

Summary

Bato-Zhargal Zhambalnimbuev

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Statement of the Findings of the Control Activity «Audit of the Use of the Federal Budget Funds and Federal Property Allocated for the Protection of Lake Baikal and Development of the Baikal Natural Area in 2013-2014 and 2015 to date».

The subject of the control activity:

use of federal budget funds allocated for the implementation of activities in the area of government environmental oversight, research, monitoring and protection of land surface waters and atmosphere air, including Lake Baikal and objects of the Baikal natural area;

government environmental oversight, permitting activities and rate setting in environment protection, as well as administration of payment for negative impact on environment;

exercise of powers on research and monitoring of land surface waters and atmosphere air, including Lake Baikal and objects of the Baikal natural area;

exercise of the functions of research, development, coordination and methodological center for the management of hydrometeorological monitoring on hydrological network;

implementation of results of research and development projects and evaluation of their cost-effectiveness.

Audited entities:

1. Ministry of Natural Resources and Environment of the Russian Federation (Moscow).

2. Directorate of the Federal Service for Supervision over Natural Resource Management for the Republic of Buryatia (Republic of Buryatia, Ulan-Ude).

3. Federal State Funded Institution «Transbaikalian Directorate for Hydro-meteorology and Environmental Monitoring» (Zabaykalsky Krai, Chita).

4. Federal State Funded Institution «State Hydrological Institute» (Saint Petersburg).

Audit objectives:

1. Compliance with regulatory legal acts in the frame of formation and allocation of budget appropriations from the federal budget, in 2013-2014 and 2015 to date, for the implementation of activities in the area of government environmental oversight, research, monitoring and protection of land surface waters and atmosphere air, including Lake Baikal and objects of the Baikal natural area.

2. Effectiveness of the use of federal budget funds allocated for the implementation of activities in the area of government environmental oversight, research, monitoring and protection of land surface waters and atmosphere air, including Lake Baikal and objects of the Baikal natural area.

3. Determining efficiency of the exercise of government property management functions.

4. Determining efficiency of the exercise by the auditees of their powers in the area of government environmental oversight, research, monitoring and protection of land surface waters and atmosphere air, including Lake Baikal and objects of the Baikal natural area.

5. Analysis of corruption risks and the implementation of activities on counter-acting corruption.

Alexander Filipenko

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Report on the Findings of the Expert and Analytical Activity «Analysis of Efficiency of the Use of the Federal Budget Funds and Extra-Budgetary Sources Allocated by the Ministry of Education and Science of the Russian Federation for the Implementation of Programs for Development and Improvement of Competitiveness among Leading Global Educational and Academic Centers».

Subject of the expert and analytical activity:

activities of the Ministry of Education and Science of Russia and universities with regard to organization, planning, implementation and results of efforts aimed at improvement of competitiveness of universities among leading global educational and academic centers, including financial and business operations of universities; contracts, agreements, as well as other documents related to placing orders for delivery of goods, performance of works, and provision of services for research and development in accordance with the program of long-term fundamental scientific research in higher educational institutions of the Russian Federation, as well as taking into account priority international areas of fundamental and applied research, exercise of rights to the intellectual property results;

documents confirming carrying-out of the statutory activities and financial and business operations, accounting and statistical statements, statements of achievement of performance indicators set in the plans of activities of universities to implement the program of competitiveness improvement («road map»).

Audited entities:

1. Ministry of Education and Science of the Russian Federation (Moscow);

2. Federal State Autonomous Educational Institution of Higher Professional Education «Far East Federal University» (Primorsky Krai, Vladivostok);
3. Federal State Autonomous Educational Institution of Higher Professional Education «Kazan (Volga District) Federal University» (Republic of Tatarstan, Kazan);
4. Federal State Autonomous Educational Institution of Higher Professional Education «Moscow Institute of Physics and Technology (State University)» (Moscow);
5. Federal State Autonomous Educational Institution of Higher Professional Education «National University of Science and Technology MISiS» (Moscow);
6. Federal State Autonomous Educational Institution of Higher Education «National Research Tomsk State University» (Tomsk Region, Tomsk);
7. Federal State Autonomous Educational Institution of Higher Education «National Research Tomsk Polytechnic University» (Tomsk Region, Tomsk);
8. Federal State Autonomous Educational Institution of Higher Professional Education «National Research University Higher School of Economics» (Moscow);
9. Federal State Autonomous Educational Institution of Higher Education «N.I. Lobachevsky State University of Nizhni Novgorod» (Nizhni Novgorod Region, Nizhni Novgorod);
10. Federal State Autonomous Educational Institution of Higher Education «Novosibirsk National Research State University» (Novosibirsk Region, Novosibirsk);
11. Federal State Autonomous Educational Institution of Higher Education «S.P. Korolev Samara State Airspace University (National Research University)» (Samara Region, Samara);
12. Federal State Autonomous Educational Institution of Higher Education «Saint Petersburg National Research University of Information Technologies, Mechanics and Optics» (St. Petersburg);
13. Federal State Autonomous Educational Institution of Higher Professional Education «Ural Federal University named after the First President of Russia B.N. Yeltsin» (Sverdlovsk Region, Yekaterinburg);
14. Federal State Autonomous Educational Institution of Higher Education «Peter the Great Saint Petersburg Polytechnic University» (Saint Petersburg);
15. Federal State-Funded Educational Institution of Higher Education «V.I. Ulyanov (Lenin) Saint Petersburg State Electrotechnical University «LETI» (Saint Petersburg).

The objective and issues of the expert and analytical activity:

Objective 1. To establish the target-oriented nature and efficiency of the use of the funds of federal budget and extra-budgetary sources by universities,

taking into account the achievement of performance indicators set in the plan of activities to implement the program of their competitiveness improvement («road map»).

Questions:

1. Analysis of the execution of legislative and regulatory legal acts and administrative documents, defining the form of legal entity's incorporation and regulating the activity.

2. Analysis of sources and amount of funding for the activity aimed at the implementation of the program of development and improvement of competitiveness of universities among leading global educational and academic centers, as well as targeted and efficient use of the federal budget funds and extra-budgetary sources.

3. Audit of compliance with the applicable legislation when placing orders for the delivery of goods, performance of work and provision of services to implement the program of development and improvement of competitiveness of universities among leading global educational and academic centers.

4. Analysis of achievement of statutory goals and objectives, the results of activities of universities, the fulfillment of the state order, target figures of student acceptance and established indicators.

5. Assessment of implementation of strategic development documents (programs), as well as achievement of targets set in the program of development and competitiveness improvement of universities among leading global educational and academic centers.

Objective 2. To analyze the management of the rights to intellectual property results.

Questions:

1. Audit of legal protection insurance for the results of intellectual activities of universities to implement the program of development and improvement of their competitiveness among leading global educational and academic centers.

2. Analysis of activities of universities in exercising their rights in intellectual properties.

Alexander Filipenko

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Statement of the Finding of the Control Activity «Audit of Efficiency of the Use of Funds of Federal Budget and Extra-Budgetary Sources Allocated for the Implementation of Programs for Development and Improvement of Competitiveness among Leading Global Educational and Academic Centers in the Federal State Autonomous Educational Institution of Higher Professional

Education «National Research Nuclear University MEPhI» (Moscow Engineering Physics Institute) (Moscow)».

The subject of the control activity:

activities of the Federal State Autonomous Educational Institution of Higher Professional Education «National Research Nuclear University MEPhI» (the University) with regard to organization, planning, implementation and results of its efforts aimed at improvement of competitiveness of universities among the world's leading educational and academic centers, including financial and business operations of the university; contracts, agreements, as well as the documents related to placing orders for delivery of goods, performance of works, and provision of services for research and development in accordance with the program of long-term fundamental scientific research in higher educational institutions of the Russian Federation, as well as taking into account priority international areas of fundamental and applied research, exercise of rights to the intellectual property results; documents confirming carrying-out of the statutory activities and financial and business operations, accounting and statistical statements, statements of achievement of performance indicators set in the plans of activities of the university to implement the competitiveness improvement program («road map»).

The audited entity: the Federal State Autonomous Educational Institution of Higher Professional Education «National Research Nuclear University MEPhI» (Moscow Engineering Physics Institute) (Moscow).

Audit objectives:

Objective 1. To establish the target-oriented nature and efficiency of the use of the funds of federal budget and extra-budgetary sources by the university, taking into account the achievement of performance indicators set in the plan of activities on implementation by the university of the competitiveness improvement program («road map»).

Objective 2. To analyze the management of the rights to intellectual property results.

Alexander Filipenko

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Statement of the Findings of the Control Activity «Audit of Targeted and Efficient Use by Medical Insurance Entities of the Compulsory Medical Insurance Funds in 2014 and 2015 to date».

The subject of the control activity:

1. Regulatory legal acts governing the procedure for exercise by medical insurance entities of insurer's powers in the frame of compulsory medical insurance system.

2. Documents justifying the allocation and confirming the use by medical insurance entities of compulsory medical insurance funds (including the funds for conducting the business of medical insurance entities) in 2014 and 2015 to date. Administrative documents justifying operations with compulsory medical insurance funds, payment and other primary documents confirming operations with compulsory medical insurance funds and funds allocated for conducting the business of medical insurance entities.

3. Official data related to activities of medical insurance entities in the system of compulsory medical insurance, including reporting of medical insurance entities, in particular, the reporting showing the performance by medical insurance entities of their obligations in accordance with Part 2 of Article 38 of Federal Law No. 326-FZ «On Compulsory Medical Insurance in the Russian Federation» dd. November 29, 2010.

Audited entities:

Moscow Joint-Stock Insurance Company MAKS-M, Closed Joint-Stock Company (Moscow);

Insurance Company ROSNO-MS, Open Joint-Stock Company (Moscow).

Audit objectives:

1. To audit the efficiency of legal regulation of the procedure for exercise by medical insurance entities of certain insurer's powers in the frame of compulsory medical insurance system.

2. To assess the system of formation of targeted and equity funds of medical insurance entities, to check the targeted and efficient use of compulsory medical insurance funds allocated to medical insurance entities by local compulsory medical insurance foundations.

3. To assess the completeness and efficiency of performance by medical insurance entities of their obligations in accordance with the laws.

4. To determine the efficiency of control over the activities of medical insurance entities.

Sergey Shtogrin, Raisa Savritskaya, Zhanseit Sarsenkulov

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Report on the results of the control activity «Joint Inspection by the State Control Committee of the Republic of Belarus, the Accounts Committee for Control over Execution of the Republican Budget of the Republic of Kazakhstan, the Accounts Chamber of the Russian Federation of Compliance in 2014 by

the Competent Authorities of the Republic of Belarus, Republic of Kazakhstan and Russian Federation with the Agreement on the Establishment and Application in the Customs Union of the Procedure for Crediting and Distribution of Import Customs Duties (other equivalent duties, taxes and charges)».

Grounds for the joint audit (for all parties): paragraph 4 of Article 8 of the Agreement on Setting and Application of the Procedure for Crediting and Distribution of Import Customs Duties (other equivalent duties, taxes and charges) in the Customs Union, dated May 20, 2010 (hereinafter referred to as the Agreement);

for all parties: Agreement on the Joint Audit Carried out by the State Control Committee of the Republic of Belarus, the Accounts Committee for Control over Execution of the Republican Budget of the Republic of Kazakhstan and the Accounts Chamber of the Russian Federation, dated May 22, 2015;

for the State Control Committee of the Republic of Belarus - the main control activities scheduled to be held in 2015;

for the Accounts Committee for Control over Execution of the Republican Budget of the Republic of Kazakhstan - the Plan of Activities of the Accounts Committee of the Republic of Kazakhstan for 2015;

for the Accounts Chamber of the Russian Federation - the Plan of Activities of the Accounts Chamber of the Russian Federation for 2015.

Subject of the joint control activity: activities of the state bodies of the Republic of Belarus, Republic of Kazakhstan and Russian Federation (hereinafter referred to as the Parties) carrying out cash servicing of execution of their national budgets (Ministry of Finance of the Republic of Belarus, Treasury Committee of the Ministry of Finance of the Republic of Kazakhstan, Federal Treasury (hereinafter referred to as the authorized bodies), on the application in the Customs Union of the procedure for crediting and distribution of import customs duties (other equivalent duties, taxes and charges).

Objects of the joint audit:

Ministry of Finance of the Republic of Belarus (Minsk);

Treasury Committee of the Ministry of Finance of the Republic of Kazakhstan (Astana);

Federal Treasury (Moscow) and its local agency - Interregional Operational Directorate of the Federal Treasury (Moscow);

State Customs Committee of the Republic of Belarus (upon requests, without on-site visits);

State Revenue Committee of the Ministry of Finance of the Republic of Kazakhstan (upon requests, without on-site visits);

Federal Customs Service (upon requests, without on-site visits).

The object for obtaining further information: the Eurasian Economic Commission.

Objective of the joint audit:

1. To verify the completeness and timeliness of the crediting by the competent authorities of the Parties of amounts of import customs duties (equivalent duties, taxes and charges) to be distributed among the budgets of member states of the Customs Union (hereinafter referred to as the CU), to the accounts of the other Parties;

2. To check whether the competent authorities of the Parties comply with the rates of distribution of amounts of import customs duties established for each Party;

3. To analyze the results of the operation procedure for the crediting and distribution of import customs duties in the CU.

(The Agreement determines the procedure for crediting and distribution between the CU member-states of the amounts of import customs duties, which are to be paid with respect to goods imported to the customs territory of the CU since September 1, 2010. The Agreement sets the distribution rates for import customs duties for each of the Parties: 4.70% for the Republic of Belarus; 7.33% for the Republic of Kazakhstan; 87.97% for the Russian Federation).