

Summary

Valery Bogomolov, Andrey Perchyan

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The statement of the findings of the expert and analytical activity «Monitoring of the implementation by the Open Joint Stock Company «Federal Hydro-Generating Company RusHydro» of priority projects of the Fuel and Energy Complex of Eastern Siberia and the Far East (construction of a TPP (thermal power plant) in the town of Sovetskaya Gavan, Sakhalin GRES-2 (1st stage), Yakutsk GRES-2 (1st stage), Blagoveshchensk TPP (2nd stage)» (with submitting information on the monitoring findings to the State Duma on a quarterly basis).

Subject of the expert and analytical activity:

meeting the requirements of Edict No. 1564 of the President of the Russian Federation dated November 22, 2012 «On Further Development of the Open Joint Stock Company «Federal Hydro-Generating Company RusHydro».

Objectives of the expert and analytical activity:

1. To assess the results of meeting the requirements of Edict No. 1564 of the President of the Russian Federation dated November 22, 2012 «On Further Development of the Open Joint Stock Company «Federal Hydro-Generating Company RusHydro» by federal executive authorities and OJSC «Federal Hydro-Generating Company RusHydro» (hereinafter - OJSC RusHydro);

2. To assess whether OJSC RusHydro carries out construction of power industry facilities in the territory of Eastern Siberia and Far East in a timely and full manner;

3. To assess whether the Open Joint Stock Company Sberbank of Russia (hereinafter - OJSC Sberbank) performs in a timely and full manner its obligations provided for by the Agreement No S-718-AB/D07 on allocating budget investments to fund construction of power industry facilities in the territory of Eastern Siberia and Far East, dated December 14, 2012, and other agreements (contracts) on the construction of the above-mentioned facilities.

Objects of the expert and analytical activity:

1. Ministry of Energy of the Russian Federation;
2. Ministry of Economic Development of the Russian Federation;
3. OJSC RusHydro;
4. OJSC Sberbank.

Bato-Zhargal Zhambalnimbuev

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The report on the results of the control activity: «Performance Audit of the Use of Funds Allocated in 2013-2014 to the Federal Veterinary and Phytosanitary

Surveillance Service (hereinafter - the Federal Service) to achieve the goals provided for in the State Program of Agricultural Development and Regulation of Markets of Agricultural Goods, Raw Materials and Food for 2013-2020».

The subject of the control activity:

regulatory legal acts, administrative, reporting, accounting and other documents confirming the legality of allocation to the Directorate of the Federal Service for the Tver and Pskov Regions, the Tver Interregional Veterinary Laboratory, the Directorate of the Federal Service for the Stavropol Krai and the Stavropol Interregional Veterinary Laboratory, and use thereby the federal budget funds in the framework of the implementation of the main activities provided for by the State Program of Agricultural Development and Regulation of Markets of Agricultural Goods, Raw Materials and Food for 2013-2020 (hereinafter - the State Program activities);

the activities of the Directorate of the Federal Veterinary and Phytosanitary Surveillance Service for the Tver and Pskov Regions, the Tver Interregional Veterinary Laboratory, the Directorate of the Federal Veterinary and Phytosanitary Surveillance Service for the Stavropol Krai and the Stavropol Interregional Veterinary Laboratory on the use of the federal budget funds allocated for the implementation of the activities provided for by the State Program: «Prevention of the Spread and Elimination of African Swine Fever in the Territory of the Russian Federation» and «Providing Functions in the Area of Veterinary and Phytosanitary Surveillance»;

the results of the use of federal budget funds for the implementation of the activities provided for by the State Program: «Prevention of the Spread and Elimination of African Swine Fever in the Territory of the Russian Federation» and «Providing Functions in the Area of Veterinary and Phytosanitary Surveillance» allocated to the Directorate of the Federal Service for the Tver and Pskov Regions, the Tver Interregional Veterinary Laboratory, the Directorate of the Federal Service for the Stavropol Krai and the Stavropol Interregional Veterinary Laboratory.

The audited entities:

1. Directorate of the Federal Service for Veterinary and Phytosanitary Surveillance for the Tver and Pskov Regions.
2. Tver Interregional Veterinary Laboratory.
3. Directorate of the Federal Service for Veterinary and Phytosanitary Surveillance for the Stavropol Region.
4. Stavropol Interregional Veterinary Laboratory.
5. Ministry of Agriculture of the Russian Federation (upon request).

6. Federal Service for Veterinary and Phytosanitary Surveillance (upon requests).

Objectives of the control activity:

1. To determine the justification of the amount of budgetary appropriations allocated to the auditees to implement measures provided for in the State Program.

Performance evaluation criteria:

1) the availability of regulatory and legal framework for the auditees to implement the activities of the State Program;

2) the availability of financial and economical justification of the amount of budgetary appropriations allocated to implement the activities of the State Program;

3) justification and timeliness of the amount of budgetary appropriations delivered by the Federal Service for Veterinary and Phytosanitary Surveillance to subordinate beneficiaries for the implementation of the activities of the State Program.

2. To determine whether the auditees comply with the principle of efficiency in the use of budgetary appropriations allocated to implement the activities of the State Program.

Performance evaluation criteria:

1) to determine whether the auditees comply with the principle of cost effectiveness in the use of budgetary appropriations allocated to implement the activities of the State Program;

2) compliance by the auditees with the principle of productive efficiency in the use of budgetary appropriations allocated to implement the activities of the State Program);

3) compliance by the auditees with the principle of effectiveness in the use of budgetary appropriations allocated to implement the activities of the State Program;

4) availability and ensuring by the auditees of systemic control over the progress of the implementation of the activities of the State Program;

5) sufficiency of the available system of the implementation of the activities of the State Program to ensure veterinary and phytosanitary well-being in the territory of the Russian Federation.

Alexander Filipenko

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The report on the results of the control activity: «Audit of the Legality, Target and Effective Use of Budget Funds Allocated for the Development of Regional Systems of General and Pre-School Education (together with the General Prosecutor's Office of the Russian Federation)».

The subject of the control activity:

regulatory legal acts, other administrative documents regulating the provision and use of subsidies from the federal budget to the constituent entities of the Russian Federation for the modernization of regional general and pre-school education systems; agreements, contracts, treaties, and documents relating to the placement of orders for the delivery of goods, performance of work, provision of services; payment, financial, banking and other documents supporting the receipt and disbursement of funds, financial and economic transactions; budget, accounting, statistics and other reports.

The audited entities:

Ministry of Education and Science of the Russian Federation;

The Government of the Krasnoyarsk Krai (Krasnoyarsk);

The Government of the Republic of Bashkortostan (Republic of Bashkortostan, Ufa);

The Administration of the Krasnodar Krai (Krasnodar Krai, Krasnodar);

The Government of the Irkutsk Region (Irkutsk).

The objective of the control activity:

to assess the lawfulness, target and effective use of budget funds allocated for the development of regional pre-school and general education systems.

Sergey Shtogrin

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The report on the results of the control activity: «The Audit of the Effectiveness of Administering the Land Tax by Tax Authorities, as well as their Interaction with Local Units of Federal Executive Authorities and Local Self-Government Bodies in the Moscow and Ryazan Regions in 2012-2013».

The subject of the control activity: the activities of federal and local executive authorities to form the tax base for calculation and payment of the land tax, as well as documents and materials supporting such activities.

The audited entities:

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

2. The Moscow Region Directorate of the Federal Service for State Registration, Cadastral Records and Cartography;

3. The Ryazan Region Directorate of the Federal Service for State Registration, Cadastral Records and Cartography;

4. The Moscow Region Branch of the Directorate of the FSBI Federal Cadastral Chamber of the Federal Service for State Registration, Cadastral Records and Cartography;

5. The Ryazan Region Branch of the Directorate of the FSBI Federal Cadastral Chamber of the Federal Service for State Registration, Cadastral Records and Cartography;

6. The Administration of the Krasnogorsk Municipal District of the Moscow Region;

7. The Administration of the Municipal Entity - Ryazan Municipal District of the Ryazan Region;

8. Federal Tax Service (Moscow) (upon requests);

9. Federal Service for State Registration, Cadastral Records and Cartography (Moscow) (upon requests);

10. The Krasnogorsk Inspectorate of the Federal Tax Service, Moscow Region;

11. The Moscow Region Interregional Inspectorate of the Federal Tax Service No. 22;

12. The Moscow Region Directorate of the Federal Tax Service;

13. The Ryazan Region Directorate of the Federal Tax Service.

Objectives of the control activity:

1. To assess the efficiency of the interaction between the tax authorities and federal executive authorities;

2. To assess the efficiency of the interaction between the tax authorities, federal executive authorities of the Russian Federation and local self-government bodies regarding the issues of administering the land tax;

3. To assess the efficiency of administering the land tax by tax authorities;

4. To determine whether Rosreestr and the FSBI «Federal Treasury Institution - the Federal Service for State Registration, Cadastral Records and Cartography» exercise their powers in the area of state registration of the rights to land plots and transactions therewith, state cadastral registration and state cadastral assessment of land plots, in compliance with the applicable legislation;

5. To determine whether municipal entities exercise their powers in the area of land relations in compliance with the applicable legislation;

6. To check the validity of the tax base formed in tax authorities to calculate the land tax in 2012.

Bato-Zhargal Zhambalnimbuev

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The report on the results of the control activity: «Audit of Efficiency of the Use of Federal Budget Funds for Geological Surveys to Replace Mineral Resources in 2011-2013 and 2014 to date».

The subject of the control activity:

1. The activity of the Federal Agency for Subsurface Use and its local agencies in the area of regulation of subsurface use relations;
2. The use of federal property in geological surveys by federal state unitary enterprises;
3. The use of federal budget funds for geological surveys.

The audited entities:

1. Federal Agency for Subsurface Use (hereinafter referred to as Rosnedra) (Moscow) (upon requests);
2. The Central Federal District Department for Subsurface Use (Moscow) (upon requests);
3. The North-Western Federal District Department for Subsurface Use (Saint Petersburg) (upon requests);
4. The Siberian Federal District Department for Subsurface Use (Novosibirsk) (upon requests);
5. Federal State Unitary Research and Production Enterprise «Russian Federal Geological Foundation» (Moscow) (upon requests);
6. Federal State Unitary Enterprise «All-Russia Research and Development Geological and Oil Institute» (Moscow);
7. Federal State Unitary Enterprise - State Research and Development Center of the Russian Federation «All-Russia Research and Development Institute for Geological, Geophysical and Geochemical Systems» (Moscow);
8. Federal State Unitary Enterprise «All-Russia Research and Development Geological Institute named after A.P. Karpinsky» (Saint Petersburg);
9. Federal State Unitary Enterprise «Siberian Research and Development Institute for Geology, Geophysics and Mineral Resources» (Novosibirsk).

Objectives of the control activity:

Objective 1. The activity of Rosnedra and its local agencies in the area of regulation of subsurface use relations.

Objective 2. To assess the efficiency of the use of federal property and subsurface plots by the above-mentioned federal state unitary enterprises, federal state unitary research and production enterprises.

Objective 3. To check up how efficiently and fairly the auditees fulfilled state contracts for geological surveys.

Valery Bogomolov

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The report on the results of the control activity: «The Audit of the Target and Efficient Use of Budget Funds Allocated to Implement Activities of the

«Sea Transport» Subprogram in the Frame of the of the Federal Target Program «Development of the Transport System of Russia (2010-2020)» for the Period from 2011 to 2013».

The subject of the control activity:

regulatory legal acts and other documents adopted to implement the «Sea Transport» Subprogram in the Frame of the of the Federal Target Program «Development of the Transport System of Russia (2010-2020)» (hereinafter - the Subprogram);

primary and other documents confirming the reception and spending of budget funds during the Subprogram implementation;

financial, accounting, statistical and other reporting, information and analytical materials, contractual, payment and other documents;

reports on the outcomes of the Subprogram implementation.

The audited entities:

1. Ministry of Transport of the Russian Federation, Moscow (upon request).
2. Federal Agency for Sea and River Transport, Moscow.
3. Federal State Unitary Enterprise «Rosmorport» (Moscow).
4. Archangelsk branch of the Federal State Unitary Enterprise «Rosmorport», Archangelsk.
5. Sochi branch of the Federal State Unitary Enterprise «Rosmorport», Sochi.
6. North-Western Basinal of the Federal State Unitary Enterprise «Rosmorport», Saint Petersburg.

Objectives of the control activity:

Objective 1. To assess the activities of the Federal Sea and River Transport Agency and the Federal State Unitary Enterprise «Rosmorport» in the Subprogram implementation.

Objective 2. To assess the efficiency of the use of budget funds allocated to implement the activities of the Subprogram.