

On approval of the Model Rules for the use of funds provided for representational expenses and norms of representational expenses

Unofficial translation

Order of the Minister of Finance of the Republic of Kazakhstan dated September 28, 2018 No . 863. Registered with the Ministry of Justice of the Republic of Kazakhstan on October 10, 2018 No. 17522.

Unofficial translation

In accordance with subparagraph 377) of paragraph 15 of the Regulation on the Ministry of Finance of the Republic of Kazakhstan, approved by Resolution of the Government of the Republic of Kazakhstan dated April 24, 2008 № 387, **I HEREBY ORDER:**

Footnote. Preamble - as amended by the order of the Minister of Finance of the Republic of Kazakhstan dated 14.10.2024 № 691 (shall come into effect upon expiry of ten calendar days after the day of its first official publication).

1. To approve the Model Rules for the use of funds provided for representational expenses and the norms of representational expenses in accordance with the Annex to this order.

2. The Department of Budget Legislation of the Ministry of Finance of the Republic of Kazakhstan, in accordance with the procedure established by the legislation of the Republic of Kazakhstan, shall ensure:

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

2) within ten calendar days from the date of the state registration of this order, to send it in the Kazakh and Russian languages to the Republican state enterprise on the basis of the right of economic management "Republican Center for Legal Information" of the Ministry of Justice of the Republic of Kazakhstan for official publication and inclusion into 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 Finance Ministry of the Republic of Kazakhstan;

4) within ten working days after the state registration of this order in the Ministry of Justice of the Republic of Kazakhstan, to submit the information on implementation of the measures provided for in subparagraphs 1), 2) and 3) of this paragraph to the legal service Department of the Finance Ministry of the Republic of Kazakhstan.

Footnote. Paragraph 2 as amended by the order of the Minister of Finance of the Republic of Kazakhstan dated 14.10.2024 № 691 (shall come into effect upon expiry of ten calendar days after the date of its first official publication).

3. This order shall enter into force upon expiry of ten calendar days after the day of its first official publication.

*Finance Minister of the
Republic of Kazakhstan*

A. Smailov

Annex
to the order of the
Finance Minister of the
Republic of Kazakhstan
dated September 28, 2018, № 863

Model rules for the use of funds provided for representational expenses and the norms of representational expenses

Chapter 1. General provisions

1. These Model Rules for the use of funds provided for representational expenses and the norms of representational expenses (hereinafter referred to as the Model Rules) shall determine the standard procedure for the use of funds for representational expenses and the norms of representational expenses at the expense of the local budget.

2. Representational expenses shall be the funds, provided for in the local budget for the relevant fiscal year and used to receive foreign delegations, to hold meetings, conferences, seminars, ceremonial and official events.

Representational expenses shall include:

- 1) rental of premises for the event;
- 2) motor transport service;
- 3) translation services;
- 4) official lunches, dinners, buffets;
- 5) the purchase of souvenirs, promotional gifts;
- 6) other expenses allowed by the head of the region, the city of republican significance, the capital.

3. Local executive bodies of regions, cities of republican significance, the capital, on the basis of these Model Rules, shall develop and approve the procedure for the use of funds, provided for representational expenses and the norms of representational expenses.

Chapter 2. Procedure for the use of funds for representational expenses

4. The allocation of funds from the local budget for representational expenses shall be carried out on the basis of the relevant procedure of the local executive body of the region, the city of republican significance, the capital.

5. The basis for the allocation of funds for representational expenses shall be the availability of the following documents:

- 1) the rationale of the need to hold an event;
- 2) the program of stay of the official delegation;

- 3) a preparation plan for the event;
- 4) information on the number of participants;
- 5) cost estimates with calculations for each item of expenses in accordance with the norms of representational expenses and documents confirming the amount of expenses (calculation of expenses, price lists and other documents);
- 6) the conclusion of the local authorized body for the execution of the budget for the cost estimates.

6. The administrator of local budget programs within 10 calendar days after the event shall submit a report on the use of funds, allocated for representational expenses, signed by the first head (person, replacing him) to the relevant local executive body of the region, the city of republican significance, the capital, attached with:

- 1) the basis for the need to hold the event, cost estimates and documents, provided for in subparagraphs 2) and 4) of paragraph 5 of these Model Rules;
- 2) the document, confirming the actual number of participants;
- 3) copies of documents, confirming the actual expenses under the estimated costs (receipts, invoices, acts of work performed (services rendered), indicating the cost and volume of purchased goods, works and services, the contract).

Chapter 3. Procedure to determine the norms of representational expenses

7. For the local executive body of the region, the city of republican significance, the capital, the need for representational expenses shall be determined taking into account the fulfillment of the assigned functions and powers on the basis of the results of the analysis of the necessity, reasonableness and expediency of these expenses.

8. Standards for representation expenses shall comply with the following requirements:

- 1) to be based on the norms of the current legislation of the Republic of Kazakhstan;
- 2) to be clear and precise;
- 3) to exclude discrepancies and ensure the possibility of their free application in practice.

Footnote. Paragraph 8 as amended by the order of the Minister of Finance of the Republic of Kazakhstan dated 14.10.2024 № 691 (shall come into effect upon expiry of ten calendar days after the date of its first official publication).

9. The norms of representational expenses shall be developed in tabular form, indicating:

- 1) the name of the representational expenses;
- 2) the cost of representational expenses in tenge, based on the costs per unit.

If necessary, references shall be made to the notes, clarifications shall be provided about the application of norms of representational expenses.