

Summary

Alexander Nazarov

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Report regarding the «Audit of the Spending of Federal Government Funds and Non-Government Funds in Culture and Cinematography, Use of Federal Property, and Full and Timely Budget Funding for 18th Century Kuskovo Estate National Museum of Ceramics, a Moscow public cultural institution».

The report reviews the laws, statutes and directives governing culture and cinematography.

Sergey Ryabukhin

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Report regarding the «Audit of the Target and Effective Spending of the Funds Earmarked in the Budget of the Restricted Administrative Area, and Federal Government Funds made available in 2006 as subsidies and subventions, including effective spending of the subventions for family relocation, social development and utility engineering, and assurance of the implementation of Federal Act No. 131-FZ of 6 October 2003, Re: Guidelines of Local Self-Government in the Russian Federation, in Ozerny restricted administrative area, Tver Region».

Subject of the audit: legislation, regulations and other documents governing budget spending in Ozerny.

Sergey Ryabukhin

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Report regarding the «Audit of the Target and Effective Spending of the Funds Earmarked in the Budget of the Restricted Administrative Area, and Federal Government Funds made available in 2006 as subsidies and subventions, including effective spending of subventions for family relocation, social development and utility engineering, and assurance of the implementation of Federal Act No. 131-FZ dated 6 October 2003, Re: Guidelines of Local Self-Government in the Russian Federation, in Solnechny restricted administrative area, Tver Region».

The report explores the administrative aspects of the budget process in the RAA, analyzes the conformity of local budget laws and statutes to federal law, and assesses the RAA's budget revenue performance, covering tax and non-tax revenues, donations and non-refundable transfers from other budget levels.

Valery Goreglyad

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Report regarding the «Audit of the Administration of Value Added Tax, including where the tax was levied at a rate of 0%, in 2005, 2006 and 2007 to date by the Federal Internal Revenue Service and its regional agencies in the Republics of Bashkortostan (also covering Mezhgorye restricted administrative area), Kalmykia, Mordovia, and Tiumen Region».

Subject of the audit: regulations, statutes, directives, instructions, methodologies and other documents used by FIRS of Russia in the administration of federal budget revenues; regular reporting as practiced by IRS agencies; prior audit findings; and information regarding the supervisory effort of regional taxation authorities.

Sergey Agaptsov

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Report regarding the «Audit of Target and Effective Spending of Federal Budget Funds Allocated towards the «Healthy Child» Subprogram of the Federal Priority Program «Children of Russia» in 2003-2006, performed as part of due diligence audits pertaining to the 2006

Federal Budget Act and 2006 Federal Budget Performance Report of the Government of Russia, targeting the Federal Healthcare and Social Development Agency».

Subject of the audit: compliance with target figures and indicators in Subprogram implementation; successful progress and achievement of all the goals and anticipated outputs of the Subprogram; regional government funding for the Subprogram; non-government funding; and any federal funds remaining unused.

Mikhail Beskhamelnitsyn

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Report regarding the «Compliance Audit of the 2006 Federal Budget Act, and of the 2006 Federal Budget Performance Report of the Government of the Russian Federation, broken down by section and subsection of the functional classification of budget revenues and expenditures as used in the Russian Federation, focusing on the Ministry of Industry and Energy of the Russian Federation as a relevant industry actor, the disposer of federal budget funds, a government sponsored institution, and beneficiary for budget appropriations».

The subject of the audit were documents supporting compliance with the 2006 Federal Budget Act (as amended and supplemented) by the Ministry of Industry and Energy, as well as regulations and other statutes and directives substantiating the transactions involving federal budget funds, and regulating federal budget revenue performance.

Mikhail Beskhamelnitsyn

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Report regarding the «Audit of the Effectiveness and Legality of Spending of the Federal Budget Funds, allocated under the Federal Act Re: Amendments to the 2006 Federal Budget Act Additionally to the Spending Targets Finalized by the 2006 Federal Budget Act No. 189-FZ dated 26 December 2005, relevant to specific items of the Federal Priority Investment Program for Roads and Underground Railways».

Subject of the audit: documents supporting compliance with the 2006 Federal Budget Act and indicators characterizing its performance; regulations, other statutes and directives substantiating transactions involving federal budget funds and regional budget funds; books of account and financial statements in support of the transactions involving federal budget funds and regional budget funds; primary payment instruments.

Mikhail Odintsov

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Report regarding the «Audit of the Target Spending of Federal Budget Funds allocated in 2006 towards dairy farming and crop protection services, and performance by the Federal Veterinary and Phyto-sanitary Supervision Service and its regional and other subordinate institutions of their statutory duties».

Subject of the audit: regulations, statutes, directives and financial reporting for the period reviewed, as well as primary instruments in support of the transactions involving the available federal budget funds; accounts payable and receivable; increases in government funding; administration of supervision at border checkpoints and inland customs posts for all kinds of wildlife, raw materials of animal origin, animal feeds and veterinary formulas imported into Russia or exported.

Mikhail Odintsov

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Report regarding the «Audit of the Target and Effective Spending of the Federal Budget Funds Allocated to the Russian Academy of Agricultural Sciences in 2006 to finance the operation of its subordinate institutions, and of the use of federal government property by its subordinate institutions, including, but not limited to: the Northwest Research Institute

of Economics and Agricultural Business Administration (a public research institution based in St. Petersburg and Pushkin); National Research Institute of Vegetable Farming (a public research institution based in the Moscow Region); Vavilov National Research Institute of Plant Farming (a Russian national research center based in St. Petersburg); Pryanishnikov National Research Institute of Agricultural Chemistry (a public research institution based in Moscow); National Research Institute of Plant Protection (a public research institution based in St. Petersburg); Plemptitsezavod Smena, a research services provider based in the Moscow Region; National Research Institute of Agricultural Mechanization (a public research institution based in Moscow); and Northwest Research Methodology Center (a public research institution based in St. Petersburg)».

The purpose of the audit was to ascertain the proper and successful spending of federal budget funds allocated to the Russian Academy of Agricultural Sciences in 2006, in order to finance the operation of some of its subordinate institutions and businesses; and attest to the efficient use of federal property by the abovementioned institutions and businesses.

Alexander Nazarov

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Report regarding the «Audit of the Use of Forested Areas, placed under the operational management of Kirov State Technical Academy of Forestry, a St. Petersburg public institution of higher vocational training».

Subject of the audit: documents defining and attesting the Academy's rights to its forested areas; documents explaining how the forested areas have been used; documents testifying that the said forested areas were used for educational and research purposes.

Alexander Nazarov

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Analytical report regarding the findings of an analytical review: Government Support for Children's and Youth Sports.

Subject of review: analytical data, statistics and other material describing the level of sports schools and physical education centers for children and teens, sports-oriented technical schools for children and teens, specialized Olympic Reserve schools for children and teens, Olympic Reserve schools, Schools of Sporting Excellence, and Olympic Training Centers in the Russian Federation, and assessment of the level of government support available to them.