

## **Summary**

### **Mikhail Beskhmel'nitsyn**

(p. 3)

Report on the results of the «Audit of economic activity of Federal State Educational Facility «Moscow State Academy of Water Transport» (hereinafter referred to as the Academy) for the period of 2004-2007». The objective of the audit is to examine the economic activity of the Academy and the usage of federal property.

The subject of the audit is legal acts, regulatory, financial, reporting and accounting documents, agreements, informational and other documents.

### **Valery Goreglyad**

(p. 40)

Report on the results of the audit of the «Settlement of creditors' claims during redemption of the third sovereign eurobond, state short-duration coupon-less bonds and federal bonds that have not been novated, as well as claims regarding individuals' blocked accounts in 2004-2007 with the Ministry of Finance of the Russian Federation, State Corporation «Bank of Development and Foreign Economic Affairs» (Vnesheconombank), non-commercial partnership «National Depository Center» (on request)».

Subject of the audit: settlement of creditors' claims concerning the above-mentioned bonds and individual accounts as of 1 January 1992 based on the provided regulatory, contractual, financial, primary and other documents regarding redemption and servicing of this type of liabilities.

### **Alexander Nazarov**

(p. 56)

Report on the results of the «Audit of completeness of the receipt and efficient and independent usage of federal budget funds, earmarked for Section 09 «Education», and the usage of extra-budgetary financing sources in state educational facilities subordinate to executive bodies of the Russian Federation».

The objects of the audit: state educational facility of higher professional education Academy of National Economy under the Government of the Russian Federation; federal state educational facility of the Academy of Upgrading Qualification and Professional Retraining of Education Personnel.

### **Sergey Agaptsov**

(p. 75)

Report on the results of the «Audit of execution of the Federal Law on the Budget of the Federal Fund of Compulsory Medical Insurance for 2006 and the report on execution of the budget of the Federal Fund of Compulsory Medical Insurance for 2006, presented by the government of the Russian Federation to the Federal Assembly of the Russian Federation».

Subject of the audit: budget of the Federal Fund of Compulsory Medical Insurance for 2006. Legislative acts and other regulatory documents, justifying transactions with the federal budget and non-budget funds, payment and other primary documents and statistical reports.

### **Sergey Agaptsov**

(p. 108)

Consolidated analytical memo on the «Analysis of efficacy of administering compulsory pension insurance premiums in territorial fiscal agencies and entities of the Pension Fund of the Russian Federation (hereinafter referred to as PFRF) (based on the results of the audit

of the «Analysis of efficacy of administrating compulsory pension insurance premiums in territorial fiscal agencies and PFRF entities in the Perm and Ivanovo Regions»).

On the expedience of introducing amendments to the current legislation with the aim to eliminate the described gaps and discrepancies in existing insurance premium administering procedures, and to clearly divide the powers of fiscal agencies and PFRF bodies.

**Valery Goreglyad**

(p. 154)

Analytical memo on the results of the expert analysis of «Legislative regulations regarding ownership, usage and disposal of land lots and some issues concerning land management by federal and local governments in the Russian Federation».

When drafting the analytical memo, there were used the data obtained in the audit by the Accounts Chamber of the Russian Federation on the disposal and usage of state-owned land lots and federal property in 2006-2007 as well as information, provided on requests of the Accounts Chamber by federal executive and legislative bodies of the Russian Federation subjects, local governments of municipal entities of Moscow, Leningrad and Tver Regions.

**Sergey Ryabukhin**

(p. 198)

Analytical memo on the «Analysis of the state and problems of budgetary system of the Krasnoyarsk Krai after unification of the Krasnoyarsk Krai with Taymir (Dolgano-Nenetsky) and Evenk autonomous districts».

The objective of the audit is to evaluate the state and determine the problems of the budgetary system of the Krasnoyarsk Krai, Taymir (Dolgano-Nenetsky) and Evenk autonomous districts in 2005-2006 (prior to their unification) and in January-September 2007 after their unification; major characteristics and parameters of socio-economic development of the region, peculiarities of federal and regional programs' implementation in Krasnoyarsk, Taymir (Dolgano-Nenetsky) and Evenk autonomous districts.