

## Summary

### Bato-Zhargal Zhambalnimbuev

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Report on the findings of the control activity: «Check of activity of Federal state unitary enterprise «National fish resources» in 2015 and 2016 and during 2017 management assigned to it the state property complex, including hydraulic facilities in the sea port terminals designed for comprehensive servicing of fishing vessels, to ensure that measures to implement the state program of the Russian Federation «Fisheries industry development (with the participation of the Federal security service of the Russian Federation)».

Subject of the control activity:

decisions on the establishment, reorganization, transformation, the change of Federal state unitary enterprise «National fish resources»;

annual reports of the Director;

accounting, statistical and tax reporting, financial reports, proof of timely submission of information for the purposes of maintaining the register of Federal property, a certificate of participation of enterprises in the commercial and non-commercial organizations, procedure of calculation of the remuneration of the Director;

reports on the results of audits;

budget statements in terms of execution of delegated budget authority to the state of the customer on the conclusion and implementation on behalf of the Russian Federation of state contracts to implement the budget investments in objects of capital construction in the framework of the Federal address investment program (further - FAIP);

treaties (agreements) on providing the company's subsidies from the Federal budget and reporting;

agreement on the transfer to the company of the powers of the state customer on the conclusion and execution on behalf of the Russian Federation the state contracts to implement the budget investments;

state contracts, agreements;

reporting on the progress and results of implementation of the FAIP;

suggestions and materials on Federal spending, formed enterprise when justifying budget allocations for the implementation of capital investments in objects of state property in the years 2015-2017;

source documents, registers accounting, budget accounting, financial statements, confirming operations with the funds of enterprises and funds from

the Federal budget documents, supporting management operations, disposal and use of Federal property;

development strategy, the program of activities for 2015, 2016 and 2017, the constituent documents of the enterprise.

Audited entities: Federal state unitary enterprise «National fish resources» (Moscow) (hereinafter - the Federal state unitary enterprise), including branch of Federal state unitary enterprise (Nakhodka, Primorsky Krai).

Objectives of the control activity:

1. To evaluate compliance with the requirements of legislation, internal and other documents regulating the activities of the Federal state unitary enterprise for the implementation of the statutory goals and objectives.

2. To assess the focus and effectiveness of the Federal state unitary enterprise of the Federal budget funds received in 2015 and 2016 and during 2017 in order to implement the state program of the Russian Federation «Fisheries industry development».

3. To evaluate the efficiency and intended use of the FSUE assigned to it by the Federal property and funds derived from its use and from the types of activities undertaken in the implementation of goals and objectives.

**Alexander Filipenko**

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Report on the findings of the control activity: «Checking the efficiency of use of means of budgets of budgetary system of the Russian Federation and extra-budgetary funding in the establishment and operation of tourist and recreational clusters «Amur» (Amur region), «Northern mosaic» (Republic of Sakha (Yakutia), Elets (Lipetsk region), «Tunkinskaya valley» (Republic of Buryatia)».

Subject of the control activity:

1. Assessment of the legality and efficiency of use of means of budgets of budgetary system of the Russian Federation and extra-budgetary funding in the establishment and operation of tourist and recreational clusters «Amur» (Amur region), «Northern mosaic» (Republic of Sakha (Yakutia), Elets (Lipetsk region), «Tunkinskaya valley» (Republic of Buryatia) (hereinafter referred to tourist and recreational clusters) in the framework of the Federal target program «Development of domestic and inbound tourism in the Russian Federation (2011-2018 years)», approved by decree of the Government of the Russian Federation of August 2, 2011 № 644 (hereinafter - FTP).

2. Normative legal acts, other administrative documents adopted by the Government of the Russian Federation, Federal Agency for tourism, governing the

development of the tourism industry, including the implementation of Federal target programs, regulatory legal acts, other administrative documents of the supreme bodies of executive power of constituent entities of the Russian Federation, and also agreements of the Federal Agency for tourism and the higher executive authorities of entities of the Russian Federation on granting subsidies from the Federal budget to budgets of entities of the Russian Federation in order to co-finance the construction (reconstruction) of objects of providing infrastructure with a long payback period, which is in property of constituent entities of the Russian Federation (municipal property) that are included in the Federal program and are part of investment projects on creation in subjects of the Russian Federation of tourist-recreational clusters, performance reports, statistics, analytical and financial reporting of subjects of the Russian Federation and investors to establish tourist-recreational clusters, etc.

Audited entities: Federal Agency for tourism (Moscow) (desk audit); the administration of the Lipetsk region; the Government of the Republic of Sakha (Yakutia); the Government of the Republic of Buryatia; the government of the Amur region.

Objectives of the control activity:

1. To verify compliance with the powers and the performance of the obligations of objects of control measures on the use of funds of the Federal budget, consolidated budget of a constituent entity of the Russian Federation and extra-budgetary sources provided for the creation and development of tourist and recreational clusters in the framework of the Federal target program «Development of domestic and inbound tourism in the Russian Federation (2011-2018 years)» in accordance with legislative and other regulatory legal acts.

2. To assess the validity, efficiency and target use of Federal budget funds and Federal property, including those aimed at implementing the Federal program in terms of creating tourist and recreational clusters.

3. To evaluate the performance and socio-economic efficiency of implementation of the Federal program in terms of establishment and operation of tourist and recreational clusters.

**Yury Roslyak, Vladimir Kondrashov, Igor Vatulin**

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Report on the findings of the control activity: «Verification of the appropriateness, efficiency and target use of budgetary funds allocated in 2015-2017 within the framework of the state program of the Russian Federation «Socio-economic development of the Far East and the Baikal region» on the establishment and functioning of the Far Eastern Federal district territories of priority socio-

economic development» (with control accounts bodies of constituent entities of the Russian Federation)».

Subject of the control activity:

1. The process of formation and use of means of the Federal budget, the Primorsky and Khabarovsk Krai, provided for the establishment and functioning of areas of advancing socio-economic development.

2. The activities of the Ministry of the Russian Federation for Far East development, competent executive authorities of the Primorsky and Khabarovsk Krai and the joint-stock company «Corporation of development of the Far East» on issues of creation and functioning of areas of advancing socio-economic development in the Far Eastern Federal district.

Audited entities:

1. The Ministry of the Russian Federation for Far East development (Moscow).
2. The Ministry of Finance of the Russian Federation (Moscow) (desk audit).
3. JSC «Corporation of development of the Far East» (Moscow).
4. The government of the Khabarovsk Krai (Khabarovsk).
5. The Ministry of investment and land and property policy of the Khabarovsk Krai (Khabarovsk).
6. The Ministry of Finance of the Khabarovsk Krai (Khabarovsk).
7. The administration of Primorsky Krai (Vladivostok).
8. The Department of agriculture and food of Primorsky Krai (Vladivostok).
9. The Department of industry of the Primorsky Krai (Vladivostok).
10. The Department of urban development of Primorsky Krai (Vladivostok).
11. The Finance Department of Primorsky Krai (Vladivostok).

Objectives of the control activity:

1. Check of activity of the Ministry of Russian Federation for Far East development on the issues of creation and functioning of areas of advancing socio-economic development in the Far Eastern Federal district.

2. Verification of compliance of JSC «Corporation of development of the Far East» with the terms of the agreements on granting subsidies from the Federal budget.

3. Verification of the implementation of measures ensuring the functioning of areas of advancing socio-economic development in the Primorsky and Khabarovsk Krai.

**Sergey Shtogrin**

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Report on the findings of the control activity: «Check of activity of the customs authorities in terms of additional charges, recoverables of customs duties and

refund of overpaid and overcharged amounts, including within the framework of departmental control and on court decisions for the period of 2016-2017 years».

Subject of the control activity: activities of customs authorities for additional charge, recoverables of customs duties, taxes, observance of order of registration, penalties and cancellation of debt on customs payments, penalties and fines, and the implementation of refunds (credits) overcharged (paid) customs duties and taxes.

Audited entities:

1. The Federal customs service (Moscow);
2. Vladivostok Customs (Vladivostok);
3. Bryansk Customs (Bryansk).

Objectives of the control activity:

1. To perform regulatory legal acts of the Eurasian economic Union (Customs Union), the Russian Federation, and departmental acts of the Federal customs service (further - legal acts) governing the accrual and recoverables of customs duties and taxes, as well as their adequacy to carry out the functions of the customs authorities.

2. To analyze the causes of occurrence of debts on customs duties, taxes, fines and penalties (further - the debt), as well as the measures taken by customs authorities to reduce the amount of debt.

3. To check out the organization and order of refunds (credits) overcharged (paid) customs duties and taxes.

4. To perform law enforcement and judicial practice of the customs authorities that is associated with the accrual and recoverables of customs duties, taxes, refund of overpaid (paid) customs duties, taxes and also problems of the current legislation on the subject of control measures.

5. Check the implementation of anti-corruption measures taken by customs authorities.