

Summary

Alexander Nazarov

(p. 3)

Report on the results of audit of use of state budgetary funds apportioned during the year 2003 and the elapsed period of 2004 to federal state institution «State Commission of Russian Federation for Testing and Protection of Selection Progress».

Goal of audit: use of budgetary funds allocated for capital expenditures, including the equipment excluded from construction estimates; disposition, use and management of federal property; accounting and use of funds obtained from entrepreneurial and other profit-generating activities; general situation in book-keeping and accounting of the nominated institution.

Sergey Ryabukhin

(p. 15)

Report on the results of audit of use of state budgetary funds apportioned in the year 2003 and the elapsed period of 2004 as financial aid to the budget of Samara Region in order to support the implementation of appropriate target federal programs, as well as of certain aspects of regional budget implementation.

Goal of audit: verification of use of state budgetary funds apportioned to Samara Region out of the Compensations Fund; verification of Regional Finance Reform Fund subsidies granted to Samara Region for implementation of regional finance reform and enhancement programs; verification of subsidies granted as budgetary loans for coverage of losses of residential facilities, community services, as well as social and cultural establishments handed over to local governments.

Vladimir Panskov

(p. 32)

Report on the results of audit of tax structure, thoroughness and timeliness of tobacco excise collection by the Ministry of Finance of Russian Federation, as well as the payment of the above-mentioned excises by tobacco producers of the Volgograd and Yaroslavl Regions; development of tax structure, as well as audit of thoroughness and timeliness of payment of state tobacco excises by a tobacco dealer in Moscow during the year 2003 and the elapsed period of 2004.

Goal of audit: calculation and payment of tobacco excises and other tax payments, as well as their influence on the revenues of federal budget. The report provides economic grounds for the introduction of combined rate of tobacco excise, as well as its impact upon the revenues of federal budget of Russian Federation; offers analysis of budgetary settlements in the year 2003 and the elapsed period of 2004; examines the dynamics, as well as thoroughness and timeliness of calculation and payment of taxes, duties and excises by tobacco producers of Russia; studies the impact of modification of selling prices and product range shifts on the amount of paid excises and income tax during the years 2003 and 2004; and finally, offers figures on dynamics of production profitability as a whole and in separate branches. The report also contains proposals on perfection of calculation and collection of tobacco excises.

Alexander Belyakov

(p. 48)

Report on the results of audit of activity of the Ministry of Property Relations of Russian Federation and territorial office of the Ministry of Property Relations of Russian Federation «Moscow City Federal Property Agency» related to the execution of property rights concerning allocation of funds to state budget of the years 2003 and 2004 generated by sale of immovable assets of federal state unitary enterprises, as well as to compliance with the procedure of disposition and functional use of property of federal state unitary enterprises charged with the task of sale of federal property.

Subject of audit: documents issued by federal executive bodies for approval of bargains with the property of federal state unitary enterprises, as well as documents proving allocation of funds received as a result of sale of the above-mentioned federal property to the state budget.

Alexander Nazarov

(p. 65)

Report on the results of audit of efficiency and execution of end use objectives of federal budgetary funds invested during the year 2003 and the elapsed period of 2004 in the authorized capital of Open Corporation «Rosagroleasing» (trans. Russian Agricultural Leasing Company) (hereinafter referred to as RALC).

Goal of audit: analysis of technical situation of Russian agriculture; analysis of investments in the authorized capital of RALC; analysis of financial and economic activity of RALC; appraisal of the degree of performance of goals and objectives set forth before RALC; general compliance of book-keeping and accounting of RALC with state standards; comparison of leasing contracts concluded between RALC and agricultural equipment suppliers with the nomenclature, as well as the real cost of leased equipment; check up of refunding of lease financing.

Alexander Nazarov

(p. 91)

Report on the results of «Audit of efficiency of use of state budgetary funds allocated in the years 2002-2003 for performance of environment protection measures within the framework of Convention on the Protection of the Marine Environment of the Baltic Sea Area (briefly referred to as the Helsinki Convention) of the Kaliningrad Region, City of Saint Petersburg and Leningrad Region» verification performed conjointly with Accounts and Control Chamber of Leningrad Region and Accounts and Control Chamber of the City of Saint Petersburg in the context of international parallel audit».

Goal of audit: compliance of legal framework of Russian Federation with the provisions of the Helsinki Convention; efficiency of use of state funds apportioned during the years 2002 and 2003 for the implementation of protection of the marine environment of the Baltic Sea area; degree of compliance of Administration of the City of Saint Petersburg and Kaliningrad Region Administration with the requirements of submissions of the Accounts Chamber of the Russian Federation regarding the results of «International Parallel Audit of Protection of the Marine Environment of the Baltic Sea» based on the Helsinki Convention of 2001.

Mikhail Beskhmelitsyn, Alexander Belyakov, Nikolai Loktionov

(p. 113)

Report on the results of audit of efficiency of financial and economic activity, as well as use of the federal property by the Open Corporation «Murmansk Marine Steam Navigation Company».

The goal of audit consisted in research and analysis of: effectiveness of economic and financial activity of the Open Corporation «Murmansk Marine Steam Navigation Company» and its compliance with the legislation of Russian Federation; procedure of assignment and securing of property rights pertaining to immovable assets devoid of privatization; effectiveness of use and disposition of federal and company property, as well as their compliance with current Russian legislation; compliance with legal requirements on safety of conservation of spent nuclear fuel on «Lepse» sailing technical base, as well as efficiency of its maintenance and utilization; execution of the provisions of submission of the Accounts Chamber of the Russian Federation Nr. 11-260/11-3 dated May 18, 2004.