

## **Summary**

### **Sergey Ryaboukhin**

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Report on the results of the audit of target and efficient use of the federal budget funds allocated for the implementation of the Federal Law of No. 131-FZ October 6, 2003 «On the General Principles of Organization of Local Governments in the Russian Federation» and the audit of target and efficient use of state funds provided by the federal budget and the budget of the Nenetsky Autonomous Area, and on execution of the recommendations and other decisions of the Collegium of the of the Accounts Chamber resulting from the audit carried out in the Nenetsky Autonomous Area.

Subject of the audit: regulatory legal and other documents regulating allocation and the use of the federal budget funds and the budget of the Nenetsky Autonomous Area.

### **Sergey Ryaboukhin**

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Report on the results of the audit of target and efficient use of the federal budget funds allocated for the implementation of the Federal Law of No. 131-FZ October 6, 2003 «On the General Principles of Organization of Local Governments in the Russian Federation» and the audit of target and efficient use of state funds provided by the budget of the closed administrative territorial entity (hereinafter referred to as ZATO) Bolshoy Kamen in the Primorsky Territory, and of federal budgetary funds allocated in the form of financial support of Bolshoy Kamen ZATO in the Primorsky Territory.

Subject of the audit: documents, verifying the allocation to and use of budgetary funds by Bolshoy Kamen ZATO in the Primorsky Territory.

### **Sergey Ryaboukhin**

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Report on the results of the audit of target and efficient use of the federal budget funds allocated for the implementation of the Federal Law of No. 131-FZ October 6, 2003 «On the General Principles of Organization of Local Governments in the Russian Federation» and the audit of target and efficient use of state funds provided by the budget of the closed administrative territorial entity (ZATO) Fokino in the Primorsky Territory, and of federal budgetary funds allocated in the form of financial support to Fokino ZATO in the Primorsky Territory.

Subject of the audit: regulatory, legal and other documents regulating allocation and use of funds from the federal budget and the budget of ZATO concerning expenditures with respect to completeness and timeliness of the financing, accountancy and record keeping reliability, formation and execution of the ZATO budget revenues from tax and non-tax returns as well as non-repayable and non-recoverable transfers from the federal budget, subventions for capital investments, payments of housing and public utilities for individual categories of citizens, rendering financial assistance to the Councils of Veterans of War, Labor, Armed Forces and Law Enforcement Bodies, housing for citizens being moved from the ZATOs at the expense of federal budget and ZATO budget, etc.

### **Mikhail Beskhmelnitsyn**

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Report on the results of VFM audit of the use of state capital investments allocated in the years of 2004-2005 from the federal budget and the budgets of constituent entities of the Russian Federation for implementation of the address investment programs in the Stavropol Territory and the Tomsk Region jointly with control accounts bodies of these constituent entities of the Russian Federation (as agreed).

Subjects of the audit: documents confirming the amounts of financing and the use of the State capital investments allocated for financing construction and objects of the Federal Address Investment Program and regional investment programs, reported data of principal developers and Federal Treasury Departments for the Stavropol Territory and the Tomsk Region.

**Sergey Agaptsov**

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Conclusion of the Accounts Chamber of the Russian Federation on the results of the audit of execution of the Federal Law «On the Russian Federation Social Insurance Fund Budget for 2005» and on the report on execution of the Social Insurance Fund in 2005 presented by the Government of the Russian Federation to the Federal Assembly of the Russian Federation.

**Sergey Agaptsov**

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Conclusion of the Accounts Chamber of the Russian Federation on the draft Federal Law «On the Russian Federation Social Insurance Fund Budget for the year of 2007».

**Sergey Ryaboukhin**

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Report on the results of the audit of target and efficient use of the state funds provided in the budget of the Closed Territorial Entities (ZATOs) and of the federal budget funds allocated in the form of financial support of Zarechny ZATO in Penza Region and the audit of target and efficient use of the federal budget funds allocated for the implementation of the Federal Law No. 131-FZ October 6, 2003 «On the General Principles of Organization of Local Governments in the Russian Federation».

Subject of the audit: regulatory, legal and other documents regulating allocation and use of the federal budget funds for implementation of the municipal program «Provision of Housing for Young Families over the Period of 2004-2010», subventions for capital investments, revisions of fund's charters and their activities in following fields: municipal fund of small business support, municipal special target budget innovations and investments fund, municipal fund of grain and food for the city of Zarechny, etc.

**Sergey Agaptsov, Mikhail Beskhmel'nitsyn**

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Report on the results of the audit of the expenditures of funds allocated by the Russian Federation Pension Fund to federal post office mail organizations, financial establishments and other organizations for financing deliveries of pensions, welfare payments, monthly money grants payable to individual categories of citizens and other social payments for 2005 as well as of the substantiation of delivery tariffs applicable to pensions, welfare payments and monthly money grants payable to individual categories of citizens and other social payments for 2005. Subject of the audit: regulatory legal acts and other executive documents justifying allocation of funds intended for delivery of pensions, timely and correct calculation of pensions, drawing up the relevant delivery documents and their transfer to organizations in charge of the delivery of pensions, control over the timely and correct pension payments, timely and correct transfer of funds designated for the payments and delivery to the accounts of organizations executing the delivery of pensions, due keeping pensioners' personal accounts, appropriate accountancy reports maintenance and reporting related to the pensions delivery.

**Alexander Nazarov**

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Report on the VFM audit of the use of federal budget funds allocated in 2005 for protection and reproduction of forest resources as well as the audit of income earned from the

use of these resources in the Federal Forestry Agency, «Central Aviation Forest Air Protection Base «Avialesookhrana» Federal State Institution, «Russian Museum of Forest» Federal State Institution, «Tsentrles» Federal State Institution, «Scientific-and-Production Center of Forest Seed Industry «Tsentrlessem» Federal State Institution, Territorial Forestry Agency for the Irkutsk Region, Administration of the Irkutsk Region, and other organizations and institutions.

Subject of the audit: sources of income received from utilization of forest fund, financing of expenditures for forests protection, their reproduction and forest fires suppression, system of forecasting, prevention, early detection, localization and liquidation of forest fires at their initial stage, improvement of scientific-technical support of the forest fire protection, introduction of new technologies and technical facilities/instrumentation for early detection and suppression of forest fires, analysis of forest fund state in the Russian Federation as a whole and specifically in the Irkutsk Region, cutting area fund (including the reserve one), indicators characterizing the state of forest use, assessment of actual forest fund, compliance with legislation when exercising rights of forest fund use, maintenance of institutions providing the services in the sphere of forestry, and other related issues.

**Nikolay Tabachkov**

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Report on the results of the audit of target use of funds allocated from the federal budget in 2004-2005 for payments of the advance compensation (compensation) of deposits (contributions) in State insurance organizations («Rosgosstrakh» Joint Stock Open Company and the companies of the «Rosgosstrakh» system) to individual categories of citizens of the Russian Federation.

Subject of the audit: legal, regulatory, guidance and executive documents issued by the Government of the Russian Federation, the Ministry of Finance and the other state authorities regulating the transactions with federal budget funds allocated in 2004-2005 for payments of the advance compensation (compensation) of deposits (contributions) in State insurance organizations to individual categories of citizens of the Russian Federation; regulatory, guidance and executive documents issued by «Rosgosstrakh» JSC regulating the use of the federal budget funds allocated for these purposes; analytical and synthetic accounting documents and reporting of «Rosgosstrakh» JSC and the companies of the «Rosgosstrakh» system.

**Sergey Agaptsov**

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Analytical letter on the implementation of interstate agreements concluded by the Russian Federation with the states-participants of the Commonwealth of Independent States and Baltic States in the field of pension provision for military servants, retired military servicemen, personnel of internal affairs and prosecution agencies, and members of their families.