

Summary

Valery Bogomolov

(p. 3)

The report on the results of the control activity «Audit of targeted and efficient use of federal budget funds allocated for the implementation of activities of the federal target program «Modernization of the Unified Air Traffic Management System in the Russian Federation (2009-2020)».

The subject of the control activity:

regulatory legal enactments and other administrative documents adopted to implement the federal target program «Modernization of the Unified Air Traffic Management System in the Russian Federation (2009-2020)» (hereinafter referred to as the Program):

primary and other documents confirming the receipt and spending of budget funds in the framework of the Program implementation;

financial, accounting, statistical and other reporting, information and analytical materials, contractual, payment and other documents;

statements on the results of the Program implementation.

The audited entities:

1. Ministry of Transport of the Russian Federation, Moscow (upon request);
2. Federal Air Transport Agency, Moscow;
3. Federal State Unitary Enterprise «State Corporation for the Air Traffic Management in the Russian Federation», Moscow;
4. Black Sea Center for Air Traffic Management of the «Air Navigation of the South» Branch of the Federal State Unitary Enterprise «State Corporation for the Air Traffic Management in the Russian Federation» (Krasnodar Territory, Adler).

Objectives of the control activity:

1. To assess the activities of the Federal Air Transport Agency and the Federal State Unitary Enterprise «State Corporation for the Air Traffic Management in the Russian Federation» in the Program implementation.
2. To assess the efficiency of the use of budget funds allocated for the implementation of the activities of the Program.

Sergey Shtogrin

(p. 45)

The report on the results of the control activity «Audit of the effectiveness of the administration of excise duties on ethyl alcohol from food raw materials, alcohol-containing and alcoholic products, the completeness of ensuring the interests of the Russian Federation in bankruptcy procedures in respect of

organizations operating in the field of production and turnover of the above-mentioned goods».

The subject of the control activity: the activities of the Federal Tax Service and its local agencies regarding the administration of excise duties on ethyl alcohol from food raw materials, alcohol-containing and alcoholic products, as well as regarding the performance of the role of an authorized body representing the interests of the Russian Federation in bankruptcy cases and procedures;

analytical and other information related to the matters covered by the control activity program.

The audited entities:

Interdistrict Inspectorate of the Russian Federal Tax Service for Major Taxpayers No. 3 (Moscow).

Directorate of the Federal Tax Service for the Penza Region (Penza).

Directorate of the Federal Tax Service for the Bryansk Region (Bryansk).

Federal Tax Service (Moscow) (upon request).

The objective of the control activity:

1. To analyze the efficiency of the administration by tax authorities of excise duties on alcohol and alcoholic products.

2. To check the completeness of ensuring the interests of the Russian Federation in bankruptcy procedures in respect of organizations operating in the field of production and turnover of alcohol and alcoholic products.

Alexander Filipenko

(p. 71)

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 «Ryazansky» in the framework of the federal target program «Development of Domestic and Incoming Tourism in the Russian Federation (2011-2018)» in the Ryazan 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 «Ryazansky» 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 are checked in the framework of the control activity.

The audited entities: The Government of the Ryazan Region (Ryazan Region, Ryazan).

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 Program in accordance with laws and other regulatory legal enactments.

Vladimir Katrenko

(p. 107)

The report on the results of the control activity «Audit of the use of funds allocated for the procurement of goods, works and services in the field of information and communication technologies in the Pension Fund of the Russian Federation in 2013 and 2014 to date».

The subject of the control activity: the use of the budget funds of the Pension Fund of the Russian Federation, allocated for the procurement of goods, works and services in the field of information and communication technologies.

The audited entities:

1. Pension Fund of the Russian Federation;
2. State-Owned Enterprise - the Branch of the Pension Fund of the Russian Federation for the Republic of Bashkortostan;
3. State-Owned Enterprise - the Branch of the Pension Fund of the Russian Federation for the Novosibirsk Region;

The objective of the control activity: to audit the use of funds allocated for the procurement of goods, works and services in the field of information and communication technologies.

Tatyana Manuylova

(p. 136)

The report on the findings of the expert and analytical activity «Analysis of the optimality of the existing mechanism of providing state guarantees of the Russian Federation in foreign currency».

The subject of the control activity:

organization and functioning of the mechanism of providing government guarantees of the Russian Federation in foreign currency; legislative regulation of the process of providing government guarantees of the Russian Federation in foreign currency; the activities of authorized federal executive bodies and organizations; the activities of organizations - beneficiaries of government guarantees, carried out in the framework of this process.

The audited entities:

1. Ministry of Finance of the Russian Federation (upon request);
2. «ZUMK - Engineering» LLC (Perm) (upon request);
3. CJSC «VAGONMASH» (Saint Petersburg) (upon request);
4. JSC «Novovyatsky Ski Integrated Plant» (Kirov) (upon request);
5. CJSC «State-Owned Specialized Russian Export and Import Bank» (Moscow) (upon request);
6. State-Owned Corporation «Bank for Development and Foreign Economic Activity (Vnesheconombank)» (Moscow) (upon request);

The objectives of the control activity:

to assess the efficiency and effectiveness of the mechanism of providing government guarantees of the Russian Federation in foreign currency; the degree of accomplishment of tasks and priorities of governmental financial (guarantee) support of export and measures for the development thereof.

Alexander Zhdankov

(p. 178)

The report on the results of the control activity «Audit of the exercise by the Federal Agency for the Commonwealth of Independent States, Compatriots Living Abroad and International Humanitarian Cooperation of the powers of a representative of the Russian Federation in respect of immovable property situated outside the Russian Federation».

The subject of the control activity: the exercise by the Federal Agency for the Commonwealth of Independent States, Compatriots Living Abroad and International Humanitarian Cooperation of the powers of a representative of the Russian Federation in respect of immovable property situated outside the Russian Federation.

The audited entities:

1. Federal Agency for the Commonwealth of Independent States, Compatriots Living Abroad and International Humanitarian Cooperation (Moscow);
2. Federal Agency for State Property Management (Moscow) (upon request).

The objective of the control activity: to assess the completeness, sufficiency and effectiveness of measures aimed at the improvement of efficiency of the management and accounting of federal property facilities situated abroad.

Sergey Shtogrin

(p. 207)

The report on the results of the control activity «Audit of tax capacity development in the Republic of North Ossetia - Alania and the Karachay-Cherkess Republic in 2012-2013».

The subject of the control activity: the activities of executive authorities of the Republic of North Ossetia - Alania and the Karachay-Cherkess Republic and local agencies of the Federal Tax Service aimed at the economic development of the Republics, compliance with laws and other regulatory legal enactments adopted at the federal and regional levels.

The audited entities:

1. Ministry of Finance of the Russian Federation (Moscow) (upon request);
2. Ministry for Economic Development of the Russian Federation (Moscow) (upon request);
3. Ministry of Regional Development of the Russian Federation (Moscow) (upon request);
4. The Government of the Republic of North Ossetia - Alania (Vladikavkaz);
5. The Government of the Karachay-Cherkess Republic (Cherkessk);
6. The Directorate of the Federal Tax Service for the Republic of North Ossetia - Alania (Vladikavkaz);
7. The Directorate of the Federal Tax Service of Russia for the Karachay-Cherkess Republic (Cherkessk).

The objective of the control activity: to identify the reserves of tax revenues in the Republic of North Ossetia - Alania and the Karachay-Cherkess Republic, to analyze the activities of executive authorities on the development of the tax capacity of the constituent entities of the Russian Federation, influencing the formation of budgets of the budgetary system of the Russian Federation, to analyze the management of taxes and levies by local agencies of the Federal Tax Service.