

## **Summary**

**Sergey Shtogrin**

(p. 3)

Report on the results of control activity «Audit of Compliance with Measures of Customs Tariffs Regulation, Arrangement of Customs Control in Order to Provide Completeness of Receipt of Customs Payments Relating to Water Biological Resources, Products Thereof, Vessels and Equipment for their Production and Processing, Being Transferred Through the Customs Border of the Russian Federation (the Customs Union) in 2013 and in the Last Period of 2014».

Control activity scope:

- the activity of the federal agencies of executive authority on the assurance of control in relation to water biological resources, products thereof, vessels and equipment for their production and processing in order to achieve completeness of receipt of customs payments;

- documents on the arrangement of customs clearance and customs control; statistical and other data regarding the control activity;

- declarations to the goods and accompanying documents to them.

Control activity objects:

1. Murmansk Customs of the Northwest Customs Administration of the Federal Customs Service of Russia (Murmansk);

2. Far Eastern Customs Administration of the Federal Customs Service of Russia (Vladivostok);

3. Vladivostok Customs of the Far Eastern Customs Administration of the Federal Customs Service of Russia (Vladivostok);

4. Kamchatka Customs of the Far Eastern Administration of the Federal Customs Service of Russia (Petropavlovsk-Kamchatsky);

5. Ministry of Industry and Trade of the Russian Federation (Moscow) (upon request);

6. Federal Fisheries Agency (Moscow) (upon request);

7. Federal State Statistics Service (Moscow) (upon request);

8. Federal Customs Service (Moscow) (upon request);

9. Southern Customs Administration of the Federal Customs Service of Russia (Rostov on Don) (upon request);

10. North-Western Customs Administration of the Federal Tax Service of Russia (St. Petersburg) (upon request);

11. Federal Tax Service (Moscow) (upon request);

12. Ministry of Economic Development of the Russian Federation (Moscow) (upon request);

13. Ministry of Foreign Affairs of the Russian Federation (Moscow) (upon request).

Control activity objective: to define influence of the specified measures of customs tariffs regulation, arrangement of customs control in order to provide completeness of receipt of customs payments in relation to water biological resources, products thereof, vessels and equipment for their production and processing, being transferred through the customs border of the Russian Federation (the Customs Union).

**Yury Roslyak**

(p. 47)

Report on the results of control activity «Audit of the Reports on Implementation of Budgets of the Constituent Entities of the Russian Federation, in Which the Share of Inter-Budgetary Transfers (except for subventions) from the Federal Budget During Two of the Last Three Reporting Financial Years Exceeded 60 Percent of the Volume of Own Incomes of the Consolidated Budget of a Constituent Entity».

Control activity scope:

- the process of generation, administration and disposal of the funds of the budgets of the constituent entities of the Russian Federation, in which the share of inter-budgetary transfers (except for subventions) from the federal budget during two of the three last reporting financial years exceed 60 percent of the volume of own incomes of the consolidated budget of a constituent entity (hereinafter - highly subsidized constituent entities);

- the activity of the executive authorities of the highly subsidized constituent entities, intended to increase self-sufficiency and provide regional budgets balance;

- relations occurring in the course of granting and disposal of inter-budgetary transfers received by highly subsidized constituent entities from the federal budget, including to the extent concerning compliance with the conditions of their granting established by the budget legislation and agreements on the measures aimed at improving the efficiency of the use of budgetary funds and increasing flows of tax and non-tax budget revenues of the constituent entity of the Russian Federation, concluded with the Ministry of Finance of the Russian Federation;

- the activity of the Ministry of Finance of the Russian Federation on the audit of fulfillment of obligations by the executive authorities of highly subsidized

constituent entities, stipulated by the agreements on measures aimed at improving the efficiency of the use of budgetary funds and increasing flows of tax and non-tax budget revenues of a constituent entity of the Russian Federation, concluded with the Ministry of Finance of the Russian Federation as well as on suspension (reduction) of granting inter-budgetary transfers (except for subventions) to the budgets of the constituent entities of the Russian Federation in case of their failure to comply with the conditions of granting transfers;

- the activity of the Federal Service for Financial and Budgetary Supervision on the audit of using budgetary funds by highly subsidized constituent entities (within their competency).

Control activity objects:

1. Ministry of Finance of the Russian Federation (Moscow);
2. Government of the Republic of Tyva and the other executive authorities of the Republic of Tyva (Republic of Tyva, Kyzyl) (on a selective basis);
3. Ministry of Regional Development of the Russian Federation (Moscow) (upon request);
4. Federal Service for Financial and Budgetary Supervision (Moscow) (upon request);
5. Government of the Republic of Altai (Republic of Altai, Gorno-Altaysk) (upon request);
6. Government of the Republic of Dagestan (Republic of Dagestan, Makhachkala) (upon request);
7. Government of the Republic of Ingushetia (Republic of Ingushetia, Magas) (upon request);
8. Government of the Chechen Republic (Chechen Republic, Grozny) (upon request);
9. Government of Karachay-Cherkess Republic (Karachay-Cherkess Republic, Cherkessk) (upon request);
10. Government of Kamchatka Territory (Kamchatka Territory, Petropavlovsk-Kamchatsky) (upon request);
11. Federal Treasury Department for the Republic of Altai (Republic of Altai, Gorno-Altaysk) (upon request);
12. Federal Treasury Department for the Republic of Dagestan (Republic of Dagestan, Makhachkala) (upon request);
13. Federal Treasury Department for the Republic of Tyva (Republic of Tyva, Kyzyl) (upon request);
14. Federal Treasury Department for the Chechen Republic, Grozny) (upon request);

15. Federal Treasury Department for the Republic of Ingushetia (Republic of Ingushetia, Magas) (upon request);
16. Federal Treasury Department for the Karachay-Cherkess Republic (Karachay-Cherkess Republic, Cherkessk) (upon request);
17. Federal Treasury Department for the Kamchatka Territory (Kamchatka Territory, Petropavlovsk-Kamchatsky) (upon request);
18. Department of the Federal Tax Service for the Republic of Tyva (Republic of Tyva, Kyzyl) (upon request);
19. Department of the Federal Tax Service for the Republic of Altai (Republic of Altai, Gorno-Altaysk) (upon request);
20. Department of the Federal Tax Service for the Republic of Dagestan (Republic of Dagestan, Makhachkala) (upon request);
21. Department of the Federal Tax Service for the Republic of Ingushetia (Republic of Ingushetia, Magas) (upon request);
22. Department of the Federal Tax Service for the Chechen Republic (Chechen Republic, Grozny) (upon request);
23. Department of the Federal Tax Service for the Karachay-Cherkess Republic (Karachay-Cherkess Republic, Cherkessk) (upon request);
24. Department of the Federal Tax Service for the Kamchatka Territory (Kamchatka Territory, Petropavlovsk-Kamchatsky) (upon request);
25. Federal executive authorities (on a selective basis, upon request).

Control activity objectives:

Objective 1. The audit of compliance by highly subsidized constituent entities with the requirements of the budget legislation and other regulatory legal acts and provisions of agreements on the measures aimed at improving the efficiency of the use of budgetary funds and increasing flows of tax and non-tax budget revenues of a constituent entity of the Russian Federation, concluded with the Ministry of Finance of the Russian Federation, in the course of implementation of regional budgets.

Objective 2. Evaluation of budget balances of highly subsidized constituent entities.

Objective 3. Evaluation of the state of the audit executed by the Ministry of Finance of the Russian Federation on the compliance with the requirements and limitations stipulated by the provisions of the agreements on the measures aimed at improving the efficiency of the use of budgetary funds and increasing flows of tax and non-tax budget revenues of a constituent entity of the Russian Federation, concluded with the Ministry of Finance of the Russian Federation, and also of the audit executed by the Federal Service for Financial and Budgetary Supervision (within its competency).

## **Yury Roslyak**

(p. 122)

Report on the results of control activity «Audit of Compliance with the Legislation in the Course of Implementation of the Budgetary Process as well as the Targeted Use of Inter-Budgetary Transfers in the Republic of Ingushetia».

Control activity scope:

- the process of formation and disposal of republican budget funds, public debts;
- the activity of the executive authorities of the Republic of Ingushetia intended to increase self-sufficiency and provide budget balance;
- the formation and use of the funds granted from the federal budget in the form of inter-budgetary transfers to the budget of the Republic of Ingushetia.

Control activity objects:

1. The government of the Republic of Ingushetia and the other executive authorities of the Republic of Ingushetia (Magas, Republic of Ingushetia) (on a selective basis);
2. Ministry of Finance of the Russian Federation (Moscow) (upon request);
3. Ministry of Regional Development of the Russian Federation (Moscow) (upon request);
4. Federal Treasury Department for the Republic of Ingushetia (Magas, Republic of Ingushetia) (upon request);
5. Department of the Federal Tax Service for the Republic of Ingushetia (Magas, Republic of Ingushetia) (upon request);
6. Federal executive authorities (on a selective basis, upon request).

Control activity objectives:

Objective 1. Evaluation of compliance with the legislation of the Russian Federation in the course of implementation of the budgetary process in the Republic of Ingushetia.

Objective 2. Evaluation of the use of the funds granted from the federal budget in the form of inter-budgetary transfers to the budget of the Republic of Ingushetia.

Objective 3. Evaluation of the progress of implementation of strategic documents of the Russian Federation in the Republic of Ingushetia.

## **Tatyana Manuilova**

(p. 164)

Report on the results of control activity «Check and Analysis of Generation and Execution of Programs of Public Foreign and Domestic Borrowings of the Russian Federation in 2011-2013 with Regard to Bonds of the Russian

Federation, Federal Expenditures Related to their Issue and Placement in the Ministry of Finance of the Russian Federation».

Control activity scope:

- the activity of the Ministry of Finance of the Russian Federation on the management of Russian Federation debt in the form of obligations for the public securities of the Russian Federation, the face value of which is indicated in the currency of the Russian Federation and in a foreign currency.

Control activity object: Ministry of Finance of the Russian Federation (Moscow).

Control activity objectives:

1. The check of the efficiency of the management of Russian Federation debt in the form of obligations for the public securities of the Russian Federation, the face value of which is indicated in the currency of the Russian Federation and in a foreign currency.

2. The analysis of influence on implementation of programs of public domestic borrowings of the Russian Federation, liberalization of the public securities market of the Russian Federation and modernization of its infrastructure.

**Maxim Rokhmistrov**

(p. 208)

Report on the results of control activity «Audit of Presale Preparation, Expert Investigation of Starting Price Reasonableness, Compliance with the Legislation in the Course of Carrying Out Privatization of the Shares of Joint-Stock Company Minskoye (hereinafter - JSC Minskoye) at Object Territorial Administration of the Federal Agency for Public Property Management in the Kostroma Region».

Control activity scope: the activity of the Federal Agency for Public Property Management and the Territorial Administration of the Federal Agency for Public Property Management in the Kostroma Region on the protection of property interests of the Russian Federation and compliance with the regulations of the effective legislation in case of alienation of the property complex and privatization of the shares of JSC Minskoye.

Control activity objects:

1. Federal Agency for Public Property Management (upon request);  
2. Territorial Administration of the Federal Agency for Public Property Management in the Kostroma Region (Kostroma).

Control activity objective and questions:

Objective 1. To evaluate the activity of the Federal Agency for Public Property Management and the Territorial Administration of the Federal Agency

for Public Property Management in the Kostroma Region in the course of carrying out the package of measures resulting in alienation of the property complex and privatization of the shares of JSC Minskoye.

Questions:

1. The analysis of the activity of government representatives in the corporate bodies of JSC Minskoye on provision of public interests, including validity and sufficiency of the measures undertaken on behalf of the Federal Agency for Public Property Management and the Territorial Administration of the Federal Agency for Public Property Management in the Kostroma Region to audit the financial and economic activity and the safekeeping of the property of JSC Minskoye.

2. The analysis of compliance of the conditions and procedure of the privatization of JSC Minskoye with the provisions of Federal Law of December 21, 2001 No. 178-FZ «On the Privatization of Public and Municipal Property» and other regulatory legal acts, including reasonableness of the starting price of the stock of shares of JSC Minskoye.