

## **Summary**

**Vladimir Katrenko**

(p. 3)

Report on the results of the control activity «Audit of spending the funds of the Russian Federation Pension Fund, aimed at raising awareness among the population in 2014-2015».

Subject of the control activity:

activities of the Pension Fund of the Russian Federation on spending the funds on raising awareness among the population and exercising control over the use thereof.

Audited entities:

Pension Fund of the Russian Federation (Moscow);

Government institution Penza Regional Branch of the Pension Fund of the Russian Federation (Penza);

Government institution Kursk Regional Branch of the Pension Fund of the Russian Federation (Kursk).

Objective of the control activity:

to check the effectiveness, completeness and intended use by Pension Fund of the Russian Federation and its territorial bodies of the funds allocated for raising awareness among the population.

**Yury Roslyak, Tatyana Krikunova**

(p. 38)

Report on the results of the expert and analytical activity «Analysis of the use of budgetary funds by regional operators in the implementation of the set functions (together with the Chamber of Control and Accounts of the Moscow Region)».

Subject of the activity:

legislative and normative legal acts of the Russian Federation and constituent entities of the Russian Federation governing the activities of the specialized non-profit organizations that provide for capital repairs of common property in apartment buildings (hereinafter - the regional operator);

documents reflecting the formation, management and disposal of the budgetary funds of the budgetary system of the Russian Federation, aimed at carrying out capital repairs of common property in apartment buildings, including accounting and reporting documentation;

activities of state and municipal authorities, the State Corporation - the Foundation for Assistance in Restructuring the Housing and Communal Sector on monitoring and control over capital repairs of common property in apartment buildings, as well as the organization and carrying out by regional operators of capital repairs at the expense of the funds of the foundations for capital repair of common property in apartment buildings, formed with the budget funds involved.

Objectives of the control activity:

to analyze the problems of the use of the budgetary funds of the budgetary system of the Russian Federation for the formation and use of the funds of the foundations for capital repairs of common property in apartment buildings, generated on the accounts of regional operators;

to assess the effectiveness of the activities of regional operators regarding the use of the budgetary funds for capital repairs of common property in apartment buildings by the example of the Moscow Region.

Audited entities:

Government of the Moscow Region;

Ministry of the Building Complex of the Moscow Region;

Ministry of the Municipal Housing Economy of the Moscow Region;

Non-Profit Organization «Foundation for Capital Repairs of Common Property in Apartment Buildings»;

Ministry of Construction, Housing and Utilities of the Russian Federation;

Ministry of Finance of the Russian Federation;

State Corporation - the Foundation for Assistance in Restructuring the Housing and Communal Sector;

Federal Service for Financial and Budgetary Supervision;

Federal Service for State Registration, Cadastral Records and Cartography;

Federal Agency for State Property Management;

Governments of the Kabardino-Balkar Republic, the Republics of Dagestan and Tyva, the Zabaykalye and Perm Territories, the Voronezh and Tver Regions, federal cities of Moscow, St. Petersburg and Sevastopol, the Chukotka Autonomous District;

Council of Ministers of the Republic of Crimea;

Chambers of Control and Accounts of the Kabardino-Balkar Republic, the Zabaykalye and Perm Territories, the Voronezh and Tver Regions, federal cities of Moscow, St. Petersburg and Sevastopol;

Accounts Chambers of the Republics of Dagestan, Crimea and Tyva, the Chukotka Autonomous District.

**Tatyana Manuylova, Yury Prosvirkin**

(p. 108)

Report on the results of the control activity «Audit of the formation and management of the public debt of the Orenburg Region in 2013-2015» (together with the Accounts Chamber of the Orenburg Region).

Subject of the control activity:

normative, legal, contractual, financial and statistical reporting, analytical and other documents and materials that characterize the process of formation and management of the public debt of the Orenburg Region in 2013-2015.

Audited entities:

Government of the Orenburg Region (Orenburg);

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

Audit objectives:

to check the compliance with the legislation of the Russian Federation and normative legal acts of the Orenburg Region, regulating the formation and management of the public debt of the Orenburg Region, and to assess the results of the public debt management by the Government of the Orenburg Region.

**Vladimir Katrenko, Nikolay Lugovskikh,**

**Yury Agafonov, Vadim Lopatnikov**

(p. 168)

Report on the results of the control activity «Audit of the use the federal budgetary funds allocated in 2013-2014 and 2015 to date for provision of the state social help to certain categories of citizens with regard to sanatorium-resort treatment, including return trip fare, and for provision of handicapped persons with rehabilitation facilities (together with the control and accounting bodies of the Tambov Region, the Krasnodar Territory and Saint Petersburg)».

Subject of the control activity:

the use the federal budgetary funds allocated for provision of the state social help to certain categories of citizens with regard to sanatorium-resort treatment, including return trip fare, and for provision of handicapped persons with rehabilitation facilities.

Audited entities:

Ministry of Labour and Social Protection of the Russian Federation (Moscow);

The Russian Federation Social Insurance Fund (Moscow)

State-Owned Enterprise the Krasnodar Regional Department of the Social Insurance Fund of the Russian Federation (Krasnodar);

State-Owned Enterprise the Saint Petersburg Regional Department of the Social Insurance Fund of the Russian Federation (Saint Petersburg);

State-Owned Enterprise the Vladimir Regional Department of the Social Insurance Fund of the Russian Federation (Vladimir);

State-Owned Enterprise the Kaliningrad Regional Department of the Social Insurance Fund of the Russian Federation (Kaliningrad);

Administration of the Tambov Region (Tambov).

Audit objectives:

1. To check the observance of the law of the Russian Federation when providing certain categories of citizens with sanatorium-resort treatment, including return trip fare, and for provision of handicapped persons with rehabilitation facilities.

2. To check the observance of the procedure for financing the expenses and the use of the federal budgetary funds allocated for provision of the state social help to certain categories of citizens with regard to sanatorium-resort treatment, including return trip fare, and for provision of handicapped persons with rehabilitation facilities.

3. To check the efficiency of the use and the sufficiency of the federal budgetary funds allocated for provision of the state social help to certain categories of citizens with regard to sanatorium-resort treatment, including return trip fare, and for provision of handicapped persons with rehabilitation facilities.

**Tatyana Manuylova**

(p. 249)

Report on the results of the control activity «Audit of the legality, efficiency and effectiveness of the performance by branches of the Federal Institution «Russian State Assaying Chamber under the Ministry of Finance of the Russian Federation» of their assigned functions in 2013-2014, and 2015 to date».

Subject of the control activity:

legality, efficiency and effectiveness of the performance by branches of the Federal Institution «Russian State Assaying Chamber under the Ministry of Finance of the Russian Federation» of their functions.

Audited entities:

Western State Inspectorate of Assay Supervision of the Federal Institution «Russian State Assaying Chamber under the Ministry of Finance of the Russian Federation» (Kaliningrad);

North-Western State Inspectorate of Assay Supervision of the Federal Institution «Russian State Assaying Chamber under the Ministry of Finance of the Russian Federation» (Saint Petersburg);

State Inspectorate of Assay Supervision for Moscow and the Moscow Region (Moscow);

Volga-Vyatka State Inspectorate of Assay Supervision of the Federal Institution «Russian State Assaying Chamber under the Ministry of Finance of the Russian Federation» (Nizhny Novgorod);

Don State Inspectorate of Assay Supervision of the Federal Institution «Russian State Assaying Chamber under the Ministry of Finance of the Russian Federation» (Rostov-on-Don);

Federal Institution «Russian State Assaying Chamber under the Ministry of Finance of the Russian Federation» (Moscow) (desk audit);

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

Objective of the control activity:

to assess the completeness and the efficiency of the performance by branches of the Federal Institution «Russian State Assaying Chamber under the Ministry of Finance of the Russian Federation» of the functions of federal assay supervision.