

## **Summary**

**Vladimir Katrenko**

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Report on the findings of the control activity: «Check of use of budgetary funds allocated in 2016 and during 2017 for the implementation of the Federal target program «Development of physical culture and sports in the Russian Federation for 2016-2020».

Subject of the control activity: regulatory and other documents governing the management of Federal target program «Development of physical culture and sports in the Russian Federation for 2016-2020» (hereinafter - the Program); financial and other documents confirming formation, the maintenance of order and conditions of provision and use of Federal budget funds, budgets of constituent entities of the Russian Federation on financing of the Program; contracts, treaties, agreements and documents relating to the placement of orders for deliveries of goods, performance of works, rendering of services; payment, financial, bank and other documents confirming the financial and business operations; statistical and analytical reports reflecting the degree of achievement of socio-economic efficiency of use of Federal budget funds, budgets of constituent entities of the Russian Federation.

Audited entities:

1. The Ministry of sport of the Russian Federation (Moscow) (desk audit);
2. Federal state unitary enterprise «Directorate of Program for development of physical culture and sports» (Moscow).

Objectives of the control activity:

1. Analysis of normative legal acts and administrative documents regulating the provision and use of means of the Federal budget.
2. To test the use of means of the Federal budget and budgets of subjects of the Russian Federation on the implementation of the Program.
3. The assessment of efficiency of use of Federal budget funds for the implementation of the Program.

**Vladimir Katrenko**

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Report on the findings of the control activity: «Verification of procedures for applying the insured person about transition (early transition) from private pension funds to the Pension Fund of the Russian Federation, from Pension Fund of the Russian Federation to non-state pension funds and from one private pension Fund to another pension Fund in electronic form in conjunction with

the procedure of conclusion of the contract about obligatory pension insurance for the period 2012-2016».

Subject of the control activity:

the Pension Fund of the Russian Federation and non-state pension funds in the implementation of the rights of insured persons to transition (early transition) from the Pension Fund of the Russian Federation to non-state pension funds, from private pension funds to the Pension Fund of the Russian Federation and from one non-state pension Fund to another pension Fund, as well as in compliance with the procedure for application and award procedures of contracts about obligatory pension insurance.

Audited entities:

Pension Fund of the Russian Federation (Moscow);

Joint-stock company «Private Pension Fund of Sberbank» (Moscow);

Open joint stock company «Private pension Fund GAZFOND pension savings» (Moscow);

Joint-stock company «Private pension Fund of electric power industry» (Moscow).

Objectives of the control activity:

1. To assess the adequacy and completeness of the normative legal base regulating the activity of the Pension Fund of the Russian Federation, non-state pension funds in the realization of the rights of the insured person for transition (early transition) from the Pension Fund of the Russian Federation to non-state pension funds, from private pension funds to the Pension Fund of the Russian Federation and from one nongovernmental pension Fund to another pension Fund.

2. To assess the performance of the Pension Fund of the Russian Federation on the implementation of the rights of the insured person for transition (early transition) from the Pension Fund of the Russian Federation to non-state pension funds, from private pension funds to the Pension Fund of the Russian Federation and from one non-state pension Fund to another non-state pension Fund.

3. To assess the activity of JSC «Pension Fund of Sberbank», JSC «Pension Fund GAZFOND pension savings», JSC «Pension Fund of electric power industry» to implement the rights of the insured person for transition (early transition) from the Pension Fund of the Russian Federation to the pension Fund, from non-state pension Fund to the Pension Fund of the Russian Federation and from one non-state pension Fund to another pension Fund.

**Yury Roslyak, Vladimir Katrenko, Bato-Zhargal Zhambalnimbuev,  
Maxim Rokhmistrov**

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Report on the findings of expert-analytical activity: «Inspection of target and efficient use of Federal budget funds directed at fire safety and liquidation of consequences of fires that occurred in 2015 on the territory of Zabaykalsky Krai».

Subject of the control activity: budgetary powers of the main managers (managers) and recipients of Federal budget funds directed at fire safety and liquidation of consequences of fires that occurred in 2015 on the territory of Zabaykalsky Krai.

Audited entities:

1. Government of Zabaykalsky Krai.
2. The Ministry of natural resources of Zabaykalsky Krai.
3. The Ministry of agriculture of Zabaykalsky Krai.
4. The Ministry of territorial development of Zabaykalsky Krai.
5. The Ministry of labor and social development of Zabaykalsky Krai.

Public authorities to which the requests are directed for information necessary to conduct control activity:

The Ministry of construction and housing utilities of the Russian Federation;  
The Ministry of labor and social development of the Russian Federation;  
The Federal forestry Agency.

Objectives of the control activity:

1. Check the target and efficient use of Federal budget funds directed to Zabaykalsky Krai on the execution of delegated powers in the field of forest relations in the organization of forest fire protection.

2. Check the target and efficient use of Federal budget funds allocated for liquidation of consequences of fires that occurred in 2015 in Zabaykalsky Krai.

**Maxim Rokhmistrov, Bato-Zhargal Zhambalnimbuev, Vladimir Katrenko**

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Report on the findings of the control activity: «Inspection of target and efficient use of Federal budget funds aimed at liquidation of consequences of floods caused by heavy rains, passed in May 2017 on the territory of the Stavropol Krai, including financial support for the social support of citizens, premises of which were lost or damaged, as well as for providing one-time financial assistance and financial assistance in connection with a partial or full loss of their property essentials».

Subject of the control activity: efficient use of Federal budget funds aimed at financial support of events connected with liquidation of consequences of emergency situation in the floods, caused by heavy rains, passed in May 2017 on the territory of the Stavropol Krai (hereinafter - the flood).

Audited entities: the Government of Stavropol Krai (Stavropol).

Objectives of the control activity:

1. To determine the validity of actions of public authorities in the preparation, decision-making and direction of budgetary appropriations from reserve Fund of the Government of the Russian Federation for prevention and liquidation of emergency situations and consequences of natural disasters (further - the Reserve Fund) for the financial support of events connected with liquidation of consequences of flood.

2. To evaluate the effectiveness and targeted use of Federal budget funds, allocated from the Reserve Fund on financial maintenance of measures on liquidation of consequences of flood.

3. To determine the targeted and efficient use of budget funds provided by the government of the Stavropol territory in the framework of the Federal target program «Development of water management complex of the Russian Federation in 2012-2020».

**Tatyana Blinova**

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Report on the findings of the control activity: «Verification of the use of Federal budget funds allocated to the offices of the Judicial Department under the Supreme Court of the Russian Federation in 2015-2016 and the current period of 2017».

Subject of the control activity:

regulatory legal and departmental acts, as well as local organizational and administrative documents, regulating the process of forming and executing the Federal budget;

Federal funds provided in the years 2015-2017 for the provision of management activities of the Judicial Department under the Supreme Court of the Russian Federation, organizational support of activity of district, city, garrison military courts and financing of world judges;

primary accounting documents and accounting (financial) and statistical reporting.

Audited entities:

1. Judicial Department of the Supreme court of the Russian Federation (Moscow);

2. Management of Judicial Department in the Republic of Altai (Republic of Altai, Gorno-Altai);

3. Management of Judicial Department in the Jewish Autonomous region (Jewish Autonomous region, Birobidzhan);

4. Management of Judicial Department in the Yamalo-Nenets Autonomous Okrug (Yamal-Nenets Autonomous Okrug, Salekhard).

Objectives of the control activity:

1. To verify compliance of the audited entities with the regulatory legal and departmental acts in the process of formation and execution of the Federal budget.

2. Check compliance with the order of registration, ownership, use and disposal of Federal property.

3. Check the organization of internal financial control and internal financial audit and activities on corruption control.