

Summary

Sergey Agaptsov

(p. 3)

Report on the results of audit of certain matters associated with financial and economic activity of the State Public and Political Library over 2004 - 9 months of 2005.

Subject of the audit: legislative, normative base, regulating activity of the State Public and Political Library; completeness of funding and consumption of funds of the federal budget and off-budget sources over 2004 and 9 months of 2005; accounting, storage and inventory taking of the librarian fund of the State Public and Political Library etc.

Mikhail Surkov

(p. 12)

Report on the results of efficiency and target use of federal budget funds allocated in 2004 to the Ministry of Civil Defense, Emergencies and Disaster Relief of the Russian Federation for assurance of humanitarian assistance.

Subject of the audit: federal budget funds allocated in 2004 from the reserve fund of the Government of the Russian Federation for prevention and liquidation of emergencies and disaster relief, as well as funds provided by the federal budget 2004 in the section «International activities» for economic and humanitarian assistance to other states, Ministry of Emergencies of Russia and organizations-receivers of federal budget funds.

The following matters are reflected in the report: efficiency and target use of federal budget funds allocated for assurance of humanitarian assistance; correspondence of the actual scope of work and provided services to the allocated funds; efficiency of use of transport vehicles of the Ministry of Emergencies of the Russian Federation and consumption of funds allocated for arrangement of delivery of humanitarian assistance cargos, in particular, for transportation services; organization of control over target use of federal budget funds allocated or assurance of humanitarian assistance etc.

Viktor Kosourov

(p. 26)

Results of the audit of consumption of federal budget funds and incomes from authorized types of activity allocated for maintenance of the international apparatus of ministries, agencies and representative offices of the Russian Federation in international organizations as well as of efficiency of federal property use abroad and expenses associated with its maintenance in embassies, trading representative offices, representative offices of FGUP «Company for property management abroad» in some countries.

The subject of the audit: legislative and regulatory acts, accounting statements, contracts, agreements, financial, banking and other documents as well as determination of their compliance with legislation and regulations of the Russian Federation.

Sergey Ryabukhin

(p. 43)

Results of the audit of target and efficient use of state funds provided to the close administrative territorial formation (ZATO) as well as federal budget funds directed in 2005 in form of financial aid to the ZATO Komarovskiy in the Orenburg Region and audit of target and effective use of federal budget funds allocated for implementation of Federal Law dated October 6, 2003, No. 131-FL «On general principles of organization of local government in the Russian Federation».

Subject of the audit: normative legal and other documents regulating allocation and consumption of federal budget funds, ZATO budget and extra budgetary resources, tax liabilities to the budgetary system of the Russian Federation, cash execution as regard to finds of the federal budget 2005, organization of work on extension of benefits, compensations established by laws of the Orenburg Region «On measures of social support of mother with many children», «On measures of social support of victims of political repression», «On measures of social support of veterans of labor and persons who worked in the rear within the period from July 22, 1941 to May 9, 1945 for not less than 6 months, excluding the period of work in the temporary occupied USSR territories or rewarded with orders and medals of the USSR for devoted labor in the period of the Great Patriotic War».

Vladimir Panskov

(p. 53)

Report on results of the audit in territorial tax authorities, of fulfillment by organizations of conditions provided for reorganization of credit indebtedness under federal taxes and duties as well as indebtedness under accrued penalties and fines in the Krasnoyarsk Region, the Moscow, Samara and Ulyanovsk regions.

Objective and subject of the audit: control of tax authorities over fulfillment by organizations of their obligations associated with discharge of restructured credit indebtedness under federal taxes and duties, completeness of payment of current tax liabilities as well as fulfillment by organizations of conditions provided for reorganization of credit indebtedness.

Vladimir Panskov

(p. 77)

Report on results of the audit in territorial tax authorities and treasury authorities, of consumption of federal budget funds and extra budgetary resources for assurance of activity of tax authorities in the Moscow Region.

Subject of the audit: normative legal acts and other instructions justifying transactions with federal budget funds and extra budgetary resources as well as use of federal property, payment and other primary documents, profit and loss estimates, accounting statements confirming execution of transactions with federal budget funds and extra budgetary resources.

Sergey Agaptsov

(p. 93)

Report on results of the audit of consumption of federal budget funds directed for realization of activities within the framework of the governmental employment policy and maintenance of federal governmental population employment bodies in 2004-2005.

Subject of the audit: conditions of the labor market in the Russian Federation, availability of population employment programs, sources and amounts of financing, as well as on consumption of federal budget funds allocated to population employment bodies for implementation of activities aimed at supporting of population employment, activities for materials support of unemployed citizens, maintenance of federal governmental population employment bodies, acquisition, capital construction, major repair and reconstruction of administrative buildings etc.

Valery Goreglyad

(p. 109)

Results of the audit of efficient consumption of federal budget funds provided for construction of a multi-purpose medical center in Beslan, the Republic of North Ossetia - Alania. Subject of the audit: documents confirming scope of financing and consumption of federal budget

funds allocated for construction (including engineering and research work) of the facility, reporting data of the Federal Treasury Department for the Republic of North Ossetia - Alania.

Nikolai Tabachkov

(p. 118)

Analytical memo «Analysis of the system of management of the Russian Federation state debt». The memo analyses the system of management of the state debt of the Russian Federation. For this purpose legislative and regulatory acts of the Russian Federation were used as well as documents of International Bank for Reconstruction and Development, International Organization of Supreme Audit Institutions, European Organization of Supreme Audit Institutions, results of control measures of the Accounts Chamber of the Russian Federation and other materials on this subject.

Alexander Nazarov

(p. 157)

Analytical memo «On investment and credit policy of «Rosselkhozbank» Open Joint-Stock Company». The memo analyses issues associated with creation of the national credit and finance system for servicing of goods producers in the area of agro-industrial production on the basis of «Rosselkhozbank» OJSC.