

**Summary**  
**The Materials of the 9<sup>th</sup> Conference of the Association of Audit and Accounts  
Institutions of the Russian Federation (December 6, 2005, Moscow)**

**Sergei Stepashin**

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A speech by Chairman of the Accounts Chamber and Chairman of the Association of Audit and Accounts Institutions titled «The Role of the Association of Audit and Accounts Institutions of the Russian Federation in the Emergence and Development of the System of External State and Municipal Financial Control».

The results of a contest held by the Association for the title of the Best Financial Controller.

**Sergei Stepashin**

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A speech by Chairman of the Accounts Chamber of the Russian Federation at the seminar-meeting on matters of control activities (December 7, 2005, Moscow, the Kremlin).

**Valery Goreglyad**

(p. 15)

A speech at the expanded meeting of the Collegium of the Accounts Chamber «On the Results of the Audit of the Effectiveness of Using State Resources to Provide Citizens of the Russian Federation with Free Medical Assistance Provided in Conformity with the Requirements of Article 41 of the Constitution of the Russian Federation» (taking into consideration materials of the audit and accounts institutions of the RF Constituent Entities).

**Vladimir Panskov**

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A report on the results of audit of the correctness of calculation, thoroughness and timeliness of payment of tax and other obligatory payments to the federal budget in tax agencies, the Open Joint-stock Companies «Buryatzoloto» (Republic of Buryatia), «Omolonsk Gold Ore Company» (Magadan Region) and their structural divisions for 2004 and the completed period of 2005. The goal of the check was to determine whether taxes and other obligatory payments to the federal budget were properly calculated and paid, make sure that the established procedure for compensating the value-added tax in the sale of goods (work, services) for export was followed, and determine whether it is justified to grant privileges, respites, installment plans, tax and investment loans to extracting companies.

**Vladimir Panskov**

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A report about the results of audit of the organization and of the thoroughness of charges and remittances to the budget of customs payments and other taxes from companies engaged in importing in 2004 and January-May 2005 at the Northwestern Customs Office and customs agencies reporting to it. The goal of the check was to assess the correctness and timeliness of charges and the thoroughness of remittances to the federal budget of customs payments from companies engaged in foreign trade, determine the legality and justification of granting customs exemptions to companies engaged in foreign trade and oversight of customs agencies for targeted uses. The offices that were audited include: the Northwestern Main Customs Office, and the St. Petersburg, Baltic and Vyborg Customs Offices.

**Vladimir Panskov**

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A report on how federal and extra-budgetary funds were spent on the maintenance of organizations under the control of the Federal Tax Service in the Federal State Medical and

Prophylactic Institution «Clinic of the Federal Tax Service» and the Office of the Federal Treasury in Moscow. The task was to check regulatory enactments and other decrees that provide the basis for transactions with federal budget and extra-budgetary funds, as well as the use of federal property, an estimate of the income and expenses of the Federal State Medical and Prophylactic Institution «Clinic of the Federal Tax Service», accounting statements, documents on payment and other primary documents that confirm the completion of transactions with the funds from the federal budget and extra-budgetary funds.

**Mikhail Beskhamelnitsyn**

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A report on the results of audit of the limited liability company «Astrakhangazprom», a subsidiary of the open joint-stock company «Gazprom» with regard to the legality and expediency of the sale in 2002 of heavy docks on the Buzan River to the Limited Liability Company «Buzan Port». The subject of audit: the title documents of «Astrakhangazprom», LLC, to the docks of heavy and construction cargo for subsequent sale to «Buzan Port», LLC.

The report includes the results of the production activities of «Astrakhangazprom», LLC, the circumstances of the sale of the docks, and the economic consequences of the sale of the dock complex on the Buzan River.

**Sergei Ryabukhin, Nikolai Tabachkov, Viktor Kosourov**

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A report on the results of audit of the use of federal budget funds allotted to Saratov Region in 2004, and separate questions regarding the fulfilment of the regional budget and fulfilment of the federal law on the replacement of benefits with monetary compensation on the federal and regional levels. The report included the following matters: the organization of budget and financial activities, fulfilment of the revenue and expense sides of the regional budget, the use of money from the reserve fund, loans from the budget issued from the regional budget to local budgets, budget credits issued to legal entities from the regional budget, the use of federal budget money, a check of the state of the state debt of the Saratov Region, a check in the Russian Finance Ministry and Vneshekonombank of the legality of attracting targeted foreign borrowing and the efficiency of the use of such borrowing obtained under the guarantee of the Government of the Russian Federation.

**Sergei Agaptsov**

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Findings of the Accounts Chamber of the Russian Federation on a report about the fulfilment of the budget of the Pension Fund of the Russian Federation for 2004 presented by the Government of the Russian Federation to the Federal Assembly of the Russian Federation in the form of a draft federal law. The findings contain an analysis of the fulfilment of income-producing and expense items of the budget of the RF Pension Fund in 2004, an analysis of the fulfilment and implementation of the text items of the budget of the RF Pension Fund, and an analysis of the fulfilment by the RF Pension Fund of the conceptions of the Accounts Chamber on the results of the previous oversight measures to fulfil the budget.

**Sergei Agaptsov**

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A report on the results of audit of the fulfilment of the Federal Law «On the Federal Budget for 2004» by the Ministry of Labor and Social Development of the Russian Federation and the Federal Service for Labor and Employment. Subject of the check: documents confirming of fulfilment of the Federal Law «On the Federal Budget for 2004» and indicators that characterize its fulfilment. Regulations and other decrees that justify transactions with federal budget funds, payment and other primary documents, an estimate of the revenue and

expenses of the Ministry, departments, accounting reports that confirm the completion of transactions with federal budget funds.

The organizations checked were: the RF Ministry of Labor and Social Development (hereafter Russian Labor Ministry), the Federal Service for Labor and Employment, the Liquidation Commission of the Russian Labor Ministry and the Peredelkino Gerontological Center.

**Nikolai Tabachkov**

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A report on the results of audit of separate matters concerning settlements with regard to the state foreign debt of the Russian Federation owed to the Czech Republic in the Finance Ministry of the Russian Federation, the Bank of Foreign Trade of the USSR and the Limited Liability Company «Firma Linda». Subject of the audit: settlements concerning the payback of the state debt of the Russian Federation owed to the Czech Republic (with the participation of the LLC «Firma Linda») on the basis of submitted regulatory, contractual, financial, primary and other documents.

**Mikhail Surkov**

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A report on the results of audit of the targeted use of federal budget funds allocated in 2004 to the maintenance and equipping of territorial offices of the RF Federal Drugs Enforcement Service in the Privolzhsky Federal District. The subject of audit: federal budget funds allocated to the maintenance and equipping of the regional office of the Federal Drugs Enforcement Service for the Perm Region, as well as the Federal Drugs Enforcement Service regional offices in the Republic of Bashkortostan, the Republic of Tatarstan and Nizhny Novgorod Region.

**Sergei Ryabukhin, Viktor Kosourov**

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A report on the results of audit of the effectiveness of measures for the implementation of reforms of inter-budget relations and the soundness of the total volume of settlements of funds for the compensation of benefits when transferring them from in-kind to monetary form, ensuring the availability of affordable housing, the use of state property to ensure the formation of non-tax revenue and other matters regarding the fulfilment of the Komi Republic budget.

The subject of audit: the documents confirming the fulfilment of the Federal Law «On the Federal Budget for 2004» and the budget of the Komi Republic for 2004. The following were checked: the executive agencies of the Komi Republic, organizations and companies who received funds from the federal budget and the budget of the Komi Republic (selective check), the administrations of the municipal entities who received funds from the Komi Republic, the RF Finance Ministry, and the Foreign Trade Bank of the USSR.

**Alexander Nazarov, Alexander Belyakov**

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A report on the results of audit of the legality of the organization and carrying out of privatization, as well as the effectiveness of the use of federal property, including the fulfilment of licensing agreements and the terms of subsurface use taking into consideration expenditures of the federal budget on the reproduction of the mineral raw materials base in 2004, in the Republic of Sakha (Yakutia) (jointly with the Control Committee of the State Assembly of the Republic of Sakha (Yakutia). Subject of the audit: enactments regulating the organization and conduct of privatization, federal property in the sphere of subsurface use, the licensing procedure, fulfilment of the requirements and terms of licensing, income and payments to the federal budget for use of the subsurface, and federal funds allocated to the reproduction of the mineral raw materials base.