activities in the Frame of the Year of Culture of the Russian Federation in 2014.

2. To determine the efficiency of measures of state support, including the use of federal budget funds allocated for the improvement of the competitiveness of the national cinema industry, including for the production of the films provided for by the Plan of Main Activities in the Frame of the Year of Culture of the Russian Federation in 2014.

3. To analyze the effectiveness of the implementation of measures for creation and promotion of national films financed at the expense of the federal budget funds and the funds of the Foundation.

Tatyana Blinova

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Report on the findings of control activity «Performance audit of the use of the federal budget funds allocated for the Federal Bailiff Service to implement modern information and communication technologies and develop physical resources in 2011-2014 and 2015 to date».

The subject of the control activity:

legal regulation of activities of the Federal Bailiff Service on the accomplishment of objectives of physical resources development in respect of implementation of modern information and communication technologies and development of information systems;

activities of the audited entities to form and spend public resources allocated for the implementation of modern information and communication technologies and development of information systems.

Audited entities:

1. Federal Bailiff Service (Moscow).
2. Directorate of the Federal Bailiff Service for the Kamchatka Territory (Petropavlovsk-Kamchatsky).
3. Directorate of the Federal Bailiff Service for Moscow (Moscow).
4. Directorate of the Federal Bailiff Service for the Moscow Region (Krasnogorsk).

Audit objectives:

Objective 1. Evaluate the state of legal regulation in the area of the implementation by the Federal Bailiff Service (hereinafter referred to as FBS of Russia) of modern information and communication technologies and development of information systems.

Efficiency assessment criteria:

Fullness and efficiency of legal regulation that enables FBS of Russia to duly accomplish the tasks on the implementation of modern information and communication technologies and development of information systems.

Objective 2. To establish the validity of budgetary appropriations for the implementation by FBS of Russia of modern information and communication technologies and development of information systems.

Efficiency assessment criteria:

To establish the validity and sufficiency of budgetary appropriations for the effective solution by FBS of Russia of the tasks on the implementation of modern information and communication technologies and development of information systems.

Objective 3. To assess the efficiency of the use of federal budget funds and federal property in performing activities aimed at the implementation of modern information and communication technologies and development of information systems.

Efficiency assessment criteria:

The fullness of meeting the requirements of the legislation of the Russian Federation, the degree of the cost effectiveness and effectiveness of activities of the FBS of Russia in the area of procurement of goods, work and services for public needs to implement modern information and communication technologies and develop information systems.

The degree of the cost effectiveness and effectiveness of the use of federal budget funds and federal property for the implementation of modern information and communication technologies and development of information systems.

Sufficiency of measures taken and of activities carried out by FBS of Russia for efficient corruption control.

Valery Bogomolov, Andrey Perchyan

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Report on the findings of an expert and analytical activity «Monitoring of the implementation by Public Joint-Stock Company Federal Hydro-Generating Company RusHydro of priority projects of the Fuel and Energy Complex of Eastern Siberia and the Far East (construction of a thermal power plant (TPP) in the town of Sovetskaya Gavan, Sakhalin GRES-2 (1st stage), Yakutsk GRES-2 (1st stage), Blagoveshchensk TPP (2nd stage) (with submitting information on the monitoring findings to the State Duma on a quarterly basis)».

Subject of the expert and analytical activity: meeting the requirements of Edict No. 1564 of the President of the Russian Federation dated November 22, 2012 «On Further Development of Joint-Stock Company Federal Hydro-Generating Company RusHydro».

Objectives of the expert and analytical activity:

1. To assess the results of meeting the requirements of Edict No. 1564 of the President of the Russian Federation dated November 22, 2012 «On Further Development of Public Joint-Stock Company Federal Hydro-Generating Company RusHydro by federal executive authorities and Public Joint-Stock Company Federal Hydro-Generating Company RusHydro (PJSC RusHydro);

2. To assess the timeliness and completeness of fulfillment by PJSC RusHydro of activities aimed at constructing power industry facilities in the territory of Eastern Siberia and the Far East;

3. To assess the timeliness and completeness of fulfillment by Public Joint-Stock Company Sberbank of Russia of commitments provided for in Agreement No. S-718-AB/D07 on Granting Budgetary Investments for Financing Construction of Power Industry Facilities in the Territory of the Far East dated December 14, 2012, and other agreements (contracts) regarding the construction of said facilities.

Audited entities:

1. Ministry of Energy of the Russian Federation;
2. Ministry of Economic Development of the Russian Federation;
3. Public Joint-Stock Company Federal Hydro-Generating Company RusHydro;
4. Public Joint-Stock Company Sberbank of Russia.