

## **Summary**

### **Sergey Ryabukhin**

(p. 3)

Report on the results of the audit of target and efficient use of the Federal Budget funds allocated for implementation of «Social and Economic Development of the Republic of Bashkortostan for the Period up to 2007» Federal Target Program.

Subject of the audit: legal regulatory acts and other documents regulating the allocation and use of the funds from the Federal Budget, budget of the Republic of Bashkortostan and off-budget sources for implementation of «Social and Economic Development of the Republic of Bashkortostan for the Period up to 2007» Federal Target Program.

### **Mikhail Beskhmel'nitsyn, Sergey Ryabukhin, Igor Usynin, Valery Khripun**

(p. 20)

Report on the results of the audit of the efficiency of the use of the Federal Budget funds (including subventions) allocated for re-structuring of the coal industry in 2000-2005, as well as for the implementation of local development programs and provision of employment for mining towns and villages for 2004-2005 (jointly with the audit control bodies of Kemerovo and Rostov Regions).

Objectives of the audit: to assess the cost efficiency and effectiveness of the use by ultimate administrators and recipients (coal industry enterprises) of budgetary funds spent for achievement of specific results in the course of coal industry re-structuring; efficiency of the activity of coal industry enterprises; to work out recommendations concerning the efficiency increase of the use of public funds allocated for re-structuring of the coal industry, and for implementation of local development programs and provision of employment for mining towns and villages.

### **Valery Goreglyad**

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Report on the results of the audit of the efficiency of the effective legislation regulating relations arising in connection with state registration of legal entities, in Administrations of the Federal Tax Service for Moscow, St. Petersburg, and their subordinate inspectorates.

Subject of the audit: legislative and other legal regulatory acts regulating the state registration of legal entities; tax, statistical reporting and other forms of registration and recording of legal entities; documents on the state registration of legal entities in Moscow and St. Petersburg.

### **Sergey Agaptsov**

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Report on the results of the audit of the implementation of the Federal Law «On the Federal Budget for 2006» and the report of the Government of the Russian Federation on Federal Budget execution over 2006 in terms of revenues and expenditures of the Federal Budget, as classified by revenues and expenditures of budgets of the Russian Federation, by the Federal Service for Labor and Employment.

The objective is to review the implementation of the Federal Law «On the Federal Budget for 2006» by the Federal Service for Labor and Employment in its capacity of: an administrator of Federal Budget revenues in terms of volumetric indices and according to the classification of the revenues of budgets of the Russian Federation; ultimate administrator and administrator of the Federal Budget funds; recipient of the budgetary funds; and an entity of the departmental structure of the Federal Budget expenditures over 2006.

**Nikolay Tabachkov**

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Analytical memo on the development and use of indices characterizing the status of the public external debt of the Russian Federation.

Subject of the analysis: results of audits and expert analytical activities of the Accounts Chamber of the Russian Federation, reporting, reference, statistical and analytical materials characterizing the status of the public external debt of the Russian Federation, and analytical and methodical materials of the IMF, Moscow Bank of Reconstruction and Development, and INTOSAI Public Debt Committee, as regards the issues under consideration.

**Alexander Nazarov**

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Analytical memo on the results of the expert analysis of legal regulation of the pre-auction evaluation of deposits and the outcomes of auctions (tenders) for the title to use subsoil plots.

Objectives of the audit: analysis and appraisal of public regulation of the relations in subsoil use and the increase of the efficiency of collection of revenues coming to the Federal Budget; legal regulatory acts; methodical materials on the geological, economic and cost estimation of deposits; a list of deposits put up for auctions in 2006-2007.

**Mikhail Odintsov**

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Analytical memo on the efficiency of public management of the fishery complex of the Russian Federation, including control over fishery and water biological resources preservation.

Subject of the analytical memo: analysis of the structure of management of the fishery complex, its changes connected with the administrative reform in 2004-2005; the outcomes of implementation of the Concept of Fishery Development for the Period until 2020, the main trends of improvement of the mechanism of management of the fishery complex and their implementation.