

## **Summary**

### **Sergey Agaptsov**

(p. 3)

Report on the results of the «Audit of Implementation of the Federal Law «On the Budget of the Social Insurance Fund of the Russian Federation for the Year 2006» and the Report on Implementation of the Budget of the Social Insurance Fund of the Russian Federation for the Year 2006 Introduced by the Government of the Russian Federation to the Federal Assembly of the Russian Federation (in Cooperation with the Ministry of Foreign Affairs of the Russian Federation as to the Usage of Transfers to the Social Insurance Fund of the Russian Federation from the Federal Budget) Including the Public Institution «Regional Branch of the Social Foundation Fund of the Russian Federation within the Republic of North Ossetia - Alaniya» (in Cooperation with the Audit and Accounts Chamber of the Republic of North Ossetia - Alaniya)».

Subject of the audit: documents certifying execution of the Federal Law No.173-FZ «On the Budget of the Social Insurance Fund for the Year 2006» (the «SIF») as of December 22, 2005; payment and other initial documents certifying the transactions with accounts related to keeping accounts of SIF, balance sheet, accounting registers, ledgers, financials certifying transactions with the federal budget funds, funds of SIF and the Federal Obligatory Medical Insurance Fund; financial report on execution of the SIF budget and that of its regional branches.

### **Alexandr Nazarov**

(p. 20)

Report on the results of the «Audit of Application of the Federal Budget Funds Assigned for Repair and Restoration of the Historical and Cultural Monuments (Religion-related Objects) by the Federal Agency for Culture and Cinematography».

Purpose of the audit: checking the use of the federal budget funds assigned for carrying out of the above mentioned works by the Federal Agency for Culture and Cinematography. Subject of the audit: regulatory and other order documents substantiating operations with the federal budget funds; contracts, payment and other initial documents, financial (accounting) and statistical reports, certifying operations with the federal budget funds.

### **Sergey Agaptsov**

(p. 39)

Conclusion of the Accounts Chamber of the Russian Federation on the draft Federal Law «On Amendments in the Federal Law «On the Budget of the Federal Obligatory Medical Insurance Fund for the year 2008 and for the Planning Period of 2009-2010».

### **Sergey Ryabukhin**

(p. 41)

Report on the results of the «Audit of the Targeted and Effective Use of the Funds Assigned by the Federal Budget and the Budget of Altai Territory and of the Efficiency of Inter-budget Relations and Support of the Implementation of the Federal Law dated 6 October, 2003, No. 131-FZ on «General Principles of the Organization of Local Government in the Russian Federation» within the Altai Territory».

Subject of the audit: legislative, regulatory acts and other documents regulating the allocation and the usage of the federal budget funds, the budget funds of the Altai Territory and

the off-budget funds, and the documents providing for the implementation of the above mentioned Federal Law within the Altai Territory.

**Sergey Ryabukhin, Alexandr Nazarov**

(p. 59)

Report on the results of the «Audit of Application of the Funds Assigned for Development and Financial Support of Science Towns, Including: Koltsovo Village (Novosibirsk Region), Korolyov Town (Moscow Region), Biisk Town (Altai Territory), and on Implementation of the Federal Law Dated 6 October, 2003, No. 131-FZ on «General Principles of the Organization of the Local Government in the Russian Federation» in the Science Towns».

Subject of the audit: legislative, regulatory acts and other documents regulating the usage of the budget funds of the Science Towns.

**Mikhail Beskhmel'nitsyn, Viktor Kosourov**

(p. 90)

Report on the «Audit of Target and Effective Use of the Federal Budget Funds and Loans of the International Financial Organizations (loans No. 17559 EBRD and No. 30336 EBRD), allocated for building of «Amur» Highway (Chita - Khabarovsk)».

Subject of the audit: documents certifying the implementation of the Federal Law on the 2006 Federal Budget and on the 2007 Federal Budget. Regulatory and other order documents substantiating operations with the federal budget funds and loans No. 17559 EBRD and No. 30336 EBRD; other initial documents, financials certifying operations with the federal budget funds and loans allocated by international financial organizations.

**Valery Goreglyad**

(p. 122)

Report on the results of the «Audit of Issues Related to the Settlement of the State Guarantees of the Russian Federation Provided in the Currency of the Russian Federation in the Ministry of Finance of the Russian Federation».

Subject of the audit: operations related to provisions of the state guarantees of the Russian Federation in the currency of the Russian federation, to the usage of the funds received under the state guarantees of the Russian Federation and settlement of obligations of the parties pursuant to the regulatory, contractual, financial and other documents received as the result of the audit.

**Mikhail Odintsov**

(p. 128)

Report on the results of the «Audit of Application of the Federal Budget Funds Assigned for the State Support of Agricultural Complex in 2006-2007, Efficiency Assessment of Activities Directed at Financial Improvement of Agricultural Manufacturers Implemented under the Federal Law No. 83-FZ «On Financial Improvement of Agricultural Manufacturers» and Assessment of Managerial Efficiency of the Ground Areas Belonging to Agricultural Lands Owned by the State, by the Administration of the Altai Territory, by the Federal State Unitary Enterprise «Permskiy Svinokomplex» of the Perm Territory (upon request)».

Subject of the audit: order, report, accounting and other documents substantiating the activities of the Agriculture Ministry of the Russian Federation, territorial forms of the federal executive authorities within the Altai and Perm Territories (upon the corresponding requests).

## **Viktor Kosourov**

(p. 146)

Summary analytical report on the issues of the use of the federal budget funds assigned in 2004-2006 for the arrangement and implementation of the events aimed at support of the compatriots living abroad.

Objects of expert and analytical audit: the Ministry of Foreign Affairs of the Russian Federation, the Russian Center of International Scientific and Cultural Cooperation under the Ministry of Foreign Affairs of Russia.

### **4140 Standard of Financial Control**

(p. 169)

Order of carrying out audits of execution of the budgets of the state off-budget funds for the accounting financial year, external audit of reports on execution of budgets of the state off-budget funds for the accounting financial year, introduced by the Government of the Russian Federation to the Accounts Chamber of the Russian Federation and preparation of the conclusions on these reports.

The Standard is approved by the Accounts Chamber Collegium of the Russian Federation on March 14, 2008 (record No. 11C (588)).

### **4860 Standard of Financial Control**

(p. 178)

Involvement of the state audit authorities and foreign experts in the audits carried out by the Accounts Chamber of the Russian Federation.

The Standard is approved by the Accounts Chamber Collegium of the Russian Federation on December 28, 2007 (record No. 59C (577)).