

## **Summary**

**Valery Bogomolov**

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Report on the findings of the expert and analytical activity: «Analysis of the Implementation of Pilot Projects to Introduce an Electric Power (Capacity) Consumption Social Norm in Constituent Entities of the Russian Federation».

Subject of the activity:

the process of implementation of the activities to establish and apply an electric power (capacity) consumption social norm in constituent entities of the Russian Federation.

Audited entities (upon request):

Ministry of Construction Industry, Housing and Utilities Sector of the Russian Federation (Moscow);

Ministry of Energy of the Russian Federation (Moscow);

Government of the Zabaikalye Territory (Zabaikalye Territory, Chita);

Government of the Krasnoyarsk Territory (Krasnoyarsk);

Administration of the Vladimir Region (Vladimir);

Government of the Nizhny Novgorod Region (Nizhny Novgorod);

Government of the Oryol Region (Oryol);

Government of the Rostov Region (Rostov-on-Don).

Purpose of the activity: to analyse the implementation of pilot projects to establish and apply an electric power (capacity) consumption social norm in constituent entities of the Russian Federation.

**Alexander Zhdankov, Sergey Agaptsov**

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Report on the finding of the control activity: «Audit of the Use in 2012-2015 and 2016 to Date of the Funds of the Budget of the Union State for the Implementation of the Scientific and Technical Programme of the Union State: «Development of Innovative Technologies and Machinery for Production of Competitive Composite Materials, Matrices and Reinforcement Elements for 2012-2016» (name-code: Compomat)» (in parallel with the State Control Committee of the Republic of Belarus).

Subject of the activity: activities of the Ministry of Industry and Trade of the Russian Federation to perform the function of a state customer and coordinator for the development and implementation of the Scientific and Technical Programme of the Union State: «Development of Innovative Technologies and Machinery for Production of Competitive Composite Materials, Matrices

and Reinforcement Elements for 2012-2016» (name-code: Compomat)» (hereinafter referred to as the Programme), formation and the use of funds of the budget of the Union State allocated for the implementation thereof.

Audited entities:

Ministry of Industry and Trade of the Russian Federation (Moscow).

Objectives of the activity:

Objective 1. To analyse the regulatory and organizational support of the planning, implementation of and control over the implementation of the Programme by the state customer and coordinator (the Ministry of Industry and Trade of the Russian Federation).

Objective 2. To evaluate the validity of the formation, fullness and timeliness of the financial support of the activities of the Programme, the efficiency of the use of the funds from the budget of the Union State.

Objective 3. To determine the effectiveness of the Programme implementation, the accomplishment of the goals and objectives set therein.

#### Brief description of the area under audit

The Programme was approved by Decree No. 46 of the Council of Ministers of the Union State dated December 12, 2012: «On the Scientific and Technical Programme of the Union State: Development of Innovative Technologies and Machinery for Production of Competitive Composite Materials, Matrices and Reinforcement Elements for 2012-2016» (name-code: Compomat).

The Programme was developed on the basis of the Concept of the Scientific and Technical Programme of the Union State: «Development of Innovative Technologies and Machinery for Production of Competitive Reinforcement Elements, Matrices and Composite Materials for 2012-2016».

The goals of the Programme are as follows:

1. Creating new types of products and organization of new pilot production facilities with a world-class technological base.

2. Combining scientific, technological and industrial potentials of both countries with simultaneous differentiation of their tasks.

3. Stimulating scientific, technical and innovation activities of institutes, design bureaus and enterprises, contributing to the integration of their capacities in priority fields of development of science, technologies and engineering.

4. Strengthening the position of domestic producers in the world market.

The objectives of the Programme are as follows:

1. Solution of the most relevant scientific and technical problems of creation of modern technologies and equipment for production of competitive composite

materials, matrices and reinforcing fillings for hi-tech industries of the Union State member states.

2. The development of core technologies and conceptually new samples of experimental and test equipment necessary to use these technologies in production of new polymeric and composite materials.

3. Manufacturing and testing of conceptually new samples of experimental and test equipment necessary to use these technologies in production of new marketable polymeric and composite materials, product-line expansion and improvement of consumer properties to satisfy the demand for double-purpose materials, reduction of material and energy consumption of production facilities; improvement of competitiveness of products and elimination of the dependence on the import thereof.

The final product of the Programme is the basic technologies developed in pilot-scale and intended for direct use in industry to manufacture a specific innovative product.

To achieve the goals and objectives set by the Programme, 30 activities (technological issues) are planned to be carried in the territory of the Russian Federation; they are to be implemented in 3 stages:

at the first stage, research and development, analytical and exploration work are carried out to create conceptually new materials and develop the technology of production thereof;

at the second stage, developmental works are carried out, design and technological documentation is developed for production prototypes of equipment and new types of products on the basis of the technology developed at the first stage;

at the third stage, production prototypes are manufactured, which are tested under production conditions, prototype models of equipment (products) are commissioned, design documentation is adjusted and recommended for mass production and widespread use.

The Programme is planned to be implemented within the period from 2012 to 2016, without dividing into stages.

**Tatyana Manuylova, Boris Sarnayev**

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Report on the findings of the control activity: «Audit of the Implementation of the Debt Policy of the Udmurt Republic for 2013-2015 and the Analysis of its Influence on the Implementation of the Budget of the Constituent Entity of the

Russian Federation (together with the State Control Committee of the Udmurt Republic)».

Subject of the control activity:

normative, legal, contractual, financial and statistical reporting, analytical and other documents and materials that characterise the process of implementation of the debt policy of the Udmurt Republic for 2013-2015.

Audited entity:

Government of the Udmurt Republic (Izhevsk), the Ministry of Finance of the Russian Federation (desk audit).

Objectives of the control activity:

to audit the compliance with the laws of the Russian Federation and regulatory legal acts of the Udmurt Republic governing the implementation of the debt policy of the Udmurt Republic and to assess the results of management of the state debt by the Government of the Udmurt Republic.

**Alexander Zhdankov**

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Based on the findings of the joint control activity of the Accounts Chamber of the Russian Federation and the Accounts Chamber of the Republic of Tajikistan to audit the compliance with the provisions of the Intergovernmental Agreements dated October 16, 2004 and July 30, 2009, as well as to analyze the efficiency of the operation of the Open Joint Stock Company Sangtudinskaya HPP-1 during 2012-2015.

Basis for the audit: Working Plan of the Accounts Chamber of the Russian Federation for 2015; Working Plan of the Accounts Chamber of the Republic of Tajikistan for 2015; Agreement on a Joint Control Activity of the Accounts Chamber of the Russian Federation and the Accounts Chamber of the Republic of Tajikistan dated September 24, 2015.

Subject of the control activity:

the performance by the Parties of provisions of intergovernmental agreements determining the parameters of interaction between the countries regarding the issues of distribution of shares in the authorized capital of the Open Joint Stock Company Sangtudinskaya HPP-1 and its joint operation; the achievement of the established indicators of financial and economic activities of the Open Joint Stock Company Sangtudinskaya HPP-1.

Audited entity:

the Open Joint Stock Company Sangtudinskaya HPP-1 (hereinafter referred to as the Company) (Republic of Tajikistan, Dushanbe).

Objectives of the control activity:

1. To evaluate the performance by the Parties of the intergovernmental agreements regarding the distribution of shares in the authorized capital of the Company, the completion of construction and operation of Sangtudinskaya HPP-1.
2. To assess the efficiency of the measures taken by the Company, as well as by authorized bodies of the Russian and Tajik parties to improve production and economic indicators of the activities of the Open Joint Stock Company Sangtudinskaya HPP-1.

**Yury Roslyak, Igor Egorov**

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Report on the findings of the control activity: «Audit of the Validity and Targeted Use of the Budgetary Funds Allocated as a Property Contribution to the State Corporation - the Fund for Support of the Housing and Utilities Sector Reform in 2014 and 2015 to Date» (together with the Accounts Chamber of the Ulyanovsk Region)».

Subject of the control activity:

exercise of budget authorities by chief budget owners (budget owners) and recipients of the federal budget funds, allocated as a property contribution to the State Corporation - the Fund for Support of the Housing and Utilities Sector Reform for shared funding of the capital repair of blocks of flats and to the relocation of citizens from unfit housing facilities;

compliance with the conditions of financial support provision at the expense of the funds of the State Corporation - the Fund for Support of the Housing and Utilities Sector Reform, as well as the requirements of the procedure for providing and spending the funds;

the activities of the State Corporation - the Fund for Support of the Housing and Utilities Sector Reform, with regard to the compliance with provisions of the laws of the Russian Federation, including Federal Law No. 185-FZ «On the Fund for Support of the Housing and Utilities Sector Reform», dated July 21, 2007;

the use of budgetary funds of constituent entities of the Russian Federation and the State Corporation - the Fund for Support of the Housing and Utilities Sector Reform for the implementation of the activities to relocate citizens from unfit housing facilities.

Audited entities:

1. State Corporation - the Fund for Support of the Housing and Utilities Sector Reform (hereinafter referred to as the Housing and Utilities Fund);
2. Government of the Republic of Karelia (Petrozavodsk);

3. Ministry of Construction Industry, Housing and Utilities Sector and Power Industry of the Republic of Karelia (Petrozavodsk);
4. Government of the Zabaikalye Territory (Chita);
5. Ministry of Regional Development of the Zabaikalye Territory (Chita);
6. Government of the Ulyanovsk Region (Ulyanovsk);
7. Ministry of Construction Industry, Housing and Utilities Sector and Transport of the Ulyanovsk Region (Ulyanovsk).

Objectives of the control activity:

1. Audit of the validity and targeted use of the budgetary funds, allocated as a property contribution to the Housing and Utilities Fund, as well as the compliance with the conditions of financial support provision at the expense of the assets of the Fund, the procedure for provision and spending of the funds thereof.

2. Audit of the targeted and effective use by executive authorities of constituent entities of the Russian Federation of the funds for financial support from the federal budget and the funds of the budgets of constituent entities of the Russian Federation, which are provided for the implementation of the activities to relocate citizens from unfit housing facilities, for the fulfilment of agreements entered into by constituent entities of the Russian federation with the Housing and Utilities Fund, as well as the compliance with the conditions of financial support provision at the expense of the assets of the Housing and Utilities Fund, the procedure for provision and spending of the funds thereof.

3. Audit of the targeted and effective use by executive authorities of the Ulyanovsk Region of the funds of financial support from the federal budget for shared funding of the capital repair of blocks of flats, relocation of citizens from unfit housing facilities, implementation of programmes for utilities infrastructure modernisation (if any), as well as the compliance with the conditions of financial support provision at the expense of the assets of the Housing and Utilities Fund, the procedure for provision and spending of the funds thereof.