

INDEPENDENT AUDITOR'S REPORT
on the special purpose financial
statements under Public Finance
Management Technical Assistance
Project
for the period from January 01, 2017 till
April 30, 2018



LLC "Rufaudit Alliance"

Audit Company

Member of the Self-regulatory organization of auditors
Association «Sodruzhestvo»,

ORNZ 11706031798



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ORNZ 11706031798

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Management Technical Assistance Project for the period from January 01,
2017 till April 30, 2018

ADDRESSEE

To the Board of Foundation for Enterprise Restructuring and Financial Institutions
Development

AUDITED ORGANIZATION

**Foundation for Enterprise Restructuring and
Financial Institutions Development**

OGRN: 1037700060694
Ofc. 104, bld. 1, 2/4, Naberezhnaya Luzhnetskaya,
Moscow, 119270 Russian Federation

AUDITOR

Limited Liability Company
«Rufaudit Alliance»

OGRN 1077762462690

Bld. 2, Kolokolnikov lane, Moscow, 107045 Russian
Federation

Member of the Association «Sodruzhestvo»

ORNZ 11706031798



Opinion

We have audited the special purpose financial statements under Public Finance Management Technical Assistance Project for the period from January 01, 2017 till April 30, 2018, which comprise:

- Balance Sheet of chief manager, manager, recipient of budgetary funds, chief administrator, administrator of sources for financing the budget deficit, chief administrator, administrator of budget revenues as of April 30, 2018 (Form 0503130);
- Reference note on consolidated settlements as of April 30, 2018 (Form 0503125);
- Report on budget execution of chief manager, manager, recipient of budgetary funds, chief administrator, administrator of sources for financing the budget deficit, chief administrator, administrator of budget revenues as of April 30, 2018 (Form 0503127);
- Report on financial results of activities as of April 30, 2018 (Form 0503121);
- Information on Balances in Accounts of Recipient of Budgetary Funds (Form 0503178);
- Explanatory Notes with the following Annexes:
 - Annex #1: Summary analytical information on the actual disbursement of funds by Project components and its comparison with Project plans;
 - Annex #2: Total Reconciliation of Project Financial Statement on Disbursed Funds to IBRD Loan Account Statement;
 - Annex #3: Designated Account (DA) Statement;
 - Annex #4: SOE Withdrawal Schedule.

The special purpose financial statements are prepared in accordance with the requirements stated in the Loan agreement #8288-RU dated December 6, 2013 and in accordance with provisions of the Operational Manual of Public Finance Management Technical Assistance Project.

In our opinion, the accompanying special purpose financial statements under Public Finance Management Technical Assistance Project for the period from January 01, 2017 till April 30, 2018 are prepared, in all material respects, in accordance with the requirements stated in the Loan agreement # 8288-RU dated December 6, 2013 and provisions of the Operational Manual of Public Finance Management Technical Assistance Project.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the special purpose financial statements section of our report. We are independent of Foundation for Enterprise Restructuring and Financial Institutions Development in accordance with International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Responsibilities of management for the special purpose financial statements

Management of the Foundation for Enterprise Restructuring and Financial Institutions Development is responsible for the preparation of the special purpose financial statements in accordance with the requirements stated in the Loan agreement # 8288-RU dated December 6, 2013 and provisions of the Operational Manual of Public Finance Management Technical Assistance Project, and for such internal control as management determines is necessary to enable the preparation of special purpose financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the special purpose financial statements

Our objectives are to obtain reasonable assurance about whether the special purpose financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these special purpose financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the special purpose financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit, if any.



Emphasis of matter – basis of accounting

We draw attention to the fact that special purpose financial statements are prepared in accordance with the requirements stated in the Loan agreement # 8288-RU dated December 6, 2013 and in accordance with provisions of the Operational Manual of Public Finance Management Technical Assistance Project. As a result, the special purpose financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

LLC "Rufaudit Alliance"

A.L. Ruf
General Director

September 25, 2018



БАЛАНС
ГЛАВНОГО РАСПОРЯДИТЕЛЯ, РАСПОРЯДИТЕЛЯ, ПОЛУЧАТЕЛЯ БЮДЖЕТНЫХ СРЕДСТВ, ГЛАВНОГО АДМИНИСТРАТОРА, АДМИНИСТРАТОРА
ИСТОЧНИКОВ ФИНАНСИРОВАНИЯ ДЕФИЦИТА БЮДЖЕТА, ГЛАВНОГО АДМИНИСТРАТОРА, АДМИНИСТРАТОРА ДОХОДОВ БЮДЖЕТА
BALANCE SHEET

of CHIEF MANAGER, MANAGER, RECIPIENT OF BUDGETARY FUNDS, CHIEF ADMINISTRATOR, ADMINISTRATOR
 OF SOURCES FOR FINANCING THE BUDGET DEFICIT, CHIEF ADMINISTRATOR, ADMINISTRATOR OF BUDGET REVENUES

на 30 апреля 2018 / As of 30 April 2018

Главный распорядитель, распорядитель, получатель бюджетных средств,
 /Chief manager, manager, recipient of budgetary funds,
 главный администратор, администратор доходов бюджета, /chief administrator,
 administrator of budget revenues,
 administrator of sources for

финансирования дефицита бюджета / financing the budget deficit

**Некоммерческий фонд реструктуризации предприятий и развития финансовых институтов /Foundation for Enterprise
 Restructuring and Financial Institutions Development**

Наименование бюджета /Name of budget

Периодичность: годовая/Frequency: annual

Единица измерения:рубли, доллары США / Unit: in rubles,in US Dollars

КОДЫ/CODES
0503130
Дата/ Date 30.04.2018
по ОКПО/ ОКРО 00069836
главы по БК/ ВС Chapter 092
по ОКТМО/ ОКТМО 453863000000
по ОКЕИ/ ОКЕИ 383

АКТИВ	ASSET	Код строки /Line code	На начало года / At the beginning of year				На конец отчетного периода/At the end of the reporting period							
			бюджетная деятельность/ budget activity		средства ввременно распоряжении / funds received for temporary use		итого/ total		бюджетная деятельность/ budget activity		средства ввременно распоряжении / funds received for temporary use		итого/ total	
			в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars
1	1a	3	3a	4	4a	5	5a	6	6a	7	7a	8	8a	
I. Нефинансовые активы	I. Nonfinancial assets													
Основные средства (балансовая стоимость, 010100000)	Fixed assets (book value, 010100000), total	010	-	-	-	-	-	-	-	-	-	-	-	-
в том числе:	including:													
недвижимое имущество учреждения (010110000)	immovable property of the organization (010110000)	011	-	-	-	-	-	-	-	-	-	-	-	-
иное движимое имущество учреждения (010130000)	other movable property of the organization (010130000)	013	-	-	-	-	-	-	-	-	-	-	-	-
предметы лизинга (010140000)	leased assets (010140000)	014	-	-	-	-	-	-	-	-	-	-	-	-
Амортизация основных средств	Depreciation of fixed assets	020	-	-	-	-	-	-	-	-	-	-	-	-
в том числе:	including:													
Амортизация недвижимого имущества учреждения (010410000)	depreciation of immovable property of the organization (010410000)	021	-	-	-	-	-	-	-	-	-	-	-	-
Амортизация иного движимого имущества учреждения (010430000)	depreciation of other movable property of the organization (010430000)	023	-	-	-	-	-	-	-	-	-	-	-	-
Амортизация предметов лизинга (010440000)	depreciation of leased assets (010440000)	024	-	-	-	-	-	-	-	-	-	-	-	-
Основные средства (остаточная стоимость, стр.010 - стр.020)	Fixed assets (depreciated book value, line 010 - line 020)	030	-	-	-	-	-	-	-	-	-	-	-	-
из них:	of which:													
недвижимое имущество учреждения (остаточная стоимость, стр.011 - стр.021)	immovable property of the organization (depreciated book value, line 011 - line 021)	031	-	-	-	-	-	-	-	-	-	-	-	-
иное движимое имущество учреждения (остаточная стоимость, стр.013 - стр.023)	other movable property of the organization (depreciated book value, line 013 - line 023)	033	-	-	-	-	-	-	-	-	-	-	-	-

АКТИВ	ASSET	Код строки /Line code	На начало года / At the beginning of year						На конец отчетного периода/At the end of the reporting period						
			бюджетная деятельность/ budget activity		средства в временном распоряжении / funds received for temporary use		итого/ total		бюджетная деятельность/ budget activity		средства в временном распоряжении / funds received for temporary use		итого/ total		
			в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	
1	1a	2	3	3a	4	4a	5	5a	6	6a	7	7a	8	8a	
предметы лизинга (остаточная стоимость, стр.014 - стр.024)	leased assets (depreciated book value, line 014 - line 024)	034	-	-	-	-	-	-	-	-	-	-	-	-	-
Нематериальные активы (балансовая стоимость, 010200000) *, всего	Intangible assets (book value, 010200000)*, total	040	-	-	-	-	-	-	-	-	-	-	-	-	-
из них:	of which:														
иное движимое имущество учреждения (010230000) *	other movable property of the organization (010230000)*	042	-	-	-	-	-	-	-	-	-	-	-	-	-
предметы лизинга (010240000) *	leased assets (010240000)*	043	-	-	-	-	-	-	-	-	-	-	-	-	-
Амортизация нематериальных активов *	Depreciation of intangible assets *	050	-	-	-	-	-	-	-	-	-	-	-	-	-
из них:	of which:														
иного движимого имущества учреждения (010439000) *	other movable property of the organization (010439000)*	052	-	-	-	-	-	-	-	-	-	-	-	-	-
предметов лизинга (010449000) *	leased assets (010449000)*	053	-	-	-	-	-	-	-	-	-	-	-	-	-
Нематериальные активы (остаточная стоимость, стр. 040 - стр.050)	Intangible assets (depreciated book value, line 040 - line 050)	060	-	-	-	-	-	-	-	-	-	-	-	-	-
из них:	of which:														
иное движимое имущество учреждения (остаточная стоимость, стр. 042 - стр.052)	other movable property of the organization (depreciated book value, line 042 - line 052)	062	-	-	-	-	-	-	-	-	-	-	-	-	-
предметы лизинга (остаточная стоимость, стр. 043 - стр.053)	leased assets (depreciated book value, line 043 - line 053)	063	-	-	-	-	-	-	-	-	-	-	-	-	-
Непроизведенные активы (балансовая стоимость, 010300000)	Non-produced assets (book value, 010300000)	070	-	-	-	-	-	-	-	-	-	-	-	-	-
Материальные запасы (010500000)	Inventories (010500000)	080	-	-	-	-	-	-	-	-	-	-	-	-	-
Вложения в нефинансовые активы (010600000)	Investments in non-financial assets (010600000)	090	-	-	-	-	-	-	-	-	-	-	-	-	-
из них:	of which:														
в недвижимое имущество учреждения (010610000)	in immovable property of the organization (010610000)	091	-	-	-	-	-	-	-	-	-	-	-	-	-
в иное движимое имущество учреждения (010630000)	in other movable property of the organization (010630000)	093	-	-	-	-	-	-	-	-	-	-	-	-	-
в предметы лизинга (010640000)	in leased assets (010640000)	094	-	-	-	-	-	-	-	-	-	-	-	-	-

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			в рублях / in rubles	в долларах США / in US Dollars	в рублях / in rubles	в долларах США / in US Dollars	в рублях / in rubles	в долларах США / in US Dollars	в рублях / in rubles	в долларах США / in US Dollars	в рублях / in rubles	в долларах США / in US Dollars	в рублях / in rubles	в долларах США / in US Dollars	
1	1a	2	3	3a	4	4a	5	5a	6	6a	7	7a	8	8a	
Нефинансовые активы в пути (010700000)	Nonfinancial assets in transit (010700000)	100	-	-	-	-	-	-	-	-	-	-	-	-	-
из них:	of which:														
недвижимое имущество учреждения в пути (010710000)	immovable property of the organization in transit (010710000)	101	-	-	-	-	-	-	-	-	-	-	-	-	-
иное движимое имущество учреждения в пути (010730000)	other movable property of the organization in transit (010730000)	103	-	-	-	-	-	-	-	-	-	-	-	-	-
предметы лизинга в пути (010740000)	leased assets in transit (010740000)	104	-	-	-	-	-	-	-	-	-	-	-	-	-
Нефинансовые активы имущества казны (балансовая стоимость, 010800000) *	Nonfinancial assets of treasury property (book value, 010800000) *	110	-	-	-	-	-	-	-	-	-	-	-	-	-
Амортизация имущества, составляющего казну (010450000) *	Depreciation of property constituting treasury (010450000) *	120	-	-	-	-	-	-	-	-	-	-	-	-	-
Нефинансовые активы имущества казны (остаточная стоимость, стр.110 - стр.120)	Nonfinancial assets of treasury property (depreciated book value, line 110 - line 120)	130	-	-	-	-	-	-	-	-	-	-	-	-	-
Затраты на изготовление готовой продукции, выполнение работ, услуг (010900000)	Cost of finished goods, delivery of works and services (010900000)	140	-	-	-	-	-	-	-	-	-	-	-	-	-
Итого по разделу I (стр.030 + стр.060 + стр.070 + стр.080 + стр.090 + стр.100 + стр.130 + стр.140)	Total for Section I (line 030 + line 060 + line 070 + line 080 + line 090 + line 100 + line 130 + line 140)	150	-	-	-	-	-	-	-	-	-	-	-	0,00	0,00
II. Финансовые активы	II. Financial assets														
Денежные средства учреждения (020100000)	Monetary assets of the organization (020100000)	170	596 707 934,51	9 834 853,22	-	-	596 707 934,51	9 834 853,22	40 704 267,01	656 523,61	280 100,00	4 770,34	40 984 367,01	661 293,95	
в том числе:	including:														
денежные средства учреждения на лицевых счетах в органе казначейства (020111000)	cash on current accounts in treasury offices (020111000)	171	-	-	-	-	-	-	-	-	-	-	-	-	-
денежные средства учреждения в пути в органе казначейства (020113000)	cash in transit from treasury offices (020113000)	172	-	-	-	-	-	-	-	-	-	-	-	-	-
денежные средства учреждения на счетах в кредитной организации (020121000)	cash on accounts in a credit institution (020121000)	173	424 838 051,99	7 001 377,02	-	-	424 838 051,99	7 001 377,02	40 704 267,01	656 523,61	280 100,00	4 770,34	40 984 367,01	661 293,95	
денежные средства учреждения в кредитной организации в пути (020123000)	cash in transit from a credit institution (020123000)	174	-	-	-	-	-	-	-	-	-	-	-	-	-
аккредитивы на счетах учреждения в кредитной организации (020126000)	letters of credit on the organization's accounts in a credit institution (020126000)	175	-	-	-	-	-	-	-	-	-	-	-	-	-

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			бюджетная деятельность/ budget activity		средства ввременно распоряжении / funds received for temporary use		итого/ total		бюджетная деятельность/ budget activity		средства ввременно распоряжении / funds received for temporary use		итого/ total	
			в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars
1	1а	2	3	3а	4	4а	5	5а	6	6а	7	7а	8	8а
денежные средства учреждения в иностранной валюте на счетах в кредитной организации (020127000)	cash in foreign currency on accounts in a credit institution (020127000)	176	171 869 882,52	2 833 476,20	-	-	171 869 882,52	2 833 476,20	-	-	-	-	-	-
касса (020134000)	cash in hand (020134000)	177	-	-	-	-	-	-	-	-	-	-	-	-
денежные документы (020135000)	financial documents (020135000)	178	-	-	-	-	-	-	-	-	-	-	-	-
денежные средства учреждения, размещенные на депозиты в кредитной организации (020122000)	cash deposited with a financial institution (020122000)	179	-	-	-	-	-	-	-	-	-	-	-	-
Финансовые вложения (020400000)	Financial investments (020400000)	210	-	-	-	-	-	-	-	-	-	-	-	-
в том числе:	including:													
ценные бумаги, кроме акций (020420000)	securities, except for shares (020420000)	211	-	-	-	-	-	-	-	-	-	-	-	-
акции и иные формы участия в капитале (020430000)	shares and other forms of participation in capital (020430000)	212	-	-	-	-	-	-	-	-	-	-	-	-
иные финансовые активы (020450000)	other financial assets (020450000)	213	-	-	-	-	-	-	-	-	-	-	-	-
Расчеты по доходам (020500000)	Settlements on revenues (020500000)	230	-	-	-	-	-	-	-	-	-	-	-	-
Расчеты по выданным авансам (020600000)	Settlements on advances paid (020600000)	260	118 175 990,26	1 870 711,37	-	-	118 175 990,26	1 870 711,37	-	-	-	-	-	-
Расчеты по кредитам, займам (ссудам) (020700000)	Settlements on credits, loans (borrowed money) (020700000)	290	-	-	-	-	-	-	-	-	-	-	-	-
в том числе:	including:													
по предоставленным кредитам, займам (ссудам) (020710000)	on granted credits, loans (borrowed money) (020710000)	291	-	-	-	-	-	-	-	-	-	-	-	-
в рамках целевых иностранных кредитов (заимствований) (020720000)	under target foreign credits (borrowings) (020720000)	292	-	-	-	-	-	-	-	-	-	-	-	-
с дебиторами по государственным (муниципальным) гарантиям (020730000)	with debtors under state (municipal) guarantees (020730000)	293	-	-	-	-	-	-	-	-	-	-	-	-
Расчеты с подотчетными лицами (020800000)	Settlements with accountable persons (020800000)	310	-	-	-	-	-	-	-	-	-	-	-	-
Расчеты по ущербу имуществу (020900000)	Settlements on damage and other income (020900000)	320	-	-	-	-	-	-	-	-	-	-	-	-
Прочие расчеты с дебиторами (021000000)	Other settlements with debtors (021000000)													
из них:	of which:													
расчеты по НДС по приобретенным материальным ценностям, работам, услугам (021001000)	cash settlements with the financial authority (021003000)	331	-	-	-	-	-	-	-	-	-	-	-	-
расчеты с финансовым органом по наличным денежным средствам (021003000)	settlements with other debtors (021005000)	333	-	-	-	-	-	-	-	-	-	-	-	-

АКТИВ	ASSET	Код строки /Line code	На начало года / At the beginning of year						На конец отчетного периода/At the end of the reporting period						
			бюджетная деятельность/ budget activity		средства ввременно распоряжении / funds received for temporary use		итого/ total		бюджетная деятельность/ budget activity		средства ввременно распоряжении / funds received for temporary use		итого/ total		
			в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	
1	1a	2	3	3a	4	4a	5	5a	6	6a	7	7a	8	8a	
Вложения в финансовые активы (021500000)	Investments in financial assets (021500000)	370	-	-	-	-	-	-	-	-	-	-	-	-	-
в том числе:	including:														
ценные бумаги, кроме акций (021520000)	securities, except for shares (021520000)	371	-	-	-	-	-	-	-	-	-	-	-	-	-
акции и иные формы участия в капитале (021530000)	shares and other forms of participation in capital (021530000)	372	-	-	-	-	-	-	-	-	-	-	-	-	-
иные финансовые активы (021550000)	other financial assets (021550000)	373	-	-	-	-	-	-	-	-	-	-	-	-	-
Расчеты по платежам в бюджеты (030300000)	Settlements on payments to budgets (030300000)	380	-	-	-	-	-	-	-	-	-	-	-	-	-
Итого по разделу II (стр.170 + стр.210 + стр.230 + стр.260 + стр.290 + стр.310 + стр.320 + стр.330 + стр.370 +стр.380)	Total for Section II (line 170 + line 210 + line 230 + line 260 + line 290 + line 310 + line 320 + line 330 + line 370 + line 380)	400	714 883 924,77	11 705 564,59	-	-	714 883 924,77	11 705 564,59	40 704 267,01	656 523,61	280 100,00	4 770,34	40 984 367,01	661 293,95	
БАЛАНС (стр.150 + стр.400)	BALANCE (line 150 + line 400)	410	714 883 924,77	11 705 564,59	-	-	714 883 924,77	11 705 564,59	40 704 267,01	656 523,61	280 100,00	4 770,34	40 984 367,01	661 293,95	

ПАССИВ	EQUITY AND LIABILITIES	Код строки / Line code	На начало года / At the beginning of year						На конец отчетного периода / At the end of the reporting period						
			бюджетная деятельность / budget activity		средства ввременно распоряжении / funds received for temporary use		итого / total		бюджетная деятельность / budget activity		средства ввременно распоряжении / funds received for temporary use		итого / total		
			в рублях / in rubles	в долларах США / in US Dollars	в рублях / in rubles	в долларах США / in US Dollars	в рублях / in rubles	в долларах США / in US Dollars	в рублях / in rubles	в долларах США / in US Dollars	в рублях / in rubles	в долларах США / in US Dollars	в рублях / in rubles	в долларах США / in US Dollars	
1	1а	2	3	3а	4	4а	5	5а	6	6а	7	7а	8	8а	
III. Обязательства	III. Liabilities														
Расчеты с кредиторами по долговым обязательствам (030100000)	Settlements with creditors on debt obligations (030100000)	470	-	-	-	-	-	-	-	-	-	-	-	-	-
в том числе:	including:														
по долговым обязательствам в рублях (030110000)	on debt obligations in rubles (030110000)	471	-	-	-	-	-	-	-	-	-	-	-	-	-
по долговым обязательствам по целевым иностранным кредитам (заимствованиям) (030120000)	on debt obligations under target foreign credits (borrowings) (030120000)	472	-	-	-	-	-	-	-	-	-	-	-	-	-
по государственным (муниципальным) гарантиям (030130000)	on state (municipal) guarantees (030130000)	473	-	-	-	-	-	-	-	-	-	-	-	-	-
по долговым обязательствам в иностранной валюте (030140000)	on debt obligations in foreign currency (030140000)	474	-	-	-	-	-	-	-	-	-	-	-	-	-
Расчеты по принятым обязательствам (030200000)	Settlements on accepted obligations (030200000)	490	75 434 894,97	1 251 553,68	-	-	75 434 894,97	1 251 553,68	-	-	-	-	-	-	-
Расчеты по платежам в бюджеты (030300000)	Settlements on payments to budgets (030300000)	510	-	-	-	-	-	-	-	-	-	-	-	-	-
из них:	of which:														
расчеты по налогу на доходы физических лиц (030301000)	settlements the personal income tax (030301000)	511	-	-	-	-	-	-	-	-	-	-	-	-	-
расчеты по страховым взносам на обязательное социальное страхование (030302000, 030306000)	settlements on compulsory social insurance (030302000, 030306000)	512	-	-	-	-	-	-	-	-	-	-	-	-	-
расчеты по налогу на прибыль организаций (030303000)	settlements on profit tax (030303000)	513	-	-	-	-	-	-	-	-	-	-	-	-	-
расчеты по налогу на добавленную стоимость (030304000)	settlements on value-added tax (030304000)	514	-	-	-	-	-	-	-	-	-	-	-	-	-
расчеты по иным платежам в бюджет (030305000, 030312000, 030313000)	settlements on other payments to the budget (030305000, 030312000, 030313000)	515	-	-	-	-	-	-	-	-	-	-	-	-	-
расчеты по страховым взносам на медицинское и пенсионное страхование (030307000, 030308000, 030309000, 030310000, 030311000)	settlements on health and pension insurance (030307000, 030308000, 030309000, 030310000, 030311000)	516	-	-	-	-	-	-	-	-	-	-	-	-	-

П А С С И В	EQUITY AND LIABILITIES	Код строки /Line code	На начало года / At the beginning of year						На конец отчетного периода/At the end of the reporting period						
			бюджетная деятельность/ budget activity		средства ввременно распоряжении / funds received for temporary use		итого/ total		бюджетная деятельность/ budget activity		средства ввременно распоряжении / funds received for temporary use		итого/ total		
			в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	
1	1a	2	3	3a	4	4a	5	5a	6	6a	7	7a	8	8a	
Прочие расчеты с кредиторами (030400000)	Other settlements with creditors (030400000)	530	-	-	-	-	-	-	-	-	-	280 100,00	4 770,34	280 100,00	4 770,34
из них:	of which:														
расчеты по средствам, полученным во временное распоряжение (030401000)	settlements on funds received for temporary use (030401000)	531	X	x	-	-	-	-	-	x	x	280 100,00	4 770,34	280 100,00	4 770,34
расчеты с депонентами (030402000)	settlements with depositors (030402000)	532	-	-	-	-	-	-	-	-	-	-	-	-	-
расчеты по удержаниям из выплат по оплате труда (030403000)	settlements on deductions from salaries and wages (030403000)	533	-	-	-	-	-	-	-	-	-	-	-	-	-
внутриведомственные расчеты (030404000)	interdepartmental settlements (030404000)	534	-	-	-	-	-	-	-	-	-	-	-	-	-
Расчеты с подотчетными лицами (020800000)	Settlements with accountable persons (020800000)	570	-	-	-	-	-	-	-	-	-	-	-	-	-
Расчеты по доходам (020500000)	Settlements on revenues (020500000)	580	-	-	-	-	-	-	-	-	-	-	-	-	-
Расчеты по ущербу и иным доходам (020900000)	Settlements on damage and other income (020900000)	590	-	-	-	-	-	-	-	-	-	-	-	-	-
Итого по разделу III (стр.470 + стр.490 + стр.510 + стр.530+стр.570+стр.580+стр.590)	Total for Section III (line 470 + line 490 + line 510 + line 530 + line 570 + line 580 + line 590)	600	75 434 894,97	1 251 553,68	-	-	75 434 894,97	1 251 553,68	-	-	280 100,00	4 770,34	280 100,00	4 770,34	
IV. Финансовый результат	IV. Financial result														
Финансовый результат хозяйствующего субъекта (040100000)	Financial result of the economic entity (040100000)	620	639 449 029,80	10 454 010,91	-	-	639 449 029,80	10 454 010,91	40 704 267,01	656 523,61	-	-	40 704 267,01	656 523,61	
из них:	of which:														
финансовый результат прошлых отчетных периодов (040130000)	financial result from previous reporting periods (040130000)	623	639 449 029,80	10 454 010,91	-	-	639 449 029,80	10 454 010,91	40 704 267,01	656 523,61	-	-	40 704 267,01	656 523,61	
доходы будущих периодов (040140000)	income of future periods (040140000)	624	-	-	-	-	-	-	-	-	-	-	-	-	
расходы будущих периодов (040150000)	expenditures of future periods (040150000)	625	-	-	-	-	-	-	-	-	-	-	-	-	
резервы предстоящих расходов (040160000)	reserves for future expenditures (040160000)	626	-	-	-	-	-	-	-	-	-	-	-	-	
БАЛАНС (стр.600 + стр. 620)	BALANCE (line 600 + line 620)	900	714 883 924,77	11 705 564,59	-	-	714 883 924,77	11 705 564,59	40 704 267,01	656 523,61	280 100,00	4 770,34	40 984 367,01	661 293,95	

<> Данные по этим строкам в валюту баланса не входят.

* _Data in these lines are not included in the currency of the balance sheet.

СПРАВКА /REFERENCE NOTE

о наличии имущества и обязательств на забалансовых счетах /

on assets and liabilities accounted on off-balance sheet accounts

1	2	2a	3	На начало года / At the beginning of year		На конец отчетного периода / At the end of the reporting period	
				4 в рублях / in rubles	4a в долларах США/ in US Dollars	5 в рублях / in rubles	5a в долларах США/ in US Dollars
01	Имущество, полученное в пользование, всего	Property received for use, total	010	-	-	-	-
	в том числе: недвижимое	including: immovable	011	-	-	-	-
	из них непроизведенное	of which: treasury property	012	-	-	-	-
	движимое	movable	015	-	-	-	-
02	из них: имущество казны	of which: treasury property	016	-	-	-	-
	Материальные ценности, принятые на хранение, всего	material valuables accepted for custody, total	020	-	-	-	-
03	в том числе:	including:					
	Бланки строгой отчетности, всего	Registered accounting forms, total	030	-	-	-	-
04	в том числе:	including:					
	Задолженность неплатежеспособных дебиторов, всего	Indebtedness of insolvent debtors, total	040	-	-	-	-
05	в том числе:	including:					
	Материальные ценности, оплаченные по централизованному снабжению, всего	Material valuables paid for under centralized supply, total	050	-	-	-	-
06	основные средства	fixed assets	051	-	-	-	-
	материальные запасы	inventories	054	-	-	-	-
06	Задолженность учащихся и студентов за невозвращенные материальные ценности	Items borrowed and not returned by pupils and students	060	-	-	-	-

1	2	2a	3	4	4a	5	5a
	Награды, призы, кубки и ценные подарки, сувениры, всего	Awards, prizes, trophies and gifts, souvenirs, total	070	-	-	-	-
	в том числе:	including:					
	в условной оценке	at stated value	071	-	-	-	-
07	по стоимости приобретения	at cost value	072	-	-	-	-
08	Путевки неоплаченные	Unpaid vacation packages	080	-	-	-	-
09	Запасные части к транспортным средствам, выданные взамен изношенных	Spare parts for vehicles provided to replace the worn-out ones	090	-	-	-	-
	Обеспечение исполнения обязательств, всего	Performance guarantees, total	100	15 161 487,55	249 954,87	0,00	0,00
	в том числе:	including:					
	задаток	down payment	101	-	-	-	-
	залог	pledge	102	-	-	-	-
	банковская гарантия	bank guarantee	103	15 161 487,55	249 954,87	-	-
	поручительство	surety	104	-	-	-	-
10	иное обеспечение	other guarantees	105	-	-	-	-
	Государственные и муниципальные гарантии, всего	State and municipal guarantees, total	110	-	-	-	-
	из них:	including:					
	государственные гарантии	state guarantees	111	-	-	-	-
11	муниципальные гарантии	municipal guarantees	112	-	-	-	-
	Спецоборудование для выполнения научно-исследовательских работ по договорам с заказчиками, всего	Special equipment for research and development under agreements with customers, total	120	-	-	-	-
	в том числе:	including:					

1	2	2a	3	4	4a	5	5a
13	Экспериментальные устройства	Experimental devices	130	-	-	-	
14	Расчетные документы, ожидающие исполнения	Settlement documents awaiting acceptance for payment	140	-	-	-	
15	Расчетные документы, не оплаченные в срок из-за отсутствия средств на счете государственного, (муниципального) учреждения	Settlement documents not paid on time due to insufficient funds on the account of a state (municipal) entity	150	-	-	-	
16	Переплаты пенсий и пособий вследствие неправильного применения законодательства о пенсиях и пособиях, счетных ошибок	Overpayment of pensions and allowances due to incorrect application of the legislation on pensions and allowances, computation errors	160	-	-	-	
17	Поступления денежных средств на счета учреждения, всего	Cash inflow to the organization's accounts, total	170	-		1 589 422 381,80	27 286 960,70
	в том числе:	including:					
	доходы	revenues	171	-		-	
	расходы	expenditures	172	-		1 589 422 381,80	27 282 190,36
	источники финансирования дефицита бюджета	sources for financing the budget deficit	173	-		280 100,00	4 770,34
18	Выбытия денежных средств со счетов учреждения, всего	Cash outflow from the organization's accounts, total	180		X	2 138 471 436,95	36 733 946,31
	в том числе:	including:					
	расходы	expenditures	181		X	2 138 471 436,95	36 733 946,31
	источники финансирования дефицита бюджета	sources for financing the budget deficit	182		X	-	-
19	Невыясненные поступления бюджета прошлых лет	Unidentified budget receipts of prior years	190	-	-	-	-
	в том числе:	including:					
20	Задолженность, не востребованная кредиторами, всего	Debt not claimed by creditors, total	200	-	-	-	-
	в том числе:	including:					
21	Основные средства стоимостью до 3000 рублей включительно в эксплуатации	Fixed assets worth up to 3,000 rubles in operation, total	210	-	-	-	-
22	Материальные ценности, полученные по централизованному снабжению, всего	Material valuables received under centralized supply, total	220	-	-	-	-
	в том числе:	including:					
	основные средства	fixed assets	221	-	-	-	-
	материальные запасы	inventories	224	-	-	-	-

1	2	2a	3	4	4a	5	5a
23	Периодические издания для пользования, всего	Periodicals for use, total	230	-	-	-	-
	в том числе:	including:					
24	Имущество, переданное в доверительное управление, всего	Property transferred for trust management, total	240	-	-	-	-
	в том числе:	including:					
	основные средства	fixed assets	241	-	-	-	-
	из них:	of which:					
	недвижимое имущество	immovable property	242	-	-	-	-
	нематериальные активы	intangible assets	244	-	-	-	-
25	Имущество, переданное в возмездное пользование (аренду)	Property transferred for fee-based use (lease)	250	-	-	-	-
	в том числе:	including:					
	основные средства	fixed assets	251	-	-	-	-
	из них:	of which:					
	недвижимое имущество	immovable property	252	-	-	-	-
	нематериальные активы	intangible assets	254	-	-	-	-
26	Имущество, переданное в безвозмездное пользование	Property transferred for gratuitous use	260	-	-	-	-
	в том числе:	including:					
	основные средства	fixed assets	261	-	-	-	-
	из них:	of which:					
	недвижимое имущество	immovable property	262	-	-	-	-
	нематериальные активы	intangible assets	264	-	-	-	-
27	Материальные ценности, выданные в личное пользование работникам (сотрудникам)	Material valuables given for personal use to employees (staff members)	270	-	-	-	-
30	Расчеты по исполнению денежных обязательств через третьих лиц	Settlement of monetary obligations through third parties	280	-	-	-	-

Руководитель/Chief Executive Officer

(подпись)/(signature)

Корольков М.П./Mstislav P. Korolkov

(расшифровка подписи)/(name in print)

Главный бухгалтер/Chief Accountant

(подпись)/(signature)

Кузенкова Т.А./Tatyana A. Kuzenkova

(расшифровка подписи)/(name in print)

" 25 СЕН 2018 " 20 г.



ОТЧЕТ О ФИНАНСОВЫХ РЕЗУЛЬТАТАХ ДЕЯТЕЛЬНОСТИ/
REPORT ON FINANCIAL RESULTS OF ACTIVITIES

на 30 апреля 2018 / As of 30 April 2018

Главный распорядитель, распорядитель, получатель бюджетных средств, /Chief manager, manager, recipient of budgetary funds,

главный администратор, администратор доходов бюджета, / chief administrator, administrator of budget revenues,

главный администратор, администратор источников / chief administrator, administrator of sources for

финансирования дефицита бюджета:
/financing the budget deficit

Некоммерческий фонд реструктуризации предприятий и развития финансовых институтов/ Foundation for Enterprise Restructuring and Financial Institutions Development

Наименование бюджета (публично-правового образования): /Name of budget (public legal entity)

Периодичность: годовая/ Frequency: annual

Единица измерения: рубли, доллары США /
Unit: in rubles, in US Dollars

КОДЫ/CODES	
Форма по ОКУД/ OKUD	0503121
Дата/ Date	30.04.2018
	00069836
Глава по БК/ ВС Chapter	092
по ОКТМО/ OKTMO	45383000000
по ОКЕИ/ OKEI	383

Наименование показателя	Indicator	Код строки /Line code	Код по КОСГУ/КОСГУ code	Бюджетная деятельность		Средство в временном распоряжении /Funds in temporary possession		Итого/ Total	
				в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars
				4	4a	5	5a	6	6a
Доходы (стр.020 + стр.030 + стр.040 + стр.050 + стр.060 + стр. 080 + стр.090 + стр.100 + стр.110)	Revenues (line 020 + line 030 + line 040 + line 050 + line 060 + line 080 + line 090 + line 100 + line 110)	010	100	5 660 669,94	428 011,49	0,00	-	5 660 669,94	428 011,49
Налоговые доходы	Tax revenues	020	110	-	-	-	-	-	-
Доходы от собственности	Revenues derived from property	030	120	-	-	-	-	-	-
Доходы от оказания платных услуг (работ)	Revenues derived from fee-based services (works)	040	130	-	-	-	-	-	-
Суммы принудительного изъятия	Amounts charged on a compulsory basis	050	140	-	-	-	-	-	-
Безвозмездные поступления от бюджетов	Gratuitous receipts from budgets	060	150	-	-	-	-	-	-
в том числе:	including:								
поступления от других бюджетов бюджетной системы	receipts from other budgets of the budget system of the Russian Federation	061	151	-	-	-	-	-	-
поступления от наднациональных организаций и правительств иностранных государств	receipts from supranational organizations and foreign governments	062	152	-	-	-	-	-	-
поступления от международных финансовых организаций	receipts from international financial institutions	063	153	-	-	-	-	-	-
Взносы на социальные нужды	Contributions for social needs	080	160	-	-	-	-	-	-
Доходы от операций с активами	Revenues derived from operations in assets	090	170	5 660 669,94	428 011,49	-	-	5 660 669,94	428 011,49
в том числе:	including:								
доходы от переоценки активов	income from revaluation of assets	091	171	-6 954 612,35	273 426,34	0,00	-	-6 954 612,35	273 426,34
доходы от реализации активов	income from sale of assets	092	172	8 809 906,56	152 913,17	0,00	-	8 809 906,56	152 913,17
чрезвычайные доходы от операций с активами	extraordinary income from operations with assets	093	173	3 805 375,73	1 671,98	0,00	-	3 805 375,73	1 671,98

Наименование показателя	Indicator	Код строки /Line code	Код по КОСГУ/KOSGU code	Бюджетная деятельность		Средства во временном распоряжении /Funds in temporary possession		Итого/ Total	
				в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars
1	1a	2	3	4	4a	5	5a	6	6a
Прочие доходы	Other revenues	100	180	-	-	-	-	-	-
Доходы будущих периодов	Income of future periods	110	130	-	-	-	-	-	-
Расходы (стр.160 + стр.170 + стр.190 + стр.210 + стр.230 + стр.240 + стр.260 + стр.270 + стр.280)	Expenditures (line 160 + line 170 + line 190 + line 210 + line 230 + line 240 + line 260 + line 270 + line 280)	150	200	2 185 017 907,97	37 354 775,99	-	-	2 185 017 907,97	37 354 775,99
Оплата труда и начисления на выплаты по оплате труда	Payment of salaries and wages and accrued items related to payment of salaries and wages	160	210	-	-	-	-	-	-
в том числе:	including:								
заработная плата	salaries and emoluments	161	211	-	-	-	-	-	-
прочие выплаты	other payments	162	212	-	-	-	-	-	-
начисления на выплаты по оплате труда	accrued items related to payment of salaries and wages	163	213	-	-	-	-	-	-
Приобретение работ, услуг	Payment for works and services	170	220	-	-	-	-	-	-
в том числе:	including:								
услуги связи	communication services	171	221	-	-	-	-	-	-
транспортные услуги	transportation services	172	222	-	-	-	-	-	-
коммунальные услуги	utilities	173	223	-	-	-	-	-	-
арендная плата за пользование имуществом	rent for the use of property	174	224	-	-	-	-	-	-
работы, услуги по содержанию имущества	works and services related to property maintenance	175	225	-	-	-	-	-	-
прочие работы, услуги	other works and services	176	226	-	-	-	-	-	-
Обслуживание государственного (муниципального) долга	Servicing of state (municipal) debt	190	230	-	-	-	-	-	-
в том числе:	including:								
обслуживание внутреннего долга	servicing of sinternal debt	191	231	-	-	-	-	-	-
обслуживание внешнего долга	servicing of external debt	192	232	-	-	-	-	-	-

Наименование показателя	Indicator	Код строки /Line code	Код по КОСГУ/KOSGU code	Бюджетная деятельность		Средства во временном распоряжении /Funds in temporary possession		Итого/ Total	
				в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars
1	1a	2	3	4	4a	5	5a	6	6a
Безвозмездные перечисления организациям	Gratuitous transfers to organizations	210	240	-	-	-	-	-	-
в том числе:	Including:								
безвозмездные перечисления государственным и муниципальным организациям	gratuitous transfers to state and municipal organizations	211	241	-	-	-	-	-	-
безвозмездные перечисления организациям, за исключением государственных и муниципальных организаций	gratuitous transfers to organisations except for state and municipal organizations	212	242	-	-	-	-	-	-
Безвозмездные перечисления бюджетам	Gratuitous transfers to budgets	230	250	-	-	-	-	-	-
в том числе:	including:								
перечисления другим бюджетам бюджетной системы Российской Федерации	transfers to other budgets of the budget system of the Russian Federation	231	251	-	-	-	-	-	-
перечисления наднациональным организациям и правительствам иностранных государств	transfers to supranational organizations and foreign governments	232	252	-	-	-	-	-	-
перечисления международным организациям	transfers to international organizations	233	253	-	-	-	-	-	-
Социальное обеспечение	Social maintenance	240	260	-	-	-	-	-	-
в том числе:	including:								
пенсии, пособия и выплаты по пенсионному, социальному и медицинскому страхованию населения	pensions, pension, social and health insurance allowances and payments	241	261	-	-	-	-	-	-
пособия по социальной помощи населению	social assistance allowances	242	262	-	-	-	-	-	-
пенсии, пособия, выплачиваемые организациями сектора государственного управления	pensions, allowances paid by government sector organizations	243	263	-	-	-	-	-	-
Расходы по операциям с активами	Expenditures related to operations in assets	260	270	-	-	-	-	-	-
в том числе:	including:								
амортизация основных средств и нематериальных активов	depreciation of fixed assets and intangible assets	261	271	-	-	-	-	-	-
расходование материальных запасов	expenditure of inventories	262	272	-	-	-	-	-	-
чрезвычайные расходы по операциям с активами	extraordinary expenditures related to operations in assets	263	273	-	-	-	-	-	-
Прочие расходы	Other expenditures	270	290	2 185 017 907,97	37 354 775,99	-	-	2 185 017 907,97	37 354 775,99
Расходы будущих периодов	Expenditures of future periods	280		-	-	-	-	-	-
Чистый операционный результат (стр.291 - стр.292), (стр.310 + стр.380)	Net operating result (line 291 - line 292 + line 303); (line 310 + line 380)	290		- 2 179 357 238,03	- 36 926 764,50	-	-	- 2 179 357 238,03	- 36 926 764,50
Операционный результат до налогообложения (стр.010 - стр.150)	Operating result before tax (line 010 - line 150)	291		- 2 179 357 238,03	- 36 926 764,50	-	-	- 2 179 357 238,03	- 36 926 764,50
Налог на прибыль	Profit tax	292		-	-	-	-	-	-
Резервы предстоящих расходов	Reserves for future expenditures	303		-	-	-	-	-	-

Наименование показателя	Indicator	Код строки /Line code	Код по КОСГУ/KOSGU code	Бюджетная деятельность		Средства во временном распоряжении /Funds in temporary possession		Итого/ Total	
				в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars
1	1a	2	3	4	4a	5	5a	6	6a
Операции с нефинансовыми активами (стр.320 + стр.330 + стр.350 + стр.360 + стр.370)	Operations with non-financial assets (line 320 + line 330 + line 350 + line 360 + line 370)	310		-	-	-	-	-	0,00
Чистое поступление основных средств	Net entry of non-financial assets	320		-	-	-	-	-	-
в том числе:	including:								
увеличение стоимости основных средств	increase in fixed assets' value	321	310	-	-	-	-	-	-
уменьшение стоимости основных средств	decrease in fixed assets' value	322	410	-	-	-	-	-	-
Чистое поступление нематериальных активов	Net entry of intangible assets	330		-	-	-	-	-	0,00
в том числе:	including:								
увеличение стоимости нематериальных активов	increase in the value of intangible assets	331	320	8 809 906,56	152 913,17	-	-	8 962 819,73	152 913,17
уменьшение стоимости нематериальных активов	decrease in the value of intangible assets	332	420	8 809 906,56	152 913,17	-	-	8 809 906,56	152 913,17
Чистое поступление непроизведенных активов	Net entry of non-produced values	350		-	-	-	-	-	-
в том числе:	including:								
увеличение стоимости непроизведенных активов	increase in the value of non-produced values	351	330	-	-	-	-	-	-
уменьшение стоимости непроизведенных активов	decrease in the value of non-produced values	352	430	-	-	-	-	-	-
Чистое поступление материальных запасов	Net entry of material reserves	360		-	-	-	-	-	-
в том числе:	including:								
увеличение стоимости материальных запасов	increase in the value of material reserves	361	340	-	-	-	-	-	0,00
уменьшение стоимости материальных запасов	decrease in the value of material reserves	362	440	-	-	-	-	-	-
Чистое изменение затрат на изготовление готовой продукции, выполнение работ, услуг	Net change in the cost of finished goods, delivery of works and services	370		-	-	-	-	-	-
в том числе:	including:								
увеличение затрат	increase in costs	371	X	-	-	-	-	-	-
уменьшение затрат	decrease in costs	372	X	-	-	-	-	-	-
Операции с финансовыми активами и обязательствами (стр.390 - стр.510)	Operations with financial assets and liabilities (line 390 - line 510)	380		- 2 179 357 238,03	- 36 926 764,50	-	-	- 2 179 357 238,03	- 36 926 764,50
Операции с финансовыми активами (стр.410 + стр.420 + стр.440 + стр.460 + стр.470 + стр.480)	Operations with financial assets (line 410 + line 420 + line 440 + line 460 + line 470 + line 480)	390		- 674 179 657,76	- 11 049 040,98	280 100,00	4 770,34	- 673 899 557,76	- 11 044 270,64
Чистое поступление средств на счета бюджетов	Net entry to accounts of budgets	410		- 556 003 667,50	- 9 178 329,61	280 100,00	4 770,34	- 555 723 567,50	- 9 173 559,27
в том числе:	including:								
поступление на счета бюджетов	entry entry to accounts of budgets	411	510	2 999 626 095,87	51 921 894,13	280 100,00	4 770,34	2 999 906 195,87	51 926 664,47
выбытия со счетов бюджетов	retirement from accounts of budgets	412	610	3 555 629 763,37	61 100 223,74	-	-	3 555 629 763,37	61 100 223,74

Наименование показателя	Indicator	Код строки /Line code	Код по КОСГУ/KOSGU code	Бюджетная деятельность		Средства во временном распоряжении /Funds in temporary possession		Итого/ Total	
				в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars
1	1a	2	3	4	4a	5	5a	6	6a
Чистое поступление ценных бумаг, кроме акций и иных форм участия в капитале	Net entry of securities, except for shares	420		-	-	-	-	-	-
в том числе:	including:								
увеличение стоимости ценных бумаг, кроме акций и иных форм участия в капитале	increase in the value of securities, except for shares	421	520	-	-	-	-	-	-
уменьшение стоимости ценных бумаг, кроме акций и иных форм участия в капитале	decrease in the value of securities, except for shares	422	620	-	-	-	-	-	-
Чистое поступление акций и иных форм участия в капитале	Net entry of shares and other forms of participation in capital	440		-	-	-	-	-	-
в том числе:	including:								
увеличение стоимости акций и иных форм участия в капитале	increase in the value of shares and other forms of participation in capital	441	530	-	-	-	-	-	-
уменьшение стоимости акций и иных форм участия в капитале	decrease in the value of shares and other forms of participation in capital	442	630	-	-	-	-	-	-
Чистое предоставление бюджетных кредитов	Net provision of budgetary credits	460		-	-	-	-	-	-
в том числе:	including:								
увеличение задолженности по бюджетным кредитам	increase in debts related to budgetary credits	461	540	-	-	-	-	-	-
уменьшение задолженности по бюджетным ссудам и кредитам	decrease in debts related to budgetary loans and credits	462	640	-	-	-	-	-	-
Чистое поступление иных финансовых активов	Net entry of other financial assets	470		-	-	-	-	-	-
в том числе:	including:								
увеличение стоимости иных финансовых активов	increase in the value of other financial assets	471	550	-	-	-	-	-	-
уменьшение стоимости иных финансовых активов	decrease in the value of other financial assets	472	650	-	-	-	-	-	-
Чистое увеличение прочей дебиторской задолженности (кроме бюджетных кредитов)	Net increase in other debtor indebtedness (except for budgetary credits)	480		-118 175 990,26	-1 870 711,37	-	-	-118 175 990,26	-1 870 711,37
в том числе:	including:								
увеличение прочей дебиторской задолженности	increase in other debtor indebtedness	481	560	693 875 831,85	11 869 031,50	-	-	693 875 831,85	11 869 031,50
уменьшение прочей дебиторской задолженности	decrease in other debtor indebtedness	482	660	812 051 822,11	13 739 742,87	-	-	812 051 822,11	13 739 742,87

Наименование показателя	Indicator	Код строки /Line code	Код по КОСГУ/KOSGU code	Бюджетная деятельность		Средства во временном распоряжении /Funds in temporary possession		Итого/ Total	
				в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars
1	1a	2	3	4	4a	5	5a	6	6a
Операции с обязательствами (стр.520 + стр.530 + стр.540)	Operations with liabilities (line 520 + line 530 + line 540)	510		1 505 177 580,27	25 877 723,52	280 100,00	4 770,34	1 505 457 680,27	25 882 493,86
Чистое увеличение задолженности по внутреннему государственному (муниципальному) долгу	Net increase in indebtedness related to internal state (municipal) debt	520		-	-	-	-	-	-
в том числе:	including:								
увеличение задолженности по внутреннему государственному (муниципальному) долгу	increase in indebtedness related to internal state (municipal) debt	521	710	-	-	-	-	-	-
уменьшение задолженности по внутреннему государственному (муниципальному) долгу	decrease in indebtedness related to internal state (municipal) debt	522	810	-	-	-	-	-	-
Чистое увеличение задолженности по внешнему государственному долгу	Net increase in indebtedness related to the external state debt	530		-	-	-	-	-	-
в том числе:	including:								
увеличение задолженности по внешнему государственному долгу	increase in indebtedness related to the external state debt	531	720	-	-	-	-	-	-
уменьшение задолженности по внешнему государственному долгу	decrease in indebtedness related to the external state debt	532	820	-	-	-	-	-	-
Чистое увеличение прочей кредиторской задолженности	Net increase in other creditor indebtedness	540		1 505 177 580,27	25 877 723,52	280 100,00	4 770,34	1 505 457 680,27	25 882 493,86
в том числе:	including:								
увеличение прочей кредиторской задолженности	increase in other creditor indebtedness	541	730	3 788 244 376,42	64 763 396,78	280 100,00	4 770,34	3 788 524 476,42	64 768 167,12
уменьшение прочей кредиторской задолженности	decrease in other creditor indebtedness	542	830	2 283 066 796,15	38 885 673,26	-	-	2 283 066 796,15	38 885 673,26

Руководитель/Chief Executive Officer

Главный бухгалтер/Chief Accountant

25 СЕН 2018

" " 20 г.

(подпись)/(signature)

(подпись)/(signature)

Корольков М.П./Mstislav P. Korolkov

(расшифровка подписи)/(name in print)

Кузенкова Т.А./Tatyana A. Kuzenkova

(расшифровка подписи)/(name in print)



**СПРАВКА
по консолидируемым расчетам
REFERENCE NOTE
on consolidated settlements**

на 30 апреля 2018 / As of 30 April 2018

Наименование финансового органа, органа, осуществляющего / Name of the financial authority, authority responsible for

кассовое обслуживание исполнения бюджета / providing cash services; treasury department;

главного распорядителя, распорядителя, получателя бюджетных средств, / chief manager, manager, recipient of budgetary funds,

главного администратора, администратора доходов бюджета, / chief administrator, administrator of budget revenues,

главного администратора, администратора источников / chief administrator, administrator of sources for

финансирования дефицита бюджета / financing the budget deficit

Наименование бюджета (публично-правового образования) / Name of budget (public legal entity)

Наименование вида деятельности / Type of activity

Периодичность: годовая / Frequency: annual

Единица измерения: рубли, доллары США / Unit: in rubles, in US Dollars

Некоммерческий фонд реструктуризации предприятий и развития финансовых институтов / Foundation for Enterprise Restructuring and Financial Institutions Development
бюджетная / budgetary

Форма по ОКУД/ OKUD

Дата / Date

по ОКПО/ OKPO

Глава по БК/ BC Chapter

по ОКТМО/OKTMO

Код счета бюджетного учета / Account code

по ОКЕИ/ОКЕИ

КОДЫ/CODES
0503125
30.04.2018
00039836
092
4638300000
130404000
383

код строки	Контрагент / Counterparties					Номер счета бюджетного учета / Account code	Сумма / Amount				Код корреспондирующего счета бюджетного учета / Counterparty to consolidated settlements	Контрагент по консолидируемым расчетам / Counterparties consolidated calculations		
	наименование / name	ИНН/INN	код /cod				по дебету / debit		по кредиту / credit			ИНН/INN	код /cod	
			главы по БК / BC Chapters	по ОКТМО/OKTMO	элемент бюджета / budget element		в рублях / in rubles	в долларах США / in US Dollars	в рублях / in rubles	в долларах США / in US Dollars			главы по БК / BC Chapters	по ОКТМО/OKTMO
1	2	3	4	5	6	7	8	8a	9	9a	10	11	12	13
01	Министерство финансов Российской Федерации / Ministry of Finance of the Russian Federation (средства займа без прямых платежей) / loan funds without direct payments	7710168360				0106 396 039 2795 244 130404 290			602 694 037,21	10 350 688,12	120123 510	7710168360		
02	Министерство финансов Российской Федерации / Ministry of Finance of the Russian Federation	7710168360				0106 396 039 2795 244 130404 290	7 653 232,81	124 111,04			120127 510	7710168360		
03	Министерство финансов Российской Федерации / Ministry of Finance of the Russian Federation	7710168360				0106 396 039 2795 244 130404 290	3 083 467,30	53 505,39			110632 420	7710168360		
04	Министерство финансов Российской Федерации / Ministry of Finance of the Russian Federation (средства софинансирования федерального бюджета / cofinancing of the federal budget)	7710168360				0106 396 039 2796 244 130404 290			994 381 577,40	17 055 613,28	120121 510	7710168360		
05	Министерство финансов Российской Федерации / Ministry of Finance of the Russian Federation	7710168360				0106 396 039 2796 244 130404 290	5 726 439,26	93 025,92			110632 420	7710168360		
Итого/Total									16 463 139,37	217 136,96	1 597 076 614,61	27 406 301,40		
в том числе по номеру (коду) счета: / Including by account number (code):							0106 000 000 0000 000 130404 290	16 463 139,37	217 136,96	1 597 076 614,61	27 406 301,40	X		
из них: / of which:														
денежные расчеты / cash settlements							0106 396 039 2796 244 130404 290			994 381 577,40	17 055 613,28	120121 510		
							0106 396 039 2795 244 130404 290			602 694 037,21	10 350 688,12	120123 510		
							0106 396 039 2795 244 130404 290	7 653 232,81	124 111,04			120127 510		
неденежные расчеты / non-cash settlements							0106 396 039 2795 244 130404 290	3 083 467,30	53 505,39			110632 420		
							0106 396 039 2796 244 130404 290	5 726 439,26	93 025,92			110632 420		

Руководитель / Chief Executive Officer: _____
(подпись) / (signature)
" _____ " 20 ____ г.

М.П. Корольков / Mstislav P. Korolkov
(расшифровка подписи) / (name in print)
Главный бухгалтер / Chief Accountant



_____ / (подпись) / (signature)

Кузнецова Т.А. / Tatyana A. Kuzenkova
(расшифровка подписи) / (name in print)

**ОТЧЕТ ОБ ИСПОЛНЕНИИ БЮДЖЕТА
ГЛАВНОГО РАСПОРЯДИТЕЛЯ, РАСПОРЯДИТЕЛЯ, ПОЛУЧАТЕЛЯ БЮДЖЕТНЫХ СРЕДСТВ,
ГЛАВНОГО АДМИНИСТРАТОРА, АДМИНИСТРАТОРА ИСТОЧНИКОВ ФИНАНСИРОВАНИЯ ДЕФИЦИТА БЮДЖЕТА,
ГЛАВНОГО АДМИНИСТРАТОРА, АДМИНИСТРАТОРА ДОХОДОВ БЮДЖЕТА
REPORT ON BUDGET EXECUTION
of CHIEF MANAGER, MANAGER, RECIPIENT OF BUDGETARY FUNDS,
CHIEF ADMINISTRATOR, ADMINISTRATOR OF SOURCES FOR FINANCING THE BUDGET DEFICIT,
CHIEF ADMINISTRATOR, ADMINISTRATOR OF BUDGET REVENUES**

на 30 апреля 2018 / As of 30 April 2018

Главный распорядитель, распорядитель, получатель бюджетных средств, / Chief manager,
manager, recipient of budgetary funds,
главный администратор, администратор доходов бюджета, / chief administrator, administrator
of budget revenues

главный администратор, администратор источников / chief administrator, administrator of
sources of

финансирования дефицита бюджета / financing the budget deficit

Наименование бюджета / Name of budget

Периодичность: годовая /Frequency: annual

Единица измерения:рубли, доллары США / Unit: in rubles,in US Dollars

**Некоммерческий фонд реструктуризации предприятий и развития финансовых
институтов / Foundation for Enterprise Restructuring and Financial Institutions
Development**

КОДЫ/ CODES	
Форма по ОКУД / OKUD	0503127
Дата /Date	30.04.2018
по ОКПО /OKPO	00069836
Глава по БК/ BC Chapter	092
по ОКТМО / OKTMO	4538300000
по ОКЕИ /OKEI	383

1. Доходы бюджета /1. Budget Revenues

Наименование показателя	Код строки /Line code	Код дохода по бюджетной классификации / Code of revenue acc. to the budget classification	Утвержденные бюджетные назначения / Approved budget amounts	Исполнено / Executed						Неисполненные назначения / Outstanding	
				через финансовые органы / through financial bodies	через банковские счета / through bank accounts		некассовые операции / noncash operations		итого / total		
					в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles		в долларах США/ in US Dollars
1	2	3	4	5	6	6а	7	7а	8	8а	9
Доходы бюджета - всего / Budget revenues - total	010	x	-	-	-	-	-	-	-	-	-
в том числе: / including:			-	-	-	-	-	-	-	-	-

2. Расходы бюджета / 2. Budget Expenditures

Форма 0503127 с.2 / Form 0503127 p. 2


Наименование показателя /Name of indicator	Код строки /Line code	Код расхода по бюджетной классификации / Code of expenditure acc. to the budget classification	Утвержденные бюджетные назначения / Approved budget amounts	Лимиты бюджетных обязательств / Limits of budget obligations	Исполнено / Executed						Неисполненные назначения / Outstanding		
					через финансовые органы /through financial bodies	через банковские счета / through bank accounts		некассовые операции / noncash operations		итого / total		по ассигнованиям /for appropriations	по лимитам бюджетных обязательств / for limits of budget obligations
						в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars		
1	2	3	4	5	6	7	7a	8	8a	9	9a	10	11
Расходы бюджета - всего / Budget expenditures - total	200	x	-	-	-	1 372 523 217,27	23 580 867,11	765 948 219,68	13 153 079,20	2 138 471 436,95	36 733 946,31	-	-
в том числе: / including:			-	-	-	-	-	-	-	-	-	-	-
Прочие расходы(займ)/Other expenses (the loan)	210	0920106396039 2795244	-	-	-	-	-	765 948 219,68	13 153 079,20	765 948 219,68	13 153 079,20	-	-
Прочие расходы (софинансирование)/ Other expenses (with funding)	220	0920106396039 2796244				1 372 523 217,27	23 580 867,11			1 372 523 217,27	23 580 867,11		
Результат исполнения бюджета (дефицит / профицит) / Budget execution result (deficit / surplus)	450	x	x	x	-	- 1 372 523 217,27	- 23 580 867,11	- 765 948 219,68	- 13 153 079,20	- 2 138 471 436,95	- 36 733 946,31	x	x

3. Источники финансирования дефицита бюджетов /3. Sources for Financing the Budget Deficit

Наименование показателя / Name of indicator	Код строки / Line code	Код источника финансирования по бюджетной классификации / Code of the source of financing acc. to the budget classification	Утвержденные бюджетные назначения / Approved budget amounts	Исполнено / Executed						Неисполненные назначения / Outstanding	
				через финансовые органы /through financial bodies	через банковские счета / through bank accounts		некассовые операции / noncash operations		итого / total		
					в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles		в долларах США/ in US Dollars
1	2	3	4	5	6	6a	7	7a	8	8a	9
Источники финансирования дефицита бюджетов - всего Sources for financing the budget deficit - total	500	x	-	-	1 372 523 217,27	23 580 867,11	765 948 219,68	13 163 079,20	2 138 471 436,95	36 733 946,31	-
в том числе: /including:											
источники внутреннего финансирования бюджетов /sources for internal financing the budget deficit	520	x	-	-	- 193 255,25	273 426,34	- 6 761 357,10	-	- 6 954 612,35	273 426,34	-
из них: /of which:											
курсовая разница/exchange difference		092 01 06 03 00 01 0005 171			- 193 255,25	273 426,34	- 6 761 357,10		- 6 954 612,35	273 426,34	
источники внешнего финансирования бюджетов /sources for external financing the budget deficit	620	x	-	-	-	-	-	-	-	-	-
из них: /of which:											
Изменение остатков средств увеличение остатков средств, всего / Change in budget account balances	700	x	-	x	378 334 895,12	6 251 827,49	177 668 772,38	2 926 502,12	556 003 667,50	9 178 329,61	-
увеличение остатков средств, всего / increase in budget account balances, total	710	x	-	x	- 1 023 929 467,00	- 18 152 111,41	- 1 975 696 628,87	- 33 769 782,72	- 2 999 626 095,87	- 51 921 894,13	x
в том числе:/of which:											
Поступление на счета бюджетов/Admission to the accounts of the budgets	711	000 01 05 02 01 01 0000 510	-	x	1 023 929 467,00	18 152 111,41	1 975 696 628,87	33 769 782,72	2 999 626 095,87	51 921 894,13	x
уменьшение остатков средств, всего / decrease in budget account balances, total	720	x	-	x	1 402 264 362,12	24 403 938,90	2 153 365 401,25	36 696 284,84	3 555 629 763,37	61 100 223,74	x
в том числе:/of which:											
Выбытие со счетов бюджетов/Outflow from the accounts of budgets	721	000 01 05 02 01 01 0000 610	-	x	1 402 264 362,12	24 403 938,90	2 153 365 401,25	36 696 284,84	3 555 629 763,37	61 100 223,74	x
Изменение остатков по расчетам (стр. 810 + 820) / Change in settlement balances (line 810 + 820)	800	x	x	-	994 381 577,40	17 055 613,28	595 040 804,40	10 226 577,08	1 589 422 381,80	27 282 190,36	x
изменение остатков по расчетам с органами, организующими исполнение бюджетов (стр. 811 + 812) / change in settlement balances with bodies organizing the budget administration (line 811 + 812)	810	x	x	-	-	-	-	-	-	-	x
из них: /of which:											
увеличение счетов расчетов (дебетовый остаток счета 121002000) /increase in accounts (debit balance on Account 121002000)	811	x	x	-	x	-	x	-	-	-	x
уменьшение счетов расчетов (кредитовый остаток счета 130405000) / decrease in accounts (credit balance on Account 130405000)	812	x	x	-	-	-	x	-	-	-	x


Наименование показателя / Name of indicator	Код строки / Line code	Код источника финансирования по бюджетной классификации / Code of the source of financing acc. to the budget classification	Утвержденные бюджетные назначения / Approved budget amounts	Исполнено / Executed						Неисполненные назначения / Outstanding	
				через финансовые органы /through financial bodies	через банковские счета / through bank accounts		некассовые операции / noncash operations		итого / total		
					в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles		в долларах США/ in US Dollars
1	2	3	4	5	6	6a	7	7a	8	8a	9
Изменение остатков по внутренним расчетам / (стр. 821 + стр. 822) / Change in internal settlement balances (line 821 + line 822)	820	x	x	x	994 381 577,40	17 055 613,28	595 040 804,40	10 226 577,08	1 589 422 381,80	27 282 190,36	x
в том числе/of which:											
увеличение остатков по внутренним расчетам / increase in internal settlement balances	821	x	x	x	994 381 577,40	17 055 613,28	602 694 037,21	10 350 688,12	1 597 075 614,61	27 406 301,40	x
уменьшение остатков по внутренним расчетам / decrease in internal settlement balances	822	x	x	x	-	-	- 7 653 232,81	- 124 111,04	- 7 653 232,81	- 124 111,04	x

Руководитель/Chief Executive Officer


(подпись)/(signature)


Корольков М.П./
Mstislav P. Korolkov
(расшифровка подписи)/(name in print)

Руководитель финансово-экономической службы / Head of Financial and Economic

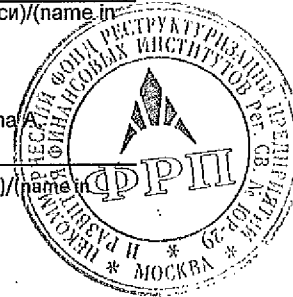

(подпись) / (signature)

Yulia Y. Shitova/Ю.Ю. Шитова
(расшифровка подписи)/ (name in print)

Главный бухгалтер/Chief Accountant


(подпись)/(signature)

Кузенкова Т.А./Tatyana Kuzenkova
(расшифровка подписи)/ (name in print)



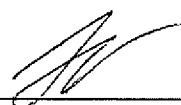
" 25 СЕН 2018 " 20__ г.

**Сведения об остатках денежных средств на счетах
получателя бюджетных средств
Information on Balances in Accounts of
Recipient of Budgetary Funds**


Вид деятельности /Type of activity _____ **бюджетная / budgetar**
(бюджетная, приносящая доход-деятельность, средства во временном распоряжении) / (budgetary, funds in temporary use)

Номер банковского (лицевого) счета Bank (individual) account number	Код счета бюджетного учета	На начало года / At the beginning of year				На конец года / At the end of the reporting period			
		остаток средств на счете / account balance		средства в пути / funds in transit		остаток средств на счете / account balance		средства в пути / funds in transit	
		в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars
1	2	3	3а	4	4а	5	5а	6	6а
1. Счета в кредитных организациях / 1. Accounts in credit institutions									
40703810700020106507 (средства софинансирования/sofinancing of the federal budget)	120121000	419 039 162,13	6 908 351,10	-	-	40 704 267,01	656 523,61	-	-
40703810700020106507 (средства займа/ loan funds)	120121000	5 798 889,86	93 025,92						
40703840300021025507 (средства займа на транзитном счете/ loan funds on the transit account)	120123000								
40703840000020025507 (средства займа/ loan funds)	120127000	171 869 882,52	2 833 476,20	-	-			-	-
Итого по разделу 1/ Total for Section 1	X	596 707 934,51	9 834 853,22	-	-	40 704 267,01	656 523,61	-	0,00
2. Счета в органе, организующем исполнение бюджета /2. Accounts in the financial authority									
Итого по разделу 2 /Total for Section 2	X	-	-	-	-			-	-
Всего/Total	X	596 707 934,51	9 834 853,22	-	-	40 704 267,01	656 523,61	-	0,00

Руководитель/Chief Executive Officer


_____ **Корольков М.П./ Mstislav P. Korolkov**
(подпись)/(signature) (расшифровка подписи)/(name in print)

Главный бухгалтер/Chief Accountant


_____ **Кузенкова Т.А./Tatyana A. Kuzenkova**
(подпись)/(signature) (расшифровка подписи)/(name in print)

" 25 СЕН 2018 " 20__ г.




**Сведения об остатках денежных средств на счетах
получателя бюджетных средств
Information on Balances in Accounts of
Recipient of Budgetary Funds**

Вид деятельности /Type of activity _____ Средства во временном распоряжении /funds in temporary use _____
(бюджетная, приносящая доход деятельность, средства во временном распоряжении) / (budgetary, funds in temporary use)


Номер банковского (лицевого) счета Bank (individual) account number	Код счета бюджетного учета	На начало года / At the beginning of year				На конец года / At the end of the reporting period				
		остаток средств на счете / account balance		средства в пути / funds in transit		остаток средств на счете / account balance		средства в пути / funds in transit		
		в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	в рублях / in rubles	в долларах США/ in US Dollars	
1	2	3	3а	4	4а	5	5а	6	6а	
1. Счета в кредитных организациях / 1. Accounts in credit institutions										
40703810800020006507(средства во временном распоряжении/funds in temporary use)	320121000			-	-	280 100,00	4 770,34	-	-	
Итого по разделу 1/ Total for Section 1	X			-	-	280 100,00	4 770,34			
2. Счета в органе, организующем исполнение бюджета /2. Accounts in the financial authority										
Итого по разделу 2 /Total for Section 2	X			-	-					
Всего/Total	X			-	-	280 100,00	4 770,34			

Руководитель/Chief Executive Officer



 Корольков М.П./ Mstislav P. Korolkov
 (подпись)/(signature) (расшифровка подписи)/(name in print)

Главный бухгалтер/Chief Accountant



 Кузенкова Т.А./Tatyana A. Kuzenkova
 (подпись)/(signature) (расшифровка подписи)/(name in print)

" 25 СЕН 2018 " _____ 20__ г.



Explanatory Note

1. Description of the FER activities

The Foundation for Enterprise Restructuring and Financial Institutions Development (hereinafter referred to as the "Foundation" or "FER") was established by Resolution #582-R dated April 12, 1996 of the Government of the Russian Federation and was registered with the Ministry of Justice of the Russian Federation as a non-commercial organization on July 5, 1996.

The Foundation is a non-profit organization, which does not have the generation of profit as its primary objective and does not distribute any such profit among its participants. The participants of the Foundation are the Executive Office of the Government of the Russian Federation, the Ministry of Finance of the Russian Federation and Ministry of Economic Development of the Russian Federation.

The main purpose of the Foundation is raising funds and other assets to provide assistance in developing a balanced policy and implementing social and economic or social and public development projects and programs in the following areas: modernization of the social and economic system of the Russian Federation and increasing the efficiency of social and economic reforms; making the Russian economy more competitive, sustainable and financially stable; development and support of innovative technologies; restructuring of enterprises and development of financial institutions; increasing the efficiency of ongoing national judicial reforms; increasing the efficiency of ongoing national social and economic reforms; achievement of social stability; creation of conditions and incentives for the expansion of public educational capacity, implementation of public financial interests and protection of consumer rights; improving the quality of public and municipal services; institutional development of state government bodies and local governments; implementation of other tasks to ensure effective development of the social and economic and social and public sectors, and provision of expert assistance and advisory support to state (municipal), non-state, supranational and international organizations in achieving socially beneficial objectives as part of implementing by the Foundation of activities set out in its Charter.



The Foundation carries out its activities in the Russian Federation. Its legal address is: Office 104, 2/4, bldg. 1, Luzhnetskaya Naberezhnaya St., Moscow, 119270..

As of April 30, 2018 the Foundation employed 16 staff members.

In 2017 – 2018 as of April 30, 2018 the Foundation acted as the Project Implementation Unit for four projects financed through Loans provided by the International Bank for Reconstruction and Development (IBRD) and co-financed from the federal budget on the basis of agency agreements with federal executive bodies who implemented the projects according to the Resolution #43 dated January 28, 2005 of the Government of the Russian Federation *On Operational Procedures for Projects Implemented by the Russian Federation with the Participation of International Financial Institutions*, including the Public Finance Management Technical Assistance Project (hereinafter – the Project).

Agency Agreement #01-01-06/17-04 dated January 13, 2014 *On Implementation the Public Finance Management Technical Assistance Project* between the Ministry of Finance of the Russian Federation (MOF or Minfin of Russia) and the Foundation for Enterprise Restructuring and Financial Institutions Development was entered into on the basis of the Loan Agreement dated December 06, 2013 (Loan #8288-RU) between the Russian Federation and the International Bank for Reconstruction and Development. The Agency Agreement with amendments hereto stipulates that the Foundation shall provide assistance to the Ministry of Finance of the Russian Federation in the Project implementation and completion.

2. General Project Information

The objectives of the Public Finance Management Technical Assistance Project is to improve transparency and results focus in public financial management and building institutional foundations for improved budget efficiency, effectiveness and accountability.



The Project consists of the following components:

- (1) Improving the Efficiency of Tax Policy and Tax Administration;
- (2) Improving Efficiency of the System of Inter-Governmental Fiscal Relations and Sub-National Public Finance Management;
- (3) Support for the Development of an Electronic Budget (“E-Budget”) System;
- (4) Enhancing Budget Efficiency; and
- (5) Project Management.

The potential socio-economic impacts and consequences of the Project are as follows:

- improved fiscal balance;
- increased efficiency of public expenditures;
- enhanced quality of tax administration and reduced transaction costs of taxpayers under tax legislation;
- mitigation of systemic risks of the financial system; and
- enhanced quality of public services delivery at the regional and local levels.

The Project Implementing Agency is the Ministry of Finance of the Russian Federation.

The beneficiary of some Project activities under Component 1: Improving the Efficiency of Tax Policy and Tax Administration is the Federal Tax Service.

The Ministry of Economic Development of the Russian Federation is the beneficiary of some Project activities under Component 2: Improving Efficiency of the System of Inter-Governmental Fiscal Relations and Sub-National Public Finance Management.

The Federal Treasury is the beneficiary of some Project activities under Component 3: Support for the Development of an Electronic Budget (“E-Budget”) System.



The Ministry of Economic Development of the Russian Federation is also the beneficiary of some Project activities under Component 4: Enhancing Budget Efficiency.

The total amount of proceeds of the IBRD Loan initially provided to the Russian Federation is 50,0 mln. (Fifty million) US Dollars; the total estimated amount of funds from co-financing proceeds allocated for the Project from the federal budget was 83,571 mln. (Eighty-three million five hundred and seventy-one thousand) US Dollars. Following the request of Minfin of Russia (MOF letter dated June 21, 2017 # 17-04-11/38800) the IBRD by its letter dated November 20, 2017 informed on the cancellation of the initially provided amount of proceeds of the IBRD Loan by 21,5 mln. (Twenty one million five hundred thousand) US Dollars. Consequently the total amount of funds from co-financing proceeds allocated for the Project was reduced for 39,9 mln. (Thirty nine million nine hundred thousand) US Dollars.

According to Loan Agreement #8288-RU, the Closing Date of the Loan is December 31, 2017.

The final payments under the completed project contracts/agreements for which goods/works/services were provided and accepted before the Closing Date, i.e. December 31, 2017, were made within the four months Disbursement Grace period from January 1, 2018 to April 30, 2018.

3. Overview of Basic Principles of Budget Reporting Indicators

3.1. Presentation of financial statements

The audited financial statements under the Project include:

- Balance Sheet of Chief Manager, Manager, Recipient of Budgetary Funds; Chief Administrator, Administrator of Sources for Financing the Budget Deficit; Chief Administrator, Administrator of Budget Revenues (Form 0503130) with additional columns for recognition in Rubles and the Loan currency;



- Reference Note on Consolidated Settlements (Form 0503125) with additional columns for recognition in Rubles and the Loan currency;
- Report on Budget Execution of Chief Manager, Manager, Recipient of Budgetary Funds; Chief Administrator, Administrator of Sources for Financing the Budget Deficit; Chief Administrator, Administrator of Budget Revenues (Form 0503127) with additional columns for recognition in Rubles and the Loan currency;
- Report on Financial Results of Activities (Form 0503121) with additional columns for recognition in Rubles and the Loan currency;
- Information on Balances in Accounts of Recipient of Budgetary Funds (Form 0503178) with additional columns for recognition in Rubles and the Loan currency;
- Explanatory Notes with the following Annexes:

Annex #1: Summary Analytical Information on the Actual Disbursement of Funds by Project Components and its Comparison with Project Plans (hereinafter – Annex #1);

Annex #2: «Total Reconciliation of Project Financial Statement on Disbursed Funds to IBRD Loan Account Statement (hereinafter – Annex #2);

Annex #3: Designated Account Statement (hereinafter – Annex #3);

Annex #4: SOE Withdrawal Schedule (hereinafter – Annex #4).

The Project Financial Statements covering the period from January 1, 2017 to April 30, 2018 (hereinafter referred to as the "Reporting period") were prepared for the project final audit purposes.

3.2. Project reporting framework

Project reports are prepared and presented in their current form in accordance with the Operations Manual for the Public Finance Management Technical Assistance Project approved by the International Bank for Reconstruction and Development.

The accounting and financial reporting procedures for the joint project of the Russian Federation and the International Bank for Reconstruction and Development – the Public Finance Management Technical Assistance Project – are



established by the Foundation's accounting policies (Annex #5 to the FER's accounting policies approved by Order #19 dated December 31, 2014).

Whereas:

- the mobilization of resources for the implementation of the Project is carried out on the terms stipulated by the Budget Code of the Russian Federation for non-financial credits of International Financial Institutions as a form of financing the projects included in the Program of State Foreign Borrowing of the Russian Federation whereby funds in foreign currency are provided on repayment terms for a charge by means of payment for goods, works and services in keeping with the goals of the Project¹,

- the responsible agency is the federal executive body – the Ministry of Finance of the Russian Federation,

- the methodological framework for the formation of indicators in budget reporting forms under the Project is as follows:

the Budget Code of the Russian Federation;

Order of the Ministry of Finance of the Russian Federation #191n dated December 28, 2010 *On Approval of the Instruction on the Procedure for Preparation and Submission of Annual, Quarterly and Monthly Reporting on Budget Execution within the Budget System of the Russian Federation* (registered with the Ministry of Justice of the Russian Federation under # 19693 on February 3, 2011);

Order of the Ministry of Finance of the Russian Federation #157n dated December 1, 2010 *On Approval of the Uniform Chart of Accounts for State Government Bodies (State Bodies), Local Government Bodies, Management Bodies of State Extra-Budgetary Funds, State Academies of Sciences, State (Municipal) Institutions and the Instruction on Its Application* (registered with the Ministry of Justice of the Russian Federation under # 19452 on December 30, 2010);

Order of the Ministry of Finance of the Russian Federation #162n dated December 6, 2010 *On Approval of Chart of Budget Accounts and the Instruction*

¹ Article 6 of the Budget Code of the Russian Federation.



on its Application (registered with the Ministry of Justice of the Russian Federation under # 19593 on January 27, 2011).

3.3. Measurement currency

The budget reporting forms under the Project contain indicators in the currency of the Russian Federation – Russian Rubles and in the currency of the IBRD's Loan #8288-RU – US Dollars.

Annexes ##1 - 4 to this Explanatory Note are prepared in the currency of the IBRD's Loan #8288-RU – US Dollars.

3.4. Recognition of expenditures

The budget reporting forms specified in para. 3.1 of this Explanatory Note are based on the data of the General Ledger and (or) other budgetary accounting registers of the FER with mandatory reconciliation of turnover and balances of then analytical accounting registers with turnover and balances in synthetic accounting registers.

The IBRD Loan proceeds and proceeds of federal budget co-financing on Special/Designated Accounts opened in accordance with the terms of Loan Agreement #8288-RU are recognized as cash in foreign currency on accounts at a credit institution (account 1 201 27 000) and as cash on accounts at a credit institution (account 1 201 21 000). Cash and non-cash settlements between the Foundation and the Ministry of Finance of the Russian Federation on receipt and transfer of funds, investments in nonfinancial assets, receivables and payables under Project implementation and after its completion are recognized as internal settlements (account 1 304 04 000).

The indicators in budget reporting forms are based on the provisions of the *Instruction on the Application of the Uniform Chart of Accounts for State Government Bodies (State Bodies), Local Government Bodies, Management Bodies of State Extra-Budgetary Funds, State Academies of Sciences, State (Municipal) Institutions* (Order of the Ministry of Finance of the Russian Federation #157n dated December 1, 2010 and *Instruction on Application of the*



Budget Chart of Accounts (Order of the Ministry of Finance of the Russian Federation#162n dated December 06, 2010).

The accounting records are kept on the modified accrual basis, when transactions are recognized when they occur, irrespective when cash (or its equivalent) is received or paid in settlements related to those transactions except for individual transactions on the recognition in the accounting of the Foundation's operating costs.

Operating costs are recognized when goods/works/services have been received and the payment has been made with the following exception: travel advances to the Foundation's staff members and other advances to accountable persons are recognized as expenses at the time of approval of a respective expense report; salaries and contributions to non-budgetary funds for the Foundation's staff members are recognized as expenses in the month when they are accrued if the payment is made within 15 days after accrual.

The operating costs under the Project are determined based on the current method of cost allocation by cost centers, where, 100% of operating costs of the project groups is to be financed from the respective project, while operating costs of common services are to be financed from all projects implemented by the Foundation based on the ratio annually approved by the Board. The Foundation's operating costs paid in Rubles using the IBRD proceeds are translated into US Dollars using the average weighted exchange rate established on a monthly basis.

For the purposes of the Project Budget execution, payments from the Loan account, including payment of advances to the Designated Account, are recognized based on the Monthly Disbursement Summaries of the IBRD, while payments from the Designated Account in Sberbank of Russia are recorded based on respective statements of Sberbank of Russia.

Payments in Russian Rubles made from the Special Account in Rubles from the Project's counterpart funds and from the Designated Account out of the proceeds of the Loan in Sberbank of Russia under contracts are translated into US Dollars at the exchange rate of the Bank of Russia effective on the dates of conversion, which correspond to the payment dates.



4. Explanations for Some Indicators in Reporting Forms Together with Related Indicators in budget reporting forms and Annexes to Explanatory Note

The budget reporting forms contain additional columns to reflect performance indicators in Russian Rubles and their equivalent in the Loan currency – US Dollars; and Annexes to this Explanatory Note contain indicators in the Loan currency, US Dollars, without ruble equivalents of the respective values.

The sources of Project financing within the period from January 01, 2017 till April 30, 2018 were generated from the cash balances on Project's Designated Account in US Dollars and Special Account in Russian Rubles as of January 01, 2017 to be used towards the Project implementation in accordance with paragraph 9 of Article 242 of the Budget Code of the Russian Federation, as well as from the Loan proceeds and the federal budget co-financing proceeds.

The Project's cash funds as of January 01, 2017 are recognized in the budget reporting forms under the Project in the total amount of 596 707 934,51 Rubles (equivalent to 9 834 853,22 US Dollars), including:

Loan proceeds on the Designated Account in US Dollars in the amount of 171 869 882,52 Rubles (equivalent to 2 833 476,20 US Dollars);

Loan proceeds on the Special Account in Rubles (balance of converted Loan proceeds) in the amount of 5 798 889,86 Rubles (equivalent to 93 025,92 US Dollars);

Co-financing proceeds on the Special Account in Rubles in the amount of 419 039 162,13 Rubles (equivalent to 6 908 351,10 US Dollars).

The correlation of indicators of budget reporting forms and Annexes to this Explanatory Note with regard to cash balances in the Loan currency on FER's Special/Designated Accounts in Sberbank of Russia at the beginning of the reporting period (January 01, 2017) in the Loan currency are shown in Table 1.



Table 1.

#	Name of Project Indicator	Amount (in US dollars)	Budget Reporting Forms		Annexes to Explanatory Note	
			Line Name/Code	Column Name/Code	Line Name	Column Name
1	Project cash resources at beginning of year - total	9 834 853,22	Form 0503130			
			line 170 "Monetary assets of the organization"	columns "At beginning of year" 3a "budget activity" and 5a "total"		
			Form 0503178			
			lines "Total for Section I" and "Total"	column 3a "At the beginning of year"		
	including:					
1.1	counterpart funds	6 908 351,10	Form 0503178			
			line 1 201 21 000 "(cofinancing of the federal budget)"	column 3a "At the beginning of year"		
1.2	loan proceeds - total	2 926 502,12	Form 0503178		Annex #3 to Explanatory Note	
			Sum of "1 20121 000 (loan funds)" and "1 201 27 000 (loan funds on the transit account)"	column 3a "At the beginning of year"	line 1 "Opening Balance as at the FIRST DAY OF THE PERIOD"	Subtotal column for line 1 equals to sum of 1a, 1b & 1c
	including:					
	loan proceeds on the Designated Account	2 833 476,20	line "1 20127 000 (loan funds)"	column 3a "At the beginning of year"	line 1a "USD - Designated Account"	
	resources on the current ruble account	93 025,92	line "1 20121 000 (loan funds)"	column 3a "At the beginning of year"	line 1b "DA Funds on Ruble account (USD equivalent)"	

Net change in project financing from January 01, 2017 to April 30, 2018 amounted to 1 589 422 381,80 Rubles (equivalent to 27 282 190,36 US Dollars), including:

Loan proceeds in amount of 595 040 804,40 Rubles (equivalent to 10 226 577,08 US Dollars);

Federal budget co-financing proceeds in amount of 994 381 577,40 Rubles (equivalent to 17 055 613,28 US Dollars).

The increase in project financing from January 01, 2017 to April 30, 2018 is reflected in the budget reporting forms under the Project in the total amount of 1 597 075 614,61 Rubles (equivalent to 27 406 301,40 US Dollars), including:

Loan proceeds credited to the Project's Designated Account in US Dollars in the amount of 602 694 037,21 Rubles (equivalent to 10 350 688,12 US Dollars);

and Federal budget co-financing proceeds credited to the Special Account in Rubles in the amount of 994 381 577,40 Rubles (equivalent to 17 055 613,28 US Dollars).

In 2017 – 2018 as of April 30, 2018 there were no contract payments out of the Loan proceeds directly from the IBRD's account (direct payments).

The correlation of indicators in the budget reporting forms and Annexes to this Explanatory Note with regard to the Project financing received in the Loan currency (US Dollars) is shown in Table 2.

Table 2.

#	Name of Project Indicator	Amount (in US dollars)	Budget Reporting Forms		Annex to Explanatory Note	
			Line Name/Code	Column Name/Code	Line Name	Column Name
1	Project financing - total	27 406 301,40	Form 0503127 Section 3: Sources of Financing the Budget Deficit			
			line 821 "increase in internal settlement balances"	column 8a "Executed" "total"		
			Form 0503125			
			line "Total"	column 9a "Amount" "credit"		
including:						
	counterpart funds	17 055 613,28	Form 0503127 Section 3: Sources of Financing the Budget Deficit			
			line 821 "increase in internal settlement balances"	column 6a "Executed" "through bank accounts"		
			Form 0503125			
			line 04 Ministry of finance RF (cofinancing of the federal budget)"	column 9a "Amount" "credit"		
	loan proceeds	10 350 688,12	Form 0503127 Section 3: Sources of Financing the Budget Deficit			
			line 821 "increase in internal settlement balances"	column 7a "Executed" "noncash operations"		
including:						
	loan proceeds credited to the Designated Account	10 350 688,12	Form 0503125		Annex #3 to Explanatory Note	
			line 01 Ministry of finance RF (Loan funds without direct payments)	column 9a "Amount" "credit"	Line 3 "IBRD Advance during the PERIOD"	
	loan proceeds (direct payments)	0.00				

The decrease in project financing from January 01, 2017 to April 30, 2018 in the amount of 7 653 232,81 Rubles (equivalent to 124 111,04 US Dollars) is reflected in the project budget reporting forms (form 0503127 (line 822) and form 0503125 (line 02, columns 8, 8a): the refund of the unused balance of the Loan funds made by the Foundation from the Designated Account to the IBRD Loan account due to project closing.

The correlation of indicators in the budget reporting forms and Annexes to this Explanatory Note with regard to the refund of project financing volumes in the Loan currency (US Dollars) is shown in Table 3.

Table 3

II/II	Name of Project Indicator	Amount (in US dollars)	Budget Reporting Forms		Annex to Explanatory Note	
			Line Name/Code	Column Name/Code	Line Name	Column Name
1	Refund - Total	124 111,04	Form 0503127 Section 3: Sources for Financing the Budget Deficit		Annex #3 to Explanatory Note	
			Line 822 "decrease in internal settlement balances"	columns 7a, 8a "Executed" "noncash operations",	4. Less: Refund to IBRD from DA during the period "	
			Form 0503125		Annex #3 to Explanatory Note	
			Line "02" Ministry of finance RF	column 8a "Amount" "debit"	4. Less: Refund to IBRD from DA during the period "	

Cash expenditures on the implementation of the project activities in the reporting period amounted to 2 138 471 436,95 Rubles (equivalent to 36 733 946,31 US Dollars), including:

Loan proceeds transferred from the Project's Designated Account in US Dollars in the amount of 765 948 219,68 Rubles (equivalent to 13 153 079,20 US Dollars), including Loan proceeds disbursed to the Designated Account for the payment of the final audit cost in the amount of 280 100,00 Rubles (equivalent to 4 770,34 US Dollars), and Federal budget co-financing proceeds transferred from the Special Account in RUB in the amount of 1 372 523 217,27 Rubles (equivalent to 23 580 867,11 US Dollars).

The correlation of indicators of budget reporting forms and Annexes to this Explanatory Note with regard to the disbursement of resources for the purposes of Project implementation in the Loan currency (US Dollars) are shown in Table 4.

Table 4.

#	Name of Project Indicator	Amount (in US dollars)	Budget Reporting Forms		Annex to Explanatory Note	
			Line Name/Code	Column Name/Code	Line Name	Column Name
1	Total amount of project disbursements (total)	36 733 946,31	Form 0503127 Section 2 "Budget expenditures"		Annexes № 1 и 2 to Explanatory Note (the sum of indicators, including):	
			"Budget expenditures" line 200 "Budget expenditures - total"	column 9a "Executed" "total"	Annex #1 to Explanatory Note 36 729 175,97 US Dollars	
					line "TOTAL – USES OF PROJECT FUNDS, including;"	Column "Actual. Cumulative. Reporting Period"
					Annex #2 to Explanatory Note 4 770,34 US Dollars	
			line 180 "Cash outflow from the organization's accounts, total"; line 181 "including expenditures"	column 5a "At the end of the reporting period"	line "Targeted Audit Account - RUB (in USD equiv)"	Column 4 "TOTAL Disbursed"
					Annexes № 1 и 2 to Explanatory Note (the sum of indicators, including):	
					Annex #1 to Explanatory Note 36 729 175,97 US Dollars	
			line 180 "Cash outflow from the organization's accounts, total"; line 181 "including expenditures"	column 5a "At the end of the reporting period"	Line "TOTAL - USES OF PROJECT FUNDS, including:"	Column "Actual. Cumulative. Reporting Period"
					Annex #2 to Explanatory Note 4 770,34 US Dollars);	
					line "Targeted Audited Account - RUB (in USD equiv)"	Column 4 "TOTAL Disbursed"
including:						
Counterpart funds	23 580 867,11	Form 0503127 Section 2 "Budget expenditures"		Annex #1 to Explanatory Note		
		line 220 "Other expenses (with funding)"	column 7a "Executed" "through bank accounts"	line "TOTAL – USES OF PROJECT FUNDS, including" line "Government Funds – MoF Funds"	Column "Actual. Cumulative. Reporting Period"	
Loan proceeds	13 153 079,20	Form 0503127 Section 2 "Budget expenditures"		Annexes № 1 и 2 to Explanatory Note (the sum of indicators, including):		
		line 210 "Other expenses (the Loan)" "Loan	column 8a "Executed" "noncash operations"	Annex #1 to Explanatory Note 13 148 308,86 US Dollars	line "TOTAL – USES OF	Column "Actual. Cumulative.

					PROJECT FUNDS, including: " line "IBRD Loan Funds"	Reporting Period"
					Annex #2 to Explanatory Note 4 770,34 US Dollars);	
					line "Targeted Audit Account - RUB (in USD equiv)"	Column 4 " TOTAL Disbursed"

The Project's cash resources as of April 30, 2018 are recognized in the financial and budget reporting forms under the Project in the total amount of 40 704 267,01 Rubles (equivalent to 656 523,61 US Dollars), including:

Co-financing proceeds on the Special Account in Rubles in the amount of 40 704 267,01 Rubles (equivalent to 656 523,61 US Dollars).

In accordance with Amendment #2 to the Agency Agreement the above said co-financing proceeds shall be transferred following the instruction of Minfin of Russia to the single account of the federal budget by January 31, 2019 or any other date agreed with Minfin of Russia.

Loan proceeds from the Designated Account were transferred to the Loan Account in full amount within the reporting period. The Loan proceeds balance on the Designated Account as of April 30, 2018 is null.

The correlation of indicators of budget reporting forms and Annexes to this Explanatory Note with regard to cash balances in the Loan currency on the FER's Special/Designated Accounts in Sberbank of Russia at the end of the reporting period is Loan shown in Table 5.

Table 5.

#	Name of Project Indicator	Amount (in US dollars)	Budget Reporting Forms		Annex to Explanatory Note	
			Line Name/Code	Column Name/Code	Line Name	Column Name
	Project balance at year-end - total	656 523,61	Form 0503130			
lines 170 "Monetary assets of the organization "			columns "At the end of the reporting period" 6a "budget activity"			
Form 0503178						
lines "Subtotal for Section 1" and "Total"			column 5a "At year end"			

including:					
Counterpart funds	656 523,610	Form 0503178			
		line 1 201 21 000 "(cofinancing of the federal budget)"	column 5a "At the end of the reporting period"		
Closing balance of Loan proceeds as of the end of the period - total	0,00	Form 0503178		Annex #2 to Explanatory Note	
				line "Designated Account"	Column 4 "TOTAL Disbursed"
		Sum of "1 201 21 000 "Loan funds Loan" and "1 201 27 000 " Loan funds Loan"		column 5a, 6a "At the end of the reporting period"	Annex #3 to Explanatory Note
			line 6 "DA closing balance as at LAST DAY OF THE PERIOD carried forward to next period "	Subtotal column for line 6 equals to sum of 6a, 6b & 6c	
including:					
Loan proceeds on the Designated Account	0,00	line 1 201 27 000 " Loan funds "Loan"	column 5a "At the end of the reporting period"	line 6a "USD Designated Account"	
funds on the current ruble account	0,00	line "1 201 21 000 "Loan funds "Loan"	column 5a "At the end of the reporting period"	line 6b " DA Funds on Ruble Account (USD equivalent)	

As of April 30, 2018, the funds in temporary use in the total amount of 280 100.00 Rubles (equivalent to US Dollars 4 770.34) were reflected in the project financial and budget reporting forms (equivalent to 4 770,34 US Dollars), including:

Loan proceeds transferred by the Foundation to the Targeted Audit Account (Account in Rubles in Sberbank of Russia) in the amount of 280 100,00 Rubles (equivalent to 4 770,34 US Dollars) for the payment of the cost of final audit of the project financial statements after the Loan Closing Date,

The correlation of indicators of budget reporting forms and Annexes to this Explanatory Note with regard to cash balances in the Loan currency remained at the end of the reporting period on the Targeted Audit Account for the payment of the final audit cost (account in Rubles in Sberbank of Russia) is shown in Table 6.

Table 6

#	Name of Project Indicator	Amount (in US dollars)	Budget Reporting Forms		Annex to Explanatory Note	
			Line Name/Code	Column Name/Code	Line Name/Code	Column Name/Code
1.	Balances of funds in temporary use at the end of the reporting period – total	4 770,34	Form 0503130		Annex #2 to Explanatory Note	
			line 170 "Monetary assets of the organization "	column "At the end of the reporting period " 7a "funds received for temporary use "	line "Targeted Audit Account - RUB (in USD equiv)"	Column 4 "TOTAL Disbursed"
			Form 0503178 (Funds in temporary use)		Annex #3 to Explanatory Note	
			line 320121 000 "(funds in temporary use)"	column 5a "At the end of the reporting period"	line 7a "Amount transferred to the Targeted Audit Account"	

4.1. Explanations to the Balance Sheet of Chief Manager, Manager, Recipient of Budgetary Funds; Chief Administrator, Administrator of Sources for Financing the Budget Deficit; Chief Administrator, Administrator of Budget Revenues (Form 0503130)

The co-financing proceeds from the federal budget on the Special Account in Russian Rubles are recognized using the exchange rate of the Bank of Russia effective on the reporting date.

Due to project closing, repayment of all obligations and commitments, the indicators showing accounts receivable (line 260) and accounts payable (line 490) were equal to zero at the end of the reporting period.

The financial result of the economic entity (line 620) as of April 30, 2018 is 40 704 267,01 Rubles equivalent to 656 523,61 US Dollars, including:

Co-financing proceeds in the amount of 40 704 267,01 Rubles equivalent to 656 523,61US Dollars.

The funds in temporary use (columns 7, 7a) reflect funds for the payment of audit services for the final audit of the project financial statements in the amount of 280 100.00 rubles (equivalent to US\$ 4 770.34):.

4.2. Explanations to the Report on Budget Execution of Chief Manager, Manager, Recipient of Budgetary Funds; Chief Administrator, Administrator of

Sources for Financing the Budget Deficit; Chief Administrator, Administrator of Budget Revenues (Form 0503127)

The Report on Budget Execution of Chief Manager, Manager, Recipient of Budgetary Funds; Chief Administrator, Administrator of Sources for Financing the Budget Deficit; Chief Administrator, Administrator of Budget Revenues (Form 0503127) reflects the Project budget execution indicators for the reporting period on the cash basis.

The IBRD Loan proceeds receipt and expenditure is recorded in column "Noncash operations". The receipt and disbursement of of the federal budget co-financing proceeds is recorded on the cash basis in column "Through bank accounts".

The receipt and expenditure indicators of Loan proceeds and the federal budget co-financing proceeds relating to project expenditures are recognized based on the exchange rate of the Bank of Russia effective on the date of transactions.

4.3. Explanations to the Report on Financial Results of Activities (Form 0503121)

The Report on Financial Results of Activities (Form 0503121) shows Project performance indicators on accrual basis.

The total amount of Project expenditures accrued directly to the FER includes project and operating costs under the Project.

The total amount of actual expenditures under the project in the reporting period is 2 185 017 907,97 Rubles equivalent to 37 354 775,99 US Dollars, including the Loan proceeds in the amount 782 239 487,53 Rubles equivalent to 13 370 369,59 US Dollars and co-financing proceeds in the amount of 1 402 778 420,44 Rubles equivalent to 23 984 406,40 US Dollars.

4.4. Explanations to Annex #1: Summary Analytical Information on the Actual Disbursement of Funds by Project Components and its Comparison with Project Plans

Annex #1 to this Explanatory Note reflects the use of Project funds received through the IBRD Loan proceeds and the federal budget co-financing by the Loan categories as per the Loan Agreement and by the Project components. Annex #1 also shows the difference between the performance indicators and targets for the reporting period.

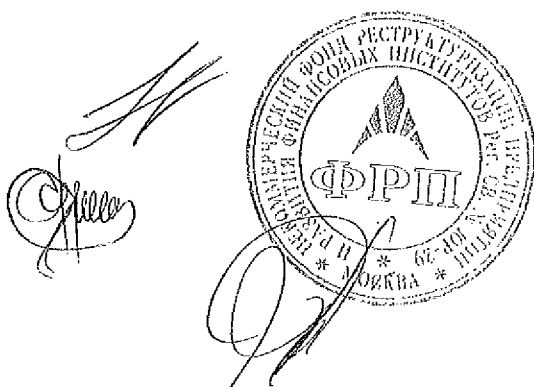


The Project Plan for the reporting period both for the IBRD Loan proceeds and co-financing proceeds from the federal budget as recorded in the column: "Planned. Reporting Period" of Annex #1 was approved by the Chairman of the MOF's Working Group for preparation and implementation of the Public Finance Management Technical Assistance Project (Minutes #12 of the meeting of the Working Group dated February 03, 2017).

General Director

Chief Accountant

Deputy Director General



M. P. Korolkov

T.A. Kuzenkova

G.V. Glukhova

25 СЕН 2018

Проект "Содействие совершенствованию
системы государственных финансов
Российской Федерации"

Public Finance Management Technical
Assistance Project

Заем № 8288-RU

Loan No. 8288-RU

Сводно-аналитическая информация о
показателях фактического расходования средств
по компонентам Проекта и их сравнении с
планами Проекта

Summary analytical information on the actual
disbursement of funds by project components
and its comparison with project plans.

За период с 01 января 2017 года по 30 апреля
2018 года и совокупный период, окончившийся
30 апреля 2018 г.

For the Period from January 01, 2017 till April
30, 2018, and cumulative period ended
April 30, 2018

В долларах США

in US Dollars

		Actual		Planned Cumulative Reporting Period	Variance Cumulative Reporting Period
		Cumulative Reporting Period	Cumulative To-Date		
		Факт		План	Отклонения
		Итого за отчетный период	Итого с начала Проекта	Итого на отчетный период	Итого на отчетный период
ИСПОЛЬЗОВАНИЕ СРЕДСТВ	USES OF FUNDS				
КАТЕГОРИЯ 1. ТОВАРЫ, НЕКОНСУЛЬТАЦИОННЫЕ УСЛУГИ, КОНСУЛЬТАЦИОННЫЕ УСЛУГИ И ОБУЧЕНИЕ	CATEGORY 1. GOODS, NON-CONSULTING SERVICES, CONSULTANTS' SERVICES AND TRAINING	<u>36 278 257,21</u>	<u>64 408 104,55</u>	<u>41 302 720,00</u>	<u>(5 024 462,79)</u>
<i>Заем МБРР</i>	<i>IBRD Loan</i>	<u>12 697 390,10</u>	<u>22 542 836,60</u>	<u>14 455 952,00</u>	<u>(1 758 561,90)</u>
<i>Средства РФ</i>	<i>Government Funds</i>	<u>23 580 867,11</u>	<u>41 865 267,95</u>	<u>26 846 768,00</u>	<u>(3 265 900,89)</u>
<i>в том числе:</i>	<i>including:</i>				
<i>Компонент 1. Повышение эффективности налогового регулирования и администрирования</i>	<i>Part 1. Improving the Efficiency of Tax Policy and Tax Administration</i>	<u>4 223 848,40</u>	<u>21 095 642,12</u>	<u>6 312 397,00</u>	<u>(2 088 548,60)</u>
<i>Заем МБРР</i>	<i>IBRD Loan</i>	<u>1 478 346,97</u>	<u>7 383 474,75</u>	<u>2 209 339,00</u>	<u>(730 992,03)</u>
<i>Средства РФ -Средства Минфина России</i>	<i>Government Funds - MoF Funds</i>	<u>2 745 501,43</u>	<u>13 712 167,37</u>	<u>4 103 058,00</u>	<u>(1 357 556,57)</u>

		Actual		Planned Cumulative Reporting Period	Variance Cumulative Reporting Period
		Cumulative Reporting Period	Cumulative To-Date		
		Факт			
		Итого за отчетный период	Итого с начала Проекта	План Итого на отчетный период	Отклонения Итого на отчетный период
<i>Компонент 2. Повышение эффективности системы межбюджетных отношений и качества управления государственными и муниципальными финансами в субъектах Российской Федерации и муниципальных образованиях (УГФ)</i>	<i>Part 2. Improving Efficiency of the System of Inter-Governmental Fiscal Relations and Sub-National Public Management ("PFM")</i>				
Заем МБРР	IBRD Loans	11 094 631,40	13 360 839,56	10 566 963,00	527 668,40
Средства РФ -Средства Минфина России	Government Funds - MoF Funds	3 883 120,97	4 676 293,83	3 698 438,00	184 682,97
		7 211 510,43	8 684 545,73	6 868 525,00	342 985,43
<i>Компонент 3. Содействие созданию и развитию государственной интегрированной информационной системы управления общественными финансами "Электронный бюджет"</i>	<i>Part 3. Support for the Development of an Electronic Budget ("E-Budget") System</i>				
Заем МБРР	IBRD Loan	9 872 323,94	12 415 991,33	12 573 152,00	(2 700 828,06)
Средства РФ -Средства Минфина России	Government Funds - MoF Funds	3 455 313,41	4 345 596,97	4 400 603,00	(945 289,59)
		6 417 010,53	8 070 394,36	8 172 549,00	(1 755 538,47)
<i>Компонент 4. Содействие повышению эффективности бюджетных расходов и обеспечение долгосрочной устойчивости бюджетной системы</i>	<i>Part 4. Enhancing Budget Efficiency</i>				
Заем МБРР	IBRD Loans	11 087 453,47	17 535 631,54	11 850 208,00	(762 754,53)
Средства РФ -Средства Минфина России	Government Funds - MoF Funds	3 880 608,75	6 137 471,05	4 147 572,00	(266 963,25)
		7 206 844,72	11 398 160,49	7 702 636,00	(495 791,28)
КАТЕГОРИЯ 2 - ОПЕРАЦИОННЫЕ РАСХОДЫ	CATEGORY 2 - OPERATING COSTS				
		450 918,76	1 957 892,85	757 183,00	(306 264,24)
<i>Заем МБРР:</i>	<i>IBRD Loan:</i>	450 918,76	1 957 892,85	757 183,00	(306 264,24)
<i>в том числе:</i>	<i>including:</i>				
Компонент 5 - Управление Проектом в том числе:	Part 5 - Project Management, including:	450 918,76	1 957 892,85	757 183,00	(306 264,24)
Заем МБРР	IBRD Loan	450 918,76	1 957 892,85	757 183,00	(306 264,24)

		Actual		Planned Cumulative Reporting Period	Variance Cumulative Reporting Period
		Cumulative Reporting Period	Cumulative To-Date		
		Факт		План Итого на отчетный период	Отклонения Итого на отчетный период
		Итого за отчетный период	Итого с начала Проекта		
ИТОГО - ИСПОЛЬЗОВАНИЕ СРЕДСТВ ПО ПРОЕКТУ, том числе:	TOTAL - USES OF PROJECT FUNDS, including:	36 729 175,97	66 365 997,40	42 059 903,00	(5 330 727,03)
Заем МБРР	IBRD Loan Funds	13 148 308,86	24 500 729,45	15 213 135,00	(2 064 826,14)
Средства РФ - Средства Минфина России	Government Funds - Mof Funds:	23 580 867,11	41 865 267,95	26 846 768,00	(3 265 900,89)

Public Finance Management Technical Assistance Project
Проект "Содействие совершенствованию системы государственных финансов Российской Федерации"

Total Reconciliation of Project Financial statement on Disbursed Funds to IBRD Loan Account Statement /
Справка о сверке учетных данных с выпиской МБРР по счету Займа

По состоянию на: 30 апреля 2018 г.

/ As at April 30, 2018

В долл.США / In US Dollars

Категория Займа	Предоставлено средств	Номер Категории	Итого Расходование	Расходование (выписка со счета займа 8288-RU)	Расхождения
Category name	Allocated	Category	TOTAL Disbursed	TOTAL IBRD 8288-RU Statement	Difference
1	2	3	4	5	6
КАТЕГОРИЯ 1. ТОВАРЫ, НЕКОНСУЛЬТАЦИОННЫЕ УСЛУГИ, КОНСУЛЬТАЦИОННЫЕ УСЛУГИ И ОБУЧЕНИЕ	26 000 000	1	22 542 836,60	22 542 836,60	0,00
КАТЕГОРИЯ 2 - ОПЕРАЦИОННЫЕ РАСХОДЫ	2 500 000	2	1 957 892,85	1 962 663,19	(4 770,34)
Специально выделенный счет	0	N/A	0,00	0,00	0,00
Целевой счет для оплаты стоимости заключительного аудита - Рубли (Эквивалент Долл.США)	0	N/A	4 770,34	0,00	4 770,34
Всего	Total		24 505 499,79	24 505 499,79	0,00

Пояснение расхождений / Explanation of differences

<u>0,00</u>	The sum of differences / Сумма расхождений	
(\$4 770,34)	The deposit to the Targeted Audit Account	Сумма средств, размещенных в качестве депозита на целевом счете для оплаты стоимости заключительного аудита
\$4 770,34		

Проект "Содействие совершенствованию системы
государственных финансов Российской Федерации"

Public Finance Management Technical Assistance
Project

Заем № 8288-RU

Loan No. 8288-RU

Отчет о движении средств по Специально
Выделенному Счету (СВС)

Designated Account (DA) Statement

за период с 01 января 2017 года по
30 апреля 2018 года

For the period from January 01, 2017 till
April 30, 2018

в долларах США

in US Dollars

<i>1</i>	Входящий остаток по состоянию на НАЧАЛО ПЕРИОДА	Opening balance as at the FIRST DAY OF THE PERIOD		
<i>1 a</i>	СВС - в Долл.США	USD Designated Account	2 833 476,20	
<i>1 b</i>	Текущий рублевый счет (эквив. Долл.США)	DA Funds on Rouble Account (USD equivalent)	93 025,92	
<i>1 c</i>	СВС - Долл. США - средства в пути	DA Funds - USD - funds in transit	-	2 926 502,12
<i>2</i>	Плюс: Необъясненные расхождения нарастающим итогом	Add: Cumulative unexplained discrepancy	-	-
<i>3</i>	Сумма, авансированная МБРР в течение ПЕРИОДА	IBRD advance during the PERIOD	10 350 688,12	10 350 688,12
<i>4</i>	МИНУС: Средства, возвращенные на счет Займа МБРР с СВС в течение периода	Less: Refund to IBRD from DA during the period	(124 111,04)	(124 111,04)
<i>5</i>	Сумма непогашенных средств, авансированных на СВС	Present outstanding amount advanced to DA		13 153 079,20
<i>6</i>	Исходящий остаток на КОНЕЦ ПЕРИОДА, переходящий на следующий период	DA closing balance as at LAST DAY OF THE PERIOD carried forward to next period		
<i>6 a</i>	СВС - в Долл.США	USD Designated Account	-	
<i>6 b</i>	Текущий рублевый счет (эквив. Долл.США)	DA Funds on Rouble Account (USD equivalent)	-	
<i>6 c</i>	СВС - Долл. США - средства в пути	DA Funds - USD - funds in transit	-	-
<i>7</i>	Плюс: Сумма допустимых расходов, оплаченных в течение ПЕРИОДА	Add: Amount of eligible expenditures paid during the period	13 148 308,86	
<i>7a</i>	Средства, перечисленные на Целевой счет для оплаты стоимости заключительного аудита	Amount transferred to the Targeted Audit Account	4 770,34	
<i>8</i>	Банковские комиссии (если списаны с СВС)	Service charges (if debited into DA)	-	13 153 079,20
<i>9</i>	МИНУС: Проценты на остаток средств (если зачислены на СВС)	Less: Interest earned (if credited into DA)		-
<i>10</i>	Общая сумма учтенных авансов	Total advance accounted for		13 153 079,20
<i>11</i>	Расхождение, подлежащее объяснению (<i>5</i>) - (<i>10</i>)	Discrepancy (<i>5</i>) - (<i>10</i>) to be explained		-
	<i>1) Пояснение расхождений</i>	Explanation of discrepancy		

Public Finance Management Technical Assistance Project
Проект "Содействие совершенствованию системы государственных финансов Российской Федерации"
IBRD Loan / Заем МБРР 8288-RU
SOE WITHDRAWAL SCHEDULE /
ОТЧЕТ О СНЯТИИ СРЕДСТВ ЗАЙМА МБРР С ИСПОЛЬЗОВАНИЕМ РАСХОДНЫХ ВЕДОМОСТЕЙ
as at 30 April 2018 / на 30 апреля 2018 г.

SOE Number Расходная ведомость, Номер п/п	W/A Number Номер заявки	Application Date Дата заявки	IBRD Loan Category / Категория расходования средств займа МБРР		TOTAL ВСЕГО
			CATEGORY 1. GOODS, NON-CONSULTING SERVICES, CONSULTANTS' SERVICES AND TRAINING КАТЕГОРИЯ 1. ТОВАРЫ, НЕКОНСУЛЬТАЦИОННЫЕ УСЛУГИ, КОНСУЛЬТАЦИОННЫЕ УСЛУГИ И ОБУЧЕНИЕ	CATEGORY 2 - OPERATING COSTS КАТЕГОРИЯ 2 - ОПЕРАЦИОННЫЕ РАСХОДЫ	

IBRD / МБРР

Total Withdrawals IBRD, FY-2014 / Итого расходование МБРР - 2014 год				-	299 778,19	299 778,19
Total Withdrawals IBRD, FY-2015 / Итого расходование МБРР - 2015 год				42 502,88	544 039,51	586 542,39
Total Withdrawals IBRD, FY-2016 / Итого расходование МБРР - 2016 год				360 098,62	617 243,25	977 341,87
1	PFMTAP-DA-29	21-Apr-17	21.апр.17		45 913,14	45 913,14
2	PFMTAP-DA-29	21-Apr-17	21.апр.17	69 442,55		69 442,55
3	PFMTAP-DA-29	21-Apr-17	21.апр.17		116 893,48	116 893,48
6	PFMTAP-DA-30	10-Aug-17	10.авг.17	12 503,82		12 503,82
7	PFMTAP-DA-30	10-Aug-17	10.авг.17		81 782,47	81 782,47
6	PFMTAP-DA-31	27-Oct-17	27.окт.17	54 811,97		54 811,97
7	PFMTAP-DA-31	27-Oct-17	27.окт.17		107 075,76	107 075,76
5	PFMTAP-DA-32	7-Dec-17	07.дек.17		80 406,03	80 406,03
Total Withdrawals IBRD, FY-2017 / Итого расходование МБРР - 2017 год				136 758,34	432 070,88	568 829,22
7	PFMTAP-DA-36	19-Apr-18	19.апр.18	16 119,17		16 119,17
8	PFMTAP-DA-36	19-Apr-18	19.апр.18		4 770,34	4 770,34
9	PFMTAP-DA-36	19-Apr-18	19.апр.18		30 642,88	30 642,88
10	PFMTAP-DA-36	19-Apr-18	19.апр.18		34 118,14	34 118,14
2	PFMTAP-DA-37	24-Apr-18	24.апр.18	24 931,06		24 931,06
Total Withdrawals IBRD, FY-2018 / Итого расходование МБРР - 2018 год				41 050,23	69 531,36	110 581,59
Total IBRD / Всего МБРР				580 410,07	1 962 663,19	2 543 073,26