

## **Summary**

### **Mikhail Beskhmel'nitsyn, Vladislav Ignatov**

(p. 3)

The report on the audit in the Ministry of Industry, Science and Technologies of the Russian Federation of target and efficient use of federal budget and off-budget funds as well as federal property by federal state-owned unitary enterprises (including Federal State-Owned Unitary Enterprise of the Research and Development Car-Making and Motor Institute) accountable to the Ministry of Industry, Science and Technologies of the Russian Federation and responsible for scientific and technical support to the Russian car-making industry development.

Audit target: efficient and target use of federal budget and off-budget funds as well as federal property in order to ensure scientific and technical support to the Russian car-making industry development, substantiation of decisions as to reconstruction of the appropriate federal state-owned unitary enterprises accountable to the Ministry of Industry, Science and Technologies of the Russian Federation.

The report covers financial, business, scientific, and organizational activities of audited facilities, and their orientation to providing support to the Russian car-making industry.

### **Vladislav Ignatov, Mikhail Beskhmel'nitsyn, Alexander Piskunov**

(p. 24)

The report on the audit of complete accounting, efficiency and compliance with law when using and disposing of historical and cultural facilities of federal (all-Russian) significance in Moscow and St. Petersburg, in 1992/2002, including in Non-Residential Foundation PREO CJSC.

The report covers legal regulation of relations in the field of governmental protection of cultural legacy facilities (historical and cultural monuments) of peoples of the Russian Federation; funding of work aimed at preservation, restoration, and reclamation of historical and cultural monuments of federal significance; as well as violations of the procedure for recording, preservation and use of historical and cultural monuments of federal significance and violation of applicable laws and regulations when decisions as to disposal of, use, and preservation of cultural legacy (historical and cultural monuments) of federal (all-Russian) significance are made.

### **Mikhail Beskhmel'nitsyn**

(p. 68)

The report on the audit of efficient and target icebreakers' use by the Murmansk Shipping Company OJSC.

Audit goal: analysis of financial and business performance of Murmansk Shipping Company OJSC in terms of the ice-breaking fleet management in 2002/2004 as well as assessment of ice-breaking fleet efficient and target use by the said company.

Audit subject: regulations and laws as well as any orders and directives governing production and financial operations of MSP OJSC under a trust management agreement, financial and statistics accounts, source accounting and other documents.

### **Valery Goreglyad**

(p. 98)

The report on the audit of complete receipt, target and efficient use of federal budget and off-budget funds in the Russian Academy of Sciences Siberian Branch (hereinafter RAS SB) in 2002/2003.

The report covers organizational and legal support, financial operations, scientific and organizational activities, and use of federal property by the RAS SB as well as R&D results.

### **Mikhail Surkov**

(p. 115)

The report on the audit of fulfilling the proposals for elimination of violations and drawbacks, which were included in submissions by the Accounts Chamber of the Russian Federation to the State Customs Committee of the Russian Federation.

Audit goal: complete and timely fulfillment of the proposals for elimination of violations detected in application of budget funds allocated for capital expenditures and of federal assets as well as clearance of deficiencies in control over their application, in capital construction planning and in recording of commissioned facilities on the users' balance sheets.

Audit subject: steps taken by officials of the headquarters of the Russian State Customs Committee and of customs authorities in order to eliminate violations and drawbacks detected by audits of the Accounts Chamber of the Russian Federation.

### **Nikolay Loktionov**

(p. 125)

The report on the audit of target use in 2003 of funds received by foreign institutions from permitted lines of business and intended for their maintenance abroad in the amount of US\$ 37 million (RUR 1,184 million), which were illegally transferred by the Russian Federation Foreign Ministry to the Russian Federation, to the accounts of the Central Reserve of the Russian Federation Foreign Ministry.

Audit subject: laws and regulations accounting records, financial, banking and other documents relating to the audit subject.

Audit facilities: the Russian Federation Foreign Ministry, Permanent Mission of the Russian Federation to the United Nations, subdivisions and subordinate agencies of the Russian Federation Foreign Ministry.

### **Mikhail Surkov**

(p. 133)

The report on the audit of application of federal property and federal budget funds allocated to the State Customs Committee of the Russian Federation for maintenance of centrally accountable customs authorities.

Audit goal: organizational and personnel work, sufficiency of employees at customs authorities, funding from the federal budget, cash and actual costs, receivables and payables.

Audit subject: application of federal budget funds allocated for maintenance of assets of customs authorities - the Main Scientific and Information Center at the State Customs Committee of the Russian Federation; the Central Appraisal and Criminalistics Customs Department at the State Customs Committee of the Russian Federation; the Sheremetyevo Customs and the Vnukovo Customs.

### **Vladimir Panskov**

(p. 144)

The report on the topical audit in the Saratov Region of working arrangements in territorial bodies of the Russian Federation Tax Ministry, treasury bodies of the Russian Federation Finance Ministry, financial authorities of Administrations of the Russian Federation constituents, lending institutions and individual entities in charge of execution of the federal budget revenue items established in the Federal Laws On the 2003 Federal Budget and On the 2004 Federal Budget, in accordance with requirements of the Tax Code of the Russian Federation and the Budget Code of the Russian Federation.

The report covers compliance by territorial tax, treasury and financial authorities, lending institutions and taxpayers with tax, budget, and bank law when executing the federal budget revenue items in the Saratov Region, in accordance with federal law and any other regulations of the Russian Federation, rules and resolutions adopted by legislative and executive authorities of the Saratov Region on taxation and tax policies.

### **Vladimir Panskov**

(p. 158)

The report on the topical audit in the Bryansk Region of working arrangements in territorial bodies of the Russian Federation Tax Ministry, treasury bodies of the Russian Federation Finance Ministry, financial authorities of Administrations of the Russian Federation constituents, lending institutions and individual entities in charge of execution of the federal budget revenue items established in federal laws On the 2003 Federal Budget and On the 2004 Federal Budget, in accordance with requirements of the Tax Code of the Russian Federation and the Budget Code of the Russian Federation.

The report covers compliance by the Bryansk Regional institutions with budget law when crediting and allocating revenues from payment of regulating taxes and charges as part inter-budgetary regulations, with provisions and requirements of tax law when establishing and applying discounts on payment of taxes and levies; it also records the status of indebtedness of legal entities in the Bryansk Region for tax and other payments to the budget system, indebtedness of the Bryansk Regional budget to the federal budget and measures taken to settle it.

### **Sergey Agaptsov**

(p. 177)

The Opinion of the Accounts Chamber of the Russian Federation on draft Federal Law on the Execution of the 2003 Budget of the Social Security Fund of the Russian Federation.

The Opinion contains overall description of execution of the Federal Law dated February 8, 2002, No. 25-FL, On the 2003 Budget of the Social Security Fund of the Russian Federation, as well as an execution analysis for income and expenditure items in the Fund's budget, an analysis of execution and implementation of textual articles of the Law on the Fund's Budget, an execution analysis for the presentation sent by the Accounts Chamber of the Russian Federation to the Fund based on the findings of previous audits.

### **Sergey Ryabukhin**

(p. 190)

The report on the audit of application of federal budget funds allocated to budgets of Closed Administrative and Territorial Entities - Severomorsk, Polyarny, Snezhnogorsk, Skalisty and Vidyaevo of the Murmansk Region – for funding of costs uncovered by own funds in 2003 and in the elapsed period of 2004.

Audit goal: legitimate and target use of federal budget funds allocated to budgets of closed administrative and territorial entities for funding of costs uncovered by own funds in 2003 and in the elapsed period of 2004.

Audit subject: operations of administrations of closed administrative and territorial entities and their subdivisions in connection with the federal budget funds application.

### **Sergey Shokhin**

(p. 215)

The report on the audit of performance by the USSR Bank for Foreign Economic Operations (hereinafter Vnesheconombank) of agency functions for the Pension Fund of the Russian Federation, in accordance with Resolution No. 165 of March 18, 2002, of the Government of the Russian Federation.

Audit subject: regulations, instructions, directives and other documents governing Vnesheconombank's operations.

Audit goal: audit of compliance by Vnesheconombank with terms and conditions of agency agreements, its performance of securities sales and purchase assignments given by the Pension Fund of the Russian Federation, reports on securities transactions, investing of insurance premiums into funding of the accrual portion of retirement benefits.