

Summary

Sergey Stepashin

(p. 3)

The Address of the Chairman of the Accounts Chamber of the Russian Federation devoted to the 10th anniversary of the first issue of the Bulletin of the Accounts Chamber of the Russian Federation.

Valery Goreglyad

(p. 4)

Report on the results of the audit of the application of the federal budget funds and the off-budget funds for the maintenance of federal state medical, preventive treatment and sanative facilities accountable to the Federal Tax Service (with drawing up of a combined single report).

Subject of the audit: legal regulatory acts and order documents, payments and other primary documents, income and expenditure budgets, accounting reporting confirming the operations with the federal budget funds and the off-budget funds, observance of the procedure of accounting and the use of the funds received from business and other income generating activity, observance of the procedure of cash transactions and the terms and conditions of work with cash assets, observance of the tax legislation.

Sergey Agaptsov

(p. 31)

Report on the results of the audit of the completeness of financing and timeliness of payment of supplementary pensions to the Heroes of the Soviet Union, the Heroes of the Russian Federation and the Chevaliers of the Order of Glory in 2006 in accordance with the Law of the Russian Federation No. 4468-1 dated 12 February 1993 «On Pension Provision of the Persons who Did Military Service, Service in Law Enforcement Bodies, State Firefighting Service, Drugs and Psychotropic Substances Control Bodies, the Penal Enforcement System institutions and bodies, and their families». The audit was carried out in the Federal Treasury, the RF Ministry of Defense, the RF Ministry of Internal Affairs, and the RF Federal Security Service.

Sergey Ryabukhin

(p. 39)

Report on the results of the audit of target and efficient use of the funds provided in the budget of a restricted access municipality (ZATO), and of the federal budget funds allocated in 2006 in the form of subsidies and subventions, including the efficiency of the use of the subventions for relocation of citizens, for the development of social and engineering infrastructure, and for the support of implementation of the Federal Law No. 131-FZ dated October 6, 2003, «On the General Principles of Organization of Local Governments in the Russian Federation» in Seversk ZATO, Tomsk Region.

Mikhail Beskhmel'nitsyn

(p. 51)

Report on the results of the audit of the use of the funds allocated in 2006 for the implementation of the «Housing» Federal Target Program, including «Provision of Housing for Young Families», «Modernization of Public Utilities Infrastructure Objects», «Development of Public Utilities Infrastructure at Land Plots for Residential Construction Purposes», and «Fulfillment of the State Obligations to Provide Housing for the Categories of Citizens stipulated for by the Legislation» subprograms. The objectives of the audit: to set the amounts of financing, cash execution and target-use of the budgetary funds allocated for the implementation of the Federal Target Program and the subprograms included into the Program; to evaluate the results of the implementation of the subprograms' tasks.

Valery Goreglyad

(p. 86)

Report on the results of the audit of the efficiency of the existing system of taxation on mining activities in the Federal Tax Service and the RF Ministry of Finance in 2006.

Nikolay Tabachkov

(p. 103)

Report on the results of the audit of the settlements on state internal debt obligations concerning public savings bonds, Russian 1992 premium bonds, State treasury bonds of the USSR, certificates of the Savings Bank of the USSR for 2005-2006, carried out in the RF Ministry of Finance and the RF Savings Bank. The objectives of the audit: to review the legality, completeness and timeliness of the settlements as well as the completeness and reliability of the accounting of the said securities.

Victor Kosourov, Mikhail Odintsov

(p. 115)

Report on the results of the audit of the efficiency of implementation of the Agreement between the Russian Federation and the IBRD on the loan to finance Project No. 3806-0-RU «Environment Management». Subject of the audit: receipt and expenditures of the borrowed funds, streamlining of institutional environmental bodies; implementation of environment protection policy, modernization of federal and regional environment management systems, financing of economically expedient top-priority projects on the resources recovery.

Sergey Agapsov

(p. 127)

Analytical memo on the analysis of pension provision for persons who leave (have left) the Russian Federation for permanent residence abroad. The subject of the expert analysis: pension provision regulatory legal acts, the RF interstate agreements regulating the procedure for persons who leave (have left) the Russian Federation for permanent residence abroad; the activity of the Pension Fund of Russia, the RF diplomatic representations and consular offices; the activity of «MDM-Bank» JSC concerning the pension provision for persons who leave (have left) the Russian Federation for permanent residence abroad.

Mikhail Odintsov

(p. 157)

Analytical memo on the efficiency of state management of the forest resources of the Russian Federation in 2004-2006. The analytical memo covers the following issues: the current state of the forest resources and economic parameters of their use; the RF forest reserves; the exercising of the right to use the forest reserves plots; assessment of the standing wood, revenues from the use of the forest resources, the wood industry performance, foreign trade of forestry products, wood processing and paper-and-pulp industry.

Alexander Nazarov

(p. 180)

Analytical summary memo on the use of the federal budget funds allocated for the support of implementation of the «Education» Priority National Project (EPNP), in 2006. Subject of the audit: legal documents regulating the implementation of EPNP, measures taken by the federal and regional executive authorities and educational institutions to implement EPNP, the progress and results of the project's implementation in 2006.

Questionnaire for the readers of the Accounts Chamber Bulletin

(p. 216)