

Summary

Opinion of the Accounts Chamber of the Russian Federation regarding draft Federal Law «On Federal Budget of the Year 2006» (p. 3)

Sergey Ryabukhin
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Report on the results of audit of use of the federal budgetary funds allotted to the budget of the Closed Administrative and Territorial Entity (ZATO) of Mirny of the Arkhangelsk Region in view of covering expenditures not secured by the local budgetary funds.

Subject of audit: Administration of ZATO Mirny and its structural subdivisions. Goal of audit: verification of lawfulness and expediency of use of federal budgetary funds.

Alexander Nazarov
(p. 110)

Report on the results of audit of efficiency and expediency of use of state budgetary funds and state property by the official bodies of the Saratov Region subordinated to the Federal Agency for Cadastre of Real Estate in 2002-2004.

Subjects of audit: Saratov Region Land Resources and Land Use Committee; Saratov Region Federal State Administration (FGU) «Land Cadastre Chamber»; the Volga Region Branch of the Federal State Unitary Enterprise (FGUP) «Goszemkadastrsyemka» - VISHAGI.

The report covers the following topics: current situation of state land cadastre and land use control in the Saratov Region; analysis of receipt of funds allotted from the federal budget in 2002-2004 to the Saratov Region Land Resources and Land Use Committee and Saratov Region Federal State Administration (FGU) «Land Cadastre Chamber»; analysis of receipt and use of extra-budgetary funds; efficiency and expediency of use of state property and budgetary funds by the above-nominated authorities in 2002-2004; current situation of administrative control and elimination of deficiencies discovered by state financial control bodies during previous audits and inspections.

Vladimir Panskov
(p. 123)

Report on the results of audit of federal budgetary and extra-budgetary spending for maintenance of branch offices of the Federal Tax Service in the Kursk Region.

Subject of audit: documents proving compliance of activities of branch offices of the Federal Tax Service in the Kursk Region with the provisions of the Federal Law «On the Federal Budget of the Year 2004»; transactions and operations with federal budgetary funds; notices issued by the Ministry of Taxes of the Russian Federation, Federal Tax Service of the Russian Federation, and branch offices of the Ministry of Taxes of the Russian Federation in the Kursk Region regarding budget allocations and limits of budgetary commitments; estimates of budget receipts and expenditures along with calculations; documents related to orders for supply of goods and rendering of services and execution of works; registers and primary accounting documents, etc.

Sergey Agaptsov
(p. 135)

Report on the results of audit of use of state budgetary funds and local budgetary funds of the Republic of Mariy El allotted in 2004 to the republican social services in view of implementing social policy and providing employment to population.

Goal of audit: compliance with the current legislation and the requirements of statutory acts governing the activities of the Ministry of Social Protection and Labour and Directorate of the Federal Employment Service of the Republic of Mariy El, given the passing of the Federal Law No 122-FZ dated August 22, 2004.

Subject of audit: compensation of expenditures liaised with lodging and payment of public utilities; payment for trips in all kinds of transport (pertaining to the audit subject); supply of drugs; payment of monetary compensations instead of paid tours to sanatorium and spa institutions; expenditures of state authorities of the constituent entities of Russian Federation and local governments related to granting social and economic benefits and privileges to war and warfare veterans, etc.

Vladimir Panskov

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Report on the results of audit of correctness and validity of granting delay of payment and payment by instalments status to the taxpayers of federal taxes and duties contributing to the national budget, as well as validity of tax credits and investments tax credits offered in 2004; likely, control of timeliness of collection of the above-mentioned special taxes and duties by the Ministry of Finance of the Russian Federation and the Federal Tax Service of the Russian Federation.

Goal of audit: verification of compliance of statutory acts and other administrative regulations governing granting of special tax status and payment of delayed taxes and taxes payable by instalments with the provisions of tax and budget legislation of the Russian Federation; organizational framework and compliance of special tax collection activities with the conditions and requirements stipulated by the state; compliance with the official limits of the above-mentioned concessions and tax credits; verification of documents submitted by taxpayers in order to obtain tax concessions; audit of official registries and documents supporting granting and reimbursement of tax concessions, etc.

Sergey Agaptsov

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Report on the results of audit of use of funds granted in 2003 and 2004 to the Executive Board of the Pension Fund of the Russian Federation in view of meeting financial, material and technical needs of the Fund, including purchasing of software and other products.

Goal of audit: verification of legality and expediency of use of funds allotted for maintenance of the Executive Board's staff, including expenditures for remuneration of labour, communications, transportation, public services, and coverage of other current expenses; acquisition of goods and software products; project development and research activities; capital construction and capital repairs of buildings, etc.

Sergey Agaptsov

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Report on the results of audit of efficiency and expediency of use of state budgetary funds granted to State Museum and Exposition Centre ROSIZO (hereinafter referred to as Centre). Goal of audit: verification of efficiency and expediency of use of state budgetary funds granted to the Centre in 2002-2004.

The report covers the following topics: analysis of legislative and statutory documents governing establishment and functioning of the Centre; verification of actual expenses related to chartered activity of the Centre, which were covered at the expense of the state; appraisal of objectives and end results of the Centre's activities from the point of view of efficiency of granted state budgetary funds; audit of execution of the provisions of the Federal Law «On Accounting», as well as the provisions of other statutory documents governing

record keeping, accounting, and financial reporting in Russian Federation; verification of completeness and reliability of financial reports liaised with reception and spending of state budgetary funds.

**Sergey Ryabukhin, Nikolai Tabachkov, Oleg Safonov,
Mikhail Beskhmel'nitsyn**
(p. 195)

Report on the results of audit of efficiency and expediency of use of federal budgetary funds in the Nizhniy Novgorod Region, including use of the federal budgetary funds transferred to the regional budget in 2004 and execution of the federal law on replacement of social benefits by monetary compensation on both federal and regional level.

Subjects of audit: Government of the Nizhniy Novgorod Region; ministries and other executive bodies; administrative bodies of municipalities of the region; selected official bodies, organizations, and enterprises that are budgetary beneficiaries (using data provided by the Office of Federal Treasury in the Nizhniy Novgorod Region); Energy Commission of the Nizhniy Novgorod Region and the Open Joint-Stock Company (OAO) «Nizhnovenergo».

The report covers the following topics: execution of regional budget with regard to the capital investments in 2004; use of federal budgetary funds allotted in 2004 for the implementation of the Federal Target Investment Program «Minimization of Differences in Social and Economic Development of the Constituent Entities of the Russian Federation in 2002-2010 and up to 2015»; use of federal budgetary funds allotted by Federal Compensatory Fund; execution of regional budgetary provisions pertaining to the year 2004 in view of forming the state debt of the Nizhniy Novgorod Region, financing budgetary deficit, and spending funds for servicing of debt instruments; receipt, use and repayment of federal budgetary funds granted to the Nizhniy Novgorod Regional budget within the framework of budgetary credits; tariff regulation in housing and communal services of the Nizhniy Novgorod Region.

Alexander Nazarov
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Analytic report «Current Situation, Problems and Directions of Development of Efficiency of Animal Husbandry in Russian Federation».

The present report is based on the results of the following experts' examinations and analytic research activities: (i) «Current Situation, Problems and Directions of Development of Efficiency of Animal Husbandry in the Russian Federation» examination performed by the audit department for control of state budget expenditures for the reproduction of sources of raw materials and mineral resources, agriculture, fishery, hydrologic system, forest husbandry, and environment protection in 2004 and the expired period of 2005 and (ii) «Analysis and Development of Proposals Regarding Refinement of Economic Mechanisms of Development of Efficiency of Animal Husbandry in Russian Federation» scientific research performed according to the plan developed in common by the Scientific Research Institute (NII) of the Accounts Chamber of Russian Federation and Russian Academy of Agricultural Science and A. N. Nikonov Pan-Russian Institute of Agrarian Problems and Information Technology.

The goal of this research is to analyse the problems that Russian animal husbandry faces today, as well as to determine factors of influence acting upon this sphere and to elaborate proposals aiming at the development of higher efficiency in Russian animal husbandry.