

Summary

To the 10th Anniversary of the Accounts Chamber of the Russian Federation

An article by Mr. Alexander N. Semikolennykh, Deputy Chairman of the Accounts Chamber of the Russian Federation. “Financial control: independent and unbiased”.

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Opinion by the Accounts Chamber of the Russian Federation on the 2005 Federal Budget Draft Federal Law

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**Valery Goreglyad, Alexander Kushnar,
Alexander Piskunov, Mikhail Surkov**

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On the efficiency audit of the federal budget and off-budget funds spending on sports facilities use and development in the Russian Federation in 2000/2002 and in the expired period of 2003.

Audit target: the use of federal funds allocated for sports facilities maintenance and operation for mass and children's sports development; coverage of residents of the Russian Federation with exercise, health improvement and sports facilities.

Audit subject: review of regulations and laws governing operations of sports establishments and efficiency of their use.

Vladislav Ignatov, Nikolay Loktionov

(p. 122)

The report on audit of the application of former USSR Goskomintourist's overseas assets.

Audit target: the application of former USSR Goskomintourist overseas assets transferred to the representative office of the Russian Center for International Scientific and Cultural Development at the Ministry of Foreign Affairs of the Russian Federation (Paris, France).

Audit subject: laws and regulations, financial statements, contracts, agreements, financial, bank and other documents and determination of their conformity to laws and regulations of the Russian Federation.

Vladimir Panskov

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Report on the audit of compliance with the procedure for application of customs processing patterns in case of foreign feedstock import to the customs territory of the Russian Federation at metallurgical enterprises for 2003 and in the expired period of 2004.

The report reflects compliance with the procedure for application of customs processing patterns in case of foreign feedstock import to the customs territory of the Russian Federation, legality and substantiation of application by foreign economic business participants of processing patterns at customs and metallurgical enterprises; correct assessment and payment of customs duties and taxes.

Sergey Ryabukhin

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The report on the audit of application of federal budget funds allocated in 2003 and in the expired period of 2004 to the budget of the Closed Administrative and Territorial Entity

(CATE) of Mezhgorye, the Republic of Bashkortostan, for funding of costs uncovered by own funds.

Audit target: legitimate and target application of federal budget funds allocated in 2003 and the elapsed period of 2004 to the budget of the Closed Administrative and Territorial Entity of Mezhgorye, the Republic of Bashkortostan, for funding of costs uncovered by own funds.

Audit object: administration of the Closed Administrative and Territorial Entity of Mezhgorye, Republic of Bashkortostan, and its units.

Sergey Agaptsov

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Report on the audit of the 2003 Federal Budget Federal Law execution and of the report by the Russian Federation Government on the 2003 federal budget execution, by sections and sub-sections of the functional expenditure classification established for Russian Federation budgets, by the Russian Federation Ministry for Labor and Social Development, the Russian Federation Ministry for Press, TV and Radio Broadcasting, and Mass Communications, by the special representative of the Russian Federation President for Osetia & Ingushetia Conflict Settlement, and by Information Telegraphic Agency of Russia (ITAR-TASS).

The report reflects execution of the 2003 Federal Budget Federal Law by the Russian Federation Ministry of Labor and Social Development, the Russian Federation Ministry for Press, TV and Radio Broadcasting, and Mass Communications, by the special representative of the Russian Federation President for Osetia & Ingushetia Conflict Settlement, and by Information Telegraphic Agency of Russia (ITAR-TASS) as:

- main administrators and administrators of the federal budget funds;
- budget institutions and budget funds recipients;
- constituents of the institutional structure of the 2003 federal budget expenditures (Appendix 7 to the 2003 Federal Budget Federal Law).

Sergey Agaptsov

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The opinion by the Accounts Chamber of the Russian Federation on draft federal law On Insurance Rates for Statutory Social Insurance against Occupational Accidents and Diseases for 2005.

Sergey Shokhin

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Report on the audit of legitimate and efficient receivership at Rosinbank (Limited Liability Company).

Audit target: receivership legitimacy and efficiency during liquidation of Rosinbank (Limited Liability Company) having liabilities to the Bank of Russia, enterprises and agencies making part of its system and settlements under obligations to lenders, including Bank of Russia, enterprises and agencies making part of the Bank of Russia.

The report contains information on the bank's operations during the period immediately preceding the date when the banking license was revoked from the bank and during the period when the bank was deemed insolvent (bankrupt).