

Summary

A message from the Chairman of the Russian Federation Accounts Chamber Sergei Stepashin to readers on the release of the 100th issue of the Bulletin of the Accounts Chamber of the Russian Federation

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Viktor Kosourov

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A report on the results of a thematic audit of the legality and effectiveness of federal budget expenditures on the consulting services of foreign and Russian consultants regarding macroeconomic, legal and financial matters from 1999-2004.

The report contains a discussion of the legal base that regulates the engagement of and compensation paid to foreign and Russian consulting organizations by the government of the Russian Federation, the Russian Finance Ministry and other federal executive agencies on the indicated matters, the organization of the accounting on the services obtained from foreign and the Russian consulting companies, the procedure that the Finance Ministry uses when considering consultants' reports, the adoption of decisions on the payment of services, the conformity of the obtained consulting services with the obligations specified in the agreements with the foreign and Russian legal entities, and how effectively the services are used by the government of the Russian Federation, the Finance Ministry and other federal executive agencies.

Sergei Ryabukhin, Nikolai Tabachkov

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A report on the effectiveness of measures pertaining to inter-budget relations reform, an assessment of the soundness of the calculations of the total amount of money for the compensation of entitlements when converting them from non-monetary into monetary form, and of efforts to ensure affordable housing for citizens, an assessment of how effectively state property is used to ensure the formation of non-tax income and other matters regarding the fulfillment of the budget of the Republic of Tyva. The report contains information on the use of federal money earmarked to the region in the form of a subsidy to help the regional administration to balance its budget, toward partial compensation of expenditures on housing and utilities subsidies, the use of money earmarked for post-fire remediation, toward the implementation of the federal targeted programs «Reducing Disparities in the Socio-Economic Development of Russian Federation Regions (2002-2010 and to 2015)», and «The Social Development of Rural Areas through 2010».

Alexander Piskunov, Sergei Ryabukhin

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A report on the results of an integrated audit of the fulfillment of the federal targeted program «Restoring the Economy and Social Sphere in the Chechen Republic (2002 and subsequent years)» from January-September 2005. The report contains information about the total amount of financial assistance allocated from the federal budget to the Chechen Republic for the implementation of the federal targeted program, and the use of money allocated toward the restoration of the military commissariats of the Chechen Republic.

Nikolai Tabachkov, Viktor Kosourov

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A status report on the re-issuance, settlement and restructuring of debts to the federal budget owed by the Russian open joint-stock company Vysokoskorostnye Magistrali (High-

Speed Trunk Lines). The goal was to audit transactions and settlements on the debt obligations of the Russian open joint-stock company Vysokoskorostnye Magistrali to the federal budget on the basis of regulatory, agreement-related, financial, primary and other documents.

Alexander Nazarov

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A report on the results of an audit of environmental compliance, as well as the financing and implementation of environmental protection measures in the copper industry of the Chelyabinsk and Sverdlovsk Regions. The goal was to verify compliance with the laws and regulations of the Russian Federation, the Chelyabinsk and Sverdlovsk Regions, and the regulatory documents of companies pertaining to environmental protection. The financial and statistical reporting, federal money, money from regional budgets, money from companies and other sources of financing for the implementation of environmental protection measures in the copper industry of the Chelyabinsk and Sverdlovsk Regions were also analyzed.

Sergei Agaptsov

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A report on the results of an audit of the use of money for the construction of administrative buildings in 2004 and the first half of 2005 in the Pension Fund of the Russian Federation for Samara Region (city of Samara), in the Pension Fund of the Russian Federation for Tula Region (city of Tula) and the Main Office of the Pension Fund of the Russian Federation №24 for Moscow and the Moscow Region (city of Orekhovo-Zuyevo). The report talks about compliance with the procedure for creating and presenting capital construction feasibility studies, states that a governmental examination was conducted, and that approved construction plans and project estimate documentation are present. It also talks about the financing of expenditures and the use of money for the construction of administrative buildings in 2004 and the first half of 2005, the state of accounting and reporting, and the monitoring of expenditures on the construction of administrative buildings in the divisions of the Pension Fund of Russia.

Sergei Agaptsov

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A report on the results of an audit of targeted and effective use of federal money and state property in the open joint-stock company Rossiysky Kinoprokat (Russian Film Distribution) from January 2002 through September 2005. The report provides an analysis of laws and regulations governing the creation and functioning of Rossiysky Kinoprokat OJSC as well as the goals and end results of its activities in order to evaluate how effectively federal money and state property are being used.

Alexander Nazarov

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A report on the results of an audit of the use of federal money allocated to the Ministry of Natural Resources of the Russian Federation in 2004 for the implementation of the program «Water Resources and Bodies of Water» of the federal targeted program «Ecology and Natural Resources of Russia (2002-2010)». The report gives the characteristics of investment objects (the presence of project estimate documentation approved in conformity with legal requirements, the estimated cost of construction, the amount of work already completed, the object commissioning date, etc.) and the justification for including the objects of the audit in the list of building projects and objects approved by instruction №37-r of the Russian government of 13 January 2004, an assessment of work completed as part of the federal targeted program «Ecology and Natural Resources of Russia (2002- 2010)», includes a consideration of to what extent the financing amounts of the program measures conform with the amounts

planned in the federal budget, whether remittances from the federal budget for the fulfillment of the program measures were made in a timely manner, and the forms of such remittances.

Mikhail Beskhmel'nitsyn, Alexander Belyakov

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A report on the results of an audit of the financial and business activities of the federal state unitary company Pochta Rossii (Russian Post) and of how effectively it uses federal property. The goal was to determine the legality and effectiveness of the financial and business activities of the federal state unitary company Pochta Rossii in 2004-2005, the results of the restructuring of the organizations of the federal postal service determined by instruction of the government of the Russian Federation №885-r of 28 June 2002, as well as the company's use of federal property.

Vladimir Panskov

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A report on the results of an audit of tax, customs and other obligatory payments to the federal budget (for accuracy, fullness and timeliness of payment), compliance with the established procedure for reimbursing to companies the value-added tax on goods, work, or services exported in 2004 and so far in 2005 in the tax and customs agencies and in the open joint-stock companies Nizhnetagil'sky Metallurgichesky Kombinat (Nizhnetagil Metallurgical Works), Novokuznetsky Metallurgichesky Kombinat (Novokuznetsk Metallurgical Works) and Zapadno-Sibirsky Metallurgichesky Kombinat (Western Siberia Metallurgical Works), all member companies of Yevrazholding. The goal was to check founding documents, customs declarations, consignment details and transportation documents confirming actual export and import deliveries in the carrying out of foreign trade transactions, tax declarations and settlements related to them, annual and periodic accounting, statistical and tax reports, accounting registries and primary documents related to them.

Vladimir Panskov

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An analytical report based on an expert analytical assessment of the effectiveness of the current system that is used to levy excise taxes on tobacco products, the growth of the tax base, and the fullness and timeliness of the payment of excise taxes on tobacco products.

The analytical report was drawn up on the basis of audits conducted by the Accounts Chamber of the Russian Federation of issues pertaining to the growth of the tax base, the fullness and timeliness of payment of excise tax payments on tobacco products in the Finance Ministry of the Russian Federation, territorial tax agencies and major producers of tobacco products and their affiliated wholesalers, along with materials pertaining to the oversight and analytical measures to assess the effectiveness of the current system of levying excise taxes on tobacco products. In addition, the system of levying excise taxes in Ukraine and Great Britain are described.