

Summary

Sergey Ryabukhin

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The article entitled State-Owned Resources Application Value-for-Money Audit: a Modern Financial Monitoring Form.

Sergey Agaptsov, Nikolay Loktionov

(p. 10)

Report on audit of efficient and targeted application of federal budget funds allocated in 2002 and in the elapsed portion of 2003 for financing of information compilation and dissemination by the correspondents' network of state-owned mass media in the Russian Federation and abroad.

The report contains an overview of operations conducted by state-owned mass media (VGTRK FSUE, Vesti RIA, ITAR TASS) and their correspondent network in the Russian Federation and abroad, highlights financing of their operations and the use of federal property in the Russian Federation and abroad.

Valery Goreglyad

(p. 31)

On the audit of completeness of receipt, target and efficient use of the federal budget and off-budget funds in 2002/2003 in the Russian Academy for Architecture and Construction Sciences (hereinafter the Academy).

Audit target: application of funds received by the Academy from all sources - budget, supplementary budget funds, target finance, target receipts, funding with revenues from business and other gainful activities, funding in foreign exchange.

Audit subject: financial, business, scientific, and organizational operations of the Academy.

Mikhail Beskhmelnitsyn

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Report on audit of financial and business operations of Russian Development Bank, an open joint-stock company, and the application of funds allocated to the bank from the federal budget for performing of functions of the Russian Government's agent in 2003.

Audit target: to analyze results of financial and business operations of Russian Development Bank OJSC and its implementation of functions of the Russian Government's agent ensuring that indebtedness of legal entities, constituents of the Russian Federation and municipal entities, which involves budget loans accommodated from the federal budget and off-budget funds and subject to repayment, should be repaid.

The report covers financial and business operations of Russian Development Bank OJSC, reviews facility agreements concluded with for-profit entities and contains data on the Bank's revenues and expenditures in 2002 and 2003.

Mikhail Beskhmelnitsyn

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Report on the audit of application of federal budget funds allocated in 2003 for road facilities financing in the National Road Service of the Russian Transportation Ministry, at the

Highways Information Center state-owned enterprise, and International Carriage Center state-owned enterprise.

Audit target: to determine legitimacy, completeness and timeliness of payments aimed at road development as well as efficiency of application of federal budget funds allocated in accordance with Art. 87 of the Federal Law on the 2003 Federal Budget.

The report covers financial, business, scientific, and organizational activities of the audited entities, which are aimed at supporting of the Russian road system functioning.

Vladimir Panskov

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Report on the compliance audit of the procedure for tax duties charging and payment, which is established by Russian law, in entering into foreign trade timber supply transactions between Russia and Japan; substantiation of VAT reimbursement during timber export to Japan in 2003 and in the 1-st quarter of 2004 in the Far Eastern Customs Department, Nakhodka and Vanino customs houses, and in Primorskiye Lesopromyshlenniki OJSC.

Audit target: compliance with laws and regulations on pricing, licensing, certification, standardization, and appraisal of exported timber; assessment of value, quantitative and qualitative parameters of timber felling, logging and export outside the customs area of the Russian customs territory.

Audit subject: regulations and orders, customs statements, shipping and transport documents that support actual supplies in entering into foreign trade transactions; documents supporting rights of legal entities for receipt of reimbursement when tax rate is equal to 0%; bank and accounting documents for taken on charge tangible resources during entering into transactions with business entities.

Sergey Ryabukhin

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The report of the audit of financing, target and efficient use of federal budget funds allocated for implementation of the federal target program entitled Social and Economic Development of the Republic of Tatarstan up to 2006 (hereinafter FTP) and individual issues of implementation of the 2002/2003 budget of the Republic of Tatarstan.

Audit target: efficient spending of funds by facilities covered with FTP measures.

Audit facilities: Cabinet of Ministers of the Republic of Tatarstan, Finance Ministry, Ministry of Agriculture and Food, Construction, Architecture and Housing/Utilities Ministry, and a number of other ministries and departments.

Sergey Shokhin

(p. 144)

The report on the audit of guarantee operations of the USSR Bank for Foreign Economic Operations for a period from January 1, 2001 to present time.

Audit target: to verify efficiency and legality of bank guarantee operations conducted by the USSR Bank for Foreign Economic Operations for a period from January 1, 2001 to present time.

The report contains information on regulations and laws governing guarantee operations of the Bank for Foreign Economic Operations as well as accounting of guarantee operations at the Bank for Foreign Economic Operations and its compliance with regulations of the Bank of Russia, profitability of the Bank for Foreign Economic Operations from guarantee operations and its performance of obligations under provided guarantees.

Vladimir Panskov

(p. 154)

Report on the efficiency audit of the existing alcoholic excise collection system in 2003 and in the elapsed period of 2004.

The report covers the following issues: generation of the revenue part of the consolidated budget of constituents of the Russian Federation; status of budget settlements in alcoholic excises in 2003 and in the 1-st quarter of 2004; effects of changes in alcoholic excise standard allocations on receipt of revenues in the regional consolidated budgets; development, coordination and control over compliance with the procedure for and conditions of issue of permits for setting up excise warehouses and the procedure for making, purchase and issue of regional special stamps as well as their price calculation substantiation; procurement of alcoholic beverage producers and wholesalers' excise warehouses with federal and regional special stamps for labeling alcoholic products; ensuring that the single accounting system for alcoholic products subject to the tax warehouse treatment be introduced.

Vladislav Ignatov

(p. 198)

Report on the audit of the St. Petersburg marine port as concerns efficient and appropriate federal property application as well as timely and complete receipt of revenues from federal property administration and management to the federal budget.

Audit target: foundation and privatization procedures; real estate management, administration and use; production, business, and financial operations.

Audit subjects: St. Petersburg Marine Port OJSC, its subsidiaries and affiliates (on a sampling basis).