

Summary

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Report on the results of the expert and analytical activity «Monitoring of Development of the Public and Corporate Procurement System in the Russian Federation».

The subject of the expert and analytical activity:

1. Activities of the participants in the contract system with regards to their use of funds sourced from the budgets at all levels, which are intended for the procurement of goods, works, and services to meet federal and municipal needs.

2. Activities of certain types of legal entities with regards to the procurement of goods, works, and services to meet their own needs as regulated by the laws on the procurement of goods, works, and services by certain types of legal entities.

3. Activities of the federal executive bodies for the regulation, monitoring, control, and information support of the procurement contract system and the maintenance of the contract registers.

4. Legislative regulation of the procurement contract system and the procurement of goods, works, and services by certain types of legal entities.

5. Activities to arrange for and conduct the audit in the procurement sector in accordance with the laws on the contract system in the field of procurement and audits with regards to the compliance of the audited (controlled) entities with the laws on the procurement of goods, works, and services by certain types of legal entities.

The objectives of the expert examination:

1. To monitor the development of the procurement contract system and the collect the aggregate information regarding the audits in the procurement sector based on the control activities carried out by the functions of the Accounts Chamber of the Russian Federation (hereinafter referred to as the Accounts Chamber).

2. To monitor the procurement of goods, works, and services by certain types of legal entities and collect the aggregate information regarding the audits of the audited (controlled) entities with regards to their compliance with the laws on the procurement of goods, works, and services by certain types of

legal entities as based on the control activities carried out by the functions of the Accounts Chamber.

The objects of the expert and analytical activity:

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

the Ministry of Finance of the Russian Federation (upon request);

the Federal Antimonopoly Service (upon request);

the Federal Treasury (upon request);

the objects of the control activity that are included in the 2017 Action Plan of the Accounts Chamber with regards to this expert and analytical activity (upon request).

Sergey Shtogrin

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Report on the results of the control activity «Audit of the Powers of the Revenue Administrator Exercised by the Federal Agency of Water Resources and its Territorial Agencies in Terms of Correct Calculation, Completeness and Timeliness of the Non-Tax Revenue Remittances and Steps to Reduce the Account Receivables».

The subject of the control activity:

1. The regulations and other documents regulating the procedure for arranging and ensuring the completeness and timeliness of remittances to the budget that are administered by the Federal Agency for Water Resources.

2. The activities by the Federal Agency for Water Resources, its territorial agencies, and authorized government bodies in the constituent entities of the Russian Federation when exercising their budgetary powers as the administrator of budget revenues, including charges for the use of federal ownership water bodies, and the federal government surveillance over the use and protection of water bodies.

3. Consequences of amendments to the federal laws and other regulations for the dynamics of non-tax revenues paid to the budgets in the Russian budgetary system, which are administered by the Federal Water Resources Agency.

The objects of the control activity:

the Federal Agency for Water Resources;

the Moscow-Oka River Basin Water Department of the Federal Agency for Water Resources;

the Department of Housing and Communal Services of the city of Moscow;

the Don River Basin Water Department of the Federal Agency for Water Resources;

the Ministry of Natural Resources and Environment of the Rostov Region.

The objectives of the control activity:

1. To evaluate the legal regulation of exercising by the Federal Water Resources Agency of its budgetary powers of the chief revenue administrator.

2. To audit the activities by the Federal Water Resources Agency when exercising of its budgetary powers of the chief revenue administrator.

3. To audit the activities of the territorial agencies of the Federal Agency for Water Resources and the authorized government bodies in the constituent entities of the Russian Federation when exercising of their budgetary powers of the revenue administrator.

4. To verify the interaction of the executive authorities in the administration of charges for use of the federal ownership water bodies.

Vladimir Katrenko

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Report on the results of the control activity «Audit of Targeted and Effective Use of the Federal Budget Funds Allocated to the Federal Service for Labor and Employment for the Capital Repairs, Restoration, and Modernized Adaptation of the Cultural Heritage Site of the Old Moscow Post Office under the Charge of the Federal Service for Labor and Employment (city of Moscow)».

The subject of the control activity:

use of the federal budget funds allocated to the Federal Service for Labor and Employment for capital repairs, restoration, and capital investments in the state-owned property;

the primary accounting documents, accounting registers, budget accounting, and budgetary financial statements;

the government contracts and agreements, the documents that support transactions for the fulfillment of government contracts and agreements;

other documents relating to design the estimates for the capital repairs, restoration, and major construction.

The object of the audit: the Federal Service for Labor and Employment (city of Moscow).

The objective of the control activity: to audit the targeted and effective use of the federal budget funds allocated to the Federal Service for Labor and Employment for capital repairs (restoration) of the state-owned property.

Valery Bogomolov

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Report on the results of the expert and analytical activity «Monitoring of the Construction (Reconstruction) of the Federal Highways to be Transferred in Trust».

The subject of the expert and analytical activity:

the federal budget allocations and own funds of the State Company Russian Highways intended for the construction and reconstruction of federal highways;

the activities of Russian Highways, State Company, targeted at achieving the goals set in the National Program for the Transport System Development approved by Decree No. 319 of the Russian Government dated April 15, 2014, and the long-term (2010-2021) action plan of Russian Highways, State Company, approved by Decree No. 2146-p of the Russian Government dated December 31, 2009.

The objective of the expert examination:

To evaluate the effective use of the federal budget allocations and own funds of the State Company Russian Highways for the construction and reconstruction of the federal highways to be transferred in trust.

The object of the expert and analytical activity:

Russian Highways, State Company.

Maxim Rokhmistrov

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Report on the results of the control activity «Verification of the Legality and Performance of the Procurement of Goods, Works, and Services Using the Funds from the 2016-2017 Federal Budget Intended for Capital Investments in the State-Owned Property».

The subject of the control activity:

the laws and regulations that govern the planning and use of the federal budget funds for capital investments in the state-owned property;

the activities of the objects of the control activity for planning and using the federal budget funds (including the procurement of goods, works, and services) for the purpose of budgetary investments in capital construction (reconstruction) facilities.

The objects of the audit:

1. Polytechnic Museum, Federal Government Budget Institution of Culture (city of Moscow);

2. Pirogov Russian National Research Medical University, Federal Government Budget Educational Institution of Higher Education with the Russian Ministry of Health (city of Moscow).

The objectives of the audit:

1. To carry out the analysis of the procurement activities related to the budget investments in capital construction (reconstruction).
2. To evaluate the effectiveness and impact of spending the federal budget funds for the budget investments in capital construction (reconstruction).

Valery Bogomolov
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Report on the results of the control activity «Audit of the Funds from the National Welfare Fund Used to Finance the Infrastructure Project «Modernization of the Baikal-Amur and Trans-Siberian Railway Infrastructure and Expansion of Throughput and Carrying Capacity» in pursuance with Order No. 2044-p of the Russian Government dated November 5, 2013, for the Period of Project Implementation».

The subject of the control activity: the funds from the National Welfare Fund invested in securities in order to finance the break-even infrastructure projects; the activities of Russian Railways, Open Joint-Stock Company, to implement the break-even infrastructure project «Modernization of the Baikal-Amur and Trans-Siberian Railway Infrastructure and Expansion of Throughput and Carrying Capacity».

The object of the control activity:

Russian Railways, Open Joint Stock Company (city of Moscow).

The objective of the audit: to examine the grounds and evaluate the impact of using the funds from the National Welfare Fund to implement the break-even infrastructure project «Modernization of the Baikal-Amur and Trans-Siberian Railway Infrastructure and Expansion of Throughput and Carrying Capacity».