

Summary

Complimentary address of the President of the Russian Federation Vladimir Putin to the staff of the Accounts Chamber in connection with the 10th Anniversary of foundation of this auditing institution

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Thesis of the address of the Chairman of the Accounts Chamber of the Russian Federation Sergey V. Stepashin to VII Conference of Association of Audit and Accounts Institutions of the Russian Federation (Moscow, January 27, 2005)

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Winners of the Contest of Association of Audit and Accounts Institutions of the Russian Federation for the title «The Best Auditor of Russia (2004)».

List of honorees awarded with Certificates of Honor of Association of Audit and Accounts Institutions of the Russian Federation

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Alexander Nazarov

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Report on the comprehensive audit of use of funds allocated from the federal budget during the year 2003 and 9 months of 2004 to agricultural and industrial complex of the Amur Region.

The audit objective authorization of expenses from the federal budget and volumes of financing for targeted subsidies to agricultural producers of the Region for implementation of activities on agrochemical soil improvement etc.

The audit subject: documents, confirming allocation of federal budget funds, accounting procedures, agricultural crops insurance agreements etc.

Vladimir Panskov

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The report on the audit in the Federal Tax Service of implementation by the Ministry of Taxation of the Russian Federation of the directive of the Accounts Chamber of the Russian Federation No. 03-03-15/225 dated April 29, 2002, adopted pursuant to the audit of Open Joint Stock Company «Rosneft» Oil Company».

The audit subject: normative and order documents of the Ministry of Taxation of Russia on organization of implementation of the directive of the Accounts Chamber of the Russian Federation, tax audit documentation of organizations, performed pursuant to the given Directive, certificates of audit, resolutions on payment of arrears and fines, including tax sanctions, court rulings on the considered claims, documentation on enforcement of court rulings etc.

Nikolay Loktionov

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The report on the audit of financial and economic activities of Regional Social Fund for Promotion of Social Protection of Employees and Veterans of Labor of Enterprises and Organizations in Extraction and Processing of Precious Metals and Diamonds «Socialzolotofond».

The audit objective: analysis of financial and economic activities of Regional Social Fund for Promotion of Social Protection of Employees and Veterans of Labor of Enterprises and

Organizations in Extraction and Processing of Precious Metals and Diamonds «Socialzolotofond»; review of target use of funds allocated to Regional Social Fund for Promotion of Social Protection of Employees and Veterans of Labor of Enterprises and Organizations in Extraction and Processing of Precious Metals and Diamonds «Socialzolotofond» for the fulfillment of goals stipulated in the Charter.

Sergey Shokhin

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The report on the audit of financial interrelations and efficiency of participation of Bank for Foreign Trade (hereinafter - the Bank) in authorized capital funds of subsidiary and affiliated structures (companies, including commercial banks on the territory of foreign states (Russian Foreign Banks - Roszagranbanks).

The audit objective: assessment of legality and feasibility of acquiring, changing, disposing of and writing of by the Bank of shares in authorized capital funds of subsidiary and affiliated structures etc.

The audit subjects: documents of analytical and control accounting books of Bank for Foreign Trade, normative, order and regulatory documents of Bank of Russia and Bank for Foreign Trade.

Sergey Shokhin

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The report on the audit of the efficiency of active and passive operations with government securities, performed by Bank for Foreign Trade (hereinafter - Vneshtorgbank) starting with the year 2002.

The audit subject: documents of analytical and control accounting books of Bank for Foreign Trade, normative, order and regulatory documents of Bank of Russia and Vneshtorgbank, regulating operations with government securities.

Sergey Shokhin

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The report on the audit of commercial banks and branches thereof (Commercial Bank «Petrokommerz», Joint Stock Commercial Bank «AK BARS», Joint Stock Trade Union Bank «Solidarity») regarding movement of federal budget funds during 2002-2003 including those allocated for specific target programs.

The audit objective: audit of movement of federal budget funds during 2002-2003 including those allocated for specific target programs.

Sergey Agaptsov

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The report on the audit of target use of federal budget funds allocated in 2003 and in the 1st half of 2004 for development of socially significant mass media programs, by the Federal Agency on Press and Mass Media, including performing of cross tax inspections in LLC «Seladon-SV», LLC «Television Company «Class!», LLC «Figaro Studio», CJSC «Television Company VID», LLC «Yuri Vyazemsky Studio «TV-Obraz», International Foundation for Development of Cinema and Television for Children and Young People «Rolan Bykov Foundation».

The following issues are covered in the report: brief description of the legislative base of state support of socially significant mass media programs during the reported period (2003 - I half of 2004); allocation, disposition and use by the Federal Agency on Press and Mass Media of federal budget funds for state support of socially significant mass media

programs; use by beneficiary organizations of federal budget funds allocated for development of socially significant mass media programs, and subsequent distribution of created audio and visual products.

Vladimir Panskov

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The report on the audit of justification of vesting of customs and tax benefits and determination of amounts of obligatory payments, not remitted to the federal budget as a result of application of benefits (under Protocol to Agreement between the Government of the Russian Federation and the Government of the Republic of Turkey on Deliveries of Russian Natural Gas to the Republic of Turkey through the Aquatic Area of the Black Sea dated December 15, 1997), in the Limited Liability Company «Gazexport», «Blue Stream» Pipeline Company (BSPC B.V.) and in customs offices performing export clearance, for the year 2003 and 9 months of 2004.

The audit objective: determination of completeness of remittance of customs and tax payments in favor of the federal budget under shipments of Russian natural gas in accordance with Agreement between Government of the Russian Federation and Government of the Republic of Turkey dated December 15, 1997, as well as justification of vesting of customs and tax benefits.

The audit subjects: LLC «Gazexport», OJSC «Gazprom», «Blue Stream» Pipeline Company (BSPC B.V.), Representation of «Blue Stream» Pipeline Company (BSPC B.V.), Central Energy Customs Office, Gelendjik Customs Terminal of Novorossiysk Customs Office.

Sergey Ryabukhin, Mikhail Beskhmel'nitsyn

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The report on the audit of efficiency and target use of federal budget funds and of specific issues of the district budget implementation in the Nenets Autonomous Area in 2002-2003.

The report contains information on the organization of the budgetary procedure, appropriation and target use of state capital investments, provided by Federal Target Investment Program with regards to construction sites and facilities located on the territory of the Nenets Autonomous Area, use of federal budget funds, allocated to the Area for financing of road facilities, as well as of funds of Territorial Road Fund.

**Sergey Ryabukhin, Vladislav Ignatov,
Nikolay Loktionov, Sergey Shokhin,
Mikhail Beskhmel'nitsyn**

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The report on the audit of efficiency and target use of federal budget funds in the Republic of Sakha (Yakutia) in 2002–2003 and specific issues regarding budget implementation in the Republic during 2003.

The report contains information on the use of funds allocated to the budget of the Republic of Sakha (Yakutia) from the Federal Fund of the Russian Federation Constituents for: equalization of the level of the budget endowment, financing of road facilities, use of subsidies for state financial support of purchase and delivery of oil, petroleum products, fuel and food products to the Extreme North regions for supply of population, entities, social organizations and housing and utilities infrastructure, subventions for compensation and electrical utility tariffs etc.

Sergey Agaptsov
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The report on the audit of use of federal budget funds for the purchase of products of prosthetic and orthopedic industry for 2003 and the first half of 2004; and of implementation of directive of the Accounts Chamber of the Russian Federation on results of audit of efficient use of federal budget funds allocated for purchase of products of prosthetic and orthopedic industry during 2001–2002 by the Federal Agency of Public Health and Social Development, social protection bodies of the Constituent Entities of the Russian Federation (the City of Moscow, the Komi Republic, the Republic of Tatarstan, the Moscow and Novgorod Regions), federal state-owned unitary enterprises («Moscow Orthopedic Footwear Factory», «Reutov Experimental Prosthetics Factory», «Syktyvkar Prosthetic-Orthopedic Factory», «Kazan Prosthetic-Orthopedic Factory», «Novgorod Prosthetic-Orthopedic Factory»).

Audit subjects: the Federal Agency of Public Health and Social Development of the Russian Federation, documents of the abrogated Ministry of Public Health and Social Development of the Russian Federation, social protection bodies of the Constituent Entities of the Russian Federation (those of the Republic of Tatarstan, the Komi Republic, the City of Moscow, the Moscow and Novgorod Regions), federal state-owned unitary enterprises: «Moscow Orthopedic Footwear Factory», «Reutov Experimental Prosthetics Factory», «Syktyvkar Prosthetic-Orthopedic Factory», «Kazan Prosthetic-Orthopedic Factory», «Novgorod Prosthetic-Orthopedic Factory».

Alexander Nazarov, Mikhail Beskhmel'nitsyn,
Vladislav Ignatov, Nikolay Loktionov
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Analytical survey «Current state and measures for further increase of efficiency of use of forest reserves and lumber industry with the goal to secure completeness and timeliness of remittance to the federal budget of the Russian Federation of proceeds, including those from foreign trade with forest resources and lumber products; justification of expenses required for financing of forest preservation and reclamation measures».