

Summary

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Report on the results of the control activities «Audit of Activities of Non-State Pension Funds Regarding Management of Pension Savings, including Maternity (Family) Capital and Pension Savings within the Co-Financing Program for Pension Savings, and Exercising the Rights of Insured Persons to Adjust Payments Using Pension Savings in 2014-2016 and from the Year 2017 to date».

Subject of the control activities:

The observance by the non-state pension funds of the legislation of the Russian Federation regarding the management of the pension savings by insured persons, including maternity (family) capital (a portion thereof) that are received in accordance with Federal Law No. 256-FZ On Additional Measures of the State Support to Families with Children dated December 29, 2006, and additional insurance premiums to the cumulative pension funds, contributions paid by employers in favor of insured persons, and contributions to co-finance the pension savings received in accordance with Federal Law No. 56-FZ On Additional Insurance Premiums for the Cumulative Portion of the Employment-Based Pensions and the State Support to Generate the Pension Savings dated April 30, 2008.

Entities under control activities:

1. SAFMAR Non-State Pension Fund, Joint Stock Company (city of Moscow);
2. LUKOIL-GARANT Non-State Pension Fund, Joint Stock Company (city of Moscow);
3. AVTOVAZ Non-State Pension Fund, Joint Stock Company (Samara Region, city of Togliatti);
4. National Non-State Pension Fund, Joint Stock Company (city of Moscow);
5. The Pension Fund of the Russian Federation (city of Moscow).

Objectives of the control activities:

1. To verify the compliance with the legislation of the Russian Federation in the performance of the task to accumulate pension contributions and pension savings;
2. To verify the compliance with the legislation of the Russian Federation in determining the investment results (investment income) of pension savings and in transferring them to another insurer due to the right exercised by the insured person to choose the insurer under the compulsory pension insurance.

3. To audit the procedure for investing funds sourced from the payout reserves and the reserves of the insured persons who are entitled to early pension payouts as well as the legal grounds for adjusting the cumulative pensions and early pension payouts based on the investment of the pension savings and payout reserves and the reserves of the insured persons who are entitled to early pension payouts.

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Report on the expert and analytical activities «Analysis of Performance Indicators for Individual Activities under the 2012-2020 Russian National Program for the Environmental Protection Aimed at Ensuring Environmentally Sound Solid Household Waste Management and Restoration of Disturbed Natural Ecosystems in 2016-2017 and from Year 2018 to date» (based on the information from the supervision and accounts bodies in the constituent entities of the Russian Federation).

Subject of the expert and analytical activities:

1. The strategic plan documents of the Russian Federation, including in the waste management; the statutes and other regulatory legal acts of the Russian Federation and the constituent entities thereof governing the waste management, including solid household wastes.

2. The activities of the solid household waste management and those regarding the elimination of the cumulative environmental effects.

3. The grant agreements, accounting, budgetary reporting, statistical, and other reporting and primary accounting documents on the use of the budget funds.

4. Other documents and materials required for the expert and analytical activities.

Objectives of the expert and analytical activities:

1. To analyze of the 2012-2020 Russian National Program for the Environmental Protection in terms of the performance indicators achieved through individual activities thereunder.

2. To validate the subsidies from the federal budget granted to and used from the budgets in the constituent entities of the Russian Federation to provide the state support for the activities in the constituent entities of the Russian Federation with regards to the waste management and elimination of the cumulative environmental effects under the Federal Laws: On the Federal

Budget for 2017 and the Planning Periods of 2018 and 2019; On the Federal Budget for 2018 and the Planning Periods of 2019 and 2020.

3. To evaluate the performance of the measures taken by the executive authorities in the constituent entities of the Russian Federation in the solid household waste management.

Entities under the expert and analytical activities:

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

2. The Ministry of Construction, Housing, and Utilities of the Russian Federation (city of Moscow) (upon request).

3. The Federal Service for Supervision of Natural Resources (city of Moscow) (upon request).

4. The territorial authorities of the Federal Service for Supervision of Natural Resources (upon request).

5. The supervision and accounts bodies in the constituent entities of the Russian Federation.

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Report on the joint control activities «Audit of Administating of Revenues from the Pollution Fees, Waste Disposal, and Environmental Charges Paid and Spending of Federal Budget Funds Intended to Implement «Clean Country» Priority Project, including Solid Household Waste Management Activities, in 2016-2017».

Subject of the control activities:

the observance by the entities under joint control activities of the statutes and other regulatory legal acts of the Russian Federation, departmental enactments, orders, bylaws and methodological instructions that regulate the activities of the entities under control activities regarding the administration of the revenues from the waste disposal and environmental charges paid as well as the budget funds sourced from the budget system of the Russian Federation to implement the «Clean Country» priority project;

the performance by the entities under joint control activities of the governmental (municipal) contracts and agreements on the use of the budget funds sourced from the budget system of the Russian Federation intended to implement the «Clean Country» priority project;

the activities of the entities under joint control activities aimed at achieving the goals and the performance indicators for the priority project of the «Clean Country»;

the anti-corruption activities by the entities under joint control activities, inter alia, in the execution and performance of the governmental (municipal) contracts, agreements on the use of the budget funds sourced from the budget system of the Russian Federation intended to implement the «Clean Country» priority project;

the accounting, budgetary, financial, statistical reporting of the entities under joint control activities, primary, and other documents that support the accounting transactions for the revenues from the waste disposal and environmental charges paid, and the expenditures to implement the priority project of the «Clean Country», including with regards to the solid household waste management activities, in 2016-2017.

Entities under control activities:

1. The Ministry of Natural Resources and Environment of the Russian Federation (city of Moscow) - March-April 2018;
2. The All-Russian Scientific Research Institute for Environmental Protection, Federal State Budgetary Institution (city of Moscow) - February-March 2018;
3. The Government of the Nizhny Novgorod Region (Nizhny Novgorod, Nizhny Novgorod Region);
4. The Ministry of Environment and Natural Resources of the Moscow Region (town of Krasnogorsk, Moscow Region) (in cooperation with the Control and Accounts Chamber of the Moscow Region) - February-March 2018;
5. The administration of the Pavlovsky Posad Municipality, Moscow Region (town of Pavlovsky Posad, Moscow Region) (to be conducted by the Supervision of the Control and Accounts Chamber of the Moscow Region) - February-March 2018;
6. The administration of the Kashira Municipality (town of Kashira, Moscow Region) (to be conducted by the Supervision of the Control and Accounts Chamber of the Moscow Region) - February-March 2018;
7. The administration of the Elektrostal Municipality (city of Elektrostal, Moscow Region) (to be conducted by the Supervision of the Control and Accounts Chamber of the Moscow Region) - February-March 2018;
8. The Ministry of Natural Resources and Environment of the Kaliningrad Region (city of Kaliningrad, Kaliningrad Region) - February-March 2018;
9. The Ministry of Natural Resources and Timber Industry of the Arkhangelsk Region (city of Arkhangelsk, Arkhangelsk Region) (upon request) - February-March 2018;

10. The Administration of the Federal Service for Supervision of Natural Resources in the Republic of Tatarstan (city of Kazan, the Republic of Tatarstan) - February-March 2018;

11. The Department of the Federal Service for Supervision of Natural Resources in the North-West Federal District (city of St. Petersburg) - February-March 2018;

12. The Federal Service for Supervision of Natural Resources (city of Moscow) - February-March 2018;

13. The Department of the Smolensk Region for Natural Resources and Environment (city of Smolensk, Smolensk Region) (upon request) - February-March 2018.

Objectives of the control activities:

1. To verify the organizational management by the territorial authorities of the Federal Service for Supervision of Natural Resources in terms of administering the revenues from the waste disposal and environmental charges paid.

2. To verify the activities by the entities under joint control engagement aimed at achieving the goals and performance indicators of the «Clean Country» priority project and to evaluate the effects of spending the funds that are sourced from the budget system of the Russian Federation and intended at the implementation thereof.

3. To assess corruption risks and evaluate the anti-corruption activities by the entities under joint control engagement in the execution and performance of the governmental (municipal) contracts and agreements on the use of the budget funds sourced from the budget system of the Russian Federation intended to implement the priority project of the «Clean Country».