

## **Summary**

### **Sergey Agaptsov**

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Audit status report on the efficiency of implementation of operations with pension accrual assets by management companies in 2004 and on the record-keeping of those funds in accordance with Federal Law № 113-FZ «On the investment of funds in the financing of accumulative part of pensions in the Russian Federation» of July, 24, 2002, in the USSR Foreign Economic Activities Bank, Management Company Kapital LLC, and Rosbank Management Company LLC.

Audit object: pension accrual assets trusted to management companies by the Pension Fund of the Russian Federation; conformance of legal structure and activities of the management companies to the requirements of the effective laws on the investment of pension accrual assets; maintenance of the order for the annual audit of bookkeeping and accounting (financial) reports on the generation and investment of pension accrual funds and of the requirements to compulsory liability insurance, etc.

### **Mikhail Surkov**

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Report on the results of the audit of the application of federal budgetary funds, allocated in 2004 and the current period of 2005, to the budget of Voronezh region in the form of financial assistance to the budgets of other levels, for the purpose of implementation of effective federal target programs, and specific matters of the regional budget performance.

Audit object: receipt and application of federal budgetary funds, allocated to Voronezh region in 2004 and the expired period of 2005 in the form of inter-budgetary transfers, for the purpose of implementation of effective federal target programs, and specific matters of the regional budget performance.

### **Sergey Ryabukhin**

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Report on the results of the audit of the intended and efficient application of state funds provided by the federal budget and the budget of the Karachayevo-Cherkes Republic in 2005, and of the federal budgetary funds allocated for the enforcement of Federal Law № 131-FZ «On the general principles of organization of local governments in the Russian Federation» of October, 6, 2003.

Objects of the audit: normative legal and other documents regulating allocation and application of federal budgetary funds, budgetary cash expenditures on the provision of social assistance to privileged class of the population, subsidies on the purchase of chemical plant protection means, livestock breeding support, mother seed production support, reimbursement for short-term and investment interest charges, federal support of small businesses and entrepreneurship, etc.

### **Vladimir Panskov**

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Efficiency audit report on the activities of the bodies of executive power for the development of taxable capacity used for the purpose of federal and consolidated budgeting, and on the activities of tax authorities and the treasury for the enforcement of tax and budget legislation in the Komi Republic.

Objects of the audit: key financial and economic performance indicators of the Komi Republic, legal and other normative acts passed at the federal and regional levels, and also tax, treasury and financial reporting related to the subject matter of the audit, alteration of norms and requirements of the federal tax and budget legislation having effect on the taxable capacity of the region, activities of the bodies of the state power in the Komi Republic aimed to support small and medium-sized enterprises, etc.

**Mikhail Beskhmel'nitsyn**

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Efficiency audit status report for the financial and economic activities of electric-power enterprises, undergoing the process of reformation, for the period from 2003 till 2005, intermediate results of the reformation process and their effect on the development of the country's electric-power industry.

The audit goal is the assessment of operating efficiency of electric-power companies during the reformation process; legality of activities conducted by the energy market participants within the framework of the above-mentioned process.

Interim analysis of the reformation results and their effect on the country's electric-power industry in general, and on the relations of electric-power enterprises with power consumers.

**Alexander Nazarov**

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Inspection report on the exhaustion of Pacific salmon catch quotas allocated in 2004-2005 for scientific research works for the controlling and fish-rearing purposes, for the implementation of inter-governmental agreements, and for the support of traditional lifestyle and traditional economic activities of endangered native peoples of the North, Siberia and the Far East of the Russian Federation, as related to the compliance with the laws on fishing industry for the establishment of coastal fishing (production) quotas for the users of Kamchatka region in respect to water biological resources.

Audit goal: compliance of the administration of Kamchatka region and Interagency Commission for the establishment of coastal fishing quotas for regional applicants with the laws of the Russian Federation as related to the establishment of coastal fishing (production) quotas in respect to water biological resources.

**Sergey Agaptsov**

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Analytical report on the results of the expert analytical operation for the efficiency analysis of administration of insurance contributions to the compulsory social program of industrial accident and occupational disease insurance, inclusive of operations in regional departments of the Social Insurance Fund of the Russian Federation in Voronezh and Vologda regions.

The goal of the experts' analytical operation was the efficiency analysis of work management of regional departments of the Social Insurance Fund of the Russian Federation for the administration of insurance contributions to the compulsory social program of industrial accident and occupational disease insurance and preparation of work development proposals.

The analytical report conveys the legal framework of payment of insurance contributions to the compulsory social program of industrial accident and occupational disease insurance, procedure for the registration of insurers, identification of professional risk class and insurance rates, discounts and premiums for insurers, and other matters.

**Sergey Ryabukhin**  
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Analytical report on the results of «Federal Budgetary Funds Application Inspection» program aimed to provide for the implementation of Federal Law № 131-FZ «On the general principles of organization of local governments in the Russian Federation» of October, 6, 2003, in the first quarter of 2006.

The analytical report covers the following matters: implementation of activities by the administrations of constituent territories of the Russian Federation aimed to enforce Chapter 12 of Federal Law № 131-FZ of October, 6, 2003; laying of the economic foundation of the local governments; application of federal budgetary funds allocated for the enforcement of Federal Law № 131-FZ of October, 6, 2003, and actual volume of expenditures of the budgets of constituent territories of the Russian Federation on the enforcement of the above-mentioned law; formation (operation) of the supervisory authorities of municipal formations under the conditions of actual enforcement of Federal Law № 131-FZ of October, 6, 2003; organization of local governments in closed administrative and territorial constituent parts and science towns of the Russian Federation.