



On approval of the Budget Monitoring Instruction

Unofficial translation

Order No. 629 of the Minister of Finance of the Republic of Kazakhstan as of November 30, 2016. Registered with the Ministry of Justice of the Republic of Kazakhstan on December 28, 2016, No. 14623.

Unofficial translation

In accordance with Article 112 of the Budget Code of the Republic of Kazakhstan, subparagraph 2) of paragraph 3 of Article 16 of the Law of the Republic of Kazakhstan "On State Statistics" and paragraph 4 of Article 39-3 of the Law of the Republic of Kazakhstan "On Local Government and Self-Government in the Republic of Kazakhstan" **I HEREBY ORDER:**

Footnote. The preamble is in the wording of the order of the Minister of Finance of the Republic of Kazakhstan dated 14.02.2022 No. 164 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

1. To approve the appended Budget Monitoring Instruction.
2. To invalidate some orders of the Minister of Finance of the Republic of Kazakhstan in accordance with the Appendix to this order.
3. In accordance with the procedure established by the legislation, the Budget Legislation Department of the Ministry of Finance of the Republic of Kazakhstan (Z. A. Yernazarova) shall:
 - 1) ensure state registration of this order with the Ministry of Justice of the Republic of Kazakhstan;
 - 2) within ten calendar days of the state registration of this order with the Ministry of Justice of the Republic of Kazakhstan, send it to print periodicals and the "Adilet" Legal Information System for official publication;
 - 3) within ten calendar days of the state registration of this order with the Ministry of Justice of the Republic of Kazakhstan, send it to the Republican State Enterprise with the Right of Economic Management "Republican Center of Legal Information" of the Ministry of Justice of the Republic of Kazakhstan for its inclusion into the Reference Control Bank of Regulatory Legal Acts of the Republic of Kazakhstan;
 - 4) place this order on the website of the Ministry of Finance of the Republic of Kazakhstan.
4. This order shall take effect after the day of its official publication.

*Minister of Finance of
the Republic of Kazakhstan.*

Sultanov

"AGREED"

Chairman of the Statistics Committee of
the Ministry of National Economy of
the Republic of Kazakhstan

_____ N. Aidapkelov

November 28, 2016

Approved
by Order № 629 of the
Minister of Finance of the
Republic of Kazakhstan as of
November 30, 2016

The Budget Monitoring Instruction Chapter 1. General provisions

1. This Budget Monitoring Instruction (hereinafter referred to as the Instruction) was developed in accordance with Article 112 of the Budget Code of the Republic of Kazakhstan.

Budget monitoring is regular and systematic collection, tracking and analysis of budget execution indicators, which are carried out to identify reasons for late assumption of obligations, late payments under budget programs, to forecast budget revenues and expenses.

Budget monitoring is carried out by budget program administrators, central, local authorized bodies for budget execution, and also executive offices of akims of towns of district significance, villages, rural settlements, rural districts.

Footnote. Paragraph 1 as amended by Order № 511 of the Minister of Finance of the Republic of Kazakhstan as of August 22, 2017 No. 511 (shall be enforced from 01.01.201 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with more than two thousand people, from 01.01.2020 – for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with two thousand or fewer people).

Chapter 2. The purpose and objectives

2. The purpose of the development of this Instruction is to systematize monitoring procedures for the use of budgetary funds in order to effectively execute the republican and local budgets, and also to track the execution of budget revenues.

3. When executing revenues and implementing budget programs (subprograms), the objectives of budget monitoring are as follows:

analysis of the execution of revenues;

analysis of the disbursement of budgetary funds by budget program administrators through comparing a payments financing plan and obligations paid;

identification of reasons for late payments in accordance with the payments financing plan (hereinafter referred to as the payments plan) and late assumption of obligations in accordance with obligations financing plans (hereinafter referred to as the obligations plan).

Chapter 3. Analysis of budget execution Clause 1. Analysis of execution of budget revenues

4. The targets of the analysis of the execution of budget revenues are tax revenues; non-tax revenues; revenues from the sale of fixed capital; receipts of transfers provided for in budget revenues for a financial period.

5. The analyzers of the execution of budget revenues are authorized bodies for budget execution, akims of towns of district significance, villages, rural settlements, rural districts, authorized state bodies responsible for collecting and controlling budget revenues.

The central authorized body for budget execution analyzes the execution of state, republican and local budgets.

Local authorized bodies for budget execution, akims of towns of district significance, villages, rural settlements, rural districts analyze the execution of the budget of a region, regional budget, budgets of cities of republican significance, the capital, budgets of districts, district budgets (budgets of cities of regional significance), budgets of towns of district significance, villages, rural settlements, rural districts, and also analyze targeted transfers allocated to lower-level budget.

Budget monitoring is carried out on the basis of information received by structural units of the central and local authorized bodies for budget execution, whose functions include the analysis of budget execution.

Footnote. Paragraph 5 as amended by Order № 511 of the Minister of Finance of the Republic of Kazakhstan as of August 22, 2017 (shall be enforced from 01.01.2018 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with more than two thousand people, from 01.01.2020 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with two thousand or fewer people).

6. The backbone base used in the analysis of the budget revenue includes monthly reporting data generated by a relevant authorized body for budget execution and reasons for a failure to execute or above-target execution of corresponding types of revenues, which are submitted by state bodies that ensure full and timely receipt of tax and other mandatory payments by the budget, in accordance with the tax and customs legislation of the Republic of Kazakhstan and authorized bodies responsible for the collection of non-tax revenues, revenues from the sale of fixed capital, transfers, by the 12th day of a month following a reporting month.

7. Is excluded by Order № 511 of the Minister of Finance of the Republic of Kazakhstan as of August 22, 2017 (shall be enforced from 01.01.2018 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with more than two thousand people, from 01.01.2020 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with two thousand or fewer people).

8. Quarterly, on or before the 12th day of a month following a reporting quarter, structural units, departments of the central authorized body for budget execution responsible for the collection of tax, non-tax revenues, revenues from the sale of fixed capital and transfers shall submit the analysis of reasons for the overfulfillment of plan or a failure to fulfill it for the year to date, by types of revenues to the republican budget, in accordance with the form in Appendix 2 to this Instruction, to the structural unit of the central authorized body for budget execution that is responsible for income analysis.

On or before the 17th day of a month following a reporting quarter, the structural unit of the central authorized body for budget execution that is responsible for revenue analysis shall submit the analysis of reasons for the overfulfillment of or a failure to fulfill a plan for the year to date, by types of revenues to the republican budget to the structural unit responsible for budget execution analysis in accordance with the form in Appendix 2 to this Instruction.

The analysis of reasons for the overfulfillment of or a failure to fulfill a plan for the year to date, by types of revenues to the republican and local budgets (budget of a region (city of republican significance, the capital), budget of a district (city of regional significance) is made in accordance with the form in Appendix 2 to this Instruction.

Quarterly, on or before the 25th day of a month following a reporting month, local authorized bodies for budget execution and executive offices of akims of towns of district significance, villages, rural settlements, rural districts submit the analysis of reasons for above-target execution or a failure to execute revenues of the local budget to the central authorized body for budget execution and local executive bodies.

Quarterly, on or before the 25th day of a month following a reporting month, the central authorized body for budget execution submits the analysis of reasons for the overfulfillment of a plan of revenues to the republican budget or a failure to fulfill it to the Government of the Republic of Kazakhstan.

Footnote. Paragraph 8 as amended by Order № 511 of the Minister of Finance of the Republic of Kazakhstan as of August 22, 2017 (shall be enforced from 01.01.2018 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with more than two thousand people, from 01.01.2020 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with two thousand or fewer people).

9. The targets of the analysis of budget loans' repayment are the types of budget revenues: repayment of budget loans allocated from the republican and local budgets (budget of a region (city of republican significance, the capital), budget of a district (city of regional significance)), return of claims for paid state guarantees.

The analysis of reasons for the overfulfillment of or a failure to fulfill the plan for the year to date to repay budget loans to the republican and local budgets (budget of a region (city of republican significance, the capital), budget of a district (city of regional significance)) is prepared quarterly in accordance with the form in Appendix 2 to this Instruction.

10. The targets of the analysis of the execution of revenues from the sale of financial assets of the state are revenues to the budget from the sale of participatory interests, securities of legal entities, including state-owned international organizations, state institutions and state enterprises in the form of a property complex, and also other state property under the operational management or economic management of state enterprises.

The analysis of the fulfillment of a plan for the year to date with regard to revenues from the sale of financial assets to the republican and local budgets (budget of a region (city of republican significance, the capital), budget of a district (city of regional significance)) is prepared quarterly in accordance with the form in Appendix 2 to this Instruction, indicating reasons for the overfulfillment of or a failure to fulfill the plan for revenues from the sale of participatory interests in legal entities owned by the Republic and the plan for the receipt of dividends on state-owned stake.

11. The targets of the analysis of the execution of loan receipts are budget revenues associated with the issue of government equity securities and (or) the conclusion of loan agreements.

The analysis of reasons for the overfulfillment of or a failure to fulfill a plan for the year to date with regard to loans' receipt by the republican budget is carried out quarterly in accordance with the form in Appendix 2 to this Instruction.

In the analysis of the fulfillment of a loans receipt plan for the year to date broken down by specificities, it is necessary to compare the amounts of planned and actual receipts indicating reasons for the overfulfillment of or a failure to fulfill the loans receipt plan.

11-1. The analytical report on receipts for a corresponding financial year contains data on the funds of program external loans in a foreign currency account on the basis of payment documents of the National Bank of the Republic of Kazakhstan in accordance with the form in Appendix 2-1 to this Instruction.

Footnote. The Instruction is supplemented by paragraph 11-1 in accordance with Order № 1020 of the Minister of Finance of the Republic of Kazakhstan as of November 22, 2018 (shall be enforced ten calendar days after its first official publication).

12. When analyzing reasons for the overfulfillment of or a failure to fulfill plans for the receipt of taxes and payments by the republican and local budgets (budget of a region (city of republican significance, the capital), budget of a district (city of regional significance)) for reporting periods countrywide and by regions, it is necessary to determine factors that influenced the receipt of taxes and payments (changes in the volume of foreign trade, changes in the world price for minerals, changes in the tax base, alterations in tax and customs legislation, unsystematic one-time payments and other factors).

13. The analysis of revenues to the republican and local budgets (budget of a region (city of republican significance, the capital)) for a reporting period of a current year compared with the same period of the previous year shall be prepared in accordance with the form in Appendix 3 to this Instruction and submitted by the central authorized body (local authorized

bodies) for budget execution to the Government of the Republic of Kazakhstan (local executive bodies) on a quarterly basis, on or before the 25th day following a reporting quarter

14. The analysis of revenues from the sale of financial assets to the republican and local budgets (budget of a region (city of republican significance, the capital), budget of a district (city of regional significance)) for a reporting period of a current year compared with the same period of the previous year shall be carried out quarterly in accordance with the form in Appendix 3 to this Instruction.

The analysis of revenues from the sale of financial assets for a reporting period of a current year compared with the same period of the previous year shall indicate reasons for the decrease or increase in revenues for the year to date of the reporting year compared with the same period of the previous year

15. The analysis of loan receipts by the republican budget for a reporting period of a current year compared with the same period of the previous year shall be carried out quarterly in accordance with the form in Appendix 3 to this Instruction. The analysis of loan receipts for the reporting period of the current year compared with the same period of the previous year broken down by specificities shall indicate reasons for the decrease or increase in receipts from the beginning of the reporting year compared with the same period of the previous year

16. The analysis of reasons for a failure to achieve planned indicators of revenues of the republican and local budgets (budget of a region, budget of a district) for the year to date broken down by regions shall be carried out in accordance with the form in Appendix 4 to this Instruction.

Footnote. Paragraph 16 as amended by Order № 1020 of the Minister of Finance of the Republic of Kazakhstan as of November 22, 2018 (shall be enforced ten calendar days after its first official publication).

17. Is excluded by the order of the Minister of Finance of the Republic of Kazakhstan dated 14.02. 2022 No. 164 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

18. Is excluded by the order of the Minister of Finance of the Republic of Kazakhstan dated 14.02. 2022 No. 164 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

19. The analysis of reasons for a failure to achieve planned indicators of revenues to the republican and local budgets (budget of a region (city of republican significance, the capital), budget of a district (city of regional significance)) for the year to date in the context of regions shall reflect general execution of revenues by budget levels. With regard to regions that failed to fulfill a revenue plan, it is necessary to indicate reasons for a failure to collect basic types of taxes.

20. The results of the analysis are communicated to the head of a relevant authorized body for budget execution on a monthly basis, by the 25th day following a reporting month.

21. Is excluded by Order № 511 of the Minister of Finance of the Republic of Kazakhstan as of August 22, 2017 (shall be enforced from 01.01.2018 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with more than two thousand people, from 01.01.2020 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with two thousand or fewer people).

22. The analysis of direct tax receipts from the oil sector entities to the National Fund of the Republic of Kazakhstan, indicating reasons for the overfulfillment of or a failure to fulfill a plan, is carried out by the structural unit of the central authorized body for budget execution that is in charge of ensuring tax revenues and other obligatory payments to the budget, and is submitted monthly, by the 20th day of a month following a reporting month, to the structural unit of the central authorized body for budget execution responsible for intersectoral coordination and methodological guidance in the field of accounting and reporting for the National Fund of the Republic of Kazakhstan.

23. When preparing an analytical report on the execution of the republican and local budgets for a corresponding financial year, the central and local authorized bodies for budget execution use the data submitted by such structural units as:

1) on or before January 20 following a reporting year:

the unit performing the functions of state property management provides analytical information on the fulfillment of a dividend payment plan in the context of payers with the analysis of reasons for the overfulfillment of or a failure to fulfill plans;

the unit of the central authorized body for budget execution performing the functions of revenue analysis provides the factor analysis of reasons for the overfulfillment of or a failure to fulfill plans for tax revenues and payments to the republican budget for a reporting year (change in the volume of foreign trade, change in the world price for minerals, change in the tax base, alterations in the tax and customs legislation, unsystematic one-time payments and other factors);

the unit of the local authorized body for budget execution provides the factor analysis of reasons for the overfulfillment of or a failure to fulfill plans for tax revenues and payments to the local budget for a reporting year;

2) on or before February 1 following a reporting year:

the unit performing the functions of ensuring full and timely receipt of taxes, customs and other mandatory payments by the budget provides:

the analysis of changes in the amount of arrears in revenues to the republican and local budgets compared with the previous year with a breakdown by taxes and payments, indicating factors that influenced the overall reduction or growth of arrears in the context of debtors with the largest amounts of arrears, and information on action taken to reduce arrears;

information on action taken to improve revenue administration.

On or before February 1 following a reporting year, administrators of republican budget programs send lists of business entities that received state support, indicating their individual identification number (business identification number), to the office of the central authorized body for budget execution responsible for collecting tax and non-tax revenues.

On or before February 5, the office of the central authorized body for budget execution responsible for collecting tax and non-tax revenues shall submit information on budget revenues from these business entities to the administrators of republican budget programs on the basis of the lists received therefrom.

Clause 2. Analysis of the execution of budget expenditures

24. Budget monitoring of the execution of budget expenditures is carried out by the central and local authorized bodies for budget execution, executive offices of akims of towns of district significance, villages, rural settlements, rural districts on the basis of budget reporting on the execution of the republican and relevant local budgets, and information provided by budget program administrators.

Non-disbursement of budget funds at the end of the reporting period shall be defined as the difference between the financing plan for payments and paid obligations, budget savings, unallocated balances of the reserve for the initiatives of the President of the Republic of Kazakhstan, the reserve of the Government of the Republic of Kazakhstan or the local executive body.

Budget savings include:

savings according to the results of public procurement;

payroll (hereinafter referred to as PR) savings: savings on current expenditure due to available vacancies, granting unpaid leaves and unpaid sick leaves, changes in a leave schedule, savings on social tax, social security contributions, payment of banking services;

other budget savings: exchange differences, changes in remuneration (interest) rates on loans, borrowings, changes in the inflation index, the balance of undisbursed funds due to changes in prices and the natural consumption volume, savings on travel expenses, reduction in the actual number of recipients of budgetary funds compared with the planned one, change in a plan of activities for current expenses in connection with the postponement of departures and activities, the unallocated balance of allocable budget programs, including hospitality expenses and foreign business trips, savings resulting from the reduction or optimization of budgetary funds, provided that the targets are achieved.

Following the results of a reporting year, undisbursed budgetary funds are supplemented by the amount of undisbursed targeted development transfers allocated in the previous financial year that were allowed for additional use by decision of the Government of the Republic of Kazakhstan or local executive bodies in a current financial year in accordance with Article 44 of the Budget Code.

The amount of targeted transfers and budget loans allocated from the higher-level budget undisbursed by local executive bodies of lower-level budgets is not part of undisbursed budgetary funds for a higher-level budget.

Monthly, within the first five working days of a month following a reporting month, based on the performed budget monitoring, the central and local authorized bodies for budget execution, in accordance with Appendix 7 to this Instruction, send reminder information on a failure to assume obligations and late fulfillment of the payments financing plan in the context of budget programs (subprograms) to budget program administrators, except for administrators of budget programs engaged in intelligence and counter-intelligence activities, and also those ensuring the security of protected persons and objects.

In accordance with Article 83 of the Budget Code, the administrators of budget programs engaged in intelligence and counter-intelligence activities, and also those ensuring the security of protected persons and objects, monthly, within the first five working days of a month following a reporting month, receive a reminder to submit information on obligations that were assumed but not paid.

Footnote. Paragraph 24 - as amended by the order of the Minister of Finance of the Republic of Kazakhstan dated 26.03.2021 No. 252 (shall be enforced upon expiry of ten calendar days after the date of its first official publication); as amended by the order of the Minister of Finance of the Republic of Kazakhstan No. 164 dated 14.02.2022 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

25. To prepare an analytical report, authorized bodies for budget execution and executive offices of akims of towns of district significance, villages, rural settlements, rural districts, within the first five working days of a month following a reporting month, upload data on financing plans and paid obligations in the context of budget programs (subprograms), excluding external loans, in the IS. As the reporting data are generated with account of external loans, the authorized bodies for budget execution re-upload the specified information in the IS.

Footnote. Paragraph 25 as amended in accordance with Order № 511 of the Minister of Finance of the Republic of Kazakhstan as of August 22, 2017 (shall be enforced from 01.01.2018 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with more than two thousand people, from 01.01.2020 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with two thousand or fewer people).

26. A report on the results of monitoring the implementation of budget programs (subprograms) generated in the IS according to the form 1-MABP as required in Appendix 8 to this Instruction shall be submitted to the authorized bodies for budget execution or executive offices of akims of towns of district significance, villages, rural settlements, rural districts by administrators of local budget programs on a monthly basis, within the first five working days of a month following a reporting month, and for a reporting year – on or before

January 20 of a year following the reporting financial year, and by administrators of republican budget programs on a monthly basis, within the first seven working days of a month following a reporting month, and for a reporting year – on or before January 20 of a year following the reporting financial year. In this report, for each budget program (subprogram), it is necessary to indicate reasons for a failure to fulfill payment plans and reasons for late assumption of obligations in accordance with the obligations plan in detail, pointing out to factors that led to the failure to fulfill financing plans.

An analytical report on the execution of the budget of a town of district significance, village, rural settlement, rural district according to the form 1-LAB as required in Appendix 9 to this Instruction shall be submitted to the local authorized body for the execution of the budget of a district (city of regional significance) by executive offices of akims of towns of district significance, villages, rural settlements, rural districts on a monthly basis, within the first five working days of a month following a reporting month, and for a reporting year – on or before January 20 of a year following the reporting financial year.

An analytical report on the execution of the budget of a district (city of regional significance) according to the form 1-LAB as required in Appendix 9 to this Instruction shall be submitted to the local authorized body for the execution of the budget of the region by local authorized bodies for the execution of the budget of the district (city of regional significance) on a monthly basis, on or before the 7th day following a reporting month, and for a reporting year – on or before January 25 of a year following the reporting financial year.

An analytical report on the execution of the local budget according to the form 1-LAB as required in Appendix 9 to this Instruction shall be submitted to the central authorized body for budget execution by local authorized bodies for the execution of the budget of a region, city of republican significance and the capital on a quarterly basis, on or before the 15th day of a month following a reporting quarter, and for a reporting year – on or before February 1 of a year following the reporting financial year.

Footnote. Paragraph 26 as amended by Order № 763 of the Minister of Finance of the Republic of Kazakhstan as of December 29, 2017.

27. For analyzing the execution of budget programs, the structural unit of the central authorized body for budget execution that is responsible for the implementation and control in the field of execution of the republican budget and services for the execution of local budgets, the National Fund of the Republic of Kazakhstan submits information on the execution of budget expenditures to the structural unit of the central authorized body for budget execution that performs the functions of analyzing budget execution, on or before the 12th day of a month following a reporting month, and for a reporting year – on or before February 1 of a year following the reporting financial year.

Footnote. Paragraph 27 as amended by Order № 763 of the Minister of Finance of the Republic of Kazakhstan as of December 29, 2017.

28. The structural unit of the central authorized body for budget execution that performs the functions of analyzing budget execution shall correct reasons for a failure to fulfill financing plans for payments and obligations in the IS and, on or before 20th day of a month following a reporting month, draw up an analytical report on the execution of the republican budget in accordance with Appendix 9 to this Instruction.

The central and local authorized bodies for budget execution shall submit an analytical report on the execution of the expenditure of the republican and local budgets, in accordance with Appendix 9 to this Instruction, to the Government of the Republic of Kazakhstan or relevant local executive bodies on a quarterly basis (starting from the results of the first quarter), on or before the 25th day of a month following a reporting quarter, and as of the end of a financial year – on or before February 25 of a year following a reporting financial year.

An analytical report on the execution of the republican and local budgets for a reporting quarter to be submitted to the Government of the Republic of Kazakhstan or to relevant local executive bodies is based on the budget monitoring results, indicating reasons for a failure to fulfill payments plans and those for late assumption of obligations in accordance with the obligations plan.

Footnote. Paragraph 28 as amended by Order № 1020 of the Minister of Finance of the Republic of Kazakhstan as of November 22, 2018 (shall be enforced ten calendar days after its first official publication).

29. The reasons for a failure to disburse are as follows:

Suppliers' outstanding contractual obligations: suppliers' failure to fulfill provisions of a contract, suppliers' non-delivery (late, incomplete delivery) of goods, lagging behind the works (services) schedule, late submission of acts of work performed, invoices, absence or non-submission of documents confirming the validity of the payment;

failed public procurement tenders;

management of a budget program (subprogram) by budget program administrators: late tendering (a failure to conduct a tender), postponement of a tender, failure to conclude contracts, lengthy procedures for concluding contracts, additional agreements, the need to amend a financing plan, lengthy approval of payment documents, late implementation of planned activities, poor-quality analysis of the market of suppliers of goods (works, services), late submission of agreements to the treasury for their registration, late submission of an invoice to the treasury for its payment, return without execution of documents (due to incorrect execution, incorrect application of specifics, non-compliance of money recipients' details, etc.), reduction of the amount of advance payment, an agreement at the approval stage, lengthy tendering procedures, adjustment of feasibility studies, financial feasibilities, design estimates, the lack of demand for budgetary funds, overvalued cost and quantitative indicators

;

other reasons: force majeure circumstances (extraordinary and unavoidable circumstances under given conditions (for example, natural disasters, military operations), court proceedings

, court-ordered payment, performance of claims work to protect the interests of the state in court, late adoption of regulatory legal acts on the implementation of budget programs (subprograms), by the special expenses item, payment for the actual volume of services rendered, lack of court decisions, lengthy signing of court orders, no need to spend funds in a reporting month, return of budgetary funds pursuant to inspection acts of control bodies, the state acceptance commission has not signed a certificate of acceptance of objects, withholding 5% under the contract, suspension of expenses in accordance with the requirements of supervisory authorities, optimization of expenses when specifying the budget, the contractor has not signed a notification on the final payment for services, underfunding of funds from the budget due to insufficient funds in the cash control account of the corresponding budget.

Footnote. Paragraph 29 as amended by Order № 865 of the Minister of Finance of the Republic of Kazakhstan as of September 28, 2018 (shall be enforced ten calendar days after its first official publication).

30. A report on the results of monitoring the implementation of budget programs (subprograms) in accordance with the form 1-MABP is compiled using the IS.

The forms 1-MABP and 1-LAB shall be filled out as follows:

1) columns 1-11, 13, 14 are not filled out (the content of these columns is automatically extracted the IS) and are used in reading mode without the right to correction;

2) column 12 indicates the expected execution of budget expenditures for the year for each budget program (subprogram) starting from the report on the implementation of budget programs as of August 1 and until the end of the current year;

3) column 15 indicates non-fulfillment of the payment plan;

4) column 16 indicates the total amount of budgetary savings, which has developed in columns 17-19;

5) column 17 indicates the savings of budgetary funds based on the results of public procurement;

6) column 18 indicates the savings on payroll;

7) column 19 indicates other savings of budgetary funds;

8) column 20 indicates the undistributed balance of the reserve of the Government of the Republic of Kazakhstan or the local executive body;

8-1) column 21 indicates the unallocated balance of the reserve for the initiatives of the President of the Republic of Kazakhstan;

9) column 22 indicates the amount of non-disbursement of budget funds for the reporting period;

10) columns 23-26 indicates the amounts accumulated for reasons, separately for those set out in paragraph 29 of the Instruction;

11) columns 27-28 monthly indicate the rationale for the reasons for non-disbursement during the reporting period and untimely acceptance or non-acceptance of obligations for the reporting period.

Footnote. Paragraph 30 is in the wording of the order of the Minister of Finance of the Republic of Kazakhstan dated 14.02.2022 No. 164 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

31. The form 1-MABP shall be filled out by budget program administrators in the IS in the format generated by this software.

32. A report on the results of monitoring the implementation of budget programs (subprograms) is signed by the chief of staff of the central executive body (an official with powers of the chief of staff of the central executive body assigned to him/her in the prescribed manner) or by the head of the state institution, with printed full name (surname and initials).

A report on the results of monitoring the implementation of budget programs (subprograms) electronically.

Footnote. Paragraph 32 - as amended by the order of the Minister of Finance of the Republic of Kazakhstan dated 26.03.2021 No. 252 (shall be enforced upon expiry of ten calendar days after the date of its first official publication).

33. All cost indicators in the report on the results of monitoring the implementation of budget programs (subprograms) are provided in thousands of tenge to one decimal place.

34. The results of the analysis are communicated to the head of the relevant authorized body for budget execution on a monthly basis by the 25th day following the reporting month.

In preparing the analytical report on the execution of the republican and local budgets for the corresponding year, the central and local authorized bodies for budget execution use the data:

of an analytical report on additional use of targeted development transfers allocated in the past financial year and allowed for additional use by decision of the Government of the Republic of Kazakhstan or local executive bodies in the current year in accordance with Appendix 10 to this Instruction;

on a failure to disburse budgetary funds allocated from the republican budget in accordance with Appendix 11 to this Instruction;

on inefficient spending of funds of the republican budget in accordance with Appendix 12 to this Instruction.

Footnote. Paragraph 34 as amended by Order № 865 of the Minister of Finance of the Republic of Kazakhstan as of September 28, 2018 (shall be enforced ten calendar days after its first official publication).

35. Administrators of republican budget programs, on or before the twentieth day of the current month, shall submit information on the expected fulfillment of the payments financing plan to the central authorized body for budget execution in accordance with Appendix 13 to this Instruction;

36. Information on the expected fulfillment of the payments financing plan specified in Appendix 13 to this Instruction is filled in as follows:

1) columns 1-4 indicate the codes and names of the administrator of budget programs, programs and subprograms in accordance with the functional classification of the unified budget classification;

2) columns 5-6 indicate the amount of the payments financing plan by the cumulative total from the beginning of the financial year, as well as for the coming month for each budget program (subprogram);

3) columns 7-8 indicate the amount of expected execution of budget expenditures by the cumulative total from the beginning of the financial year, as well as for the coming month for each budget program (subprogram);

4) columns 9-10 indicate the percentage of expected execution of expenditures for each budget program (subprogram);

5) columns 11-12 indicate the amount of the forecast non-fulfillment of the plan by the cumulative total from the beginning of the financial year, as well as for the coming month for each budget program (subprogram).

Clause 3. Analysis of the execution of targeted transfers and loans allocated from the republican budget to regional budgets, budgets of cities of republican significance, the capital

Footnote. The title of paragraph 3 as amended by Order № 865 of the Minister of Finance of the Republic of Kazakhstan as of September 28, 2018 (shall be enforced ten calendar days after its first official publication).

37. The analysis of the execution of targeted transfers and loans allocated from the republican budget to regional budgets, budgets of cities of republican significance, the capital is carried out by authorized bodies for budget execution on the basis of budget reporting on the execution of republican and local budgets and information provided by budget program administrators.

Footnote. Paragraph 37 as amended by Order № 865 of the Minister of Finance of the Republic of Kazakhstan as of September 28, 2018 (shall be enforced ten calendar days after its first official publication).

38. Administrators of local budget programs shall submit to the local authorized body for budget execution or the executive office of the akim of a town of district significance, village, rural settlement, rural district:

1) a report on the results of monitoring the implementation of current targeted transfers, targeted development transfers and loans allocated from the local budget and implemented using transfers (loans) from the republican budget:

on or before the 4th day of a month following a reporting month – for a reporting month;

on or before January 18 of a year following a reporting financial year, in accordance with the form 2-TTABP as required by Appendix 14 to this Instruction – for a reporting year;

2) information on budget program administrators' additional use of targeted development transfers allocated in the past financial year and allowed for additional use in the current year by decision of local executive bodies:

on or before January 15 of a year following a reporting financial year, in accordance with the form 3-AABP as required by Appendix 15 to this Instruction – for a reporting year.

Footnote. Paragraph 38 as amended by Order № 511 of the Minister of Finance of the Republic of Kazakhstan as of August 22, 2017 (shall be enforced from 01.01.2018 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with more than two thousand people, from 01.01.2020 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with two thousand or fewer people); as amended by Order № 1020 of the Minister of Finance of the Republic of Kazakhstan as of November 22, 2018 (shall be enforced ten calendar days after its first official publication).

38-1. The executive office of the akim of a town of district significance, village, rural settlement, rural district shall submit to the authorized body for budget execution of the district (city of regional significance):

1) a report on the results of monitoring the implementation of current targeted transfers, targeted development transfers and loans allocated from the district budget (the budget of a city of regional significance) and implemented through transfers (loans) from the republican budget:

on or before the 4th day of a month following a reporting month – for a reporting month;

on or before January 18 of a year following a reporting financial year, in accordance with the form 2- TTRD as required by Appendix 15-1 to this Instruction – for a reporting year;

2) information of the executive office of the akim of a town of district significance, village, rural settlement, rural district on the results of monitoring the additional use of targeted development transfers allocated in the past financial year and allowed for additional use by decision of local executive bodies in the current year:

on or before January 15 of a year following a reporting financial year, in accordance with the form 3- ARD as required by Appendix 15-2 to this Instruction - for a reporting year.

Footnote. The Instruction is supplemented with paragraph 38-1 in accordance with Order № 511 of the Minister of Finance of the Republic of Kazakhstan as of August 22, 2017 (shall be enforced from 01.01.2018 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with more than two thousand people, from 01.01.2020 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with two thousand or fewer people); as amended by Order № 1020 of the Minister of Finance of the Republic of Kazakhstan as of November 22, 2018 (shall be enforced ten calendar days after its first official publication).

39. The authorized body for budget execution of a district, city of regional significance shall submit to the authorized body for the execution of the budget of the region:

1) a report on the results of monitoring the implementation of current targeted transfers, targeted development transfers and loans allocated from the regional budget and implemented using transfers (loans) from the republican budget:

on or before the 6th day of a month following a reporting month – for a reporting month;

on or before January 20 of a year following a reporting financial year, in accordance with the form 2- TTD as required by Appendix 16 to this Instruction – for a reporting year;

2) information of the authorized body for the execution of the budget of districts, cities of regional significance on additional use of targeted development transfers allocated in the past financial year and allowed for additional use by decision of local executive bodies in the current year:

on or before January 20 of a year following a reporting financial year, in accordance with the form of 3- AUD as required by Appendix 17 to this Instruction – for a reporting year.

Footnote. Paragraph 39 as amended by Orders № 1020 of the Minister of Finance of the Republic of Kazakhstan as of November 22, 2018 (shall be enforced ten calendar days after its first official publication); № 1193 as of October 30, 2019.

40. The authorized body for budget execution of a region, city of republican significance and the capital shall submit to the central authorized body for budget execution:

1) a report on the results of monitoring the implementation of current targeted transfers, targeted development transfers and loans allocated from the republican budget:

on or before the 8th day of a month following a reporting month – for a reporting month;

on or before January 25 of a year following a reporting financial year, in accordance with the form of 2-TTR as required by Appendix 18 to this Instruction – for a reporting year;

2) information of the authorized body for the execution of the budget of a region, city of republican significance and the capital on additional use of targeted development transfers allocated in the past financial year and allowed for additional use by decision of the Government of the Republic of Kazakhstan in the current year:

on or before January 25 of a year following a reporting financial year, in accordance with the form 3-AR as required by Appendix 19 to this Instruction – for a reporting year.

When drawing up a report, the authorized body for the execution of the budget of a region, city of republican significance and the capital ensures the correct indication of amounts of the approved, updated, adjusted budget allocated from the republican budget, and also analyzes reasons for a failure to disburse funds allocated from the republican budget.

If the deadline set for the submission of reporting on the results of monitoring the implementation of current targeted transfers, targeted development transfers and loans falls on a weekend (a day-off), reports are submitted on the next working day following it.

Footnote. Paragraph 40 as amended by Order № 1193 of the First Deputy Prime Minister of the Republic of Kazakhstan - Minister of Finance of the Republic of Kazakhstan as of October 30, 2019.

41. The central and local authorized bodies for budget execution submit an analytical report on the implementation of targeted transfers allocated from the republican budget to regional budgets, budgets of cities of republican significance, the capital, in accordance with the form in Appendix 20 to this Instruction, to the Government of the Republic of Kazakhstan, relevant local executive bodies, on a quarterly basis, by the 25th day of a month following a reporting quarter, and as of the end of the financial year - by the 25th day of the second month following the reporting financial year.

Footnote. Paragraph 41 as amended by Order № 865 of the Minister of Finance of the Republic of Kazakhstan as of September 28, 2018 (shall be enforced ten calendar days after its first official publication).

42. A report on the results of monitoring the implementation of current targeted transfers, targeted development transfers and loans allocated from the republican budget to regional budgets, budgets of cities of republican significance, the capital, using the form 2-TTR and an analytical report on the implementation of targeted transfers and loans allocated from the republican budget to regional budgets, budgets of cities of republican significance, the capital, in accordance with the form in Appendix 20 to this Instruction are prepared using the IS.

The forms 2-TTABP, 2-TTRD, 2-TTD, 2-TTR are filled in as follows:

- 1) column 1 indicates the code of the administrator of republican budget programs;
- 2) column 2 indicates the code of the budget program;
- 3) column 3 indicates the name of investment projects;
- 4) column 4 indicates the name of the codes for budget expenditures in accordance with the unified budget classification, corresponding to the codes in columns 1-2;
- 5) columns 5-7 indicate the amounts of the approved, updated and adjusted republican budget;
- 6) column 8 indicates the amount of targeted transfers and loans allocated from the republican budget for the reporting period;
- 7) column 9 indicates the financing plan for the local budget payments for the reporting period;
- 8) column 10 indicates obligations assumed by the treasury bodies;
- 9) column 11 indicates the amount of paid obligations;
- 10) column 12 indicates the percentage of execution of the amounts allocated from the republican budget for the reporting period;
- 11) column 13 indicates the amount of the expected fulfillment of the financing plan for the year starting from the results of 7 months until the end of the financial year;
- 12) column 14 indicates the amount of the expected non-fulfillment of the financing plan for the year starting from the results of 7 months until the end of the financial year;
- 13) column 15 indicates the balance of funds allocated from the republican budget as at the end of the reporting period, as the difference between paid obligations and amounts allocated from the republican budget for the reporting period;

- 14) column 16 indicates the total amount of budget savings for the reporting period;
- 15) column 17 indicates the amount of savings as a result of public procurements;
- 16) column 18 indicates the amount of PR savings;
- 17) column 19 indicates other savings of budgetary funds;
- 18) column 20 indicates the amount of undisbursed budgetary funds for the reporting period;
- 19) columns 21-24 indicate the amounts as a result of the reasons set forth in paragraph 29 of the Instruction;
- 20) column 25 describes in detail the reasons for a failure to disburse the amounts allocated from the republican budget for the reporting period;
- 21) column 26 describes the reasons for expected failure to fulfill the financing plan for the year.

Footnote. Paragraph 42 as amended by Order № 511 of the Minister of Finance of the Republic of Kazakhstan as of August 22, 2017 (shall be enforced from 01.01.2018 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with more than two thousand people, from 01.01.2020 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with two thousand or fewer people); as amended by Orders of the Minister of Finance of the Republic of Kazakhstan № 763 as of December 29, 2017; № 865 as of September 28, 2018 (shall be enforced ten calendar days after its first official publication); № 1020 as of November 22, 2018 (shall be enforced ten calendar days after its first official publication).

43. The forms 3-AABP, 3-ARD, 3-AUD, 3-AR are filled out as follows;
 - 1) column 1 indicates the code of the administrator of the republican budget programs;
 - 2) column 2 indicates the code of the budget program;
 - 3) column 3 indicates the code of the budget subprogram;
 - 4) column 4 indicates the name of investment projects;
 - 5) column 5 indicates the name of the codes for budget expenditures in accordance with the unified budget classification, corresponding to the codes in columns 1-2;
 - 6) column 6 indicates the amount allowed for additional use by decision of the Government of the Republic of Kazakhstan or the local executive body using the local budget balance as at the beginning of the current year;
 - 7) column 7 indicates the obligations assumed by the treasury bodies;
 - 8) column 8 indicates the amount of paid obligations;
 - 9) column 9 indicates the amount of undisbursed budgetary funds;
 - 10) column 10 indicates the amount of returned undisbursed targeted development transfers to the income of the higher-level budget that allocated them before the end of the reporting financial year;
 - 11) column 11 describes in detail the reasons for a failure to disburse the allocated amounts for the reporting year.

Footnote. Paragraph 43 as amended by Order № 511 of the Minister of Finance of the Republic of Kazakhstan as of August 22, 2017 (shall be enforced from 01.01.2018 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with more than two thousand people, from 01.01.2020 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with two thousand or fewer people).

44. Output forms of reports on the results of monitoring the implementation of current targeted transfers, targeted development transfers and loans allocated from the republican budget to regional budgets, budgets of cities of republican significance, the capital and analytical reports on the implementation of targeted transfers and loans allocated from the republican budget to regional budgets, budgets of cities of republican significance, the capital are presented on paper and signed by the heads of the authorized bodies for budget execution with printed full name (surname and initials).

Footnote. Paragraph 44 as amended by Order № 865 of the Minister of Finance of the Republic of Kazakhstan as of September 28, 2018 (shall be enforced ten calendar days after its first official publication).

45. All cost indicators in the reports on the results of monitoring the implementation of current targeted transfers, targeted development transfers and loans allocated from the republican budget to regional budgets, budgets of cities of republican significance, the capital and in analytical reports on the implementation of targeted transfers and loans allocated from the republican budget to regional budgets, budgets of cities of republican significance, the capital are filled in tenge, and in output forms they are reflected in thousands of tenge to one decimal place.

Footnote. Paragraph 45 as amended by Order № 865 of the Minister of Finance of the Republic of Kazakhstan as of September 28, 2018 (shall be enforced ten calendar days after its first official publication).

46. The results of the analysis of the execution of targeted transfers and loans allocated from the republican budget to regional budgets, budgets of cities of republican significance, the capital are brought to the attention of the head of the relevant authorized body for budget execution.

Footnote. Paragraph 45 as amended by Order № 865 of the Minister of Finance of the Republic of Kazakhstan as of September 28, 2018 (shall be enforced ten calendar days after its first official publication).

47. To analyze the execution of targeted transfers, the central authorized body for budget execution, based on reporting data of local authorized bodies for budget execution, forecasts the expected annual plan for targeted transfers allocated from the republican budget in accordance with the form in Appendix 20 to this Instruction.

Paragraph 3-1. Analysis of the execution of target current transfers included in the base of local budgets when calculating general transfers, the minimum amount of funds in the areas established by the law on the volume of general transfers

Footnote. Chapter 3 is supplemented by paragraph 3-1 in accordance with the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 28.03.2023 No. 297 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

47-1. Analysis of the execution of targeted current transfers included in the base of local budgets when calculating general transfers, the minimum amount of funds in the areas established by the law on the volume of general transfers, shall be carried out by the relevant administrators of local budget programs based on budget reporting and information.

47-2. Administrators of local budget programs shall form and submit to the relevant administrator of local budget programs or to the office of the akim of the city of district significance, village, township, rural district:

a report on the results of monitoring the implementation of targeted current transfers included in the base of local budgets when calculating transfers of a general nature:

for the reporting year - no later than January 18 of the year following the reporting financial year, in accordance with Appendix 14-1 to this Instruction.

47-3. The administration of the akim of the city of district significance, village, township, rural district shall form and submit to the appropriate administrator of the budget programs of the district (city of regional significance):

a report on the results of monitoring the implementation of targeted current transfers included in the base of local budgets when calculating transfers of a general nature:

for the reporting year - no later than January 18 of the year following the reporting financial year, in the form according to Appendix 15-3 to this Instruction.

Administrators of the budget programs of the district (city of regional significance) shall form consolidated reports and submit them to the authorized body for the execution of the budget of the district, city of regional significance.

The authorized body for the execution of the budget of the district, city of regional significance shall coordinate the submitted reports and generate summary reports on the implementation of target current transfers included in the budget base of the district, city of regional significance when calculating transfers of a general nature.

Approval of reports in electronic form using an electronic digital signature shall be allowed.

47-4. Administrators of regional budget programs, the authorized body for the execution of the budget of the district, city of regional significance shall submit to the authorized body for the execution of the budget of the region:

a report on the results of monitoring the implementation of targeted current transfers included in the base of local budgets when calculating transfers of a general nature:

for the reporting year - no later than January 20 of the year following the reporting financial year, in the form according to Appendix 16-1 to this Instruction.

The authorized body for the implementation of the budget of the region shall coordinate the submitted reports and generate summary reports on the implementation of targeted current transfers included in the base of the regional budget, the budget of the city of republican significance, the capital when calculating transfers of a general nature.

Approval of reports in electronic form using an electronic digital signature shall be allowed.

47-5. The administrators of the budget programs of the region, the city of republican significance, the capital submit to the central authorized bodies of the relevant sectors (areas) that have included targeted transfers in the local budget base, agreed with the local authorized body for budget execution:

1) a report on the results of monitoring the implementation of targeted current transfers included in the base of local budgets when calculating transfers of a general nature:

for the reporting year - no later than January 23 of the year following the reporting financial year, in the form in accordance with Appendix 17-1 to these Instructions.

2) the minimum amount of funds in the areas established by the law on the amount of transfers of a general nature:

for the reporting year - no later than January 23 of the year following the reporting financial year, in the form in accordance with Appendix 17-2 to these Instructions.

47-6. The central authorized bodies of the relevant industries (spheres), which included targeted transfers in the base of the local budget, form and submit to the central authorized body for budget execution:

1) a report on the results of monitoring the implementation of targeted current transfers included in the base of local budgets when calculating transfers of a general nature:

for the reporting year - no later than January 25 of the year following the reporting financial year, in the form according to Appendix 18-1 to this Instruction.

2) the minimum amount of funds in the areas established by the law on the amount of transfers of a general nature:

for the reporting year - no later than January 25 of the year following the reporting financial year, in the form according to Appendix 18-2 to this Instruction.

47-7. According to the results of the financial year, by the 25th day of the second month following the reporting financial year, the central and local authorized bodies for budget execution shall submit to the Government of the Republic of Kazakhstan, to the relevant local executive bodies an analytical report on the results of monitoring the implementation of targeted current transfers included in the base of local budgets in the form according to Appendices 20-1 to this Instruction.

47-8. Report on the results of monitoring the implementation of targeted current transfers included in the base of local budgets when calculating general transfers, the minimum amount

of funds in the areas established by the law on the volume of general transfers, in the form according to Appendices 14-1, 15-3, 16-1, 17-1, 17-2, 18-1, 18-2 and 20-1 to this Instruction shall be drawn up on the basis of information provided by local authorized bodies for budget execution and central authorized bodies of the relevant industries (areas) that included targeted transfers in the base of the local budget.

47-9. Appendices 14-1, 15-3, 16-1, 17-1, 18-1 and 20-1 shall be filled out as follows:

- 1) column 1 indicates the code of the administrator of budget programs;
- 2) column 2 indicates the code of the budget program;
- 3) column 3 indicates the name of the budget expenditure codes in accordance with the unified budget classification, corresponding to the codes in columns 1-2;
- 4) columns 5-7 indicate the amounts of the approved, updated and adjusted budget;
- 5) column 8 indicates the amount of disbursed budget funds for the reporting period;
- 6) column 9 indicates the percentage of execution for the reporting period;
- 7) column 10 indicates the amount of non-execution for the reporting period;
- 8) column 11 indicates the total amount of budgetary savings for the reporting period;
- 9) column 12 indicates the amount of savings resulting from public procurements;
- 10) column 13 indicates the amount of savings on payroll fund;
- 11) column 14 indicates the total amount of non-disbursement of budget funds for the reporting period;
- 12) columns 15-18 indicate the volume of non-disbursement of budget funds for the reporting period;
- 13) column 19 describes in detail the reasons for the non-disbursement of budget funds for the reporting year.

47-10. Appendices 17-2 and 18-2 shall be filled out as follows:

- 1) column 1 indicates the name of the region, the city of republican significance, the capital;
- 2) column 2 indicates the minimum amount of funds in the areas established by the law on the amount of transfers of a general nature for the reporting year;
- 3) columns 3-5 indicate the amounts of the approved, updated and adjusted budget;
- 4) column 6 indicates the amount of disbursed budget funds for the reporting period;
- 5) column 7 indicates the percentage of execution for the reporting period;
- 6) column 8 indicates the amount of savings resulting from public procurement;
- 7) column 9 indicates the total amount of non-disbursement of budget funds for the reporting period;
- 12) columns 10-12 indicate the volume of non-disbursement of budget funds for the reporting period;
- 13) column 13 describes in detail the reasons for the non-disbursement of budget funds for the reporting year.

47-11. The forms of reports on the results of monitoring the implementation of targeted current transfers included in the base of local budgets when calculating transfers of a general nature, the minimum amount of funds in the areas established by the law on the volume of transfers of a general nature shall be submitted signed by the first head of the administrator of budget programs (the central authorized body of the relevant industry (sphere)) and the first head of the authorized body for budget execution.

47-12. In the reports on the results of monitoring the implementation of targeted current transfers included in the base of local budgets when calculating transfers of a general nature, the minimum amounts of funds in the areas established by the law on the volume of transfers of a general nature shall be filled out in tenge, while in the forms (appendices) shall be reflected in thousands of tenge.

Chapter 4. Analysis of the implementation of budget programs (subprograms)

48. As at the end of a financial year, budget program administrators draw up and submit a report on the implementation of budget programs (subprograms) in accordance with the form 4-IBP as required in Appendix 21 to this Instruction, in the context of each budget program (subprogram) with an explanatory note thereto on paper and electronic media.

Footnote. Paragraph 48 as amended by Order № 1020 of the Minister of Finance of the Republic of Kazakhstan as of November 22, 2018 (shall be enforced ten calendar days after its first official publication).

49. The report on the implementation of budget programs (subprograms) in the form 4-IBP in accordance with Appendix 21 to this Instruction shall be filled out as follows:

the line "Code and name of the budget program administrator" indicates the full name of the budget program administrator and its code in accordance with the unified budget classification;

the line "Code and name of the budget program" indicates the code and name of the budget program in accordance with the unified budget classification;

the line "Type of budget program" in the lines "depending on the level of government", "depending on the content", "depending on the method of implementation", "current/development", indicates the data from the approved (reapproved) budget program developed in accordance with Rules for the development and approval (re-approval) of budget programs (subprograms) and requirements for their content, approved by order of the Minister of National Economy of the Republic of Kazakhstan dated December 30, 2014 No. 195 (registered in the Register of state registration of regulatory legal acts No. 10176) (hereinafter - the approved (reapproved) budget program (subprogram));

the line "The goal of the budget program" provides a certain result in conjunction with the strategic goals of the development plan of the state body, the development plan of the region,

the city of republican significance, the capital, powers, certain provisions of state bodies and other regulatory legal acts, which is supposed to be achieved when implementing the budget program (in accordance with the approved (reapproved) budget program (subprogram));

the line "Description (justification) of the budget program" shall be filled out in accordance with the approved (reapproved) budget program (subprogram);

the line "Total expenditures on the budget program" indicates the total amount of expenditures on the budget program in thousands of tenge, planned and actual for the reporting financial year;

the line "Final results of the budget program" indicates the indicators of the budget program that quantitatively measure the achievement of the goal of the development plan of the state body, the development plan of the region, the city of republican significance, the capital and (or) the budget program, due to the achievement of direct results of the state body. Planned indicators shall be filled out in accordance with the approved (reapproved) budget program (subprogram);

the line "Code and name of the budget subprogram" indicates the code and name of the budget subprogram in accordance with the unified budget classification.

If there are no subprograms in the budget program, there is no such a line in the budget program;

the line "Type of the budget subprogram" indicates the type of the budget subprogram depending on the content, and also indicates the current budget subprogram or budget development subprogram;

the line "Description (justification) of the budget subprogram" sets out a brief description of the subprogram and assesses the impact of the implementation of the subprogram on the achievement of the objective and final results of the budget program.

The description (justification) of the budget subprogram shall not duplicate the description (justification) of the budget program.

If there are no subprograms in the budget program, there is no such a line in the budget program;

the table "Direct result indicators" quantitatively indicates measurable characteristics of the volume of state functions performed, powers and public services rendered using provided budgetary funds, the achievement of which completely depends on the activities of the state body performing these functions, powers or providing services. Planned indicators are filled in accordance with the approved (reapproved) budget program (subprogram).

If there are subprograms in the budget program, this table is filled out for each subprogram in accordance with the approved (reapproved) budget program (subprogram).

With regard to local budget programs aimed at implementing activities through targeted transfers for development from a higher-level budget, direct result indicators are indicated in the context of local budget investments;

the line “Total expenses for the budget subprogram” indicates the total amount of expenses for the budget subprogram in thousands of tenge, planned and actual one for the reporting financial year.

If necessary, the costs of the budget subprogram can be indicated in the context of directions in accordance with the approved (reapproved) budget program (subprogram).

Footnote. Paragraph 49 as amended by Order № 511 of the Minister of Finance of the Republic of Kazakhstan as of August 22, 2017 (shall be enforced from 01.01.2018 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with more than two thousand people, from 01.01.2020 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with two thousand or fewer people); dated 14.02.2022 No. 164 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

50. An explanatory note submitted together with the report on the implementation of budget programs (subprograms) contains:

1) the name of the budget program;

2) the implementation of the payments financing plan for the reporting year under the budget program, the variance of the amount of paid obligations from the payments financing plan, the amount of budget savings, the amount of undisbursed funds, indicating reasons for a failure to disburse;

3) indicators of the result of the budget program:

activities for which the provided funds were used under current budget programs, in the context of budget investment projects (hereinafter - BIP) under budget development programs ;

analysis of the achievement of indicators of the budget program results with a description of the achieved indicators of the direct, final result, as well as not achieved or overfulfilled indicators, indicating the reasons for not achieving or overfulfilling the result;

analysis of the achievement of indicators of results in relation to the percentage of development of budgetary funds under the budget program, in case of discrepancy between the results and the percentage of development of budgetary funds, to explain the reasons and draw appropriate conclusions;

if available, to provide information on inefficient management of the budget program.

The administrators of the republican budget programs shall additionally provide information on the impact of the activities carried out within the framework of the budget program on the development of the industry, region, country, socio-economic sphere, living standards of the population, taking into account the dynamics of change compared to last year , in particular:

for budget programs aimed at providing subsidies:

the total amount of taxes paid by enterprises that received subsidies in the reporting year;

the number of jobs created, including permanent ones;

the number of enterprises that have passed the rehabilitation procedure;

the number of enterprises that have improved their financial and economic performance;

the number of people covered by subsidized services;

the volume of manufactured products covered by subsidies (growth or decrease compared to the previous year);

under budget programs aimed at the development of applied and fundamental science:

commercialization of scientific developments (practical implementation of the results of scientific research, communication with industry);

the level of scientific results in comparison with other developed countries (according to publications in ranking scientific journals);

synchronization of science with the innovative development of the economy through the active participation of universities and research institutes;

the effectiveness of the purchased equipment, as part of equipping laboratories;

for budget programs aimed at the implementation of the BIP:

the number of BIPs implemented, of which facilities commissioned in the reporting year;

the number of jobs created (during the implementation of the BIP and (or) after the commissioning of the facility);

the impact of the BIP implemented in the reporting period on the main socio-economic indicators of the industry, region, country, indicating the main beneficiaries from the implementation of the BIP;

achievement of final results in the context of investment projects within three years after their completion.

under budget programs aimed at increasing the authorized capital:

directions of spending, in the context of investment projects (activities);

socio-economic effect from the implementation of projects (activities) by subjects of the quasi-public sector, the impact on the development of the industry, region, country (the total amount of taxes paid, the number of jobs created, what regional (global) issues were resolved as a result);

cash balances on cash control accounts of subjects of the quasi-public sector (hereinafter referred to as CCA QPS), divided into balances of the current year and previous years, indicating the reasons for their non-use;

information on the funds of the quasi-public sector subjects, allocated from the republican budget, placed on deposits in second-tier banks;

information on the debt of subjects of the quasi-public sector, including external debt;

dynamics in the use of budgetary funds over the past three years by subjects of the quasi-public sector;

for budget programs aimed at budget lending:

economic and social efficiency of the implementation of measures through budgetary lending to subjects of the quasi-public sector;

payback of activities implemented at the expense of a budget loan;

under budget programs implemented through targeted current transfers and targeted transfers for development from the republican budget to regional budgets, budgets of cities of republican significance, the capital:

the number of BIPs implemented, of which facilities commissioned in the reporting year;

the number of jobs created (during the implementation of the BIP and (or) after the commissioning of the facility);

impact on the main socio-economic indicators of the region;

4) the dynamics of the disbursement of budgetary funds by budget programs for the previous three years;

5) on the situation with budget discipline (on the availability of receivables and payables as compared to the beginning of the year (increase or decrease, indicating a reason, including debts of previous years and action taken by budget program administrators to pay off receivables and payables);

6) is excluded by Order № 511 of the Minister of Finance of the Republic of Kazakhstan as of August 22, 2017 (shall be enforced from 01.01.2018 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with more than two thousand people, from 01.01.2020 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with two thousand or fewer people).

Footnote. Paragraph 50 as amended by Orders of the Minister of Finance of the Republic of Kazakhstan № 511 as of August 22, 2017 (shall be enforced from 01.01.2018 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with more than two thousand people, from 01.01.2020 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with two thousand or fewer people); № 865 as of September 28, 2018 (shall be enforced ten calendar days after its first official publication); dated 14.02.2022 No. 164 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

51. The authorized body for budget execution, the executive office of the akim of a town of district significance, village, rural settlement, rural district, on the basis of information provided by budget program administrators, materials of internal audit services, and also identified impact of internal and external factors, analyzes the achievement of indicators of the budget program (subprogram) result.

Footnote. Paragraph 51 as amended by Order № 511 of the Minister of Finance of the Republic of Kazakhstan as of August 22, 2017 (shall be enforced from 01.01.2018 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with more than two thousand people, from 01.01.2020 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with two thousand or fewer people).

52. The authorized body for budget execution, the executive office of the akim of a town of district significance, village, rural settlement, rural district analyzes the achievement of indicators of the result of budget programs (subprograms) to include information received on its basis in the Analytical report on the execution of the corresponding budget for income, as well as implementation of budget programs.

Footnote. Paragraph 53 as amended by Order № 511 of the Minister of Finance of the Republic of Kazakhstan as of August 22, 2017 (shall be enforced from 01.01.2018 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with more than two thousand people, from 01.01.2020 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with two thousand or fewer people).

Chapter 5. The procedure for compiling and submitting a report on direct and final results achieved using targeted transfers

Footnote. Chapter 5 as amended by Order № 763 of the Minister of Finance of the Republic of Kazakhstan as of December 29, 2017.

53. Administrators of local budget programs draw up a report on direct and final results achieved using allocated targeted transfers in accordance with the form 5-TT as required by Appendix 22 to this Instruction.

As of the end of the year, administrators of budget programs of towns of district significance, villages, rural settlements, rural districts submit a report on direct and final results achieved through the use of allocated targeted transfers to the corresponding administrator of budget programs of the district (city of regional significance) on or before January 18 of a year following a reporting year.

As of the end of the year, administrators of budget programs of a district (city of regional significance) submit a report on direct and final results achieved through the use of allocated targeted transfers to the corresponding administrator of budget programs of the region on or before January 20 of a year following a reporting year.

As of the end of the year, administrators of budget programs of a region, city of republican significance, and the capital submit a report on direct and final results achieved through the use of allocated targeted transfers to the corresponding administrator of republican budget programs on or before January 25 of a year following a reporting year.

By February 1 of a year following a reporting year, the administrator of the republican budget programs shall submit a consolidated report on direct and final results achieved through the use of allocated targeted transfers to the central authorized body for budget execution.

The achievement of results for each indicator of direct and final results is reflected in the context of regions and activities.

Footnote. Paragraph 53 as amended by Order № 1020 of the Minister of Finance of the Republic of Kazakhstan as of November 22, 2018 (shall be enforced ten calendar days after its first official publication).

54. A report on direct and final results achieved through the use of allocated targeted transfers is prepared in the following order:

the line “Reporting period” indicates the reporting financial year;

the line “Name of the state body” indicates the administrator of the budget program of the lower-level budget, in the consolidated report - the administrator of the budget program of the higher-level budget;

the line “Amount of funds of targeted transfers from the higher-level budget” indicates the amount of targeted transfers allocated from the higher-level budget as of January 1 of a current financial year;

the lines “(name of the budget program (subprogram))” and “(code of the budget program (subprogram))” indicate the names and code of the budget program (subprogram) of the higher-level budget, through which targeted transfers are implemented;

in the line “Direct result”:

the column “Name of indicators (planned activities)” indicates the planned (current) activities provided for in budget programs (subprograms), which must be achieved through the use of targeted transfers allocated from the higher-level budget. With regard to targeted development transfers in this column, the activities are indicated for each budget investment project;

the column “Planned values of indicators” shows the quantitative description of the planned volume of works, services for a year;

the column “Actual implementation of activities, stage of achievement of results” indicates the actual implementation of activities, i.e., a quantitative description of the volume of works performed, services rendered as at the end of the year, describes the stage of works and services (purchase of goods) for a reporting year. With regard to targeted development transfers, direct results are filled in for each budget investment project;

the columns “Plan, thousand tenge” and “Actual execution, thousand tenge” indicate the amounts of targeted transfers allocated from the higher-level budget as of January 1 of a current financial year, and their actual execution as of January 1 of a current financial year;

the column “Non-execution, thousand tenge” indicates the difference between the amounts of targeted transfers allocated from the higher-level budget and their actual execution as of January 1 of a current financial year;

the column “Budget savings” indicates the total amount of budget savings;

the column “Non-disbursement, thousand tenge” indicates the undisbursed amount, which is defined as the amount of non-execution, except for budget savings, as of January 1 of a current financial year;

the column “Reasons for a failure to achieve (for exceeding) targets” describes in detail reasons for a failure to achieve (for exceeding) planned indicators of direct results for targeted transfers related to the undisbursed or exceeded amount when the funds of targeted transfers are fully disbursed. In case of lagging behind the schedule of planned activities, the reasons for the lag are indicated;

in the line “Final result”:

the column “Planned indicators (activities)” indicates final results provided for in the budget program (subprogram), i.e., the expected impact of the achieved direct result on the achievement of the goal. For targeted development transfers, the final results are indicated for each budget investment project;

the column “Actual achievement of results” indicates the actual implementation of final results, i.e., the effect the achieved direct result has on the industry, how well its problem was solved. For targeted development transfers, the final results are indicated for each budget investment project;

the column “Reasons for a failure to achieve (exceeding) targets” describes in detail reasons for a failure to achieve or exceed planned indicators of final results.

55. The report on direct and final results achieved through the use of allocated targeted transfers is accompanied by an explanatory note filled out in any form, containing explanations on solving problems in the industry (sphere of activity) through targeted transfers, achieved goals, and performance indicators.

The explanatory note includes information on the use by administrators of local budget programs of targeted transfers allocated from the higher-level budget, contains the main designations for spending them over the reporting period, analysis of the achieved goals and performance indicators, description of disbursed or undisbursed amounts of targeted transfers with justifications and reasons for a failure to achieve or for exceeding the planned indicators’ results for targeted transfers. As to targeted development transfers, in case of redistribution of the amounts of local budget investment projects among objects during the financial year, the reasons for their redistribution are indicated in the analytical note.

Chapter 6. Analysis of the execution of the budget of a city of district significance, village, town, rural district

Footnote. The Instruction was supplemented by chapter 6 in accordance with the order of the First Deputy Prime-Minister of the Republic of Kazakhstan - Minister of Finance of the Republic of Kazakhstan No. 176 dated 20.02.2020 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

56. To analyze the budget execution of a city of district significance, a village, a township, a rural district, the akim’s office of a city of district significance, a village, a township, a

rural district, following the results of the six months and the reporting year, shall draw up a report on the implementation of budget programs by the 5th day of the month following the reporting period.

57. The akim's office of a city of district significance, a village, a township, a rural district shall submit a report on the implementation of budget programs to members of the local community commission by the 10th day of the month following the reporting period.

58. Members of the local community commission shall consider the results of the analysis of budget execution of a city of district significance, village, township, rural district presented by the administration of the akim of the city of district significance, village, township, rural district and, on their basis, shall draw up a report on the results of monitoring by the 15th day of the month following the reporting period based on the results of the six months and the reporting year.

59. The report on the results of monitoring contains analytical information on the execution of the budget of a city of district significance, a village, a township, a rural district (hereinafter – Analytical information).

60. Analytical information includes:

1) analytical data on revenues to the budget of a city of district significance, a village, a township, a rural district;

2) planned and actual expenses for the implementation of budget programs with justification of reasons for non-fulfillment;

3) information on the achievement of indicators of the budget programs results;

4) conclusions based on the results of monitoring.

61. The report on the results of monitoring, signed by the members of the commission of the local community, shall be submitted for discussion by the meeting of the local community before the 20th day of the month following the reporting period.

62. Based on the results of the discussion of the report on the results of monitoring, the local community meeting shall adopt recommendations on the effective execution of the budget of a city of district significance, village, township, rural district, drawn up in the appropriate protocol.

63. The protocol is signed by the chairman and secretary of the meeting of the local community and transferred to the akim of the city of district significance, a village, a township, a rural district.

64. Recommendations for the effective execution of the budget of a city of district significance, a village, a township, a rural district shall be considered by the akim of a city of district significance, a village, a township, a rural district and submitted to the next meeting of the local community with a reasonable conclusion before the 25th day of the month following the reporting period.

65. The results of the results of consideration of the conclusion submitted by the akim of the city of district significance, village, township, rural district and recommendations given

by the meeting of the local community shall be taken into account when forming and clarifying the relevant local budgets.

Appendix 1
to the Budget Monitoring
Instruction approved by
Order No. 629 of the
Minister of Finance of the
Republic of Kazakhstan as of
November 30, 2016

Analysis of reasons for the increase or decrease in revenue by categories of revenues of local budgets (regional budgets (those of cities of republican significance, the capital) for the current month compared to the previous month

Footnote. Appendix 1 is excluded by Order № 511 of the Minister of Finance of the Republic of Kazakhstan as of August 22, 2017 (shall be enforced from 01.01.2018 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with more than two thousand people, from 01.01.2020 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with two thousand or fewer people).

Appendix 2
to the Budget Monitoring
Instruction approved by
Order No. 629 of the
Minister of Finance of the
Republic of Kazakhstan as of
November 30, 2016

Footnote. Appendix 2 as amended by Order № 511 of the Minister of Finance of the Republic of Kazakhstan as of August 22, 2017 (shall be enforced from 01.01.2018 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with more than two thousand people, from 01.01.2020 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with two thousand or fewer people).

Analysis of reasons for the overfulfillment of or a failure to fulfill a plan for the year to date by type of revenues to the republican and local budgets (budget of a region (city of republican significance, the capital), regional budget, budget of a district (city of regional significance), district budget, budget of a town of district significance, village, rural settlement, rural district)

Reasons for the overfulfillment of plans for revenues to the republican and local budgets (budget of a region (city of republican significance, the capital), regional budget, budget of a district (city of regional significance), district budget, budget of a town of district significance , village, rural settlement, rural district) in the context of revenues for the reporting period of the current year

thousand tenge

№	BCC of revenues	Name of BCC	Revenue plan as of reporting date	Actual revenue as of reporting date	Variance (col. 5-col.4)	% of fulfillment of the plan (col .5/col.4) x100)	Reasons for variance
1	2	3	4	5	6	7	8
1							
2							
...		etc.					

Reasons for a failure to fulfill plans for revenues to the republican and local budgets (budget of a region (city of republican significance, the capital), regional budget, budget of a district (city of regional significance), district budget, budget of a town of district significance , village, rural settlement, rural district) in the context of revenues for the reporting period of the current year

thousand tenge							
№	BCC of revenues	Name of BCC	Revenue plan as of reporting date	Actual revenue as of reporting date	Variance (col.5-col.4)	% of fulfillment of the plan (col .5/col.4) x100)	Reasons for variance
1	2	3	4	5	6	7	8
1							
2							
...		etc.					

Note: relevant local authorized bodies for budget execution and executive offices of akims of towns of district significance, villages, rural settlements, rural districts fill out that part of this form, which pertains to the budget of the region, regional budget, city of republican significance, the capital, budgets of districts (city of regional significance), district budget and budget of the town of district significance, village, rural settlement, rural district).

Appendix 2-1
to the Budget Monitoring
Instruction

**Data on funds of program external loans in foreign currency accounts
as of January 1, 20__**

Footnote. The Instruction is supplemented by Appendix 2-1 in accordance with Order № 1020 of the Minister of Finance of the Republic of Kazakhstan as of November 22, 2018 (shall be enforced ten calendar days after its first official publication).

Loan №	
Name of the loan	
Amount of funds of program external loans in foreign currency*	
Amount of funds of program external loans in tenge	

Budget classification codes			Name	Adjusted budget for reporting financial year	Consolidated plan for reporting period		Paid obligations	% of fulfillment (col.8/col.6 x100)	Uncollected amount (col.8-col.6)	Assumed obligations	Amount of unassumed obligations (col.11-col.7)
BPA	Program	Subprogram			for payments	for obligations					
1	2	3	4	5	6	7	8	9	10	11	12

Appendix 8
to the Budget Monitoring
Instruction

A form for collecting administrative data

Submitted to: the authorized body for budget execution or the office of the akim of the city of district significance, village, township, rural district

The form is posted on the Internet resource: www.minfin.gov.kz

Report on the results of monitoring the implementation of budget programs (subprograms)

Footnote. Appendix 8 is in the wording of the Order of the Minister of Finance of the Republic of Kazakhstan dated 14.02.2022 No. 164 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Index: Form: 1-MABP

Frequency: monthly, annual

Reporting period: for _____ year

Circle of representing persons: administrator of budget programs

Submission deadline:

for administrators of local budget programs - no later than the first five working days of the month following the reporting month and for the reporting year - no later than January 20 of the year following the reporting financial year;

for administrators of republican budget programs no later than the first seven working days of the month following the reporting month and for the reporting year - no later than January 20 of the year following the reporting financial year.

Form

Type of budget _____ thousand tenge

Code			Name	Consolidated financing plan for the year	Consolidated financing plan for the reporting period		Accepted obligations	Amount of unaccepted obligations (column 8-column 6)	Paid obligations
Administrator of budget program	Program	Subprogram			for obligations	for payments			
1	2	3	4	5	6	7	8	9	10

			Total							
			of them:							
			Current programs							
			...							
			Development programs							
			...							

continuation of the table

% of execution (column 10 / column 7x100)	Expected execution of the plan for the year*	5x100) % of expected execution (column 12 / column 5x100)	Expected amount of non-execution for the year (column 12 - column 5)	Non-execution of the payments plan (column 10 - column 7)	Savings of budget funds for the reporting period (- total, (column 17+ column 18+ column 19)	including			Undistributed balance of the reserve of the Government or local executive bodies	Undistributed balance of the reserve for the initiatives of the President of the Republic of Kazakhstan	Non-disbursement for the reporting period (column 15 - column 16 - column 20 - column 21)
						savings based on the results of public procurement	savings on the payroll fund	other savings			
11	12	13	14	15	16	17	18	19	20	21	22

continuation of the table

including the reasons for non-disbursement				Note (justification of the budget programs administrator of reasons for non-disbursement for the reporting period)	Note (justification of the of budget programs administrator of reasons for late acceptance or non-acceptance of obligations)
unfulfilled contractual obligations of suppliers of goods (works, services)	failed public procurement tenders	Management of the budget program (subprogram) of the budget programs administrator	other reasons		
23	24	25	26	27	28

Name _____

Address _____

Telephone _____

E-mail address _____

Implementer _____

surname, name and patronymic (if any) signature, phone number

The head of the office of the central executive body (an official who, in accordance with the established procedure, is entrusted with the powers of the head of the office of the central executive body) or the head of a state institution

surname, name and patronymic (if any) signature

Head of Financial service

surname, name and patronymic (if any) signature

Note:

*column 12 is filled in starting from the results of seven months of the current year and until the end of the current year.

An explanation on filling out the form is given in paragraph 30 of this Instruction.

Appendix 9
to the Budget Monitoring
Instruction

Form designed to collect administrative data

Submitted to: the authorized body for execution of the higher budget

The form is posted on the Internet resource: www.minfin.gov.kz

Analytical report on the execution of _____ budget

Footnote. Appendix 9 is in the wording of the order of the Minister of Finance of the Republic of Kazakhstan dated 14.02.2022 No. 164 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Index: form: 1-LAB

Frequency: monthly, quarterly*, annual

Reporting period: as of _____ 20____

Circle of representing persons: authorized bodies for budget execution, akim's offices of the city of district significance, village, township, rural district

Submission deadline:

- for the offices of akims of a city of district significance, a village, a township, a rural district no later than the first five working days of the month following the reporting month and for the reporting year - no later than January 20 of the year following the reporting financial year;

- for authorized bodies for the execution of the budget of a district (city of regional significance) - no later than the 7th day of the month following the reporting month and for the reporting year - no later than January 25 of the year following the reporting financial year;

- for authorized bodies for the execution of regional budget (city of republican significance, the capital) - no later than the 15th day of the month following the reporting quarter and for the reporting year - no later than February 1 of the year following the reporting financial year.

Form

Type of budget _____ thousand tenge

Code			Name	Consolidated financing plan for the year	Consolidated financing plan for the reporting period		Accepted obligations	Amount of unaccepted obligations (column 8-column 6)	Paid obligations
Budget program administrator	Program	Subprogram			for obligations	for payments			
1	2	3	4	5	6	7	8	9	10
			Total						
			of them:						
			Current programs						
			...						
			Development programs						
			...						

continuation of the table

% of execution (column 10 / column 7x100	Expected execution of the plan for the year **	% of the expected execution (column 12 / column 5x100)	Expected amount of non-execution for the year (column 12 - column 5)	Non-execution of the payments plan (column 10 - column 7)	Savings of budget funds for the reporting period - total, (column 17+ column 18+ column 19)	including			Undistributed balance of the reserve of the Government or local executive bodies	Undistributed balance of the reserve for the initiatives of the President of the Republic of Kazakhstan	Non-disbursement for the reporting period (column 15 - column 16 - column 20 - column 21)
						savings on the results of public procurement	savings on the payroll fund	other savings			
11	12	13	14	15	16	17	18	19	20	21	22

continuation of the table

including the reasons for non-disbursement				Note (justification of the budget programs administrator of reasons for	Note (justification of the budget programs administrator of
unfulfilled contractual obligations of suppliers of		Management of the budget program (subprogram) of			

goods (works, services)	failed public procurement tenders	the budget programs administrator	other reasons	non-disbursement for the reporting period)	the reasons for late acceptance or non-acceptance of obligations)
23	24	25	26	27	28

Name _____

Address _____

Telephone _____

E-mail address _____

Implementer

 surname, name and patronymic (if any) signature, phone number

Head of the authorized body for budget execution or the office of the akim of the city of district significance, village, township, rural district

 surname, name and patronymic (if any) signature

Note:

* in accordance with paragraphs 26 and 28 of this Instruction;

** column 12 is filled in starting from the results of seven months of the current year and until the end of the current year;

An explanation on filling out the form is given in paragraph 30 of this Instruction.

Appendix 10
 to the Budget Monitoring
 Instruction approved by
 Order No. 629 of the
 Minister of Finance of the
 Republic of Kazakhstan as of
 November 30, 2016

Footnote. Appendix 10 as amended by Order № 511 of the Minister of Finance of the Republic of Kazakhstan as of August 22, 2017 (shall be enforced from 01.01.2018 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with more than two thousand people, from 01.01.2020 - for executive offices of akims of towns of district significance, villages, rural settlements, rural districts with two thousand or fewer people).

Form

Analytical report on additional use of targeted development transfers allocated in the past financial year and allowed for additional use by decision of the Government of the Republic of Kazakhstan or local executive bodies in the current year as of _____ (year)

Name: _____

Frequency: annual

_____ thousand tenge

BPA	Program	Subprogram	incl. investment project	Name	Allowed for additional use by decision of the Government of the Republic of Kazakhstan or LEB using LB balance for ____ (year)	Assumed obligations	Paid obligations	Failure to disburse for reporting period (col.8-col.6)	Returned to the higher-level budget revenue	Reasons for a failure to disburse (indicating the number of the payment order and date of transfer of undisbursed funds)
1	2	3	4	5	6	7	8	9	10	11

Head of the authorized body for budget execution _____
 (signature) (print full name)

Appendix 11
 to the Budget Monitoring
 Instruction

Information on non-disbursement of budget funds allocated from the republican budget for _____ year

Footnote. Appendix 11 is in the wording of the Order of the Minister of Finance of the Republic of Kazakhstan dated 14.02.2022 No. 164 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Name of the budget programs administrator	Non-execution of the payments plan	Saving of budget funds	Undistributed balance of the reserve of the Government of the Republic of Kazakhstan	Undistributed balance of the reserve for the initiatives of the President of the Republic of Kazakhstan	Non-disbursement for the reporting period (column 2-column 4-column 5)	Non-disbursement of targeted transfers for development allowed to be additionally used by decision of the Government of the Republic of Kazakhstan	Total non-disbursement of budgetary funds of the republican budget (column 6+column 7)
1	2	3	4	5	6	7	8

Head of the structural subdivision of the central authorized body for budget execution

(signature) (signature transcript)

Appendix 12
to the Budget Monitoring
Instruction

Data on inefficient spending of the funds of _____ budget for _____ (year)

Footnote. Appendix 12 as amended by Order № 1020 of the Minister of Finance of the Republic of Kazakhstan as of November 22, 2018 (shall be enforced ten calendar days after its first official publication).

Basic indicators	Amount, thousand tenge
1	2
TOTAL, including:	
- undisbursed budgetary funds of corresponding budget	
- return of targeted transfers not used as intended	
- return of unused (not fully used) targeted transfers	
- return of unused (not fully used) targeted development transfers allocated in the past financial year, which are allowed for additional use by decision of the Government of the Republic of Kazakhstan or local executive bodies	
- return of publicly funded loans not used as intended	
- return of unused publicly funded loans allocated from the republican or local budget	
-return from the lower-level budget of unused publicly funded loans that were allocated from the higher-level budget	
- balance in CCA QPS allocated in a reporting financial year for the formation (replenishment) of the authorized capital and unused in the reporting period	
- balance in CCA QPS allocated in a reporting financial year for the performance of a state task and unused in the reporting period	
Violations of the principles of the budget system identified when using the funds of the republican budget for _____ year*	

* - to be filled out by the central authorized body for budget execution

Appendix 13
to the Budget Monitoring
Instruction

Information on expected fulfillment of the payments financing plan as of _____
_____ 20_____

Footnote. Appendix 13 - as amended by the order of the Minister of Finance of the Republic of Kazakhstan dated 26.03.2021 No. 252 (shall be enforced upon expiry of ten calendar days after the date of its first official publication).

Budget program administrator
 Type of budget (republican)
 Reporting period (monthly)
 Unit of measurement

thousand tenge

Code	Budget program administrator	Program	Subprogram	Payments plan from the beginning of the year	Payments plan for the next month	Expected fulfillment of the plan by cumulative total	Expected fulfillment of the plan for the next month	% of execution (graph 7 / graph 5 x 100)	% of execution (graph 8 / graph 6 x 100)	Non-fulfillment of the plan (column 7 - column 5)	Non-fulfillment of the plan (column 8 - column 6)
1	2	3	4	5	6	7	8	9	10	11	12

Chief of staff of the central executive body (an official who, in accordance with the established procedure, is entrusted with the powers of the chief of staff of the central executive body) or the head of the state institution

_____ (signature) (print full name)

Head of the financial service _____
 (signature) (print full name)

Appendix 14
 to the Budget Monitoring
 Instruction

Footnote. Appendix 14 is in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan No. 874 dated 23.08.2022 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Submitted to: the authorized body for budget execution

The form is posted on a single platform of Internet resources of state bodies: www.gov.kz

Report of the local budget program administrator on the results of monitoring the implementation of targeted current transfers, targeted transfers for development and loans allocated from the local budget and implemented through transfers (loans) from the republican budget

Index: form: 2-TTABP

Frequency: monthly

Reporting period for _____ year

Circle of representing persons: administrator of budget programs

Submission deadline: no later than the 4th day of the month following the reporting month and no later than January 18th of the year following the reporting financial year.

10	11	12	13	14	15	16	17	18	19
----	----	----	----	----	----	----	----	----	----

continuation of the table

Non-disbursement for the reporting period (column 15-column 16),	including the reasons for non-disbursement				Reasons for non-disbursement for the reporting period	Reasons for the expected non-disbursement of the plan for the year
	Unfulfilled contractual obligations of suppliers of goods (works, services)	Failed public procurement tenders	Management of the budget program (subprogram) of the budget programs administrator	Other reasons		
20	21	22	23	24	25	26

Name _____

Address _____

Telephone _____

E-mail address _____

Implementer

surname, name and patronymic (if any) signature, phone number

Head of the local budget program administrator

surname, name and patronymic (if any) signature

Head of Financial service

surname, name and patronymic (if any) signature

Note: an explanation on filling out the form is given in paragraph 42 of this Instruction.

Appendix 14-1
to the Budget Monitoring
Instruction

Footnote. The instruction was supplemented by Appendix 14-1 in accordance with the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 28.03.2023 No. 297 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Submitted to: the administrator of local budget programs or the office of the akim of a city of district significance, a village, a town, a rural district

Report of the local budget program administrator on the results of monitoring the implementation of targeted current transfers included in the local budget base when calculating general transfers

Index: form: 2-CTTABP

Frequency: annual

Reporting period for _____ year

Circle of representing persons: administrator of budget programs

Submission deadline: no later than January 18 of the year following the reporting financial year.

Type of budget _____
thousand tenge

Administ rator of budget prog rams	Program	Name	Name of targeted current transfers included in the local budget base	Approved budget for ----- year	Updated budget for ----- year	Adjusted budget for ----- year	Disbursed for ----- year	% of execution for ____ year (column 8 /column 7x100)	Amount o f non-disbu rsement at the end of t h e reporting period (column 8 -column 7)
1	2	3	4	5	6	7	8	9	10

continuation of the table

Savings of budget funds for t h e reporting period - total, including (column 12 +column 13)	Savings based on the results of public procureme nts	Savings on the payroll fund	Non-disbur sement for t h e reporting period, including (column 15 +column 16+column 17+column 18)	Unfulfilled contractual obligations of suppliers of goods (works, services)	Failed public procureme nt tenders	Manageme nt of the budget program (subprogra m) of the budget programs administrat or	Other reasons	Reasons f o r non-disbur sement for t h e reporting period
11	12	13	14	15	16	17	18	19

Name _____

Address _____

Telephone _____

E-mail address _____

Implementer

surname, name and patronymic (if any) signature, phone number

Head of local budget program administrator

surname, name and patronymic (if any) signature

Head of Financial service

surname, name and patronymic (if any) signature

Note: an explanation on filling out the form is given in paragraph 47-9 of this Instruction

to the Budget Monitoring
Instruction
Form designed to collect
administrative data

Footnote. Appendix 15 is in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 08.23.2022 No. 874 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Submitted to: the authorized body for budget execution

The form is posted on a single platform of Internet resources of state bodies: www.gov.kz

Information on the additional use by the budget programs administrators of targeted transfers for development, allocated in the past financial year and allowed to be additionally used by decision of local executive bodies in the current year

Index: form: 3-AABP

Periodicity: annual

Reporting period for _____ fiscal year

Circle of representing persons: Administrators of budget programs

Submission deadline: January 15 of the year following the reporting financial year.

Type of budget: _____ thousand
tenge

1	2	3	4	5	6	7	8	9	10	11
Administrator of budget programs	Program	Sub-program	including investment project	Name	It is allowed to use additionally by the decision of local executive bodies at the expense of balances of the local budget for _____ year	Accepted obligations	Paid obligations	Non-disbursement for the reporting year (column 8 -column 6)	Returned to the income of the higher budget	Reasons for non-disbursement (indicating the number of the payment order and the date of transfer of undisbursed funds)

Name _____

Address _____

Telephone _____

E-mail address _____

Implementer _____

surname, name and patronymic (if any) signature, phone number
Head of local budget program administrator

surname, name and patronymic (if any) signature
Head of Financial service

surname, name and patronymic (if any) signature

Note: Explanation on filling out the form in accordance with paragraph 43 of these
Instruction

Appendix 15-1
to the Instruction for
budget monitoring
Form designed to collect
administrative data

Footnote. The Instruction was supplemented by Appendix 15-1 in accordance with the order of the Minister of Finance of the Republic of Kazakhstan dated 22.08.2017 No. 511 (shall be put into effect for the administrations of akims of cities of district significance, villages, townships, rural districts with a population of more than two thousand people from - 01.01.2018, for administrations of akims of cities of district significance, villages, townships, rural districts with a population of two thousand or less people from – 01.01.2020); is in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 23.08.2022 No. 874 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Submitted to: the authorized body for the execution of the budget of the district (city of regional significance)

The form is posted on a single platform of Internet resources of state bodies: www.gov.kz

Report of the administration of the akim of a city of district significance, village, township, rural district on the results of monitoring the implementation of targeted current transfers, targeted transfers for development and loans allocated from the district (city of regional significance) budget and implemented through transfers (loans) from the republican budget

Index: Form 2-TTRD

Frequency: monthly

Reporting period for _____ year

Circle of representing persons: akim's administration of the city of district significance, village, township, rural district

Submission deadline: no later than the 4th day of the month following the reporting month and no later than January 18th of the year following the reporting financial year.

Name of the city of district significance, village, settlement, rural district:

13	14	15	16	17	18	19	20

continuation of the table

including the reasons for non-disbursement				reasons for non-disbursement for the reporting period	Reasons for the expected non-disbursement of the plan for the year
unfulfilled contractual obligations of suppliers of goods (works, services)	failed public procurement tenders	management of the budget program (subprogram) of the administrator of budget programs	Other reasons		
21	22	23	24	25	26

Name _____

Address _____

Telephone _____

E-mail address _____

Implementer _____

surname, name and patronymic (if any) signature, phone number

Akim of a city of district significance, village, settlement, rural district

surname, name and patronymic (if any) signature

Note: Explanation on filling out the form is given in paragraph 42 of this Instruction.

Appendix 15-2
to the Instruction for
budget monitoring
Form designed to collect
administrative data

Footnote. The Instruction was supplemented by Appendix 15-2 in accordance with the order of the Minister of Finance of the Republic of Kazakhstan dated 22.08.2017 No. 511 (shall be put into effect for the administrations of akims of cities of district significance, villages, townships, rural districts with a population of more than two thousand people from - 01.01.2018, for administrations of akims of cities of district significance, villages, townships, rural districts with a population of two thousand or less people from – 01.01.2020); is in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 23.08.2022 No. 874 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Submitted to: the authorized body for the execution of the budget of a district (city of regional significance)

The form is posted on a single platform of Internet resources of state bodies: www.gov.kz

Information from the administration of the akim of a city of district significance, a village, a township, a rural district on the additional use of targeted transfers for development allocated in the past financial year and allowed to be additionally used by the decision of local executive bodies in the current year

Index: Form 3-ARD

Periodicity: annual

Reporting period for _____ fiscal year

Circle of representing persons: akims' offices of a city of district significance, a village, a township, a rural district

Submission deadline: January 15 of the year following the reporting financial year.

Name of the city of district significance, village, settlement, rural district:

_____ Type of budget _____

thousand tenge

Administ rator of budget programs	Program	Sub-prog ram	including investme n t project	Name	It is allowed to use additiona lly by the decision of local executiv e bodies at the expense of balances of the local budget for ____ year	Accepted obligatio ns	Paid obligatio ns	Non-disb ursem ent for the reporting period (column 8 -column 6)	Returned to the income of the higher budget	Reasons for non-disb ursem ent (indicatin g the number of the payment order and the date of transfer of undisbur sed funds)
1	2	3	4	5	6	7	8	9	10	11

Name _____

Address _____

Telephone _____

E-mail address _____

Implementer

surname, name and patronymic (if any) signature, phone number

Akim of a city of district significance, village, settlement, rural district

Savings of budget funds for the reporting period - total, including (column 12 +column 13)	Savings based on the results of public procurements	Savings on the payroll fund	Non-disbursement for the reporting period, including (column 15 +column 16+column 17+column 18)	Unfulfilled contractual obligations of suppliers of goods (works, services)	Failed public procurement tenders	Management of the budget program (subprogram) of the administrator of budget programs	Other reasons	Reasons for non-disbursement for the reporting period
11	12	13	14	15	16	17	18	19

<p>Name _____</p> <p>Address _____</p> <p>Telephone _____</p> <p>E-mail address _____</p> <p>Implementer _____</p> <p>_____</p> <p>surname, name and patronymic (if any) signature, phone number</p> <p>Akim of a city of district significance, village, settlement, rural district</p> <p>_____</p> <p>surname, name and patronymic (if any) signature</p> <p>Note: an explanation on filling out the form is given in paragraph 47-9 of this Instruction</p>		<p>Head of the authorized body for execution of the budget of the district (city of regional significance)</p> <p>_____</p> <p>surname, name and patronymic (if any) signature</p> <p>AGREED _____</p> <p>_____</p> <p>Place for sealing</p>
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Appendix 16
to the Instruction for
budget monitoring
Form designed to collect
administrative data

Footnote. Appendix 16 is in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 23. 08.2022 No. 874 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Submitted to: the authorized body for the implementation of the region budget

The form is posted on a single platform of Internet resources of state bodies: www.gov.kz

Report of the authorized body for the execution of budget of the district, city of regional significance on the results of monitoring the implementation of targeted current transfers,

targeted transfers for development and loans allocated from the regional budget and implemented through transfers (credits) from the republican budget

Index: form 2-TTD

Frequency: monthly

Reporting period for _____ year

Circle of representing persons: authorized bodies for the execution of the district budget (cities of regional significance):

Submission deadline: no later than the 6th day of the month following the reporting month and no later than January 20th of the year following the reporting financial year.

Name of the district (city of regional significance): _____

Type of budget _____
 _____ thousand tenge

Administrator of budget programs	Program	including investment project	Name	Approved budget for ____ year, republican budget	Updated budget for ____ year, republican budget	Adjusted budget for ____ year, republican budget
1	2	3	4	5	6	7
			Total targeted transfers			
			including:			
			Current programs			
			...			
			Development programs			
			...			
			Loans			

continuation of the table

Allocated from the local budget and implemented through transfers from the republican budget for the reporting period	Financing plan for local budget payments for the reporting period	Accepted obligations	Paid liabilities	% of execution (column 11 / column 8 x 100)	Expected execution of the plan for the year	Expected non-execution of the plan for the year (column 13 - column 7)
8	9	10	11	12	13	14

continuation of the table

Amount of non-execution at the end of the reporting period (column 11 - column 8)	Savings of budget funds for the reporting period - total, (column 17 + column 18+ column 19)	including			Non-disbursement for the reporting period (column 15-column 16)
		savings as a result of public procurements	savings on the payroll fund	other savings	
15	16	17	18	19	20

continuation of the table

including the reasons for non-disbursement				reasons for non-disbursement for the reporting period	Reasons for the expected non-disbursement of the plan for the year
unfulfilled contractual obligations of suppliers of goods (works, services)	failed public procurement tenders	management of the budget program (subprogram) of the budget programs administrator	other reasons		
21	22	23	24	25	26

Name _____

Address _____

Telephone _____

E-mail address _____

Implementer

surname, name and patronymic (if any) signature, phone number

Head of the authorized body for the execution of the budget of the district, city of regional significance

surname, name and patronymic (if any) signature

Note: an explanation on filling out the form is given in paragraph 42 of this Instruction.

Appendix 16-1
to the Instruction for
budget monitoring
Form designed to collect
administrative data

Footnote. The Instruction was supplemented by Appendix 16-1 in accordance with the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 28.03.2023 No. 297 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Submitted to: the authorized body for the implementation of the region budget

Report of the authorized body for the execution of the district budget, city of regional significance, administrators of regional budget programs on the results of monitoring the implementation of targeted current transfers included in the local budget base

Index: form: 2-TCTSO

Frequency: annual

Reporting period for _____ year

Circle of representing persons: authorized bodies for the execution of the budget of the district (cities of regional significance), administrators of regional budget programs

Submission deadline: no later than January 20 of the year following the reporting financial year.

Name of the district (city of regional significance), administrator of the budget program of the region:

_____ Type of budget _____

_____ thousand tenge

Administr ator of budget programs	Program	Name	Name of targeted current transfers included in the local budget base	Approved budget for _____ year	Updated budget for _____ year	Adjusted budget for _____ year	Disbursed for _____ year	% of execution for _____ year (column 8 /column 7x100)	Amount o f non-disbu rsement at the end of t h e reporting period (column 8 -column 7)
1	2	3	4	5	6	7	8	9	10

continuation of the table

Savings of budget funds for t h e reporting period - total, including (column 12 +column 13)	Savings based on the results of public procurements	Savings on the payroll fund	Non-disbur sement for t h e reporting period, including (column 15 +column 16+column 17+column 18)	Unfulfilled contractual obligations of suppliers of goods (works, services)	Failed public procureme nt tenders	Manageme nt of the budget program (subprogra m) of the budget programs administrator	other reasons	Reasons f o r non-disbur sement for t h e reporting period
11	12	13	14	15	16	17	18	19

Name _____

Address _____

Telephone _____

E-mail address _____

Implementer _____

surname, name and patronymic (if any) signature, phone number

Head of the authorized body for the execution of budget of the district, city of regional significance, regional administrator of budget programs

surname, name and patronymic (if any) signature

Note: an explanation on filling out the form is given in paragraph 47-9 of this Instruction

Head of the authorized body for the execution of the regional budget

surname, name and patronymic (if any) signature

AGREED _____

Place for seal

Appendix 17
to the Instruction for
budget monitoring
Form designed to collect
administrative data

Footnote. Appendix 17 is in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 23. 08.2022 No. 874 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Submitted to: the authorized body for the implementation of the region budget

The form is posted on a single platform of Internet resources of state bodies: www.gov.kz

Information of the authorized body for the execution of the budget of the district, (cities of regional significance) on the additional use of targeted transfers for development, allocated in the past financial year and allowed to be additionally used by decision of local executive bodies in the current year

Index: Form 3-AUD

Name of the district (city of regional significance): _____

Periodicity: annual

Reporting period for _____ fiscal year

Circle of representing persons: authorized bodies for the execution of the budget of the district, (cities of regional significance)

Submission deadline: January 20 of the year following the reporting financial year.

Name of the district (city of regional significance): _____

Type of budget: _____
 thousand tenge

Administ rator of budget programs	Program	Sub-prog ram	including investme nt project	Name	It is allowed to use additiona lly by the decision of local executive bodies at the expense of balances of the local budget for _____ year	Accepted obligatio ns	Paid obligatio ns	Non-disb ursem ent for the reporting period (of column 8 -column 6)	Returned to the income (of the higher budget	Reasons for non-disb ursem ent (indicatin g the number of the payment order and the date of transfer of undisbur sed funds)
1	2	3	4	5	6	7	8	9	10	11

Name _____

Address _____

Telephone _____

E-mail address _____

Implementer _____

surname, name and patronymic (if any) signature, phone number

Head of the authorized body for the execution of the budget of the district, city of regional
 significance

 surname, name and patronymic (if any) signature

Note: Explanation on filling out the form in accordance with paragraph 43 of this
 Instruction

Appendix 17-1
 to the Instruction for
 budget monitoring
 Form designed to collect
 administrative data

Footnote. The Instruction was supplemented by Appendix 17-1 in accordance with the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 28.03.2023 No. 297 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Submitted to: the central authorized body of the relevant industry (sphere), which included targeted transfers in the base of the local budget

Report of the budget programs administrators of the region, the city of republican significance, the capital on the results of monitoring the implementation of targeted current transfers included in the local budget base

Index: form: 2-TCTABP

Frequency: annual

Reporting period for _____ year

Circle of representing persons: administrators of budget programs of the region, city of republican significance, the capital

Submission deadline: no later than January 23 of the year following the reporting financial year.

Name of the region, city of republican significance and capital:

_____ Type of budget _____
 _____ thousand tenge

Administr ator of budget programs	Program	Name	Name of targeted current transfers included in the local budget base	Approved budget for _____ year	Updated budget for _____ year	Adjusted budget for _____ year	Disbursed for _____ year	% of execution for _____ year (column 8 /column 7x100)	Amount o f non-disbu rsement at the end of t h e reporting period (column 8 -column 7)
1	2	3	4	5	6	7	8	9	10

continuation of the table

Savings of budget funds for t h e reporting period - total, including (column 12 +column 13)	Savings on the results of public procureme nts	Savings on the payroll fund	Non-disbur sement for t h e reporting period, including (column 15 +column 16+column 17+column 18)	Unfulfilled contractual obligations of suppliers of goods (works, services)	Failed public procureme nt tenders	Manageme nt of the budget program (subprogra m) of the budget programs administrat or of	other reasons	Reasons f o r non-disbur sement for t h e reporting period
11	12	13	14	15	16	17	18	19

Name _____

Address _____

Telephone _____

E-mail address _____

Implementer _____

surname, name and patronymic (if
any) signature, phone number

Head of the authorized body for the
execution of the budget of the district
, city of regional significance,
regional administrator of budget
programs

surname, name and patronymic (if
any) signature

Note: an explanation for filling out
the form is given in paragraph 47-9
of this Instruction

Head of the authorized body for the
execution of the regional budget

surname, name and patronymic (if
any) signature

AGREED _____

Place for seal

Appendix 17-2
to the Instruction for
budget monitoring
Form designed to collect
administrative data

Footnote. The Instruction was supplemented by Appendix 17-2 in accordance with the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 28.03.2023 No. 297 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Submitted to: the central authorized body of the relevant industry (sphere), which included targeted transfers in the base of the local budget

Report of the administrators of budget programs of the region, the city of republican significance, the capital on the results of monitoring the minimum amount of funds in the areas established by the law on the volume of transfers of a general nature

Index: form: 2-MSABP

Frequency: annual

Reporting period for _____ year

Circle of representing persons: administrators of budget programs of the region, city of republican significance, the capital

Submission deadline: no later than January 23 of the year following the reporting financial year.

Name of the region, city of republican significance and capital:

Type of budget _____
 thousand tenge

Name	Amount of funds for _____ year (established by the law on volumes of TGN)	Approved budget for _____ year	Updated budget for _____ year	Adjusted budget for _____ year	Disbursed for _____ year	% of execution for _____ year (column 6 /column 5x100)	Savings as a result of public procurements	Non-disbursement for the reporting period, including (column 10 + column 11 + column 12)	Unfulfilled contractual obligations of suppliers of goods (works, services)
1	2	3	4	5	6	7	8	9	10

continuation of the table

Failed public procurement tenders	other reasons	Reasons for non-disbursement during the reporting period
11	12	13

Name _____

Address _____

Telephone _____

E-mail address _____

Implementer _____

surname, name and patronymic (if any) signature, phone number

Head of the administrator of budget programs of the region, the city of republican significance, the capital

 surname, name and patronymic (if any) signature

Note: an explanation for filling out the form is given in paragraph 47-10 of this Instruction

Appendix 18
 to the Instruction for
 budget monitoring
 Form designed to collect
 administrative data

Footnote. Appendix 18 is in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 23. 08.2022 No. 874 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Submitted to: the central authorized body for budget execution

The form is posted on a single platform of Internet resources of state bodies: www.gov.kz

Report of the authorized body for the execution of the budget of the region, the city of republican significance and the capital on the results of monitoring the implementation of targeted current transfers, targeted transfers for development and loans allocated from the republican budget

Index: form 2-TTR

Frequency: monthly

Reporting period for _____ year

Circle of representing persons: authorized bodies for the execution of the budget of the region, the city of republican significance and the capital

Submission deadline: no later than the 8th day of the month following the reporting month and no later than January 25th of the year following the reporting financial year.

Name of the region, city of republican significance and capital:

Type of budget _____ thousand tenge

Administrator of budget programs	Program	including investment project	Name	Approved budget for ___ year Republican budget	Updated budget for ___ year Republican budget	Adjusted budget for ___ year Republican budget
1	2	3	4	5	6	7
			Total targeted transfers			
			including:			
			current programs			
			...			
			development programs			
			...			
			Loans			

continuation of the table

Allocated from the republican budget for the reporting period	Financing plan for local budget payments for the reporting period	Accepted obligations	Pa i d obligations	% of execution (column 11 / column 8x 100)	Expected execution of the plan for the year	Expected non-execution of the plan for the year (column 13-column 7)
8	9	10	11	12	13	14

continuation of the table

		including			
--	--	-----------	--	--	--

Amount of non-execution at the end of the reporting period (column 11 - column 8)	Budget savings for the reporting period - total, (column 17+ column 18+ column 19)	savings as a result of public procurements	savings on the payroll fund	other savings	Non-disbursement for the reporting period (column 15-column 16)
15	16	17	18	19	20

continuation of the table

including the reasons for non-disbursement				reasons for non-disbursement for the reporting period	reasons for the expected non-disbursement of the plan for the year
unfulfilled contractual obligations of suppliers of goods (works, services)	failed public procurement tenders	management of the budget program (subprogram) of the administrator of budget programs	other reasons		
21	22	23	24	25	26

Name _____

Address _____

Telephone _____

E-mail address _____

Implementer _____

surname, name and patronymic (if any) signature, phone number

Head of the authorized body for budget execution

surname, name and patronymic (if any) signature

Head of the authorized body for the execution of the budget of the region, city of republican significance and the capital

surname, name and patronymic (if any) signature

Note: an explanation on filling out the form is given in paragraph 42 of this Instruction.

Appendix 18-1
to the Instruction for
budget monitoring
Form designed to collect
administrative data

Footnote. The Instruction was supplemented by Appendix 18-1 in accordance with the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 28.03.2023 No. 297 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Submitted: to the central authorized body for budget execution

Report of the central authorized body of the relevant industry (sphere) on the results of monitoring the implementation of targeted current transfers included in the local budget base

Index: form: 2-TCTI

Frequency: annual

Reporting period for _____ year

Circle of representing persons: the central authorized body of the relevant industry (sphere), which included targeted transfers in the base of the local budget

Submission deadline: no later than January 25 of the year following the reporting financial year.

Name of the central authorized body of the relevant industry

(areas: _____)

_____ Type of budget _____
 _____ thousand tenge

Administrator of budget programs	Program	Name	Name of targeted current transfers included in the local budget base	Approved budget for _____ year	Updated budget for _____ year	Adjusted budget for _____ year	Disbursed for _____ year	% of execution for _____ year (column 8 /column 7x100)	Amount of non-disbursement at the end of the reporting period (column 8 -column 7)
1	2	3	4	5	6	7	8	9	10

continuation of the table

Savings of budget funds for the reporting period - total, including (column 12 +column 13)	Savings on the results of public procurements	Savings on the payroll fund	Non-disbursement for the reporting period, including (column 15 +column 16+column 17+column 18)	Unfulfilled contractual obligations of suppliers of goods (works, services)	Failed public procurement tenders	Management of the budget program (subprogram) of the administrator of budget programs	other reasons	Reasons for non-disbursement for the reporting period
11	12	13	14	15	16	17	18	19

Name _____

Address _____

Telephone _____

E-mail address _____

Implementer _____

surname, name and patronymic (if any) signature, phone number

Head of the administrator of budget programs of the region, the city of republican significance, the capital

surname, name and patronymic (if any) signature

Note: an explanation for filling out the form is given in paragraph 47-10 of this Instruction

Appendix 18-2
to the Instruction for
budget monitoring
Form designed to collect
administrative data

Footnote. The Instruction was supplemented by Appendix 18-2 in accordance with the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 28.03.2023 No. 297 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Submitted: to the central authorized body for budget execution

Report of the central authorized body of the relevant industry (sphere) on the results of monitoring the minimum amount of funds in the areas established by the law on the volume of transfers of a general nature

Index: Form: 2-MRI

Frequency: annual

Reporting period for _____ year

Circle of representing persons: the central authorized body of the relevant industry (sphere), which included targeted transfers in the base of the local budget

Submission deadline: no later than January 25 of the year following the reporting financial year.

Name of the central authorized body of the relevant industry

(sphere): _____

Type of budget _____
thousand tenge

Name	Amount of funds for _____ year (established by the _____ year)	Approved budget for _____ year	Updated budget for _____ year	Adjusted budget for _____ year	Disbursed for _____ year	% of execution for _____ year (column 6 /column 5x100)	Savings as a result of public procurements	Non-disbursement for the reporting period, including (column 10 + column	Unfulfilled contractual obligations of suppliers
------	--	--------------------------------	-------------------------------	--------------------------------	--------------------------	--	--	--	--

	law on volumes of TGN)							1 1 + column 12)	of goods (works, services)
1	2	3	4	5	6	7	8	9	10

continuation of the table

Failed public procurement tenders	other reasons	Reasons for non-disbursement during the reporting period
11	12	13

Name _____

Address _____

Telephone _____

E-mail address _____

Implementer _____

surname, name and patronymic (if any) signature, phone number

Head of the central authorized body of the relevant industry

(sphere): _____

surname, name and patronymic (if any) signature

Note: an explanation for filling out the form is given in paragraph 47-10 of this Instruction

Appendix 19
to the Instruction for
budget monitoring
Form designed to collect
administrative data

Footnote. Appendix 19 is in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 23.08.2022 No. 874 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Submitted to: the central authorized body for budget execution

The form is posted on a single platform of Internet resources of state bodies: www.gov.kz

Information of the authorized body for the execution of the budget of the region (city of republican significance and the capital) on the additional use of targeted transfers for development allocated in the past financial year and allowed to be additionally used by the decision of the Government of the Republic of Kazakhstan in the current year

Index: Form 3-AR

Periodicity: annual

Reporting period for _____ fiscal year

Circle of representing persons: authorized bodies for the execution of the budget of the region, the city of republican significance and the capital of the budget

Deadline for submission: until January 25 of the year following the reporting financial year.

Name of the region, city of republican significance and capital:

Type of budget _____
 thousand tenge

Administ rator of budget programs	Program	Sub-prog ram	including investme n t project	Name	It is allowed to use addition ally by the decision of the Governm ent of the Republic o f Kazakhst an at the expense of the balance of the local budget for ____ year	Accepted obligatio ns	Paid obligatio ns	Non-disb urserment for the reporting period (column 8 -column 6)	Returned to the income of the higher budget	Reasons for non-disb urserment (indicatin g the number of the payment order and the date of transfer o f undisbur sed funds)
1	2	3	4	5	6	7	8	9	10	11

Name _____

Address _____

Telephone _____

E-mail address _____

Implementer _____

surname, name and patronymic (if any) signature, phone number

Head of the authorized body for the execution of the budget of the region, city of republican significance and the capital

 surname, name and patronymic (if any) signature

Note: Explanation on filling out the form in accordance with paragraph 43 of this Instruction

Appendix 20
 to the Budget Monitoring
 Instruction approved by
 Order No. 629 of the
 Minister of Finance of the
 Republic of Kazakhstan as of
 November 30, 2016
 Form

Table continued

Amount of non-fulfillment as of the end of reporting period (column 11 - column 8)	Budget savings for reporting period – total, (column 17+ column 18+ column 19)	including			Undisbursed amount for reporting period (column 15 - column 16)	including reasons for a failure to disburse				reasons for failure to disburse for reporting period	Reasons for expected non-fulfillment of the plan for year
		savings as a result of public procurements	P R savings	other savings		outstanding contractual obligations of suppliers of goods (works, services)	failed public procurement tenders	BPA's management of budget program (subprogram)	other reasons		
15	16	17	18	19	20	21	22	23	24	25	26

Head of the authorized body
for budget execution _____
(signature) (print full name)

Appendix 20-1
to the Instruction for
budget monitoring

Footnote. The Instruction was supplemented by Appendix 20-1 in accordance with the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 28.03.2023 No. 297 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Form: Analytical report of the authorized body for the execution of the budget of the region, cities of republican significance, the capital on the implementation of targeted current transfers included in the base of the local budget

Frequency: annual

Reporting period for _____ year

Submission deadline: no later than February 25 of the year following the reporting financial year.

Name of the region, city of republican significance and capital:

_____ Type of budget _____
_____ thousand tenge

			Name of targeted current					% of	Amount of non-disbursed
							Disbursed		Amount of non-disbursed

Administrator of budget programs	Program	Name	transfers included in the base of the local budget	Approved budget for _____ year	Updated budget for _____ year	Adjusted budget for _____ year	for _____ year	execution for _____ year (column 8 /column 7x100)	the end of the reporting period (column 8 -column 7)
1	2	3	4	5	6	7	8	9	10

continuation of the table

Savings of budget funds for the reporting period - total, including (column 12 +column 13)	Savings on the results of public procurements	Savings on the payroll fund	Non-disbursement for the reporting period, including (column 15 +column 16+column 17+column 18)	Unfulfilled contractual obligations of suppliers of goods (works, services)	Failed public procurement tenders	Management of the budget program (subprogram) of the administrator of budget programs	other reasons	Reasons for non-disbursement for the reporting period
11	12	13	14	15	16	17	18	19

Head of the authorized body for budget execution _____

(signature) (signature transcript)

Appendix 21
to the Instruction for
budget monitoring
Form designed to collect
administrative data

Footnote. Appendix 21 is in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 23. 08.2022 No. 874 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Submitted to: the authorized body for budget execution (the administration of the akim of the city of district significance, village, township, rural district)

The form is posted on a single platform of Internet resources of state bodies: www.gov.kz

Report on the implementation of budget programs (subprograms)

Index: Form 4-IBP

Periodicity: annual

Reporting period for _____ fiscal year

Circle of representing persons: administrators of budget programs

Submission deadline: for administrators of republican budget programs, administrators of budget programs of a region, district (city of regional significance), city of district significance, village, township, rural district - until February 1 of the year following the reporting financial year;

for administrators of budget programs of the city of republican significance and the capital - until January 21 of the year following the reporting financial year.

Code and name of the budget program administrator _____

Code and name of the budget program _____

Type of budget program:

depending on the level of government _____

depending on the content _____

depending on the method of implementation _____

current or development _____

The purpose of the budget program _____

Description of the budget program _____

Expenses under the budget program	Unit of measurement	Plan	Actual	Variance (column 4 - column 3)	Percentage of performance indicators (column 4 / column 3 x100)	Reasons for not achieving or overfulfilling the results and not disbursing the funds of the budget program
1	2	3	4	5	6	7
...	thousand tenge					
Total expenditures under the budget program	thousand tenge					
Final result of the budget program						

Code and name of the budget subprogram _____

Type of budget subprogram:

depending on the content: _____

current or development _____

Description of the budget subprogram _____

Direct result indicators:	Unit of measurement	Plan	Actual		Percentage of performance indicators (column 4 /	Reasons for not achieving or overfulfilling the results and not disbursing

				Variance (column 4 - column 3)	(column 3 x100)	the funds of the budget program/subprogram
1	2	3	4	5	6	7
...						
...						
Expenses under the budget subprogram	Unit of measurement	Plan	Actual	Variance (column 4 - column 3)	Percentage of performance indicators (column 4 / column 3 x100)	Reasons for not achieving or overfulfilling the results and not disbursing the funds of the budget subprogram
...	thousand tenge					
Total expenditures under the budget subprogram	thousand tenge					

Code and name of the budget subprogram

Type of budget subprogram:
depending on content:

current or development

Description of the budget subprogram

Direct result indicators:	Unit of measurement.	Plan	Actual	Variance (column 4 - column 3)	Percentage of performance indicators (column 4 / column 3 x100)	Reasons for not achieving or overfulfilling the results and not disbursing the funds of the budget program/subprogram
1	2	3	4	5	6	7
...						
...						
					Percentage of performance	Reasons for not achieving or

Expenses under the budget subprogram	Unit of measurement	Plan	Actual	Variance (column 4 - column 3)	(indicators (column 4 / column 3 x100))	(over-fulfilling the results and not disbursing the funds of the budget subprogram)
...	thousand tenge					
Total expenditures under the budget subprogram	thousand tenge					

Name _____

Address _____

Telephone _____

E-mail address _____

Implementer _____

surname, name and patronymic (if any) signature, phone number

Head of the administrator of budget programs or secretary of the Maslikhat or chairman of the audit commission

surname, name and patronymic (if any) signature

Chief accountant _____

surname, name and patronymic (if any) signature

Note: Explanation on filling out the form in accordance with paragraph 49 of this Instruction

Appendix 22
to the Instruction for
budget monitoring
Form designed to collect
administrative data

Footnote. Appendix 22 is in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan No. 874 dated 23.08.2022 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Submitted to: administrators of budget programs of a higher budget, to the central authorized body for budget execution

The form is posted on a single platform of Internet resources of state bodies: www.gov.kz

Report on direct and final results achieved through the use of allocated targeted transfers

Index: Form 5-TT

Periodicity: annual

Reporting period: for _____ fiscal year

Circle of representing persons: administrators of budget programs

Submission deadline:

for administrators of budget programs of cities of district significance, villages, towns, rural districts until January 18 of the year following the reporting one;

for administrators of budget programs of the district (city of regional significance) - until January 20 of the year following the reporting one;

for administrators of budget programs of the region (capital, city of republican significance) - until January 25 of the year following the reporting year;

for administrators of republican budget programs - until February 1 of the year following the reporting year.

Name of the state body _____

The amount of targeted transfers from the higher budget (thousand tenge)

(name of the budget program (subprogram))

(code of the budget program (subprogram))

Table 1.

№ s/n	Direct result											
	Name of indicators (planned activities)	Unit of measurement	Planned values of indicators	Actual implementation of activities, stage of achievement of results	% of achievement of results	Plan, thousand tenge	Actual execution, thousand tenge	% of execution	Non-execution, thousand tenge	Savings of budgetary funds, thousand tenge	Non-disbursement, thousand tenge	Reasons for non-achievement (overfulfillment) of results
1	2	3	4	5	6	7	8	9	10	11	12	13

Table 2.

№ s/n	Final result		
	Planned indicators (activities)	(Actual achievement of results	Reasons for non-achievement (overfulfillment) of results
1	2	3	4

Name _____

Address _____

Telephone _____

E-mail address _____

Implementer

surname, name and patronymic (if any) signature, phone number
Head of the budget program administrator

surname, name and patronymic (if any) signature
Place for seal

Note: an explanation of filling out the form is given in paragraph 54 of this Instruction

Appendix to
Order No. 629 of the
Minister of Finance of the
Republic of Kazakhstan as of
November 30, 2016

List of some invalidated orders of the Minister of Finance of the Republic of Kazakhstan

1. Order No. 68 of the Minister of Finance of the Republic of Kazakhstan as of February 16, 2009 “On approval of the Budget Monitoring Instruction” (registered in the State Registration Register of Regulatory Legal Acts under No. 5574);

2. Order No. 376 of the Minister of Finance of the Republic of Kazakhstan as of July 28, 2010 “On amendments and additions to Order No.68 of the Minister of Finance of the Republic of Kazakhstan as of February 16, 2009 “On approval of the Budget Monitoring Instruction” (registered in the State Registration Register of Regulatory Legal Acts under No. 6419)

3. Order No. 453 of the Minister of Finance of the Republic of Kazakhstan as of October 4, 2012 “On amendments to Order No. 68 of the Minister of Finance of the Republic of Kazakhstan as of February 16, 2009 “On approval of the Budget Monitoring Instruction” (registered in the State Registration Register of Regulatory Legal Acts under No. 8046, published in the “Adilet” Legal Information System on October 30, 2012);

4. Order No. 294 of the Minister of Finance of the Republic of Kazakhstan as of June 24, 2013 “On amendments to Order No. 68 of the Minister of Finance of the Republic of Kazakhstan as of February 16, 2009 “On approval of the Budget Monitoring Instruction” (registered in the State Registration Register of Regulatory Legal Acts under No. 8553, published in the “Adilet” Legal Information System on July 4, 2013);

5. Order No. 129 of the Minister of Finance of the Republic of Kazakhstan as of February 26, 2015 “On amendments and additions to Order No. 68 of the Minister of Finance of the Republic of Kazakhstan as of February 16, 2009 “On approval of the Budget Monitoring Instruction” (registered in the State Registration Register of Regulatory Legal Acts under No. 10575, published in the “Adilet” Legal Information System on April 8, 2015);

6. Order No. 583 of the Minister of Finance of the Republic of Kazakhstan as of November 23, 2015 “On amendments and additions to Order No. 68 of the Minister of

Finance of the Republic of Kazakhstan as of February 16, 2009 “On approval of the Budget Monitoring Instruction” (registered in the State Registration Register of Regulatory Legal Acts under No. 12404, published in the “Adilet” Legal Information System on December 23, 2015);

7. Order No. 411 of the Minister of Finance of the Republic of Kazakhstan as of July 28, 2016 “On amendments and additions to Order No. 68 of the Minister of Finance of the Republic of Kazakhstan as of February 16, 2009 “On approval of the Budget Monitoring Instruction” (registered in the State Registration Register of Regulatory Legal Acts under No. 14174, published in the “Adilet” Legal Information System on September 2, 2016);

8. Order No. 567 of the Minister of Finance of the Republic of Kazakhstan as of October 26, 2016 “On amendments and additions to Order No. 68 of the Minister of Finance of the Republic of Kazakhstan as of February 16, 2009 “On approval of the Budget Monitoring Instruction” (registered in the State Registration Register of Regulatory Legal Acts under No. 14459).