

Summary

Sergei Ryabukhin

(p. 3)

Report on the results of the audit of expediency and efficiency of spending of state funds allocated for the Tula Region including use of federal budgetary funds transferred to the budget of the Tula Region in 2004. Goal of the audit: verification of regional budget implementation; organization of budgetary and financial activities in the Tula Region; budgetary loans and credits granted from the regional budget; verification of use of the funds allocated for the Tula Region from the Federal Fund for Financial Assistance to the Constituent Entities of the Russian Federation under the form of subsidies for equalization of the level of budgetary financial security, etc.

Victor Kosourov

(p. 31)

Report on the results of the audit of financial and economic activities of Central, Moscow Region, and North-Western State Assay Inspectorates, as well as Moscow Gemmological Certification Centre of Russian Assay Chamber of the Ministry of Finance of the Russian Federation in 2003 and 2004. Goal of the audit: expediency and efficiency of use of federal budgetary funds granted to Central, Moscow Region, and North-Western State Assay Inspectorates, as well as Moscow Gemmological Certification Centre; the order of collection and use of the funds received under the form of levied assay duties and payments for certification.

Subject of the audit: legislative and statutory acts, planning and accounting data, primary accounting documents, books and ledgers.

Sergei Agaptsov

(p. 42)

Conclusion of the Accounts Chamber of the Russian Federation regarding Russian Federation Social Insurance Fund Budget of 2004 Execution report presented by the Government of the Russian Federation to the Federal Assembly of the Russian Federation under the form of federal bill. The above-mentioned conclusion particularly dwells on the following topics: general characteristic of execution of the Federal Law No 166-FZ dated December 8, 2003 «On the Russian Federation Social Insurance Fund Budget of 2004»; analysis of execution of supply and budget revenues of the Russian Federation Social Insurance Budget of 2004; analysis of execution and realisation of articles of the Law on the Russian Federation Social Insurance Fund Budget of 2004; analysis of execution of submissions previously presented to the Social Insurance Fund by the Accounts Chamber as a result of the audits carried out in the past.

Sergei Ryabukhin

(p. 59)

Report on the results of expertise and analysis procedures performed in view of auditing spending of state funds transferred to the federal authorities of the Russian Federation, republican authorities, and various organizations (irrespective of their legal status) located in Chechen Republic for re-creation of social and economic aspects of the republic in January-June 2005.

Subject of the expertise and auditing procedures: implementation of the budget of Chechen Republic along with federal investment program «Re-creation of economy and social aspect of Chechen Republic (in 2002 and subsequent years)» in 2005.

Sergei Ryabukhin

(p. 77)

Report on the results of the audit of use of federal budgetary funds granted in 2004 and I quarter of 2005 to the local budgets of closed administrative territories Svobodny and Uralsky of the Sverdlovsk Region in view of financing expenditures not covered by financial resources of the above-mentioned territories, as well as of implementation of the Federal Law on replacement of social facilities with monetary compensations on both federal and regional level.

Goal of the audit: legality and expediency of use of federal budgetary funds and subventions from the federal budget for capital investments in 2004 (capital construction, overhaul, acquisition of equipment, etc.); audit of financial aid granted to companies, organizations and authorities located in the above-mentioned closed administrative territories; payment of monetary compensations to the citizens belonging to social categories invested with the right to benefit from social assistance in view of complying with the Federal Law on replacement of facilities with monetary compensations on both federal and regional level (payment of housing and public utilities, etc.).

Vladimir Panskov

(p. 92)

Report on the results of the audit of spending federal budgetary and extra-budgetary funds by local tax and treasury authorities in view of providing the activities of Federal Tax Service offices in the Samara Region.

Goal of the audit: expediency and efficiency of spending federal budgetary funds and extra-budgetary funds in view of providing the activities of Federal Tax Service offices in the Samara Region. Subject of audit: statutory acts and other dispositions supporting transactions with federal budgetary and extra-budgetary funds and federal property; payment orders and other primary documents; budgets of expenditures and revenues; accounting documents supporting transactions with the federal budgetary and extra-budgetary funds.

Vladimir Panskov

(p. 113)

Report on the results of the audit of activities of local tax, treasury, and financial authorities, certain credit institutions, and taxpayer organizations of the Tyumen Region directed towards contributing to the revenue of federal budget of the Russian Federation in accordance with the provisions of Tax Code of RF and Budget Code of RF for 2004 and the expired term of 2005 (performed with participation of the Accounts Chamber of the Tyumen Region, all relevant approvals obtained).

Subject of the audit: observance of tax and budgetary legislation by local tax, treasury and financial authorities, as well as taxpayer organizations while contributing to the revenue of federal budget on the territory of the Tyumen Region; compliance of statutory acts and other decisions adopted by various bodies of legislative and executive authorities of the Tyumen Region regarding tax collection with federal laws and other statutory acts of the Russian Federation; other matters included in the audit agenda.

Victor Kosourov, Alexander Piskunov, Ruzana Zazyan, George Vardanyan, Vardan Agasyan

(p. 125)

Report on the results of the audit of settlement of debt of the Republic of Armenia to the Russian Federation under the form of repayment of interstate credits offered by the Russian Federation in accordance with Intergovernmental Agreement of July 17, 2002, as well as of Russian investments in the economy of the Republic of Armenia.

Subject of the audit: documents attesting transfer and acceptance of the Russian Federation's ownership of various facilities; documents attesting submittal of assets to Russian companies with a view of performing asset management; financial reports of various enterprises; documents attesting entering of funds in the revenue of the Russian federal budget; documents attesting writing off (or settlement) of the debt of the Republic of Armenia.

Mikhail Beskhmel'nitsyn

(p. 137)

Report on the results of audit of expediency and efficiency of use of federal budgetary funds allocated for state support of coal industry in 2004 and the expired period of 2005.

Goals of the audit: analysis of financial standing of Open Joint-Stock Companies «Priargunskoe Mining and Chemical Production Corporation», «Kuzbassugol Coal Company», and «Yuzhkuzbassugol United Coal Company»; appraisal of the results of financial and economic activities of the above-mentioned companies; audit of expediency and efficiency of use of federal budgetary funds; audit of compliance with the current legislation and other statutory acts governing the activities of the above-mentioned companies.

Alexander Nazarov

(p. 179)

Report on the results of the audit of use of funds allocated from the federal budget of the Russian Federation and local budgets of constituent entities of the Russian Federation for financing activities directed towards reproduction and protection of forests, as well as extinguishing forest fires in border-adjacent parts of the Russian Federation and Republic of Kazakhstan (performed in parallel with Committee of accounts for audit of implementation of republican budget of Kazakhstan) in 2004 and I half of 2005.

The report offers an analysis of the state of forests located in the Altai Territory and Republic of Altai; expediency of use of federal budgetary funds allocated for protection and reproduction of forests; and protection of forests located in the border-adjacent parts of the Altai Territory, Republic of Altai, and Republic of Kazakhstan.

Alexander Nazarov

(p. 195)

Analytical memorandum «Situation in agricultural industry and nature conservation industry of Central Federal Area: problems and directions of increasing efficiency of use of federal and local budgetary funds». The above-mentioned analytical memorandum was prepared on the basis of the results of the efficiency audit carried out in the Kursk, Kaluga, and Smolensk Regions. The memorandum defines the main directions of development of agricultural industry and nature conservation industry of Central Federal Area and studies the impact of budgetary policy of the state on the financial and economic results attained by the above-mentioned industries; it also appraises the efficiency of use of federal and local budgetary funds.

Nikolai Tabachkov

(p. 213)

Analytical memorandum on the state of insurance market concerning contracts concluded by third parties with state companies and organizations.

During elaboration of the above-mentioned memorandum, the data regarding audits of the following insurance institutions were used: Open Joint-Stock Company «Military Insurance Company», Insurance Company for Law Enforcement Institutions, Closed Joint-Stock Company «Rosagrostrakh», Open Joint-Stock Company «Russian State Insurance Company», Open Joint-Stock Company «JASO Insurance Company», Open Joint-Stock Company

«ROSNO», Closed Joint-Stock Company «Spasskie Vorota Insurance Group», and Open Joint-Stock Insurance Company «Ingosstrakh»; also, there were performed the following verifications and analytic researches: verification of the legal and statutory framework governing certain peculiarities of rendering mandatory and voluntary insurance services to state companies and organizations; analysis of activities of certain insurance companies which hold the greatest insurance policy portfolios; analysis of situation on the insurance market, etc.