

## **Summary**

**Bato-Zhargal Zhambalnimbuev**

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Report on the results of the control activity «Efficiency audit of implementation of high-priority activities for stimulating the demand for domestic farm machinery in 2015».

The subject of the control activity:

1. Regulatory legal enactments, departmental acts as well as other documents accepted in accordance with the Plan of High-Priority Activities on providing stable 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, dealing with implementation of this plan.

2. Federal funds allocated for the activities on stimulating the demand for domestic farm machinery.

3. Primary accounting documents confirming the transactions performed within the framework of implementation of the activities on stimulating the demand for domestic farm machinery; reporting on performance of given activities and achieved results; statistic and analytical information.

4. Other documents and materials required for performing the control activity provided by this program.

5. Monthly information, statements, reports of the Ministry of Agriculture of the Russian Federation sent to the Ministry of Economic Development of the Russian Federation and the Government of the Russian Federation, on progress of implementation of the activities on stimulating the demand for domestic farm machinery.

Audited entities:

1. Ministry of Agriculture of the Russian Federation (Moscow);
2. Open Joint Stock Company Rosagroleasing (Moscow) (hereinafter referred to as JSC Rosagroleasing).

Audit objectives:

Objective 1. Legal regulating of the activities on stimulating the demand for domestic farm machinery in 2015.

Questions:

1.1. Analyze sufficiency and timeliness of adopting of regulatory legal and departmental acts regulating the state support of stimulating the demand for the Russian farm machinery and of load reduction for the Russian producers of agricultural goods for the elapsed period of 2015.

1.2. Audit the observance of the requirements established by Order of the Government of the Russian Federation of February 23, 2015, No. 286-r, concerning the execution of the contract on provision of funded investments.

Objective 2. Audit of effective use of the federal funds and other resources aimed at stimulation of the demand for the domestic farm machinery in 2015.

Questions:

1. Assess the efficiency of use of the federal funds aimed at contribution to the equity capital of JSC Rosagroleasing in order to implement the program of preferential leasing of the Russian modern high-performance farm machinery.

2. Analyze effectiveness and efficiency of use of the federal funds aimed at subsidization of the discount for farm machinery sold by the Russian machine builders, to the agricultural goods producers for the elapsed period of 2015.

3. Audit the observance of the conditions of provision of subsidies to the producers of farm machinery to compensate the costs of production of farm machinery and selling thereof.

4. Audit the observance of the terms of a contract on provision of the budgetary investments to JSC Rosagroleasing in 2015 for implementation of the program of preferential leasing of the Russian modern high-performance farm machinery.

5. Analyze availability of farm machinery at the producers of agricultural goods of the constituent entities of the Russian Federation.

**Bato-Zhargal Zhambalnimbuev**

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Report on the results of the control activity «Audit of validity, effectiveness and efficiency of public services, works and activities of federal target programs in hydrometeorology and environment monitoring in 2013-2014 and within the elapsed period of 2015».

The subject of the control activity:

spending of the federal budget funds allocated to the Federal Service of Hydrometeorology and Environment Monitoring in 2013-2014 for the subordinate federal public budgetary institutions for implementation of activities provided in the agreements on the procedure and conditions of allocating the subsidies for financial support of the state assignment fulfillment as well as the subsidies for the objectives not related with refunding of target costs for providing (performing) public services (works);

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

laws and regulations and other documents regulating the activities of the audited entities.

Audited entities:

1. The Federal Service for Hydrometeorology and Environmental Monitoring (Moscow).
2. Federal State Funded Institution Central Directorate for Hydrometeorology and Environmental Monitoring (Moscow).
3. Federal State Funded Institution «N.N. Zubov State Oceanographic Institute» (Moscow).

Audit objectives:

Objective 1. Determine the compliance of the actual figures of the public engagements to the volumes of financing and terms of implementation.

Objective 2. Audit and analyze the efficiency of use of subsidies for other purposes not related with refunding of target costs for providing public services (works).

Objective 3. Determine efficiency of activities of federal state funded institutions in the area of corruption combating.

**Valery Bogomolov, Andrey Perchyan**

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Report on the results of the control activity «Audit of fulfillment of the investment programs by Open Joint Stock Company «Federal Hydrogenerating Company RusGidro» with regard to the activities on implementation of Decree of the President of the Russian Federation of November 22, 2012, No. 1564 «On further development of Open Joint Stock Company «Federal Hydrogenerating Company RusGidro» in 2013-2014 and for the elapsed period of 2015».

The subject of the control activity: activity of Open Joint Stock Company «Federal Hydrogenerating Company RusGidro» (hereinafter referred to as JSC RusGidro) and its subsidiaries as well as Open Joint-Stock Company Sberbank of Russia on implementation of the high-priority projects of the fuel and energy complex of the Eastern Siberia and the Far East.

Audited entities:

1. JSC RusGidro (Moscow) (with a visit of the objects located in the Khabarovsk Krai (the Thermal Power Plant in Sovetskaya Gavan), in the Sakhalin region (the Sakhalin State District Power Station 2 (1<sup>st</sup> stage), in the Republic of Sakha (Yakutia) (the Yakutia State District Power Station 2 (1<sup>st</sup> stage) and in the Amur region (the Blagoveschensk Thermal Power Plant (2<sup>nd</sup> stage).

2. Open Joint-Stock Company Sberbank of Russia (Moscow).

Audit objectives:

1. To assess the timeliness and completeness of fulfillment by JSC RusGidro of activities aimed at constructing power industry facilities in the territory of Eastern Siberia and the Far East.

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

**Vladimir Katrenko**

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Report on the results of the control activity «Efficiency audit and analysis of the public financial support of socially oriented non commercial organizations as regards providing them with subsidies from the federal budget in 2012-2014».

The subject of the control activity: planning, allocation and use activity of subsidies from the federal budget for public financial support of socially oriented non commercial organizations.

Audited entities:

Ministry of Economic Development of the Russian Federation;

Ministry of Labor and Social Protection of the Russian Federation;

M.A. Likhodey Center of After Care for Peacekeeping Soldiers;

All Russian Non Governmental Organization of the Disabled Afghanistan War Veterans - Disabled Veterans.

Audit objectives:

analysis of regulatory legal base regulating the procedure and conditions of public financial support of socially oriented non commercial organizations;

audit of resource provision of socially oriented non commercial organizations in 2012-2014 and efficiency audit of use of subsidized funds.

**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 six months of 2015).

The subject of the activity: audit of observance 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, provided by the regulatory enactments pending adoption under the Plan of High-Priority Activities on Provision of Stable 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, other documents concerning the issues of the Plan's implementation.

Objectives of the activity:

1. Audit the fulfillment, by the State Corporation «Deposit Insurance Agency», of the requirements of regulatory documents governing capitalization of the credit organizations of the Russian Federation to support of a required level of lending of the 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 State Corporation «Deposit Insurance Agency», to increase capitalization of the Russian banks with a view to support a required level of lending of the high-priority branches of the economy.

Audited entities:

State Corporation «Deposit Insurance Agency»;

Central Bank of the Russian Federation (Bank of Russia);

Ministry of Finance of the Russian Federation;

Ministry of Economic Development of the Russian Federation;

Federal Treasury.