

## **Summary**

**Vera Chistova**

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Report on the results of the control activity «Audit of targeted and efficient use of the federal budget funds allocated for founding the Innopolis territorially detached innovation center in 2012-2013».

Subject of the control activity:

1. Funds allocated for founding the Innopolis territorially detached innovation center.

2. Regulatory acts and administrative documents governing activities of the audited entities as regards ensuring implementation of the actions aimed at founding the Innopolis territorially detached innovation center;

foundation documents of the Innopolis open joint stock company, licenses granted to the company to carry out its activities, the company's activity programs, investment plans;

records of external and internal audits of the audited entities.

3. Source documents proving how federal budget funds were spent, in particular:

financial, statistical, accounting reporting, project, permission, executive, reporting documentation, reference, information and analytical materials, contractual, payment and other source documents related to the use of federal budget funds for founding the Innopolis territorially detached innovation center;

contractual arrangements establishing the procedure for making payments for the work performed and services provided: agreements for participation of the Russian Federation in the investee's ownership, contractor agreements, joint venture agreements (contracts), claim assignment agreements, agency agreements, other contracts and/or agreements; other documents.

Audited entities: Ministry of Communications and Mass Media of the Russian Federation (Moscow); Innopolis OJSC (Kazan, the Republic of Tatarstan).

Objective of the control activity: to check the justification of the allocation of federal budget funds for founding the Innopolis territorially detached innovation center, as well as to assess the efficiency and effectiveness of budget expenditures for these objectives.

**Bato-Zhargal Zhambalnimbuev**

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Report on the results of the expert and analytical activity «Analysis and assessment of the efficiency of the activities on state support aimed to promote

import substitution in agri-industrial and fishery sectors in 2014 and in the past period of 2015».

Subject of the activity:

1. Laws, regulations and other documents related to their implementation and adopted pursuant to the Plan of High-Priority Activities for providing sustainable economic development and social stability in 2015 approved by Order of the Government of the Russian Federation No. 98-r dated January 27, 2015 (hereinafter - «the Plan»), Action plan («road map») for promoting import substitution in the agriculture sector for 2014-2015 approved by Order of the Government of the Russian Federation No. 1948-r dated October 2, 2014.

2. 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 the implementation of activities on promoting import substitution in the agri-industrial and fishery sectors.

3. Information received from federal executive authorities, agencies of constituent entities of the Russian Federation and other organizations regarding the implementation of activities on promoting import substitution in the agri-industrial and fishery sectors in 2014 and the past period of 2015.

4. Agreements, contracts, agreements for providing the state support, source documents confirming the transactions performed within the implementation of activities on promoting import substitution in the agri-industrial and fishery sectors; reports on the implementation of the above activities and the results achieved; statistical and analytical information. Protocols, resolutions of the Governmental Commission for the Optimization and Improvement of Budget Expenditures, and other commissions.

5. Other documents and materials necessary to carry out this expert and analytical activity.

Objectives of the activity:

1. Legal regulation of activities aimed at ensuring sustainable development of the agri-industrial sector in 2014 and the past period of 2015.

2. Audit of the efficient use of the federal budget funds and other resources allocated to promote import substitution in the agri-industrial and fishery sectors in 2014 and the past period of 2015.

3. Analysis of the social and economic effect achieved following the implementation of activities in 2015 aimed at promoting import substitution in the agri-industrial and fishery sectors.

Audited entities:

1. Ministry of Agriculture of the Russian Federation (upon request),
2. Federal Fishery Agency (upon request);
3. Federal Veterinary and Phytosanitary Monitoring Service (upon request);
4. Federal State Statistics Service (upon request).

The importance of this expert and analytical activity is accounted for by the highly significant task of ensuring the food supply security, import substitution being the means to accomplish this task and enhance the sector's competitiveness, and by the need to assess the efficiency of the activities on state support aimed at ensuring the food supply security.

The expert and analytical activity was carried out with using findings of control activities conducted by the Accounts Chamber of the Russian Federation, monitoring of federal budget expenditures for agriculture development, information received from the Ministry of Agriculture, Ministry of Economic Development, Ministry of Finance, Federal State Statistics Service and Federal Customs Service of the Russian Federation, additional analytical materials prepared by the Analytical Center under the Government of the Russian Federation, the Institute for Agricultural Market Studies, the Russian Research Institute of Agricultural Economics and others.

This expert and analytical activity included the analysis of various aspects of the current economic conditions in the agri-industrial and fishery sectors; impact of external and internal factors on the market of agricultural products, raw materials and food; mechanisms for providing the state support to the agrifood industry.

The methodology used in the analysis was based on the fact that federal executive authorities take different approaches to the preparation of food balance sheets and classification of commodity groups.

**Yury Roslyak, Svetlana Artemova, Vladimir Shinkarev**

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Report on the results of the joint control activity «Audit of compliance with conditions and observance of procedures for the formation of the public sector debt by constituent entities of the Russian Federation (jointly with the Control and Accounting Chambers of the Astrakhan Region and the Bryansk Region)».

Subject of the control activity:

budget loans granted from the federal budget to budgets of constituent entities of the Russian Federation or provided to budgets of constituent entities from other budgets of the budgetary system of the Russian Federation (hereinafter - «budget loans»), and borrowed funds from lending institutions, foreign

banks and international financial organizations (hereinafter - «commercial loans») received and used by executive authorities of constituent entities of the Russian Federation;

borrowing and using of budget loans and commercial loans by executive authorities of a constituent entity of the Russian Federation, as well as activities of federal executive authorities for providing, monitoring and controlling the compliance with conditions and observance of procedures established for the provision, use and repayment of budget loans.

Audited entities:

1. Government of the Astrakhan Region (Astrakhan).
2. Ministry of Finance of the Astrakhan Region (Astrakhan).
3. Government of the Bryansk Region (Bryansk).
4. Finance Department of the Bryansk Region (Bryansk).
5. Department for Public Procurements of the Bryansk Region (Bryansk).
6. Ministry of Finance of the Russian Federation (Moscow).

Audit objectives:

1. To check the compliance with laws and regulations, conditions for the provision (use, repayment) of budget loans from the federal budget, to assess the necessity, justification and compliance with conditions and procedures for obtaining budget and commercial loans by a constituent entity of the Russian Federation borrowed to cover a budget deficit of the constituent entity of the Russian Federation.

2. To define reasons and grounds for the formation of budget deficit of a constituent entity of the Russian Federation and to analyze its elimination by obtaining budget and commercial loans.

**Aleksander Filipenko**

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Report on the results of the control activity «Audit of the justification, effectiveness and target use of federal budget funds, extra-budgetary sources and federal assets allocated to implement activities set out in the Framework for Circus Art Development in the Russian Federation (Order of the Government of the Russian Federation No. 434-r dated April 2, 2012) for 2012-2014 and the past period of 2015».

Subject of the control activity:

1. Analysis of the justification, effectiveness and efficiency of spending federal budget funds, extra-budgetary sources and federal assets allocated to implement activities set out in the Framework for Circus Art Development in

the Russian Federation (Order of the Government of the Russian Federation No. 434-r dated April 2, 2012).

2. The control activity involves an audit of documents and other materials containing information on the subject of the control activity, including:

foundation documents of the audited entity, laws and regulations and other regulatory documents governing its activities, including the use of federal budget funds and federal assets; contracts, agreements, and other payment, financial, banking and other documents confirming financial and business transactions; budgetary, accounting, statistical and other reports.

Audited entities:

The Ministry of Culture of the Russian Federation (desk audit), federal state owned unitary enterprise the Russian State Circus Company.

Audit objectives:

Objective 1. To assess the audited entity's participation in the implementation of Action Plan of the Framework for Circus Art Development in the Russian Federation.

Objective 2. To assess the justification, effectiveness and target use of federal budget funds, extra-budgetary sources, including those aimed at implementing activities set out in the Framework for Circus Art Development in the Russian Federation.

Objective 3. To assess the effectiveness of the activities aimed at implementing the Framework for Circus Art Development in the Russian Federation.

### **Bato-Zhargal Zhambalnimbuev**

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Report on the results of the control activity «Audit of the efficiency of the federal budget funds granted by the Ministry of Agriculture of the Russian Federation for implementation of high-priority activities on state support of the agricultural sector in 2015».

Subject of the control activity:

1. Regulatory legal acts, departmental acts as well as other documents adopted pursuant to the Plan of High-Priority Activities for providing sustainable economic development and social stability in 2015 approved by Order of the Government of the Russian Federation No. 98-r dated January 27, 2015 (hereinafter - «the Plan of High-Priority Activities»), relating to the plan implementation.

2. Federal budget funds allocated to the Ministry of Agriculture of the Russian Federation for the implementation of high-priority activities on state support of the agricultural sector pursuant to the Plan of High-Priority Activities.

3. Source documents proving that activities were carried out pursuant to the Plan of High-Priority Activities in the framework of the implementation of the State Program of Agriculture Development and Regulation of Markets of Agricultural Products, Raw Materials and Food for 2013-2020 approved by Resolution of the Government of the Russian Federation No. 717 dated July 14, 2012 (hereinafter – «the State Program»).

4. Agreements (supplementary agreements), reports of constituent entities of the Russian Federation related to the use of federal budget funds and funds from budgets of constituent entities of the Russian Federation, loan agreements, other documents and records necessary for carrying out the control activity.

5. Monthly (quarterly) information, statements, reports from a constituent entity of the Russian Federation sent to the Ministry of Agriculture of the Russian Federation on progress of the implementation of high-priority activities on state support of the agricultural sector in 2015.

Audited entities:

1. Ministry of Agriculture of the Russian Federation (Moscow);
2. Department of Agriculture of the Lipetsk Region (Lipetsk).
3. Department of Agriculture and Food of the Vladimir Region (Vladimir).

Audit objectives:

Objective 1. Legal regulation of high-priority activities on state support of the agricultural sector in 2015.

Questions:

1. Analysis of the sufficiency and timeliness of the regulatory legal acts and departmental acts, as well as regulatory legal acts adopted by constituent entities of the Russian Federation pursuant to the above acts and aimed at the implementation of activities listed in clause 37 of the Plan of High-Priority Activities.

2. Analysis of agreements made between the Ministry of Agriculture of the Russian Federation and an agency authorized by a constituent entity of the Russian Federation for granting subsidies from the federal budget in the framework of the implementation of activities listed in clause 37 of the Plan of High-Priority Activities, including analysis of the compliance with co-financing conditions and the observance of time-limits set out for the implementation of activities, and the achievement of performance indicators.

3. Analysis of the timeliness, complete distribution and provision of budget appropriations to constituent entities of the Russian Federation, ultimate beneficiaries (manufacturers of agricultural products) participating in the

implementation of activities listed in clause 37 of the Plan of High-Priority Activities for the purpose of the implementation of activities set out in the State Program in 2015.

Objective 2. Audit of efficient use of federal budget funds allocated for the implementation of high-priority activities aimed at providing state support to the agricultural sector in 2015.

Questions:

1. To assess efficiency and effectiveness of the use of funds allocated from the federal budget for the implementation of high-priority activities on state support of the agricultural sector in 2015 under clause 37 of the Plan of High-Priority Activities.

2. To assess the impact on the state and development of the agricultural sector made through allocating additional federal budget funds with a view to reaching the desired results of the anticrisis plan and achieving the State Program indicators.