

## **Summary**

**Andrey Perchyan**

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Report on the results of the parallel Audit of the SME Government Support Measures in 2014-2016 and the Reporting Period of 2017, Including 2017 Implementation of the Small Businesses and Support of Individual Entrepreneurial Initiatives Priority Project (jointly with the control and accounts chamber of the constituent entity of the Russian Federation) held in the Government of the Republic of Tatarstan (the Republic of Tatarstan, Kazan); the Government of the Altai Territory (the Altai Territory, Barnaul); the Government of the Stavropol Territory (the Stavropol Territory, Stavropol); the Administration of the Krasnodar Territory (the Krasnodar Territory, Krasnodar) (in parallel with the Control and Accounts Chamber of the Krasnodar Territory).

Subject of the audit:

the statutory and other legal and regulatory instruments of the Russian Federation governing the measures of government support for small and medium-sized businesses (hereinafter referred to as SMEs);

the activities of government authorities in the constituent entities of the Russian Federation in implementing measures for SME government support;

the implementation of the Small Businesses and Support of Individual Entrepreneurial Initiatives priority project.

Objects of the audit:

The Government of the Republic of Tatarstan (the Republic of Tatarstan, Kazan);

The Government of the Altai Territory (the Altai Territory, Barnaul);

The Government of the Stavropol Territory (Stavropol);

The Administration of the Krasnodar Territory (the Krasnodar Territory, Krasnodar).

Objectives of the audit:

1. To assess the regulatory management of arranging and providing the SME government support.

2. To evaluate the results of the measures for the SME government support taken in the constituent entities of the Russian Federation.

3. To check the implementation of the Small Businesses and Support of Individual Entrepreneurial Initiatives priority project.

**Bato-Zhargal Zhambalnimbuev, Maxim Rokhmistrov,  
Valery Khripun, Elena Novotorzhentseva**

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Report on the results of the joint Audit of the Federal Budget Funds Transferred for Replacement of the Mineral Resource Base and Management of the State Fund of Subsurface Resources as Used in 2014-2016 and the Reporting Period of 2017 (together with the control and accounts chambers of the constituent entities of the Russian Federation).

Subject of the joint audit:

the execution by the audited objects of the statutory and other legal and regulatory instruments of the Russian Federation and the constituent entities of the Russian Federation, as well as the documents governing their activities in the field of government regulation of the subsurface resources use;

the activities of the audited objects when using the budget funds in 2014-2016 and the reporting period of 2017, which were transferred to achieve the goals of the subprogram for the replacement of mineral resources base and geological exploration of subsurface resources within the Russian national program for the replacement and use of natural resources as approved by Resolution of the Government of the Russian Federation No. 322 dated April 15, 2014 (hereinafter referred to as the subprogram for the replacement of mineral resources base and geological exploration of subsurface resources);

the accounting and budgetary reports, financial statements and statistical reporting by the audited objects and the primary and other documents that support transactions for accounting the federal budget expenditures and those on the budgets of Rostov and Sverdlovsk Regions;

the execution by Rosgeologiya, Joint-Stock Company (hereinafter referred to as Rosgeologiya, JSC) of public contracts concluded by the Federal Agency for Mineral Resources and the territorial bodies thereof with a view to implementing the main activities under the subprogram for the replacement of mineral resources base and geological exploration of subsurface resources.

Objects of the joint audit:

The Federal Agency for Mineral Resources (Moscow) (the Rosnedra);

The Department for Mineral Resources in the Urals Federal District (the Sverdlovsk Region, Yekaterinburg);

The Department for Mineral Resources in the Southern Federal District (the Rostov Region, Rostov-on-Don);

Aleksandrinsk Mining Company, Open Joint-Stock Company (the Chelyabinsk Region, Nagaibaksky settlement);

The Ministry of Natural Resources and Environment of the Rostov Region (the Rostov Region, Rostov-on-Don) (in conjunction with the Audit and Accounts Chamber of the Rostov Region);

The Ministry of Natural Resources and Environment of the Sverdlovsk Region (Yekaterinburg) (in conjunction with the Accounts Chamber of the Sverdlovsk Region);

A.P. Karpinsky All-Russian Institute of Geological Research, Federal State Budgetary Institution (St. Petersburg) (hereinafter referred to as ARIGR, FSBI);

Rosgeologiya, Joint-Stock Company (Moscow) (hereinafter referred to as Rosgeologiya, JSC);

Research and Production Center for Super-Deep Drilling and Comprehensive Exploration of Earth's Depths, Joint-Stock Company (the Yaroslavl Region, Yaroslavl) (hereinafter - the RPC Nedra, JSC).

Objectives of the joint audit:

1. To ascertain the effective spending of the budget funds transferred to implement the main activities under the subprogram for the replacement of mineral resources base and geological exploration of subsurface resources, by the audited objects.

2. To assess the activities on public geological exploration of the subsurface resources as provided by the audited objects and of the compliance thereof with the laws of the Russian Federation regarding the rational use and protection of mineral resources.

3. To assess the effectiveness of the Ministries of Natural Resources and Environment of Rostov and Sverdlovsk Regions in exercising their powers in the field of government regulation of the subsurface resources use.

4. To evaluate the execution by Rosgeologiya, JSC of public contracts concluded by the Federal Agency for Mineral Resources and the territorial bodies thereof with a view to implementing the main activities under the subprogram for the replacement of mineral resources base and geological exploration of subsurface resources.

**Bato-Zhargal Zhambalnimbuev**

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Report on the results of the expert examination The Assessment of the Management of the State Fund of Subsurface Resources in 2010-2016 and in the Reporting Period of 2017.

The subject of the expert examination:

1. The statutory and other legal and regulatory instruments of the Russian Federation and the constituent entities of the Russian Federation regulating subsurface resources management in the Russian Federation; documents of strategic planning in the field of the replacement and use of the mineral and raw material base of the Russian Federation; the regulations on the procedure for licensing the subsurface resource use.

2. The documents and materials of federal executive bodies, government authorities of the constituent entities of the Russian Federation on the subsurface resources management and rational use of natural resources in 2010-2016 and the reporting period of 2017.

3. The agreements, public contracts, financial statements and other reporting, statistical and analytical information;

4. Other documents and materials required for the expert examination.

The objectives of the expert examination:

Objective 1. To assess the regulatory and legal support in the subsurface resources management in the Russian Federation in 2010-2016 and the reporting period of 2017.

Objective 2. To give a comprehensive assessment of the incomes and expenditures generated in the budgetary system of the Russian Federation, which are associated with the use of the State Fund of Subsurface Resources and the replacement of the mineral resource base in the Russian Federation.

Objective 3. To assess the management of the State Fund of Subsurface Resources in 2010-2016 and in the reporting period of 2017.

Objects of the expert examination:

1. The Ministry of Natural Resources and Environment of the Russian Federation (Moscow) (upon request);

2. The Ministry of Economic Development of the Russian Federation (Moscow) (upon request);

3. The Ministry of Industry and Trade of the Russian Federation (Moscow) (upon request);

4. The Ministry of Finance of the Russian Federation (Moscow) (upon request);

5. The Federal Tax Service (Moscow) (upon request);

6. The Department of the Federal Service for Supervision of Natural Resources in the Urals Federal District (Yekaterinburg) (upon request);

7. The Department of the Federal Service for Supervision of Natural Resources in the Southern Federal District (Rostov-on-Don) (upon request);

8. Rosprirodnadzor Administration for the Chelyabinsk Region (Chelyabinsk) (upon request);
9. Rosgeolexpertiza, Federal Budgetary Institution (Moscow) (upon request);
10. The Public Commission on Mineral Reserves, Federal Budgetary Institution (Moscow) (upon request);
11. The Federal State Statistics Service (Moscow) (upon request);
12. All-Russian Scientific Research Geological Oil Institute, Federal State Budgetary Institution (Moscow) (upon request);
13. The Ministry of Environment and Natural Resources of the Republic of Crimea (the Republic of Crimea, Simferopol) (upon request);
14. The Main Department of Natural Resources and Environment of the City of Sevastopol (Sevastopol) (upon request).

**Yury Roslyak, Vasily Sokolov**

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Report on the results of the joint Audit of the Targeted and Effective Use of the Budget Investments under the National Programs of the Russian Federation in the Public/Municipal Property in the Magadan Region in 2015-2016 and the Reporting Period of 2017 (in the earlier period, if necessary) (in cooperation with the Control and Accounts Chamber of the Magadan Region).

Subject of the joint audit:

the legal and regulatory instruments and regulatory, administrative, financial and other documents to support the report by the Accounts Chamber of the Russian Federation submitted to the Governor of the Magadan Region based on the results of the audit The comprehensive verification of the compliance with applicable laws in the budget process and effective and targeted use of intergovernmental transfers in the Magadan Region;

the legal and regulatory instruments and other administrative documents regulating the processes of developing and implementing government and special investment programs and of budget investments;

the use of the budgetary funds for budget investments in the public/municipal property in the Magadan Region.

Objects of the joint audit:

1. The Government of the Magadan Region (Magadan).
2. The Ministry of Finance of the Magadan Region (Magadan).
3. Ministry of Economic Development, Investment Policy and Innovation of the Magadan Region (Magadan).

4. The Ministry of Construction, Housing and Utilities and Energy of the Magadan Region (Magadan).

5. The Ministry of Health and Demographic Policy of the Magadan Region (Magadan).

6. The Magadan City Council (Magadan).

Objectives of the joint audit:

Objective 1. To study the requirements of statutory and other legal and regulatory instruments in the implementation of government and special investment programs and of budget investments in the public/municipal property in the Magadan region.

Objective 2. To check the timeliness and completeness of the allocation, as well as the effectiveness and targeted use of the budgetary funds for budget investments in the public/municipal property in the Magadan Region.

Objective 3. To assess the satisfaction of the requirements in the report by the Accounts Chamber of the Russian Federation No. PR 13-263/13-04 dated October 25, 2013 submitted to the Governor of the Magadan Region based on the results of the audit The comprehensive verification of the compliance with applicable laws in the budget process and effective and targeted use of intergovernmental transfers in the Magadan Region, and the effectiveness of the measures taken to eliminate the violations and shortcomings identified.

**Sergey Shtogrin, Irina Tulyakova, Pyotr Koshelnikov,  
Leonid Bredikhin**

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Report on the results of the joint Audit of the Tax Authorities' Management of the Property Taxes (Land and Transport Taxes and Personal Property Tax) Paid by Individuals for 2014 and 2015 to Generate Incomes to the Consolidated Budgets of the Constituent Entities of the Russian Federation, Including Reduction of the Outstanding Indebtedness for Property Taxes in Vladimir, Kaluga and Tula Regions (held together with control and accounts bodies of the constituent entities of the Russian Federation).

Subject of the joint audit:

1. The Vladimir, Kaluga and Tula tax authorities' management of the property taxes (land and transport taxes and personal property tax) paid by individuals, including the work to reduce the outstanding indebtedness.

2. The practice of cooperation between the tax authorities and government agencies in Vladimir, Kaluga and Tula regions and the agencies of the state

cadastral registration, the state registration of rights and transactions in immovable property and the vehicle registration with regards to the management of property taxes (land and transport taxes and personal property tax).

Objects of the joint audit:

1. The Administration of the Vladimir Region (Vladimir);
2. The Directorate of the Federal Tax Service of the Vladimir Region (Vladimir);
3. The Interdistrict Inspectorate of the Federal Tax Service of Russia No. 10 for the Vladimir Region (Vladimir);
4. The Directorate of the Federal Service for State Registration, Cadastre and Cartography in the Vladimir Region (Vladimir);
5. The Government of the Kaluga Region (Kaluga);
6. The Administration of the Federal Tax Service of the Kaluga Region (Kaluga);
7. The Inspectorate of the Federal Tax Service of Russia for the Moskovsky District of Kaluga (Kaluga);
8. The Directorate of the Federal Service for State Registration, Cadastre and Cartography in the Kaluga Region (Kaluga);
9. The Government of the Tula Region (Tula);
10. The Administration of the Federal Tax Service of the Tula Region (Tula);
11. The Inspectorate of the Federal Tax Service of Russia for the Central district of the city of Tula (Tula);
12. The Directorate of the Federal Service for State Registration, Cadastre and Cartography in the Tula Region (Tula).

Objectives of the joint audit:

Objective 1. To assess the impact of amending the budget, tax and other laws and regulations of the Russian Federation, the statutory and other legal and regulatory instruments of the constituent entities of the Russian Federation, as well as the legal and regulatory instruments of local self-government bodies in Vladimir, Kaluga and Tula Regions to generate incomes to the consolidated budgets of the relevant constituent entities of the Russian Federation in respect of property taxes (land and transport taxes and personal property tax) paid by individuals.

Objective 2. To check the measures arranged for and implemented by the government authorities of the constituent entities of the Russian Federation to broaden the tax base for property taxes (land and transport taxes and personal property tax) paid by individuals in Vladimir, Kaluga and Tula Regions.

Objective 3. To check the arrangement for and the maintenance of the Unified State Register of Immovable Property and the provision of information

contained therein in respect of land plots and capital construction facilities to calculate land tax to be paid by individuals and personal property tax in Vladimir, Kaluga and Tula Regions.

Objective 4. To check the management and administration of property taxes (land and transport taxes and personal property tax) paid by individuals by directorates of the Federal Tax Service of Russia in Vladimir, Kaluga, and Tula Regions and control over the administration thereof by territorial tax authorities.

Objective 5. To identify the tax income reserves received from property taxes (land and transport taxes and personal property tax) paid by individuals in Vladimir, Kaluga, and Tula Regions.