

## **Summary**

### **Mikhail Beskhmelnitsyn, Valery Goreglyad**

(p. 3)

Report on the audit results of the efficiency of financial and economic activity of OJSC (Opened Joint Stock Company) «Kuzbassenergo» and observance of the tax legislation of the Russian Federation regarding the tax charges and the completeness of their receipt in the budgets at all levels and in the state extrabudgetary funds within LLC (Limited Liability Company) «Beltrans» and OJSC «Kuzbassenergo» for 2005 and the first half of 2006.

### **Sergey Ryabukhin**

(p. 37)

Report on the audit results of the target and efficient use of the funds provided by the federal budget and the budget of Tomsk Region, as well as the efficiency of interbudgetary relations and enforcement guaranteeing of the Federal Law No. 131-FZ dated October 6, 2003 «On the General Principles of the Local Self-government in the Russian Federation».

Compliance analysis was carried out in respect of legislative and normative legal acts regulating budgetary legal relations, as well as the analysis of the regional budget to the federal legislation; analysis was also carried out on the performance of the revenue part of the consolidated budget, regional and local budgets at the expense of the tax and non-tax revenues, and of non-compensational and non-repayable allocations from the federal budget.

### **Mikhail Beskhmelnitsyn**

(p. 62)

Summary report on the results of the complex audit of the target use of the federal budget funds allocated for the state support of the aviation industry enterprises for the period from 2000 to 2005, and the condition and development prospects of the civil aviation in the Russian Federation.

Audit subject: the federal budget funds allocated for the state support of the aviation industry enterprises, including the for implementation of the federal target and departmental programs (in the field of the aviation development), the development of the aviation technical equipment leasing (obtaining the shares of the leasing companies and subsidies for the leasing payments), implementation of non-program actions, accommodation of credit resources and state guarantees.

### **Sergey Agaptsov**

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Conclusion of the Accounts Chamber of the Russian Federation on the draft federal law «On the Budget of the Federal Obligatory Medical Insurance Fund for 2008 and for the period up to 2010».

### **Sergey Agaptsov**

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Conclusion of the Accounts Chamber of the Russian Federation on the draft federal law «On the Budget of the Pension Fund of the Russian Federation for 2008 and for the period up to 2010».

### **Sergey Agaptsov**

(p. 162)

Conclusion of the Accounts Chamber of the Russian Federation on the draft federal law «On the Budget of the Social Insurance Fund of the Russian Federation for 2008 and for the period up to 2010».

### **Sergey Ryabukhin**

(p. 180)

Report on the results of the expert and analytical examination of the terms of receiving federal budget funds and guaranteeing their expenditure for the purposes provided by the programs of the developing the Closed Administrative and Territorial Entity (ZATO), on the example of ZATO Zheleznogorsk, Krasnoyarsk Area.

Audit objective: to analyze the target and efficient use of the funds provided by the federal budget and the budget of ZATO Zheleznogorsk, Krasnoyarsk Area, for the 2001-2004 development program, the terms of the federal budget funds receiving, the established accounting system, control procedure and observance of the requirements of the legal acts.

### **Alexander Nazarov**

(p. 185)

Report on the audit results of the examination of the transferring validity of forest lands into non-forest lands, the use of the forest fund for cultural and sanative purposes, and payments for forest fund's plots for the period from 2002 to 2005 within the Federal Agency for Forest Economy, the Government of Moscow Region, organizations and institutions accountable to Rosleskhoz (Federal Agency for Forestry) and to the Government of Moscow Region.

Audit objectives: legal acts and other regulatory documents grounding the validity of the transferring forest lands into non-forest lands, and the use of the forest funds for cultural and sanative purposes.

### **Sergey Ryabukhin**

(p. 200)

Report on the audit results of the target and efficient use of the federal budget funds allocated for the implementation of the Federal Law No. 131-FZ dated 6 October 2003, «On the General Principles of the Local Self-government in the Russian Federation» in the Republic of Tatarstan», and of the target and efficient use of the federal budget funds allocated for the implementation of the federal target program «Social and Economic Development of the Republic of Tatarstan up to 2006», and specific issues relating to the budget performance of the Republic of Tatarstan.

Audit objectives: the use of the funds allocated for the implementation of the federal target program, including the sub-program «Preservation and Development of the Historic Center of the City of Kazan», the effectiveness of the financial control over its implementation exercised by the federal and regional audit institutions, formation and execution of the revenue part of the Republic's budget at the expense of the tax and non-tax revenues.

### **Alexander Nazarov, Valery Goreglyad**

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Report on the audit results of the efficiency of the state natural healing resources usage in a specially protected ecological resort area - «The Caucasian Mineral Waters» within the administration of the Caucasian Mineral Waters Region and in OJSC «Kavminkurortresursy».

Audit objectives the efficiency of the use and exploitation of natural healing resources - mineral waters and healing mud (exploration and objective monitoring of their deposits, seasonal changes of the levels and the flow rates of springs, and the chemical composition of water).