



On approval of the Rules for the Preparation of Consolidated Financial Statements on Budget Execution by Administrators of Budget Programs and Local Authorized Bodies

Unofficial translation

Order of the Minister of Finance of the Republic of Kazakhstan No. 640 dated December 6, 2016. Registered with the Ministry of Justice of the Republic of Kazakhstan on December 28, 2016 under No. 14624.

Unofficial translation

In order to implement Articles 118, 120-1, 120-2 and 120-3 of the Budget Code of the Republic of Kazakhstan and subparagraph 2) of paragraph 3 of Article 16 of the Law of the Republic of Kazakhstan "On State Statistics" **I HEREBY ORDER:**

Footnote. The Preamble is in the wording of the order of the Deputy Prime-Minister - Minister of Finance of the Republic of Kazakhstan dated 26.05.2023 № 543 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

1. That the attached Rules for the Preparation of Consolidated Financial Statements on Budget Execution by Administrators of Budget Programs and Local Authorized Bodies shall be approved.

2. That certain orders of the Ministry of Finance of the Republic of Kazakhstan shall be deemed to have lost force in accordance with the Appendix to this order.

3. In the manner prescribed by law, the Department for Accounting and Audit Methodology of the Ministry of Finance of the Republic of Kazakhstan (A. Bekturov) shall:

1) ensure state registration of this order with the Ministry of Justice of the Republic of Kazakhstan;

2) within ten calendar days after the state registration hereof with the Ministry of Justice of the Republic of Kazakhstan, send it for official publication in the media and Adilet, the legal information system;

3) place this order on the Internet resource of the Ministry of Finance of the Republic of Kazakhstan;

4) within ten calendar days from the date of the state registration hereof with the Ministry of Justice of the Republic of Kazakhstan, send it to Republican State Enterprise on the Right of Economic Management "Republican Center of Legal Information" of the Ministry of Justice of the Republic of Kazakhstan for placement in the Reference Control Bank of Regulatory Legal Acts of the Republic of Kazakhstan.

4. This order shall be enforced on July 1, 2017 and be subject to official publication.

*Minister of Finance
of the Republic of Kazakhstan*

B. Sultanov

“AGREED BY”

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

_____ N. Aydapkelov
November 28, 2016

Approved
by order of the Minister of Finance
of the Republic of Kazakhstan
№ 640 of December 6, 2016

Rules

for for the Preparation of Consolidated Financial Statements on Budget Execution by Administrators of Budget Programs and Local Authorized Bodies

Footnote. The Rules are as reworded by order of the Minister of Finance of the Republic of Kazakhstan № 601 dated 06.06.2018 (shall be enforced from 01.07.2018).

Chapter 1. General Provisions

1. These Rules for the Preparation of Consolidated Financial Statements on Budget Execution by Administrators of Budget Programs and Local Authorized Bodies (hereinafter referred to as the Rules) determine the procedure for preparation of consolidated financial statements on budget execution by administrators of budget programs and local authorized bodies.

2. Administrators of budget programs maintained at the expense of the republican and local budgets, authorized bodies for budget execution shall draw up semi-annual, annual reports in the amount and in the forms established by these Rules .

3. The following basic concepts are used in these Rules:

1) consolidated financial statements on the execution of the district budget (city of regional significance) and district (city of regional significance) budget - the consolidated financial statements of the district (city of regional significance), district (city of regional significance) budget, budgets of the city of district significance, village, township, rural district presented as the financial statements of a single organization in accordance with Article 120-3 of the Budget Code of the Republic of Kazakhstan (hereinafter - the Budget Code);

2) local authorized body for budget execution - local authorized bodies financed from the local budget, performing functions in the field of budget execution, accounting, budget accounting and budget reporting on the execution of the local budget (hereinafter - the authorized body for local budget execution);

3) authorized body for budget execution - a body carrying out management and intersectoral coordination in the field of budget execution, accounting, budget accounting and budget reporting on the execution of the republican budget;

4) consolidated financial statements of the administrator of budget programs - the financial statements of the administrator of budget programs and state institutions subordinate to him, presented as the financial statements of a single organization;

5) department - the department of the central authorized body for budget execution, carrying out functions in the sphere of execution of the republican budget and servicing the execution of local budgets;

6) investments in the subjects of the quasi-public sector are investments of budgetary funds in state enterprises, limited liability partnerships, joint-stock companies, including national managing holdings, national holdings, national companies, the founder, participant or shareholder of which is the state, as well as subsidiaries, dependent and other legal entities that are affiliated with them in accordance with the legislative acts of the Republic of Kazakhstan;

7) consolidated financial statements on the execution of the regional budget, budgets of cities of republican significance, the capital - the consolidated financial statements of the regional budget, budgets of cities of republican significance, the capital, presented as financial statements of a single organization in accordance with Article 120-2 of the Budget Code;

8) consolidated financial statements on the execution of the republican budget - the financial statements of the department and administrators of the republican budget programs, presented as the financial statements of a single organization in accordance with Article 120-1 of the Budget Code;

9) elimination - exclusion of equal amounts on mutual transactions between the administrator of budget programs and its subordinate state institutions, or between state institutions subordinate to one administrator of budget programs, between administrators of budget programs, between the administrator of budget programs and the authorized body that keeps records of budget receipts, as well as transactions

The purpose of preparing consolidated financial statements on the execution of the republican and local budgets is to provide stakeholders with complete and reliable information about the financial position, results of financial activities and changes in the financial position of the republican and local budgets.

Footnote. Paragraph 3 is in the wording of the order of the Deputy Prime-Minister - Minister of Finance of the Republic of Kazakhstan dated 26.05.2023 № 543 (shall be enforced upon expiry of ten calendar days after the day of its first official publication); as amended by the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 30.11.2023 № 1237 (shall be enforced upon expiry of ten calendar days after the day of its first official publication)

4. When preparing the consolidated financial statements, it shall be necessary to be guided by the Budget Code, regulatory legal acts on accounting and financial reporting in state institutions and these Rules.

5. Investments in quasi-public sector entities shall be submitted in the consolidated financial statements at the cost presented in the financial statements of the budget program administrator.

6. Footnote. Paragraph 3 as amended by the order № 157 of the Minister of Finance of the Republic of Kazakhstan dated 26.02.2021 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

7. The financial statements of administrators of budget programs and their subordinate state institutions, authorized bodies for budget execution, which are used in preparing the consolidated financial statements, shall be prepared as of the same reporting date.

8. The consolidated financial statements for similar transactions and other events shall be prepared on the basis of a single accounting policy. Authorized bodies for budget execution, administrators of budget programs and government agencies shall use uniform accounting principles.

9. The forms of the consolidated financial statements shall be completed in strict accordance with the indicators provided therein. Changing indicators and their codes in the approved forms of financial statements or introducing additional indicators therein shall be prohibited.

Changes in the data of the consolidated financial statements relating both to the current reporting period and to the previous period (after their approval) shall be made in the consolidated financial statements drawn up for the period in which the data are detected distorted.

Changes by the administrator of budget programs in the consolidated financial statements after they are submitted shall be made on the basis of a notification to the agency with mandatory compliance with the principles and requirements for amendments provided for in these Rules and Rules for the Preparation and Submission of Financial Statements approved by order of the Minister of Finance of the Republic of Kazakhstan № 468 dated August 1, 2017 (registered with the Register of State Registration of Regulatory Legal Acts under № 15594).

When making changes to the consolidated financial statements, it is necessary to make appropriate changes to the copy of the statements previously sent to the Supreme Audit Chamber of the Republic of Kazakhstan (hereinafter - the Supreme Audit Chamber).

Footnote. Paragraph 9 as amended by the order № 30 of the Deputy Prime-Minister - Minister of Finance of the Republic of Kazakhstan dated 16.01.2023 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

10. The address part of the financial reporting forms shall be completed in the following order:

requisite “Frequency” - the period of the financial statements shall be indicated;

requisite “Budget Program Administrator” - name and code of the budget program administrator from the “ Functional Classification of Budget Expenses of the Unified Budget Classification of the Republic of Kazakhstan”;

requisite “Authorized Body for the Execution of the Local Budget” - the name of the authorized body of the region, cities of republican significance, the capital for budget execution;

requisite “Type of Budget” – shall indicate the type of budget;

requisite "Unit of Measurement" - thousand tenge.

11. Consolidated financial statements by the administrators of the republican budget programs, local authorized bodies for the execution of the regional budget, the budgets of the city of republican significance, the capital, the budget of the district (city of regional significance) and the district (city of regional significance) budget shall be submitted in full form in electronic form through information system (hereinafter - IS) of the authorized body for budget execution. The date of submission of the report shall be considered the date of its transfer through the IS.

Administrators of the republican budget programs and local authorized bodies shall submit semi-annual and annual consolidated financial statements to the department within the deadlines established by the department. The deadline for annual consolidated financial statements of administrators of republican and local budget programs shall be established no later than February 8 of the year following the reporting financial year, and for local authorized bodies - no later than March 13 following the reporting financial year.

Consolidated financial statements by administrators of local budget programs shall be submitted electronically through IS in full form.

Footnote. Paragraph 11 is in the wording of the order of the Deputy Prime-Minister - Minister of Finance of the Republic of Kazakhstan dated 26.05.2023 № 543 (shall be enforced upon expiry of ten calendar days after the day of its first official publication); as amended by the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 30.11.2023 № 1237 (shall be enforced upon expiry of ten calendar days after the day of its first official publication)

12. Administrators of local budget programs shall submit semi-annual and annual consolidated financial statements to the relevant authorized body for the execution of the local budget and annual consolidated financial statements to the territorial subdivision of the authorized body for internal state audit.

Administrators of republican budget programs shall submit semi-annual and annual consolidated financial statements to the department.

Administrators of republican budget programs, for which a special financing procedure is determined in accordance with Article 83 of the Budget Code shall submit consolidated financial statements, taking into account the specifics established by the laws of the Republic

of Kazakhstan and acts of the President of the Republic of Kazakhstan, regulating the issues of state secrets.

Administrators of the republican budget programs shall submit annual consolidated financial statements to the Supreme Audit Chamber no later than three working days from the date of agreement with the authorized body for budget execution.

If the deadline set for reporting coincides with a weekend (non-working) day, the consolidated financial statements shall be submitted on the first working day following it.

If the submitted consolidated financial statements do not comply with the established forms, the department shall return it for revision.

The department, on the basis of the consolidated financial statements of administrators of the republican budget programs shall draw up consolidated financial statements on the execution of the republican budget, on the basis of the consolidated financial statements of local authorized bodies of regions, cities of republican significance, the capital on the execution of the regional budget - consolidated financial statements on local budgets.

Consolidated financial statements for local budgets shall be formed for analytical purposes and in order to form consolidated financial statements for the state budget.

The annual consolidated financial statements on the execution of the republican budget shall be compiled without taking into account the data on assets and liabilities of the consolidated financial statements of state bodies, for which a special financing procedure is determined in accordance with Article 83 of the Budget Code.

The department and the authorized body for the execution of the local budget for analytical purposes shall draw up semi-annual consolidated financial statements as of June 30 of the current financial year according to forms no later than September 15 of the year following the reporting financial year according to Appendices 1, 2, 3, 4, 5 and 6 to these Rules.

Footnote. Paragraph 12 - is in the wording of the order of the Minister of Finance of the Republic of Kazakhstan dated 26.02.2021 № 157 (shall be enforced upon expiry of ten calendar days after the day of its first official publication); as amended by the orders of the Deputy Prime-Minister - Minister of Finance of the Republic of Kazakhstan dated 16.01.2023 № 30 (shall be enforced upon expiry of ten calendar days after the day of its first official publication); dated 26.05.2023 № 543 (shall be enforced upon expiry of ten calendar days after the day of its first official publication); dated 30.11.2023 № 1237 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

13. The right of the first signature on the consolidated financial statements of the administrator of budget programs shall have the head of this body, or a person substituting for for him/her, or the head of the office of the state body, the right of the second signature - the chief accountant or the person heading the structural subdivision, ensuring the consolidation of financial statements.

The right of the first signature on the consolidated financial statements on the execution of the republican budget shall have the head of the department, or the person substituting for him/her, the right of the second signature - the head of the structural subdivision of the department, ensuring the consolidation of financial statements or the person substituting for him/her.

The right of the first signature on the consolidated financial statements on the execution of the local budget shall have the head of the authorized body for the execution of the local budget, or the person substituting him, the right of the second signature - the head of the structural unit, ensuring the consolidation of financial statements or the person substituting for him/her.

A copy of the order on the right to provide the first and second signatures in the reporting shall be attached to the financial statements, with the exception of administrators of budget programs submitting reports through the information system.

In all forms of the submitted consolidated financial statements, next to the signature of the head and chief accountant of the state body or the person in charge of the structural unitsubdivision, ensuring the consolidation of financial statements, the transcript of the signature (surname and initials) must be indicated.

Footnote. Paragraph 13 is in the wording of the order of the Deputy Prime-Minister - Minister of Finance of the Republic of Kazakhstan dated 26.05.2023 № 543 (shall be enforced upon expiry of ten calendar days after the day of its first official publication); as amended by the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 30.11.2023 № 1237 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Chapter 2. Stages of consolidation of financial statements

14. In order to comply with the principle of comparability of financial statements, the consolidated financial statements of the current period shall be prepared in comparison with the data of the same past reporting period.

15. Compilation of consolidated financial statements shall be carried out in the following order:

1) line-by-line summation of similar items of assets, liabilities, net assets/capital, income and expenses, receipts and disposals of money, changes in net assets/capital;

2) elimination of income and expenses on transactions between the administrator of budget programs and his/her subordinate state institutions, as well as between state institutions within the same system;

3) elimination of income and expenses on transactions between the administrators of the republican budget programs and the authorized body for budget execution (department);

4) elimination of income and expenses on transaction between authorized bodies for the execution of higher and lower budgets, between the administrators of budget programs;

5) balance of mutual settlements and transactions between the administrator of budget programs and its subordinate state institutions, as well as between state institutions within the same system, are completely excluded;

balance on mutual settlements and transactions between the administrator of budget programs and the authorized body for budget execution (department) are completely excluded ;

6) balance on mutual settlements between the authorized bodies for the execution of the higher and lower budgets are completely excluded when consolidating financial statements by the authorized body for the execution of the budget;

7) transfer of consolidated data from the previous reporting period.

Footnote. Paragraph 15 - is in the wording of the order of the Minister of Finance of the Republic of Kazakhstan dated 26.02.2021 № 157 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

16. The consolidation of indicators according to the tables (1-21) of the KFO-5 form “ Explanatory Note to the Financial Statements ” carried out by summing up similar items. The consolidation of indicators in tables 14 , 16 and 20 shall be carried out with the exception of the eliminated amounts.

Chapter 3. Preparation of consolidated financial statements by administrators of budget programs

Paragraph 1. Procedure for preparing consolidated financial statements by administrators of budget programs

17. Administrators of budget programs shall compile semi-annual consolidated financial statements as of June 30 of the current financial year, annual consolidated financial statements - as of December 31 of the current financial year. Annual consolidated financial statements shall be compiled for the calendar period from 1 January to 31 December.

When compiling consolidated financial statements, the following requirements shall be met:

completeness and reliability of reflections for the reporting period of all transactions;

correctness of attribution of income and expenses to the reporting periods;

identity of analytical accounting data to turnovers and balances on synthetic accounting accounts on the first day of the month following the reporting period;

accuracy of filling in the indicators and the inadmissibility of erasures and blots. If errors are corrected, appropriate entries shall be made, certified by the signatories of the financial statements, indicating the date of correction.

Footnote. Paragraph 17 - is in the wording of the order of the Minister of Finance of the Republic of Kazakhstan dated 26.02.2021 № 157 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

18. The volume of semi-annual, annual consolidated financial statements shall include:

- 1) the consolidated balance sheet in the form in accordance with Appendix 1 to these Rules;
- 2) a consolidated statement of financial performance in the form in accordance with Appendix 2 to these Rules;
- 3) a consolidated statement of cash flows (direct method) in the form in accordance with Appendix 3 to these Rules;
- 4) a consolidated report on changes in net assets / capital in the form in accordance with Appendix 4 to these Rules;
- 5) an explanatory note to the consolidated financial statements in the form in accordance with Appendix 5 to these Rules.

19. If there are comments and the need to make changes to the consolidated financial statements of the administrator of budget programs, the authorized body for budget execution shall reject the consolidated financial statements in the IS to make appropriate changes, indicating the reason for the rejection.

The administrator of budget programs, in accordance with the comments sent through the IS or on the basis of a written notice, shall make changes to its consolidated financial statements within 10 (ten) working days from the receipt of a written notice or rejection in the IS. When changing the financial statements of a subordinate state institution, the administrator of budget programs shall notify the relevant subordinate state institution in writing and redirect proposals for changes and additions to be included within 10 (ten) working days in its separate financial statements.

Footnote. Paragraph 19 is in the wording of the order of the Deputy Prime-Minister - Minister of Finance of the Republic of Kazakhstan dated 26.05.2023 № 543 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

20. During the reorganization (merge, accession, separation, spin-off and reorganization) of the central and other executive body, property rights and obligations shall pass to the assignee during the merger, take-over and reorganization - in accordance with the deed of transfer, in case of separation and spin-off - in accordance with the separation balance sheet .

The separation balance sheet shall be prepared in one copy for each distinguished state institution.

In case of liquidation after the deadline for claims by creditors, the liquidation commission shall draw up an interim liquidation balance sheet that contains information on the composition of the property of the liquidated legal entity, the list of claims filed by the creditors, and the results of their consideration.

The interim liquidation balance sheet shall be approved by the owner of the property of the legal entity or by the body that made the decision to liquidate the legal entity.

After completing settlements with creditors, the liquidation commission shall draw up a liquidation balance sheet, which shall be approved by the owner of the property of the legal entity or by the body that made the decision to liquidate the legal entity.

Upon liquidation, a liquidation balance sheet shall be prepared in the form of a “Consolidated Balance Sheet”. Consolidated financial statements shall be submitted before the completion of liquidation procedures.

During the reorganization (division, spin-off, merger, merger and reorganization) of a state institution, the administrator of the previous / new subordinate budget programs shall prepare the consolidated financial statements in full for the period from the beginning of the year to the reporting date following the date of reorganization, taking into account the restated balance at the beginning of the year.

The administrator of the previous / new subordinate budget programs shall submit a decoding in the form of KFO-6 “Consolidated Separate Balance Sheet” at the beginning of the year, in accordance with Appendix 6 to these Rules, which shall include:

- balance at the beginning of the year;
- plus / minus the opening balance (of a reorganized state institution);
- the restated balance at the beginning of the year;
- total transferred on the date of the reorganization.

The restated balance at the beginning of the year in the balance sheet of the administrator of budget programs shall be determined taking into account the balance at the beginning of the year of the balance sheet of the reorganized state institution.

When merging, joining and reorganizing state institutions, and vesting certain functions and powers on the date of transfer of the previous and new subordination by administrators of budget programs, a deed of transfer shall be drawn up, including balance breakdown, for receivables and payables.

The volume of forms for the reporting period shall include a separation or liquidation balance sheet at the date of transfer and shall be submitted to the governmental agency and the appropriate authorized body for the execution of the local budget in separate reports for each budget program administrator or other executive body.

The separation balance shall be confirmed by the signature of the head and chief accountant of the receiving and transferring parties with the obligatory clarification of the signature (surname and initials) and certified by the seal of each of the parties.

21. The annual consolidated financial statements of administrators of budget programs shall be posted on the Internet portal in accordance with the order of the Minister of Information and Social Development of the Republic of Kazakhstan dated April 30, 2021 № 149 "On approval of the Rules for posting information and public discussion of draft budget programs (reports on the implementation of budget programs) on the Internet portal of open budgets" (registered in the Register of state registration of regulatory legal acts under № 22682).

Footnote. Paragraph 21 is in the wording of the order of the Deputy Prime-Minister - Minister of Finance of the Republic of Kazakhstan dated 26.05.2023 № 543 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Paragraph 2. Procedures for consolidating the financial statements of administrators of budget programs

22. Consolidation of articles of the KFO-1 form " Consolidated balance sheet " shall be made by the addition of line-by-line similar articles:

the article "Cash and Cash Equivalents" (line code 010);
articles "Short-Term Financial Investments" (line code 011);
articles "Short-Term Receivables for Budget Payments" (line code 012);
articles "Short-Term Receivables for Settlements with the Budget" (line code 013);
articles "Short-Term Receivables of Buyers and Customers" (line code 014);
articles "Short-Term Receivables for Settlements of Governmental Agencies" (line code 015).

If there is a balance on mutual settlements between state institutions of one system, during consolidation, the balance on mutual settlements on lines 015 and 216 shall be eliminated, that is, mutually excluded (line code 015);

articles "Short-Term Remunerations" (line code 016);
articles "Short-Term Receivables of Employees and Other Accountable Persons" (line code 017);
articles "Short-Term Rent Receivables" (line code 018);
articles "Other Short-Term Receivables" (line code 019);
articles "Inventories" article (line code 020);
articles "Short-Term Advances Paid" articles (line code 021);
articles "Other Current Assets" (line code 022);
articles "Short-Term Receivables for Settlements with the Budget for Tax and Non-Tax Revenues" (line code 023);
articles "Long-Term Financial Investments" (line code 110);
articles "Long-Term Receivables of Buyers and Customers" (line code 111);
articles "Long-Term Rental Receivables" (line code 112);
articles "Other Long-Term Receivables" (line code 113);
articles "Fixed Assets" (line code 114);
articles "Construction in Progress and Capital Investments" (line code 115);
Articles "Investment Property" (line code 116);
Articles "Biological Assets" (line code 117);
assets "Intangible Assets" (line code 118);
articles "Long-Term Financial Investments Accounted for Using the Equity Method" (line code 119);
articles "Other Non-Current Assets" (line code 120);
articles "Short-Term Financial Liabilities" (line code 210);
articles "Short-Term Payables on Budget Payments" (line code 211);
articles "Short-Term Payables to Payments to the Budget" (line code 212);

article “Short-Term Accounts Payable for Settlements with the Budget” (line code 213);
articles “Short-Term Payables for Other Obligatory and Voluntary Payments” (line code 214);

articles “Short-Term Payables to Suppliers and Contractors” (line code 215);

articles “Short-Term Accounts Payable for Settlements of the Governmental Agencies” (line code 216).

If there is a balance on mutual settlements between state institutions of one system, during consolidation, the balance on mutual settlements on lines 015 and 216 shall be eliminated, that is, mutually excluded (line code 216);

articles “Short-Term Liabilities to Scholarship Holders” (line code 217);

articles “Short-Term Payables to Employees and Other Accountable Persons” (line code 218);

articles “Short-Term Remunerations Payable” (line code 219);

articles “Short-Term Rental Payables” (line code 220);

articles “Other Short-Term Payables” (line code 221);

articles “Short-Term Estimated and Guarantee Liabilities” (line code 222);

articles “Other Current Liabilities” (line code 223);

articles “Short-Term Payables for Tax and Non-Tax Revenues to the Budget” (line code 224);

articles “Long-Term Financial Liabilities” (line code 310);

articles “Long-Term Payables to Suppliers and Contractors” (line code 311);

articles “Long-Term Rental Payables” (line code 312);

articles “Long-Term Accounts Payable to the Budget” (line code 313);

articles “Long-Term Estimated and Guarantee Liabilities” (line code 314);

articles “Other Long-Term Liabilities” (line code 315);

articles “Financing of Capital Investments from External Loans and Related Grants” (line code 410);

articles “Reserves” (line code 411);

of the item "Accumulated financial result on budget receipts" (line code 412).

Footnote. Paragraph 22 as amended by order of the First Deputy Prime Minister of the Republic of Kazakhstan - Minister of Finance of the Republic of Kazakhstan № 186 dated 06.03.2019; dated 26.05.2023 № 543 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

23. Similar off-balance sheet accounts shall also be summarized of the:

Article “Leased assets” (line code 610);

Article “Inventories accepted for safekeeping or paid for by centralized supply” (line code 620);

Article “Forms of strict reporting” (line code 630);

Article “Written off debt of insolvent debtors” (line code 640);

Article “Debt of pupils and students for non-returned material values” (line code 650);

Article "Transferring sports prizes and cups" (line code 660);

Article “Vacation packages” (line code 670);

Article "Educational items of military equipment" (line code 680);

Article “Cultural heritage assets” (line code 690).

Article "Property converted (received) into the ownership of the state" (line code 700).

Footnote. Paragraph 23 - is in the wording of the order of the Minister of Finance of the Republic of Kazakhstan dated 16.07.2020 № 677 (shall be enforced from 01.07.2020).

24. Consolidation of the articles of the KFO-2 form “Consolidated Statement of Financial Performance” shall be carried out by adding together the same items of income and expenses:

articles “Revenues from Non-Exchange Transactions” (line code 010);

articles “Financing of Current Activities” (line code 011) in the consolidated financial statements of the administrator of budget programs the amount of income of subordinate state institutions received from the administrator of budget programs to finance current activities shall be excluded;

articles “Financing of Capital Investments” (line code 012) in the consolidated financial statements of the administrator of budget programs the amount of income of subordinate state institutions received from the administrator of budget programs for financing capital investments shall be excluded;

articles “Income from Receipt of Loans” (line code 013) in the consolidated financial statements of the authorized body for budget execution the amount of income from receipt of external loans shall be excluded;

articles “Incomes on Transfers” (line code 014);

articles “Transfers to Local Authorities” (line code 015);

articles “Subsidies” (line code 016);

articles “Income from Charitable Assistance” (line code 017);

articles “Grants” (line code 018);

Articles “Other” (line code 019);

Articles “Revenues from Tax Revenues to the Budget” (line code 020);

Articles “Income from Fines, Penalties and Sanctions” (line code 020-1);

Articles “Other Non-Tax Revenues” (line code 020-2);

Articles “Receipt of Transfers to the Budget” (line code 020-3);

Articles “Revenues from Exchange Operations” (line code 021);

Articles “Asset Management Revenue” (line code 030)

Articles “Remuneration” (line code 031) shall reflect the amount of interest on loans issued to lower budgets;

Articles “Other Income from Asset Management” (line code 032);

Articles “Other Income” (line code 040) in the consolidated financial statements of the administrator of budget programs, the amount of income from the gratuitous receipt of

long-term assets and reserves between state institutions subordinate to one administrator of budget programs shall be excluded.

In addition, the amount of income from the centralized supply of long-term assets and reserves of state institutions, the amount of income from the gratuitous reception and transfer of payables and receivables between state institutions subordinate to one administrator of budget programs shall be excluded;

- articles “Expenses of a State Institution” (line code 110);
- articles “Remuneration of Labor” (line code 111);
- articles “Scholarships” (line code 112);
- articles “Taxes and Payments to the Budget” (line code 113);
- articles “Inventory Costs” (line code 114);
- articles “Travel Expenses” (line code 115);
- articles “Utility Costs” (line code 116);
- articles “Lease Payments” (line code 117);
- articles “Content of Long-Term Assets” (line code 118);
- articles “Communication Services” (line code 119);
- articles “Depreciation of Assets” (article code 120);
- articles “Impairment of Assets” (line code 121);

the item “Other Operating Expenses” (line code 122) in the consolidated financial statements of the administrator of budget programs, the amount of expenditure of the administrator of budget programs accrued upon transfer of funds to subordinate state institutions for financing current activities and capital investments shall be excluded;

- articles “Costs of Compulsory Social Health Insurance” (line code 123);
- articles “Expenses on Budget Payments” (line code 130);
- articles “Pensions and Benefits” (line code 131);
- articles “Subsidies” (line code 132);
- articles “Target Transfers” (line code 133);
- articles “General Transfers” (line code 134);
- articles “Transfers to Individuals” (line code 135);
- articles “Transfers to Local Authorities” (line code 136);
- articles “Other Transfers” (line code 136-1);
- articles “Costs to Reduce Budget Revenues” (line code 137);
- articles “Asset Management Expenses” (line code 140);
- articles “Remuneration” (line code 141);
- articles “Other Asset Management Expenses” (line code 142);

articles “Other Expenses” (line code 150) in the consolidated financial statements of the administrator of budget programs, the amount of expenses on the free transfer of reserves between state institutions subordinate to one administrator of budget programs shall be excluded; the amount of expenses on centralized supply of long-term assets and reserves of

state institutions, the amount of expenses on gratuitous reception - transfer of payables and receivables shall be excluded; in the consolidated financial statements of the authorized body for budget execution, the amount of expenses from the adoption of obligations on external loans received in the amount of income from external loans of state institutions subordinate to it shall be excluded;

articles "Expenses for the Cash Control Account (hereinafter - CCA) of the Republican and Local Budgets" (line code 151);

articles "Share of Net Profit or Loss on Investments Accounted for Using the Equity Method" (line code 210);

articles "Disposal of Long-Term Assets" (line code 220) in the consolidated financial statements the amount of expenses on the gratuitous transfer of long-term assets between government agencies subordinate to one administrator of budget programs shall be excluded;

articles "Exchange Rate Differences" (line code 230);

articles "Other" (line code 240).

Footnote. Paragraph 24 as amended by order of the First Deputy Prime Minister of the Republic of Kazakhstan - Minister of Finance of the Republic of Kazakhstan № 186 dated 06.03.2019.

25. Consolidation of articles of the KFO-3 form "Consolidated Statement of Cash Flows (Direct Method)" shall be carried out by line-by-line addition of similar articles:

articles "Financing from the Budget" (line code 010);

of the Article "Financing of current activities" (line code 011) in the consolidated financial statements of the administrator of budget programs, the amount of revenues of subordinate state institutions received from the administrator of budget programs to finance current activities shall be subject to exclusion;

of the Article "Financing of capital investments" (line code 012) in the consolidated financial statements of the administrator of budget programs, the amount of revenues of subordinate state institutions received from the administrator of budget programs for financing capital investments shall be subject to exclusion;

articles "Due to External Loans and Related Grants" (line code 013);

articles "Transfers" (line code 014);

articles "Subsidies" (line code 015);

articles "Other" (line code 016);

articles "External Loans and Related Grants" (line code 017);

articles "On Money from Charitable Assistance" (line code 020);

articles "From the Sale of Goods, Works and Services" (line code 030);

articles "Remuneration Received" (line code 040);

articles "On the Money of Temporary Placement" (line code 050);

of the Article “Other receipts” (line code 060) in the consolidated financial statements of the administrator of budget programs, the amount of cash receipts between state institutions subordinate to one administrator of budget programs shall be subject to exclusion;

articles “On the Money of the Local Government” (line code 070);

articles “On Budget Revenues” (line code 071);

articles “Cash Receipts in the Form of Taxes” (line code 071-1);

articles “Cash Receipts in the Form of Fines, Penalties and Sanctions” (line code 071-2);

articles “Receipts of Transfers” (line code 071-3);

articles “Remuneration of Labor” (line code 110);

articles “Pensions and Benefits” (line code 120)

articles “Taxes and Payments to the Budget” (line code 130);

articles “Suppliers and Contractors for Goods and Services” (line code 140);

articles “Advances Paid for Goods and Services” (line code 150);

articles “Transfers, Subsidies” (line code 160);

articles “Remuneration” (line code 170);

articles “Closing of Planned Assignments at the End of the Year” (line code 180);

of the Article “Other payments” (line code 190) in the consolidated financial statements of the administrator of budget programs, the amount of cash outflows between state institutions subordinate to one administrator of budget programs shall be subject to exclusion

articles “Expenditures on CCA of the Republican and Local Budgets” (line code 191);

articles: “Return of Budget Revenues” (line code 192);

articles “Sale of Long-Term Assets” (line code 310);

articles “Realization of the Share of controlled and other entities” (line code 320);

articles “Conversion of Securities” (line code 330);

articles “Loan Repayment” (line code 340);

articles “Other” (line code 350);

articles “Acquisition of Long-Term Assets” (line code 410);

articles “Acquisition of the Share of Controlled and Other Entities” (line code 420);

articles “Acquisition of Securities” (line code 430);

articles “Formation and Replenishment of the Authorized Capital of Quasi-Public Sector Entities ” (line code 440);

articles “Loans Issued” (line code 450);

articles “Other” (line code 460).

Similarly, the summation of the articles relating to the receipt and disposal of cash from financial activities:

articles “Procurement of Loans” (line code 610);

articles “Other” (line code 620);

articles “Loan Repayment” (line code 710);

articles “Other” (line code 720).

Footnote. Paragraph 25 as amended by order of the First Deputy Prime Minister of the Republic of Kazakhstan - Minister of Finance of the Republic of Kazakhstan № 186 dated 06.03.2019; is in the wording of the order of the Minister of Finance of the Republic of Kazakhstan dated 26.02.2021 № 157 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

26. Consolidation of articles of the KFO-4 form “ Consolidated report on changes in net assets / capital ” shall be carried out by the addition of line-by-line similar articles:

- articles “Changes in Accounting Policies and Error Correction” (line code 020);
- articles “Increase in Reserves for Revaluation of Long-Term Assets” (line code 041);
- articles “Reduction of Reserves for Revaluation of Long-Term Assets” (line code 042);
- articles “Increase of Reserves for Revaluation of Financial Investments Available for Sale ” (line code 043);
- articles “Reduction of Reserves for Revaluation of Financial Investments Available for Sale” (line code 044);
- articles “Other Reserves” (line code 045);
- articles “Differences in Exchange Rates for the Recalculation of Offshore Operations” (line code 046);
- articles “Increased Funding Recognized Directly in the Statement of Changes in Net Assets / Equity” (line code 047);
- articles “Decrease in Financing Recognized Directly in the Statement of Changes in Net Assets / Equity” (line code 048);
- articles “Changes in Accounting Policies and Error Correction” (line code 080);
- articles “Increase of Reserves for Revaluation of Long-Term Assets” (line code 101);
- articles “Reduction of Reserves for Revaluation of Long-Term Assets” (line code 102);
- articles “Increase of Reserves for Revaluation of Financial Investments Available-for-Sale ” (line code 103);
- articles “Reduction of Reserves for Revaluation of Financial Investments Available for Sale” (line code 104);
- articles “Other Reserves” (line code 105);
- articles “Differences in Exchange Rates for Recalculation of Offshore Operations” (line code 106);
- articles “Increased Funding Recognized Directly in the Statement of Changes in Net Assets / Equity” (line code 107);
- articles “Decrease in Financing Recognized Directly in the Statement of Changes in Net Assets / Equity” (line code 108).

27. The forms of the consolidated financial statements shall fully comply with the forms used in the preparation of the financial statements of a state institution.

28. The requirements for the structure and disclosure of information to the consolidated financial statements of administrators of budget programs, reflected in the explanatory note,

shall fully comply with the requirements for disclosure of information for the financial statements of state institutions.

29. In such forms as KFO-2 form “Consolidated Statement of Financial Performance”, KFO-3 “Consolidated Statement of Cash Flow (Direct Method)”, column 4 “Past Period” shall be filled out for the same period of the last year.

Lines 070, 080, 090, 100, 101, 102, 103, 104, 105, 106, 107, 108, 110, 111, 112 and 120 of the form KFO-4 “Consolidated Statement of Changes in Net Assets / Capital” shall be filled out for the same period of the last year.

Footnote. Paragraph 29 as amended by order of the First Deputy Prime Minister of the Republic of Kazakhstan - Minister of Finance of the Republic of Kazakhstan № 186 dated 06.03.2019.

30. An explanatory note shall be drawn up for the forms of consolidated financial statements by the administrator of budget programs, which shall set out a comparative analysis of the articles of the forms of consolidated financial statements.

Form KFO-5 “Explanatory Note to the Consolidated Financial Statements” shall consist of general information and disclosures to the consolidated financial statements.

In general information, the name of the reporting administrator of budget programs and any changes in this information in comparison with the previous period shall be indicated:

information on regulatory legal acts regulating the activities of the administrator of budget programs;

information on the main activities, on arrears of tax and non-tax revenues and other information on activities;

information on the reorganization (merger, takeover, division, spin-off and reorganization) of a state institution for the reporting period;

Information on the rules for accounting for assets and liabilities adopted by accounting policies.

31. The disclosures to the consolidated financial statements shall reflect the following information.

The item "Cash and cash equivalents" (line 010 of the CFS-1 form "Consolidated balance sheet") shall submit:

data on cash balances at the beginning and end of the reporting period according to Table 1 of the CFS-5 form “Explanatory note to the consolidated financial statements”.

The item "Short-term and long-term financial investments" (lines 011 and 110 of the CFS-1 form "Consolidated balance sheet") shall submit:

data on financial investments (except for financial investments in entities of the quasi-public sector) at the beginning and end of the reporting period and changes, according to Tables 2 and 5 of the CFS-5 form “Explanatory note to the consolidated financial statements”;

information on long-term investments in entities of the quasi-public sector (name and location of quasi-public sector entities, participation share of the state in the authorized capital), separately for controlled and other entities;

subsequent evaluation of individual classes of financial investments (at fair, amortized, or other cost);

information on loans granted;

presence of objective signs of impairment of financial investments and loans granted;

the nature and extent of risks associated with financial investments at the reporting date;

information on dividends and part of the net income of entities of the quasi-public sector subject to transfer and transferred to the budget for the corresponding code of budget classification of incomes in accordance with Table 21 of the CFS-5 form “Explanatory note to the financial statements”;

information on the quasi-public sector entities whose investments exceed the size of their net assets.

The item “Short-term and long-term accounts receivable” (lines 012, 013, 014, 015, 016, 017, 018, 019, 021, 023, 111, 112 and 113 of the CFS-1 form “Consolidated balance sheet”) shall submit:

a reconciliation of accounts receivable at the beginning and end of the reporting period, an analysis of changes in the amounts of accounts receivable for the reporting period;

information on transactions with related parties (with state institutions of its system and controlled entities);

settlements on the created reserve for doubtful accounts receivable;

the amount of bad debts written off for doubtful accounts receivable, indicating the reasons for the write-off;

information on the reserve for doubtful accounts receivable for settlements with the budget for tax revenues, including tax debts of bankrupts and other forcibly liquidated legal entities.

a reconciliation of accounts receivable for settlements with the budget for tax revenues at the beginning and end of the reporting period in accordance with Table 22 of CFS-5 form “Explanatory note to the consolidated financial statements.”

The item “Inventories” (line 020 of the CFS-1 form “Consolidated balance sheet”) shall submit:

a reconciliation of the balance sheet value at the beginning and end of the reporting period, reflecting income, loss from impairment of inventories, and other changes in accordance with Table 4 of CFS-5 form “Explanatory note to the consolidated financial statements”;

methods of inventories valuation;

calculations for the created reserve for impairment of inventories;

reasons for creating a reserve for impairment of inventories;

reasons and amounts for reversing losses from inventory impairment;

information on the methods used to determine the fair value of each group of agricultural products at the time of receipt (collection).

Under the item “Other short-term assets” (line 022 of the CFS-1 “Consolidated balance sheet” form), a description of data on the availability at the beginning of the year, the end of the year, and movements (increases and decreases) for the reporting period by type of other short-term assets shall be submitted.

Under the item “Long-term assets” (lines 114, 116, and 118 of the CFS-1 form “Consolidated balance sheet”):

for each class of long-term assets, it is necessary to submit a reconciliation of the balance value at the beginning and end of the reporting period, reflecting receipts, depreciation, impairment losses, and other changes in accordance with Tables 6, 7, and 9 of CFS-5 form “Explanatory note to the consolidated financial statements”;

methods for valuing long-term assets;

calculations for the created reserve for impairment of long-term assets;

reasons for creating a reserve for impairment of long-term assets;

reasons and amounts for reversing losses from impairment of long-term assets;

information about temporarily idle long-term assets;

information on fully depreciated but in-service long-term assets;

information on types, terms, conditions of lease of long-term assets.

When reflecting long-term assets at revalued value, the following information shall be submitted:

the date of the revaluation, the basis for its conduct;

on the participation of an independent appraiser (indicating the license number and date);

on the methods used to determine the fair value of long-term assets.

Information on assets transferred to trust management and on types of income and expenses from trust management.

Under the item “Construction in progress and capital investments” (line 115 of the CFS-1 form “Consolidated balance sheet”), information on the costs of construction in progress and capital investments in accordance with Table 23 of the CFS-5 form “Explanatory note to the consolidated financial statements shall be submitted”.

The item “Biological assets” (line 117 of the CFS-1 form “Consolidated balance sheet”) shall:

provide a description of each group of biological assets;

give information on the methods used to determine the fair value of each group of biological assets;

in the case of an assessment at actual costs, disclose a reconciliation of the book value at the beginning and end of the reporting period, reflecting revenue, depreciation, impairment loss, and other changes in accordance with Table 8 of the CFS- 5 form “Explanatory note to the consolidated financial statements”.

Under the item “Intangible assets” (line 118 of the CFS-1 form “Consolidated balance sheet”).

Under the item “Other long-term assets” (line 120 of the CFS-1 form “Consolidated balance sheet”), a description of data on the availability at the beginning and end of the year, movements (increases and decreases) for the reporting period by type of other long-term assets shall be submitted.

Information on the property received or leased, as well as concessioned.

The item “Long-term and short-term financial liabilities” (lines 210 and 310 of the CFS-1 form “Consolidated balance sheet”) shall submit:

types, conditions, and amounts of borrowing;

subsequent evaluation of individual classes of financial liabilities (at fair, amortized, or other cost);

information on obligations under public-private partnership agreements;

changes at the beginning and end of the reporting period, according to Tables 10 and 11 of CFS-5 form “Explanatory note to the consolidated financial statements”.

The item “Long-term and short-term accounts payable” (lines 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 223, 224, 311, 312, 313 and 315 of the CFS-1 form “Consolidated balance sheet”) shall submit:

information on transactions with related parties (with state institutions of its system and controlled entities);

information on the write-off and accrual of debt under the reserve for unused vacations;

amounts and reasons for writing off accounts payable;

information on accounts payable for leased assets;

information on accounts payable for settlements with the budget for tax revenues at the beginning and end of the reporting period according to Table 22 of the CFS-5 form “Explanatory note to the consolidated financial statements”;

information on bills of exchange, including the amounts of accrued interest on interest payable.

The item “Estimated and warranty liabilities” (lines 222 and 314 of the CFS-1 form “Consolidated balance sheet”) shall submit:

information on created estimated liabilities;

amounts of estimated liabilities used during the reporting period;

a brief description of the nature of the contingent assets and contingent liabilities.

Under the item “Other short-term accounts payable” (line 221 of the CFS-1 form “Consolidated balance sheet”), a description of data on the availability at the beginning and end of the year, movement (increase and decrease) for the reporting period by types of other accounts payable shall be submitted.

Under the item “Other long-term liabilities” (line 315 of the CFS-1 form “Consolidated balance sheet”), a description of data on the availability at the beginning and end of the year,

movement (increase and decrease) for the reporting period by types of other long-term liabilities shall be submitted.

Under the term “Other short-term liabilities” (line 223 of the CFS-1 form “Consolidated balance sheet”), a description of data on the availability at the beginning and end of the year, movement (increase and decrease) for the reporting period by types of other short-term liabilities shall be submitted.

Under the term “Reserves” (line 411 of the CFS-1 form “Consolidated balance sheet”) information on the balances and transactions on reserves for the revaluation of fixed assets and intangible assets valued at their revalued value shall be submitted.

Under the items “Income” and “Expenses” (lines 100 and 200 of the CFS-2 form “Consolidated statement of financial performance”), information on incomes and expenses for the reporting period shall be submitted:

- for each category of incomes;

- on incomes and expenses from assets management (on remuneration from investments, loans, financial leases, and other incomes and expenses from assets management);

- on incomes and expenses from the disposal of fixed assets, investment real estate;

- on losses from impairment of fixed assets and restoration of previously recognized losses;

- on the amounts of the reserve for impairment of inventories and the restoration of a previously recognized reserve;

- on the amount of estimated reserves created for the reporting period and the same period of the previous year and the restoration of previously recognized reserves.

- Under the item “Other incomes”:

- for each class of long-term assets - about the incomes received from changes in their fair value;

- on long-term assets accepted free of charge;

- other incomes according to Table 12 of the CFS-5 form “Explanatory note to the consolidated financial statements”.

- Under the item “Other expenses”, the information shall be submitted in accordance with Table 14 of the CFS-5 form “Explanatory note to the consolidated financial statements”:

- for each class of long-term assets – on the costs incurred from impairment of assets identified during the inventory;

- on reserves for doubtful accounts receivable;

- on gratuitously transferred long-term assets/reserves.

- Under the item “Incomes from tax revenues to the budget”, according to Table 13 of the CFS-5 form “Explanatory note to the consolidated financial statements”, information on the amounts of accrued incomes from tax revenues to the budget, the main factors influencing budget revenues, and other information on incomes from tax revenues shall be submitted.

Under the item “Receipt of transfers to the budget,” information on the amounts of accrued incomes from received transfers to the republican and local budgets shall be submitted.

Under the item “Non-tax revenues” information on the amounts of accrued incomes from non-tax revenues received by the republican and local budgets shall be submitted.

Under the item “Expenses to reduce budget revenues” (line 137 of the CFS-2 form “Consolidated report on the results of financial activity”), information on expenses to reduce tax and non-tax revenues to the budget that arise when adjusting previously accrued incomes and transferred customs duties before member states of the Eurasian Economic Union according to Table 15 of the CFS-5 form “Explanatory note to the consolidated financial statements” shall be submitted.

Under the item “Freely transferred/received long-term assets/inventories”, information on gratuitously transferred/received long-term assets/inventories in accordance with Table 16 and 16-1 of the CFS-5 form “Explanatory note to the consolidated financial statements” shall be submitted.

Under the item “Information on concession assets and assets on other assets under public-private partnership agreements”, information on the availability of concession assets and other assets received under public-private partnership agreements by types of fixed assets according to table 17 of the CFS-5 form “Explanatory note to the consolidated financial statements shall be submitted.

Under the term “Information on mutual transactions” the following information shall be submitted:

by types of incomes and expenses for mutual transactions of the administrator of budget programs, according to Table 18 of the CFS-5 form “Explanatory note to the consolidated financial statements”, in order to identify elimination transactions;

on receipts of funds to the accounts of external loans reflected under the item 017 “External loans and related grants” of the CFS-3 form “Consolidated statement of cash flows (direct method)”, for the purpose of transferring the authorized body for budget execution to the consolidated financial statements.

Under the item “Information on accrued and transferred amounts” on the account 7120 “Expenditures on settlements with the budget”, information on accrued amounts on the account 7120 “Expenditures on settlements with the budget” and transferred to the budget by categories of budget revenues, according to Table 19 of the CFS-5 form “Explanatory note to the consolidated financial statements” in order to identify operations to eliminate budget incomes and expenses shall be submitted.

Under the item “Obligations under public-private partnership agreements,” information on obligations under public-private partnership agreements, including non-financial and financial

obligations (for compensation of investment and operating costs, remunerations, and other obligations) provided for by the contract, according to Table 20 of the CFS-5 form “Explanatory note to the consolidated financial statements” shall be submitted.

The state institution shall submit information:

on investment subsidies;

on state guarantees and contingent liabilities in accordance with Table 25 of the CFS-5 “Explanatory note to the consolidated financial statements”.

Footnote. Paragraph 31 is in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 30.11.2023 № 1237 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

32. Under the items of the CFS-3 form “Consolidated statement of cash flows (direct method),” information on inflows and outflows of funds by types of activity for the reporting period shall be submitted;

information on the receipt of money and payments made under the Fund of compensation to victims;

information on the receipt of money and payments made under the Fund of education infrastructure support;

information about the receipt of money and payments made under the Special state fund;

information on cash flows on off-budget accounts, according to Table 24 of the CFS-5 form “Explanatory note to the consolidated financial statements.

Footnote. Paragraph 32 is in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 30.11.2023 № 1237 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

33. Is excluded by the order of the Minister of Finance of the Republic of Kazakhstan dated 26.02.2021 № 157 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

34. Disclosure of events after the reporting date to the date of presentation of the financial statements: a description of the nature and assessment of the consequences in terms of value of each significant event.

35. Information on budget reporting submitted in accordance with the requirements of the Rules for the Preparation and Submission of Budget Reporting by State Institutions, Administrators of Budget Programs, Authorized Bodies for Budget Execution, approved by order of the Minister of Finance of the Republic of Kazakhstan № 630 dated December 2, 2016 (registered with the Register of State Registration of Regulatory Legal Acts under № 14613).

Chapter 4. Preparation of the annual consolidated financial statements on the implementation of the republican budget

Paragraph 1. The procedure for preparing the annual consolidated financial statements on the implementation of the republican budget

36. The consolidated financial statements on the execution of the republican budget shall be prepared by the governmental agency on the basis of the consolidated financial statements of the administrators of the republican budget programs and the financial statements on budget revenues of the structural unit of the governmental agency.

The governmental agency shall draw up an annual consolidated financial statements on the execution of the republican budget for the reporting financial year no later than March 20 of the year following the reporting one.

37. The annual consolidated financial statements on the execution of the republican budget of the current period shall be prepared in comparison with the data of the same past reporting period.

38. The annual consolidated financial statements on the execution of the republican budget shall be prepared in the IS of the authorized body for budget execution in the forms in accordance with Appendices 7 , 8 , 9 and 10 to these Rules.

39. The volume of the annual consolidated financial statements on budget execution shall include:

1) the annual consolidated balance sheet in the form in accordance with Appendix 7 to these Rules;

2) the annual consolidated statement of financial performance in the form in accordance with Appendix 8 to these Rules;

3) the annual consolidated statement of cash flows (direct method) in the form in accordance with Appendix 9 to these Rules;

4) the annual consolidated report on changes in net assets / capital in the form in accordance with Appendix 10 to these Rules;

5) an explanatory note to the annual consolidated financial statements.

Footnote. Paragraph 39 as amended by order of the First Deputy Prime Minister of the Republic of Kazakhstan - Minister of Finance of the Republic of Kazakhstan № 186 dated 06.03.2019.

40. To generate the annual consolidated financial statements on the execution of the republican budget, the Scheme for transferring the main indicators of the consolidated financial statements shall be applied according to the annual report forms in accordance with Appendix 11 to these Rules.

41. Form ACFS-7 “Annual consolidated balance sheet” shall be a statement of financial position, assets, liabilities and net assets/capital.

Consolidation of Articles of the form ACFS-7 "Annual consolidated balance sheet" shall be carried out by the addition of line-by-line similar articles.

If there is a balance on mutual settlements, the data of short-term receivables and payables on departmental settlements shall be eliminated, that is, they are mutually excluded.

Under the Articles “Short-term financial investments” (line code 011), “Long-term financial investments” (line code 110), “Short-term accounts payable for settlements with the budget” (line code 213), “Long-term accounts payable to the budget” (line code 313) the balance of mutual settlements between the administrators of budget programs and the authorized body for budget execution (department) on short-term/long-term financial investments and short-term / long-term accounts payable shall be excluded

Section I "Short -term assets" reflects cash and cash equivalents, financial investments, short-term receivables, inventories and other assets.

Under the Article “Cash and cash equivalents” (line code 010), cash balances on the cash control account (hereinafter referred to as CCA), on the accounts in foreign currency and special accounts for external loans and grants, at the cash desk, on current and settlement accounts of state institutions, and other cash shall be.

Under the Article “Short-term financial investments” (line code 011) the amount of short-term loans granted and financial investments shall be shown.

Under the Article “Short-term receivables” (line code 012) the amount of short-term receivables for transfers, subsidies, pensions and benefits, budget debts, short-term receivables from buyers and customers, receivables from employees and other accountable persons, for other types of settlements with employees, lease payments, other short-term receivables shall be shown.

Under the Article “Short-term remuneration receivable” (line code 013) the amount of short-term remuneration on loans issued, financial investments, leases and other remuneration receivable shall be shown.

Under the Article "Inventories" (line code 014) the balance of materials, work in progress, finished products, goods and stocks shall be shown.

Under the Article “Short-term advances paid” (line code 015) the amount of short-term debt of suppliers, settlements with whom are carried out not for each individual transaction (shipment, release of goods and provision of services), but by periodically transferring funds in the terms and amounts agreed in advance by the parties shall be shown.

Under the Article “Short-term accounts receivable for settlements with the budget for tax and non-tax revenues” (line code 016) the amount of short-term accounts receivable for settlements with the budget for tax and non-tax revenues to the budget, proceeds from the sale of fixed capital shall be shown.

Under the Article "Other short-term assets" (line code 017) the amount of deferred expenses and other short-term assets shall be shown.

Under the Article “Total short-term assets” (line code 100), the total amount of lines 010, 011, 012, 013, 014, 015, 016 and 017 shall be shown.

Section II "Long-term assets" reflects financial investments, long-term receivables, fixed assets, construction in progress and capital investments, investment property, biological assets , intangible assets and other long-term assets.

Under the Article “Long-term financial investments” (line code 110) long-term loans provided and financial investments shall be shown.

Under the Article “Long-term accounts receivable” (line code 111) the amount of long-term accounts receivable from buyers and customers, financial lease tenants, and other long-term accounts receivable shall be shown.

Under the Article "Fixed assets" (line code 112), fixed assets shall be shown.

Under the Article "Construction in progress and capital investments" (line code 113) the amount of accumulated expenses for the construction, reconstruction and creation of fixed assets and intangible assets shall be shown.

Under the Article "Investment property" (line code 114) the value of investment property shall be shown.

Under the Article "Biological assets" (line code 115) the value of biological assets shall be shown.

Under the Article "Intangible assets" (line code 116) the value of intangible assets shall be shown.

Under the Article “Other long-term assets” (line code 117) the value of other long-term assets not specified in the previous subsections shall be shown.

Under the Article "Total long-term assets" (line code 200), the total amount of lines 110, 111, 112, 113, 114, 115, 116 and 117 shall be shown.

Under the Article "Balance" the total value of assets (line 100 plus line 200) shall be shown.

Section III "Short-term liabilities" reflects short-term financial liabilities, short-term payables for taxes and other payments, short-term valuation and guarantee obligations, and other short-term liabilities.

Under the Article “Short-term financial liabilities” (line code 210) the amount of short-term loans received, financial liabilities under public-private partnership projects and other financial liabilities shall be shown.

Under the Article “Short-term accounts payable” (line code 211) the amount of accounts payable for accrued social benefits, payments to the budget, obligations for wages, pension contributions, to suppliers and contractors for goods supplied by them, works and services performed, debts on short-term interest on loans, on lease payments, on other mandatory and voluntary payments, and other cash payments shall be shown.

Under the Article “Short-term accounts payable on tax and non-tax revenues to the budget ” (line code 212) the amount of short-term accounts payable on tax and non-tax revenues to the budget shall be shown.

Under the Article “Other short-term liabilities” (line code 213) the balances on short-term valuation, guarantee obligations and other short-term liabilities shall be.

Under the item “Total short-term liabilities” (line code 300), the total amount of lines 210, 211, 212 and 213 is shown.

Section IV "Long-term liabilities" reflects long-term financial liabilities, long-term accounts payable, and other long-term liabilities.

Under the Article "Long-term financial liabilities" (line code 310) the amounts of long-term loans received, financial liabilities under public-private partnership projects and other financial liabilities shall be shown.

Under the Article "Long-term accounts payable" (line code 311) the amount of long-term accounts payable for the assets supplied by them, works and services performed, debt to the budget, debt on lease payments and other long-term accounts payable shall be shown.

Under the Article "Other long-term liabilities" (line code 312) valuation and guarantee obligations and other long-term liabilities shall be shown.

Under the Article "Total long-term liabilities" (line code 400), the total amount of lines 310, 311 and 312 shall be shown.

Section V "Net assets/equity" reflects the amount of reserves and accumulated financial result.

Under the Article "Reserves" (line code 410), balances on reserves shall be shown.

Under the Article "Accumulated financial result" (line code 411), the financial result with a cumulative total, including the reporting year shall be shown.

In the column "At the beginning of the year", the balance of the CCA of the republican budget and the corresponding local budgets as of January 1, 2018 shall be also reflected.

Under the Article "Total net assets/equity" (line code 500), the total amount of lines 410 and 411 shall be shown.

Under the Article "Balance" the total value of liabilities and net assets/equity (line 300 plus line 400 plus line 500) shall be shown.

Footnote. Paragraph 41 - is in the wording of the order of the Minister of Finance of the Republic of Kazakhstan dated 26.02.2021 № 157 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

42. Consolidation of items of form ACFS-8 "Annual consolidated report on financial results" shall be carried out by line-by-line addition of similar items of incomes and expenses of form CFS-2 "Consolidated report on the results of financial activity".

Under the items "Financing of current activities" (line code 011), "Financing of capital investments" (line code 012), "Incomes from transfers" (line code 014), "Subsidies" (line code 016), the amount of financing of current activities, capital investments, incomes from financing transfers, subsidies shall be subject to exclusion.

Under the item "Incomes from receipt of loans" (line code 013), the amount of expenses from the assumption of obligations on foreign loans received shall be subject to exclusion.

Under the item "Receipt of transfers to the budget" (line code 020-3), the amount of incomes for the amount of accrued expenses for settlements with the budget (return of transfers of previous years from lower budgets) shall be subject to exclusion. The return of transfers as a result of inspections by the audit bodies shall be budget revenues.

Under the item "Incomes from exchange operations" (line code 021), the amount of incomes from non-tax revenues to the budget for the amount of accrued expenses for settlements with the budget from the sale of goods, works, services, including goods from the state material reserve, sales of weapons and military equipment, property assigned to state institutions financed from the republican budget and other assets, the amounts of which were transferred to the republican budget in the reporting period for codes of non-tax revenues shall be subject to exclusion.

Under the item "Remunerations" (line code 031), the amount of incomes from non-tax revenues to the budget for the amount of accrued expenses for settlements with the budget on remuneration on loans and deposits transferred to the republican budget in the reporting period shall be subject to exclusion.

Under the item "Other incomes from asset management" (line code 032), the amount of incomes from non-tax revenues to the budget for the amount of accrued expenses for settlements with the budget on incomes received from state property (participatory interest, dividends, part of the net income of state enterprises, rent fees) and other incomes from the management of assets transferred to the republican budget in the reporting period shall be subject to exclusion.

Under the item "Other incomes" (line code 040), the amount of incomes from the gratuitous receipt of long-term assets and reserves between administrators of budget programs shall be subject to exclusion. In addition, the amount of incomes from the centralized supply of long-term assets and stocks of state institutions, the amount of incomes from the gratuitous acceptance - transfer of accounts payable and receivables between administrators of budget programs of the republican budget shall be subject to exclusion.

Under the item "Other operating expenses" (line code 122), the amount of accrued expenses for settlements with the budget from the sale of goods, works, services, the sale of weapons and military equipment, property assigned to state institutions financed from the republican budget, goods from the state material reserve, intangible assets, share of securities of legal entities owned by the republican and other assets, as well as incomes from asset management and other incomes, the amounts of which are transferred to the income of the republican budget in the reporting period shall be subject to exclusion.

Under the item "Other expenses" (line code 150), the amount of expenses for the gratuitous transfer of stocks, the amount of expenses for the centralized supply of long-term assets and stocks of state institutions, the amount of expenses for the gratuitous acceptance - transfer of accounts payable and receivables between administrators of the republican budget programs shall be subject to exclusion. In addition, the amount of expenses of the authorized body for budget execution from the assumption of obligations received on external loans shall be subject to exclusion in the amount of income from receipt of external loans.

Under the item "Expenditures on the CCA of the republican and local budgets" (line code 151), the amount of expenses on the CCA of the republican budget shall be subject to

exclusion in the amount of accrued incomes from financing current activities, capital investments received for the transfer of transfers and subsidies, the fulfillment of state obligations under public-private partnership projects.

Under the item "Disposal of long-term assets" (line code 220), the amount of expenses for the gratuitous transfer of long-term assets between administrators of the republican budget programs, from the sale of fixed capital, with the exception of goods from the state material reserve, financial investments in the amount of accrued expenses for settlements with the budget from the sale of property assigned to state institutions financed from the republican budget, and other assets, the amounts of which were transferred to the republican budget in the reporting period for codes of proceeds from the sale of fixed capital and the implementation of financial investments shall be subject to exclusion.

Form ACFS-8 "Annual consolidated report on financial results" provides information on incomes, expenses and financial result of the reporting period, column 4 "Previous period" shall be filled in and submitted in comparison with the data of the same previous reporting period, starting from 2020.

Under the item "Incomes from non-exchange transactions" (line code 010), the sum of lines 011, 012, 013 and 014 shall be shown.

Under the item "Incomes from budget revenues" (line code 011) the amount of incomes from tax, non-tax revenues to the budget, transfers from other levels of government (including budget subventions and withdrawals), transfers from the National Fund of the Republic of Kazakhstan shall be shown.

Under the item "Incomes from charitable assistance" (line code 012) incomes from philanthropic and (or) sponsorship and (or) philanthropic activities, and (or) activities to support the small homeland for state institutions, received by them in accordance with the Budget Code Republic of Kazakhstan, received in the form of cash receipts and other assets shall be shown.

Under the item "Grants" (line code 013) incomes from receipt of grants shall be shown.

Under the item "Others" (line code 014), the amount of incomes from other gratuitous receipts to the budget shall be shown.

Under the item "Incomes from exchange transactions" (line code 020) incomes from the sale of goods, works and services, including goods from the state material reserve shall be shown.

Under the item "Incomes from assets management" (line code 030) the amount of incomes from interests on loans, leases, dividends, part of the net income of quasi-public sector entities and other incomes from asset management shall be shown.

The item "Other incomes" (line code 040) shows incomes from the gratuitous receipt of assets, compensation (previously recognized losses from asset impairment) from third parties, incomes from receipts to the Fund of compensation to victims, the fund of education infrastructure support, the Special state fund and incomes, received from other transactions.

Under the item "Incomes, total" (line code 100), the sum of lines 010, 020, 030 and 040 shall be shown.

Under the item "Expenses, including:" (line code 110), the sum of lines 111, 112, 113, 114 and 115 shall be shown.

Under the item "Remuneration" (line code 111) the amount of accrued expenses for remuneration of employees, social tax and social contributions due to the budget shall be shown.

Under the item "Scholarships" (line code 112) the amount of expenses for accrued scholarships shall be shown.

Under the item "Inventory expenses" (line code 113) the cost of inventories used and sold to third parties shall be shown.

Under the item "Depreciation of assets" (line code 114) the amount of accrued expenses for depreciation of long-term assets shall be shown.

Under the item "Other operating expenses" (line code 115) the amount of other operating expenses shall be shown.

Under the item "Expenses on budget payments" (line code 120), the sum of lines 121 and 122 shall be shown.

Under the item "Pensions and allowances" (line code 121), the amount of accrued expenses for pensions and allowances shall be shown.

Under the item "Subsidies, transfers" (line code 122), the amount of expenses on issued subsidies and transfers shall be shown.

Under the item "Expenses on assets management " (line code 130) the amount of expenses on accrued fees on loans received, on public-private partnership projects, financial leases and the amounts of accrued expenses on public-private partnership projects and expenses from assets management, not reflected in other items of the report shall be shown.

Under the item "Other expenses" (line code 140) the amount of expenses for reducing tax and non-tax revenues to the budget arising from the adjustment of previously accrued incomes on settlements with payers and other expenses shall be shown.

Under the item "Costs, total" (line code 200), the sum of lines 110, 120, 130 and 140 shall be shown.

Line 210 "Other" (line code 230) shows the financial result from changes in fair value and placement of securities.

Under the item "Disposal of long-term assets" (line code 210) the financial result from the gratuitous transfer or write-off of assets shall be shown.

Under the item "Exchange rate difference" (line code 220) the financial result from the exchange rate difference arising from the reflection in the reports of the same number of units of foreign currency, expressed in the reporting currency using different exchange rates shall be shown.

Under the item "Financial result of the reporting period" (line code 300) the financial result for the total difference of line 100 minus line 200 plus/minus line 210 plus/minus line 220 plus/minus line 230 shall be shown.

Footnote. Paragraph 42 is in the wording of the order of the Deputy Prime-Minister - Minister of Finance of the Republic of Kazakhstan dated 26.05.2023 № 543 (shall be enforced upon expiry of ten calendar days after the day of its first official publication); as amended by the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 30.11.2023 № 1237 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

43. The consolidation of the articles of the form GKFO-9 "The Annual Consolidated Statement of Cash Flows (Direct Method)" shall be made out by the line-by-line addition of the similar articles of the form KFO-3 "Consolidated Report of the Cash Flow (Direct Method)".

Under the articles "Current Activities" (line code 011), "Capital Investments" (line code 012), "Due to external loans and related grants" (line code 013), "Transfers" (line code 014), "Subsidies" (line code 015) "Other" (line code 016) the amount of allocated financing from the budget shall be excluded.

Under the article "External Loans and Related Grants" (line code 017), the amount of cash receipts to accounts for external loans shall be subject to transfer and shall be reflected under the article "Procurement of Loans" (line code 610).

Under the article "Closing Planned Appointments for Commitments at the End of the Year" (line code 180), the amount of planned appointments shall be subject to exclusion.

Under the article "Expenditures on CCA of the Republican and Local Budgets" (line code 191), the amount of expenditures on CCA of the republican budget shall be excluded from the amount of allocated financing from the budget (line code 010) and closing of planned appointments for commitments at the end of the year (line code 180).

Form GKFO-9 "Annual Consolidated Statement of Cash Flows (Direct Method)" shall reflect the information on cash flows for the reporting period, cash inflows and outflows, column 4 "Past Period" shall be filled out in comparison with the data from the same past reporting period, starting from 2020 year.

Under the article "Cash Receipt, Total" (line code 100) the sum of the lines (010, 020, 030, 040, 050, 060, 070 and 080) shall be reflected.

Under the article "On Budget Revenues" (line code 010), the amount of credited tax and non-tax revenues to the CCA of the republican budget shall be specified with the exception of funds related grants and fees.

Under the article "Related Grants" (line code 020), the flow of funds to the accounts for related grants shall be specified.

The article "On Money from Charitable Assistance" (line code 030) shall specify the received funds from philanthropic activities and (or) sponsorship activities, and (or)

philanthropic activities, and (or) activities to support the small motherland for state institutions.

The article "From the Sale of Goods, Works and Services" (line code 040) shall indicate received funds from the sale of goods (works, services), including goods from the state material reserve.

Under the article "Remuneration Received" (line code 050), the cash flow shall be specified in the form of interest and remuneration received.

The article "On Temporary Placement Money" (line code 060) shall indicate cash on temporary placement money.

The article "Other Income" (line code 070) shall specify other income.

The article "On Local Government Money" (line code 080) shall not specify the execution of the republican budget in the annual consolidated financial statements.

Under the article "Disposal of Cash, Total" (line code 200), the sum of lines 110, 120, 130, 140, 150, and 160 shall be specified.

The article "Remuneration of Labor" (line code 110) shall reflect cash payments for remuneration.

The article "Pensions and Benefits" (line code 120) shall show cash payments for pensions and benefits.

The article "Suppliers and Contractors for Goods and Services" (line code 130) shall specify cash payments to suppliers and contractors for goods, work and services.

The article "Transfers, Subsidies" (line code 140) shall indicate cash payments in the form of transfers and subsidies.

The article "Payment of Remuneration" (line code 150) shall reflect cash payments in the form of remuneration.

Under the article "Other Payments" (line code 160), other payments on cash accounts not indicated in the previous articles shall be specified.

The article "Net Cash from Operating Activities" (line code 300) shall indicate the difference between cash receipts and cash payments (line 100 minus line 200). Negative differences shall be reflected in parentheses (deducted for further calculations).

The section "Cash Flow from Investing Activities" shall reflect the receipt and payment of cash from investing activities.

The article "Cash Receipts, Total" (line code 400) shall specify the sum of lines 310, 320, 330 and 340.

The article "Realization of Long-Term Assets" (line code 310) shall show the amount of cash receipts from the sale of state property.

Under the article "Sale of Securities and Shares of Controlled and Other Entities" (line code 320), the amount of cash receipts from the sale of securities and cash receipts from the sale of a share in the capital of controlled and other entities shall be specified.

The article “Repayment of Loans” (line code 330) shall reflect the amount of repayment of loans issued.

Under the article “Other” (line code 340), the amount of cash on other income from investing activities shall be indicated.

Under the article “Cash Outflow, Total” (line code 500), the sum of lines 410, 420, 430, 440 and 450 shall be specified.

The article “Acquisition of Long-Term Assets” (line code 410) shall reflect the amount of cash payments for the acquisition of long-term assets.

The article “Acquisition of Securities and Shares of Controlled and Other Entities” (line code 420) shall indicate the amount of cash payments for the purchase of securities, cash payments for the acquisition of a share in the capital of controlled and other entities.

The article “Formation and Replenishment of the Authorized Capital of Quasi-Public Sector Entities ” (line code 430) shall specify the amount of cash contributions to the authorized capital of quasi-public sector entities .

The article “Loans Issued” (line code 440) shall reflect the amount of cash payments on loans issued.

The article “Other” (line code 450) shall specify the amount of other cash outflows from investing activities, including construction in progress and capital investments in intangible assets.

The article “Net Cash from Investing Activities” (line code 600) shall specify the difference between cash receipts and cash payments (line 400 minus line 500). Negative differences shall be shown in parentheses (deducted for further calculations).

The section “Cash Flow from Financial Activities” shall reflect the receipt and repayment of loans.

According to the article “Cash Receipt, Total” (line code 700), the sum of lines 610 and 620 shall be specified.

The article “Procurement of Loans” (line code 610) shall indicate the amount of cash inflows to the accounts of external loans of administrators of budget programs.

The article “Other” (line code 620) shall reflect the amount of cash on other receipts not specified in other articles of the report.

The article “Disposal of Cash, Total” (line code 800) shall reflect the sum of lines 710 and 720.

The article “Repayment of Loans” (line code 710) shall indicate cash payments in repayment of loans.

The article “Other” (line code 720) shall reflect payments for fulfilling state obligations on public-private partnership projects and other cash outflows from financial activities.

The article “Net Amount of Cash from Financial Activities” (line code 900) shall reflect the difference between cash receipts and cash payments (line 700 minus line 800). Negative differences shall be shown in parentheses (deducted for further calculations).

The article “Cash at the Beginning of the Period” (line code 920) shall reflect the balance of the CCA of the republican budget as of January 1, 2018.

Footnote. Paragraph 43 as reworded by order of the First Deputy Prime Minister of the Republic of Kazakhstan - Minister of Finance of the Republic of Kazakhstan № 186 dated 06.03.2019.

44. Form GKFO-10 “Annual Consolidated Report on Changes in Net Assets / Capital” shall disclose information on the reasons for the change in net assets / capital. The annual consolidated statement of changes in net assets / capital shall be prepared in the context of the articles of the section “Net Assets / Capital” of the consolidated balance sheet for the reporting period. Lines 070, 080, 090, 100, 110 and 120 of the form of GKFO-10 shall be filled in comparison with the data of the same past reporting period, starting from 2020.

The article “Balance at the Beginning of the Reporting Period” (line code 010) shall reflect balances at the beginning of the reporting period for the relevant articles of the consolidated balance sheet of the current period.

The article “Changes in the Accounting Policy and Error Correction” (line code 020) shall specify the amount of the adjustment of the financial result for the change in the accounting policy and the correction of errors during the reporting period.

The article “Recalculated Balance” (line code 030), (line 010 plus / minus line 020) shall indicate the adjusted balance of the reporting period reflecting changes in accounting policies and correction of errors.

Under the Article “Changes in net assets/equity for the reporting period” (line code 040) the increase and decrease in reserves for the revaluation of long-term assets and financial investments available for sale, as well as other reserves for the reporting period shall be shown.

The article “Financial Result for the Reporting Period” (line code 050) shall indicate the amount of the financial result for the reporting period (KFO-2 form).

The article “Balance at the End of the Reporting Period” (line code 060) shall specify the sum of the net assets / capital balances (line 030 plus / minus line 040).

The article “Balance at the Beginning of the Last Period” (line code 070) shall indicate the balances at the beginning of the reporting period for the relevant articles of the consolidated balance sheet for the same period last year.

The article “Changes in Accounting Policies and Error Correction” (line code 080) shall reflect the amount of the adjustment of the financial result to change the accounting policy and correct errors during the same period last year.

The article “Recalculated Balance” (line code 090), (line 060 plus / minus line 070) shall indicate the adjusted balance of the same period of the last year reflects changes in accounting policies and correction of errors.

Under the Article “Changes in net assets/equity for the previous period” (line code 100) the increase and decrease in reserves for the revaluation of long-term assets and financial

investments available for sale, as well as other reserves for the same period last year shall be shown.

The article “Financial Result for the Past Period” (line code 110) shall indicate the amount of the financial result from the consolidated statement of financial performance for the same period last year.

The article “Balance at the End of the Last Period” (line code 120) shall specify the amount of the balance of net assets / capital for budget execution (line 080 plus / minus line 090).

Footnote. Paragraph 44 as amended by order of the First Deputy Prime Minister of the Republic of Kazakhstan - Minister of Finance of the Republic of Kazakhstan № 186 dated 06.03.2019; as amended by the order № 157 of the Minister of Finance of the Republic of Kazakhstan dated 26.02.2021 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

45. The explanatory note to the annual consolidated financial statements on budget execution shall reflect the general information and disclosures to the consolidated financial statements on budget execution.

General information shall contain information on the fundamental principles of preparing financial statements and the accounting policies used.

Disclosures to the consolidated financial statements on budget execution shall contain:

Description of the articles of the annual consolidated balance sheet on budget execution, as well as their comparative analysis:

on cash balances at the beginning and end of the reporting period and changes;

on financial investments at the beginning and end of the reporting period and changes;

long-term investments in quasi-public sector entities;

on stocks and long-term assets at the beginning and end of the reporting period and their changes;

on financial obligations and obligations under public-private partnership agreements;

on receivables and payables at the beginning and end of the reporting period;

analysis of the main items of income and expenses of the financial performance report;

analytical data on the consolidated report on the final operations of personal accounts of taxpayers (accrued, reduced, returned amounts to the budget), approved by order of the Minister of Finance of the Republic of Kazakhstan № 340 dated May 26, 2017 “On Approval of the Rules for Reflecting Budget Revenues in the Annual Consolidated Financial Statements on the Execution of the Budget of Cities of Republican Significance, of the Capital ”(registered with the Register of State Registration of Regulatory Legal Acts under № 15266).

Footnote. Paragraph 45 as amended by order of the First Deputy Prime Minister of the Republic of Kazakhstan - Minister of Finance of the Republic of Kazakhstan № 186 dated 06.03.2019 .

Chapter 5. Preparation of annual consolidated financial statements on the execution of the budget of regions, budgets of cities of republican significance, the capital

Paragraph 1. Preparation of the annual consolidated financial statements on the execution of the budget of regions, budgets of cities of republican significance, the capital

46. The annual consolidated financial statements on the execution of the budget of oblasts , budgets of cities of republican significance, the capital shall be compiled by the authorized body for the execution of the local budget on the basis of the financial statements for budget revenues of the structural unit of the authorized body for the execution of the local budget, the consolidated financial statements for budget execution and local budget administrators programs.

47. The annual consolidated financial statements on budget execution shall be prepared by the authorized body of the district for the execution of the local budget on the basis of the financial statements of the authorized body of the district for the execution of the local budget , the consolidated financial statements of administrators of local budget programs.

48. The annual consolidated financial statements on the execution of the budget of regions , the budgets of cities of republican significance, the capital shall be prepared in the IS of the authorized body for budget execution.

49. The authorized body for the execution of the local budget in the preparation of the annual consolidated financial statements on the execution of the budget of regions, budgets of cities of republican significance, the capital shall be guided by the descriptions of the articles of the consolidated balance sheet on budget execution and indicators of the consolidated statement of financial performance on budget execution, consolidated statement of movement money (direct method) on budget execution and consolidated statement of changes in net assets / capital on budget execution provided for in paragraphs 41, 42, 43, 44 and 45 of these Rules.

50. The authorized body for the execution of the local budget shall carry out the consolidation of articles of the form GKFO-7 "Annual Consolidated Balance Sheet on Budget Execution" by adding together similar items:

the article "Short-Term Financial Investments" (line code 011), in the consolidated financial statements of the authorized body of the region for budget execution, the amount of the balance of receivables for the submitted budget loans to lower budgets shall be excluded;

the article "Short-Term Receivables" (line code 012), in the consolidated financial statements of the authorized body of the region, cities of republican significance, the capital on budget execution, the amount of the balance of receivables on target transfers to lower budgets shall be excluded;

the article "Short-Term Remuneration Receivable" (line code 013) shall exclude the balance of the receivable balance on remuneration receivable on the submitted budget loans to

lower budgets in the consolidated financial statements of the authorized body of the region, cities of republican significance, the capital on budget execution;

the article “Long-Term Financial Investments” (line code 110) shall exclude the amount of the balance of receivables of budget loans submitted to lower budgets in the consolidated financial statements of the authorized body of the region for budget execution;

The article “Short-Term Payables” (line code 211) shall exclude the balance of accounts payable on payments to the budget on submitted budget loans to lower budgets, on accrued interest and on transfers for an underutilized amount in the consolidated financial statements of the authorized body of the region, cities of republican significance, the capital on budget execution;

the article “Long-Term Payables” (line code 311) shall exclude the amount of the balance of accounts payable on payments to the budget on the submitted budget loans to lower budgets in the consolidated financial statements of the authorized body of the region, cities of republican significance, the capital on budget execution.

51. The authorized body for the execution of the local budget shall consolidate the Articles of the form ACFS-8 "Annual consolidated report on the results of financial activities" by addition line-by-line of similar articles:

of the Article “Income from non-exchange transactions” (line code 010), in the consolidated financial statements of the authorized body of the region for budget execution, the amount of income from non-exchange transactions to finance current activities, capital investments, income from financing external loans, income from transfers in the amount of expenses on the control account of the cash of the local budget;

of the amount of income from the return of transfers received by the budget, for the amount of expenses accrued by the administrators of local budget programs for settlements with the budget for the return of transfers of previous years, the amount of transfers received from the higher budget to the budget of the lower one for the amount of used transfers allocated in the current year;

of the Article “Income from exchange transactions” (line code 020), in the consolidated financial statements of the authorized body of the region for budget execution, the amount of income from non-tax revenues to the budget, from the sale of goods, works and services, income from the sale of fixed capital, income from the sale of financial assets of the state with the amount of accrued expenses for settlements with the budget from the sale of assets, as well as income from asset management and other income, the amounts of which shall be subject to transfer to budget revenue in the reporting period;

of the Article “Income from asset management” (line code 030) in the consolidated financial statements of the authorized body of the region for budget execution, the amount of income from remuneration on the issued budget loans to lower budgets received by the higher budget for the amount of expenses on paying remuneration to the lower budget shall be subject to exclusion;

of the Article “Other operating expenses” (line code 115), in the consolidated financial statements of the authorized body of the region for budget execution, the amount of expenses on payments to the budget on presented budget loans, remunerations and on the amounts of accrued liabilities for the underused amount of received transfers; the amount of expenses of the administrator of budget programs accrued when transferring funds to subordinate state institutions to finance current activities and capital investments shall be subject to exclusion;

of the Article “Subsidies, transfers” (line code 122) in the consolidated financial statements of the authorized body of the region for budget execution the amounts of expenses on transfers received from the higher budget used in the current year shall be subject to exclusion;

of the Article 130 “Asset management expenses” in the consolidated financial statements of the authorized body of the region for budget execution the amounts of expenses for the payment of remuneration to the higher budget for received budget loans shall be subject to exclusion.

Footnote. Paragraph 51 - is in the wording of the order of the Minister of Finance of the Republic of Kazakhstan dated 26.02.2021 № 157 (shall be enforced upon expiry of ten calendar days after the day of its first official publication.

51-1. The authorized body for the execution of the local budget shall carry out consolidation of articles of the form ACFS-9 "Annual consolidated statement of cash flows (direct method)" by line-by-line addition of similar articles:

of the Article “On revenues to the budget” (line code 010) in the consolidated financial statements of the authorized body of the region for budget execution the amounts of transfers from the higher budget to the lower budget shall be subject to exclusion;

of the Article “Remuneration received” (line code 050) in the consolidated financial statements of the authorized body of the region for budget execution the receipts of remuneration on issued budget loans between the levels of the higher and lower budgets shall be subject to exclusion;

of the Article “Transfers, subsidies” (line code 140) in the consolidated financial statements of the authorized body of the region for budget execution the amounts of transfers from the higher budget to the lower budget shall be subject to exclusion;

of the Article “Other payments” (line code 160) in the consolidated financial statements of the authorized body of the region for budget execution the amounts of the return of transfers to the higher budget shall be subject to exclusion;

of the Article "Repayment of loans" line code 330 in the consolidated financial statements of the authorized body of the region for budget execution the amounts received to repay budget loans between budget levels shall be subject to exclusion;

of the Article “Issued loans” line code 440 in the consolidated financial statements of the authorized body of the region for budget execution the amounts transferred for budget lending between budget levels shall be subject to exclusion;

of the Article "Receipt of loans" line code 610 in the consolidated financial statements of the authorized body of the region for budget execution the amounts of received budget loans between budget levels shall be subject to exclusion;

of the Article "Repayment of loans" line code 710 in the consolidated financial statements of the authorized body of the region for budget execution, the amounts transferred to repay budget loans between budget levels shall be subject to exclusion.

Footnote. The rules are supplemented by paragraph 51-1 in accordance with the order of the Minister of Finance of the Republic of Kazakhstan dated 26.02.2021 № 157 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

52. The annual consolidated financial statements on the execution of the budget of the region, the budgets of cities of republican significance, the capital shall be prepared in the amount of the consolidated financial statements on the execution of the republican budget, provided for in paragraph 39 of these Rules.

53. An explanatory note to the annual consolidated financial statements on the execution of the budget of the region, the budgets of cities of republican significance, the capital shall be drawn up by the authorized body for the execution of the local budget.

The procedure for preparing an explanatory note to the annual consolidated financial statements on the execution of the budget of oblasts, budgets of cities of republican significance, the capital shall be similar to the procedure for preparing an explanatory note for the consolidated financial statements on the execution of the republican budget in accordance with paragraphs 45 of these Rules.

54. The authorized body for the execution of the local budget shall draw up annual consolidated financial statements on the execution of the budget of regions, budgets of cities of republican significance, the capital in accordance with established forms according to Appendices 1, 2, 3, 4, 5 and 6 of these Rules.

The authorized bodies of the region, cities of republican significance, the capital for the execution of the local budget no later than March 20 of the year following the reporting financial year, shall submit annual consolidated financial statements on the execution of the regional budget, budgets of cities of republican significance, the capital to the akimat, the authorized body of the region, cities of the republican significance, the capital to the relevant bodies of state audit and financial control.

The akimat of the region, cities of republican significance, the capital shall annually submit annual financial statements on the execution of the regional budget, budgets of cities of republican significance, the capital for the reporting financial year with attachments:

to the audit commission of the region, cities of republican significance, the capital no later than April 20 of the year following the reporting financial year;

to the maslikhat of the region, cities of republican significance, the capital no later than May 1 of the year following the reporting financial year.

Footnote. Paragraph 54 is in the wording of the order of the Deputy Prime-Minister - Minister of Finance of the Republic of Kazakhstan dated 26.05.2023 № 543 (shall be enforced upon expiry of ten calendar days after the day of its first official publication); as amended by the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 30.11.2023 № 1237 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Chapter 5-1

Formation of annual consolidated financial statements on the execution of budget of the district (city of regional significance) and district (city of regional significance) budget

Footnote. The Rules are supplemented by chapter 5-1 in accordance with the order of the Deputy Prime-Minister - Minister of Finance of the Republic of Kazakhstan dated 26.05.2023 № 543 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Paragraph 1. Preparation of annual consolidated financial statements on the execution of budget of the district (city of regional significance) and district (city of regional significance) budget

54-1. The annual consolidated financial statements on the execution of the budget of the district (city of regional significance), district (city of regional significance) budget shall be compiled by the authorized body for the execution of the district budget on the basis of the consolidated financial statements of the administrators of district budget programs, financial statements on the execution of budgets of the city of district significance, village, settlement, rural district and financial reporting on budget receipts of the authorized body for the execution of the district budget.

54-2. The annual consolidated financial statements on the execution of budget of the district (city of regional significance), district (city of regional significance) budget shall be formed in the information system of the authorized body for budget execution.

54-3. The authorized body for the execution of budget of the district (city of regional significance), district (city of regional significance) budget, when compiling the annual consolidated financial statements on the execution of budget of the district (city of regional significance), district (city of regional significance) budget, shall be guided by the descriptions of items of the consolidated balance sheet on budget execution and indicators of the consolidated statement of financial performance on budget execution, the consolidated statement of cash flows (direct method) on budget execution and the consolidated statement of changes in net assets/equity on budget execution, provided for in paragraphs 41, 42, 43, 44 and 45 of these Rules.

54-4. The authorized body for the execution of budget of the district (city of regional significance), district (city of regional significance) budget shall carry out the consolidation of

items of the form ACFS-7 "Annual consolidated balance sheet on budget execution" by line-by-line addition of similar items: of the item "Short-term financial investments" (line code 011), in the consolidated financial statements of the authorized body of budget of the district (city of regional significance), district (city of regional significance), the amount of the balance of receivables on submitted budget loans to lower budgets shall be subject to exclusion;

of the item "Short-term accounts receivable" (line code 012), in the consolidated financial statements of the authorized body for the execution of the budget of the district (city of regional significance), district (city of regional significance), the amount of the balance of receivables on targeted transfers to lower budgets shall be subject to exclusion; of the item "Short-term remuneration receivable" (line code 013), in the consolidated financial statements of the authorized body of the budget of the district (city of regional significance), district (city of regional significance), the amount of the balance of receivables on remuneration receivable on submitted budget loans to lower budgets shall be subject to exclusion;

of the item "Long-term financial investments" (line code 110), in the consolidated financial statements of the authorized body of the region for budget execution, the amount of the balance of receivables of submitted budget loans to lower budgets shall be subject to exclusion;

of the item "Short-term accounts payable" (line code 211), in the consolidated financial statements of the authorized body of budget of the district (city of regional significance), district (city of regional significance), the amount of the balance of accounts payable on payments to the budget for budget loans submitted to lower budgets, according to accrued remuneration and underutilized transfers shall be subject to exclusion;

of the item "Long-term accounts payable" (line code 311), in the consolidated financial statements of the authorized body of budget of the district (city of regional significance), district (city of regional significance), the amount of the balance of accounts payable on payments to the budget on submitted budget loans to lower budgets shall be subject to exclusion.

54-5. The authorized body for the execution of budget of the district (city of regional significance), district (city of regional significance) budget shall carry out consolidation of items of the form ACFS-8 "Annual consolidated report on the results of financial activities" by adding similar items line by line: of the item "Income from non-exchange operations" (code line 010), in the consolidated financial statements of the authorized body of the budget of the district (city of regional significance), district (city of regional significance) budget, the amount of incomes from non-exchange transactions on financing current activities, capital investments, incomes from financing external loans, incomes from transfers to the amount of expenses on the cash control account of the local budget shall be subject to exclusion;

the amount of incomes from the return of transfers received by the budget, for the amount of expenses accrued by the administrators of local budget programs for settlements with the

budget for the return of transfers of previous years, the amount of transfers received from the higher budget to the budget of the lower one for the amount of used transfers allocated in the current year;

of the item "Incomes from exchange transactions" (line code 020), in the consolidated financial statements of the authorized body of budget of the district (city of regional significance), district (city of regional significance) budget, the amount of incomes from non-tax revenues to the budget, from the sale of goods, works and services, incomes from the sale of fixed capital, incomes from the sale of financial assets of the state with the amount of accrued expenses for settlements with the budget from the sale of assets, as well as for incomes from assets management and other incomes, the amounts of which are subject to transfer to budget revenue in the reporting period shall be subject to exclusion;

of the item "Incomes from assets management" (line code 030), in the consolidated financial statements of the authorized body of budget of the district (city of regional significance), district (city of regional significance) the amount of incomes from remuneration on issued budget loans received by the higher budget to lower budgets on the amount of expenses for the payment of remuneration of the lower budget shall be subject to exclusion;

of the item "Other operating expenses" (line code 115), in the consolidated financial statements of the authorized body of the budget of the district (city of regional significance), district (city of regional significance) budget, the amount of expenses on payments to the budget on presented budget loans, remuneration and on amounts of accrued liabilities on the underutilized amount of transfers received shall be subject to exclusion;

the amount of expenses of the administrator of budget programs accrued when transferring funds to subordinate state institutions to finance current activities and capital investments;

of the item "Subsidies, transfers" (line code 122) in the consolidated financial statements of the authorized body of budget of the district (city of regional significance), district (city of regional significance) budget the amount of expenses on transfers received from a higher budget, used in the current year shall be subject to exclusion;

of the item 130 "Expenses on assets management" in the consolidated financial statements of the authorized body of budget of the district (city of regional significance), district (city of regional significance) budget the amount of expenses for the payment of remuneration to the higher budget for received budget loans shall be subject to exclusion.

54-6. The annual consolidated financial statements on the execution of budget of the district (city of regional significance), district (city of regional significance) budget shall be formed in the amount of consolidated financial statements on the execution of the republican budget, provided for in paragraph 39 of these Rules.

54-7. The explanatory note to the annual consolidated financial statements on the execution of budget of the district (city of regional significance), district (city of regional significance) budget shall be compiled by the authorized body for the execution of the district

budget. The procedure for compiling an explanatory note to the annual consolidated financial statements on the execution of budget of a district (city of regional significance), district (city of regional significance) budget is similar to the procedure for compiling an explanatory note to the consolidated financial statements on the execution of the republican budget in accordance with paragraph 45 of these Rules.

54-8. The authorized body for the execution of budget of the district (city of regional significance), district (city of regional significance) budget, no later than March 20 of the year following the reporting financial year, shall draw up and submit annual consolidated financial statements on the execution of the budget of the district (city of regional significance), district (cities of regional significance) of the budget, to the relevant territorial bodies of state audit and financial control in accordance with the established forms according to Appendices 1, 2, 3, 4, 5 and 6 of these Rules.

Chapter 6. The procedure for the preparation of the annual consolidated financial statements of the state budget

55. The annual consolidated financial statements of the state budget shall be formed by the department according to the forms in accordance with Appendices 7, 8, 9 and 10 of these Rules, on the basis of the consolidated financial statements on the execution of the republican budget and the consolidated financial statements for local budgets.

Footnote. Paragraph 55 is in the wording of the order of the Minister of Finance of the Republic of Kazakhstan dated 19.01.2022 № 53 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

56. The preparation of the consolidated financial statements of the state budget shall be carried out by summing up line by line similar items of assets, liabilities, net assets/equity, incomes and expenses, receipts and disposals of money, changes in net assets/equity.

When consolidating financial statements, the following shall be mutually excluded:

transfers and budget loans between budget levels;

elimination of incomes and expenses on transactions between authorized bodies for the execution of higher and lower budgets;

the balance of mutual settlements between the authorized bodies for the execution of the higher and lower budgets;

transfer of consolidated data from the previous reporting period.

Footnote. Paragraph 56 is in the wording of the order of the Deputy Prime-Minister - Minister of Finance of the Republic of Kazakhstan dated 26.05.2023 № 543 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

57. The annual consolidated financial statements of the state budget shall be prepared no later than June 25 of the year following the reporting financial year.

Form,
intended for collection
of administrative data

Consolidated balance sheet for the reporting period as of “ ___ ” _____ 20__

Footnote. Appendix 1 is in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 30.11.2023 № 1237 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Index: CFS-1 form

Frequency: semi-annual, annual

The form of administrative data is posted on the Internet resource:

www.minfin.gov.kz

Submitted by:

administrators of budget programs

authorized bodies for the execution of the local budget

Submitted to:

the relevant authorized body for the execution of local budget/department

Submission deadline:

for administrators of republican budget programs and authorized bodies for the execution of the local budget shall be established by the department; for administrators of local budget programs shall be established by the authorized bodies for the execution of the local budget;

Budget type: _____

Unit of measurement: thousand tenge

Assets	Line code	At the beginning of the reporting period	At the end of the reporting period
1	2	3	4
I. Short-term assets			
Cash and cash equivalents	010		
Short-term financial investments	011		
Short-term receivables for budget payments	012		

Short-term accounts receivable for settlements with the budget	013		
Short-term receivables from buyers and customers	014		
Short-term accounts receivable for departmental settlements	015		
Short-term rewards to be received	016		
Short-term receivables from employees and other accountable persons	017		
Short-term lease receivables	018		
Other short-term receivables	019		
Inventories	020		
Short-term advances issued	021		
Other short-term assets	022		
Short-term receivables for settlements with the budget for tax and non-tax revenues	023		
Total short-term assets	100		
II. Long-term assets			
Long-term financial investments	110		
Long-term receivables from buyers and customers	111		
Long-term lease receivables	112		
Other long-term receivables	113		
Fixed assets	114		
Construction in progress and capital investments	115		
Investment property	116		
Biological assets	117		
Intangible assets	118		
Long-term financial investments accounted for using the equity method	119		
Other long-term assets	120		
Total long-term assets	200		
Balance			

Liabilities Net assets/equity	Line code	At the beginning of the reporting period	At the end of the reporting period
1	2	3	4
III. Short-term liabilities			
Short-term financial liabilities	210		
Short-term accounts payable for budget payments	211		
Short-term accounts payable for payments to the budget	212		
Short-term accounts payable for settlements with the budget	213		
Short-term accounts payable for other obligatory and voluntary payments	214		
Short-term accounts payable to suppliers and contractors	215		
Short-term accounts payable for departmental settlements	216		
Short-term accounts payable to the scholars	217		
Short-term accounts payable to employees and other accountable persons	218		
Short-term rewards to be paid	219		
Short-term lease payables	220		
Other short-term accounts payable	221		
Short-term assessment and warranty liabilities	222		
Other short-term liabilities	223		
Short-term accounts payable for tax and non-tax revenues to the budget	224		
Total short-term liabilities	300		
IV. Long-term duties			
Long-term financial liabilities	310		
Long-term accounts payable to suppliers and contractors	311		

Long-term lease payables	312		
Long-term accounts payable to the budget	313		
Long-term estimated and warranty liabilities	314		
Other long-term liabilities	315		
Total long-term liabilities	400		
V. Net assets/equity			
Financing capital investments through external loans and related grants	410		
Reserves	411		
Accumulated financial result	412		
Total net assets/equity	500		
Balance			
Off-balance sheet accounts			
Leased assets	610		
Inventories accepted for safekeeping or paid for through centralized supply	620		
Forms of strict reporting	630		
Written off debt of insolvent debtors	640		
Debt of pupils and students for unreturned material assets	650		
Challenge sports prizes and cups	660		
Vouchers	670		
Military equipment training items	680		
Cultural heritage assets	690		
Debt of employees for training	700		

The head or his/her deputy, or the head of the office of a state body

 (signature) (surname, name, patronymic (if any))

Chief accountant or person heading a structural unit

 (signature) (surname, name, patronymic (if any))

Place for seal " ____ " _____ year

Note: filling out the form shall be carried out in accordance with the explanations, set out in paragraphs 22 and 23 of these Rules.

Appendix 2
to the Rules for the preparation
of consolidated financial
statements on budget execution
by administrators of budget
programs and authorized bodies

Form,
intended for collection
of administrative data

**Consolidated statements on the results of financial performance for the period ending " ___ " _____
__ 20 __**

Footnote. Appendix 2 is in the wording of the order of the Deputy Prime-Minister - Minister of Finance of the Republic of Kazakhstan dated 26.05.2023 № 543 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Index: CFS-2 form

Periodicity: semi-annual, annual

The form of administrative data is available on the Internet resource: www.minfin.gov.kz

Submitted by: administrators of budget programs

authorized bodies for the execution of the local budget

Submitted to: the relevant authorized body for the execution of the local budget/
department

Submission deadline:

for administrators of republican budget programs and authorized bodies for the execution of the local budget shall be established by the department;

for administrators of local budget programs shall be established by the authorized bodies for the execution of the local budget;

Type of budget: _____

Unit of measurement: thousand tenge

Indicators	Line code	Reporting period	Previous period
1	2	3	4
Incomes from non-exchange transactions, including:	010		
Financing current activities	011		

Financing of capital investments	012		
Incomes from receipt of loans	013		
Incomes from transfers, including:	014		
transfers to the bodies of local governments	015		
Subsidies	016		
Charity incomes	017		
Grants	018		
Others	019		
Incomes from tax revenues to the budget	020		
Incomes from fines, penalties and sanctions	020-1		
Other non-tax revenues	020-2		
Receipt of transfers to the budget	020-3		
Incomes from exchange transactions	021		
Income from assets management, including:	030		
Rewards	031		
Other incomes from assets management	032		
Other incomes	040		
Incomes, total (sum of lines 010, 021, 030, 040)	100		
Expenses of a state institution, including:	110		
Salary	111		
Scholarships	112		
Taxes and payments to the budget	113		
Inventory costs	114		
Travel expenses	115		
Communal expenses	116		
Rental payments	117		
Maintenance of long-term assets	118		
Communication services	119		
Depreciation of assets	120		
Impairment of assets	121		
Other operating expenses	122		

Expenses for compulsory social health insurance	123		
Budget payments, including:	130		
Pensions and benefits	131		
Subsidies	132		
Targeted transfers	133		
General transfers	134		
Transfers to individuals	135		
Transfers to the bodies of local government	136		
Other transfers	136-1		
Expenses for reducing budget revenues	137		
Expenses for assets management, including:	140		
Rewards	141		
Other expenses for assets management	142		
Other expenses	150		
Expenditure on CCA of the republican and local budgets	151		
Expenses, total (sum of lines 110, 130, 137, 140, 150, 151)	200		
Share of net gains or losses on investments accounted for using the equity method	210		
Retirement of long-term assets	220		
Exchange rate difference	230		
Others	240		
Financial result of the reporting period (line 100 minus line 200 +/-210, 220, 230, 240)	300		

The head or a person substituting him/her, or the head of the office of a state body

(signature) (surname, name, patronymic (if any))

Chief accountant or person heading a structural unit

(signature) (surname, name, patronymic (if any))

Place for seal " ____ " _____ year

Note: filling out of the form shall be carried out in accordance with the explanations set out in paragraph 24 of these Rules.

Appendix 3
to the Rules for the preparation
of consolidated financial
statements on budget execution
by administrators of budget
programs and authorized bodies

Form,
intended for collection
of administrative data

Consolidated statement of cash flows (direct method) for the period ending "___" _____20__

Footnote. Appendix 3 is in the wording of the order of the Deputy Prime-Minister - Minister of Finance of the Republic of Kazakhstan dated 26.05.2023 № 543 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Index: CFS-3 form

Periodicity: semi-annual, annual

The form of administrative data is available on the Internet resource: www.minfin.gov.kz

Submitted by: administrators of budget programs

authorized bodies for the execution of the local budget

Submitted to: the relevant authorized body for the execution of the local budget/
department

Submission deadline:

for administrators of republican budget programs and authorized bodies for the execution of the local budget shall be established by the department;

for administrators of local budget programs shall be established by the authorized bodies for the execution of the local budget;

Type of budget: _____

Unit of measurement: thousand tenge

Indicators	Line code	Reporting period	Previous period
1	2	3	4
I. Cash flow from operating activities			
Cash receipts, total (sum of lines 010, 017, 020, 030, 040, 050, 060, 070, 071)	100		
Financing from the budget, including:	010		

Current activities	011		
Capital investments	012		
Through external loans and related grants	013		
Transfers	014		
Subsidies	015		
Others	016		
External loans and related grants	017		
By money from charitable assistance	020		
From the sale of goods, works and services	030		
Rewards received	040		
By the money of temporary placement	050		
Other receipts	060		
On the money of local government	070		
On budget revenues, of which:	071		
cash receipts in the form of taxes	071-1		
cash receipts in the form of fines, penalties and sanctions	071-2		
receipt of transfers	071-3		
Cash outflow, total (sum of lines 110,120, 130, 140, 150, 160, 170, 180, 190, 191, 192)	200		
Salary	110		
Pensions and benefits	120		
Taxes and payments to the budget	130		
To suppliers and contractors for goods and services	140		
Advances paid for goods and services	150		
Transfers, subsidies	160		
Rewards	170		
Closure of scheduled commitment appointments at the end of the year	180		
Other payments	190		

Expenditure on CCA of the republican and local budgets	191		
Return of budget revenues	192		
Net cash from operating activities (line 100 - line 200)	300		
II. Cash flow from investing activities			
Cash receipts, total (sum of lines 310, 320, 330, 340, 350)	400		
Sale of long-term assets	310		
Sale of the share of controlled and other entities	320		
Sale of securities	330		
Repayment of loans	340		
Others	350		
Cash outflow, total (sum of lines 410, 420, 430, 440, 450, 460)	500		
Acquisition of long-term assets	410		
Acquisition of shares of controlled and other entities	420		
Acquisition of securities	430		
Formation and replenishment of the authorized capital of subjects of the quasi-public sector	440		
Issued loans	450		
Others	460		
Net cash from investing activities (line 400 - line 500)	600		
III. Cash flow from financing activities			
Cash receipts, total (sum of lines 610, 620)	700		
Receiving loans	610		
Others	620		
Cash outflow, total (sum of lines 710, 720)	800		
Loans repayment	710		

Others	720		
Net cash from financing activities (line 700 - line 800)	900		
Increase +/- decrease in cash (line 300 +/- line 600 +/- line 900)	910		
Net exchange rate difference	911		
Cash at the beginning of the period	920		
Cash at the end of the period	930		

The head or a person substituting him/her, or the head of the office of a state body

 (signature) (surname, name, patronymic (if any))

Chief accountant or person heading a structural unit

 (signature) (surname, name, patronymic (if any))

Place for seal " ____ " _____ year

Note: filling out of the form shall be carried out in accordance with the explanations set out in paragraph 25 of these Rules.

Appendix 4
 to the Rules for the preparation
 of consolidated financial
 statements on budget execution
 by administrators of budget
 programs and authorized bodies
 Form,
 intended for collection
 of administrative data

Consolidated statement of changes in net assets/equity for the period ending " ____ " _____ 20__

Footnote. Appendix 4 is in the wording of the order of the Deputy Prime-Minister - Minister of Finance of the Republic of Kazakhstan dated 26.05.2023 № 543 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Index: CFS-4 form

Periodicity: semi-annual, annual

The form of administrative data is available on the Internet resource: www.minfin.gov.kz

Submitted by: administrators of budget programs

 authorized bodies for the execution of the local budget

Submitted to: the relevant authorized body for the execution of the local budget/
department

Submission deadline:

for administrators of republican budget programs and authorized bodies for the execution of the local budget shall be established by the department;

for administrators of local budget programs shall be established by the authorized bodies for the execution of the local budget.

Type of budget: _____

Unit of measurement: thousand tenge

Indicators	Line code	Financing of capital investments	Reserves	Accumulated financial result	Total net assets/equity
1	2	3	4	5	6
Balance at the beginning of the reporting period	010	x			
Changes in accounting policies and correction of errors	020	x	x		
Recalculated balance (lines 010 +/- 020)	030	x			
Changes in net assets/equity for the reporting period (lines 041 +/- 042 +/- 043 +/- 044 +/- 045 +/- 046 +/- 047 +/- 048)	040				
Increase in reserves for revaluation of long-term assets	041	x		x	
Decrease in reserves for revaluation of long-term assets	042	x			
Increase in reserves for revaluation of available-for-sale financial investments	043	x		x	

Decrease in reserves for revaluation of available-for-sale financial investments	044	x			
Other reserves	045	x			
Differences in exchange rates for the recalculation of foreign activities	046	x			
Increase in financing recognized directly in the Statement of changes in net assets/equity	047		x	x	
Decrease in financing recognized directly in the Statement of changes in net assets/equity	048		x	x	
Financial result for the reporting period	050	x	x		
Balance at the end of the reporting period (lines 030 +/- 040 +/- 050)	060				
Balance at the beginning of the previous period	070	x			
Changes in accounting policies and correction of errors	080	x	x		
Recalculated balance (lines 070 +/- 080)	090	x			
Changes in net assets/equity for the previous period (lines 101 +/- 102 +/- 103 +/- 104 +/- 105 +/-	100				

106+/- 107+/- 108)					
Increase in reserves for revaluation of long-term assets	101	x		x	
Decrease in reserves for revaluation of long-term assets	102	x			
Increase in reserves for revaluation of available-for-sale financial investments	103	x		x	
Decrease in reserves for revaluation of available-for-sale financial investments	104	x			
Other reserves	105	x			
Differences in exchange rates for the recalculation of foreign activities	106	x			
Increase in financing recognized directly in the Statement of changes in net assets/equity	107		x	x	
Decrease in financing recognized directly in the Statement of changes in net assets/equity	108		x	x	
Financial result for the previous period	110	x	x		
Balance at the end of the previous period (lines 090 +/- 100 +/- 120)	120				

The head or a person substituting him/her, or the head of the office of a state body

(signature) (surname, name, patronymic (if any))
Chief accountant or person heading a structural unit

(signature) (surname, name, patronymic (if any))
Place for seal " ___ " _____ year

Note: filling out of the form shall be carried out in accordance with the explanations set out in paragraph 26 of these Rules.

Appendix 5
to the Rules for the preparation
of consolidated financial
statements by administrators
of budget programs and authorized
bodies for budget execution

Form,
intended for collection
of administrative data

**An explanatory note to the consolidated financial statements for the period ending " ___ " _____
20__**

Footnote. Appendix 5 is in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 30.11.2023 № 1237 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Index: CFS-5 form

Frequency: semi-annual, annual

The form of administrative data is posted on the Internet resource:

www.minfin.gov.kz

Submitted by:

administrators of budget programs

authorized bodies for the execution of the local budget

Submitted to:

the relevant authorized body for the execution of the local budget/
department _____

Submission deadline:

for administrators of republican budget programs and authorized
bodies for the execution of the local budget shall be established by the department;

for administrators of local budget programs shall be established by authorized bodies for the execution of the local budget.

1. General information: the position of administrators of budget programs/authorized bodies:

number of subordinate institutions:

number of budget program administrators:

number of authorized bodies:

used regulatory legal acts: _____

2. Disclosures to financial statements.

Short-term assets

Budget type: _____

Unit of measurement: thousand tenge

Table 1. Cash and cash equivalents (line 010 CFS-1 “Consolidated balance sheet”)

Indicators	Line code	Balance at the beginning of the year	Balance at the end of the reporting period
1	2	3	4
Cash on hand (1010)	011		
Current account of a state institution (1020)	012		
Current account (1030)	013		
Cash control account (hereinafter - CCA) for charitable assistance (1041)	014		
CCA of paid services (1042)	015		
CCA for temporary placement of money (1043)	016		
CCA of local government (1044)	017		
CCA of targeted financing (1045)	018		
CCA of the republican budget (1046)	019		
CCA of local budgets (1047)	020		
CCA of the Fund for victims compensation Fund (1048)	020-1		

CCA of the Fund of education infrastructure support (1049)	020-2		
Account in foreign currency (1050)	021		
Special account of the related grant (1061)	022		
Special external loan account (1062)	023		
Letters of credit (1071)	024		
Cash in transit (1073)	025		
CCA of the local executive body for support of educational infrastructure (1075)	025-1		
CCA of the Special state fund (1076)	025-2		
CCA of the Special state fund of the central authorized body (1077)	025-3		
CCA of the Special state fund of the local authorized body (1078)	025-4		
Planned appointments for accepting obligations in accordance with an individual financing plan for the obligations of state institutions financed from the republican budget (1080)	026		
Planned appointments for accepting obligations in accordance with an individual financing plan for the obligations of state institutions financed from the local budget (1090)	027		
Total	100		

Table 2. Short-term financial investments (line 011 CFS-1 “Consolidated Balance Sheet”)

Indicators	Line code	Estimated at fair value	Measured at prime cost	Held to maturity	Available for sale	Loans granted	Total
1	2	3	4	5	6	7	8
Balance at the beginning of the reporting period at	010						

acquisition cost							
Receipt at acquisition cost	011						
Disposal at the cost of acquisition	012						
Balance at the end of the reporting period at acquisition cost	013						
Balance of reserve for impairment at the beginning of the reporting period	020						
Reserve for impairment has been accrued for the reporting period	021						
Reserve for impairment has been written off for the reporting period	022						
Balance of reserve for impairment at the end of the reporting period	023						
Balance at the beginning of the reporting period at book value	030						
Balance at the end of the reporting period at book value	031						

Disposal at acquisition cost	013							
including spent on the needs of state institutions	014							
implemented by an individual or non-state legal entity	014-1							
Balance at the end of the reporting period at acquisition cost	015							
Balance of reserve for impairment at the beginning of the reporting period	020	x	x	x	x	x	x	
Reserve for impairment has been accrued for the reporting period	021	x	x	x	x	x	x	
Reserve for impairment has been written off for the reporting period	022	x	x	x	x	x	x	
Balance of reserve for impairment at the end of the reporting period	023	x	x	x	x	x	x	
Balance at the								

beginning of the reporting period at book value	030							
Balance at the end of the reporting period at book value	031							

Long-term assets

Table 5. Long-term financial investments (line 110 CFS-1 “Consolidated balance sheet”)

Indicators	Line code	Estimated at fair value	Estimated at prime cost	Held to maturity	Available for sale	Loans granted	Total
1	2	3	4	5	6	7	8
Balance at the beginning of the reporting period at acquisition cost	010						
Receipt at acquisition cost	011						
Disposal at acquisition cost	012						
Balance at the end of the reporting period at acquisition cost	013						
Balance of reserve for impairment at the beginning of the reporting period	020						
Reserve for impairment has been accrued for the reporting period	021						
Reserve for impairment							

including those temporarily idle	041-1									
----------------------------------	-------	--	--	--	--	--	--	--	--	--

Table 7. Investment property (line 116 CFS-1 “Consolidated balance sheet”)

Indicators	Line code	Land	Buildings	Others	Total
1	2	3	4	5	6
Balance at the beginning of the reporting period at historical cost	010				
Receipt at historical cost	011				
including through budget financing	012				
Disposal at historical cost	013				
Balance at the end of the reporting period at historical cost	014				
Balance of accumulated depreciation at the beginning of the reporting period	020				
The amount of accumulated depreciation received during the reporting period	021				
Depreciation has been accrued for the reporting period	022				
Depreciation has been written off for the reporting period	023				
Balance of accumulated depreciation at the end of the reporting period	024				
Balance of reserve for					

impairment at the beginning of the reporting period	030				
Reserve for impairment has been accrued for the reporting period	031				
Reserve for impairment has been written off for the reporting period	032				
Balance of reserve for impairment at the end of the reporting period	033				
Balance at the beginning of the reporting period at book value	040				
Balance at the end of the reporting period at book value	041				

Table 8. Biological assets (line 117 CFS-1 “Consolidated balance sheet”)

Indicators	Line code	Animals	Perennial plantings	Total
1	2	3	4	5
Balance at the beginning of the reporting period at historical cost	010			
Receipt at historical cost	011			
including through budget financing	012			
Disposal at historical cost	013			
Balance at the end of the reporting period at historical cost	014			
Balance of accumulated depreciation at the beginning of the reporting period	020			

The amount of accumulated depreciation received during the reporting period	021							
Depreciation has been accrued for the reporting period	022							
Depreciation has been written off for the reporting period	023							
Balance of accumulated depreciation at the end of the reporting period	024							
Balance of reserve for impairment at the beginning of the reporting period	030							
Reserve for impairment has been accrued for the reporting period	031							
Reserve for impairment has been written off for the reporting period	032							
Balance of reserve for impairment at the end of the reporting period	033							
Balance at the beginning of the reporting period at book value	040							
Balance at the end of the reporting period at book value	041							

Table 9. Intangible assets (line 118 CFS-1 “Consolidated balance sheet”)

Indicators	Line code	Software	Copyrights	License agreements	Patents	Goodwill	Others	Total
1	2	3	4	5	6	7	8	9
Balance at the beginning of the reporting period at	010							

historical cost								
Receipt at historical cost	011							
including through budget financing	012							
Increase in historical cost	013							
Decrease in historical cost	014							
Disposal at historical cost	015							
including write-off of intangible assets that have become unusable	016							
Balance at the end of the reporting period at historical cost, including:	017							
temporarily idle	017-1							
fully self-depreciated	017-2							
Balance of accumulated depreciation at the beginning of the reporting period	020							
The amount of accumulated								

Reserve for impairment has been accrued for the reporting period	031							
Reserve for impairment has been written off for the reporting period	032							
Balance of reserve for impairment at the end of the reporting period	033							
Balance at the beginning of the reporting period at book value	040							
Balance at the end of the reporting period at book value	041							
including temporarily idle	041-1							

Table 10. Short-term financial liabilities (line 210 CFS-1 “Consolidated balance sheet”)

Indicators	Line code	Estimated at amortized cost	Estimated at fair value	Estimated at prime cost	Total
1	2	3	4	5	6
Balance at the beginning of the reporting period	010				
Receipt	011				
Disposal	012				
Balance at the end of the reporting period	013				

Table 11. Long-term financial liabilities (line 310 CFS-1 “Consolidated balance sheet”)

Indicators	Line code	Estimated at amortized cost	Estimated at fair value	Estimated at prime cost	Total
1	2	3	4	5	6
Balance at the beginning of the reporting period	010				
Receipt	011				
Disposal	012				
Balance at the end of the reporting period	013				

Table 12. Other incomes

Indicators	Line code	Reporting period	Previous period
1	2	3	4
From changes in fair value	010		
From disposal of long-term assets	020		
Accepted free of charge:	030		
from state institutions of their system	031		
from other state bodies	032		
from other organizations	033		
From the exchange rate difference	040		
From compensation for damages	050		
Received from liquidation of assets	060		
Surplus credited	070		
Others	080		
Total			

Table 13 Incomes from tax revenues to the budget
(line 020 CFS-2 “Consolidated statement on the results of financial activity”)

Indicators	Line code	Reporting period	Previous period
1	2	3	4
Tax revenues, including:	010		
corporate income tax	020		
value added tax	030		
customs duties and taxes	040		

other tax revenues	050		
--------------------	-----	--	--

Table 14. Other expenses

Indicators	Line code	Reporting period	Previous period
1	2	3	4
From changes in fair value	010		
On disposal of long-term assets:	020		
transferred free of charge to state institutions of their system	021		
transferred free of charge to other state bodies	022		
donated to other organizations	023		
other disposals	024		
By exchange rate difference	030		
From assets impairment	040		
Creation of reserves:	050		
for doubtful accounts receivable	051		
on employees' vacation	052		
on estimated and contingent liabilities	053		
Others	060		
For the free transfer of inventories:	070		
to state institutions of their system	071		
to other state bodies	072		
to other organizations	073		
Total			

Table 15. Expenses for reducing budget revenues (line 137 of the CFS- 2 "Consolidated statement on the results of financial activity")

Indicators	Line code	Reporting period	Previous period
1	2	3	4
Expenses for reducing budget revenues, including:	010		
on VAT	020		
on other types of budget revenues	030		
transferred to the member States of the Eurasian Economic Union	040		

Table 16. Gratuitously transferred long-term assets /reserves

Indicators	Line code	Historical cost	Amount of accumulated depreciation	Book value
1	2	3	4	5
Long-term assets transferred free of charge, in total:	010			
to state institutions of their system	011			
to other state bodies, of which:	012			
financed from the republican budget	012-1			
financed from local budgets	012-2			
to other organizations	013			
including financial investments	020		x	
to state institutions of their system	021		x	
to other state bodies, including:	022		x	
financed from the republican budget	022-1		x	
financed from local budgets	022-2		x	
to other organizations	023		x	
fixed assets	030			
to state institutions of their system	031			
to other state bodies, including:	032			
financed from the republican budget	032-1			
financed from local budgets	032-2			
to other organizations	033			
construction in progress and capital investments	040		x	
to state institutions of their system	041		x	
to other state bodies, including:	042		x	

financed from the republican budget	042-1		x	
financed from local budgets	042-2		x	
to other organizations	043		x	
intangible assets	050			
to state institutions of their system	051			
to other state bodies, including:	052			
financed from the republican budget	052-1			
financed from local budgets	052-2			
to other organizations	053			
other long-term assets	060			
to state institutions of their system	061			
to other state bodies, including:	062			
financed from the republican budget	062-1			
financed from local budgets	062-2			
to other organizations	063			
Inventories donated free of charge, total:	070		x	
to state institutions of their system	071		x	
to other state bodies, including:	072		x	
financed from the republican budget	072-1		x	
financed from local budgets	072-2		x	
to other organizations	073		x	

Table 16-1. Gratuitously received long-term assets /reserves

Indicators	Line code	Historical cost	Amount of accumulated depreciation	Book value
1	2	3	4	5
Long-term assets received free of charge, total:	010			

from state institutions of their system	011			
from other state bodies	012			
from other organizations	013			
including: financial investments	020		x	
from state institutions of their system	021		x	
from other state bodies	022		x	
from other organizations	023		x	
fixed assets	030			
from state institutions of their system	031			
from other state bodies	032			
from other organizations	033			
construction in progress and capital investments	040		x	
from state institutions of their system	041		x	
from other state bodies	042		x	
from other organizations	043		x	
intangible assets	050			
from state institutions of their system	051			
from other state bodies	052			
from other organizations	053			
other long-term assets	060			
from state institutions of their system	061			
from other state bodies	062			
from other organizations	063			
Inventories received free of charge, total:	070		x	

from state institutions of their system	071		x	
from other state bodies	072		x	
from other organizations	073		x	

Note: The data in lines 011, 021, 031, 041, 051, 061, and 071 correspond to the data in similar lines in Table 16

Table 17. Information on concession assets and other assets under public-private partnership agreements

Indicators	Line code	Historical cost	The amount of accumulated depreciation	The amount of reserve for impairment	Book value
1	2	3	4	5	6
Land	010				
Building	020				
Facilities	030				
Transfer devices	040				
Vehicles	050				
Machinery and equipment	060				
Construction in progress	070				
Others	080				
Total:	100				

Table 18. Information on mutual transactions

S/n	Date	Type of operation	Name and number of the document	Name of the party to the mutual transactions.	Amount	Correspondence of accounts	
						Debit	Credit
1	2	3	4	5	6	7	8
		total: including:	x	x		x	x
		by types of expenses	x	x			x
			x	x			x
			x	x			x
		by types of incomes	x	x		x	
			x	x		x	
			x	x		x	

Table 19. Information on accrued and transferred amounts under account 7120 "Expenses for settlements with the budget"

Indicators	Line code	Republican budget		Local budget	
		accrued	transferred	accrued	transferred
1	2	3	4	5	6
Accrued expenses for settlements with the budget, total:	010		x		
Of them were transferred to the budget in the reporting period, total:	020			x	
tax revenues	021				
non-tax revenues	022				
from them:					
receipts of a part of the net income of state-owned enterprises (201100)	022-1				
dividends on state-owned blocks of shares (201300)	022-2				
incomes on participation shares in state-owned legal entities (201400)	022-3				
incomes from the lease of state-owned property (201500)	022-4				
remuneration for the placement of budgetary funds in bank accounts (201600)	022-5				
remuneration for loans issued from the state budget (201700)	022-6				
incomes from the sale of weapons	022-7				

and military equipment (201905)					
proceeds from the sale of goods (works, services) by state institutions funded from the state budget (202100)	022-8				
proceeds from public procurement organized by state institutions financed from the state budget (203100)	022-9				
proceeds from the sale of fixed assets	023				
of these, proceeds from the sale of goods from the state material reserve (302100)	023-1				
receipt of transfers	024				
repayment of budget loans	025				
proceeds from the sale of financial assets of the state	026				

Table 20. Liabilities under public-private partnership agreements

Indicators	Line code	The amount stipulated by the contract	The amount transferred under the contract	
			Total	including in the reporting period
1	2	3	4	5
Liabilities under public-private partnership contract, total:	010			
non-financial liabilities	020			
financial liabilities, including:	030			
compensation of investment costs	031			

compensation of operating costs	032			
remuneration	033			
others	034			

Table 21. Information on the amount of dividends, incomes from participation shares and part of the net income of quasi-public sector entities

S/n	Name (of the limited liability partnership, joint-stock companies, republican state enterprise)	Overpayment (+)/ Debt (-) of previous years at the beginning of the year	Subject to transfer based on the results of activities for the year	Subject to transfer based on the results of inspections	Total transferred	Overpayment (+) / Debt (-) at the end of the reporting period (gr.3-gr.4-gr.5 +gr.6)
1	2	3	4	5	6	7
	Total					

Table 22. Short-term accounts receivable and accounts payable for settlements with the budget on tax revenues

Indicators	Short-term accounts receivable		Short-term accounts payable	
	reporting period	last period	reporting period	last period
1	2	3	4	5
Total tax revenue arrears, including:				
on corporate income tax				
on value added tax				
on customs payments and duties				
on other tax revenues				

Table 23. Construction in progress and capital investments in intangible assets (line 115 of CFS-1 "Consolidated balance sheet")

Indicators	Line code	Construction in progress	Capital investments in intangible assets	Total
1	2	3	4	5
Balance at the beginning of the reporting period	010			
Total received, including	020			
through financing under the budget of the current year	021			

n g activiti es	022	x	x	x	x	x	x	x	x	x		
Retired total, includi ng	030											
from operati n g activiti es	031											
from investi n g activiti es	032											
Balanc e at the end of the reporti n g period	040											

Note: *funds received not from the republican (corresponding local) budget

Table 25. Information on state guarantees and contingent liabilities

1. On state guarantees

Unit of measurement: thousands of tenge

№ s/n	Name of the event	Basis (date and number of the resolution of the Government of the Republic of Kazakhstan)	The amount of guarantees	Estimated (possible) financial liabilities
1	2	3	4	5

2. On contingent liabilities

Unit of measurement: thousands of tenge

№ s/n	Name of the event	Basis (date and number of the document)	Explanation of the occurrence of a contingent liability	Estimated (possible) contingent liabilities
1	2	3	4	5

The head or the person substituting him/her, or the head of the office of a state body

(signature) (surname, name, patronymic (if any))

The chief accountant or the person heading a structural unit

(signature) (surname, name, patronymic (if any))

Place for seal " ____ " _____ year

Note: filling out the form shall be carried out in accordance with the explanations set out in paragraphs 30 and 31 of these Rules.

Appendix 6
to the Rules for the preparation
of consolidated financial
statements by administrators
of budget programs and authorized
bodies for budget execution

Form
intended for collection
of administrative data

**Consolidated balance sheet during the reorganization of the reporting period for " ____ " _____ 20
__ year**

Footnote. Appendix 6 is in the wording of the order of the Deputy Prime Minister - Minister of Finance of the Republic of Kazakhstan dated 30.11.2023 № 1237 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Index: CFS-6 form

Frequency: semi-annual, annual

The form of administrative data is posted on the Internet resource:

www.minfin.gov.kz

Submitted by: administrators of budget programs

the authorized bodies for the execution of the local budget

Submitted:

to the relevant authorized body for the execution of the local
budget/department _____

Deadline for submission:

for administrators of republican budget programs

and authorized bodies for the execution of the local budget shall be established by the
department;

for administrators of local budget programs shall be established by the authorized bodies
for the execution of the local budget.

Type of budget: _____

Unit of measurement: thousands of tenge

--	--	--	--	--	--	--

Assets	Line code	Balance at the beginning of the year	Plus/minus opening balance	Recalculated balance at the beginning of the year	Transferred as of reorganization date*
1	2	3	4	5	6
I. Short-term assets					
Cash and cash equivalents	010				
Short-term financial investments	011				
Short-term accounts receivable for budget payments	012				
Short-term accounts receivable for settlements with the budget	013				
Short-term accounts receivable from buyers and customers	014				
Short-term accounts receivable for departmental settlements	015				
Short-term benefits to be received	016				
Short-term accounts receivable of employees and other accountable persons	017				
Short-term lease receivables	018				
Other short-term accounts receivable	019				
Inventories	020				
Short-term advances issued	021				

Other short-term assets	022				
Short-term accounts receivable for settlements with the budget on tax and non-tax revenues	023				
Total short-term assets	100				
II. Long-term assets					
Long-term financial investments	110				
Long-term accounts receivable from buyers and customers	111				
Long-term lease accounts receivable	112				
Other long-term accounts receivable	113				
Fixed assets	114				
Construction in progress and capital investments	115				
Investment property	116				
Biological assets	117				
Intangible assets	118				
Long-term financial investments accounted for using the equity method	119				
Other long-term assets	120				
Total long-term assets	200				
Balance					

Liabilities, net assets/equity	Line code	Balance at the beginning of the year	Plus/minus opening balance	Recalculated balance at the beginning of the year	Transferred as of reorganization date*
1	2	3	4	5	6
III. Short-term liabilities					
Short-term financial liabilities	210				
Short-term accounts payable on budget payments	211				
Short-term accounts payable on payments to the budget	212				
Short-term accounts payable for settlements with the budget	213				
Short-term accounts payable on other mandatory and voluntary payments	214				
Short-term accounts payable to suppliers and contractors	215				
Short-term accounts payable according to departmental calculations	216				
Short-term accounts payable to scholars	217				
Short-term accounts payable to employees and other accountable persons	218				
Short-term benefits to be paid	219				
Short-term lease payables	220				

Other short-term accounts payable	221				
Short-term estimated and warranty liabilities	222				
Other short-term liabilities	223				
Short-term accounts payable on tax and non-tax revenues to the budget	224				
Total short-term liabilities	300				
IV. Long-term liabilities					
Long-term financial liabilities	310				
Long-term accounts payable to suppliers and contractors	311				
Long-term lease accounts payable	312				
Long-term accounts payable to the budget	313				
Long-term evaluated and warranty liabilities	314				
Other long-term liabilities	315				
Total long-term liabilities	400				
V. Net assets/equity					
Financing of capital investments through external loans and related grants	410				
Reserves	411				
Accumulated financial result	412				

Total net assets/ equity	500				
Balance					
Off-balance sheet accounts					
Leased assets	610				
Stocks accepted for safekeeping or paid for by centralized supply	620				
Forms of strict reporting	630				
Written-off debts of insolvent debtors	640				
Indebtedness of pupils and students for unreturned material assets	650				
Challenge sports prizes and cups	660				
Vouchers	670				
Educational items of military equipment	680				
Cultural heritage assets	690				
Debt of employees for training	700				

* Note: Column 6 is filled in to confirm the amounts of transferred/
accepted assets, liabilities, and net assets/equity as of the date of reorganization.
Transferred to: the head of the office of a state body or his/her deputy

(signature) (surname, name, patronymic (if any))
The chief accountant or the person heading the structural unit

(signature) (surname, name, patronymic (if any))
Place for seal " ___ " _____ year
Accepted: The head or the person substituting him/her, or the head
of the office of a state body

(signature) (surname, name, patronymic (if available))

The chief accountant or the person heading the structural unit

(signature) (surname, name, patronymic (if any))

Place for seal " ____ " _____ year

Note: filling out the form shall be carried out in accordance with the explanations set out in paragraph 20 of these Rules.

Appendix 7
to the Rules for the preparation
of consolidated financial
statements on budget execution
by administrators of budget
programs and authorized bodies

Form,
intended for collection
of administrative data

Annual consolidated balance sheet for the reporting period as of " ____ " _____ 20__

Footnote. Appendix is in the wording of the order of the Deputy Prime-Minister - Minister of Finance of the Republic of Kazakhstan dated 26.05.2023 № 543 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Index: ACFS-7 form

Periodicity: annual

The form of administrative data is available on the Internet resource: www.minfin.gov.kz

Submitted by: authorized bodies for the execution of the relevant budget

Submitted to: the relevant authorized body for budget execution/Government

Submission deadline: shall be submitted by authorized bodies for budget execution within the time limits established by the relevant body for budget execution

Type of budget: _____

Unit of measurement: thousand tenge

Assets	Note №	Line code	At the beginning of the reporting period	At the end of the reporting period
1	2	3	4	5
I. Short-term assets				
Cash and cash equivalents	1	010		
Short-term financial investments	2	011		
Short-term accounts receivable	3	012		

Short-term benefits receivable	4	013		
Inventories	5	014		
Short-term advances issued	6	015		
Short-term accounts receivable for settlements with the budget on tax and non-tax revenues	7	016		
Other short-term assets	8	017		
Total short-term assets		100		
II. Long-term assets				
Long-term financial investments	9, 23	110		
Long-term accounts receivable	10	111		
Fixed assets	11	112		
Construction in progress and capital investments	12	113		
Investment property	13	114		
Biological assets	14	115		
Intangible assets	15	116		
Other long-term assets		117		
Total long-term assets		200		
Balance				
Liabilities, net assets/equity	Note №	Line code	At the beginning of the reporting period	At the end of the reporting period
1	2	3	4	5
III. Short-term liabilities				
Short-term financial liabilities	17, 24	210		
Short-term accounts payable	18	211		
Short-term accounts payable on tax and non-tax revenues to the budget	19	212		
Other short-term liabilities		213		

Total short-term liabilities		300		
IV. Long-term liabilities				
Long-term financial liabilities	20, 24	310		
Long-term accounts payable	21	311		
Other long-term liabilities		312		
Total non-current liabilities		400		
V. Net assets/equity	22			
Reserves		410		
Accumulated financial result		411		
Total net assets/equity		500		
Balance				

The head of the department/local authorized body for budget execution or a person substituting him/her

(signature) (surname, name, patronymic (if any))

The head of the structural unit or a person substituting him/her

(signature) (surname, name, patronymic (if any))

Appendix 8
to the Rules for the preparation
of consolidated financial
statements on budget execution
by administrators of budget
programs and authorized bodies

Form,
intended for collection
of administrative data

Annual consolidated statement of financial results for the period ending with " ____ " _____ 20__

Footnote. Appendix 8 is in the wording of the order of the Deputy Prime-Minister - Minister of Finance of the Republic of Kazakhstan dated 26.05.2023 № 543 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Index: ACFS-8 form

Periodicity: annual

The form of administrative data is available on the Internet resource: www.minfin.gov.kz

Submitted by: authorized bodies for the execution of the relevant budget

Submitted to: the relevant authorized body for budget execution/Government

Submission deadline: shall be submitted by authorized bodies for budget execution within the time limits established by the relevant body for budget execution

Type of budget: _____

Unit of measurement: thousand tenge

Indicators	Note №	Line code	Reporting period	Last period
1	2	3	4	5
Incomes from non-exchange transactions, including:		010		
Incomes from budget receipts	25.1	011		
Incomes from charity assistance		012		
Grants		013		
Others		014		
Income from exchange transactions	25.2	020		
Incomes from assets management	25.3	030		
Other incomes	25.4	040		
Incomes, total (sum of lines 010, 020, 030, 040)	23	100		
Expenses of state institutions, including:	26.1	110		
Salary		111		
Scholarships		112		
Inventory expenses	5	113		
Depreciation of assets	11, 13, 14, 15	114		
Other operating expenses		115		
Expenses on budget payments, including:	26.2	120		
Pensions and benefits	3	121		
Subsidies, transfers	3	122		

Expenses for assets management	24, 25.3	130		
Other expenses	25.4	140		
Expenses, total (sum of lines 110, 120, 130, 140)	24	200		
Retirement of non-current assets	26.5	210		
Exchange rate difference	26.6	220		
Others	27.7	230		
Financial result of the reporting period (line 100 - lines-200+/-210 +/-220+/-230)	22	300		

The head of the department/local authorized body for budget execution or a person substituting him/her

 (signature) (surname, name, patronymic (if any))

The head of the structural unit or a person substituting him/her

 (signature) (surname, name, patronymic (if any))

Appendix 9
 to the Rules for the preparation
 of consolidated financial
 statements on budget execution
 by administrators of budget
 programs and authorized bodies

Form,
 intended for collection
 of administrative data

**Annual consolidated statement of cash flows (direct method) for the period ending on " ____ " _____
 ____ 20__**

Footnote. Appendix 9 is in the wording of the order of the Deputy Prime-Minister - Minister of Finance of the Republic of Kazakhstan № 543 dated 26.05.2023 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Index: ACFS-9 form

Periodicity: annual

The form of administrative data is available on the Internet resource: www.minfin.gov.kz

Submitted by: authorized bodies for the execution of the relevant budget

Submitted to: the relevant authorized body for budget execution/Government

Submission deadline: shall be submitted by authorized bodies for budget execution within the time limits established by the relevant body for budget execution

Type of budget: _____

Unit of measurement: thousand tenge

Indicators	Note №	Line code	Reporting period	Last period
1	2	3	4	5
I. Cash flow from operating activities	27			
Cash receipts, total (sum of lines 010, 020, 030, 040, 050, 060, 070, 080)		100		
By budget receipts		010		
Related grants		020		
By money from charitable assistance		030		
From the sale of goods, works and services		040		
Rewards received		050		
By the money of temporary placement		060		
Other receipts		070		
On the money of local government		080		
Cash outflow, total (sum of lines 110,120, 130, 140, 150, 160)		200		
Salary		110		
Pensions and benefits	3	120		
To suppliers and contractors for goods and services	18	130		
Transfers, subsidies	3	140		
Payment of rewards		150		
Other payments		160		
Net cash from operating activities (line 100 - line 200)	30	300		
II. Cash flow from investing activities	28			

Cash receipts, total (sum of lines 310,320, 330 and 340)		400		
Sale of long-term assets		310		
Sale of securities and shares of controlled and other entities		320		
Loans repayment	23	330		
Others		340		
Cash outflow, total (sum of lines 410,420, 430, 440, 450)		500		
Acquisition of long-term assets	11, 13, 14, 15	410		
Acquisition of securities and participation shares of controlled and other entities	9	420		
Formation and replenishment of the authorized capital of the quasi-public sector entities	9	430		
Issued loans	2, 9,23	440		
Others	12	450		
Net cash from investing activities (line 400 - line 500)	30	600		
III. Cash flow from financing activities	29			
Cash receipts, total (sum of lines 610, 620)		700		
Getting loans	20	610		
Others		620		
Cash outflow, total (sum of lines 710, 720)		800		
Loans repayment	20	710		
Others	24	720		
Net cash from financing activities (line 700 - line 800)	30	900		
Increase +/- decrease in cash (line 300 +/- line 600+/- line 900)		910		

Net exchange rate difference		911		
Cash at the beginning of the period	1	920		
Cash at the end of the period	1	930		

The head of the department/local authorized body for budget execution or a person substituting him/her

 (signature) (surname, name, patronymic (if any))

The head of the structural unit or a person substituting him/her

 (signature) (surname, name, patronymic (if any))

Appendix 10
 to the Rules for the preparation
 of consolidated financial
 statements on budget execution
 by administrators of budget
 programs and authorized bodies

Form,
 intended for collection
 of administrative data

**Annual consolidated statement of changes in net assets/equity for the period ending on " ___ " ___
 ___ 20__**

Footnote. Appendix 10 is in the wording of the order of the Deputy Prime-Minister - Minister of Finance of the Republic of Kazakhstan dated 26.05.2023 № 543 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Index: ACFS-10 form

Periodicity: annual

The form of administrative data is available on the Internet resource: www.minfin.gov.kz

Submitted by: authorized bodies for the execution of the relevant budget

Submitted to: the relevant authorized body for budget execution/Government

Submission deadline: shall be submitted by authorized bodies for budget execution within the time limits established by the relevant body for budget execution

Type of budget: _____

Unit of measurement: thousand tenge

Indicators	Note №	Line code	Reserves	Accumulated financial result	Total net assets/equity
1	2	3	4	5	6

Balance at the beginning of the reporting period	22	010			
Changes in accounting policies and correction of errors	22	020	x		
Recalculated balance (lines 010 +/- 020)		030			
Changes in net assets/equity for the reporting period	22	040			
Financial result for the reporting period	22	050	x		
Balance at the end of the reporting period (lines 030 +/- 040 +/- 050)	22	060			
Balance at the beginning of the last period		070			
Changes in accounting policies and correction of errors		080	x		
Recalculated balance (lines 070 +/- 080)		090			
Changes in net assets/equity for the last period		100			
Financial result for the last period		110	x		
Balance at the end of the last period (lines 090 +/-100+/-110)		120			

The head of the department/local authorized body for budget execution or a person substituting him/her

(signature) (surname, name, patronymic (if any))

The head of the structural unit or a person substituting him/her

(signature) (surname, name, patronymic (if any))

Appendix 11
to the Rules for the preparation
of consolidated financial
statements on budget execution
by administrators of budget
programs and authorized bodies

Form,
intended for collection
of administrative data

The scheme for transferring the main indicators of the consolidated financial statements according to the forms of the annual report

Footnote. Appendix 11 is in the wording of the order of the Deputy Prime-Minister - Minister of Finance of the Republic of Kazakhstan dated 26.05.2023 № 543 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

№ s/n	Forms of annual consolidated financial statements	Forms of consolidated financial statements
	Consolidated balance sheet	
	Section I. Short-term assets	Section I. Short-term assets
1.	Cash and cash equivalents (line 010);	Cash and cash equivalents (account 1000, line 010);
2.	Short-term financial investments line 011);	Short-term financial investments (account 1100, line 011);
3.	Short-term accounts receivable (line 012);	Short-term receivables for budget payments (accounts 1210, line 012); Short-term accounts receivable for settlements with the budget (account 1220, line 013); Short-term receivables from buyers and customers (account 1230, line 014); Short-term receivables for departmental settlements (account 1240, line 015); Short-term accounts receivable of employees and other accountable persons (account 1260 line 017); Short-term lease receivable (account 1270, line 018); Other short-term receivables (account 1280, line 019);
4.	Short-term benefits receivable (line 013);	Short-term benefits receivable (account 1250, line 016);

5.	Inventories (line 014);	Inventories (account 1300, line 020);
6.	Short-term advances issued (line 015);	Short-term advances issued line (account 1410, line 021);
7.	Short-term accounts receivable for settlements with the budget for tax and non-tax revenues (line 016);	Short-term accounts receivable for settlements with the budget for tax and non-tax revenues (account 1291, line 023);
8.	Other short-term assets (line 017);	Other short-term assets (account 1420, line 022);
	Section II. Long-term assets	Section II. Long-term assets
9.	Long-term financial investments (line 110);	Long-term financial investments (account 2100, line 110); Long-term financial investments accounted for using the equity method (account 2100, line 119);
10.	Long-term receivables (line 111);	Long-term accounts receivable of buyers and customers (account 2210, line 111); Long-term lease receivables (account 2220, line 112); Other long-term receivables (account 2230, line 113);
11.	Fixed assets (line 112);	Fixed assets (account 2300, line 114);
12.	Construction in progress and capital investments (line 113);	Construction in progress and capital investments (account 2400, line 115);
13.	Investment property (line 114);	Investment property (account 2500, line 116);
14.	Biological assets (line 115);	Biological assets (account 2600, line 117);
15.	Intangible assets (line 116);	Intangible assets (account 2700, line 118);
16.	Other long-term assets (line 117);	Other long-term assets (account 2800, line 120);
	Section III. Short-term liabilities	Section III. Short-term liabilities
17.	Short-term financial liabilities (line 210);	Short-term financial liabilities (account 3000, line 210);
		Short-term accounts payable on budget payments (account 3110, line 211); Short-term accounts payable for payments to the budget (account 3120, line 212); Short-term accounts payable for settlements with the budget (account 3130, line 213);

18.	Short-term accounts payable (line 211);	Short-term accounts payable for other mandatory and voluntary payments (accounts 3140 and 3150, line 214); Short-term accounts payable to suppliers and contractors (account 3210, line 215); Short-term accounts payable for departmental settlements (account 3220, line 216); Short-term accounts payable to scholars (account 3230, line 217); Short-term accounts payable to employees and other accountable persons (account 3240, line 218); Short-term benefits payable (account 3250, line 219); Short-term lease accounts payable (account 3260, line 220); Other short-term accounts payable (account 3270, line 221)
19.	Short-term accounts payable on tax and non-tax revenues to the budget (line 212);	Short-term accounts payable on tax and non-tax revenues to the budget (account 3280, line 224);
20.	Other short-term liabilities (line 213)	Other short-term liabilities (account 3400, line 223);
	Section IV. Long-term liabilities	Section IV. Long-term liabilities
21.	Long-term financial liabilities (line 310);	Long-term financial liabilities (account 4000, line 310);
22.	Long-term accounts payable (line 311);	Long-term accounts payable to suppliers and contractors (account 4110, line 311); Long-term lease accounts payable (account 4120, line 312); Long-term accounts payable to the budget (account 4130, line 313);
23.	Other long-term liabilities (line 312);	Long-term estimated and guarantee liabilities (account 4200, line 314); Other long-term liabilities (account 4300, line 315);
	Section V. Net assets and equity	Section V. Net assets and equity
24.	Reserves (line 410);	Reserves account 5110, line 411;
25.	Accumulated financial result (line 411);	Accumulated financial result (account 5200, line 412);
	Consolidated statement on the results of financial activities	
1.	Incomes from non-exchange transactions (line 010), sum of lines 011-014;	Income from non-exchange transactions (account 6000, line 010);

2.	shall be eliminated	Financing of current activities (account 6010, line 011); Financing of capital investments (account 6020, line 012); Incomes from receipt of loans (account 6070, line 013); Incomes from transfers (account 6030, line 014); Subsidies (account 6040, line 016); Others (account 6086, line 019);
3.	Incomes from budget receipts (line 011);	Incomes from tax revenues to the budget (account 6081, line 020; account 6082, line 020-1; account 6082, line 020-2 and account 6085, line 020-3);
4.	Incomes from charitable assistance (line 012);	Income from charitable assistance (account 6050, line 017);
5.	Grants (line 013);	Grants (account 6060, line 018);
6.	Others (line 014);	Others (accounts 6083 and 6084 line 019);
7.	Incomes from exchange transactions (line 020);	Incomes from exchange transactions (account 6100, line 021);
8.	Incomes from assets management (line 030);	Rewards (account 6210, line 031); Other incomes from assets management (account 6220, line 032);
9.	Other incomes (line 040);	Other incomes (accounts 6330, 6350, 6360, 6370, 6371, 6372 and 6380, line 040); Income from receipt of loans (account 6070, line 013), the amount of the balance after elimination;
10.	Expenses of state institutions (line 110), sum of lines 111-115;	Expenses of a state institution (account 7000, line 110);
11.	Salary (line 111);	Salary (accounts 7010 and 7030, line 111); Taxes and payments to the budget (account 7040, line 113);
12.	Scholarships (line 112);	Scholarships (account 7020, line 112);
13.	Inventory expenses (line 113);	Inventory expenses (account 7060, line 114);
14.	Depreciation of assets (line 114);	Depreciation of assets (account 7110, line 120);
		Travel expenses (account 7070, line 115); Utility expenses (account 7080, line 116);

15.	Other operating expenses (line 115);	Lease payments (account 7130, line 117); Maintenance of long-term assets (account 7090, line 118); Communication services (account 7080, line 119); Impairment of assets (account 7440, line 121); Other operating expenses (accounts 7050, 7120 and 7140, line 122); Expenses for compulsory social health insurance (account 7150, line 123);
16.	Expenses for budget payments (line 120), the sum of lines 121 and 122;	Expenses for budget payments (account 7200, line 130);
17.	Pensions and benefits (line 121);	Pensions and allowances (account 7220, line 131);
18.	Subsidies, transfers (line 122);	Subsidies (account 7230, line 132); Targeted transfers (account 7210, line 133); Transfers of a general nature (account 7240, line 134); Transfers to individuals (account 7210, line 135); Transfers to local government bodies (account 7250, line 136); Other transfers (account 7270 line 136-1);
19.	Expenses for assets management (line 130);	Rewards (account 7310, line 141); Other expenses for assets management (accounts 7320 and 7330 line 142);
20.	Other expenses (line 140);	Other expenses (accounts 7450, 7460 and 7490, line 150); Expenses for reducing budget revenues (account 7260, line 137); Expenses on the cash control account of the republican and local budgets (account 7470, line 151), balance after elimination;
21.	Shall be eliminated **	Expenses on the cash control account of the republican and local budgets (account 7470, line 151);
22.	Retirement of long-term assets (line 210);	Retirement of long-term assets (accounts 6320 and 7420, line 220);
23.	Exchange rate difference (line 220);	Exchange rate difference (accounts 6340 and 7430, line 230);
		Share of net profits or losses on investments accounted for using the

24.	Others (line 230);	equity method (accounts 6220 and 7320, line 210); Others (accounts 6310, 6380, 7410 and 7480 line 240);
	Consolidated statement of cash flows (direct method)	
	I. Cash flow from operating activities	I. Cash flow from operating activities
1.	Shall be eliminated	Current activities (line 011); Capital investments (line 012); Through external loans and related grants (line 013); Transfers (line 014); Subsidies (line 015); Others (line 016);
2.	On budget revenues (line 010);	On budget revenues (line 071);
3.	Related grants (line 020);	Due to external loans and related grants (line 017), the amount of proceeds from external loans is transferred to the line "Receiving loans" (line 610);
4	On money from charitable assistance (line 030);	On money from charitable assistance (line 020);
5.	From the sale of goods works and services (line 040);	From the sale of goods, works and services (line 030);
6.	Rewards received (line 050);	Rewards received (line 050);
7.	For temporary placement money (line 060);	For temporary placement money (line 050);
8.	Other receipts (line 070);	Other receipts (line 060);
9.	On local government money (line 080);	On local government money (line 070);
10.	Salary (line 110);	Salary (line 110);
11.	Pensions and benefits (line 120);	Pensions and benefits (line 120);
12.	To suppliers and contractors for goods and services (line 130);	To suppliers and contractors for goods and services (line 140); Advances issued for goods and services (line 150);
13.	Transfers, subsidies (line 140);	Transfers, subsidies (line 160);
14.	Payment of rewards (line 150);	Rewards (line 170);
15.	Other payments (line 160);	Taxes and payments to the budget (line 130); Other payments (line 190); Expenditure on the cash control account of the republican and local

		budgets (line 191), balance after elimination; Return of budget revenues (192);
16.	Shall be eliminated **	Closure of planned appointments for making commitments at the end of the year (line 180); Expenditures on the cash control account of the republican and local budgets (line 191);
	II. Cash flow from investing activities	II. Cash flow from investing activities
17.	Sale of long-term assets (line 310);	Sale of long-term assets (line 310);
18.	Sale of securities and shares, controlled and other entities (line 320);	Sale of securities (line 330); Sale of the share of controlled and other entities (line 320);
19.	Repayment of loans (line 330);	Repayment of loans (line 340);
20.	Others (line 340);	Others (line 350);
21.	Acquisition of long-term assets (line 410);	Acquisition of long-term assets (line 410);
22.	Acquisition of securities and shares of controlled and other entities (line 420);	Acquisition of a share of controlled and other entities (line 420); Acquisition of securities (line 430);
23.	Formation and replenishment of the authorized capital of the quasi-public sector entities (line 430);	Formation and replenishment of the authorized capital of the quasi-public sector entities (line 440);
24.	Issued loans (line 440);	Issued loans (line 450);
25.	Others (line 450);	Others (line 460);
	III. Cash flow from financing activities	III. Cash flow from financing activities
26.	Receiving loans (line 610);	Receiving loans (line 610);
27.	Others (line 620);	Others (line 620);
28.	Repayment of loans (line 710);	Repayment of loans (line 710);
29.	Others (line 720);	Others (line 720);
30.	Net exchange rate difference (line 911)	Net exchange rate difference (line 911)
31.	Cash at the beginning of the period (line 920)	Cash at the beginning of the period (line 920)
	Consolidated statement of changes in net assets/equity	
1.	Balance at the beginning of the reporting period (line 010);	Balance at the beginning of the reporting period (line 010);
2.	Changes in accounting policies and correction of errors (line 020);	Changes in accounting policies and correction of errors (line 020);
3.	Recalculated balance (line 030);	Recalculated balance (line 030);

4.	Changes in net assets/equity for the reporting period (line 040);	<p>Increase in reserves for revaluation of long-term assets (line 041);</p> <p>Decrease in reserves for revaluation of long-term assets (line 042);</p> <p>Increase in reserves for revaluation of financial investments available-for-sale (line 043);</p> <p>Decrease in reserves for revaluation of financial investments available-for-sale (line 044);</p> <p>Other reserves (line 045);</p> <p>Exchange rate differences on the recalculation of foreign activities (line 046);</p> <p>Increase in financing recognized directly in the Statement of changes in net assets/equity (line 047);</p> <p>Decrease in financing recognized directly in the Statement of changes in net assets/equity (line 048);</p>
5.	Financial result for the reporting period (line 050);	Financial result for the reporting period (line 050);
6.	Balance at the beginning of the last period (line 070);	Balance at the beginning of the last period (line 070);
7.	Changes in accounting policies and correction of errors (line 080);	Changes in accounting policies and correction of errors (line 080);
8.	Recalculated balance (lines 070 +/- 080) (line 090);	Recalculated balance (lines 070 +/- 080) (line 090);
9.	Changes in net assets/equity for the last period (line 100);	<p>Increase in reserves for the revaluation of long-term assets (line 101);</p> <p>Decrease in reserves for revaluation of long-term assets (line 102);</p> <p>Increase in reserves for revaluation of financial investments available-for-sale (line 103);</p> <p>Decrease in reserves for revaluation of financial investments available-for-sale (line 104);</p> <p>Other reserves (line 105);</p> <p>Exchange rate differences on the recalculation of foreign activities (line 106);</p> <p>Increase in financing recognized directly in the Statement of changes in net assets/equity (line 107);</p>

		Decrease in financing recognized directly in the Statement of changes in net assets/equity (line 108);
10.	Financial result for the last period (line 110);	Financial result for the last period (line 110);
11.	Balance at the end of the last period (line 120);	Balance at the end of the last period (line 120);
12.	Accumulated financial result (column 4)	Accumulated financial result (column 5)

Note: **shall not be eliminated for expenses of administrators of republican budget programs not included in the consolidated financial statements.

Appendix
to Order of the Minister of Finance
of the Republic of Kazakhstan № 640
of December 6, 2016

**The list of the repealed orders of the
Ministry of Finance of the Republic of Kazakhstan**

1. Order of the Minister of Finance of the Republic of Kazakhstan № 500 dated October 30, 2013 “On Approval of the Rules for the Preparation of Consolidated Financial Statements by Administrators of Budget Programs and Local Authorized Bodies for Budget Execution” (registered with the Register of State Registration of Regulatory Legal Acts under № 8913, published in the newspaper “Kazakhstanskaya Pravda” dated December 28, 2013 under № 346 (27620)).

2. Order of the Minister of Finance of the Republic of Kazakhstan № 315 dated July 24, 2014 “On Amendments and Additions to Order of the Minister of Finance of the Republic of Kazakhstan № 500 dated October 30, 2013“ On Approval of the Rules for the Preparation of Consolidated Financial Statements by Administrators of Budget Programs and Local Authorized Bodies for Execution Budget” (registered with the Register of State Registration of Regulatory Legal Acts under № 8913, published in the newspaper “Kazakhstanskaya Pravda” dated March 1, 2014 under № 42 (27663)).

3. Order of the Minister of Finance of the Republic of Kazakhstan № 56 dated February 9, 2016 “On Amendments and Additions to Order of the Minister of Finance of the Republic of Kazakhstan № 500 dated October 30, 2013“ On Approval of the Rules for the Preparation of Consolidated Financial Statements by Administrators of Budget Programs and Local Authorized Bodies for Execution of the Budget” (registered with the Register of State Registration of Regulatory Legal Acts under № 13433, published in Adilet”, the legal information system “dated March 24, 2016).

