

## **Summary**

**Alexander Nazarov**

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Report on the results of auditing the use of state property and budgetary funds allocated in 2002 and 2003 to companies and other organizations of fishing industry of the Republic of Karelia, Archangelsk, Kaliningrad, Murmansk, and Pskov Regions of the North-West Federal Area of Russian Federation. Subject of audit: accounting documents reflecting production, financial operations, and use of state property, as well as use of material and financial resources in the years 2002 and 2003. The report shows the amount of state property invested in the above-mentioned fishing companies and the efficiency of its use; also, it shows the amount received and mode of use of state, material, and financial resources, as well as revenues obtained by state companies and other type organizations from entrepreneurial and other profit-generating activities. The report also provides general characteristic of production and financial operations of audited fishing companies and organizations.

**Mikhail Beskhmel'nitsyn**

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Report on the results of auditing of financing and specific use in 2002-2003 of state capital investments within the framework of the Federal Target Investment Program for construction of sites and objects located in the Constituents of the Russian Federation (Republic of Mordovia, Belgorod, Leningrad, and Yaroslavl Regions). During the audit legal and regulatory instruments were analyzed; also, reported data on financing of construction sites and other beneficiaries of the Federal Target Investment Program and general information regarding investment activities and situation of Russian construction sector of economy were given attention.

**Mikhail Beskhmel'nitsyn**

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Report on the results of audit of financial standing and use of financial funds allocated in 2002-2004 from state budget to Federal State Unitary Enterprise (FGUP) «State Trust «Arktikugol», located in Norwegian Spitsbergen Archipelago. Goal of audit: compliance with the current legislation and regulatory acts governing the work of Russian organizations on Norwegian Spitsbergen Archipelago.

Subject of audit: financial policy implemented by FGUP «State Trust «Arktikugol», including contracts, agreements, treaties, technical and economical justifications, business plans, expert opinions, financial, banking and other documents; verification of compliance of the above-mentioned documents with legal and regulatory framework of Russian Federation.

**Alexander Belyakov, Alexander Kushnar**

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Report on auditing of accounting and use of rights associated with intellectual property items elaborated at the state budget expense within the framework of performance of research, development, and technological work of military, special, and double destination by Federal Agency for Legal Protection of Intellectual Property Items of Military, Special and Double Destination of the Ministry of Justice of Russian Federation.

The goal of audit consists in appraisal of the following factors: compliance of current accounting, use, security, and protection of rights schemes concerning intellectual property items elaborated at the state budget expense with the current legislation; legality of existing scheme of accounting, grounds for expenditures and integrity of passing to state budget of revenues obtained from activities liaised with disposition of state rights to intellectual property items; thoroughness and accuracy of implementation of decisions of the Collegium of Accounts Chamber of Russian Federation regarding previously performed audits.

**Alexander Belyakov**

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Report on the results of auditing financial and economic activity of Russian Fund of Federal Property (RFFP) and North-West Interregional Office of Russian Fund of Federal Property (NWIO), including the efficiency of implementation of 2003 Federal Property Privatization Program, as well as execution of the decisions of Commission of Accounts Chamber of Russian Federation regarding previously performed audits. Goal of audit: verification of funds spent for the organization and performance of federal property privatization and their comparison with the approved expenditures; establishment of control mechanisms concerning collection of funds generated by sale of property which was arrested, confiscated, legally acknowledged as ownerless, or otherwise requisitioned by federal executive bodies, as well as their comparison with the approved expenditures; verification of other incomes of RFFP obtained from activities compliant with the Statute of RFFP, including long-term financial investments and passing of temporarily available off-budget funds in bank savings accounts.

**Sergey Ryabukhin, Mikhail Beskhmel'nitsyn,  
Alexander Kushnar and Nikolai Loktionov**

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Report on the results of auditing efficiency and compliance with the intended use of federal budgetary funds in the Irkutsk Region in the years 2002, 2003 and the period elapsed since the beginning of 2004, as well as on selected problems of implementation of the Irkutsk Region budget of the year 2003 and the elapsed period of 2004.

The report dwells on the following topics: formation and execution of revenues and expenditures of the budget of the Irkutsk Region; use of financial aid provided by the federal budget, as well as use of compensations provided by the Federal Fund under the form of subsidies and subventions aimed at the implementation of federal and local laws possessing social impact; use of federal budgetary funds allocated as subsidies for maintenance of housing, communal, social, and cultural facilities, whose management was delegated to local autonomous bodies; use of federal funds allocated for state financial support of acquisition and marketing of goods in Extreme North of Russia and equally distant regions; certain aspects of financing and compliance with the intended use of state investments provided by Federal special construction investment program for the Irkutsk Region; use of federal road fund; financing of the Office of Public Prosecutor from federal budget; and finally, use of target foreign loans guaranteed by the Government of Russian Federation.

**Vladimir Panskov**

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Report on the results of auditing of the procedure of accrued taxes offset by foreign trade companies in accordance with the provisions of Tax Code of Russian Federation and Customs Code of Russian Federation with Moscow South Customs. Goal of audit: appraisal of efficiency of measures carried out by Russian customs authority in view of providing thorough offset of accrued taxes with the federal budget; appraisal of compliance of Russian customs authority with the current legislation during the enforcement of accrued taxes offset by debtor foreign trade companies.

**Mikhail Surkov**

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Report on the auditing of use of federal budgetary funds provided to the Ministry of Justice of Russian Federation, as well as off-budget revenues in State Company «Russian Federal Centre of Legal Expertise», Scientific Centre of Legal Information, and State Registration Chamber. The report provides account of violations and flaws in use of federal property, federal budgetary funds, and off-budget funds discovered by the audit.