

Summary

Sergey Ryabukhin

(p. 3)

Inspection report provides the information on application of the federal budget resources allocated to the Pskov Region for implementation of the Federal Target Program «Lowering of differences in social and economical development of the Russian Federation regions (2002-2010 and till 2015)» and on separate issues of the regional budget execution in the years of 2002-2003 and in the expired period of 2004. The report elaborates on the activities of the executive authorities aimed at lowering the disequilibrium in the social and economical development of the region and on the creation of a favourable investment climate.

Sergey Agaptsov, Valery Goreglyad, Alexander Piskunov, Mikhail Surkov, Sergey Ryabukhin

(p. 11)

Integrated inspection report concerning the execution of the Federal Law on replacement of social allowances with monetary indemnifications at the federal and regional levels in I quarter 2005. The report elaborates on the following issues: execution of the Federal Law No. 122-FZ dated August 22, 2004 in the Russian Federation constituents; organization of privileged pharmacological supplies in the Russian Federation constituents at the federal and regional levels; provision of monthly social allowances to privileged categories of citizens; social support of separate categories of citizens with regard to sanatorium-and-resort treatment and their transportation to sanatorium-and-resort institutions and back; implementation of social assistance in the form of free travel services in commuter railway transport; monetary indemnifications to military servicemen (military retirees) and members of their families instead of previously granted privileges and control of execution of the Federal Law No. 122-FZ dated August 22, 2004 in the sphere of national security and law-enforcement activities.

Sergey Agaptsov

(p. 46)

Inspection report on formation and efficient application of the assets allocated from the Social Insurance Fund of the Russian Federation and its regional office in Yamalo-Nenets Autonomous Area (hereinafter referred to as the Regional Office) in 2003-2004.

The report elaborates on the following issues: application by the Regional Office of the revenues and expenditures of the Social Insurance Fund of the Russian Federation in 2003-2004; feasibility of the expenses incurred in connection with the day-to-day operation of the Regional Office and feasibility of capital expenditures; observance of the contractual discipline and enforcement of applicable norms regulating the procedure of tenders for supplies of goods, performance of works and rendering of services; status of settlements with organizations and enterprises, actuality of receivables and payables; measures taken in order to reduce insurers' indebtedness and to increase the collection of compulsory industrial injuries insurance contributions; fulfilment by the Regional Office of the recommendations issued by the Accounts Chamber of the Russian Federation and of the decisions made by other regulatory authorities based on the previous inspection results.

Sergey Ryabukhin

(p. 55)

Inspection report on the efficiency and practicability of application of Primorsk Territory public funds in 2004, including the application of the federal budget resources transferred to the budget of the Territory, as well as the execution of the Federal Law on replacement of social allowances with monetary indemnifications at the federal and regional levels in I quarter 2005. Inspection objects: Primorsk Territory Administration, Primorsk Territory Financial Department, Social Security Administration, Primorsk Territory Department of the Federal Treasury attached to the Ministry of Finance of the Russian Federation, Primorsk Territory Department of the Federal Taxation Service.

The report elaborates on the following issues: budgeting management in Primorsk Territory; formation and application of Primorsk Territory budget revenues; financial aid to Primorsk Territory budget from the federal budget; application of the federal budget resources for implementation of Federal Target Programs; application of the Primorsk Territory budget expenditures; implementation of the Federal Law on replacement of social allowances with monetary indemnifications in Primorsk Territory.

Alexander Nazarov

(p. 77)

Audit report on the application efficiency of the federal budget resources and RF constituent budget resources allocated to agricultural and environmental sectors of the Kursk Region.

The report elaborates on the application of the federal budget resources and the Kursk regional budget resources allocated to agricultural and environmental sectors in 2004, and namely for implementation of the Federal target programs such as «Enrichment of Russian soils in 2002-2005», «Social development of rural regions till 2010» and for financial leasing of agricultural machinery; on the application of the revenues from the entrepreneurial and other commercial activities; the analysis is also provided in respect of basic indexes of the region's agricultural and industrial complex.

Vladimir Panskov

(p. 117)

Inspection report on management of the activities carried out by territorial taxation, treasury and financial agencies, separate credit institutions and taxpayer organizations and relating to the application of the federal budget revenues as required by the Tax Code of the Russian Federation and the Budget Code of the Russian Federation in the year of 2004 and in the expired period of 2005 in Khanty-Mansi Autonomous Area - Yugra.

The report elaborates on the observance by territorial taxation, treasury and financial agencies, separate credit institutions and taxpayer organizations of the taxation and budget legislation when applying the federal budget revenues in Khanty-Mansi Autonomous Area - Yugra, the compliance of normative and regulatory acts and decisions adopted by legislative and executive authorities of Khanty-Mansi Autonomous Area - Yugra with the federal legislation and other normative and regulatory acts of the Russian Federation on the issues of taxation, fiscal policy and other issues.

Vladimir Panskov

(p. 131)

Inspection report on the correctness of calculation, completeness and timeliness of payment of taxation, customs and other mandatory amounts payable to the federal budget, observance of the established procedure of VAT reimbursement to the enterprises for exportation of goods (works, services) in the year of 2004 and in the expired period of 2005 by the customs agencies and open joint-stock enterprises, such as Tatneft (Republic of Tatarstan), Surgutneftegas (Khanty-Mansiysk Autonomous Area - Yugra), Tyumen Oil Company (Moscow, Tyumen Region and Khanty-Mansiysk Autonomous Area - Yugra) and their structural subdivisions (subsidiary enterprises).

Purpose of the inspection: to determine the correctness of calculation and payment of fiscal and customs duties, as well as observance of the established procedure of VAT reimbursement to the enterprises for exportation of goods (works, services). Feasibility of granting delays, instalments of date, tax and capital credits to enterprises.

Sergey Agaptsov

(p. 151)

Inspection report on the execution of the 2004 Budget of the Russian Federation Pension Fund in the Primorsk Territory Department of the Pension Fund of the Russian Federation.

Purpose of the inspection: application by the Primorsk Territory Department of the Russian Federation Pension Fund of the planned budget revenues and expenditures meant for pension and allowance payments in the year of 2004.

Sergey Ryabukhin, Mikhail Beskhmel'nitsyn, Oleg Safonov

(p. 160)

Inspection report on the efficiency and practicability of application of the Kursk Region public funds, including the application of the federal budget resources transferred to the regional budget in 2004, and the execution of the Federal Law on replacement of social allowances with monetary indemnifications at the federal and regional levels.

Purpose of the inspection: regional budget execution, application of funds allocated from the Federal Fund of financial support of the Russian Federation constituents in the form of donation meant for equalization of the budget support level and the donation meant for support of the measures aimed at balancing the budgets of the Russian Federation constituents, application of subsidies meant for implementation of the Federal Law «On social protection of disabled persons in the Russian Federation», application of the subvention meant for implementation of the Federal Law «On public welfare payments for childless citizens», application of donations from the Fund of Co-Financing of the Federal Budget Social Expenditures meant for partial compensation of expenses incurred by the Kursk Region budget and pertaining to granting social subsidies meant for payment of accommodation and community charges.

Alexander Nazarov

(p. 189)

Inspection report on the proper and efficient application of the federal budget resources allocated for construction of the administration block of the state scientific institution «The Kovalenko All-Russian Research Institute of Experimental Veterinary Medicine» attached to the Russian Academy of Agricultural Sciences.

The report provides the information on the observance of the financing procedure and feasibility of the federal budget resources allocation for construction of the administration-and-laboratory block of the state scientific institution «The Kovalenko All-Russian Research Institute of Experimental Veterinary Medicine», as well as on the fulfilment of obligations by the investor of the administration block construction.

Nikolai Tabachkov

(p. 206)

Inspection report on the implementation of technical assistance projects financed by TESIS in the Russian Federation - the inspection was carried out with the Ministry of Economic Development and Trade of the Russian Federation and with fund recipients (managers) (optional).

Purpose of inspection: to determine the amount of funds (resources) allocated under technical assistance projects in the Russian Federation, as well as the efficiency of TESIS projects.

Mikhail Beskhmel'nitsyn

(p. 234)

Memo «Petroleum price situation on the Russian Federation domestic market».

In his memo the author analyses the causes that led the growth of average retail petroleum prices, the changes in taxation of transactions for the sale of petroleum products in separate Russian Federation constituents (Krasnodar Territory, Moscow and Perm Regions) and makes the estimate of the bottom-line performance of the fuel-and-power sector in 2004.