



On approval of the Rules to determine the cost of research, consulting services and state assignments in the field of state audit and financial control

Unofficial translation

Regulatory Resolution of the Accounts Committee for Control over Execution of the Republican Budget dated September 1, 2021 № 10-HK. Registered in the Ministry of Justice of the Republic of Kazakhstan on September 2, 2021 № 24213

Unofficial translation

In accordance with paragraph 5 of Article 34 of the Budget Code of the Republic of Kazakhstan, the Accounts for control over the execution of the republican budget (hereinafter referred to as the Account Committee) **decides**:

1. To approve the Rules to determine the cost of research, consulting services and state assignments in the field of state audit and financial control in accordance with the appendix to this regulatory resolution.

2. The Department of Methodology and Quality Control of the Accounts Committee in the procedure established by the legislation of the Republic of Kazakhstan to ensure:

1) state registration of this regulatory resolution in the Ministry of Justice of the Republic of Kazakhstan;

2) placement of this regulatory resolution on the Internet resource of the Accounts Committee.

3. Control over the execution of this regulatory resolution is assigned to the head of the apparatus of the Accounts Committee.

4. This regulatory resolution comes into force ten calendar days after the day of its first official publication.

*Chairman of the Accounts
Committee for control over
execution of the republican budget*

N. Godunova

"AGREED"

Ministry of finance of the
Republic of Kazakhstan

Appendix
to the regulatory resolution of the
Account Committee for control over
execution of the republican budget
dated September 1, 2021 № 10-HK

The Rules

to determine the cost of research, consulting services and state assignments in the field of state audit and financial control

Chapter 1. General provisions

1. These Rules to determine the cost of research, consulting services and the state assignment in the field of state audit and financial control (hereinafter referred to as the Rules) are developed in accordance with paragraph 5 of Article 34 of the Budget Code of the Republic of Kazakhstan and determine the procedure to determine the cost of conducting research, providing consulting services and fulfilling the state assignment in the field of state audit and financial control in the formation of the budget application of the Accounts Committee for control over execution of the republican budget (hereinafter - the Accounts Committee) for the next planning period.

2. In these Rules, the following basic concepts are used:

1) the contractor - a legal entity performing the state assignment of the Accounts Committee to conduct research, provide consulting services in the field of state audit and financial control at the expense of the republican budget;

2) research - an event aimed at studying and comprehensive analysis of the subject, taking into account foreign experience, obtaining reliable data for their subsequent use in solving existing problems, as well as the development of proposals to solve state problems and implement state policy in the field of state audit and financial control;

3) consulting services - services provided by methodological, analytical and organizational support for assessment of the effectiveness of the central state and local executive bodies of regions, cities of republican significance, the capital, as well as the rating of regions and cities in terms of ease of doing business.

Chapter 2.

Procedure to determine the cost of research, consulting services and state assignments in the field of state audit and financial control

3. When determining the cost of research, consulting services and state assignments (hereinafter referred to as the services), the contractor's direct and indirect expenses are taken into account, confirmed by substantiating documents indicated in the calculation of the cost of services in accordance with the Appendix to these Rules.

4. The direct expenses of the contractor include expenses directly related to the provision of the service.

The indirect expenses of the contractor include the expenses necessary to ensure the activities of the contractor as a whole, but not directly consumed in the process of providing the service.

The amount of indirect expenses is not more than 30 percent of the amount of budget funds allocated for provision of services for each budget subprogram for the corresponding financial year.

5. The basis for calculating the cost of the service is a direct method of accounting for expenses.

The cost of services is determined by the following formula:

$$R_{sl} = R_p + R_k$$

where,

R_{sl} - expenses for the provision of services;

R_p - direct expenses;

R_k - indirect expenses.

6. When determining the cost of services, expenses that are not related to direct and indirect expenses of the contractor are not taken into account, as well as those not confirmed by substantiating documents.

7. The cost of services at the expense of the republican budget does not include the costs of bonus payments, cultural events, and representative costs.

8. The contractor submits to the customer in the person of the Accounts Committee the calculation of the cost of services with substantiating documents during the formation of a budget application for the next planning period.

Appendix
to the Rules to determine the cost of
research,
consulting services and state assignment
in the field of the state audit and financial
control

Calculation of the cost of services _____
(name of the contractor of the service)

(name of the research, consulting services, state assignment)
for 20 ____
Name of the budget program, budget subprogram

No	Name of expenses	Price per unit, in tenge	Quantity	Amount, in tenge	Brief justification
1	2	3	4	5	6
	TOTAL for 20__ —				
1.	Direct expenses:				
1.1.	Payroll (wages of personnel directly participating in provision of services in accordance with the staffing table)				

1.2.	Taxes and other mandatory payments to the budget, as well as social deductions and compulsory insurance of employees from accidents in the performance of labor (official) duties				
1.3.	Travel expenses (personnel directly participating in provision of services in accordance with the staffing table)				
1.4.	The costs of attracting experts (co -executors) (do not exceed the aggregate of one second amount of work or services provided)				
1.6.	Acquisition of goods and materials (stationery and consumables, diplomas and badges)				
1.7.	Rental costs and operational costs				
1.8.	Expenses for the purchase of fixed assets (workplace of personnel directly involved in the provision of the service)				
1.9.	Expenses for translation services, info-graphics and typographic services				
1.10.	Expenses for connecting to digital libraries				

	and electronic databases				
1.11.	Expenses for acquiring intangible assets (the right to use information systems, patents and others)				
1.12.	Mailing costs, Internet, telephony (with the exception of mobile services), hosting and domain, expenses for development and maintenance of Internet resources				
1.13.	Expenses associated with the publication of research materials				
2.	Indirect expenses:				
2.1.	Salary of administrative and managerial personnel				
2.2.	Taxes and other mandatory payments to the budget, as well as social deductions				
2.3.	Financial and economic expenses (acquisition of materials, stocks and fixed assets (workplace of administrative and managerial personnel), depreciation of fixed assets, taxes and fees, payment of communication services, transport services, operation services				

	, travel expenses and expenses for advanced training of administrative workers)				
--	---	--	--	--	--

The first head _____
(full name)

Chief accountant _____
(full name)