

## **Summary**

### **Sergey Ryabukhin**

(p. 3)

Report on the results of the «Audit on application of the state funds allocated to the state authorities of the Chechen Republic and the Russian Federation for reconstruction of social infrastructure and economy of the Chechen Republic (intergovernmental transfers and federal target programs)».

Audit objects include Ministry of Regional Development of the Russian Federation, Administration of the Federal Treasury for Chechen Republic, Territorial Administration of the Federal Service for Financial and Budgetary Supervision in Chechen Republic, Government of Chechen Republic, Ministry of Finance of Chechen Republic, Ministry of Economic Development and Trade of Chechen Republic, and Administration for Construction and Reconstruction Works in Chechen Republic Public State Enterprise.

Subjects of the audit are regulatory legal and other documents that govern allocation and usage of federal, republican and local funds as well as extrabudgetary funds, financial control over republican and municipal budget implementation maintained by federal and regional audit institutions, and management, employment and accounts of state and municipal property in the Chechen Republic.

### **Mikhail Beskhmel'nitsyn**

(p. 22)

Conclusion of the Accounts Chamber of the Russian Federation concerning the Federal Railway Transport Agency on the external audit findings of execution of the Federal Law «On Federal Budget 2007» and budgetary accounting reports on the federal budget implementation in 2007.

The external audit results confirm the validity of the information provided by the Agency on execution of the Federal Law on the federal budget 2007 and budgetary accounting reports on the federal budget implementation in 2007.

A review of the socio-economic development program execution, industrial strategy, law project work schedule of the Government of the Russian Federation as well as regulatory acts developed by the Agency required for implementing action plans for the Russian Federation President's Address to the Russian Federation Federal Assembly on budgetary policy for the financial year reported.

### **Mikhail Beskhmel'nitsyn**

(p. 42)

Conclusion of the Accounts Chamber of the Russian Federation concerning the Federal Industry Agency on the external audit findings of execution of the Federal Law «On Federal Budget 2007» and budgetary accounting reports on the federal budget implementation in 2007.

The purpose of the audit is to examine: the indicated Federal Law execution, efficiency and performance of the federal budgetary funds and federal property usage as well as arrangements for the internal governmental financial audit within the main unit that administers the federal budget funds.

### **Sergey Agaptsov**

(p. 50)

Conclusion of the Accounts Chamber of the Russian Federation concerning the Federal Customs Service (FCS of Russia) on the external audit results of execution of the Federal Law «On Federal Budget 2007» and budgetary accounting reports on the federal budget implementation in 2007.

Conclusion of the Accounts Chamber was prepared based on the results of two audit exercises. We completed review of accuracy of budgetary accounts and arrangements for maintaining budgetary accounts, arrangements for interaction between FCS of Russia with Federal Treasury agencies as a part of federal budget implementation process, accounts payable and receivable within the federal budget funds, usage and management of the federal property and assets, activities of regional customs authorities concerning managing fiscal revenues and customs payments as well as executing financing volumes and arrangements stipulated by federal target programs and departmental target programs.

**Alexander Nazarov**

(p. 80)

Conclusion of the Accounts Chamber of the Russian Federation concerning the Federal Agency for Education on the external audit findings of execution of the Federal Law «On Federal Budget 2007» and budgetary accounting reports on the federal budget implementation in 2007.

Conclusion of the Accounts Chamber concerning the Agency (Rosobrazovanie) is prepared based on the audit; we reviewed the structure of the federal budget revenues and expenditures assigned to Rosobrazovanie in accordance with the indicated Federal Law. We also audited observance of the procedures for the usage and management of the federal property and assets as required by the regulatory legal acts and state finances management quality demonstrated by Rosobrazovanie as the main unit that administers federal budget funds as well as arrangements for the internal governmental financial audit within Rosobrazovanie.

**Mikhail Odintsov**

(p. 100)

Report on the results of «Performance audit of mineral resources (MR) rehabilitation in the Russian Federation in 2005-2007».

Performance audit subject is the activities of the Natural Resources Ministry of the Russian Federation (NRM of Russia), Federal Agency for Subsoil Use (Rosnedra) and subsoil users associated with MR rehabilitation in the Russian Federation as well as the federal budget funds allocated for MR rehabilitation.

Performance audit objectives are to determine efficiency of federal budget funds performance and subsoil users for MR rehabilitation; to appraise efficiency of NRM of Russia and Rosnedra activities on MR rehabilitation; to identify difficulties and factors that affect efficiency of MR rehabilitation as well as to prepare suggestions on efficiency enhancement for MR rehabilitation and the federal budget funds usage.

**Sergey Agaptsov**

(p. 153)

Report on the results of «Audit of bankruptcy proceedings impact on financial and business activities of Kaliningrad Amber Works State Unitary Enterprise (further referred to as Amber Works)».

Audit subjects are: regulatory legal acts that administer bankruptcy proceedings, tax accounts, accounting reports and other Amber Works documents that validate financial and business activities. Audit objects include: Amber Works, Yantarny Yuvelirprom OAO, Natural Resources Ministry of the Russian Federation (upon request), Ministry of Finance of the Russian Federation (upon request), Federal Tax Service Administration for Kaliningrad Region, Inter-district Inspectorate No. 10 of the Federal Tax Service for Kaliningrad Region, Administration of the Federal Treasury for Kaliningrad Region, and banks (credit institutions) where accounts were opened.

### **Vladimir Katrenko**

(p. 168)

Conclusion of the Accounts Chamber of the Russian Federation on the draft federal law «On Budget of Federal Compulsory Medical Insurance Fund for 2009 and base periods of 2010 and 2011», associated with the areas of activities of the Accounts Chamber on the control over the federal budget expenditures for implementing national priorities in the health insurance and social policy spheres as well as over the budgets of the state non-budgetary funds.

Conclusion was prepared based on the results of the expert-analytical exercise «Audit of Draft Federal Law on the budget of Federal Compulsory Medical Insurance Fund for 2009 and base periods of 2010 and 2011» performed by the Accounts Chamber. We completed a review of conformity of the indicated Draft Federal Law with the Budget Code of the Russian Federation with the estimates for socio-economic development in the Russian Federation for 2009 and base periods of 2010 and 2011 and with other legislation acts.

### **Vladimir Katrenko**

(p. 182)

Conclusion of the Accounts Chamber of the Russian Federation on the draft federal law «On Insurance Rates for Compulsory Social Insurance Against Industrial Accidents and Occupational Illnesses for 2009 and base periods of 2010 and 2011».

The Draft Law was developed in accordance with Article 21 of the Federal Law No. 125-FZ «On Compulsory Social Insurance Against Industrial Accidents and Occupational Illnesses» of July 24, 1998. When developing the Draft Law, the following information was used: basic estimates of socio-economic development characteristics of the Russian Federation for 2009 and base periods of 2010 and 2011, accounting reports on implementing budget of the Russian Federation Social Insurance Fund (further referred to as Fund) for 2008 and Fund statistics on indices that demonstrate expenditures for compulsory social insurance against industrial accidents and occupational illnesses.

### **Vladimir Katrenko**

(p. 187)

Conclusion of the Accounts Chamber of the Russian Federation on the draft federal law «On Budget of Social Insurance Fund of the Russian Federation for 2009 and for base periods of 2010 and 2011».

Conclusion is prepared based on the expert analytical exercise «Expert review of draft Federal Law on the budget of Social Insurance Fund of the Russian Federation for 2009 and base periods of 2010 and 2011», performed by the Accounts Chamber, as well as on the review of the draft federal law indices, whether they correspond to the provisions of the Russian Federation President's Budget Message to the Federal Assembly of the Russian Federation «On Budgetary Policy for 2009-2011» of June 23, 2008, and basic estimates of socio-economic development characteristics of the Russian Federation.