

Summary

Sergey Ryabukhin

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Report on findings of «Audit on purpose-specific and efficient use of funds provided by the federal budget, the budget of the Russian Federation constituent entity and the local budgets who receive inter-budgetary transfers from the federal budget as well as efficiency of inter-governmental fiscal relations in Novgorod Region».

The objectives of the audit are:

to check whether funds provided by the federal budget, the budget of Novgorod Region and local budgets are used purposefully and efficiently;

to evaluate efficiency of inter-governmental fiscal relations in Novgorod Region and municipal districts in terms of powers reposed in hands of local government authorities in accordance with the legislation of the Russian Federation and Novgorod Region;

to examine management, utilization and inventory of property in Novgorod Region as well municipal property used by the local government authorities, and to examine efficiency of financial control over implementation of Region's consolidated budget executed by the federal and regional audit institutions.

Mikhail Beskhmelnitsyn

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Conclusion of the Russian Federation Accounts Chamber concerning the Ministry of Industry and Energy of the Russian Federation (Minpromenergo) on the external audit findings on execution of the Federal Law «On Federal Budget 2007» and budgetary accountability for the federal budget implementation in 2007.

Conclusion on audit of the Russian Minpromenergo is prepared based on the findings of one audit upon which the Accounts Chamber drew up a statement that the audited party signed with appended comments; in reply to the comments the Accounts Chamber presented the Conclusion that confirms significant violations of budgetary legislation identified during the audit.

Mikhail Beskhmelnitsyn

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Conclusion of the Russian Federation Accounts Chamber concerning the Federal Agency for Technical Regulation and Metrology (Agentstvo) on the external audit findings on execution of the Federal Law «On Federal Budget 2007» and budgetary accountability for the federal budget implementation in 2007.

The Accounts Chamber prepared the Conclusion concerning Agentstvo based on one audit upon the findings of which one statement was drawn up; the audited party signed the statement without further comments.

Budgetary accountability of Agentstvo on implementation of federal budget in 2007 is arranged in accordance with the Budget Code of the Russian Federation (updated version), the Federal Law of 21 November 1996 No. 129-FZ «On Accounting» and is in line with the structure and budget classification used for enacting the Federal Law on federal budget for the financial year reported.

Alexander Nazarov

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Report on findings of «Performance Audit on application of budgetary funds in 2006 and 2007 year to date allocated for implementation of events of the Federal Target Program 2006-2015 Development of Physical Education and Sports in the Russian Federation».

Subject of the audit is regulatory legal acts and disposition documents that regulate activities and use of budgetary funds and non-budgetary resources in the area of physical education, sports and tourism management; agreements, invoice and other original documents, financial (accounting) and statistical statements that confirm transactions with budgetary and non-budgetary funds; regulatory, disposition and other documents that confirm assignment of lands for development and placement of federal athletic facilities and structures.

Sergey Agaptsov

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Conclusion of the Russian Federation Accounts Chamber concerning the Federal Tax Service (FTS of Russia) on the external audit findings on execution of the Federal Law «On Federal Budget 2007» and budgetary accountability for the federal budget implementation in 2007. Conclusion concerning FTS of Russia was prepared based on three audits.

On the grounds of facts indicated in the Accounts Chamber statement, FTS of Russia forwarded guidelines to the regional tax authorities and subordinate organizations to strengthen control over compliance with the established procedure for application of federal budget funds.

Alexander Nazarov

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Conclusion of the Russian Federation Accounts Chamber concerning the Ministry of Education and Science of the Russian Federation (Russian Minobrnauki) on the external audit findings on execution of the Federal Law «On Federal Budget 2007» and budgetary accountability for the federal budget implementation in 2007.

Conclusion of the Accounts Chamber is prepared based on one audit. We performed quality analysis on state funds management by the Russian Minobrnauki, the main distributor of the federal budget funds to categories and subcategories of budget classification.

Vladimir Katrenko

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Report on findings of «Performance Audit on use of federal budget funds, non-budgetary resources and federal property in 2007 by the National Research Institute of Transplantology and Artificial Organs (Moscow) and by the Child Health Research Centre of the Russian Academy of Medical Science (Moscow)».

Subject of the audit is documents that support completeness of inpayments, purpose-specific and efficient application of the federal budget funds and non-budgetary resources allocated in 2007 for financing the national organization as well as management of federal property; regulatory legal acts and other disposition documents that justify transactions with the federal budget funds and non-budgetary resources; invoice and other original documents; financial and statistical statements.

Vladimir Katrenko

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Conclusion of the Russian Federation Accounts Chamber on the Draft Federal Law «On the Budget of the Pension Fund of the Russian Federation for 2009 and for scheduled period of 2010 and 2011». The draft law was developed in accordance with the general tasks of social and budget policies and the principles of the Russian Federation budget system established in the Budget Code (independent budget, balanced revenues and expenditures with due account for deficit financing resources, etc.)

The Accounts Chamber believes that the Draft Law may be approved by the State Duma of the Federal Assembly of Russian Federation in the first reading.