

## **Summary**

### **Sergey Stepashin**

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Issues concerning the assessment of public audit efficiency in the Russian Federation. Report at the XIX UN/INTOSAI symposium on value and benefits of government audit in a globalized environment. Vienna, March 28, 2007.

### **Sergey Stepashin**

(p. 7)

Report at the VIII international scientific conference «Modernization of Economics and Social Development». Moscow, April 3, 2007.

### **Sergey Ryaboukhin**

(p. 10)

Report on the results of expert analysis of expenditures of the state funds channeled to the Chechen Republic for public authorities of the Russian Federation and the Chechen Republic as well as to institutions irrespective of their form of ownership aimed at social and economic recovery of the Chechen Republic in January - June, 2006.

Subject of the audit: regulatory, legal and other documents regulating allocation and use of the Republican budget funds, Federal Budget funds, as well as off-budget sources for implementation of the «Economic and Social Recovery of the Chechen Republic (the year of 2002 and subsequent years)» Federal Target-oriented Program in January - June 2006.

### **Valery Goreglyad**

(p. 24)

Report on the results of the audit of implementation of the Federal Law «On the Federal Budget for the Year 2005» as per the sections and subsections of the functional classification of the Russian Federation budgets expenditures by the Far Eastern Branch of the Russian Academy of Sciences as a subject of departmental structure, general disponent of the Federal budget funds, budget-funded institution and the recipient of the budgetary funds.

### **Sergey Agaptsov**

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Report on the results of the audit and analysis of the results of the use of state funds allocated for the «Social support of Disabled Persons for the Period of 2000 to 2005» Federal Target-oriented Program.

Audit objectives: Assessment of social and economic results and of the efficiency of the use of the funds allocated for implementation of the mentioned Federal Target-oriented Program.

### **Alexander Piskunov, Sergey Ryaboukhin**

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Report on the results of the comprehensive audit of implementation of the «Economic and Social Recovery of the Chechen Republic (the year of 2002 and subsequent years)» Federal Target-oriented Program.

Subject of the audit: regulatory, legal and other documents regulating allocation and use of the federal budget funds, the budget of the Chechen Republic for implementation of the «Economic and Social Recovery of the Chechen Republic (the year of 2002 and subsequent years)» Federal Target-oriented Program.

### **Mikhail Beskhmel'nitsyn**

(p. 75)

Report on the results of the audit of financing and target use of state capital investments provided by the Federal Address Investment Program for construction sites and objects located on the territory of the Republic of Karelia, Primorsky Territory, Astrakhan, Bryansk, and the Nizhni Novgorod Region in 2004-2005.

Subject of the audit: Documents confirming the amounts of financing and the use of State capital investments for the construction sites and objects provided by the mentioned Program, reported data of principal developers and Federal Treasury Departments for these constituting entities of the Russian Federation.

### **Valery Goreglyad**

(p. 98)

Report on the results of the audit of target and efficient use of the budget and off-budget funds by the Kyrgyz-Russian Slavic University (the city of Bishkek, the Kyrgyz Republic) in 2003-2005 jointly with the Accounts Chamber of the Kyrgyz Republic (as agreed).

Subject of the audit: Documents confirming the intended use of the budget and off-budget funds by the Kyrgyz-Russian Slavic University (in 2003-2005); documents justifying the transactions with budgetary and non-budgetary funds, payment and other primary instruments, budgets of profit and loss of the Kyrgyz-Russian Slavic University through 2003 to 2005, accounting reporting confirming the transactions with budgetary and non-budgetary funds.

### **Alexander Nazarov**

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Report on the results of the audit of the efficiency of the use of the agricultural lands by agricultural enterprises in Moscow Region and Tver Region.

Subject of the audit: regulatory, legal acts, financial and statistical accounting, the decisions of the authorities of Moscow Region and Tver Region on the land plots use and management, record-keeping of the State Land Cadastre and execution of the state cadastral valuation of agricultural land as well as the activity on delimitation of public land ownership.

### **Victor Kosourov**

(p. 140)

Report on the results of the audit of the legitimacy of attracting and efficient use of target foreign borrowings (credits, facilities, loans) from the governments of foreign states, banks and companies under guarantees of the Government of the Russian Federation, including settlements of budgetary payments by the borrowed funds users, debt restructuring of enterprises and organizations under the credits allotted by the governments of foreign states, commercial banks and companies attracted against the guarantees of the Government of the Russian Federation, and the repayment of defaulted debts, in the Ministry of Finances of the Russian Federation, the Bank of Foreign Economic Relations of the USSR (Vnesheconombank), the Federal Property Management Agency as well as in «Mamontovka» JSC (Puhhkin, Moscow Region), «Calender» CJSC (Puhhkin, Moscow Region), Russian Joint Stock Company for Oil and Gas Construction RAO «Rosneftegazstroy» JSC (the city of Moscow) and its assignees of debt commitment No.107-1-1-30 dated April 23, 1996.

Subject of the audit: Federal Budget funds paid against indebtedness to the governments of foreign states, banks and companies; funds received by the Federal Budget from end recipients in discharge of obligations connected with formal debt commitments.

### **Mikhail Odintsov**

(p. 152)

Report on the results of the audit of the use of Federal Budget funds allocated for the state support of agricultural producers and agricultural production market regulations (interest rate subsidies for borrowings in Russian lending institutions, partial compensation of insurance expenditures, purchasing and commodity interventions) as well as subsidies for diesel fuel, in the Ministry of Agriculture of the Russian Federation, «Federal Agency for Food Market Regulation» Federal State Unitary Enterprise, institutions carrying out insurance and storage of intervention fund reserves, «Rosselkhozbank» Open Joint Stock Company, and other subsidies receiving organizations.

Subject of the audit: regulatory and other legal acts, documents confirming allocation of the Federal Budget funds, indices characterizing efficiency of the use of these funds, contracts, agreements, expertise documents, tender documentation, accounting and financial reporting, payment instruments, bank and other documents, their compliance with regulatory legal acts of the Russian Federation concerning the issues mentioned.

### **Sergey Agaptsov**

(p. 182)

Report on the results of the audit of the efficient use of the state property destined for creation of a pilot plant manufacturing active heating tools by the «Zashchita» (Protection) All-Russian Center for Catastrophe Medicine of the Federal Agency of Healthcare and Social Development and «Scientific Research Institute of Hypothermia Problems».

### **Nikolay Tabachkov**

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Report on the results of the audit of the settlements under the external national debt commitments of the Russian Federation to former Yugoslavia in the Ministry of Finances of the Russian Federation and the Bank of Foreign Economic Relations of the USSR (Vnesheconombank).

Audit objectives: inspection of the management of settling the Russian Federation's debt commitments to former Yugoslavia, completeness and reliability of transactions accounting concerning the redemption and servicing of debt commitments of the Russian Federation to former Yugoslavia.

### **Alexander Nazarov**

(p. 202)

Analytical report «Financial Provision of the Programmatic Targeted Approach to the Problems Solving in the Field of Education and Upbringing».

Study objectives: the analysis of the financial provision of programmatic targeted methods of problems solving in the field of education and upbringing. Subject of the analysis: completeness and timeliness of financing the programmatic targeted methods in the field of education and upbringing; efficiency of the use the funds allocated to problems solving in the field of education and upbringing using programmatic targeted financing.

### **Memorandum of understanding concerning cooperation between the Accounts Chamber of the Russian Federation and the Austrian Court of Audit**

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