

## **Summary**

**Speech of the Chairman  
of the Accounts Chamber of the Russian Federation  
S. V. Stepashin at the ceremonial meeting, devoted to  
the 350th anniversary of establishing the state financial control  
in Russia and to the 15th anniversary of the President's control  
(Moscow, the Kremlin, October 12, 2006)  
(p. 3)**

**Speech of the Chairman  
of the Accounts Chamber of the Russian Federation  
S. V. Stepashin at the scientific and practical conference on the topic:  
«Current problems of state audit»  
(Moscow, October 13, 2006)  
(p. 7)**

**Conclusion  
of the Accounts Chamber of the Russian Federation on the draft  
of the Federal law «On the Federal budget for 2007»  
(p. 13)**

**Sergey Agaptsov  
(p. 138)**

Control operation performance report on the audit and analysis of utilizing the funds, allocated for implementation of the Federal Purpose-Oriented Programme (FPOP) activities «The Culture of Russia (2001-2005)» in Ryazan Oblast, together with the Accounts Chamber of Ryazan Oblast.

Audit object: to check and to analyze the efficiency and the feasibility of utilizing the funds, allocated for implementation of the FPOP «The Culture of Russia (2001-2005)» activities in Ryazan Oblast, namely, the sub-programme «Developing the Culture and Preserving the Cultural Heritage of Russia», the sub-programme «Cinematography of Russia» and the sub-programme «Archives of Russia».

**Mikhail Beskhmelnitsyn  
(p. 150)**

Control operation performance report on OJSC RAO «Unified Energy Systems of Russia» («UES of Russia») and its subsidiary enterprise CJSC «INTER RAO UES» for 2004-2005 as related to their export of electrical energy and mutual settlements with counteragents, the Azerbaijan Republic included.

Audit objective: evaluation of legality of export operations in electrical energy industry and their budgetary effectiveness, inspection of completeness and timeliness of fulfilling foreign trade obligations in electrical energy supply by the «UES of Russia».

**Viktor Kosourov  
(p. 178)**

Control operation performance report on the inspection of financial and economic activities of territorial state test-tube inspections of the Russian Federation.

Audit object: inspection of financial and economic activity of territorial state test-tube inspection for the Republic of Sakha (Yakutia), the Upper-Volga and the Urals state test-tube

inspections, including the purpose-oriented and the efficient utilization of the Federal budget funds, receipt, recordkeeping and transfer of funds to the Federal budget.

**Vladimir Panskov**

(p. 193)

Control operation performance report on the audit of compliance with the current legislation when compensating out of the Federal budget the VAT for organizations participating in foreign trade operations and of efficiency of measures used for the economic interests protection of Russia as far as the calculation and the timely payment of taxes is concerned in the administrative offices of the Federal Taxation Service of Moscow and the Moscow Oblast and their jurisdictional tax inspections, as well as in open joint-stock companies «Podolsky Non-Ferrous Metal Works», «Metallurgic Works «Elektrostal», the closed joint-stock company «VMS Works» and in their counteragents and other organizations that received the VAT compensation out of the Federal budget for 2004-2005 and the elapsed time period of 2006, including the limited liability companies «Metsplav», «Kvarta», «Elais-Service», «Tsentr-RUP», «Okamet», «Met-Slav» and the open joint-stock company «Shcherbinkaavtotstvetmet».

Audit objects: to evaluate the efficiency of the measures, used by the taxation authorities for the economic interests protection of Russia as far as the full receipt of obligatory fees to the Federal budget is concerned in foreign trade operations, the compliance with the tax legislation when compensating out of the Federal budget the VAT to organizations, exporting products (goods, services).

**Alexander Nazarov**

(p. 213)

Control operation performance report on the audit of utilizing the Federal budget funds allocated for purchasing imported devices and equipment to the state scientific institutions of the Russian Agricultural Academy in 2003-2005, in the Russian Agricultural Academy (Moscow), the state scientific institution «Interregional scientific and technical center of poultry breeding» (Moscow), the state institution «All-Russia scientific and research institute of poultry-processing industry» (Moscow Oblast), the state scientific institute «All-Russia scientific and research institute of dairy industry» (Moscow), the state scientific institution «All-Russia scientific and research institute of agricultural microbiology» (St. Petersburg, Pushkin).

Audit object: purpose-oriented and efficient utilizing of the Federal budget funds allocated for purchasing imported devices and equipment to the state scientific institutions of the Russian Agricultural Academy.

**Valery Goreglyad**

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Control operation performance report on the audit of complying with the Federal law «On the Federal budget for 2005» in Moscow State University (MGU).

Audit objects: the compliance with the Federal law «On the Federal budget for 2005» by MGU as the main administrator of the Federal budget funds, as state-financed organization and receiver of budgetary funds, a subject of departmental expenses structure of the Federal budget.