



**On approval of the Rules for registration of loss and destruction of certain types of state property, having become obsolete due to physical and moral wear, as a result of natural disasters and accidents**

*Invalidated Unofficial translation*

Decree of the Government of the Republic of Kazakhstan dated June 1, 2011 No. 615. Abolished by the Decree of the Government of the Republic of Kazakhstan dated July 28, 2023 No. 622

*Unofficial translation*

**A footnote. Abolished by the Decree of the Government of the Republic of Kazakhstan dated July 28, 2023 No. 622**

Pursuant to paragraph 2 of Article 87 of the Law of the Republic of Kazakhstan "On State Property", the Government of the Republic of Kazakhstan **hereby RESOLVES:**

**Footnote. Preamble - as amended by Resolution No. 1027 of the Government of the Republic of Kazakhstan dated December 19.12.2022 (shall be enforced ten calendar days after the date of its first official publication).**

1. To approve the attached Rules for the registration of loss and destruction of certain types of state property having become obsolete due to physical and moral wear, natural disasters and accidents.

2. The Ministry of Finance of the Republic of Kazakhstan shall have to take the necessary measures arising from this resolution.

3. This resolution shall be enforced upon expiry of ten calendar days after its first official publication.

*Prime Minister of the Republic of Kazakhstan*

*K. Massimov*

**Rules**

**of registration of loss and destruction of certain types of state property, having become obsolete due**

**to physical and moral wear, as a result of natural disasters and accidents Chapter 1. General provisions**

**Footnote. The heading of Chapter 1- as amended by Resolution No. 1027 of the Government of the Republic of Kazakhstan dated December 19.12.2022 (shall be enforced ten calendar days after the date of its first official publication).**

1. These Rules for registration of loss and destruction of certain types of state assets that have become unusable due to depreciation and obsolescence, as a result of natural disasters and accidents (hereinafter - the Rules), have been developed in accordance with the Civil Code of the Republic of Kazakhstan and the Law of the Republic of Kazakhstan "On State Property" and establish the procedure of registration of loss and destruction of certain types of state assets that have become unusable due to depreciation and obsolescence, as a result of natural disasters and accidents.

**Footnote. Paragraph 1 - as amended by Resolution No. 1027 of the Government of the Republic of Kazakhstan dated December 19.12.2022 (shall be enforced ten calendar days after the date of its first official publication).**

2. Destruction shall be carried out on property that shall have become obsolete due to physical and moral wear and tear, as a result of natural disasters and accidents, if it is economically impractical and/or impossible to restore it.

These Rules shall apply to things.

## **Chapter 2. Procedure of registration of loss and destruction**

**Footnote. The heading of Chapter 2- as amended by Resolution No. 1027 of the Government of the Republic of Kazakhstan dated December 19.12.2022 (shall be enforced ten calendar days after the date of its first official publication).**

3. The registration of loss and destruction of certain types of state property that shall have become obsolete as a result of physical and moral wear and tear as a result of natural disasters and accidents shall be carried out by a permanent commission created by the decision of the head of the state legal entity or by the person performing its duties (hereinafter referred to as the Commission).

4. The Commission established in the state enterprise must include:

1) the chief engineer or deputy head of the state enterprise (chairman of the Commission);

2) the chief accountant or his deputy;

3) the person charged with responsibility for the preservation of property.

The Commission established in state institutions must include:

1) deputy head of a state institution, and in state institutions in which the position of the chief of staff has been introduced, the head of staff or an official authorized by him (chairman of the Commission);

2) the chief accountant or his deputy (in case of absence of the position of the chief accountant according to the staffing table - the person who shall be entrusted with accounting management);

3) the person charged with responsibility for the preservation of property.

In case of registration of loss and destruction of certain types of property in accordance with the decision of the head of the state legal entity, or the person

performing his duties, the relevant specialists (experts) may be included in the Commission.

**Footnote. Paragraph 4 introduced by amendments with the resolution of the Government of the Republic of Kazakhstan dated 18.03.2021 № 145 (shall enter into force upon expiry of ten calendar days after its first official publication).**

5. The Commission shall inspect directly the property to be destroyed and shall use technical documentation, accounting data and shall:

- 1) establish the unsuitability for restoration and further use;
- 2) investigate the causes of his loss as specified in paragraph 2 of this Rule;
- 3) determine the possibility of using its individual parts, assemblies, materials and shall evaluate them.

6. All parts, assemblies, spare parts, materials and other tangible assets (hereinafter referred to as the materials) available for use shall be divided into three groups:

1) the first group - suitable materials for further use for the intended purpose, which shall be entered in the corresponding accounting accounts at the price of their possible use;

2) the second group - materials not suitable for further use for the intended purpose, which come as secondary raw materials (scrap of ferrous, non-ferrous and precious metals, rags, firewood and other raw materials);

3) the third group - materials that shall not be suitable for further use and shall be subject to destruction.

7. Based on the results of the inspection of the property subject to destruction, within three working days the Commission shall draw up a protocol, which shall be the basis of the day of write-off of the property from the balance sheet of the state legal entity (hereinafter referred to as the protocol).

8. Disassembly and dismantling of property to be destroyed before approval of write-off certificates shall not be permitted.

9. In case of impossibility of independent destruction of written-off property, state legal entities shall involve individuals and legal entities for destruction in accordance with the procedure established by the legislation of the Republic of Kazakhstan on public procurement.

10. Write-off of property of state institutions, which shall be central state bodies, including their departments, shall be carried out by their decision, state institutions, which shall be territorial state bodies - in agreement with their higher state bodies.

The property of foreign institutions of the Republic of Kazakhstan shall be written off by decision of the Ministry of Foreign Affairs of the Republic of Kazakhstan.

11. The write-off of the property of state institutions held at the expense of the republican budget and not being state bodies shall be carried out in consultation with the authorized bodies of the relevant industries administering them.

12. The write-off of the property of state institutions held at the expense of local budgets shall be carried out in consultation with the relevant local executive bodies.

12-1. Write-off of property of municipal state institutions of local self-rule shall be made in coordination with the corresponding offices of akims of the cities of regional significance, the village, settlement, and rural district.

**Footnote.** The rules are supplemented by paragraph 12-1 in accordance with the Decree of the Government of the Republic of Kazakhstan dated 01.11.2017 No. 695 ( shall be enforced from 01.01.2018 for cities of regional significance, villages, towns, rural districts with a population of more than two thousand people, from 01.01.2020 for cities of district significance, villages, towns, rural districts with a population of two thousand or less people).

13. The write-off of the property of state-owned enterprises shall be carried out in consultation with the authorized bodies of the relevant industries (the relevant local executive bodies).

13-1. Write-off of property of the utility state enterprises of local self-rule shall be carried out in coordination with the corresponding offices of akims of the cities of regional significance, the village, settlement, rural district.

**Footnote.** The rules are supplemented by paragraph 13-1 in accordance with the Decree of the Government of the Republic of Kazakhstan dated 01.11.2017 No. 695 ( shall be enforced from 01.01.2018 for cities of regional significance, villages, towns, rural districts with a population of more than two thousand people, from 01.01.2020 for cities of district significance, villages, towns, rural districts with a population of two thousand or less people).

14. Certificates for the write-off of property of state legal entities shall be drawn up in three copies in accordance with forms approved by the central state body regulating activities in the field of accounting and financial reporting.

15. Certificates drawn up by the Commission in three copies for the write-off of the property of state legal entities shall be sent for approval within seven calendar days in accordance with paragraphs paragraphs 10, 11, 12, 12-1, 13 and 13-1 this Rule with the following documents attached:

- 1) protocol of the Commission;
- 2) in the event of an accident - a copy of the accident certificate or the report of the inspection of the scene of the accident, drawn up and approved by the relevant official;
- 3) in case of natural disaster - the copy of the act of investigation of the reasons of the accident, disasters, which led to emergency situations of natural and technogenic character.

The period of approval shall involve ten working days.

**Footnote.** The rules are supplemented by paragraph 15 in accordance with the Decree of the Government of the Republic of Kazakhstan dated 01.11.2017 No. 695 (

shall be enforced from 01.01.2018 for cities of regional significance, villages, towns, rural districts with a population of more than two thousand people, from 01.01.2020 for cities of district significance, villages, towns, rural districts with a population of two thousand or less people).

16. When coordinating acts on writing off the state legal entity's assets, the signature is required of the head or a person authorized by him, or a person replacing him, with the seal of the relevant body, and in state institutions with the instated chief of staff position, the signature of the chief of staff or an official, authorized by him.

One copy of the documents referred to in paragraph 15 of these Rules remains with the coordinating body, the other two shall be sent to the state legal entity.

**Footnote. Paragraph 16 - as amended by Resolution No. 1027 of the Government of the Republic of Kazakhstan dated December 19.12.2022 (shall be enforced ten calendar days after the date of its first official publication).**

17. In case of refusal to agree, the package of documents justifying the refusal to write off the property shall be returned to the state legal entity.

18. Acts on writing off the state legal entities' assets shall be approved by the head of the state legal entity or a person authorized by him, or a person replacing him.

**Footnote. Paragraph 18 - as amended by Resolution No. 1027 of the Government of the Republic of Kazakhstan dated December 19.12.2022 (shall be enforced ten calendar days after the date of its first official publication).**

### **Chapter 3. Final provisions**

**Footnote. The heading of Chapter 3- as amended by Resolution No. 1027 of the Government of the Republic of Kazakhstan dated December 19.12.2022 (shall be enforced ten calendar days after the date of its first official publication).**

19. In case of violation of the current procedure for registration of loss and destruction of certain types of property, the guilty persons shall bear the liability established by the legislation of the Republic of Kazakhstan.

20. Issues not regulated by these Rules shall be resolved in accordance with the current legislation of the Republic of Kazakhstan.