

Summary

Tatyana Golikova

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Message from the Chairman of the Accounts Chamber of the Russian Federation, devoted to the 20th anniversary of the publication of the first issue of the Bulletin of the Accounts Chamber of the Russian Federation.

Tatyana Manuylova, Maxim Rokhmistrov

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Report on the findings of the control activity: «Inspection of target and efficient use of funds loan from the International Bank for reconstruction and development for the project No. 4826-RU «Development of the system of state registration of rights to real estate».

Subject of the control activity:

legislative and normative legal acts, regulating the process of attracting and using funds of the loan of the International Bank for reconstruction and development (hereinafter - IBRD) for the project «Development of system of state registration of real estate rights»;

the activities of the Federal service for state registration, cadaster and cartography and other project participants in the execution of its functions in the framework of the project «Development of system of state registration of real estate rights»;

the activities of the Federal bodies of executive power on control over effective use of funds of the IBRD;

the primary accounting documents confirming the attraction and disbursement of IBRD loan accounting (financial) statements.

Audited entities:

1. The Federal service for state registration, cadaster and cartography (Moscow);

2. Non-commercial Foundation for enterprise restructuring and financial institutions development (Moscow);

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

4. Management of Federal service of state registration, cadaster and cartography in the Republic of Tatarstan (Kazan);

5. Management of Federal service of state registration, cadaster and cartography in the Republic of Bashkortostan (Ufa);

6. Management of Federal service of state registration, cadaster and cartography;

7. Federal state budgetary institution «Federal cadastral chamber of Federal service of state registration, cadaster and cartography» (Moscow).

Objectives of the control activity:

1. To analyze compliance with legislation and target use of funds of the IBRD loan within the framework of the project «Development of the system of state registration of rights to real estate».

2. To evaluate the effectiveness of the implementation of the project «Development of system of state registration of rights to real estate» and its impact on improving the system of registration of rights to immovable property.

Valery Bogomolov

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Report on the findings of the control activity: «Audit of the use of budget appropriations in 2016, aimed at implementation of projects in the energy sector in accordance with the decree of the President of the Russian Federation dated 22 November 2012, No. 1564».

Subject of the control activity:

the activities of public joint stock company «Federal Hydrogeneration company - «RusHydro» on implementation of projects of electric power facilities in the Far East in accordance with the decree of the President of the Russian Federation dated 22 November 2012, No. 1564.

Objectives of the control activity:

assessment of the timeliness and completeness of fulfillment of JSC «RusHydro» activities on construction of power facilities in the Far East.

Audited entities:

public joint stock company «Federal Hydrogeneration company - «RusHydro» (Moscow) (with departure on objects of construction, located in the Khabarovsk region (CHP in Sovetskaya Gavan), the Sakhalin region (Sakhalin GRES-2 (1st stage), the Republic of Sakha (Yakutia) (Yakut GRES-2 (1st stage) and Amur region (Blagoveshchenskaya CHP (2nd stage).

Maxim Rokhmistrov

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Report on the findings of the control activity: «Checking the legality and efficiency of use of means of Reserve Fund of the Government of the Russian Federation for prevention and liquidation of emergency situations and consequences of natural disasters and means of the budget of the Omsk region allocated for financial provision of activities related to elimination of consequences of flooding from a flood that occurred during the spring - summer season

in 2016 on the territory of the Omsk region (in parallel with the Control and Accounts Chamber of the Omsk region)».

Subject of the control activity:

compliance with regulatory legal acts of the Russian Federation and entities of the Russian Federation, regulatory and other documents regulating an order of use of means of 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).

Audited entities: the government of the Omsk region (Omsk).

Objectives of the control activity:

1. To determine the validity of the acts of executive bodies of state power in the preparation, decision-making and direction of budgetary appropriations from Reserve Fund for financing of activities related to elimination of consequences of flooding from a flood that occurred during the spring - summer season in 2016 on the territory of Omsk region.

2. To assess the legality and efficiency of use by the audited entities of control measures of funds allocated from the Reserve Fund on financial maintenance of measures on liquidation of consequences of flooding by flood waters.

Yury Roslyak, Artem Sumachakov, Sergey Lozovskiy

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Report on the findings of the control activity: «Inspection report on the budget of the Altai Republic and Kamchatka region, in which the share of subsidies from the Federal budget during two of the last three fiscal years, exceeded 40 percent of own revenues of the consolidated budget, as well as the effectiveness of the control of the Ministry of Finance of the Russian Federation for the implementation of measures to improve the efficiency of use of budgetary funds and increase of income tax and non-tax revenues of budgets of constituent entities of the Russian Federation» (with control accounts bodies of constituent entities of the Russian Federation).

Subject of the control activity:

reports on execution of budgets of the Republic of Altai and Kamchatka region for 2016, normative legal acts and other administrative documents, regulating the process of execution of budgets of subjects of the Russian Federation, primary documents and financial statements, confirming operations on accounting of incomes and expenses of budgets;

the activities of the state bodies of the Republic of Altai and Kamchatka region for more balanced budgets, compliance with the budget legislation and

agreements with the Ministry of Finance of Russia about measures on increase of efficiency of use of budgetary funds and increase of income tax and non-tax revenues of the budget of the Altai Republic and Kamchatka region, the provision of grants for leveling the budget supply of constituent entities of the Russian Federation from the Federal budget to the budgets of the Republic of Altai and Kamchatka region on the provision of budgets of the Republic of Altai and Kamchatka region from the Federal budget budgetary credits, observance of conditions of granting of inter-budgetary transfers from the Federal budget (optional);

the activities of the Ministry of Finance of the Russian Federation for control over execution of obligations of bodies of state power of entities of the Russian Federation established by the budget legislation and agreements with the Ministry of Finance.

Audited entities:

The Ministry of Finance of the Russian Federation (Moscow), the Government of the Republic of Altai (Republic of Altai, Gorno-Altaysk), the Ministry of Finance of the Republic of Altai (Republic of Altai, Gorno-Altaysk), administration of municipal formation town of Gorno-Altaysk (Republic of Altai, Gorno-Altaysk), the Government of the Kamchatka region (Kamchatka region, Petropavlovsk-Kamchatsky), the Ministry of Finance of the Kamchatka region (Kamchatka region, Petropavlovsk-Kamchatsky), the Ministry of construction of the Kamchatka region (Kamchatka region, Petropavlovsk-Kamchatsky), administration of Petropavlovsk-Kamchatsky city district (Kamchatka region, Petropavlovsk-Kamchatsky).

Objectives of the control activity:

1. Verification of reports on execution of budgets of the Republic of Altai and Kamchatka region for the year 2016 for compliance with budget legislation and other normative legal acts regulating budgetary legal relations. The verification of the effectiveness and target use of Federal budget funds and funds of the state Corporation - Fund of assistance to reforming of housing and communal services provided to the budgets of the Republic of Altai and Kamchatka region in 2016 (optional).

2. Completeness check of observance by subjects of the Russian Federation of requirements of article 130 of the Budget code of the Russian Federation and the terms of the agreements with the Ministry of Finance.

3. The verification of the effectiveness of the control exercised by the Finance Ministry, the observance by the Government of the Altai Republic and the Government of Kamchatka region requirements and limitations defined by the Budget code of the Russian Federation and the terms of agreements with the Ministry of Finance.