

## **Summary**

### **Alexander Nazarov**

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Report on the results of the audit of elimination of violations discovered during previous audit of use of financial resources borrowed under state guarantees for the purpose of acquisition of corn; also, evaluation of efficiency of mechanism of promotion of local farmers proposed by the Ministry of Agriculture of the Russian Federation, Federal Agency for Agriculture, and Federal State Unitary Enterprise «Federal Agency for Regulation of Food Market» of the Ministry of Agriculture of the Russian Federation. The report contains information regarding allotment and use of federal budgetary funds under the form of subventions and grants, and development and further implementation of submission of the Accounts Chamber of the Russian Federation regarding the results of the previous audit.

**Sergey Ryabukhin, Mikhail Beskhmel'nitsyn**

**(p. 14)**

Report on the results of the audit of efficiency and expediency of use of federal budgetary funds allotted to the Republic of Khakasia in the years 2002 and 2003; implementation of certain items of republican budget in the year 2003.

Goal of audit: verification of structure of budgetary and financial processes implemented in the Republic of Khakasia in 2003; receipt and use of financial aid provided from the federal budget for implementation of the All-Russian Population Census in Khakasia; receipt and use of subventions granted for partial recovery of expenditures committed by consolidated budgets of the constituent entities of the Russian Federation within the framework of distribution of grants for payment of rent and public utilities to population of the republic; receipt and use of subventions granted for stabilization of consolidated budget receipts affected by adoption of the second part of the Tax Code, subsequent increase in the tariff rate (tax rate) of the first rate of the Common Tariff of remuneration of those employed by public enterprises and organizations, and so on.

**Alexander Belyakov**

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Report on the results of the audit of efficiency and expediency of decisions of managing bodies of Russian Joint-Stock Company «EES Rossii» regarding re-organization of subsidiary companies, distribution of shares of re-organized companies, and acquisition of assets for the companies established as a result of re-organization. Goal of audit: establishment of efficient control mechanism of use of federal property and adoption of decisions concerning its management during the development and implementation of reorganization of the RJSC «EES Rossii», as well as its branch offices and subsidiary companies. In particular, the report provides data concerning the activity of management bodies of the RJSC «EES Rossii» and its branch offices and subsidiary companies affecting re-organization of power and electric companies; compliance of the structure of assets and liabilities of companies created as a result of re-organization with the provisions of current legislation and other regulations in the field of re-organization of power industry; legitimacy of decisions of managing bodies of RJSC «EES Rossii» regarding re-organization of its affiliated companies; and efficiency of long-term financial investments.

**Alexander Belyakov**

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Report on the results of the audit of thoroughness of accounting, as well as management

efficiency and compliance with the current legislation of use and disposition of historic and cultural heritage of federal (national) significance located in the Central Federal District in the years 1992–2003. Particularly, the audit included the Ministry of Culture and Mass Communications of the Russian Federation; Federal Service for Legislation Observance Control in the Field of Mass Communications and Protection of Cultural Heritage; Federal Agency for Culture and Cinematography; Federal Agency for Cadastre of Real Estate; Federal Agency for Federal Property Management, as well as its territorial offices; and local executive bodies of the constituent entities of the Russian Federation located in the Central Federal Area, who are responsible for cultural issues, protection of monuments, and federal property management in the above-mentioned territories. The report provides details regarding the following subjects: legal framework of proprietary relations in the field of protection of cultural heritage (monuments of history and culture) of the peoples of the Russian Federation by the state; legal status and organizational structure of executive bodies charged with protection of cultural and historic monuments of federal significance; financing of conservation, restoration and rehabilitation of cultural and historic monuments of federal significance; activities of the Russian Federation Ministry of Culture and the Ministry of Property Relations liaised with use of federal property attributed to cultural (or historic) heritage of federal significance; and other questions.

**Vladimir Panskov**

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Report on the results of the audit of observance of the economic interest of the Russian Federation in the course of calculation and collection of customs duties from the Russian exporters of timber and wood products, as well as the implementation of accurate VAT recovery to the Russian enterprises involved in export of goods and services in China and Finland by tax and customs authorities during the year 2004 and January of 2005. Goal of audit: compliance with the provisions of current legislation of the Russian Federation regarding calculation and collection of taxes and customs duties; also, recovery of VAT collected on export of the Russian timber and wood products to China and Finland from the Russian export companies. The audit also followed the propose of verification of observance of economic interest of Russian Federation by export companies, as well as the extent of control of the above-mentioned export companies by tax and customs authorities of the Russian Federation.

**Sergey Ryabukhin**

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Report on the results of audit of efficiency and expediency of use of state funds allotted to the Tula Region, including the use of federal budgetary funds transferred to the Tula Region budget in the year 2004. The report contains information regarding the structure of budgetary and financial processes implemented in the Tula Region in 2004; use of federal budgetary funds allotted to the Region under the form of subventions from the compensation fund in order to maintain budgetary balance; use of subventions and grants granted to the Tula Region within the framework of the Federal Target Investment Programme «Reduction of Differences in Social and Economic Development of Different Regions of Russian Federation» (years 2002-2010 and up to the year 2015); use of subventions provided from the Co-Financing Foundation for Social Expenditures for partial recovery of grants offered to population for payment of rent and public utilities.

## **Sergey Ryabukhin**

**(p. 208)**

Report on the results of audit of efficiency and expediency of expenditures committed by the constituent entity of the Russian Federation, including federal budgetary funds transferred to the budget of the Republic of Dagestan. Goal of audit: verification of the implementation of budget of the Republic of Dagestan; implementation of supply of the republican budget; interaction of republican budget with the budgets of municipalities; use of funds provided by the Compensations Foundation; receipt and use of subventions provided for partial recovery of expenditures committed under the form of grants for payment of rent and public utilities distributed to population.