

**On approval of the Rules for Certification of Officials of Administrators of the Republican Budget Programs and Local Authorized Bodies on the Execution of the Budget of a Region, a City of Republican Significance, the Capital, Authorized to Maintain Accounting Records and Prepare Financial Statements**

*Invalidated Unofficial translation*

Order of the Minister of Finance of the Republic of Kazakhstan dated September 21, 2018 № 840. It is registered in the Ministry of Justice of the Republic of Kazakhstan on September 24, 2018 № 17413. Abrogated by the Order of the Minister of Finance of the Republic of Kazakhstan dated April 29, 2025 № 210.

**Unofficial translation**

Footnote. Abrogated by the Order of the Minister of Finance of the Republic of Kazakhstan dated 29.04.2025 № 210 (effective ten calendar days after the date of its first official publication).

In accordance with paragraph 7 of Article 116 of the Budget Code of the Republic of Kazakhstan of December 4, 2008 I DO HEREBY ORDER:

1. That the enclosed Rules for Certification of Officials of Administrators of Republican Budget Programs and Local Authorized Bodies on the Execution of the Budget of a Region, a City of Republican Significance, the Capital, Authorized to Maintain Accounting Records and Prepare Financial Statements shall be approved.

2. The Department for Accounting and Audit Methodology of the Ministry of Finance of the Republic of Kazakhstan (Bekturov A.T.), in accordance with the procedure established by law, shall ensure:

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

2) within ten calendar days from the date of state registration of this order, direction the copies hereof in both Kazakh and Russian languages to the 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 official publication and inclusion in the Reference Control Bank of Regulatory Legal Acts of the Republic of Kazakhstan;

3) the placement of this Order on the Internet resource of the Ministry of Finance of the Republic of Kazakhstan;

4) within ten working days after the state registration of this Order with the Ministry of Justice of the Republic of Kazakhstan, submission to the Legal Department of the Ministry of Finance of the Republic of Kazakhstan of the information on the

implementation of measures provided for in subparagraphs 1), 2) and 3) of this paragraph.

3. This Order shall enter into force on January 1, 2019 and shall be subject to official publication.

*Minister of Finance  
of the Republic of Kazakhstan*

*A. Smailov*

Approved  
by Order № 840 of the Minister of  
Finance of the  
Republic of Kazakhstan  
of September 21, 2018

## **Certification Rules for Officials of Administrators of the Republican Budget Programs and Local Authorized Bodies for the Execution of the Budget of a Region, a City of Republican Significance, the Capital, Authorized to Maintain Accounting Records and Prepare Financial Statements**

### **Chapter 1. General Provisions**

1. These Rules for Officials of Administrators of the Republican Budget Programs and Local Authorized Bodies for the Execution of the Budget of a Region, a City of Republican Significance, the Capital, Authorized to Maintain Accounting Records and Prepare Financial Statements (hereinafter referred to as the Rules) have been developed in accordance with paragraph 7 of Article 116 of the Budget Code of the Republic of Kazakhstan dated December 4, 2008 and determine the procedure for certification of officials of administrators the republican budget programs and local authorized bodies for the execution of the budget of a region, a city of republican significance, the capital, authorized to maintain accounting records and prepare p financial statements.

2. For the purposes of these rules, the following concepts are used:

1) the central authorized body for budget execution - the central executive body that manages and intersectoral coordination in the area of budget execution, accounting , budget accounting and budget reporting on the execution of the republican budget and , within its competence, local budgets, the National Fund of the Republic of Kazakhstan based on the report of the National Bank of the Republic of Kazakhstan;

2) the examination paper - the result of the candidate's exam;

3) an examination module (hereinafter referred to as the module) is a scope of tasks consisting of test questions with answer options and case study tasks for each discipline specified in clause 5 of these Rules;

4) a candidate - an official of the administrator of the republican budget programs and a local authorized body on the execution of the budget of a region, a city of

republican significance, the capital, authorized to maintain accounting records and prepare financial statements, claiming to receive a certificate;

5) observers - independent third-party representatives of employees of interested state bodies, teachers of higher educational institutions, observing the observance of the exam procedure;

6) the identification number (hereinafter referred to as the IN) is an individual number assigned by the organization for the confirmation of knowledge to each candidate;

7) the certification - an examination procedure for the purpose of obtaining a certificate by a candidate by confirming the knowledge and objective characterization of professional, business skills and potential capabilities of candidates;

8) an organization - an organization whose statutory activities provide for advanced training in accounting and having experience of more than three years in the field of advanced training in accounting.

## **Chapter 2. Certification procedure**

3. The organization shall conduct training in training programs developed by the central authorized body for budget execution and posted on its Internet resource [www.minfin.gov.kz](http://www.minfin.gov.kz).

4. The organization shall develop modules both in the state and Russian languages taking into account the legislation of the Republic of Kazakhstan in the field of accounting and financial reporting and shall coordinate with the central authorized body for budget execution.

The exam shall be chosen by the candidates in the state or Russian languages.

5. Candidates shall take exams in the following disciplines:

1) accounting and financial reporting in public institutions in accordance with international financial reporting standards for the public sector;

2) accounting and financial reporting in the quasi-public sector in accordance with international financial reporting standards.

6. To confirm the knowledge, candidates shall submit the following documents:

1) an application for admission to the exams with the name of the disciplines;

2) a copy of an identity document;

3) documents stipulated by Article 35 of the Labor Code of the Republic of Kazakhstan of November 23, 2015;

4) the documents referred to in paragraph 8 of these Rules.

7. If the submitted package of documents does not comply with the requirements set forth in Paragraph 6 of these Rules, the application shall not be accepted.

8. Candidates with national and (or) international professional qualifications in the field of accounting and auditing shall be exempted from passing individual examinations in the certification disciplines in the following order:

1) those candidates, having Certificate "State Auditor" issued by the National State Auditor Certification Commission in accordance with the Law of the Republic of Kazakhstan dated November 12, 2015 "On State Audit and Financial Control" ( hereinafter referred to as the Law) and (or) international certificates: the Certificate in International Public Sector (Serf IPSE), The Chartered Institute Of Public Finance & Accountancy (CIPFA) shall be exempt from exams in the discipline "Accounting and Financial Reporting in Public Institutions in Accordance with International Financial Reporting Standards for the Public Sector";

2) candidates with a certificate of Professional Accountant" issued by an accredited organization in accordance with the Law of the Republic of Kazakhstan dated February 28, 2007 "On Accounting and Financial Reporting" and (or) certificate "State Auditor", issued by the National State Auditor Certification Commission in accordance with the Law , and (or) the certificate of qualification "Auditor", issued by the certified Qualification Commission in accordance with the Law "On Auditing Activities" of the Republic of Kazakhstan dated November 20, 1998 and (or ) the Diploma in the International Financial Reporting (DipIFR ACCA) international certificate, shall be exempt from the examinations in the discipline "Accounting and Financial Reporting in the Quasi-Public Sector in Accordance with International Financial Reporting Standards. "

9. The room for the examination shall be equipped with video recording.

10. The examination commission shall be formed by the organization for each discipline from an odd number (at least three people) of specialists from among whom the chairman of the commission shall be elected.

11. The examination, being held by the organization, shall be attended by observers

12. Exam duration shall be three hours (180 minutes).

13. The overall total score for the exam ("passing" score) shall be at least fifty (50) points out of one hundred (100) possible points.

14. The number of points and the duration of the exam shall be specified in the context of each module for test questions and (or) case problems, depending on their complexity.

15. Exam papers at the end of the exam shall be assigned to an ID with their subsequent transfer to the examination board.

16. The examination committee shall check and evaluate the examination papers of candidates within a period not exceeding fifteen calendar days with the issuance of one of the following decisions:

the exam shall be passed when the candidate achieves a “passing score” in total for the passed discipline (a positive result);

The exam shall not be passed when the candidate does not reach the “passing score” in total for the passed discipline (negative result).

The results of the examinations shall be documented by the protocol of the examination committee signed by the chairman and all its members.

Candidates who receive a positive result shall be issued a certificate of training and passing an exam for officials of administrators of republican budget programs and local authorized bodies for executing the budget of a region, city of republican significance, the capital, authorized to maintain accounting records and prepare financial statements in accordance with the Annex to these Rules.

17. Candidates who do not pass the exam may re-take it no earlier than one month from the day they receive a negative result.

Annex  
to the Rules for Officials of  
Administrators of the Republican  
Budget Programs and Local  
Authorized Bodies for the  
Execution of the Budget of a  
Region, a City of Republican  
Significance, the Capital,  
Authorized to Maintain  
Accounting Records and Prepare  
Financial Statements  
Form

\_\_\_\_\_  
name of a company

## **CERTIFICATE**

**on the training and passing the exam of officials of administrators**

**of the republican budget programs and local authorized bodies on the execution**

**of the budget of a region, a city of republican significance, the capital, authorized to  
maintain**

**accounting records and prepare financial statements**

**№** \_\_\_\_\_

Issued by

\_\_\_\_\_  
(surname, name, patronymic (if any))

Chairman of the Examination Commission \_\_\_\_\_

(signature) (full name)

Head of the organization \_\_\_\_\_

\_\_\_\_\_  
(signature) (full name)

\_\_\_\_\_ № \_\_\_\_\_

(date) (an identification number)

\_\_\_\_\_  
(specify the city)