

## **Summary**

### **Sergey Agaptsov**

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The Opinion of the Accounts Chamber of the Russian Federation of the Federal Law draft «On Fulfillment of the Budget of the Pension Fund of the Russian Federation in 2003».

### **Sergey Agaptsov**

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The Opinion of the Accounts Chamber of the Russian Federation of the Federal Law draft «On the Budget of the Social Insurance Fund of the Russian Federation in 2005».

### **Sergey Agaptsov**

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The Opinion of the Accounts Chamber of the Russian Federation of the Federal Law draft «On the Budget of the Federal Fund of the Compulsory Medical Insurance in 2005».

### **Vladimir Panskov**

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The Report on the results of the audit of the calculation accuracy, completeness and timeliness of the tax payments and other obligatory payments to the Federal Budget, the legality, reasonability and purpose usage of the tax and customs benefits, installment and deferral of the tax payments, keeping the approved procedure of the VAT refunding to the enterprises for sold goods (realized works and services) by the joint-stock companies the «YUKOS Oil Company», the «LUKOIL Oil Company», and the «Siberian Oil Company» for the 2003 and the January-March 2004.

The points as below are reflected in the report that are the basic technical and economic indices of the companies activities; fulfillment of the conditions provided by the license agreements on utilization of the mineral recourses; the volume of the capital investments and the investments directed to the development of production; the structure of income of the companies that have been inspected; the condition of the payments to the budget of all levels as for the taxes and other obligatory payments; fulfillment of the established procedure of the tax base estimation as for the main taxes and usage of the ruling rate; the legality of usage of the tax payment benefits; prices' and tariffs' influence in use under the selling of crude oil, oil products, and rendering of services for the formation of the tax base; fulfillment of the tax legislation under VAT refunding from the Federal Budget when crude oil and oil products exporting.

### **Vladislav Ignatov, Alexander Nazarov**

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The Report on the results of the audit of the procedure of the privatization, legality of management and utilization of the objects of the Federal property, and also the results of the production-economic activities of the Joint-Stock Company «The Nakhodkinsky Sea Fishing Port».

The points as below are reflected in the Report: the general information about the Joint-Stock Company «The Nakhodkinsky Sea Fishing Port»; the establishment of the company and distribution of the shares; the production activity of the Company; legality and efficiency of the arrangements, management and utilization of the federal and the joint-stock property; economical-financial activities of the Joint-Stock Company «The Nakhodkinsky Sea Fishing Port».

### **Valery Goreglyad**

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The Report on the results of the audit of purpose and effective usage of the funds of the Federal Budget provided for the Program «The most urgent measures of the struggle against the spread of tuberculoses in Russia» of the Federal Purpose Program «The Prevention and Struggle Against the Diseases of Social Character 2002-2006» of the Ministry of Health Protection of the Russian Federation, Ministry of Agriculture of the Russian Federation and Ministry of Justice of the Russian Federation.

The aim of the audit: to inspect the procedure of the realization of the subprogram «The most urgent measures of the struggle against the spread of tuberculoses in Russia» of the Federal Purpose Program «The Prevention and Struggle Against the Diseases of Social Character 2002-2006», the program measures of which are purposed for stabilization of the epidemiological situation concerned with the spread of the tuberculosis in Russia.

The Report contains the information on financial support of the Program expenses by means of Federal Budget in 2002, 2003 and 2004, on actual fulfillment of provided volumes of governmental capital investments, and also shows the figures of the spread of active tuberculosis decease among the population of the Russian Federation federal regions and others.

### **Valery Goreglyad**

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The Report on the audit of the inspection of the efficiency and expediency of the usage of the funds provided for the state museum-reserve «Oranienbaum» (City of Lomonosov, Leningrad Region) from the Federal Budget for the period from 1998 to 2003 and the expired period of 2004.

The Report contains the information on the financing, organization, situation with the accounting and book-keeping, availability of the credit and debit indebtedness of the museum-reserve «Oranienbaum».

### **Valery Goreglyad**

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The Report on the audit of the inspection of the fulfillment of the Federal Law «On the Federal Budget for 2003» and the Report of the Russian Government on the fulfillment of the Federal Budget for 2003 by the items and sub-items of the functional classification of the budget expenditures of the Russian Federation by the Urals branch of the Academy of Sciences of the Russian Federation (City of Yekaterinburg), as the head executor of the funds of the Federal Budget, the budget authority and receiver of the budget funds, including that of the Federal Purpose Program «The Housing» in 2002-2010.

The Report contains the information on sources of financing of activities of the Urals branch of the Academy of Sciences of the Russian Federation, on organizational and financial support of the activities of its scientific-research centers, managing of the federal property, realization of the Federal Purpose Program «The Housing» in 2002-2010.

### **Vladislav Ignatov**

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The Report on the results of the audit of the expediency and efficiency of the usage of funds of the federal budget, provided in 2003 for the construction of the objects for the Federal Governmental requirements as for the agro-industrial and nature-protection complexes, approved by the Act of the Government of the Russian Federation dated January 21, 2003, № 81.

The aim of the audit is to inspect the procedure of transition of the hotels and property of the former Goscomintourist of the USSR that are in the federal property at the moment to the municipal property of Moscow and the state property of St. Petersburg.

The object of the inspection is legislative and regulatory acts issued by the governmental authorities of the Russian Federation, of St. Petersburg and Moscow. Reporting and book-keeping documents on the selling out of the federal property.

**Sergey Ryabukhin**

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On the results of the audit of financing, purpose and efficiency of the usage of funds of the Federal Budget, provided for the realization of the Federal Purpose Program (FPP) «The Social and Economic Development of the Republic of Bashkortostan for the period under 2006» for 2003 and for the current period of 2004.

The aim of the examination is efficient funds' allocation to the objects provided for by the events of FPP.

The units of the examination are the Council of Ministers of the Republic of Bashkortostan, the Ministry of Finance, the Ministry of the Housing Economy, the Ministry of Construction, Architecture, Transportation, and the number of other ministries and institutions of the Republic of Bashkortostan.

**Vladimir Panskov**

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On the results of the ad hoc audit of the organization of the territorial authorities work of the Ministry of Taxation of the Russian Federation, Treasure House of the Ministry of Finance of the Russian Federation, financial bodies of the administrations of the subjects of the Russian Federation, credit institutions, enterprises and organizations-taxpayers on the fulfillment of the income section of the Federal Budget, as stated by the Federal Law «On the Federal Budget for 2003», in accordance with the requirements of the Tax Code of the Russian Federation, and the Budget Code of the Russian Federation in the Kostroma Region.

The aim of the examination is the work of the territorial Department of the Federal Treasury House, conducting of non-banking operations, fulfillment of the conducting operation functions with the funds that are coming into the Federal Budget, unregulated indebtedness redemption towards the Federal Budget and others.

The subject of the examination is the legislative and other regulatory acts, as adopted by the Legislative and Executive authorities of the Kostroma Region on the problems of the taxation and tax policy, as well as the taxation, treasury, and financial accounts.