

Summary

Tatyana Golikova, Tomaž Vesel

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Report on the findings of parallel control activity «Audit of the Implementation of the Memorandum on Important Projects for Expanding Economic Cooperation, signed between the Government of the Russian Federation and the Government of the Republic Slovenia in Moscow on November 17, 2010».

The purpose of the control activity is to assess the economic cooperation between the Russian Federation and the Republic of Slovenia, taking into account the fulfillment of the Programme of the Implementation of Memorandum on Important Projects (hereinafter referred to as the Programme).

The Supreme Audit Institutions carried out the parallel control activity in accordance with the national legislation.

In the joint audit report, the audit findings that due to differences in national legislations and respectively differences in the powers of the Supreme Audit Institutions are not entirely comparable are presented in the joint report on the findings of the parallel activity, where the issues of organizing interaction in the sphere of economic cooperation and the efficiency in achieving its objectives are considered.

**Vera Chistova, Sergey Shtogrin, Alexander Zhdankov, Tatyana Manuilova,
Andrey Perchyan, Sergey Movchan, Sergey Agapsov,
Bato-Zhargal Zhambalnimbuev, Valery Bogomolov, Vladimir Katrenko,
Alexander Filipenko, Yuri Roslyak, and Maxim Rokhmistrov**

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Report on the findings of expert and analytical activity, entitled «Monitoring of Adequacy of Financial Resources Required for the Unconditional Fulfillment of the May 7, 2012 Decrees of the President of the Russian Federation».

Subject of the activity: federal budget formulation and implementation of federal and subfederal budgets of the Russian Federation required for the unconditional fulfillment of the May 7, 2012 Decrees of the President of the Russian Federation, the activities of federal executive authorities and subfederal government authorities of the Russian Federation on the fulfillment of presidential decrees No. 594, Nos 596-606, dated May 7, 2012.

Objectives of the activity: analysis of adequacy of the funds of federal and subfederal budgets of the Russian Federation required for the unconditional fulfillment of Russian presidential decrees No. 594, Nos 596-606, dated May 7, 2012, for preparation of analytical information on 2013 results as being submitted to the State Duma of the Federal Assembly of the Russian Federation pursuant to State Duma Resolution No. 2266-6 GD, dated May 22, 2013, including:

Objective 1 - a review of the evaluation of budget funds required for the fulfillment of Russian presidential decrees No. 594, Nos 596-606, dated May 7,

2012, by the Ministry of Finance of the Russian Federation, federal executive authorities, and subfederal government authorities of the Russian Federation in 2013.

Objective 2 - a review of the evaluation of adequacy level of budget funds for the fulfillment of Russian presidential decrees No. 594, Nos 596-606, dated May 7, 2012 (on 2013 results) by the Ministry of Finance of the Russian Federation, federal executive authorities, and subfederal government authorities of the Russian Federation.

Objective 3 - an analysis of measures put in place by federal executive authorities and subfederal government authorities of the Russian Federation regarding the fulfillment of Russian presidential decrees No. 594, Nos 596-606, dated May 7, 2012.

Audited entities: the Ministry of Finance of the Russian Federation, federal executive authorities, subfederal government authorities of the Russian Federation, the state corporation Support Fund for the Reform of the Housing and Utilities Sector state corporation, and the open joint-stock company Housing Mortgage Finance Agency.

Audited period: 2013, other periods if required.

Sergey Agaptsov, Vladimir Katrenko, Andrey Perchyan

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Summary report on the results of the control activities «Auditing the efficiency of spending budget funds on design and construction of sports facilities being built for the FIFA World Cup 2018» (together with the Presidential Control Directorate of the Russian Federation).

Subject of the control activity: legislation, regulatory and other acts governing activities related to design and construction of the sports facilities being constructed for the FIFA World Cup 2018, including agreements for extension of inter-budget transfers from the federal budget to budgets of the subjects of the Russian Federation; procedure of spending of budget funds and other sources of finance on design and construction of sports facilities being built for the FIFA World Cup in 2018; technical specifications for design and construction of the sports facilities; tender documentation for placing orders for design and construction of sports facilities and other documents relevant to the auditing activity.

Audited entities:

1. The Ministry of Sports of the Russian Federation (Moscow) (upon request).
2. The Government of the Republic of Mordovia (Saransk).
3. The Government of the Volgograd Region (Volgograd).
4. The Government of the Sverdlovsk Region (Yekaterinburg).
5. The Government of the Samara Region (Samara).
6. The Government of the Kaliningrad Region (Kaliningrad).
7. The Government of the Rostov Region (Rostov-on-Don).
8. The Government of the Nizhny Novgorod Region (Nizhny Novgorod).

9. The Federal Autonomous Institution «General Office of the State Expertise» (Moscow) (upon request).
10. The Federal State Unitary Enterprise «Sport-Engineering» (Moscow).
11. The State Unitary Enterprise of the Samara Region «TerrNIIGrazhdan-proekt» institute (Samara) (upon request).
12. «Design Institute of unique structures» Arena», Limited liability company (Moscow) (upon request).
13. Scientific and Production Association «Mostovik», Limited liability company (Omsk, representative office in Kaliningrad) (upon request).
14. Credit institutions (optional upon request).

Objective of the control activity: determine the efficiency of spending budget funds for design and construction of sports facilities being built for the FIFA World Cup in 2018.

Alexander Filipenko

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Report on the findings of expert and analytical activity «Monitoring of the Use of Budgetary Funds Allocated in the Form of a Subsidy from the Federal Budget to Constituent Entities of the Russian Federation to Modernize Regional Preschool and General Education Systems».

Subject of the activity: organization and implementation of federal projects on modernizing regional preschool and general education systems.

Purpose of the activity: monitoring of the use of budgetary funds allocated in the form of a subsidy from the federal budget to constituent entities of the Russian Federation to modernize regional preschool and general education systems.

Audited entities: Ministry of Education and Science of the Russian Federation, executive bodies of constituent entities of the Russian Federation and municipal entities (on a random basis, on request).

Alexander Zhdankov, Raisa Savritskaya

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The report on the results of the control activity «Audit of Efficiency of the Use of Budgetary Funds of the Common State Allocated in 2009-2013 for the Implementation of the Joint Programme «Development of Technologies and Organization of Experimental Production of Highly Efficient and Biologically Safe Medicines of New Generation and Food Products on the Base of Human Lactoferrin Derived from the Milk of Producing Animals».

Subject of the control activity: regulatory legal acts and other documents governing the management of the implementation of the Common State's Programme «Development of Technologies and Organization of Experimental Production of Highly Efficient and Biologically Safe Medicines of New Generation and Food Products on the Base of Human Lactoferrin Derived from the Milk of Producing Animals» («BelRosTransgen-2») (hereinafter referred to as the

Programme), the procedure for the use of budgetary funds of the Common State, as well as objects of ownership created or acquired during the implementation thereof.

Audited entities: Ministry of Education and Science of the Russian Federation; Federal State Budgetary Institution of Science «Gen Biology Institute of the Russian Academy of Sciences» (Moscow); Limited Liability Company «Research and Production Company «Gamma» (Moscow Region, Pushchino) (hereinafter referred to as LLC «NPF Gamma»); Limited Liability Company «Nefedovskoye» (Pskov Region, Ostrov District, Karpovo settlement); Closed Joint-Stock Company «Laktis» (Velikiy Novgorod); Ministry of Healthcare of the Republic of Belarus; National Academy of Sciences of Belarus; Republican Unitary Enterprise «Research and Practical Center of the National Academy of Sciences of Belarus for Domestic Livestock Breeding».

Purposes and criteria of assessment of the control activity efficiency:

Objective 1. To measure the efficiency of using the budgetary funds of the Common State, granted for the implementation of the Programme.

Performance evaluation criteria:

1. Sufficient regulatory framework has been created to ensure efficient management of the Programme;

2. The activities under the Programme were financed on a timely basis and in full;

3. Applicable legislation of member states of the Common state was complied with at placing the order for delivery of goods, works and services;

4. An efficient system of control over the progress of the Programme implementation has been created.

Objective 2. To measure the efficiency of activities in the framework of the Programme and social and economic consequences of its implementation.

Performance evaluation criteria:

1. New gene structures providing for human lactoferrin gene expression in the lacteal gland of producing animals have been created and patented as a result of research and development;

2. The infrastructure of biotechnology complexes for research and experimental activities for the generation, propagation and research of producing animals has been created and its operation has been organized;

3. The exploitation of producing animals is efficient;

4. Technologies to produce highly efficient and biologically safe medicines of new generation and food products on the base of human lactoferrin have been developed and patented;

5. Experimental production of highly efficient and biologically safe medicines of new generation and food products on the base of developed technologies has been organized;

6. Intellectual property items have been created and registered during the Programme implementation;

7. Member states have obtained social, economic and other advantages of the use of results of the Programme implementation.

Valery Bogomolov, Andrey Perchyan

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Report on the findings of expert and analytical activity «Monitoring of the Implementation by Open Joint-Stock Company «Federal Hydrogenerating Company RusGidro» of Priority Projects of the Fuel and Energy Complex of Eastern Siberia and the Far East (construction of a Thermal Power Plant in the city of Sovetskaya Gavan, construction of Sakhalin State District Power Station 2 (1st stage), construction of Yakutsk State District Power Station 2 (1st stage), construction of the Blagoveshchensk Thermal Power Plant (2nd stage)» (involving quarterly submission of information on the monitoring findings to the State Duma).

Subject of the expert and analytical activity: fulfillment of the requirements of Decree No. 1564 of the President of the Russian Federation dated November 22, 2012 «On Further Development of Open Joint-Stock Company «Federal Hydrogenerating Company RusGidro».

Objectives of the expert and analytical activity:

1. To assess the results of fulfillment by federal executive bodies and Open Joint-Stock Company «Federal Hydrogenerating Company RusGidro» (hereinafter referred to as OJSC RusGidro) of the requirements of Decree No. 1564 of the President of the Russian Federation dated November 22, 2012 «On Further Development of Open Joint-Stock Company «Federal Hydrogenerating Company RusGidro»;

2. To assess the timeliness and completeness of fulfillment by OJSC RusGidro 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 Open 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 (upon request);
2. Ministry of Economic Development of the Russian Federation (upon request);
3. OJSC RusGidro (upon request);
4. OJSC Sberbank of Russia (upon request and with a visit to the audited entity, if necessary).