



RUSSIAN FEDERATION

F E D E R A L L A W No. 41-FZ of April 5, 2013

On the Accounts Chamber of the Russian Federation

With amendments and additions of:

May 7, July 23, December 28, 2013, March 12, November 4, 2014, October 5, October 27, 2015, July 3, December 28, 2016, February 7, 2017, May 29, 2019, April 30, 2021

Adopted by the State Duma on March 22, 2013

Approved by the Federation Council on March 27, 2013

Chapter 1. General Provisions

Article 1. Subject of Regulation and Purpose of this Federal Law

1. This Federal Law regulates relations arising when the Accounts Chamber of the Russian Federation (hereinafter referred to as the Accounts Chamber) exercises external public audit (control) of the procedure of formation, management and disposal of the federal budget and federal extra-budgetary funds, federal property (hereinafter referred to as the federal resources) and other resources within the competence of the Accounts Chamber providing security and socio-economic development of the Russian Federation, as well as objectives, functions, powers and organization of activities of the Accounts Chamber.
2. The purpose of this Federal Law is to create legal framework to enable the chambers of the Federal Assembly of the Russian Federation (hereinafter referred to as the Federal Assembly) to execute parliamentary control by establishing the Accounts Chamber intended to ensure the constitutional right of the citizens of the Russian Federation to participation in the management of state affairs by exercising external public audit (control).

Article 2. Status of the Accounts Chamber

1. The Accounts Chamber is a standing supreme authority of external public audit (control) established according to the procedure set forth by this Federal Law and accountable to the Federal Assembly.
2. Within the limits of the objectives set forth by the legislation of the Russian Federation, the Accounts Chamber enjoys organizational, functional, as well as financial independence and carries out its activities independently.
3. The activities of the Accounts Chamber may not be suspended, in particular, due to early termination of powers of the Federal Assembly chambers.
4. The Accounts Chamber is a legal entity, has a seal with the State Emblem of the Russian Federation and its name, as well as a heraldic symbol – an emblem and flag.
5. Location of the Accounts Chamber: 2 Zubovskaya Street, Moscow.

Article 3. Legal Framework of Activities of the Accounts Chamber

1. The Accounts Chamber shall be guided in its activity by the Constitution of the Russian Federation, universally recognized principles and norms of international law, international treaties of the Russian Federation, the present Federal Law, other federal laws, as well as by international legal principles of independent audit (control).
2. The Accounts Chamber shall exercise external public audit (control) in accordance with the standards of the Accounts Chamber to be developed and approved according to the procedure set forth by this Federal Law.

Article 4. Principles of External public audit (Control) Exercised by the Accounts Chamber

The Accounts Chamber shall exercise external public audit (control) over the execution of the federal budget based on the principles of legality, objectivity, independence and openness.

Article 5. Objectives of the Accounts Chamber

The Accounts Chamber shall have the following objectives:

- 1) to organize and exercise control over intended and effective use of federal budget and federal extra-budgetary funds;
- 2) to audit the feasibility and effectiveness of achieving strategic goals of socio-economic development of the Russian Federation;
- 3) to determine whether the procedure of formation, management and disposal of federal and other resources is effective and complies with regulatory legal acts of the Russian Federation,

within the competence of the Accounts Chamber, including for the purposes of strategic planning of socio-economic development of the Russian Federation;

4) to analyze the revealed discrepancies and violations in the process of formation, management and disposal of federal and other resources, within the competence of the Accounts Chamber, to develop proposals on their elimination, as well as on the improvement of the budget process as a whole, within the limits of its competence;

5) repealed;

6) to assess the efficiency of granting tax and other benefits and advantages, budget loans at the expense of the federal budget, as well as to assess the lawfulness of granting government guarantees and sureties or otherwise ensuring the performance of commitments for transactions made by legal entities and individual entrepreneurs at the expense of federal and other resources, within the competence of the Accounts Chamber;

7) to determine the reliability of budget reporting of chief administrators of the federal budget and public extra-budgetary funds of the Russian Federation and the annual report on the execution of the federal budget and public extra-budgetary funds of the Russian Federation;

8) to exercise control over legality and timely flow of funds of the federal budget and public extra-budgetary funds in the Central Bank of the Russian Federation, banks authorized by it and in other credit institutions of the Russian Federation;

9) to provide, within the limits of its competence, for anti-corruption measures.

Chapter 2. Composition and Structure of the Accounts Chamber

Article 6. Composition of the Accounts Chamber

The Accounts Chamber shall consist of the Chairman of the Accounts Chamber, Deputy Chairman of the Accounts Chamber, auditors of the Accounts Chamber, the Office of the Accounts Chamber.

Article 7. The Chairman of the Accounts Chamber

1. The Chairman of the Accounts Chamber shall be appointed by the State Duma upon recommendation of the President of the Russian Federation for a term of six years. One and the same person shall not hold the office of the Chairman of the Accounts Chamber for more than two consecutive terms.

2. Proposals for the candidates for the Chairman of the Accounts Chamber can be made to the President of the Russian Federation by the Council of the State Duma upon recommendation of factions in the State Duma. No less than three candidates for the Chairman of the Accounts Chamber shall be presented to the President of the Russian Federation. The President of the Russian Federation shall choose one of the proposed

candidates and submit this candidate to the State Duma for appointment to the post of the Chairman of the Accounts Chamber. In the event if none of the submitted candidates is approved by the President of the Russian Federation, he/she shall be entitled to propose another candidate and present him/her to the State Duma for appointment to the post of the Chairman of the Accounts Chamber.

3. The resolution on the appointment of the Chairman of the Accounts Chamber shall be adopted by a majority of votes of the total number of deputies of the State Duma.
4. The Chairman of the Accounts Chamber can be a citizen of the Russian Federation who does not have the nationality (citizenship) of a foreign state or a residence permit or another document confirming the right of the citizen of the Russian Federation to live permanently in the territory of a foreign state, who has a higher education and at least five years' working experience in the spheres of state administration, state control (audit), economics, finance, jurisprudence.
5. The Chairman of the Accounts Chamber may not be a relative of the President of the Russian Federation, Chairman of the Federation Council, Chairman of the State Duma, Chairman of the Government of the Russian Federation, Chairman of the Constitutional Court of the Russian Federation, Chairman of the Supreme Court of the Russian Federation, Head of the Administration of the President of the Russian Federation, Prosecutor General of the Russian Federation, Chairman of the Investigative Committee of the Russian Federation.
6. The Chairman of the Accounts Chamber shall:
 - 1) manage the activities of the Accounts Chamber and organize its work in accordance with the legislation of the Russian Federation, the Regulations on the Accounts Chamber of the Russian Federation, represent the Accounts Chamber inside the country and abroad;
 - 2) jointly with the Deputy Chairman of the Accounts Chamber, submit reports on the work of the Accounts Chamber to the Federation Council and the State Duma;
7. The Chairman of the Accounts Chamber shall not be a deputy of the State Duma, a member of the Federation Council and a member of the Government of the Russian Federation. At the same time, the Chairman of the Accounts Chamber shall have the right to participate in sessions of the Federation Council and the State Duma, committees and commissions thereof, meetings of the Government of the Russian Federation, sessions of the Presidium of the Government of the Russian Federation.
8. The powers of the Chairman of the Accounts Chamber shall be early terminated by the decision of the State Duma in the event if he/she:

1) has violated the legislation of the Russian Federation or abused his/her position provided that the majority of the total number of the deputies of the State Duma vote for this decision;

2) has filed a personal application on resignation;

3) has been acknowledged incapable by a duly enforced court decision;

4) has lost credibility in the events provided for by Federal Law No. 273-FZ of December 25, 2008 "On Counteracting Corruption".

5) termination the Russian Federation citizenship or the presence of nationality (citizenship) of a foreign state or a residence permit or other document confirming the permanent residence right of the Russian Federation citizen on the territory of a foreign state.

9. The decision on the early termination of the powers of the Chairman of the Accounts Chamber shall be executed by a decree of the State Duma upon the recommendation of the President of the Russian Federation.

Article 8. Deputy Chairman of the Accounts Chamber

1. The Deputy Chairman of the Accounts Chamber shall be appointed by the Federation Council upon recommendation of the President of the Russian Federation for a term of six years. One and the same person shall not hold the office of the Deputy Chairman of the Accounts Chamber for more than two consecutive terms.

2. Proposals for the candidates for the Deputy Chairman of the Accounts Chamber can be made to the President of the Russian Federation by the Chamber Council of the Federation Council upon recommendation of committees of the Federation Council. Not less than three candidates for the Deputy Chairman of the Accounts Chamber shall be presented to the President of the Russian Federation. The President of the Russian Federation shall choose one of the presented candidates and submit this candidate to the Federation Council for appointment to the post of the Deputy Chairman of the Accounts Chamber. In the event if none of the submitted candidates is approved by the President of the Russian Federation, he/she shall be entitled to propose another candidate and present him/her to the Federation Council for appointment to the post of the Deputy Chairman of the Accounts Chamber.

3. The resolution on the appointment of the Deputy Chairman of the Accounts Chamber shall be adopted by a majority of votes of the total number of (members) of the Federation Council.

4. The Deputy Chairman of the Accounts Chamber can be a citizen of the Russian Federation who does not have the citizenship (nationality) of a foreign state or a

residence permit or another document confirming the right of the citizen of the Russian Federation to live permanently on the territory of a foreign state, who has a higher education and at least five years' working experience in the spheres of state administration, state control (audit), economics, finance, jurisprudence.

5. The Deputy Chairman of the Accounts Chamber may not be a relative of the President of the Russian Federation, Chairman of the Federation Council, Chairman of the State Duma, Chairman of the Government of the Russian Federation, Chairman of the Constitutional Court of the Russian Federation, Chairman of the Supreme Court of the Russian Federation, Chairman of the Supreme Arbitration Court of the Russian Federation, Head of the Administration of the President of the Russian Federation, Prosecutor General of the Russian Federation, Chairman of the Investigative Committee of the Russian Federation, Chairman of the Accounts Chamber.
6. The Deputy Chairman of the Accounts Chamber shall perform his/her functions in accordance with the Regulations of the Accounts Chamber, perform the functions of the Chairman of the Accounts Chamber in his/her absence, by the order of the Chairman of the Accounts Chamber represent the Accounts Chamber in the bodies of state power of the Russian Federation and abroad. The Deputy Chairman of the Accounts Chamber can manage the direction of activity of the Accounts Chamber of the Russian Federation.
7. The Deputy Chairman of the Accounts Chamber shall not be a deputy of the State Duma, a member of the Federation Council and a member of the Government of the Russian Federation. The Deputy Chairman of the Accounts Chamber shall have the right to participate in sessions of the Federation Council and the State Duma, committees and commissions thereof, meetings of the Government of the Russian Federation, sessions of the Presidium of the Government of the Russian Federation.
8. The powers of the Deputy Chairman of the Accounts Chamber shall be early terminated by the decision of the Federation Council in the event if he/she:
 - 1) has violated the legislation of the Russian Federation or abused his/her position provided that the majority of the total number of the members of the Federation Council vote for this decision;
 - 2) has filed a personal application on resignation;
 - 3) has been acknowledged incapable by a duly enforced court decision;
 - 4) has lost credibility in the events provided for by Federal Law No. 273-FZ of December 25, 2008 "On Counteracting Corruption".

5) termination the Russian Federation citizenship or the presence of nationality (citizenship) of a foreign state or a residence permit or other document confirming the permanent residence right of the Russian Federation citizen on the territory of a foreign state.

9. The decision on the early termination of the powers of the Deputy Chairman of the Accounts Chamber shall be executed by a decree of the Federation Council upon the recommendation of the President of the Russian Federation.

Article 9. Auditors of the Accounts Chamber

1. Auditors of the Accounts Chamber are officials in charge of the definite areas of activities of the Accounts Chamber. Specific contents of the area of work of the Accounts Chamber headed by an auditor of the Accounts Chamber shall be determined by the Regulations on the Accounts Chamber.

2. Citizens of the Russian Federation who do not have the citizenship (nationality) of a foreign state or a residence permit or another document confirming the right of the citizen of the Russian Federation to live permanently on the territory of a foreign state, who have a higher education and at least five years' working experience in the spheres of state administration, state control (audit), economics, finance, jurisprudence can be appointed auditors of the Accounts Chamber.
3. Auditors of the Accounts Chamber may not be relatives of the President of the Russian Federation, Chairman of the Federation Council, Chairman of the State Duma, Chairman of the Government of the Russian Federation, Chairman of the Constitutional Court of the Russian Federation, Chairman of the Supreme Court of the Russian Federation, Chairman of the Supreme Arbitration Court of the Russian Federation, Head of the Administration of the President of the Russian Federation, Prosecutor General of the Russian Federation, Chairman of the Investigative Committee of the Russian Federation, Chairman of the Accounts Chamber, Deputy Chairman of the Accounts Chamber.
4. Upon recommendation of the President of the Russian Federation, the Federation Council and the State Duma each shall appoint six auditors of the Accounts Chamber for a term of six years. One and the same person shall not hold the office of an auditor of the Accounts Chamber for more than two consecutive terms.
5. Proposals for the candidates for the position of an auditor of the Accounts Chamber can be made to the President of the Russian Federation by the Council of the State Duma upon recommendation of factions in the State Duma, by the Chamber Council of the Federation Council upon recommendation of committees of the Federation

Council. Should the candidates proposed by the Council of the State Duma or the Chamber Council of the Federation Council be rejected by the President of the Russian Federation, he/she shall be entitled to propose another candidate and submit him/her to the State Duma or the Federation Council, accordingly, for appointment to the position of an auditor of the Accounts Chamber.

6. The resolution of the Federation Council on the appointment of an auditor of the Accounts Chamber shall be adopted by a majority of votes of the total number of members of the Federation Council. The resolution of the State Duma on the appointment to the position of an auditor of the Accounts Chamber shall be adopted by a majority of votes of the total number of deputies of the State Duma.
 7. A vacancy of an auditor of the Accounts Chamber shall be filled within two months.
 8. The auditors of the Accounts Chamber shall independently decide upon any matters of organizing the activities they are in charge of and shall bear responsibility for the results thereof within their competence to be established by the Regulations of the Accounts Chamber.
 9. The auditors of the Accounts Chamber shall have the right to attend sessions of the Federation Council and the State Duma, committees and commissions thereof, collegiums of federal executive authorities and other state bodies.
 10. The powers of an auditor of the Accounts Chamber shall be early terminated by the resolution of the Chamber of the Federal Assembly that appointed him/her in the event if he/she:
 - 1) violates the legislation of the Russian Federation, abuses his/her position or systematically fails to perform or improperly performs official (job) duties within his/her competence, if the majority of the total number of the Federation Council members or deputies of the State Duma, respectively, vote for this decision;
 - 2) has filed a personal application on resignation;
 - 3) has been acknowledged incapable by a duly enforced court decision;
 - 4) has lost credibility in the events provided for by Federal Law No. 273-FZ of December 25, 2008 "On Counteracting Corruption".
 - 5) termination the Russian Federation citizenship or the presence of nationality (citizenship) of a foreign state or a residence permit or other document confirming the permanent residence right of the Russian Federation citizen on the territory of a foreign state.
- 10.1. In case of revealing grounds for early dismissal of the auditor of the Accounts Chamber, the Chairman of the Accounts Chamber shall inform the President of the Russian Federation thereof.

11. The decision on the early termination of the powers of an auditor of the Accounts Chamber shall be executed by a decree of the relevant Chamber of the Federal Assembly upon the recommendation of the President of the Russian Federation.

Article 10. Restrictions and duties imposed on the Chairman of the Accounts Chamber, the Deputy Chairman of the Accounts Chamber and the auditors of the Accounts Chamber

1. The Chairman of the Accounts Chamber, the Deputy Chairman of the Accounts Chamber, the auditors of the Accounts Chamber shall not have the right to:

- 1) fill other posts in the bodies of state power and local self-government bodies;
- 2) be engaged in business, either personally or via authorized persons, participate in the management of business entities, irrespective of their organizational and legal forms;
- 3) be engaged in other paid activities, apart from teaching, scientific and other creative activity. Besides, his/her teaching, scientific and other creative activities cannot be financed solely at the expense of the funds of foreign countries, international and foreign organizations, foreign citizens and persons without citizenship unless international treaties of the Russian Federation, the legislation of the Russian Federation or mutual arrangements of federal governmental authorities with governmental authorities of foreign states, international or foreign organizations provide otherwise;
- 4) be attorneys or other representatives of third parties affairs in bodies of state power and local self-government bodies unless federal laws provide for otherwise;
- 5) use logistics means, financial provision and information support designed for administrative use, for the purposes unrelated to the discharge of their duties;
- 6) receive fees for publications and speeches made in their capacity of the Chairman of the Accounts Chamber, the Deputy Chairman of the Accounts Chamber, an auditor of the Accounts Chamber;
- 7) in the course of performing their service (official) duties, get from individuals or legal entities remunerations not provided for by the law of the Russian Federation (loans, money and other rewards, services, payment of entertainments, rest, transportation charges), as well as presents. Presents received due to official entertainments, business trips and other official events shall be acknowledged to be the property of the Russian Federation and be deeded to the Accounts Chamber. The Chairman of the Accounts Chamber, the Deputy Chairman of the Accounts Chamber or the auditor of the Accounts Chamber who handed over a present received by him or her in connection with the official entertainment, business trip and other official event can buy it out according to the procedure established by the regulatory legal acts of the Russian Federation;

8) accept, contrary to the prescribed procedure, honorary and special titles, awards and other decorations (apart from badges and sport decorations) of foreign states, international organizations, political parties, other public associations and other organizations;

9) go on business trips outside the territory of the Russian Federation at the expense of individuals and legal entities with the exception of business trips in accordance with the legislation of the Russian Federation, upon mutual agreements between the state authorities of the Russian Federation, state authorities of constituent entities of the Russian Federation and municipal bodies and public authorities of foreign states, international or foreign organizations;

10) be members of governing bodies, guardian or supervisory councils, other institutions of foreign noncommercial nongovernmental organizations and their structural units acting within the territory of the Russian Federation unless otherwise is provided for by international agreements of the Russian Federation, the law of the Russian Federation or mutual agreements between federal bodies of state power and public authorities of foreign states, international or foreign organizations;

11) join a political party during the term of their powers. Upon the appointment, the Chairman of the Accounts Chamber, the Deputy Chairman of the Accounts Chamber, the auditors of the Accounts Chamber shall suspend their membership in a political party, if any;

12) disclose or use for the purposes unrelated to the discharge of their service (official) duties information referred to as the information of limited access, in accordance with the federal law, which came to their knowledge due to the discharge of their service (official) duties.

13) open and have accounts (deposits), keep cash and valuables in foreign banks located outside the Russian Federation territory, own and (or) use foreign financial instruments. Spouse and minor children of the Chairman of the Accounts Chamber, Deputy Chairman of the Accounts Chamber or auditor of the Accounts Chamber also have no right to open and hold accounts (deposits), keep cash and valuables in foreign banks located outside the territory of the Russian Federation, own and (or) use foreign financial instruments. At the same time, the notion "foreign financial instruments" is used in the meaning defined by Federal Law No. 79-FZ of May 7, 2013 "On the prohibition for certain categories of people to open and hold accounts (deposits), keep cash and valuables in foreign banks located outside the territory of the Russian Federation, own and (or) use foreign financial instruments."

2. The Chairman of the Accounts Chamber, the Deputy Chairman of the Accounts Chamber, the auditors of the Accounts Chamber shall submit details of their income, expenditure, property and material commitments, as well as details of the income, expenditure, property and material commitments of their spouse and minor children,

according to the procedure established by regulatory legal acts of the Russian Federation.

- 2.1. The Chairman of the Accounts Chamber, Deputy Chairman of the Accounts Chamber, auditors of the Accounts Chamber must report in the manner prescribed by the Decrees of the President of the Russian Federation, on the occurrence of personal interest in the performance of official duties, which leads or may lead to a conflict of interests, as well as take measures to prevent or to resolve such a conflict.
3. In case the fact of possession by the Chairman of the Accounts Chamber, the Deputy Chairman of the Accounts Chamber or an auditor of the Accounts Chamber of securities, shares (interest, stock in authorized (share) capitals of organizations) can lead to a conflict of interests, he/she shall place securities, shares (interest, stock in authorized (share) capitals of organizations) held by him/her into trust, according to the civil legislation of the Russian Federation.
4. The Chairman of the Accounts Chamber, the Deputy Chairman of the Accounts Chamber, an auditor of the Accounts Chamber shall be liable for failure to comply with restrictions and liabilities imposed by this Article in accordance with constitutional laws, federal laws and other regulations of the Russian Federation.

Article 11. Collegium of the Accounts Chamber

1. The Collegium of the Accounts Chamber shall be set up to consider the matters of planning and organizing the work of the Accounts Chamber, methodological and technical support of the Accounts Chamber, approving standards of the Accounts Chamber, general requirements to standards of external public and municipal audit (control), reports, other documents related to findings of control and expert-analytical activities, as well as information statements to be delivered to the Federation Council and the State Duma. The Collegium of the Accounts Chamber shall be composed of the Chairman of the Accounts Chamber, his/her Deputy, auditors of the Accounts Chamber, a Head of the Office of the Accounts Chamber in an advisory capacity.
2. Chairpersons of committees and commissions of the Federation Council and the State Duma, members of the Government of the Russian Federation, as well as other persons upon the decision of the Chairman of the Accounts Chamber can take part in the meetings of the Collegium of the Accounts Chamber.
3. A member or a group of members of the Collegium of the Accounts Chamber who disagree with the decision thereof shall be entitled to submit within three days to the Chairman of the Accounts Chamber a special opinion which shall be attached to the

decision of the Collegium of the Accounts Chamber and be subject to publication jointly with the decision.

Article 12. Office of the Accounts Chamber

1. The Office of the Accounts Chamber shall comprise of inspectors of the Accounts Chamber and other staff members. The structure of the Office of the Accounts Chamber comprises of the management of the Office and structural units of the Office.

2. The functions of inspectors of the Accounts Chamber shall include direct conduct of audit (control) within the terms of reference of the Accounts Chamber.

3. Rights, obligations and responsibilities of inspectors and other employees of the Office of the Accounts Chamber, as well as the terms of their state civil service shall be determined by this Federal Law, other federal laws and regulation adopted in the frame thereof, decisions of the Collegium of the Accounts Chamber, internal regulations of the Accounts Chamber.

4. For the purposes of this Federal Law, the inspectors of the Accounts Chamber are the ones who fill in the Accounts Chamber positions of inspector of the federal civil service, senior inspector, leading inspector, chief inspector, deputy chief of inspection, head of inspection, director of department within the direction of activity of the Accounts Chamber, as well as department, which has in its structure inspections.

Chapter 3. Contents of Activities and Powers of the Accounts Chamber

Article 13 Functions of the Accounts Chamber

1. In the frame of its objectives, the Accounts Chamber shall perform the following functions:

1) external public financial control in the sphere of budgetary legal relations;

2) examination of draft federal laws on federal budget and budgets of federal extra-budgetary funds of the Russian Federation for the next financial year and the planning period, verification and analysis of feasibility of their indicators, preparation and submission to the chamber of the Federal Assembly of conclusions on draft federal laws on federal budget and budgets of federal extra-budgetary funds of the Russian Federation;

3) examination of draft federal laws on amending federal laws on federal budget and budgets of federal extra-budgetary funds of the Russian Federation, preparation and submission to the chamber of the Federal Assembly of conclusions on draft federal laws on amending federal laws on federal budget and budgets of federal extra-budgetary funds of the Russian Federation;

4) external audit of annual budget reporting of chief administrators of the federal budget funds, annual reports on the execution of the federal budget and the budget of a constituent entity

of the Russian Federation, within the terms of reference set forth in the Budgetary Code of the Russian Federation, budgets of federal extra-budgetary funds of the Russian Federation;

5) audit of the budgets of constituent entities of the Russian Federation and local budgets - recipients of inter-budgetary transfers from the federal budget and budgets of state extra-budgetary funds of the Russian Federation;

6) operational analysis of, and control over the organization of execution of the federal budget and budgets of state extra-budgetary funds of the Russian Federation in the current financial year;

7) monitoring and analysis of the formation and use of the system of targeted indicators on the grounds of priorities of socio-economic development of the Russian Federation in the development and implementation of documents for strategic planning of the Russian Federation within the competence of the Accounts Chamber;

8) assessment of the impact of internal and external conditions on the actual level of achievement of socio-economic development objectives of the Russian Federation;

9) assessment of efficiency of formation, management and disposal of federal resources for the purposes of ensuring security and socio-economic development of the Russian Federation;

10) implementation of control and expert and analytical activities for individual sections (sub-sections), special purpose items and types of expenditures of the federal budget and budgets of state extra-budgetary funds;

11) examination of draft federal laws, other regulatory legal acts in terms of expenditure commitments of the Russian Federation, as well as national programs of the Russian Federation;

12) audit of financial calculation systems in order to assist in developing an efficient national payment system;

13) audit in the sphere of procurement of goods, works and services performed by audit (control) objects;

14) preparation of quarterly operational reports on the progress of the federal budget execution and quarterly operational information on the execution of budgets of state extra-budgetary funds of the Russian Federation in the current financial year, submission thereof to the chambers of the Federal Assembly and the delivery to the Chairman of the Government of the Russian Federation of an executive summary on the execution of the federal budget and budgets of state extra-budgetary funds of the Russian Federation execution for the reporting period;

15) audit (control) of the status of external and internal national debt of the Russian Federation, the debt of foreign states and (or) foreign legal entities to the Russian Federation, budgetary loans granted from the federal budget;

16) examination of international treaties of the Russian Federation, documents of strategic planning in the Russian Federation, including national programs of the Russian Federation, intergovernmental target programs with participation of the Russian Federation and other documents related to the issues of formation, management and disposal federal and other resources, as well as problems of budgetary and finance policy and the improvement of the budgetary process in the Russian Federation, within the competence of the Accounts Chamber;

17) at the request of a federal government body, a management body of a federal extra-budgetary fund, providing assistance in organization of the internal audit system, methodological and technical assistance in developing internal audit standards;

18) verification and analysis of efficiency of internal audit carried out at external public audit (control) objects;

19) systematic analysis of findings of control and expert-analytical activities;

20) interaction with supreme public audit (control) institutions of foreign states and international associations thereof on a bilateral and multilateral basis;

21) interaction with federal control, law enforcement and other bodies, entering into cooperation agreements with them;

22) interaction with control and accounting bodies of constituent entities of the Russian Federation and municipal entities, in particular, regarding the issues of external public audit (control), entering into cooperation agreements with them;

23) submission of proposals on improving legislation on the issues referred to the competence of the Accounts Chamber to the Federation Council and the State Duma;

24) regular submission of information on the finding of control and expert-analytical activities to the chambers of the Federal Assembly;

24.1) expertise of the report on the results of work on the implementation of production sharing agreements sent by the State Duma, preparation and submission to the State Duma of the relevant opinion on the said report;

25) ensuring the development and operation of the information system in order to exchange information with other control and supervising bodies, other government bodies, audit (control) objects;

25.1) exercising control powers in accordance with this Federal Law;

26) other functions in accordance with federal laws.

2. Any functions not provided for in federal laws shall not be imposed on the Accounts Chamber.

Article 14. Powers of the Accounts Chamber

1. The Accounts Chamber has the following powers:
 - 1) to carry out control, expert-analytical, informational and other types of activities;
 - 2) to send submissions, prescriptions, notices on budgetary enforcement measures and information letters based on the findings of control and expert-analytical activities, accordingly, as well as to file relevant materials to law enforcement bodies in the event of detecting any data evidencing of constituent elements of offense;
 - 3) to receive, within the time limits set forth for performing its functions, information, documents and materials necessary to exercise external public audit (control), including actual governmental and departmental statistic and other reporting, as well as to develop proposals for the plan of statistical efforts and to request departmental statistic data;
 - 4) to provide recommendations to federal executive bodies on the composition and order of data formation when they create and modernize federal state information systems to ensure the implementation of state functions and (or) public services, as well as to receive the necessary permanent access to such systems required by the Accounts Chamber for external state audit in accordance with the legislation of the Russian Federation on information, information technologies and information protection, the legislation of the Russian Federation on state and other legally secrets protected by law;
 - 5) to request information on the composition of data of departmental information systems of audit (control) objects;
 - 6) to involve in control and expert-analytical activities state control, law enforcement and other bodies and representatives thereof, as well as, on a contractual basis, audit, research and development, expert and other institutions and organization, individual specialists, experts, translators;
 - 7) to carry out assessment (analysis) of activities of control and accounting bodies of constituent entities of the Russian Federation and municipal entities at the requests of control and accounting bodies of constituent entities of the Russian Federation and municipal entities or legislative (representative) bodies of state power of constituent entities of the Russian Federation and local self-government bodies, to make conclusions whether the activities of such bodies comply with the legislation on external public (municipal) financial control and recommendations on improving the efficiency of such activities and on requests from the legislative (representative) state bodies of the constituent entities of the Russian Federation, make conclusions on the compliance of candidates for the position of the chairman of the regional audit institution of the Russian Federation with the requirements established by Federal Law N 6-Φ3 of February 7, 2011

On general principles of organization and activities of the regional audit institutions of the Russian Federation and municipalities;

8) to organize interaction with control and accounting bodies of constituent entities of the Russian Federation and municipal entities, including on the issues of planning and carrying out joint and parallel control and expert-analytical activities in the territories of the relevant constituent entities of the Russian Federation and municipal entities;

9) to provide to control and accounting bodies of constituent entities of the Russian Federation and municipal entities organizational, legal, informational, methodological and other assistance, to contribute to professional training, re-training and further training of employees of control and accounting bodies of constituent entities of the Russian Federation and municipal entities;

10) to prepare recommendations on the formation of the targeted indicators system for the development of strategic planning documents of the Russian Federation, as well as on their composition and quantitative values;

10.1) to carry out information exchange of data on people brought to administrative responsibility with the federal executive body exercising control and supervision functions in the financial and budgetary sphere, in the manner established by the cooperation agreement;

11) to exercise other powers in accordance with this Federal Law and other federal laws.

2. The Accounts Chamber may establish, reorganize and liquidate scientific and other institutions (organizations) necessary to support the activities of the Accounts Chamber by the decision of the Chairman of the Accounts Chamber in accordance with the laws of the Russian Federation.

3. Control and expert and analytical activity shall be carried out through conducting control and expert-analytical activities in the form of preliminary audit, operational analysis and control and follow-up audit (control) in accordance with standards of external public audit (control) approved by the Accounts Chamber.

4. Control and expert and analytical activity shall be carried out in the form of financial audit (control), performance audit, strategic audit, other types of audit (control) in accordance with standards of external public audit (control) approved by the Accounts Chamber.

5. Financial audit (control) is applied for the purposes of document audit of accuracy of financial operations, budgetary accounting, budgetary and other reporting, target use of federal and other resources, within the competence of the Accounts Chamber, audit of financial and other activities of audit (control) objects. Financial audit (control)

within the competence of the Accounts Chamber shall involve the audit of observation of the laws of the Russian Federation, as well as legal regulations governing budgetary legal relations.

6. Performance audit is applied to determine the efficiency of the use of federal and other resources, within the competence of the Accounts Chamber, received by audit (control) objects in order to achieve the planned objectives, complete assigned tasks of the Russian Federation development and accomplish the functions imposed on the Accounts Chamber.
7. Strategic audits shall be used to assess feasibility, risks and effects of achieving the goals of socio-economic development of the Russian Federation as set forth in the strategic planning documents of the Russian Federation.
8. The audit of national programs of the Russian Federation (federal target programs) shall be applied to assess the quality of development thereof in terms of:
 - 1) compliance of the progress and results of implementation thereof with specified requirements;
 - 2) feasibility of and compliance with schedules of completing certain stages of work and information on resource support;
 - 3) correlation of results with federal resources expended.
9. The assessment of federal innovative project with high-risk nature shall be carried out based on the efficiency of implementation of an array of projects with similar objectives and characteristics.
10. The audit of national and international investment projects shall be carried out to assess the feasibility of the volumes of and time limits for the implementation of capital investments, as well as to assess the results of activities and the efficiency of investment of federal and other resources, within the competence of the Accounts Chamber.
11. The audit of federal information systems and projects shall be carried out taking into account relevant international standards and standards of the Russian Federation.
12. The audit in the sphere of procurement of goods, works and services performed by audit (control) objects shall be carried out to assess the feasibility of planning of procurement of goods, works and services for public needs, the feasibility and efficiency of the said procurement. The compliance with the terms of contracts pertaining to timing, volume, price of contracts, amount and quality of goods, works and services to be procured, as well as procedure of pricing and effectiveness of the contract management system shall be subject to assessment.

Article 15. Scope of Control Powers of the Accounts Chamber, Audit (Control) Objects

1. The Accounts Chamber carries out external public audit (control) in respect of federal government bodies (including their administrations), bodies of federal extra-budgetary funds, the Central Bank of the Russian Federation, federal state-owned institutions, federal state-owned unitary enterprises, state-owned corporations and state-owned companies, business partnerships and companies with participation of the Russian Federation in their authorized (share) capitals, business partnerships and companies with participation of the state corporations, state companies and public-law companies in their authorized (share) capitals, and commercial organizations with the share (deposit) of such partnerships and companies in their authorized (share) capitals.
2. The Accounts Chamber carries out external public audit (control) in respect of government bodies of constituent entities of the Russian Federation (including their administrations), and local self-government bodies, other objects of control within the terms of reference set forth in the Budgetary Code of the Russian Federation and this Federal Law.
3. The Accounts Chamber carries out external financial audit (control) in respect of legal entities (apart from those specified in part 1 of this Article), individual entrepreneurs, individuals – providers of goods, works and services, pertaining to their compliance with terms of contracts (agreements) on providing funds from the federal budget and budgets of state extra-budgetary funds, state contracts, agreements on the use of federal property (management of federal property), agreements (covenants) on the provision of state guarantees of the Russian Federation, as well as in terms of their use of funds, the source of which are subsidies from the federal budget, legal entities that receive funds from budgets of state extra-budgetary funds on the basis of federal laws as regards accumulation and investment of amounts of insurance contribution by the Pension Fund of the Russian Federation, accounting of pension savings, transfer of pension savings from one insurer to another insurer, investment costs, making payments at the expense of pension savings, as well as those receiving funds under contracts on financial support of compulsory medical insurance, credit organizations carrying out certain operations with federal budget funds, in terms of their compliance with the terms of contracts (agreements) on provision of funds from the federal budget and budgets of state extra-budgetary funds.
4. The Accounts Chamber also carries out external public audit (control) in respect of other organizations. Control and expert-analytical activities in respect of other organization shall be carried out in accordance with the instructions of the Federation

Council and the State Duma, formalized by the relevant resolutions, as well as requests of the President of the Russian Federation and the Government of the Russian Federation.

Article 16. Methods of the Accounts Chamber Activities

1. The methods of control and expert-analytical activities are audit, inspection, analysis, examination, monitoring.
2. Audit is applied for the purpose of documentary investigation of certain activities (operations) or a certain field of financial activity of an audit (control) object for a certain period, which are specified in the decision of the audit.
 - 2.1. Audits are divided into desk and field audits.
 - 2.2. For the purposes of this Federal Law, a desk audit means an audit carried out at the location of the Accounts Chamber on the basis of documents submitted at the request of the Accounts Chamber.
 - 2.3. For the purposes of this Federal Law, an on-site audit means an audit carried out at the location of the audit (control) object.
3. Inspection shall be applied for the purpose of comprehensive check of the activities of the audit (control) object, which shall involve documentary and factual verification of the lawfulness of financial and business operations performed, the reliability and accuracy of reflection thereof in accounting (financial) and budgetary reporting.
4. The results of an audit or inspections shall be documented in a certificate.
5. Analysis shall be applied in order to investigate certain sides, properties, elements of the subject of and activities of the object of audit (control) and to systematize the findings of the investigation.
6. Examination shall be applied in order to analyze and assess the condition of a certain sphere of the subject of and activities of the object of audit (control).
7. The results of analysis or examination shall be documented by an opinion.
8. Monitoring shall be applied in order to collect and analyze information on the subject of and activities of the object of audit (control) on a systematic and regular basis.
9. The Accounts Chamber shall analyze the results of control activities, sum up and analyze causes and consequences of the revealed discrepancies and breaches in the process of formation and execution of revenues and expenses of the federal budget and budgets of federal extra-budgetary funds of the Russian Federation.
10. Expert and analytical efforts shall be carried out by means of expert and analytical activities in respect of relevant issues of financial system of the Russian Federation,

formation and execution of the federal budget and budgets of federal extra-budgetary funds of the Russian Federation, as well as through research into the causes and consequences of violations and deficiencies revealed based on the findings of completed expert and analytical events.

11. The Accounts Chamber, within its competence, is entitled to initiate in holders of the right of legislative initiative its proposals on improving the budget legislation of the Russian Federation and developing the financial system of the Russian Federation, as well as to participate in legislative drafting activities of state authorities.
12. The informational activities of the Accounts Chamber are carried out through sending reports of the finding of control and expert and analytical activities to the chambers of the Federal Assembly, regular provision of information to the media, publication of bulletins of the Accounts Chamber, presentation to the Federation Council and the State Duma of the annual report of the work of the Accounts Chamber, which shall be subject to approval by the Collegium of the Accounts Chamber and mandatory publication.
13. Material on the results of control and expert and analytical activities associated with the preservation of state secrecy shall be submitted to the chambers of the Federal Assembly in accordance with the legislation of the Russian Federation.

Article 17. Control and Expert and Analytical Activities of the Accounts Chamber

1. Control and expert and analytical activities shall be carried out in accordance with programs approved according to a prescribed manner.
2. The findings of control and expert and analytical activities shall be documented in reports, except for the cases of implementation of control and expert and analytical activities complexes, on the findings of which this Federal Law provides the execution of the Accounts Chamber conclusions. Members of the Collegium of the Accounts Chamber are personally responsible for the reliability of reports and conclusions based on the findings of control and expert and analytical activities.
3. Reports and conclusions on findings of control and expert and analytical activities shall be submitted to the Collegium of the Accounts Chamber for consideration of the members of the Collegium responsible for carrying out thereof. Based on the results of consideration of the findings, the Collegium of the Accounts Chamber shall take a decision to be signed by a chairman of a session of the Collegium of the Accounts Chamber.

4. When reports and conclusions on the finding of control and expert and analytical activities are presented to the chambers of the Federal Assembly, the special opinion of the Members of the Collegium of the Accounts Chamber shall be announced on a mandatory basis. If a special opinion is presented by the Chairman or the Deputy Chairman of the Accounts Chamber, they shall be given the floor for co-report.
5. The Accounts Chamber shall report the results of control and expert and analytical activities to the Federation Council and the State Duma, communicate them to the heads of relevant federal bodies of executive power, other government bodies, local self-government bodies, organizations and institutions.
6. The Accounts Chamber shall report to the Federation Council and the State Duma of the damage caused to the state and the revealed breaches of regulatory legal acts, and in the event of any evidence proving the constituent element of offense, shall submit the relevant materials to law enforcement bodies.
7. Law enforcement bodies shall provide the Accounts Chamber with information on the progress of review and decisions made on the base of materials submitted by the Accounts Chamber.

Article 18. Preliminary Audit of Forming and Execution of the Federal Budget and the Budgets of Federal Extra-Budgetary Funds of the Russian Federation

1. The Accounts Chamber carries out preliminary audit of formation of the federal budget and budgets of federal extra-budgetary funds of the Russian Federation in order to establish their compliance with the laws of the Russian Federation, as well as determine the validity of indicators in draft budgets.
2. In the frame of preliminary audit of forming the federal budget and budgets of federal extra-budgetary funds of the Russian Federation the Accounts Chamber shall carry out a set of expert and analytical and control activities, verify and analyze the feasibility of indicators of draft federal budget and draft budgets of federal extra-budgetary funds of the Russian Federation, the availability and condition of legal and methodological framework of formation thereof, assess draft federal budget and draft budgets of federal extra-budgetary funds of the Russian Federation as instruments of the national socio-economic policy, the compliance thereof with provisions of the messages of the President of the Russian Federation and other program documents, assess the quality of forecast of revenues of the federal budget and budgets of state extra-budgetary funds

of the Russian Federation, the use of budgetary funds, investment and debt police, as well as the efficiency of inter-budget relations.

3. Based on the findings of a set of expert and analytical and control activities implementation, the Accounts Chamber shall prepare opinions on draft federal laws on amending federal laws on federal budget and budgets of federal extra-budgetary funds of the Russian Federation and submit them to the chambers of the Federal Assembly.

Article 19. Operational analysis of execution and control over the organization of execution of the federal budget and budgets of state extra-budgetary funds of the Russian Federation

1. The Accounts Chamber in the execution of the federal budget, shall analyze the completeness and timeliness of receipt of the federal budget revenues, cash execution of the federal budget in comparison with the approved indicators of the federal law on the federal budget, identify deviations and violations, conduct their analysis, and makes proposals for their elimination.
2. The Accounts Chamber quarterly submits to the chambers of the Federal Assembly an operational report on the execution of the federal budget, which contains an analysis of data on revenues, expenditures and sources of financing the federal budget deficit.
3. The form of the operational report shall be approved by the State Duma in coordination with the Federation Council.
- 4.. In order to ensure the timely collection and processing of information required for the preparation by the Accounts Chamber of quarterly operational reports on the execution of the federal budget, financial reporting shall be established in the Russian Federation which is mandatory for all federal executive bodies and organizations. The decision on the specific terms of introduction and forms of such reporting is taken by the Government of the Russian Federation upon recommendation of the Accounts Chamber.
 - 4.1. The Accounts Chamber in the execution of budgets of state extra-budgetary funds of the Russian Federation analyzes the completeness and timeliness of revenues, including inter-budgetary transfers to budgets of state extra-budgetary funds of the Russian Federation, the execution of budget expenditures and sources of financing budget deficits in comparison with the approved indicators of federal laws on

budgets of state extra-budgetary funds of the Russian Federation, identifies deviations and violations, analyzes them and makes proposals for their elimination.

- 4.2. The Accounts Chamber quarterly along with the operational report on execution of the federal budget submits to the chambers of the Federal Assembly the operational information on the execution of budgets of state extra-budgetary funds of the Russian Federation, which contains an analysis of data on revenues, including inter-budgetary transfers to budgets of state extra-budgetary funds of the Russian Federation, expenditures and sources of financing of deficits of budgets of state extra-budgetary funds of the Russian Federation.
5. Data of operational analysis of the execution of the federal budget and budgets of state extra-budgetary funds of the Russian Federation and control over the organization of their execution in the current fiscal year are used in planning of control and expert and analytical activities.

Article 20. Follow-Up Control over Execution of Federal Budget and Budgets of Federal Extra-Budgetary Funds of the Russian Federation

1. The Accounts Chamber shall exercise follow-up control during the audit of execution of federal laws on federal budget and budgets of federal extra-budgetary funds of the Russian Federation for the reporting financial year in order to determine whether actual figures of budget execution correspond to the figures approved by relevant budgetary laws, as well as to determine the fullness and timeliness of execution of budget figures, in the course of external audit of annual reports on the execution of the federal budget and budgets of federal extra-budgetary funds of the Russian Federation, budget reporting of chief administrators of the federal budget funds, in order to determine the legality of budget execution, the reliability of accounting and reporting, the efficiency of the use of budgetary funds, as well as in the course of thematic audits.
2. The Accounts Chamber audits the implementation of federal laws on the federal budget and budgets of state extra-budgetary funds of the Russian Federation for the reporting fiscal year within the independent control or expert and analytical activities or as part of a set of control and expert and analytical activities, including the external audit of the annual budget reporting of the main administrators of federal budget funds.
3. The Accounts Chamber shall carry out external audit of annual budgetary reporting of chief administrators of federal budget funds and prepare opinions on each chief administrator of federal budget funds. Opinions on each chief administrator of federal budget funds shall be submitted to the State Duma and the Federation Council.

4. The Accounts Chamber shall carry out external audit of the annual report on federal budget execution and prepare its opinion on the annual report on federal budget execution. The opinion on the annual report on federal budget execution shall be submitted to the State Duma and the Federation Council, as well as sent to the Government of the Russian Federation.
5. The Accounts Chamber shall check reports on the execution of budgets of federal extra-budgetary funds of the Russian Federation and prepare opinions on the execution of budgets of federal extra-budgetary funds of the Russian Federation.
6. Opinions on the execution of budgets of federal extra-budgetary funds of the Russian Federation shall be submitted to the State Duma and the Federation Council, as well as sent to the Government of the Russian Federation.

Article 21. External Public Audit (Control) of the Status of External and Internal National Debt of the Russian Federation, the Debt of Foreign States and (or) Foreign legal Entities to the Russian Federation, Budgetary Loans Granted from the Federal Budget

The Accounts Chamber carries out external public audit (control) of:

- 1) the amount and structure of the national internal and external debt of the Russian Federation, public internal and external borrowings;
- 2) repayment of the national internal and external debt of the Russian Federation and the cost servicing thereof;
- 3) the efficiency and compliance with regulatory legal acts of the Russian Federation of the procedure for the use of governmental loans and credits from financial organizations, foreign states, international financial organizations, other subjects of international law, foreign legal entities;
- 4) the efficiency and compliance with regulatory legal acts of the Russian Federation of the procedure for granting and implementation of state guarantees;
- 5) the efficiency and compliance with regulatory legal acts of the Russian Federation of the procedure for depositing federal budget funds in banks and other financial institutions;
- 6) the efficiency and compliance with regulatory legal acts of the Russian Federation of the procedure for providing federal budget funds to foreign states and (or) foreign legal entities;
- 7) the amount and structure of the debt of foreign states and (or) foreign legal entities to the Russian Federation;
- 8) the efficiency and compliance with regulatory legal acts of the Russian Federation of the procedure for providing budgetary loans from the federal budget.

Article 22. Control over Federal Budget Receipts arising from Managing and Disposing of the Federal Property

The Accounts Chamber shall exercise control over federal budget receipts arising from:

- 1) the disposal (including privatization, sale) of the federal assets;
- 2) the management of the objects of federal property.

Article 23. External Public Audit (Control) of the Banking System

1. The Accounts Chamber carries out external public audit (control) of:

1) the activities of the Central Bank of the Russian Federation, its structural units, other banks and non-banking financial organizations in the frame of the banking system of the Russian Federation in terms of the servicing of the federal budget and budgets of state extra-budgetary funds of the Russian Federation;

2) the servicing by the Central Bank of the Russian Federation of the public debt of the Russian Federation;

3) accounts and operations of the Central Bank of the Russian Federation subject to Law of the Russian Federation No. 5485-1 of July 21, 1993 "On State Secrets".

2. The Accounts Chamber of the Russian Federation shall carry out audits of the financial and operational activities of the Central Bank of the Russian Federation, its structural units and institutions. The said audits are carried out pursuant to the decisions of the State Duma made on the basis of proposals of the National Banking Board.

Article 24. Expert Examinations and Opinions of the Accounts Chamber

1. The Accounts Chamber shall carry out expert examination and produce opinions on:

1) the issues of efficiency of the use of budgetary funds, federal assets and other resources;

2) the issues of budgetary and financial policy and improvement of the budgetary process in the Russian Federation within its competence;

3) draft legislative and other regulatory legal acts and financial and economic substantiation thereof on budgetary and financial matters submitted to the State Duma for consideration, as well as on draft legislative acts resulting in changes of revenues of the federal budget and budgets of state extra-budgetary funds of the Russian Federation;

4) drafts of international treaties of the Russian Federation which may entail legal consequences for the federal budget and budgets of state extra-budgetary funds of the Russian Federation;

5) draft national programs of the Russian Federation (Federal Targeted Programs).

6) strategic planning documents of the Russian Federation;

- 7) report on the results of work on the implementation of production sharing agreements.
2. With regard to other matters within terms of reference thereof, the Accounts Chamber shall prepare and submit opinions or written replies on the basis of:
 - 1) enquiries from the President of the Russian Federation;
 - 2) instructions from the Federation Council or the State Duma formalized by appropriate resolutions;
 - 3) enquiries from committees and commissions of the Federation Council and the State Duma;
 - 4) shall not be a deputy of the State Duma, a member of the Federation Council and a member of the Government of the Russian Federation.
 - 5) enquiries from bodies of power of constituent entities of the Russian Federation.
3. The Collegium of the Accounts Chamber shall decide upon the consideration of an inquiry and producing of an opinion. In the event of the refusal, the Chairman of the Accounts Chamber shall return the inquiry stating grounds for the refusal.
4. Opinions of the Accounts Chamber shall not contain any political assessment of decisions taken by state authorities on the issues within the competence thereof.

Article 25. Provision of Information in Response to enquiries from the Accounts Chamber

1. All audit (control) objects and officials thereof shall submit, in the prescribed manner, information, documents and material necessary to carry out control and expert and analytical activities, accomplish objectives and functions of the Accounts Chamber.
2. Illegitimate refusal to submit to the Accounts Chamber (its official) information (documents, materials) necessary to carry out its activities, or avoidance of this duty, as well as submission of knowingly fraudulent information, if these acts have been committed by an official who is duty-bound to submit such information, shall entail liability under the laws of the Russian Federation.

Article 26. Submissions of the Accounts Chamber

1. In identifying during the control measures violations in the economic, financial, commercial and other activities of audit (control) objects, causing damage to the state and requiring in this regard urgent suppression, in case of creating obstacles to control and expert and analytical activities, as well as based on the results of the control measures, the Accounts Chamber has the right to deliver to heads of audit (control) objects submissions for taking measures to eliminate the revealed violations and

shortcomings, to reimburse the damage caused to the state and to bring to justice persons in fault of violating legislation of the Russian Federation.

2. Submissions of the Accounts Chamber shall be approved by the Collegium of the Accounts Chamber and signed by the auditors of the Accounts Chamber or the Chairman of the Accounts Chamber or the Deputy Chairman of the Accounts Chamber in cases established by the Rules of the Accounts Chamber.
3. A submission of the Accounts Chamber shall contain information on the revealed violations of the legislation of the Russian Federation and other regulatory legal acts and requirements to take steps for elimination thereof, as well as for elimination of causes and reasons of such violations.
4. A submission of the Accounts Chamber shall be considered within the term stated in the given submission or, if the time period is not specified, within 30 days from the date of the delivery thereof. The deadline for the implementation of the submission may be extended by the decision of the Collegium of the Accounts Chamber, but not more than once.
5. The Accounts Chamber shall be notified in writing by the head of the audited object (control) or a person performing his duties about the measures taken based on the results of the implementation of the submission.

Article 27. Order of the Accounts Chamber

1. In cases of non-fulfillment of the submissions of the Accounts Chamber, non-observance of the deadlines for their implementation, the Accounts Chamber has the right to send to the heads of the audit (control) objects binding instructions for taking measures to eliminate the identified violations, reimburse the damage caused to the state and bring to justice those guilty of violating the legislation of the Russian Federation.
2. Orders of the Accounts Chamber shall be adopted by the Collegium of the Accounts Chamber and signed by the Chairman of the Accounts Chamber or the Deputy Chairman of the Accounts Chamber.
3. The order of the Accounts Chamber shall specify grounds therefor, information on identified violations of the legislation of the Russian Federation and other normative legal acts, requirements to take measures to eliminate them, as well as to eliminate the causes and conditions of such violations, the terms of the specified order and responsibility for its non-compliance.

4. In the event of repeated or inappropriate non-performance of submissions of the Accounts Chamber, the Collegium of the Accounts Chamber may, subject to agreement with the State Duma, take a decision to suspend all kinds of financial, payment and settlement operations on the accounts of audit (control) objects.

4.1. The Accounts Chamber shall be notified in writing of the measures taken on the results of the implementation of the order by the head of the audit (control) object or the person performing his/her duties.

5. An order can be canceled or amended by the Collegium of the Accounts Chamber. An order can be appealed in the court of justice.

Article 28. Notification of the Accounts Chamber of Taking Budgetary Enforcement Measures

1. Where any budgetary violations have been revealed in the course of an audit, the Accounts Chamber shall send a notification of taking budgetary enforcement measures.
2. A notification of the Accounts Chamber of applying budgetary enforcement measures shall be sent to the body empowered by the laws of the Russian Federation to take decisions on applying budgetary enforcement measures.
3. A notification of the Accounts Chamber shall be approved by the Collegium of the Accounts Chamber and signed by the Chairman or the Deputy Chairman of the Accounts Chamber.

Article 29. Interaction of the Accounts Chamber with Internal Audit Units in External public audit (Control) Objects

1. The Accounts Chamber shall be entitled to audit and analyze the performance and reporting of internal audit units in external public audit (control) objects, as well as compliance with requirements of internal audit standards.
2. The Accounts Chamber may send recommendations on improvement of internal audit based on the findings of audits and analysis.

Article 30. Interaction of the Accounts Chamber with other Bodies and Organizations

Control bodies of the President of the Russian Federation and the Government of the Russian Federation, State security bodies, law enforcement bodies, control and accounting bodies of constituent entities of the Russian Federation and municipal entities; the Central Bank of the Russian Federation, financial bodies, tax bodies and other government bodies, other organizations, internal audit units shall assist in the activities of the Accounts Chamber and provide it, on its request, information necessary to accomplish its objectives and functions.

Article 31. Raising Awareness of the Bodies of State Power and Society of the Results of the Accounts Chamber's Activities

1. The Accounts Chamber shall in accordance with the laws of the Russian Federation, inform the bodies of state power and society of the results of its activities.
2. The annual report on activity of the Accounts Chamber shall be submitted to the Federation Council and the State Duma and be subject to mandatory publication.
3. Materials on the results of audits related to preservation of state secrets made available to the chambers of the Federal Assembly of the Russian Federation shall be considered at closed sessions thereof.
4. The Accounts Chamber shall in accordance with the laws of the Russian Federation, provide the information on its activities to the media, including through its official information editions, official website in the information and telecommunication Internet system, other web resources.
5. The Accounts Chamber shall publish the bulletin of the Accounts Chamber, which is its official information edition. The Accounts Chamber can establish mass media according to the procedure established by the laws of the Russian Federation.

Chapter 4. Organization of the Accounts Chamber's Activities

Article 32. Regulations of the Accounts Chamber

1. Issues of operation of the Accounts Chamber, the distribution of functions among the Deputy Chairman of the Accounts Chamber, auditors of the Accounts Chamber, the contents of the fields of activities headed by the Deputy Chairman of the Accounts Chamber, auditors of the Accounts Chamber, the functions of and interaction between the structural units of the Office of the Accounts Chamber, the procedures of operation shall be determined by the Regulations of the Accounts Chamber.
2. The decision to approve the Regulations of the Accounts Chamber, as well as to amend and add the same, shall be taken by the Collegium of the Accounts Chamber, at the suggestion of the Chairman of the Accounts Chamber and the Deputy Chairman of the Accounts Chamber.

Article 33. Planning of the Work of the Accounts Chamber

1. The Accounts Chamber shall organize its work based on the main fields of activities of the Accounts Chamber, annual plans, plans of research works for the needs of the Accounts Chamber, which shall be formed based on the need to support the accomplishment of its objectives, functions and powers.

2. Planning of the activities of the Accounts Chamber shall be carried out in order to assist in the implementation of the documents on strategic planning of the Russian Federation development.
3. Planning shall ensure the balance and comprehensiveness of activities of strategic audit, performance audit and financial audit (control), as well as take into account the interrelation of the achievement of strategic goals objectives on basis of the results of performance audit activities based on the findings of financial audit (control).
4. The implementation of the plans of the Accounts Chamber shall take into account the sequence of assessment of the finding of financial audit (control), performance and strategic audit.
5. The planning shall be carried out with the view of standards and methodological documents developed by the Accounts Chamber.
6. Enquires from the President of the Russian Federation, committees and commissions of the chambers of the Federal Assembly, members of the Federation Council and deputies of the State Duma, the Government of the Russian Federation, federal government bodies and bodies of state power of constituent entities of the Russian Federation shall be subject to mandatory consideration in the course of preparation of plans and programs of the Accounts Chamber.
7. Control and expert and analytical activities carried out on the basis of addresses and assignments of the President of the Russian Federation, resolutions of the Federation Council and resolutions of the State Duma, as well as requests of at least one fifth of the number of the members of the Federation Council or deputies of the State Duma, in relation to the audit (control) objects provided in article 15 of this Federal Law, decisions of the Collegium of the Accounts Chamber shall be included into the annual work plan of the Accounts Chamber.
8. Control and expert and analytical activities not included into the annual work plan of the Accounts Chamber shall not be carried out.

Article 34. Obligatory State Insurance of Employees of the Accounts Chamber

1. Life and health of an official of the Accounts Chamber (hereinafter also referred to as “insured person”) performing, due to his/her official duties, the functions, the accomplishment of which might be associated with his/her security violation, shall be subject to obligatory state insurance at the expense of the federal budget in an amount equal to 180 times the average monthly cash remuneration, average monthly cash allowance (average monthly salary) of an official of the Accounts Chamber.

2. The list of public positions of the Russian Federation and positions of the federal public civil service, filling of which in the Accounts Chamber may entail encroachments on the security of people replacing them, shall be approved by the Collegium of the Accounts Chamber upon the recommendations of the Chairman of the Accounts Chamber.
3. If the life and health of insured persons, apart from the grounds provided for by this Federal Law, are subject to obligatory state insurance in accordance with other federal laws, the insurance coverage shall only be paid to the said insured persons or their successors of obligatory state insurance of life and health of insured persons (hereinafter referred to as “obligatory state insurance”) on one of the grounds at their option.
4. The amount of the insurance premium (insurance payment) under obligatory state insurance may not exceed 2 percent of the cash remuneration fund, salary fund of insured persons.
5. The obligatory state insurer’s expenditure for obligatory state insurance to be reimbursed by the Accounts Chamber shall not exceed 5 per cent of the amount of the insurance premium (insurance payment).
6. Obligatory state insurers (hereinafter referred to as “insurers”) may be insurance organizations that have been established in accordance with the laws of the Russian Federation for insurance and reinsurance, hold licenses for obligatory state insurance and have entered into an obligatory state insurance agreement with the Accounts Chamber.
7. Insurers shall be selected according to the procedure set forth by the laws of the Russian Federation pertaining to delivering goods, performing works and providing services for state and municipal needs.
8. Insurance amounts shall be paid by insurers in the following events and in the following amounts:
 - 1) in the event of the death of the insured person during the term of his/her work (service), performing his/her duties or within one year after his/her resignation or dismissal if the death was caused by bodily injuries or damage to health in connection with his/her official duties – to his/her successors in the amount of insurance sum specified in part 1 of this Article;
 - 2) if the insured person is recognized disabled during the term of his/her work (service) or within one year after his/her resignation if the disablement was caused by bodily injuries or damage to health as a result of his/her official duties - in the amount 36 times the average monthly

cash remuneration, average monthly cash allowance (average monthly salary) of the person who suffered damage to health;

3) if the insurer suffered bodily injuries or damage to health as a result of his/her official duties during the term of his/her work (service) or within one year after his/her resignation, and such bodily injuries or damage to health have not entailed the recognition of disablement of the insured person - in the amount 12 times the average monthly cash remuneration, average monthly cash allowance (average monthly salary) of the person who suffered damage to health.

9. If, in accordance with the laws of the Russian Federation, there are several grounds for the payment of insurance sums under obligatory state insurance in respect of cases provided for in this Article, insurance sums shall be paid on one of the grounds at the recipient's option.

10. If the court has established that there is no connection between the insured person's death or causing him/her bodily injuries and performance of his/her duties, this shall be the ground for refusal to pay insurance sums provided for in this Article.

11. Other terms of obligatory state insurance of an official of the Accounts Chamber described in part 1 of this Article, shall be determined by the insurance agreement between the Accounts Chamber and the insurance organization, which shall include, without limitation, provisions on the insurance rate amount, the term of the agreement, the time of and procedure for insurance premium payment, rights, obligations and responsibilities of the insured person and the insurer.

Article 35. Standards of the Accounts Chamber

1. The Accounts Chamber independently develops and approves in a prescribed manner standards of the Accounts Chamber – internal regulatory documents determining characteristics of, rules and procedures for planning, organizing and performing various types of activities of the Accounts Chamber and (or) requirements to the results thereof.

2. Standards of the Accounts Chamber shall be binding for all officials and other employees of the Accounts Chamber.

3. Two kinds of standards are used in the Accounts Chamber: standards for organizing the Accounts Chamber's activities and standards of external public audit (control) carried out by the Accounts Chamber.

4. Standards for arrangement of the Accounts Chamber activity determine characteristics of, rules and procedures for organization and implementation of the Accounts Chamber's methodological support, preparation of reports, interaction with other control bodies and other kinds of internal activities of the Accounts Chamber.

5. Standards of external public audit (control) carried out by the Accounts Chamber determine general requirements to, characteristics of, rules and procedures for control and expert and analytical activities to be carried out by the Accounts Chamber.
6. In order to exercise powers imposed upon it, the Accounts Chamber shall develop and approve in a prescribed manner general requirements to standards of external public and municipal audit (control) for conducting control and expert and analytical activities by control and accounting bodies of constituent entities of the Russian Federation and municipal entities.
7. General requirements to standards of external public and municipal audit (control) determine requirements to the structure, contents and procedure for development and approval thereof. The Accounts Chamber shall analyze the compliance therewith at the request of control and accounting bodies of constituent entities of the Russian Federation and municipal entities.
8. In the process of developing standards for arrangement of the Accounts Chamber activity, standards of external public audit (control), general requirements to standards of external public and municipal audit (control) for conducting control and expert and analytical activities by control and accounting bodies of constituent entities of the Russian Federation and municipal entities, international standards in the field of public financial control, audit and financial reporting shall be taken into account.
9. standards for arrangement of the Accounts Chamber activity, standards of external public audit (control) carried out by the Accounts Chamber, as well as general requirements to standards of external public and municipal audit (control) shall be approved by the Collegium of the Accounts Chamber.

Article 36. Rights, Obligations and Responsibilities of Inspectors and other Employees of the Administration of the Accounts Chamber

1. Inspectors of the Accounts Chamber in the exercise of their official powers shall have the right to:
 - 1) have unhindered access to the territory and premises audit (control) objects, have access to their documents and materials, examine a production, storage, trading facilities unless otherwise provided by the legislation of the Russian Federation;
 - 2) in the event of detecting forgery, fraud, theft, abuse, and if such wrongful acts need to be terminated, seize the necessary documents and material subject to restrictions imposed by the legislation of the Russian Federation, having left the seizure certificate and a copy of the list of seized documents in appropriate files, and in the event of detecting the data evidencing the

constituent element of offense, seal cashier desks, cash and office premises, warehouses and archives;

3) within its competence, send enquiries to officials of federal bodies of state power and structural units thereof, bodies of state power of constituent entities of the Russian Federation, bodies of federal extra-budgetary funds, local self-government and municipal bodies, organizations;

4) within its competence, demand that heads and other official of audit (control) objects submit written explanations of the facts of violations revealed during control activities, as well as duly certified copies of necessary documents;

5) execute certificates on the facts of non-submission or untimely submission by officials of audit (control) objects of documents and materials requested during control activities;

6) within its competence, familiarize themselves with all necessary documents regarding financial and business activities of audit (control) objects, including familiarizing themselves, in accordance with the established procedure, with the documents containing state, official, commercial or other secret protected by law;

7) within its competence, familiarize themselves with all necessary documents regarding financial and business activities of audit (control) objects stored in an electronic format in audit (control) entities' databases, including acquaintance, in accordance with the established procedure, with information containing state, official, commercial or other secret protected by law;

8) familiarize themselves with technical documentation to electronic databases;

9) execute administrative offense reports in the events provided for by the legislation of the Russian Federation.

2. When carrying out control activities, inspectors and other employees of the Office of the Accounts Chamber involved in the control activity, in the event of sealing cash desks, cash and office premises, warehouses and archives, seizure of necessary documents and materials in cases provided for in clause 2 of part 1 of this Article, shall immediately (within 24 hours) notify an auditor of the Accounts Chamber. The procedure for and form of a notice shall be approved in a manner established by the Accounts Chamber.

3. Heads of audit (control) objects shall be obliged to create normal conditions for the work of inspectors and other employees of the Office of the Accounts Chamber involved in control activities, provide them with necessary premises, means of transport and communications, technical support.

4. Inspectors and other employees of the Office of the Accounts Chamber shall not be entitled to interfere with operational and business activities of audit (control) objects,

as well as to disclose the information received, make public their findings before the relevant decision have been taken by the Collegium of the Accounts Chamber.

5. Members of the Collegium, inspectors and other employees of the Office of the Accounts Chamber are obliged to maintain state, official, commercial and other secrets protected by law, which came to their knowledge while conducting control and expert and analytical activities at audit (control) entities, be objective when conducting control and expert and analytical activities and present the findings thereof in a reliable manner.
6. Members of the Collegium, inspectors, other employees of the Office of the Accounts Chamber, as well as invited specialists can use the obtained data solely in fulfilling the works entrusted to them by the Accounts Chamber.
7. Inspectors and other employees of the Office of the Accounts Chamber shall be responsible in accordance with the legislation of the Russian Federation for authenticity and objectiveness of results of control and expert and analytical activities conducted by them and submitted to state bodies or made public, and for disclosure of state or other secrets protected by law.

Article 37. Duty to Comply with Requirements of Inspectors and other Employees of the Office of the Accounts Chamber

Requirements of Inspectors and other employees of the Office of the Accounts Chamber associated with their official duties in conducting control and expert and analytical activities shall be binding for bodies of state power, other government bodies, as well as for organizations and institutions, irrespective of their subordination and forms of ownership.

Article 38. International Contacts of the Accounts Chamber

The Accounts Chamber, within its competence, shall communicate with appropriate bodies of other states and international organizations, cooperate with them, enter into agreement on the subject matter of its competence, participate in the development of international treaties of the Russian Federation, conduct joint or parallel control and expert and analytical activities with supreme audit institutions of other states, participate in the work of international audit organizations and audits of international organizations.

Chapter 5. Support of the Accounts Chamber Activities

Article 39. Guarantees of Legal Status of Members of the Collegium, Inspectors and other Employees of the Office of the Accounts Chamber

1. The Chairman of the Accounts Chamber, the Deputy Chairman, and the auditors of the Accounts Chamber may not be detained, arrested or made criminally responsible without the consent of the chamber of the Federal Assembly that appointed them to the Accounts Chamber.
2. Criminal proceedings can be opened against the Chairman of the Accounts Chamber, the Deputy Chairman, the auditors of the Accounts Chamber only by the Chairman of the Investigative Committee of the Russian Federation.
3. While performing his/her duties, the inspector of the Accounts Chamber may not be made criminally responsible without the consent of the Collegium of the Accounts Chamber.
4. Placing pressure on a member of the Collegium, inspector, other employee of the Office of the Accounts Chamber in order to impede performance by them of their official duties or obtain a decision in one's favor, coercive actions, insults, as well as defamation shall entail responsibility established by the Russian Federation law.
5. The Chairman of the Accounts Chamber, the Deputy Chairman of the Accounts Chamber, the auditors of the Accounts Chamber, inspector and other employee of the Office of the Accounts Chamber shall enjoy safeguards of professional independence.

Article 39.1. Departmental awards and insignia of the Accounts Chamber

The Accounts Chamber establishes departmental awards and insignia to award members of the Collegium of the Accounts Chamber, inspectors and other staff, approves the provisions of these awards and insignia, their descriptions and drawings, awarding procedure.

Article 40. Material and Social Security of Members of the Collegium of the Accounts Chamber, Inspectors and other Employees of the Office of the Accounts Chamber

1. The State takes all necessary measures to ensure material and social security of the members of the Collegium of the Accounts Chamber, inspectors and other employees of the Office of the Accounts Chamber
2. The official salaries of the staff of the Office of the Accounts Chamber are set at the level of official salaries of the corresponding employees of the Administration of the Government of the Russian Federation

3. Increments to the salaries of officers of the Accounts Chamber shall be set in accordance with the procedure and in amounts established for officers of the Administration of the Government of the Russian Federation.
4. The cash remuneration for the Chairman of the Accounts Chamber and the cash incentive thereto shall be set up in the amount of the cash remuneration for the First Deputy Chairman of the Government of the Russian Federation and the cash incentive thereto.
5. The cash remuneration for the Deputy Chairman of the Accounts Chamber and the cash incentive thereto shall be set up in the amount of the cash remuneration for the Deputy Chairman of the Government of the Russian Federation and the cash incentive thereto.
6. The cash remuneration for an auditor of the Accounts Chamber and the cash incentive thereto shall be set up in the amount of the cash remuneration for a federal minister and the cash incentive thereto.
- 6.1. The Chairman of the Accounts Chamber may decide to award bonuses to members of the Collegium of the Accounts Chamber if there are savings provided in the federal budget for the remuneration of employees of the Accounts Chamber.
7. The procedure of providing medical care, sanatorium and resort, everyday and transportation services established for officers of the Administration of the Government of the Russian Federation shall apply to officers of the Accounts Chamber.
8. Medical care and everyday services provided to the Chairman, the Deputy Chairman and auditors of the Accounts Chamber shall be set at the level of services for corresponding positions in the Government of the Russian Federation.
9. Employees of the Office of the Accounts Chamber, who are federal civil servants, may be granted the right to a lump-sum subsidy for the acquisition of residential premises once for the entire term of his/her civil service in the manner and on the terms established by the Government of the Russian Federation for granting a lump-sum subsidy for the acquisition of residential premises by a federal civil servant. A lump-sum subsidy shall be granted at the expense of budgetary assignments provided for the Accounts Chamber.

Article 41. Financial Support of the Accounts Chamber Activities

1. Financial support of the Accounts Chamber activities shall be provided in the amount that allows for the possibility to exercise powers conferred upon it.

2. Budgetary assignments for the support of the Accounts Chamber activities shall be provided for in the federal law on federal budget for the next financial year and the planning period. The amount of the said budgetary assignments may only be changed during the consideration of the draft federal law on federal budget (on amending the draft federal law on federal budget) with the consent of the Federal Assembly.
3. The Accounts Chamber controls the application of funds of federal budget basing on the decisions of the President of the Russian Federation, resolutions of the Federation Council and (or) resolutions of the State Duma.

Article 42. Invalidation of Certain Legislative Acts (Provisions of Legislative Acts) of the Russian Federation

The following legislative act shall be invalidated:

- 1) Federal Law No. 4-FZ dated January 11, 1995, “On the Accounts Chamber of the Russian Federation” (Collected Legislation of the Russian Federation, 1995, No. 3, p. 167);
- 2) Article 98 of Federal Law No. 86-FZ dated July 10, 2002, “On the Central Bank of the Russian Federation (Bank of Russia)”(Collected Legislation of the Russian Federation, 2002, No. 28, p. 2790);
- 3) Article 7 of the Federal Law No. 86-FZ dated June 30, 2003, “On amendments and additions to some legislative acts of the Russian Federation, invalidation of some legislative acts of the Russian Federation, granting some guarantees to employees of internal affairs bodies, bodies for control over the circulation of narcotics and psychotropic substances and federal bodies of tax police abolished in connection with the implementation of measures to improve state governance”(Collected Legislation of the Russian Federation, 2003, No. 27, p. 2700);
- 4) Article 25 of the Federal Law No. 58-FZ dated June 29, 2004, “On amendments to some legislative acts of the Russian Federation and invalidation of some legislative acts of the Russian Federation in connection with the implementation of measures to improve state governance” (Collected Legislation of the Russian Federation, 2004, No. 27, p. 2711);
- 5) Federal Law No. 101-FZ dated August 14, 2004, “On amendments to Article 29 of the Federal Law “On the Accounts Chamber of the Russian Federation”(Collected Legislation of the Russian Federation, 2004, No. 33, p. 3370);
- 6) Federal Law No. 145-FZ dated December 1, 2004, “On amendments to the Federal Law “On the Accounts Chamber of the Russian Federation”(Collected Legislation of the Russian Federation, 2004, No. 49, p. 4844);
- 7) Article 3 of the Federal Law No. 128-FZ dated July 25, 2006, “On amendments to some legislative acts of the Russian Federation in terms of specifying the requirements for filling

state and municipal positions”(Collected Legislation of the Russian Federation, 2006, No. 31, p. 3427);

8) Article 8 of the Federal Law No. 24-FZ dated March 2, 2007, “On amendments to some legislative acts of the Russian Federation in terms of specifying requirements to persons filling state or municipal positions, as well positions of state or municipal service”(Collected Legislation of the Russian Federation, 2007, No. 10, p. 1151);

9) Federal Law No. 49-FZ dated April 12, 2007, “On amendments to Article 6 of the Federal Law “On the Accounts Chamber of the Russian Federation”(Collected Legislation of the Russian Federation, 2007, No. 16, p. 1829);

10) Federal Law No. 190-FZ dated July 21, 2007, “On amendments to Article 30 of the Federal Law “On the Accounts Chamber of the Russian Federation”(Collected Legislation of the Russian Federation, 2007, No. 30, p. 3804);

11) Article 6 of the Federal Law No. 214-FZ dated July 24, 2007, “On amendments to some legislative acts of the Russian Federation in connection with adoption of the Federal Law “On amendments to the Criminal Procedure Code of the Russian Federation and the Federal Law “On the Prosecution Office of the Russian Federation”(Collected Legislation of the Russian Federation, 2007, No. 31, p. 4011);

12) Federal Law No. 29-FZ dated March 29, 2008, “On amendments to Articles 5 and 6 of the Federal Law “On the Accounts Chamber of the Russian Federation”(Collected Legislation of the Russian Federation, 2008, No. 13, p. 1185);

13) Article 3 of the Federal Law No. 274-FZ dated December 25, 2008, “On amendments to some legislative acts of the Russian Federation in connection with adoption of the Federal Law “On Counteracting Corruption”(Collected Legislation of the Russian Federation, 2008, No. 52, p. 6229);

14) Article 3 of the Federal Law No. 4-FZ dated February 9, 2009, “On amendments to some legislative acts of the Russian Federation in connection with adoption of the Federal Law “On State Civil Service of the Russian Federation”(Collected Legislation of the Russian Federation, 2009, No. 7, p. 772);

15) Federal Law No. 43-FZ dated April 5, 2010, “On amendments to Article 29 of the Federal Law “On the Accounts Chamber of the Russian Federation”(Collected Legislation of the Russian Federation, 2010, No. 15, p. 1739);

16) Article 4 of the Federal Law No. 404-FZ dated December 28, 2010, “On amendments to some legislative acts of the Russian Federation in connection with improvement of activities of pretrial investigation agencies”(Collected Legislation of the Russian Federation, 2011, No. 1, p. 16);

17) Article 2 of the Federal Law No. 437-FZ dated December 29, 2010, “On amendments to the Federal Law “On Non-Commercial Organizations” and to some legislative acts of the Russian Federation”(Collected Legislation of the Russian Federation, 2011, No. 1, p. 49);

18) Article 7 of the Federal Law No. 231-FZ dated December 3, 2012, “On amendments to some legislative acts of the Russian Federation in connection with adoption of the Federal Law “On control over expenses to incomes compliance of the persons, filling the state positions and of the other persons”(Collected Legislation of the Russian Federation, 2012, No. 50, p. 6954).

Article 43. Terms of Coming into Effect of the Present Federal Law

1. The present Federal Law comes into effect on the date of its official publication.
2. After the day when this Federal Law comes into effect, the Collegium of the Accounts Chamber shall have been formed with a new membership according to the procedure set forth in this Federal Law by October 1, 2013.

Seal: President of the Russian Federation V. Putin, the President’s Office

President
of the Russian Federation

V. Putin

Moscow, Kremlin
April 5, 2013
No. 41-FZ