

## **Summary**

**Tatyana Manuylova**

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Report on the results of the control activity «Audit of the activity of the RUSNANO Open Joint-Stock Company on the use of the funds raised under the state guarantees of the Russian Federation in 2010-2015, assessment of the efficiency of their use by the RUSNANO Open Joint-Stock Company, as well as the risks of non-fulfillment of the obligations secured by state guarantees of the Russian Federation».

Subject of the control activity:

legislative, normative and legal acts and other documents, including those regulating the activities of RUSNANO, JSC (State Corporation «Russian Corporation of Nanotechnologies» (hereinafter - RCNT), on the issues of state guarantee support of RUSNANO, JSC (RCNT);

investment development strategy, programmes, plans, reports and other documents of RUSNANO, JSC (RCNT);

accounting, financial, statistical and other public statements, payment documents, agreements (contracts and agreements), concluded under the state guarantee support; statements of the Ministry of Finance of the Russian Federation (the Russian Government Agent) on the implementation of the state guarantee support of RUSNANO, JSC (RCNT); statements and information of RUSNANO, JSC (RCNT) regarding the use, servicing and repayment of loans (bonded loans) secured by state guarantees, as well as regarding the fulfillment of obligations to repay loans (bonded loans).

Audited entities:

RUSNANO Open Joint Stock Company, Moscow;

Ministry of Finance of the Russian Federation, Moscow, (desk audit).

Objective of the control activity:

to check the activity of the RUSNANO Open Joint-Stock Company on the use of the funds raised under the state guarantees of the Russian Federation in 2010-2015, to assess the efficiency of their use by the RUSNANO Open Joint-Stock Company, as well as the risks of non-fulfillment of the obligations secured by state guarantees of the Russian Federation.

**Alexander Filipenko**

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Report on the results of the control activity «Audit of the legality and effectiveness of the use in 2014-2015 and in 2016 to date of the federal budget and

extra-budgetary sources funds, aimed at preserving the cultural heritage, in the Federal State-Owned Enterprise «North-Western Directorate for Construction, Reconstruction and Restoration» (Saint Petersburg).

Subject of the control activity:

1. An analysis of the legality, validity, effectiveness and efficiency of spending the federal budget and extra-budgetary sources funds, aimed at preserving the cultural and historical heritage.

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; contracts, agreements, documents, as well as payment, financial, banking and other documents confirming financial and business transactions; budgetary, accounting, statistical and other reports.

Audited entities:

Federal State-Owned Enterprise «North-Western Directorate for Construction, Reconstruction and Restoration» (Saint Petersburg).

Audit objectives:

Objective 1. To determine whether the activities of the audited entity, including financial and business activities, comply with statutory goals, objectives and laws in general.

Objective 2. To assess the validity, effectiveness and intended use of the federal budget and extra-budgetary sources funds, aimed at ensuring operation of the audited entity, including preservation of the cultural and historical heritage.

**Tatyana Blinova, Alexander Zhdankov**

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Report on the results of the control activity «Audit of the targeted and efficient use of the federal budget funds, allocated in 2014 and 2015 to date for the implementation of the State Programme to Assist Voluntary Resettlement of Compatriots Living Abroad to the Russian Federation» (simultaneously with the Chamber of Control and Accounts of the Kaliningrad Region, the Chamber of Control and Accounts of the Kursk Region and of the Chamber of Control and Accounts of the Omsk Region).

Subject of the control activity:

the activities of federal executive bodies and executive bodies of constituent entities of the Russian Federation on the implementation of the State Programme to Assist Voluntary Resettlement of Compatriots Living Abroad to the Russian

Federation, approved by Presidential Decree of June 22, 2006, No. 637 (hereinafter - the State Programme);

laws and regulations and other documents adopted for the implementation of the State Programme;

organization of the work on co-financing of activities of the regional programmes to assist voluntary resettlement of compatriots living abroad to the Russian Federation, included in the State Programme (hereinafter - the regional resettlement programme);

budgetary, accounting, statistical and other reports, contractual, payment and other documents proving receipt and use of budget funds for implementation of the State Programme;

organization of the work on combating corruption.

Audited entities:

Federal Migration Service;

Department of the Federal Migration Service for the Kaliningrad Region;

Ministry of Foreign Affairs of the Russian Federation (desk audit);

authorized bodies of state power of the Kaliningrad, Kursk and Omsk Regions.

Audit objectives:

1. To assess the state of the normative legal regulation in the sphere of implementation of the State Programme.

2. To check and analyze the results of implementation of the State Programme in 2014 and 2015 to date in accordance with the established criteria, including an assessment of the balance of its goals and objectives, the validity and efficiency of the use of budget funds for their implementation.

3. To determine existence of corruption risks and to assess the efficiency of the counter-corruption activities arrangements.

4. To assess the efficiency of the use of the subsidies to constituent entities of the Russian Federation for co-financing of activities of the regional resettlement programmes.

**Maxim Rokhmistrov**

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Report on the results of the expert and analytical activity «Analysis of the completeness and accuracy of the information on immovable property in order to calculate property taxes» (including the control activities of the Accounts Chamber of the Russian Federation, control and accounting bodies of constituent entities of the Russian Federation).

Subject of the activity:

activities of the bodies exercising state cadastral registration, maintaining the State Cadastre of Immovable Property and state registration of rights to immovable property and transactions therewith, and the activities of tax authorities on generation of the information about immovable property in order to calculate property taxes.

Objectives of the activity:

1. Analysis of the legal and regulatory framework and methodological support of the administration of immovable property taxes.
2. Assessment of the completeness of data used for immovable property taxation.
3. Analysis of the cadastral value of immovable property objects used for the taxation of immovable property objects.