

Summary

Vera Chistova, Tatyana Manuylova, Andrey Perchyan

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Report on the results of the expert and analytical activity «Monitoring and evaluation of the efficiency of the placement and use of the Reserve Fund and the National Welfare Fund resources including those allocated to finance infrastructure projects using the resources of the National Welfare Fund in connection with the implementation of the subprogram «Management of Public Debt and State Financial Assets of the Russian Federation» of the Russian Federation Government Program «Public Finance Management and Regulation of Financial Markets» for 2015.

Subject of the audit: investment and use of the resources of the Reserve Fund and the National Welfare Fund.

Objectives of the activity:

1. Monitoring and evaluation of efficiency of investment of the resources of the Reserve Fund.

2. Monitoring and evaluation of the efficiency of the placement and use of the resources of the National Welfare Fund, including those allocated for financing free-standing infrastructure projects.

3. Monitoring of the conditions and volumes of the Fund's resources allocated by credit organizations to finance free-standing infrastructure projects, the list of which is subject to approval by the Government of the Russian Federation.

4. Monitoring of the implementation by the legal entities whose securities have been financed by the Fund, of the free-standing infrastructure projects the list of which was approved by Decree No. 2044-r of the Government of the Russian Federation, dated November 5, 2013.

Audited entities:

1. Finance Ministry of the Russian Federation (Moscow);
2. Federal Treasury (Moscow);
3. Ministry of Economic Development of the Russian Federation (Moscow);
4. The Russian Federation Ministry of Transport (Moscow);
5. Federal Rail Transport Agency (Moscow);
6. Rosatom State Nuclear Energy Corporation (Moscow);
7. VTB Bank (PJSC) (Moscow);
8. Joint Stock Company Gazprombank (Moscow);
9. Joint Stock Company Russian Agricultural Bank (Moscow);
10. Public Company Russian Roads (Moscow);

11. Open Joint-Stock Company Russian Railways (Moscow);
12. Closely-Held Stock Company Tuva Energy Industrial Corporation (Kyzyl);
13. Limited Liability Company Infrastructure Investments - 3 (Moscow);
14. Limited Liability Company Infrastructure Investments - 4 (Moscow);
15. Open Joint-Stock Company Yamal LNG (Yar-Sale, the Yamalo-Nenets Autonomous District);
16. Joint Stock Company Atomenergoprom (Moscow);
17. Limited Liability Company West Siberian Petrochemical Plant.

Tatyana Manuylova, Elena Goncharova

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Report on the results of the control activity «Audit of the formation and management of the public debt of the Novosibirsk Region for the years of 2013-2014 and the reporting period of 2015» (held jointly with the Chamber of Control and Accounts of the Novosibirsk Region) by the Government of the Novosibirsk Region».

The subject of the control activity: regulatory, contractual, financial and statistical reporting, analytical and other documents and materials that characterize the process of formation and management of the public debt of the Government of the Novosibirsk Region for the period of 2013-2014 and the reporting period of 2015.

The audited entity: the Government of the Novosibirsk Region (Novosibirsk).

The objective of the control activity: to verify compliance with the law of the Russian Federation and laws and regulations of the Novosibirsk Region, governing the formation and management of the public debt of the Novosibirsk Region, and to assess the management of the public debt of the Government of the Novosibirsk Region.

Valery Bogomolov, Andrey Perchyan

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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 Decree No. 1564 of the President of the Russian Federation «On further develop-

ment of Joint-Stock Company Federal Hydro-Generating Company RusHydro», dated November 22, 2012.

Objectives of the expert and analytical activity:

1. To assess the fulfillment by the federal executive bodies and Public JSC Federal Hydro-Generating Company RusHydro of the requirements of Decree No. 1564 of the President of the Russian Federation «On further development of Joint-Stock Company Federal Hydro-Generating Company RusHydro», dated November 22, 2012 (hereinafter - Decree No. 1564);

2. To assess the timeliness and completeness of fulfillment by Public Joint Stock Company RusHydro of the 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 to Finance the 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.

The audited entities of the expert and analytical activity:

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.

Sergey Agaptsov, Yuri Roslyak

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Report on the results of the control activity «Audit of the activities of the Joint Stock Company Special Economic Zones and legal entities created to manage special economic zones in the Russian Federation, in respect of efficiency of the use of the funds of the federal budget, state property and other means when establishing and functioning of special economic zones in the Russian Federation in 2014-2015».

Subject of the control activity:

the federal funds, state property and other assets to be used when establishing and functioning of special economic zones in the Russian Federation in accordance with Federal Law No. 116-FZ «On special economic zones in the Russian Federation», dated July 22, 2005;

the activities of JSC Special Economic Zones and legal entities created to manage special economic zones in the constituent entities of the Russian

Federation according to the Federal Law No. 116-FZ «On special economic zones in the Russian Federation», dated July 22, 2005;

the activities of public authorities on the establishment and functioning of special economic zones in the Russian Federation.

Audited entities:

Ministry of Economic Development of the Russian Federation, Moscow;

JSC Special Economic Zones, Moscow;

Open JSC Port Special Economic Zone «Ulyanovsk», Ulyanovsk;

branch of JSC Special Economic Zones in the Irkutsk Region, Irkutsk;

branch of JSC Special Economic Zones in the Altai Republic, Gorno-Altai;

branch of JSC Special Economic Zones in Moscow;

the Government of the Khabarovsk Region, Khabarovsk;

the Ministry of Economic Development of the Khabarovsk Region.

Audit objectives:

to evaluate the mechanism of the uniform state policy in the sphere of establishing, functioning of special economic zones, as well as their management;

to evaluate the activity of JSC Special Economic Zones and the legal entities that have been set up to manage special economic zones in the Russian Federation;

to assess the expediency and effectiveness of the establishment and functioning of the port special economic zone «Sovetskaya Gavan» for the purposes of the regional development;

to evaluate the effectiveness of the use of the special economic zones as a tool to achieve the goal set by Federal Law No. 116-FZ «On special economic zones in the Russian Federation», dated July 22, 2005.

Alexander Zhdankov, Raisa Savritskaya

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Analytical note to the operational report on the progress of execution of the Union State budget for January-December 2015.

The operational report on the progress of execution of the Union State budget for 2015 (hereinafter - «the operational report») has been prepared by the Accounts Chamber of the Russian Federation together with the State Control Committee of the Republic of Belarus in accordance with Article 40 of the Procedure for Formation and Execution of the Budget of the Union State approved by Decision No. 3 of the Supreme State Council of the Union State dated March 3, 2015, Clause 1.6.2 of the Plan of Activities of the Accounts Chamber of the Russian Federation for 2016, Clause 8 of the Work Plan of the General Directorate for Budget and Finance Supervision of the State Control

Committee of the Republic of Belarus, Clause 3 of the Joint Audits Plan of the State Control Committee of the Republic of Belarus and the Accounts Chamber of the Russian Federation for 2016.

The operational report has been prepared on the basis of the results of operational control over execution of the budget of the Union State in 2015, audits of budget revenue and expenditure lists, payment documents to perform transactions with the funds of the Union State budget, as well as data from reports of the Permanent Committee of the Union State, the Federal Treasury, the Main Treasury Department of the Ministry of Finance of the Republic of Belarus, main administrators (recipients) of the budget funds of the Union State and other participants of the budget process.