

## **Summary**

### **Alexander Belyakov**

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Audit report on the completeness of accounting, efficiency and execution of legislation within the framework of utilization and disposal of historical and cultural property sites of federal (national) significance, located in the territory of the North-West Federal District, in the Ministry of Culture and Mass Communications of the Russian Federation, Federal Service for supervision over compliance with the laws on mass communications and protection of cultural heritage sites and their utilization in the North-West Federal District and the Belomorsky Territorial Administration, Federal Agency for Culture and Cinema, Federal Agency for Federal Property Administration and its territorial branches, and in the bodies of executive power for culture, monument protection and administration of federal property of the constituent territories of the North-West Federal District of the Russian Federation.

Audit objects: documents regarding the organization of the record-keeping, utilization and disposal of historical and cultural heritage sites (historical and cultural monuments) of federal (national) significance, located in the territory of the North-West Federal District.

### **Alexander Belyakov**

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Audit report on the efficiency and expediency of utilization and management of federal property by scientific and industrial organizations, located in the territory of the city of Moscow, by All-Russian Radioengineering Research and Development Establishment Joint Stock Company, Moscow Sergo Ordzhonikidze Machine-Tool Factory JSC, State Machine-Building Research and Development Institute, Federal State Unitary Research and Development Enterprise «Volna», and Federal State Unitary Research and Production Enterprise «Tehnomash».

Audit objects: evaluation of efficiency and expediency of utilization of federal property with a view to ensure the receipt of non-tax revenues to the federal budget. The report covers the results of financial and economic activities and the property structure of the enterprises, transfer of shares of profits to the federal budget by those enterprises, and violations in the sale and leasing of federal property being at the disposal of the enterprises on the economic control basis, and non-intended use of such property.

### **Sergey Ryabukhin**

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Audit report on the intended and efficient application of state funds provided by the federal budget and the budget of the Republic of North Ossetia - Alanya, and on the intended and efficient application of federal budgetary funds allocated for the enforcement of Federal Law № 131-FZ «On the general principles of organization of local governments in the Russian Federation» of October, 6, 2003, in the Republic of North Ossetia - Alanya.

Objects of the audit: normative legal and other documents regulating allocation and application of the funds of the federal budget and those of the budget of the Republic of North Ossetia - Alanya, and extra-budgetary funds.

### **Nikolay Tabachkov**

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Audit report on the settlement of debt obligations of the Russian Federation to the creditors, located in the territory of Japan, in the Ministry of Finance of the Russian Federation and the USSR Bank of Foreign Economic Activities.

Audit objectives: inspection of the process structure for the settlement of obligations of the Russian Federation to Japan, accounting validity and completeness inspection for the repayment and servicing of the obligations of the Russian Federation to Japan.

**Sergey Agaptsov**

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Control operation performance report on the implementation of operations with pension accrual funds and of the record-keeping of such funds in pursuance of Federal Law № 111-FZ «On the Investment of Funds in the Financing of Accumulative Part of Service Pensions in the Russian Federation» of July, 24, 2002, by management companies in 2005 (hereafter - the Investment Law). Audit objects: financial and accounting documents reflecting the record-keeping procedures and the operations with pension accrual funds of Pension Reserve Limited Liability Company and Solid Management Close Joint-Stock Company in pursuance of the Investment Law.

**Mikhail Beskhmel'nitsyn**

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Audit report on the execution of the Federal Law «On the Federal Budget for 2005» as related to the intended and efficient use of the federal budget funds allocated by the Interregional Area Office of the Federal Agency for Technical Control and Metrology in 2004 and 2005.

Audit objectives: constituent documents of interregional area offices (hereafter - IAOs) of the Federal Agency for Technical Control and Metrology; documents validating the execution of Federal Law «On the Federal Budget for 2005»; financial and accounting reports, statistical accounting, primary instruments and order documents confirming the execution of operations with funds of the federal budget; income and expenditure budget of the establishment, and information on the economic and financial activities of IAOs in 2004 and 2005. Objects under control: Central (Moscow), Privolzhsky (Nizhni Novgorod) and South (Rostov-on-Don) interregional area offices of the Federal Agency for Technical Control and Metrology.

**Mikhail Surkov**

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Audit report on the administrative control over utilization of federal property and federal funds allocated to the Federal Customs Service for the purpose of support of customs authorities in Bryansk Customs Office (Bryansk), Sheremetievo Customs Office, Regional Customs Special Operation Authority, and Central Operational Customs Office of the Central Customs Administration.

Audit objectives: inspection of efficient and proper utilization of federal property and federal budgetary funds by the customs authorities of the Federal Customs Service in 2005. Control operation objects: administrative and management activities of customs authorities as related to the utilization of federal property and application of federal budgetary funds in 2005.

**Valery Goreglyad**

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Audit report on the inspection of intended and efficient application of the federal funds, extra-budgetary funds and other funds, allocated for the implementation of the Special Federal Scientific and Technical Program entitled «Research and Development in the Preferred Lines of Technological and Scientific Expansion between 2002 and 2006» (hereafter - the Program) in 2004, 2005 and the elapsed period of 2006.

Audit objects: normative legal documents and other order documents justifying operations with the funds of the federal budget and budgets of other levels, extra-budgetary funds, government contracts, payments documents and other primary accounting documents, ac-

counting statements and statistical reports, which substantiate the performance of operations with the funds of the federal budget, allocated for the implementation of the Program events.

**Oleg Safonov**

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Audit report on the control over intended and proper use of federal budgetary funds, allocated for the support of activities of the Department of Internal Affairs in Primorski Krai in 2006.

Audit objectives: normative legal documents and other order documents, documents confirming operations with the federal budgetary funds, income and expenditure budget, accounting statements, payment documents and other primary instruments evidencing the execution of operations with the federal budgetary funds, allocated for the support of activities of the Department of Internal Affairs in Primorski Krai.

**Alexander Nazarov**

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Audit report on the transboundary movement of wastes between the Russian Federation (Kaliningradskaya oblast) and the Republic of Poland in 2001-2005.

Objects of the audit: application of the federal budgetary funds and the funds of the regional budget of Kaliningradskaya oblast allocated for the transboundary movement of wastes, and the performance evaluation of procedures and control methods as related to the compliance with the environmental laws of the Russian Federation regarding transboundary movement of wastes.

**Viktor Kosourov, Mikhail Surkov**

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Audit report on the inspection of efficiency and proper use of the funds raised on the security of the Government of the Russian Federation for the implementation of Project № 4689-0-RU MBRR entitled «Enhancement of Information Management System of Customs Authorities» (hereafter - the Project), and of the funds of the federal budget allocated to the Federal Customs service for such purposes.

Objects of the audit: monitoring of legitimacy and expediency of procurement of loan № 4689-0-RU MBRR for the execution of the Project, made on the security of the Government of the Russian Federation, as well as the audit of the funds of the federal budget allocated to the Federal Customs service for such purposes.

**Vladimir Panskov**

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Analytical memorandum «On Consolidated Proposals for the Improvement of Tax and Customs Legislation of the Russian Federation».

With a view to ensure further improvement of tax and customs legislation of the Russian Federation and consequently the receipt of additional budget revenues the Accounts Chamber of the Russian Federation puts forward a proposal to consider a set of proposals based on the results of control operations.

**350<sup>th</sup> Anniversary of State Financial Control in Russia:**

**Background and Development**

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The story covers the milestones of creation and development of state financial control in Russia.