

## **Summary**

### **Sergey Agaptsov**

(p. 3)

Report on the results of the audit of social insurance assets for occupational accidents and diseases insurance in the Russian Federation Pension Fund and branch establishment in the Komi Republic for 2003 and the first half of 2004.

The report deals with the following issues: compliance with the regulations on setting allowances and premiums on occupational accidents and diseases insurance tariffs; allocating funding resources for implementation of occupational safety training events of special groups of insured individuals with the Russian Federation Pension Fund, funding resources efficiency control; keeping within the regulations in making capitalized contributions to the Fund in the event of liquidating an insurant legal entity with obligatory occupational accidents and diseases insurance liability; accumulation, distribution and payments regarding the obligatory occupational social insurance system.

### **Sergey Agaptsov**

(p. 17)

Report on the results of the audit of the target and efficient disbursement by the Ministry of Labour of Russia of the federal budgetary resources allocated for public purchasing purposes to social services agencies in 2003.

The subjects of the control inspection are the documents confirming receipt and spending of federal budgetary resources by the Ministry of Labour of Russia, statutes and regulations, and other payment orders, payroll records and primary records, accounting and financial statements, public contracts for purposes of purchasing goods for social services agencies in 2003, bidding documents, etc.

### **Sergey Shokhin**

(p. 24)

Report on the results of the audit of work and efficiency of control on legal execution of the Federal Law, effective since August 7, 2001, #115-FZ «Counteraction to Legalization (Laundering) of Criminally Earned Money and Terrorist Financing» at the Foreign Economic Relations Bank of the USSR.

The objective of the audit: performance efficiency of the system of counteraction to money laundering in accordance with the internal auditing regulations, timely and full information on the clients' money and property transactions subject to compulsory control, submitted by the Foreign Economic Relations Bank to the Federal Financial Monitoring Agency, etc.

### **Sergey Ryabukhin**

(p. 33)

Report on inspection of federal budgetary funds allocated to the Closed Administrative and Territorial Entity (ZATO) of Sarov, Nizhniy Novgorod Region in 2003 and the first half of 2004 for expenditures not covered by the local budget.

The object of the inspection is the management of the above-mentioned funding resources by the ZATO Sarov local administration.

### **Vladimir Panskov**

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Report on theme inspection results of federal budgetary resources allocation and extra-budgetary resources for provision of operation of local departments of revenue at the Russian Federation Ministry of Taxation in the city of St. Petersburg.

The subjects of the control inspection are the budgetary appropriations statements and budgetary obligations limits, budgetary control and estimate of revenues and expenditures, financial reporting, public purchasing contracts, registers and primary accounting documents.

The object of control inspection: St. Petersburg City Department of the Russian Federation Ministry of Taxation.

**Vladimir Panskov**

(p. 54)

Report on the audit results of verification of accounting statements, federal budgetary revenues and other compulsory payments, compliance with legal and well-founded tax-deductible operational regulations, tax credits and deferments, recoverable value-added tax audit in the course of foreign economic activities and foreign partnership relations within the energy complex, tax auditing and customs agencies, and enterprises of the Krasnodar Region over the period of 2002-2003 and the first half of 2004.

The objective of the audit is to evaluate performance of tax auditing and customs agencies in providing efficient protection of economic interests in Russia as regards to full federal budgetary revenues and obligatory payments in the course of foreign economic activities, including provision of services. Also to verify compliance with the tax regulations of the Russian Federation in providing federal budget refunding of value-added tax to products (work orders, services) - exporting companies.

The objects of the audit are the Krasnodar Region Department of the Russian Federation Ministry of Taxation, dependent tax agencies, taxpayers, Tuapse and Novorossiysk Customs Agencies, «KNPZ-Krasnodareconeft» Close Company, «Chernomortransneft» Joint Stock Company, «Novorossiysk Fuel Company» Close Company, «Rosneft-Tuapsenefteproduct» Joint Stock Company, and participants of foreign economic activities.

**Alexander Nazarov**

(p. 74)

A report on the value-for-money audit on efficiency of land resources management by research institutions, test and development farms of the Russian Academy of Agricultural Sciences (RI and TDF/RAAS) in the Southern Federal District (the Republic of Adygeya, Krasnodar Territory, Stavropol Territory, Rostov Region).

The key value-for-money audit results are as follows: the land resources management techniques in research purposes have proved sufficiently highly efficient in development and agricultural applications of new crop varieties and cropping cultivation technologies; over the period from 1991 until 2003, land resources efficiency by research institutions, test and development farms of the Russian Academy of Agricultural Sciences (RI and TDF/RAAS) has a steady tendency to declining for a score of the reasons of economic, technological and administrative nature; solely in the Southern Federal District it is possible to increase gross annual grains crop to 40.1 million tons, that is twice as much as the average annual production efficiency rates within 2001-2003.

**Alexander Nazarov**

(p. 93)

Report on the audit of compliance with licensing agreements and mineral resources management requirements with regard to adequate federal budgetary revenues of the Russian Federation in 2003 at the Ministry of Natural Resources, the Republic of Bashkortostan, Orenburg Region, Nenets and Khanty-Mansy Autonomous Areas (in partnership with regional auditing agencies).

The audit objective is to determine compliance with effective legislative framework of natural resources management relations in the area of natural resources management li-

censing, fulfilment of licensing terms and conditions, federal budgetary revenues from natural resources management, the government control over compliance with licensing conditions by natural resources managers, and actions taken to deal with violations.

The subjects of the audit are the standard acts and statutes regulating licensing procedures; compliance with licensing requirements and conditions; federal budgetary revenues from natural resources management.

### **Sergey Ryabukhin**

(p. 119)

Report on the results of the expert analysis of public spending on the Chechen Republic governmental agencies of the Russian Federation, and other institutions regardless of ownership status, provided for economic and social recovery of Chechen Republic in January-September 2004.

The objective of the inspection is to control the federal budgetary and extra-budgetary spending of funding resources provided for the Chechen Republic in January-September 2004.

The object of the inspection is the income-expenditure analysis of the Chechen Republic budget, federal target programs directed at recovery needs of the Chechen Republic in 2004.

### **Sergey Agaptsov**

(p. 146)

Report on the results of accounting inspection of the Russian Federation Pension Fund, pension contributions in special units of individual accounts of insured persons (participants), and accounting (financial) statements of 2003 and the first half of 2004 within the Russian Federation Pension Fund and affiliated establishments in the Udmurt Republic and Tyumen Region.

The objective of the inspection is to determine compliance of the accounting procedures within the Russian Federation Pension Fund, pension accumulative contributions in special units of individual accounts of insured persons, and also accounting (financial) statements of 2003 and the first half of 2004 with legislative acts and other standard statutes in the area of accumulation and investment of pension accruals.

The subject of the inspection is the process of accumulation and investment of pension accruals within the Russian Federation Pension Fund in financing the accumulative pension system of occupational benefits.

The objects of the inspection are the Russian Federation Pension Fund, affiliated agencies in the Udmurt Republic and Tyumen Region, Federal Agency «Individual Accounts Information Centre», and «United Depository Company» Close Corporation.

### **Sergey Shokhin**

(p. 158)

Report on the results of appraisal and analysis of effective legal framework regarding public regulations on the part of the Federal Insurance Supervision Agency of Federal Budgetary Funds within the government financing of obligatory national insurance.

The report deals with legal regulations of the government control over the obligatory national insurance; the effective legal documents regulating licensing procedures of insurance companies, also within the framework of the obligatory national insurance, as well as supervision and monitoring of financial soundness and solvency of insurance companies in accordance with the current legal regulatory documents.

### **Vladimir Panskov**

(p. 179)

Report on the audit results of verification of accounting statements, federal budgetary revenues and other compulsory payments, compliance with legal and well-founded tax-deductible operational regulations, tax credits and deferments for the Stavropolregiongaz Limited Liability Company and tax auditing agencies of the Stavropol Territory over the period of 2003 and nine months out of 2004.

The subjects of the audit are the standard and administrative documents regulating economic activities of the enterprise; annual and periodic financial statements; accounting records and accompanying primary documents; tax returns.

The objects of the audit are the Stavropol Region Gaz Products Selling Limited Company, Stavropol City's Promyshlenny District Inspection of the Russian Federation Ministry of Taxation.

### **Vladimir Panskov**

(p. 189)

Report on the results of the selective audit of putting into effect of statements and other decisions of the Accounts Chamber Collegium of the Russian Federation made in accordance with the audit performed (with regard to control over the federal budgetary revenues).

The subject of the audit is the information concerning federal and regional governmental agencies on putting into effect of statements and other decisions of the Accounts Chamber Collegium of the Russian Federation arising out of the inspection activities and control over federal budgetary revenues in the constituent entities of the Russian Federation in 2004.

### **Sergey Shokhin**

(p. 212)

Report on the results of the audit of execution of Directive #454 of the Russian Federation Government, effective since April, 2, 2002, regarding the privatization process of the state-owned shareholdings of the joint stock banks («Conversebank» Closed Joint Stock Bank and «International Joint Stock Bank», «Morbank» and «Transcreditbank» Joint Stock Banks), owned by federal national corporations.

The subject of inspection are the legislative, regulatory, instructive implementing documents; accounting, auditing, contractual, payroll records, and other documents regarding the present inspection report.