This document begins with a general overview of the state of human rights in the Soviet Union between August 1975 and August 1976, beginning by saying that events over the past year have convinced them the Soviet government has no intention of fulfilling the terms of the Helsinki Final Act with regards to human rights. The authors note that the status of prisoners in labor camps and psychiatric institutions as well as Jews attempting to emigrate has remained unchanged, while if anything government repression has become more severe over the past year. However, the authors write that a number of internal and international factors made it necessary for the Soviet government to react more strongly to accusations of human rights violations in the U.S.S.R:

1. Unlike past declarations, the Helsinki Final Act was signed in exchange for important political concessions from the West, giving Western leaders an unprecedented reason to insist on the fulfillment of its terms. 2. Information on the internal movement for human rights and abuses by the Soviet government have come to be more widely known in the West, and begun to influence the tactics of foreign groups. 3. Miscellaneous other causes, including the end of the Vietnam War, war in Angola and the failings of the Soviet economy, which led to the mass importation of foreign grain into the Soviet Union.

All of this taken together has made the Soviet Union more anxious about its falling prestige in the West, and more inclined to make at least a show of complying with the Helsinki Final Act.

The monitoring group concludes that the last year's experience shows that their own expanded efforts in tandem with the support of the West could oblige the Soviet government to curb repressive policies.

Next, the authors discuss the official Soviet reaction to the European Conference where the Final Act was signed, saying that following the signing the Soviet government not only ignored its demands but underwent a show of strength by increasing its restrictions. This increased campaign against the internal Soviet human rights activists leading up to and after the conference was meant as both a blow against the movement and a test of Western opinion and the strength of the non-interference policy.

However, over the course of 1975, they write, cases such as the confinement of Leonid Plyusha in a mental institution gained far more attention than anticipated by Soviet authorities and forced the government to relent. The authors list a series of cases in which the Soviet government released prisoners, allowed former refuseniks exit visas or shortened prisoners' sentences, but note that throughout this time numerous arrests and confinements continues and list another series of cases of human rights violations.

Next the authors discuss the Soviet government's policy towards emigration, noting that the government maintains this does not fall under the Final Act because Israel did not sign it. They note that the government has only made it more difficult for Jewish families to obtain visas, and n some cases increased its harassment of those who have expressed a desire to leave the Soviet Union, both through acts such as firing them from work or drafting them into the army and press campaigns.

The next point of the report is a discussion of the government's war against the free movement of information, and particularly its restrictions on prisoners who attempt to share news about their conditions or health. They note that there seems to be an increased fear that such communications will make their way into the Western press and have taken measures to censor prisoner's mail and even their visits with family members.

Next, the authors point out the contradictions between Soviet laws and the international conventions they have signed to uphold. Among these are the Soviet practices of preventing any non-governmental groups or workers organizations from forming, as well as that of taking children from parents who fail to teach the prescribed state doctrines.

In conclusion, the authors discuss their own activity and conclusions as the Helsinki Monitoring Group. They note that despite the government's noncompliance with the Final Act and its increased repressive measures, more and more citizens persecuted for ideological, political, national and other motives have come to cite the terms of the Final Act in their complaints, which can serve to increase international response to their pleas. The authors list a group of documents they have been able to gather on violations of the Helsinki Final Act, but acknowledge that they can only report on a small minority of such violations due to the restricted flow of information within the Soviet Union.

The document is signed by L. Alekseyeva, A. Ginzberg, P. Grigorenko, A. Korchak, M. Landa, A. Marchenko, Yu. Orlov, V. Slepak and A. Scharansky.