

## **Summary**

### **Bato-Zhargal Zhambalnimbuev**

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Report on the results of control activity «Auditing of the status and development of mineral resource base, efficiency of the subsurface management, federal budget income generation resulting from its use, environmental compliance within the period of 2007-2012».

Subject of the control activity:

regulatory and legislative acts, stipulating subsurface management; compliance with the requirements and terms of licenses; funds allocated for geological subsurface sites studies and reproduction of the mineral resource base, including those from the federal budget, implementation of environmental legislation, the status of the mineral resource base (hereinafter - MRB), revenue and expenditure structure of the federal budget in the sphere of subsurface management; relevant ministry documents of accounting and statistical reporting.

Audited entities:

1. The Ministry of Natural Resources and the Environment of the Russian Federation (Moscow) (upon request).
2. The Federal Subsoil Resources Management Agency (Moscow) (upon request).
3. Department for Subsoil Use of the Central Federal District (Moscow) (upon request).
4. Department for Subsoil Use of the Southern Federal District (Rostov-on-Don) (upon request).
5. Office for Subsoil Use of the Republic of North Ossetia - Alania (Vladikavkaz) (upon request).
6. Department for Subsoil Use of the Ural Federal District (Yekaterinburg) (upon request).
7. Office for Subsoil Use of the Chelyabinsk Region (Chelyabinsk) (upon request).
8. Office for Subsoil Use of the Khanty-Mansi Autonomous Okrug (Khanty-Mansiysk) (upon request).
9. Office for Subsoil Use of the Yamal-Nenets Autonomous District (Salekhard) (upon request).
10. Department for Subsoil Use of the Siberian Federal District (Novosibirsk) (upon request).
11. Office for Subsoil Use of the Krasnoyarsk Territory (Krasnoyarsk) (on request).
12. Office for Subsoil Use of the Kemerovo Region (Kemerovo).
13. Department for Subsoil Use of the Volga Federal District (Nizhny Novgorod) (upon request).
14. Office for Subsoil Use of the Orenburg Region (Orenburg) (upon request).
15. The Federal State Unitary Scientific and Production Enterprise «Russian Federal Geological Fund» (Moscow) (upon request).

16. Federal State-financed Institution «Regional Geological Information Foundation of the Ural Federal District» (Yekaterinburg) (on request).
17. Federal State-Financed Institution «Regional Geological Information Foundation of the Siberian Federal District» (Novosibirsk) (on request).
18. Federal State-Financed Institution «Regional Geological Information Foundation of the Southern Federal District» (Rostov-on-Don) (on request).
19. Federal State-Financed Institution «Regional Geological Information Foundation of the Volga Federal District» (Nizhny Novgorod) (on request).
20. Federal State-Financed Institution «State Commission on Mineral Reserves» (Moscow) (upon request).
21. Federal Service for Supervision of Natural Resources (Moscow) (upon request).
22. Department of the Federal Service for Supervision of Natural Resources for the Siberian Federal District (Novosibirsk) (upon request).
23. Office of the Federal Service for Supervision of Natural Resources in Kemerovo Region (Kemerovo) (upon request).
24. Office of the Federal Service for Supervision of Natural Resources in Krasnoyarsk) (upon request).
25. Department of the Federal Service for Supervision of Natural Resources for the Ural Federal District (Yekaterinburg) (upon request).
26. Office of the Federal Service for Supervision of Natural Resources in Sverdlovsk Region (Yekaterinburg) (upon request).
27. Office of the Federal Service for Supervision of Natural Resources in Chelyabinsk Region (Chelyabinsk) (upon request).
28. Office of the Federal Service for Supervision of Natural Resources of the Khanty-Mansi Autonomous Okrug (Khanty-Mansiysk) (upon request).
29. Office of the Federal Service for Supervision of Natural Resources of the Yamal-Nenets Autonomous District (Salekhard) (upon request).
30. Department of the Federal Service for Supervision of Natural Resources for the Southern Federal District (Rostov-on-Don) (upon request).
31. Office of Federal Service for Supervision of Natural Resources for the Republic of North Ossetia - Alania (Vladikavkaz) (upon request).
32. Department of the Federal Service for Supervision of Natural Resources for the Volga Federal District (Novosibirsk) (upon request).
33. Office of the Federal Service for Supervision of Natural Resources of the Orenburg Region (Orenburg) (upon request).
34. Federal Service for Environmental, Technological and Nuclear Supervision (Moscow) (upon request).
35. Ural Office of the Federal Service for Environmental, Technological and Nuclear Supervision (Yekaterinburg) (upon request).
36. North Ural Office of the Federal Service for Environmental, Technological and Nuclear Supervision (Tyumen) (upon request).

37. Priuralsk Office of the Federal Service for Environmental, Technological and Nuclear Supervision (Ufa) (upon request).

38. Southern Siberian office of the Federal Service for Environmental, Technological and Nuclear Supervision (Ufa) (upon request).

39. Yenisei Office of the Federal Service for Environmental, Technological and Nuclear Supervision (Krasnoyarsk) (upon request).

40. Interregional Technology Office of the Federal Service for Environmental, Technological and Nuclear Supervision (Moscow) (upon request).

41. «Polyus Gold» Open Joint Stock Company (Moscow) (upon request).

42. «Polyus» Closed Joint Stock Company (Krasnoyarsk).

43. «Ural Mining and Metallurgical Company» Opened Joint Stock Company (Verkhnyaya Pyshma) (upon request).

44. «Gai GOK» Open Joint Stock Company (Gai).

45. «Electrozinc» Open Joint Stock Company (Vladikavkaz) (upon request).

46. «Russian Copper Company» Closed Joint Stock Company (Yekaterinburg) (upon request).

47. «Aleksandrinsk Mining Company» Open Joint Stock Company (pos. Nagaybak) (upon request).

48. «Mining and Metallurgical Company Norilsk Nickel» Open Joint Stock Company (Dudinka) (upon request).

49. «Kuzbass Fuel Company» Open Joint Stock Company (Kemerovo) (upon request).

50. «Yuzhkuzbassugol United Coal Company» Open Joint Stock Company (Novokuznetsk).

51. «Surgutneftegas» Open Joint Stock Company (Surgut) (upon request).

52. «InvestOil» Limited Liability Company (Surgut) (upon request).

53. «Evrazruda» Open Joint Stock Company (Tashtagol) (upon request).

54. «EzrazHolding» Limited Liability Company (Moscow) (upon request).

Objectives of the control activity:

1. Examine the state control of the subsurface management, the status and prospects of development of MRB of the Russian Federation.

2. Analyze the use of the state funds spent for subsoil geological exploration, reproduction of MRB and their cost effectiveness. Generation of the federal budget income through the state subsoil foundation usage.

3. Analysis of the efficiency of the subsurface users of the federal property of the state subsoil fund and environmental compliance.

4. Conduct an analysis of the implementation of measures to fight corruption.

**Sergey Movchan**

(p. 43)

Report on the results of the expert-analytical activities «Implementation of the Concept of formation of a unified national accreditation system in the Russian Federation».

Subject of the activity: performance of the bodies of the executive power, insofar as it refers to implementation of the Concept of formation of a unified national accreditation system in the Russian Federation.

Objectives of the activity:

1. Creation of a modern legislative and regulatory framework of the unified accreditation system in the Russian Federation.
2. Carrying out organizational activities aimed to form a unified national accreditation system in the Russian Federation.
3. Performing functions in the allocated area by the Federal Accreditation Service in the period under review.

Audited entities:

The Federal Accreditation Service;  
Ministry of Economic Development of the Russian Federation,  
Office of the Federal Accreditation Service for the Volga Federal District,  
Office of the Federal Accreditation Service for the North-West Federal District,  
Office of the Federal Accreditation Service for the Central Federal District,  
authorized federal bodies of the executive power in the sphere of state monitoring (supervision), delegating authority and state functions in the field of accreditation to the Federal Accreditation Service (on request).

**Alexander Zhdankov**

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Report on the results of the control activity «Auditing of the efficiency of the state funds usage allocated for creation and development of special economic zones».

Subject of the activity: results of the use of the state funds allocated to provide the establishment and development of special economic zones (hereinafter - SEZ), activities of the Ministry of Economic Development of the Russian Federation and the «Special Economic Zones» Open Joint Stock Company on the effective disposal of these funds.

Audited entities:

1. Ministry of Economic Development of the Russian Federation;
2. «Special Economic Zones» Open Joint Stock Company (hereinafter - «SEZ» OJSC) and its subsidiaries;
3. The subjects of the Russian Federation, on the territories of which special economic zones have been established (on request);
4. The Federal Tax Service (Moscow), the local bodies of the Federal Tax Service in the subjects of the Russian Federation, on the territories of which special economic zones have been established (on request);
5. The Federal Customs Service (Moscow), Regional Offices of the Federal Customs Service in the subjects of the Russian Federation, on the territories of which special economic zones have been established (on request).

Objectives of the control activity:

Objective 1. Evaluate the efficiency of the established system of SEZ.

Efficiency assessment criteria:

Establishment of an adequate legal and regulatory framework governing the creation and functioning process of SEZ in the Russian Federation;

Establishment of the sufficient legal framework to ensure efficient control of SEZ;

SEZ development is carried out on a scheduled basis;

Use of the land plots within the boundaries of the SEZ is effective;

An effective system to monitor the functioning of SEZ by the Russian Ministry of Economic Development has been established;

The current system of SEZ control enables their further development.

Objective 2. Determine the efficiency of the use of the state funds allocated for the establishment and operation (development) of SEZ.

Efficiency assessment criteria:

Spending of the state funds on establishment and functioning of SEZ in the Russian Federation is carried out on principles of sufficiency, economy and effectiveness;

Construction of the SEZ infrastructure is effected on the scheduled basis and meets the needs of the residents;

Spending on maintenance of the created SEZ infrastructure;

Use of funds to finance the management companies is reasonable and sufficient;

An effective system of placing orders for goods, works and services by the management companies has been created.

Evaluate the efficiency of the functioning of SEZ and their impact on the socio-economic development of the territories on which they have been established.

Efficiency assessment criteria:

Growth of residents of the SEZ;

Volume of private investments attracted to the SEZ, matches the declared values;

New jobs creation in the SEZ;

Increase in revenues of the residents;

Increase in amount of taxes paid by the residents;

Innovative activities of the residents of the technological-innovative SEZ are of high performance.

**Vladimir Katrenko**

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Statement on the findings of the control activity: «Audit of the use of funds of the Pension Fund of the Russian Federation allocated for budget investments into capital construction projects in 2012 and during 9 months of 2013».

Subject of the control activity: regulatory legal acts of the Russian Federation, departmental regulations, governmental contracts, financial, accounting and statistical reporting and other documents proving the use of funds allocated for capital construction.

Audited entities:

1. Pension Fund of the Russian Federation;

2. State Institution - Branch of the Pension Fund of Russia for the Tomsk Region;

3. State Institution - Branch of the Pension Fund of Russia for the Irkutsk Region.

Objective of the control activity: to verify the intended and efficient use of funds allocated for budget investments starting from the beginning of the project construction and for 9 months of 2013 in the Pension Fund of the Russian Federation, branches of the Pension Fund of Russia for the Tomsk and Irkutsk Regions.

**Maksim Rohmistrov**

(p. 195)

Statement on the findings of the control activity «Complex audit of the efficiency of public property management, implementation of authorities on registration of title in real estate and transactions therewith, state cadastral registration of real estate, as well as of execution of supervisory responsibilities in respect of activities of self-regulated organizations of assessors and court-appointed managers in the Moscow Region in 2012 and 2013 up to date».

Subject of the control activity: formation, use and management of public property, implementation of authorities on registration of title in real estate and transactions therewith, state cadastral registration of real estate, as well as of execution of supervisory responsibilities in respect of activities of self-regulated organizations of assessors and court-appointed managers in the Moscow Region in 2012 and 2013 up to date.

Audited entities:

1. Territorial Administration of the Federal Agency for the Administration of State Property for the Moscow Region (Moscow) (hereinafter referred to as TA of Rosimushchestvo for the Moscow Region);

2. The Department of the Federal Service for State Registration, Cadastral Records and Cartography for the Moscow Region (Moscow) (hereinafter referred to as TA of Rosreestr for the Moscow Region);

3. The branch of the Federal State Institution «Federal Cadastral Chamber of Rosreestr» for the Moscow Region (Odintsovo District of the Moscow Region).

Objectives of the control activity:

1. The implementation by TA of Rosimushchestvo for the Moscow Region of its authorities in terms of management, disposal and use of federal property, as well as in terms of ensuring non-tax revenue flow to the federal budget.

2. The implementation by TA of Rosreestr for the Moscow Region of its authorities on accounting and maintaining databases (registers), as well as on supervising the activities of self-regulated organizations of assessors and court-appointed managers.