

Summary

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

An article by Mr. Sergey V. Stepashin, Chairman of the Accounts Chamber of the Russian Federation.

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Valery Goreglyad

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Report on the audit in the Russian Fundamental Research Fund of complete receipt, target and efficient use of federal budget and off-budget funds in 2002/2003, in accordance with budget law, the Federal Law on Science and National Scientific and Technical Policy, and other regulations.

Audit subject: federal budget and off-budget funds allocated for promotion of initiative fundamental scientific research projects selected on a tender basis, for maintenance of the Russian Fundamental Research Fund administration and for other purposes.

The report contains information on the funding sources for the Fund's operations, on execution of the estimate of the Fund's administration maintenance costs, the tools for project tender selection, its practical implementation, arrangement for operations of the Fund's expert system etc.

Vladislav Ignatov

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Report on the audit in Crystal Moscow Works PLC and Rodnik Samara Facility PLC of federal property application efficiency and correct accrual and timely receipt in the federal budget of 2000/2002 dividends as well as on the audit of fulfilment of the decisions taken by the Collegium of the Accounts Chamber of the Russian Federation on the basis of the 2002 audit of Rosspirtprom Federal State Unitary Enterprise.

Audit target: stake management efficiency assessment for Crystal Moscow Works PLC, Rodnik Samara Facility PLC and Rosspirtprom FSUE.

Audit subject: annual statements, data on financial and business transactions during the accounting year, agreements for finished product supply, shipment and payment etc.

Vladimir Panskov

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Report on the audit of execution of the 2003 Federal Budget Federal Law in the Russian Federation Ministry for Taxes and Levies.

Audit target: audit of execution of the 2003 Federal Budget Federal Law in the Russian Federation Ministry for Taxes and Levies as in a constituent of the institutional structure of federal budget expenditures, main federal budget funds administrator, budget institution and budget funds recipient.

Audit subject: documents describing performance by the Russian Federation Ministry for Taxes and Levies of the 2003 Federal Budget Federal Law, regulations and other orders substantiating operations with federal budget funds, revenue and expenditure estimates, payment and other source documents, financial statements evidencing entering into transactions with federal budget funds.

Vladimir Panskov

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Report on the audit of revenue execution of the 2003 Federal Budget Federal Law on the basis of the revenue classification of the Russian Federation budgets in the Russian National Customs Committee.

Audit target: determination of complete and timely remittance of taxes and other statutory payments administered by the Russian National Customs Committee in the federal budget in 2003; verification of accounting for taxes and other statutory payments received from participants in foreign economic operations and of reliability of data contained in statements on receipt of these funds in the federal budget in 2003; compliance with provisions of tax, customs and budget law of the Russian Federation as concerns assessment and remittance of taxes and other statutory payments by participants in foreign economic operations to the federal budget in 2003.

Sergey Shokhin

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Report on the audit of generation and repayment of the national external debt of the Russian Federation to the Hungarian Republic in the Russian Federation Finance Ministry and the USSR Bank for Foreign Economic Operations.

Audit target: receipt of actual data on generation of indebtedness of the Russian Federation to the Hungarian Republic, which is included in the Treaty between the Russian Federation Government and the Hungarian Republic Government for Settlement of Mutual Debts of the Former USSR and the Hungarian Republic dated April 1, 1994; verification of the accounting and reporting status, of completeness and reliability of transactions entered into to repay external debt of the Russian Federation to the Hungarian Republic in 2003; appropriateness of application of different patterns for repayment of the national external debt of the Russian Federation to the Hungarian Republic.

Sergey Agaptsov

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Opinion by the Accounts Chamber of the Russian Federation on Draft Federal Law on the 2003 Budget Execution of the Federal Statutory Health Insurance Fund.

Sergey Agaptsov

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

Sergey Ryabukhin

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On the audit of application of federal budget funds allocated in 2001/2004 to the Yaroslavl regional budget.

Audit target: regional budget generation, regional budget application, municipal entities' indebtedness to the regional budget, performance of the RF Ministry for Taxes and Levies Department for the Yaroslavl Region etc.

Audit subject: regional law On Budget Structure and Budget Process in the Yaroslavl Region, budget expenditure items execution, allocation of the scope of financial assistance by types and budgets of municipal entities of the Yaroslavl Region, reports on the region's consolidated budget execution.

Alexander Nazarov

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Report on the audit of target and efficient application of federal budget funds allocated in 2003 for facilities construction for federal government needs in agricultural and environmental sectors, as approved of by Order by the Russian Federation Government dated January 21, 2003, No. 81-r.

Audit subject: documents substantiating receipt and application of federal budget funds allocated in 2003, in accordance with Order by the Russian Federation Government dated January 21, 2003, No. 81-r, for facilities construction for federal government needs in agricultural and environmental sectors.

The report features information on application of federal budget funds allocated for facilities construction for federal government needs in agricultural and environmental sectors, on the status of expenditure funding for the Russian Agricultural Ministry and the Russian Natural Resources Ministry through governmental capital expenditures.

Valery Goreglyad

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Report on the audit in the Russian Federation National Committee for Physical Training and Sports of target and efficient application of federal budget and off-budget funds allocated for implementation of the Physical Training and Health-Improvement for Children, Teenagers and Youth in the Russian Federation (2002-2005 годы) sub-program of the Russian Youth (2001-2005) federal target program.

The report contains information on the targets of the sub-program, performance of events for its implementation, and the scope of funding in 2002/2003.

Sergey Agaptsov

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Results of the audit of the 2003 Federal Budget Federal Law execution and of the report by the Russian Federation Government on the 2003 federal revenues budget execution, by the revenues classification of the Russian Federation budgets, in the Russian Federation Ministry for Taxes and Duties as in the federal executive authority that administers revenues (as part of the single social tax), including territorial departments for the Arhangelsk, Moscow and Irkutsk regions.

Audit target: correct arrangement for accounting of the single social tax receipts to the federal budget revenues in 2003 etc.

Audit subject: regulatory legal acts and other orders governing the process for the federal budget tax revenue execution, which reflect tax authorities operations (as concerns the single social tax); reports on the federal budget execution by revenues etc.

Mikhail Beskhmel'nitsyn

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Report on the audit of financing, target and efficient use of governmental capital expenditures allocated to the Republic of Mordovia and the Kamchatka Region in 2002/2003 for the Energy Efficient Economy federal target project implementation in 2002/2005 and up to 2010.

Audit subject: documents confirming financing and use of governmental capital expenditures by construction sites and by facilities included in the said federal target program.

Historical Background and Performance Results of the Accounts Chamber of the Russian Federation.

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