

## **Summary**

**Vera Chistova**

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The report on the results of control activity «Audit of the Use of Real Property of the Armed Forces of the Russian Federation in 2011-2013 in the Territory of the Southern Military District».

Subject of the control activity: activities of the military management bodies, military units and institutions pertaining to management, disposal of and control over the use and safe-keeping of land plots and military real property objects of the Armed Forces in the territory of the Southern Military District.

Audited entities:

1. Ministry of Defense of the Russian Federation (RF MOD) (upon request);
2. Federal State-Owned Institution «North Caucasian Territorial Directorate of Property Relations» of RF MOD (Rostov-on-Don);
3. Federal Budgetary Institution «Military Unit 11659» (Rostov Region, Aksay District, Stepnoy settlement);
4. Federal State-Owned Institution «Military Clinical Hospital 1602» of RF MOD (Rostov-on-Don).

Objectives of the control activity:

Objective 1. To assess the efficiency of execution by Federal State-Owned Institution «SK TUIO» of its functions on management, disposal, accounting of and control over the use and safe-keeping of real property objects of the Armed Forces in the territory of the Southern Military District.

Objective 2. To assess the efficiency of the use of immovable property by military management bodies, military forces and units, organizations under the jurisdiction of the Ministry of Defense of Russia situated in the territory of the Southern Federal District.

**Valery Bogomolov**

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The report on the results of control activity «Audit of the Efficiency of the Use of Budgetary Funds by the Federal State Unitary Enterprise «Administration of Civil Airports (Aerodromes)» in the Implementation of Federal Target Programmes in the Far Eastern Federal District, Including the Evaluation of the Quality and Cost of Design, Construction and Installation Works Performed».

Subject of the control activity:

regulatory legal acts and other administrative documents regulating the use of budgetary funds in the implementation of federal target programmes «Development of the Transport System of Russia (2010-2015)», «Economic and Social Development of the Far East and Transbaikalia until 2013», «Socio-Economic Development of the Kuril Islands (2007-2015)», «Development of Russian Spaceports in 2006-2015»;

primary and other documents confirming the receipt and spending of budgetary funds for the implementation of federal target programmes «Development of the Transport System of Russia (2010-2015)», «Economic and Social Development of the Far East and Transbaikalia until 2013», «Socio-Economic Development of the Kuril Islands (2007-2015)», «Development of Russian Spaceports in 2006-2015»;

accounting, financial and statistical reporting; materials for organizing and conducting tenders; materials of audits conducted by control (supervising) bodies; materials of evaluation of the quality of works performed.

Audited entities:

1. Ministry of the Russian Federation for the Far East Development (Moscow) (upon request);
2. Federal Air Transport Agency (Moscow) (upon request);
3. Federal State Unitary Enterprise «Administration of Civil Airports (Aerodromes)» (Moscow).

Objectives of the control activity:

1. Evaluation of the Activities of the Ministry of the Russian Federation for the Far East Development and the Federal Air Transport Agency in the Implementation of Federal Target Programmes in the Far Eastern Federal District.
2. Evaluation of the Efficiency of the Use of Budgetary Funds and Results Achieved during Construction, Reconstruction, Modernization, Technical Re-Equipment and Capital Repair of Facilities at Airports (Aerodromes) in the Far Eastern Federal District.

**Sergey Shtogrin**

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Report on the findings of expert and analytical activity «Analysis of Availability and Status of Regulatory Methodological Framework to Create Non-Tax Revenues of the Federal Budget, as well as of the Existing Practice of the Revenues Estimate Preparation».

Subject of the control activity: regulatory legal documents governing the process of the formation and forecast of non-tax revenues to the federal budget; information from chief revenues administrators on the forecast of federal budget revenues inflow, assessment of revenues inflow, as well as calculations of fixed revenue sources with a breakdown by budget classification codes of the Russian Federation; reporting of chief budget revenues administrators on the federal budget execution. Issues connected with revenues from foreign trade activities were not considered in the frame of research of non-tax revenues.

Objectives of the activity:

to confirm that the Ministry of Finance of Russia has fulfilled the requirements of Article 165 of the Budget Code of the Russian Federation pertaining to the execution of budget authority in respect of methodological guidance in the sphere of the preparation and execution of the federal budget;

to identify problems affecting quality forecast of non-tax revenues and resulting in risks of shortfalls or losses of the federal budget revenues.

Audited entities: Ministry of Finance of the Russian Federation, Federal Fisheries Agency, Federal Road Agency, Federal Agency for Marine and River Transport, Ministry of the Interior of the Russian Federation (upon request), Federal Service for the Supervision of Natural Resources (upon request), Federal State Statistics Service (upon request).

**Alexander Zhdankov, Raisa Savritskaya**

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The report on the results of control activity «Audit of the Use of Budgetary Funds of the Common State in 2011-2013 for the Implementation of Joint Programme «Development of Advanced Resource-Saving, Environmentally Friendly Technologies and Equipment for the Production of Biologically Complete Mixed Feed» (hereinafter referred to as the Programme).

Subject of the control activity: the use of budgetary funds of the Common State for the implementation of joint Programme and the use of property units created or acquired in the process of the implementation thereof.

Audited entities:

in the Russian Federation: Ministry of Agriculture of the Russian Federation (upon request), OJSC «All-Russian Research and Development Institute of Mixed Feed Industry» (Voronezh);

in the Republic of Belarus: Ministry of Agriculture and Food of the Republic of Belarus (upon request), Republican Unitary Enterprise «Research and Practical Center of the National Academy of Sciences of Belarus for Agricultural Engineering».

Objectives of the control activity:

Objective 1. To check the legality and the targeted use of the budget funds of the Common State, granted for the implementation of the Programme.

Objective 2. To check the completeness and timeliness of performing the Programme activities.

**Sergey Agaptsov**

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The report on the results of control activity «Audit of the Efficient Use of State Funds Allocated to Create the «Zelenograd» Technology Development Special Economic Zone in 2012-2013» (hereinafter referred to as the Zelenograd SEZ).

Subject of the control activity: the results of the use of budgetary funds allocated to provide creation and development of the Zelenograd SEZ, documents and other materials related to the issues of the audit.

Audited entities: the Moscow branch of OJSC «Special Economic Zones», OJSC «Special Economic Zones» (upon request), Ministry of Economic Develop-

ment of the Russian Federation (upon request), Federal Tax Service (upon request), Federal Customs Service (upon request), Government of Moscow (upon request).

Objectives of the control activity:

Objective 1. To determine the volumes of funding and evaluate the efficiency of the use of budgetary funds allocated for the Zelenograd SEZ creation and operation (development).

Objective 2. To evaluate the efficiency of the Zelenograd SEZ operation.

**Alexander Filipenko**

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The report on the results of control activity «Audit of Targeted and Efficient Use of the Federal Budget Funds, Extra-Budgetary Sources, State Property and Land Plots in Federal Ownership, as well as the Exercise of the Rights to the Intellectual Activity Results by Educational Institutions and Organizations in 2011-2013» in Federal State-Funded Higher Educational Institution «Russian Presidential Academy of National Economy and Public Administration» (Moscow) (hereinafter referred to as the Academy).

Subject of the control activity: activities of educational institutions pertaining to the organization, planning and implementation of statutory activities; financial and business operations of educational institutions; procedure for ownership, disposal and use of federal property and land plots; contracts, agreements, as well as documents connected with placing orders for delivery of goods, performance of works and provision of services; exercise of rights to the intellectual property results; documents confirming carrying-out of the statutory activities and financial and business operations, accounting, statistical and other statements.

Audited entities: the Academy.

Objectives of the control activity:

1. To determine the targeted and efficient use of the federal budget funds allocated for financing the Academy's activities, as well as extra-budgetary sources.

2. To determine the efficiency of the use of federal property and land plots.

3. To determine the efficiency of the management of the rights to intellectual property results.

**Alexander Filipenko**

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The report on the results of control activity «Audit of Targeted and Efficient Use of the Federal Budget Funds, Extra-Budgetary Sources, State Property and Land Plots in Federal Ownership, as well as the Exercise of the Rights to the Intellectual Activity Results by Educational Institutions and Organizations in 2011-2013» in Federal State Autonomous Educational Institution of Higher Professional Education «National Research University - Higher School of Economy» (hereinafter referred to as the «Higher School of Economy»).

Subject of the control activity: activities of educational institutions pertaining to the organization, planning, implementation and results of statutory activities; financial and business operations of educational institutions; procedure for ownership, disposal and use of federal property and land plots; contracts, agreements, as well as documents connected with placing orders for delivery of goods, performance of works and provision of services; exercise of rights to the intellectual property results; documents confirming carrying-out of the statutory activities and financial and business operations, accounting, statistical and other statements.

The audited entity: «Higher School of Economy».

Objectives of the control activity:

1. To determine the targeted and efficient use by educational institutions of the federal budget funds and extra-budgetary sources, taking into account the achievement of established performance indicators and target figures.
2. To determine the efficiency of the use of federal property and land plots.
3. To analyze the management of the rights to intellectual property results.

**Andrey Perchyan**

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The report on the results of control activity «Audit of the Efficiency of the Manner in which State Corporation «Deposit Insurance Agency» Manages the Assets Acquired in the Process of its Activities in 2012 and in 2013 to Date, Including the Sale thereof».

Subject of the control activity: legislative, normative, directory and administrative documents related to the subject of the present audit; reporting, contractual, payment, accounting, financial, statistical, analytical and other documents related to the subject of the present audit.

Audited entities: State Corporation «Deposit Insurance Agency» (Moscow) (hereinafter referred to as the Agency).

Objectives of the control activity:

Objective 1. To assess the sufficiency level of existing legislative and methodological framework governing the management and disposal by the Agency of assets acquired in the process of its activities.

Objective 2. To assess the efficiency of management and disposal of assets acquired by the Agency in the process of its activities.

Objective 3. To assess the status of the existing system of internal control (audit) and risk management in the Agency pertaining to the issues of the present audit.