

Summary
Sergei Ryabukhin
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Report on the results of inspecting the use of presentations and other decisions of the Collegium of the Accounts Chamber, made on the results of checks conducted by the line of activity for the control of federal budget interrelations with the budgets of other levels of control measures in the Republics of Ingushetia, Buryatia, Tatarstan, the Tver and Magadan Regions, and the Chukhotka Autonomous District. Aim of inspection: inspection of the use of presentations and other decisions of the Collegium of the Accounts Chamber, made on the results of control measures conducted in the Republics of Buryatia, Tatarstan, Ingushetia, the Tver and Magadan Regions and the Chukhotka Autonomous District.

Sergei Agaptsov
(p. 12)

Report on the results of inspecting the proper use of federal budgetary funds assigned to the P.I. Tchaikovsky Moscow State Conservatoire (hereinafter – the Conservatoire).

Object of inspection: documents confirming the actual expenditure of federal budgetary funds; normative legal acts and other order documents substantiating transactions with federal budgetary funds; agreements, payment and other primary documents; financial (accounting) and statistical reports confirming the completion of transactions with federal budgetary funds over the period 2003-2005. Aim of inspection: analysis of the legislative and other normative legal acts regulating the creation and functioning of the Conservatoire; entire financing and expenditure of federal budgetary funds assigned to the Conservatoire; inspection of the proper expenditure of federal budgetary funds obtained by the Conservatoire, etc.

Alexander Nazarov
(p. 24)

Report on the results of inspecting the use of federal budgetary funds assigned in 2004 to the Ministry of Natural Resources of the Russian Federation for the organisation and maintenance of state natural reserves and national parks, including those situation on the neighbouring territories of the Karelia Republic, and the Murmansk and Archangelsk Regions (Vodlezersky, Paanayarvi, Kandalakshsky, Kivach and Kostomushsky).

Aim of inspection: realisation of measures for the federal target programme «Russia's ecology and natural resource (2002-2010)», the use of funds obtained from entrepreneurial and other commercial activity, the entirety and correctness of the actual entry of funds from extra-budgetary sources into the personal accounts of the treasury, observation of the procedure for the organisation and purchase of goods and services for state needs, the efficiency of the use of budgetary assignments and state property aimed at the development of natural resource potential, etc.

Valery Goreglyad, Sergei Ryabukhin, Sergei Agaptsov,
Alexander Piskunov, Oleg Safonov
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Report on the results of the integrated inspection of the use of the federal law on the exchange of privileges for monetary compensation at federal and regional levels, monitoring and analysis of the implementation of the Federal law «On state social benefit» with regard to the medicinal support of separate categories of citizens in the II half of 2005.

Aim of inspection: execution of normative legal acts and other documents substantiating the execution of the specified Law, organisation of concessionary medicinal support at federal and regional levels, analysis of normative legal acts of the constituent entities of the Russian Federation regulating social support measures for the relevant categories of citizens and being

obligatory outlays of the constituent entities of the Russian Federation, analysis of the calculation of the subsidy allotted from the Fund for the co-financing of social expenses, etc.

Vladimir Panskov

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Report on the results of conducting an inspection (selectively) of the use of presentations and other decisions of the Collegium of the Accounts Chamber of the Russian Federation, made on the results of control measures conducted according to point 4.1.3 of the Work Plan of the Accounts Chamber for 2004 and point 4.1.1 of the Work Plan of the Accounts Chamber for 2005 at the Ministry of Finance of the Russian Federation and the Federal Tax Service. Object of inspection: results of the work of the Ministry of Finance of the Russian Federation and the Federal Tax Service on the removal of work violations and shortcomings ascertained by the control line for the formation and use of revenue from the federal budget of the Accounts Chamber during the inspection conducted at the territorial bodies of the Federal Treasury, as well as at territorial financial and tax bodies in 2004-2005.

Mikhail Beskhmelnitsyn, Victor Kosourov

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Report on the results of inspecting the financial-economical activity and efficiency of the use of the federal property of the open joint-stock Murmansk Sea Company with the engagement (by agreement) of the Federal Security Service of the Russian Federation, the Ministry of Internal Affairs of the Russian Federation, the Federal Service for financial monitoring under the appropriate supervision of the General Prosecutor of the Russian Federation (proceeding from the Work Plan for 2004, par. 4.9.29). The inspection checked and analysed the legality and efficiency of the financial-economic activity of the open joint-stock Murmansk Sea Company, the procedure for the transfer and fixation of real estate properties not subject to privatisation, the legality and efficiency of arranging and using federal and joint-stock real estate properties, the observation of legislation on ensuring the storage safety of nuclear fuel at the Leps floating technical base, and the efficiency of its utilisation and maintenance.

Vladimir Panskov

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Analytical note on the results of inspections of tax refunds for VAT on the realization of extra-economical activity conducted in 2004-2005. The Accounts Chamber considers it essential: to re-examine the issue of the introduction of VAT accounts and find a constructive solution to take account of the interests of taxpayers and the state; to include in the Law Code of the Russian Federation on administrative infringements a norm providing for the administrative responsibility of tax bodies and their officials for violations of the requirements of the Tax Code of the Russian Federation, regulating the terms of examination and refunds to taxpayers of VAT.

Nikolai Tabachkov

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Analysis of the efficiency of interaction between the Russian Federation and the European Union within the framework of implementing the TACIS programme.

The subject of the present work is analysis of the condition and prospects of the TACIS programme for the purposes of determining ways to raise the practical benefit of this cooperation with the European Union. In order to fulfil this work, the normative legal acts of the Russian Federation, the constitutional, programme, statistical and informational instruments of Russian organisations and the European Union, including the technical-economical bases of a series of projects, the reports of foreign consultants and experts, as well

as materials from specialised checks of the Accounts Chamber and the European Accounts Chamber.