



On approval of the Classifier of violations revealed at the objects of state audit and financial control

Invalidated Unofficial translation

Regulatory Resolution of the Accounts Committee for Control over the Implementation of the Republican Budget of October 1, 2018 No. 18-HK. Registered in the Ministry of Justice of the Republic of Kazakhstan on October 30, 2018 No. 17643. Abolished by the regulatory resolution of the Supreme Audit Chamber of the Republic of Kazakhstan dated January 04, 2023 No. 1-NK

Unofficial translation

Footnote. Abolished by the regulatory resolution of the Supreme Audit Chamber of the Republic of Kazakhstan dated January 04, 2023 No. 1-NK (effective after ten calendar days after the date of its first official publication).

In accordance with paragraph 1 of Article 7 of the Law of the Republic of Kazakhstan dated November 12, 2015 "On state audit and financial control", the Accounts Committee for control over execution of the republican budget (hereinafter referred to as the Accounts Committee) **SHALL DECIDE:**

1. To approve the attached Classifier of violations revealed at the objects of state audit and financial control.

2. To recognize the regulatory resolution of the Accounts Committee for control over execution of the republican budget dated November 28, 2015 No. 6-HK "On approval of the Classifier of violations revealed at the objects of state audit and financial control" (registered in the Register of state registration of regulatory legal acts No. 12483, published on December 31, 2015 in the information and legal system "Adilet") as invalid.

3. In accordance with the procedure established by the legislation of the Republic of Kazakhstan, the Legal department shall provide:

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

2) within ten calendar days from the date of the state registration of this regulatory resolution, 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 in the Reference Control Bank of regulatory legal acts of the Republic of Kazakhstan;

3) the placement of this regulatory resolution on the online resource of the Accounts Committee.

4. Head of office of the Accounts Committee (Kh.S. Abdiraimov) shall be entitled to control the implementation of this regulatory resolution.

5. This regulatory resolution shall enter into force upon the expiry of 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"

Finance Ministry of the
Republic of Kazakhstan

_____ 2018
" ___ " _____

Approved
by the regulatory
resolution of the Accounts
Committee for control over
execution of the republican budget
dated October 1, 2018 No. 18-HK

Classifier of violations revealed at the objects of state audit and financial control

Type of violation	Item number	List of types of violations*	Violated norms of law	Ways to eliminate violations**	Types of liability, established by the laws of the Republic of Kazakhstan for the violated norms of law
1	2	3	4	5	6
Section 1. Violations of the legislation upon receipt of funds in the budget (revenue side)					
Financial violations ***	1.1.1.1	Non-crediting, incomplete crediting of funds received in the republican and local budgets.	Paragraph 1 of Article 90 of the Budget Code of the Republic of Kazakhstan dated December 4, 2008 (hereinafter - the Budget Code).	Damage compensation*** *	Administrative responsibility. Part 1 of Article 234 of the Code of the Republic of Kazakhstan dated July 5, 2014 "On administrative offenses" (hereinafter referred to as the Administrative Code). Disciplinary responsibility.

<p>Financial violations ***</p>	<p>1.1.1.2</p>	<p>Failure to ensure the accuracy of the data, contained in the conclusion, their validity in repayment and (or) offset of the unduly (erroneously) paid amounts of tax, non-tax revenues, income from the sale of fixed capital to the budget by the authorized bodies responsible for repayment from the budget and (or) offset of the unduly (erroneously) paid amounts of tax, non-tax revenues, income from the sale of fixed capital to the budget, as well as in repayment of the excess value-added tax, resulting in unreasonable payment from the budget of the amounts of tax, non-tax revenues from the sale of fixed capital to the budget.</p>	<p>Paragraphs 1, 2 of Article 94 of the Budget Code, sub-paragraph 2) of paragraph 1 of Article 18, sub-paragraphs 2) and 3) of paragraph 1, paragraph 2 of Article 48, article 101-104 of the Code of the Republic of Kazakhstan dated December 25, 2017 "On taxes and other obligatory payments to the budget "(Tax Code) (hereinafter - the Tax Code).</p>	<p>Damage compensation.</p>	<p>Disciplinary responsibility.</p>
			<p>Paragraph 1 of Article 22 of the Law of the Republic of Kazakhstan dated May 13, 2003 “ On Joint-Stock Companies”, paragraph 4 of article 140 of the Law of the Republic of Kazakhstan dated</p>		

Financial violations ***	1.1.1.3	Incomplete and (or) late payment of non-tax payments and incomes from the sale of fixed capital to the budget, except for the income of funds from the related grants.	March 1, 2011 “On State Property”, the order No. 136 of the Minister of Finance of the Republic of Kazakhstan dated February 7, 2018 “On approval of the list of authorized bodies responsible for collecting revenues to the republican budget, for repayments from the budget and (or) offset of the unduly (erroneously) paid amounts to the budget of non-tax revenues, income from the sale of fixed capital, transfers, budget loans’ repayment amounts, from the sale of state financial assets, loans "(registered in the Register of the state registration of regulatory legal acts No. 16423).	Damage compensation.	Administrative responsibility. Article 205 of the Administrative Code. Disciplinary responsibility.
Financial violations ***	1.1.1.4	Reimbursement of income tax paid from the budget, on the basis of an international agreement.	Articles 672-675 of the Tax Code.	Damage compensation.	Disciplinary responsibility.
Financial violations	1.1.1.5	Decrease of rent payment when transferring state property to	Order of the Minister of National Economy of the Republic of Kazakhstan dated March 17, 2015 No. 212 "On approval of the Rules for transfer	Damage compensation.	

***		property rent (lease).	of state property to property lease (rent)" (registered in the Register of the state registration of the regulatory legal acts No. 10467).		Disciplinary responsibility.
Financial violations ***	1.1.1.6	Failure to comply with the requirements that establish the obligations of state revenue bodies, authorized bodies responsible for collecting revenues to the budget that resulted in incomplete and (or) late receipt of taxes, non-tax revenues, customs payments, receipts from the sale of fixed capital and other mandatory payments to the budget.	Chapter 3 of the Tax Code.	Damage compensation.	Disciplinary responsibility.
Financial violations ***	1.1.1.7	Unreasonable refund of the excess of the amount of value added tax taken as the offset over the amount of accrued tax.	Chapter 49 of the Tax Code.	Damage compensation.	Disciplinary responsibility.
Financial violations ***	1.1.1.8	Failure to take measures that resulted in the concealment of taxable items.	The special part of the Tax Code.	Damage compensation.	Disciplinary responsibility.
Financial violations	1.1.1.9	Failure to take measures that resulted in evasion from payment of accrued (calculated)	(The special part of the Tax Code.	Damage compensation.	

***		amounts of taxes and other obligatory payments to the budget.			Disciplinary responsibility.
Financial violations ***	1.1.1.10	Failure to take measures that resulted in underestimation of taxes and other obligatory payments to the budget.	The special part of the Tax Code.	Damage compensation.	Disciplinary responsibility.
Financial violations ***	1.1.1.11	Lack of customs control, resulting in inaccurate declaration.	The special part of the Code of the Republic of Kazakhstan dated December 26, 2017 "On customs regulation in the Republic of Kazakhstan (hereinafter - the Code on customs regulation).	Damage compensation.	Disciplinary responsibility.
Financial violations ***	1.1.1.12	Illegal use of benefits in the payment of customs duties and taxes.	Articles 79, 80 of the Code on customs regulation.	Damage compensation.	Disciplinary responsibility.
Financial violations ***	1.1.1.13	Lack of customs control, which resulted in an undervaluation of the customs value of goods, imported into the territory of the Eurasian Economic Union.	The special part of the Code on customs regulation.	Damage compensation.	Disciplinary responsibility.
Financial violations ***	1.1.1.14	Lack of customs control, resulting in an unreliable classification of goods.	The special part of the Code on customs regulation.	Damage compensation.	Disciplinary responsibility.
			Paragraphs 2, 3 of Article 94 of the Budget Code, subparagraph 2) of paragraph 1 of Article 18 of the		

<p>Procedural violations *****</p>	<p>1.1.2.1</p>	<p>Failure to fulfill and (or) incomplete collection by the authorized bodies of tax revenues, non-tax revenues, income from the sale of fixed capital to the budget, and non-provision of full income of the tax, non-tax revenues from the sale of fixed capital to the budget.</p>	<p>Tax Code; subparagraph 8) of paragraph 1 of Article 14 of the Code on customs regulation, the order of the Minister of Finance of the Republic of Kazakhstan dated February 7, 2018 No. 136 "On approval of the list of authorized bodies responsible for collecting revenues to the republican budget , for repayment from the budget and (or) offset of unduly (erroneously) paid amounts to the budget of non-tax revenues, income from the sale of fixed capital, transfers, budget loans repayment amounts, from the sale of state financial assets, loans" (registered in the Register of the state registration of regulatory legal acts No. 16423), resolutions of local executive bodies of the region, city of republican significance, capital, district (city of regional significance) on approval of the list of authorized bodies responsible for</p>	<p>Bringing into line</p>	
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			collecting revenues to the local budget, for repayment from the budget and (or) offset of unduly (erroneously) paid amounts and controlling the receipt of non-tax revenues to the budget, receipts from the sale of fixed capital, transfers, budget loans repayment amounts, from the sale of the state financial assets, the loans.		Disciplinary responsibility.
Procedural violations *****	1.1.2.2	Violation of the norms of sectoral legislation in the field of rehabilitation and bankruptcy, state regulation of production and circulation of certain types of petroleum products and excisable goods.	Laws of the Republic of Kazakhstan: dated March 7, 2014 "On rehabilitation and bankruptcy"; dated July 20, 2011 "On state regulation of production and circulation of certain types of petroleum products"; dated March 1, 2011 "On State Property"; dated November 15, 2010 "On state regulation of production and circulation of biofuels"; dated June 12, 2003 "On state regulation of production and circulation of tobacco products" ;	Bringing into line	Administrative responsibility. Articles 176-183, 281, 282, 283 of t h e Administrative Code.

			dated July 16, 1999 "On state regulation of production and circulation of ethyl alcohol and alcohol products" and other regulatory legal acts.		Disciplinary responsibility.
Procedural violations *****	1.1.2.3	Non-observance of the rules of conduct of settlements and transfers of funds to the National Fund of the Republic of Kazakhstan.	Paragraph 5 of Article 23 of the Budget Code, resolution of the Government of the Republic of Kazakhstan dated April 23, 2015 No. 267 "On approval of the Rules for crediting assets to the National Fund of the Republic of Kazakhstan and use of the National Fund of the Republic of Kazakhstan, as well as the forms and Rules of compiling the annual report on formation and use of the National Fund of the Republic of Kazakhstan".	Bringing into line .	Disciplinary responsibility.
Procedural violations *****	1.1.2.4	Illegal leasing, gratuitous use, trust management of objects of state property.	Section 3 of the Law of the Republic of Kazakhstan dated March 1, 2011 " On State Property ".	Bringing into line .	Disciplinary responsibility.
Procedural violations *****	1.1.2.5	Violation of the procedure for crediting funds to the republican and local budgets, including the late, incomplete crediting of	Article 91 of the Budget Code.	Bringing into line .	Administrative responsibility. Part 1 of Article 234 of the Administrative Code.

		revenues to the republican and local budgets.			Disciplinary responsibility.
Section 2. Violations of the law when using funds					
Chapter 1. Current expenses					
Financial violations ***	2.1.1.1	The use of reserves of the Government of the Republic of Kazakhstan and local executive bodies for the purposes other than those specified by the decisions of the Government of the Republic of Kazakhstan and local executive bodies on allocation of money from the reserve.	Article 20 of the Budget Code, resolution of the Government of the Republic of Kazakhstan dated April 25, 2015 No. 325 "On approval of the Rules of the use of the reserves of the Government of the Republic of Kazakhstan and local executive bodies and recognizing certain decisions of the Government of the Republic of Kazakhstan as invalid".	Reimbursement of the amounts of financial irregularities to the budget.	Disciplinary responsibility.
Financial violations ***	2.1.1.2	Non-refund of money, unused or partially used during the fiscal year, allocated from the reserve of the Government of the Republic of Kazakhstan or the local executive body until December 20 of the current fiscal year.	Paragraph 6 of Article 20 of the Budget Code, resolution of the Government of the Republic of Kazakhstan dated April 25, 2015 No. 325 "On approval of the Rules of the use of the reserves of the Government of the Republic of Kazakhstan and local executive bodies and recognizing certain decisions of the Government of the Republic of Kazakhstan as invalid".	Reimbursement of the amounts of financial irregularities to the budget.	Disciplinary responsibility.

Financial violations ***	2.1.1.3	Financing of expenses of one budget level from other budget levels.	Paragraph 3 of Article 53, paragraph 3 of Article 54, paragraph 3 of Article 55, paragraph 3 of Article 56, paragraph 3 of Article 56-1 of the Budget Code.	Reimbursement of the amounts of financial irregularities to the budget.	Disciplinary responsibility.
Financial violations ***	2.1.1.4	Failure of public institutions, resulting in unreasonable use of budgetary funds, to ensure: 1) the legality and reasonability of providing an invoice for payment; 2) the accuracy of the details, specified in the invoice for payment; 3) timeliness and completeness of fulfillment of obligations to make payments in favor of the recipients of money; 4) the reliability of the confirmation of the delivery of goods, work performed and (or) services, rendered in accordance with the concluded civil transactions; 5) submission of documents to the territorial subdivision of the central authorized body for execution of the budget, referred	Paragraph 6 of Article 97 of the Budget Code; the order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 " On approval of the Rules for budget execution and its cash services" (registered in the Register of the state registration of regulatory legal acts No. 9934).	Damage compensation.	

		to in paragraph 5 of this article, confirming the reasonability of the payment for a registered civil transaction.			Disciplinary responsibility.
Financial violations ***	2.1.1.5	Failure to take appropriate measures by a public institution to repay the amount of receivables of a public institution of previous years by supplying goods (works, services) provided for by the terms of a civil transaction, or by repayment to the income of the corresponding budget.	Paragraph 7 of Article 97 of the Budget Code.	Damage compensation.	Disciplinary responsibility.
			The Labor Code of the Republic of Kazakhstan dated November 23, 2015 (hereinafter - the Labor Code) ; Laws of the Republic of Kazakhstan: dated June 30, 1992 "On social protection of citizens affected by environmental disaster in the Aral Sea region"; dated December 18, 1992 "On social protection of citizens who suffered as a result of nuclear tests at the Semipalatinsk nuclear test site";		

dated June 16, 1997, "On state social disability benefits, for the loss of the breadwinner and on the age in the Republic of Kazakhstan";

dated April 5, 1999 "On the special state allowance in the Republic of Kazakhstan";

dated July 13, 1999 "On state special allowance to persons who worked in underground and open mining works, at work with particularly harmful and particularly hard working conditions, or at work with harmful and hard working conditions";

dated July 17, 2001 "On state targeted social assistance";

dated June 28, 2005, "On state benefits for families with children";

dated June 21, 2013 "On pension provision in the Republic of Kazakhstan";

Decree of the President of the Republic of Kazakhstan dated December 13, 1999 No. 284 " On lump-sum payments to

<p>Financial violations ***</p>	<p>2.1.1.6</p>	<p>Overpayment and unreasonable payment of wages , pensions, benefits and compensations (monetary pay, allowances), bonuses, material assistance and the establishment of allowances for official salaries, travel expenses.</p>	<p>parents, adoptive parents, guardians of the dead and deceased servicemen"; resolution of the Government of the Republic of Kazakhstan: dated January 15, 2000 No. 80 "On approval of the Rules for the lump-sum payments to parents, adoptive parents, guardians of the dead and deceased servicemen"; dated September 22, 2000 No. 1428 “On approval of Rules on service travels within the Republic of Kazakhstan for employees of state institutions, maintained at the expense of the state budget, as well as the deputies of the Parliament of the Republic of Kazakhstan”; Dated January 23, 2003 No. 82 “On approval of the Rules for paying compensation to victims of mass political repressions”; dated January 25, 2008 No. 64 "On approval of the Rules of formation, spending of</p>	<p>Damage compensation.</p>	<p>Disciplinary responsibility.</p>
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expenditures and accounting of Funds, allocated to provide financial and material assistance to students and pupils of public educational institutions from families eligible for state targeted social assistance, as well as from families that do not receive the state targeted social assistance, in which the average income per capita is below the subsistence minimum, and to orphans, children left without parental care, living in families, children from the families requiring emergency assistance as a result of emergency situations, and other categories of students and pupils"; dated December 28, 2015 No. 1103 "On determination of the amount of social benefits for temporary disability"; the order of the Minister of Health and Social Development of the Republic of Kazakhstan dated November 30,

2015 No. 907 " On approval of the Rules for appointment and payment of social benefits for temporary disability (registered in the Register of the state registration of regulatory legal acts No. 12521);

The order of the Minister of Health and Social Development of the Republic of Kazakhstan dated May 29, 2015 No . 429 "On approval of the Rules for encouraging health care workers who provide medical services in the framework of guaranteed free medical care and in the system of compulsory social health insurance" (registered in the Register of the state registration of regulatory legal acts No. 11526);

other legal acts regulating the sphere of remuneration, pensions, benefits a n d compensations (monetary pay, allowances), bonuses, material assistance and the establishment of

			bonuses to official salaries, travel expenses of employees paid at the expense of the budget funds and the National Bank of the Republic of Kazakhstan.		
Financial violations ***	2.1.1.7	Non-compliance with the requirements for recalculation of tariffs (prices, charge rates) on the actually performed volume of consumption of regulated services without the use of temporary decreasing coefficients for the corresponding period of time, resulting in unreasonable use of budget funds.	Order of the Acting Minister of National Economy of the Republic of Kazakhstan dated July 31, 2015 No. 580 "On approval of the Rules for approval of the temporary decreasing coefficients to tariffs (prices, charge rates) for regulated services of the main railway network and railway tracks with railway transport facilities under concession agreements" (registered in the Register of the state registration of regulatory legal acts No. 12022).	Damage compensation.	Disciplinary responsibility.
			The Code of the Republic of Kazakhstan dated September 18, 2009 "On health and health care system"; The Laws of the Republic of Kazakhstan: dated September 21, 1994 "On		

transport in the Republic of Kazakhstan"; dated January 23, 2001 "On employment of the population"; dated July 4, 2003 "On Road Transport"; dated July 9, 2004 "On Electric Power Industry"; dated December 15, 2006, On Culture; dated July 27, 2007 "On Education"; dated December 29, 2008 "On Special Social Services"; Resolutions of the Government of the Republic of Kazakhstan: dated May 17, 2013 No. 499 " On approval of the Model Rules for activities of educational organizations of the respective types, including the Model Rules for educational organizations, implementing additional educational programs for children"; dated December 21, 2007 No. 1256 "On approval of the guaranteed state standard for the network of educational organizations";

dated December 24, 2007 No. 1270 “On approval of the Rules for state certification of educational organizations”; dated January 23, 2008 No. 58 "On approval of the Rules for awarding an educational grant for payment for higher education" ; dated January 30, 2008 No. 77 "On approval of the Standard staff of employees of state educational organizations and the list of teachers' positions and equivalent persons"; dated April 15, 2008 No. 339 “ On approval of limits on the staffing of ministries and other central executive bodies, taking into account the number of their territorial bodies and state institutions subordinate to them”; dated June 11, 2008 No. 573 “ On approval of the Rules for the selection of applicants for the award of the international scholarship “

Bolashak” and determination of the use of the international scholarship “Bolashak”; dated October 30, 2009 No. 1729 " On approval of the Rules for organizing and conducting the purchase of medicines, prophylactic (immunobiological, diagnostic, disinfectant) drugs, medical devices and medical equipment, pharmaceutical services to provide a guaranteed volume of free medical care"; dated December 15, 2009 No. 2136 "On approval of the list of the guaranteed volume of free medical care"; dated November 7, 2009, No. 1781 "On the unified distributor, that, within the framework of the guaranteed volume of free medical care and medical care in the compulsory social insurance system, procures medicines, medical devices, services for the storage and transportation of

medicines,
medical products
and conclusion of
contracts,
long-term
contracts, as well
as the
organization of
the purchase of
medical
equipment";
dated June 17,
2010 No. 608 "
On approval of
the Rules for the
provision, types
and volume of
medical
assistance in
emergency
situations,
introduction of a
state of
emergency";
dated February 24
, 2011 № 175 "
On the
establishment of
state nominal
scholarships";
state
educational order
for training of
specialists with
higher and
postgraduate
education, as well
as technical and
vocational,
post-secondary
education in
educational
institutions,
funded from the
republican budget
(except for
educational
organizations that
train specialists
for the Armed
Forces, other
troops and
military
formations, as

<p>Financial violations ***</p>	<p>2.1.1.8</p>	<p>Violation of sectoral legislation in the use of budget funds, resulting in unreasonable use of funds.</p>	<p>well as special government agencies) for the relevant academic year; The Order of the Acting Minister of Health of the Republic of Kazakhstan dated November 26, 2009 No. 791 " On approval of the Qualification characteristics of positions of health care workers" (registered in the Register of the state registration of regulatory legal acts No. 5945); The Order of the Minister of Health of the Republic of Kazakhstan dated April 7, 2010 No. 238 "On approval of model staff and staff standards of health care organizations" (registered in the Register of the state registration of regulatory legal acts No. 6173); the state educational order for retraining and professional development of personnel in the field of health care for the relevant year, placed by the authorized body in charge of</p>	<p>Damage compensation.</p>	<p>Disciplinary responsibility.</p>
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health care management;

The Order of the Minister of Education and Science of the Republic of Kazakhstan dated January 29, 2016 No. 122 "On approval of the Rules for placement of the state educational order for training of specialists with technical professional, post-secondary, higher and postgraduate education, taking into account the needs of the labor market, to the preparatory departments of higher educational institutions, and for pre-school education and training" (registered in the Register of the state registration of regulatory legal acts No. 13418);

The Order of the Minister of Culture and Sports of the Republic of Kazakhstan dated November 4, 2014 No. 74 "On approval of the Rules for holding sports events" (registered in the Register of the state registration of regulatory

legal acts No. 9930);

The Order of the Minister of Health and Social Development of the Republic of Kazakhstan dated May 13, 2015 No . 344 "On approval of the Rules for citizens of the Republic of Kazakhstan, oralmans, as well as foreigners and stateless persons permanently residing in the territory of the Republic of Kazakhstan, to receive the guaranteed volume of free medical care"

(registered in the Register of the state registration of regulatory legal acts No. 11361);

The Order of the Minister of Health and Social Development of the Republic of Kazakhstan dated June 30, 2015 No . 544 "On approval of the Rules for sending citizens of the Republic of Kazakhstan for treatment abroad at the expense of budget funds" (registered in the Register of the state registration of regulatory legal acts No. 11795);

The Order of the Acting Minister of Health and Social Development of the Republic of Kazakhstan dated July 28, 2015 No. 627 "On approval of the Rules for reimbursement of costs to health organizations at the expense of budget funds" (registered in the Register of the State Registration of regulatory legal acts No. 11976);

The Order of the Minister of Health and Social Development of the Republic of Kazakhstan dated September 30, 2015 No. 766 "On approval of rules for provision of citizens with medicines" (registered in the Register of the state registration of regulatory legal acts No. 12199);

The state educational order for training of specialists with higher and postgraduate education, as well as with technical and vocational education in educational organizations financed from the republican budget

(except for training of specialists in educational organizations of the National Security Committee of the Republic of Kazakhstan), approved for the relevant financial year;

the Order of the Minister of Health and Social Development of the Republic of Kazakhstan dated June 14, 2016 No . 516 "On some issues of promoting employment of the population" (registered in the Register of the state registration of regulatory legal acts No. 13938);

The Order of the Minister of Health and Social Development of the Republic of Kazakhstan dated September 29, 2015 No. 761 " On approval of the Rules for providing inpatient care" (registered in the Register of the state registration of regulatory legal acts No. 12204);

The Order of the Minister of Health and Social Development of the Republic of

		<p>Kazakhstan dated August 17, 2015 No. 669 "On approval of the Rules for provision of hospital-replacing assistance" (registered in the Register of the state registration of regulatory legal acts No. 12106);</p> <p>The Order of the Minister of Health of the Republic of Kazakhstan dated April 28, 2015 No. 284 "On approval of the state standard of the network of health organizations" (registered in the Register of the state registration of regulatory legal acts No. 11231);</p> <p>other regulatory legal acts.</p>		
		<p>Article 69 of the Budget Code, the standards of areas for location of the apparatus and specific premises of state bodies and availability standards for telephone communication, approved in accordance with paragraph 2 of Article 69 of the Budget Code;</p> <p>resolutions of the Government of the Republic of Kazakhstan:</p>		

Financial
violations

2.1.1.9

Non-compliance
with natural
standards,
resulting in
unreasonable use
of funds.

dated January 26,
2002 No. 128 " On approval of
natural standards
for food and
minimum
standards for
equipping the
state health
organizations of
the republic with
soft equipment";
dated November
28, 2014. No.
1255 "On
approval of the
natural standards
of nutrition and
material support
of suspects,
defendants,
convicts and
children who are
in children's
homes of the
institutions of the
penitentiary
system and
samples of
uniforms of
convicted persons
, as well as the
Rules for
ensuring free
travel, food or
money for travel
of the persons
released from
serving a
sentence in the
form of arrest or
imprisonment, to
the place of
residence or work
";
dated August 11,
2009 No. 1210 " On approval of
the norms for the
expenditure of
fuels and
lubricants for
state bodies of the
Republic of

Damage
compensation.

			Kazakhstan and expenses for the maintenance of motor vehicles"; other regulatory legal acts.		Disciplinary responsibility.
Financial violations ***	2.1.1.10	Illegal actions of officials of a state institution and a state enterprise on the basis of the right of operational management (state enterprise) to accept monetary obligations at the expense of the state budget.	Article 96 of the Budget Code, the order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 " On approval of the Rules for budget execution and its cash services" (registered in the Register of the state registration of regulatory legal acts No. 9934).	Reimbursement of the amounts of financial irregularities to the budget.	Administrative responsibility. Article 267 of the Administrative Code.
Procedural violations *****	2.1.2.1	Failure to comply with the requirements for the use of budget balances left unused according to the results of budget execution for the reporting fiscal year, as of January 1 of the next fiscal year.	Article 104 of the Budget Code.	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	2.1.2.2	Failure of the state institution to ensure the order of execution of the budget and its cash services.	Article 97 of the Budget Code; the order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 " On approval of the Rules for budget execution and its cash services" (registered in the	Bringing in line.	

			Register of the state registration of regulatory legal acts No. 9934).		Disciplinary responsibility.
Procedural violations *****	2.1.2.3	Making changes and additions to the strategic plan of the state body related to the changes in the amount of funding without consideration of the relevant budgetary commission and in cases not provided for by the budget legislation.	Paragraph 5 of Article 62 of the Budget Code.	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	2.1.2.4	Failure to comply with the requirements of state audit and financial control bodies, given by them within their competence, and mandatory for execution by state audit objects.	Article 21 of the Law of the Republic of Kazakhstan dated November 12, 2015 "On state audit and financial control".	Execution of legal requirements.	Administrative responsibility. Article 462 of the Administrative Code.
Procedural violations *****	2.1.2.5	Violation of the procedure of the use of reserves of the Government of the Republic of Kazakhstan and local executive bodies that did not result in unjustified use of funds.	Articles 19, 20 of the Budget Code.	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	2.1.2.6	Failure to meet the deadlines for the local executive body to submit the draft budget for the upcoming fiscal year to the appropriate maslikhat.	Paragraph 1 of Article 75 of the Budget Code.	Bringing in line.	Disciplinary responsibility.

<p>Procedural violations *****</p>	<p>2.1.2.7</p>	<p>Registration of civil transactions after December 20 of the current fiscal year, except for the cases of allocation of budget funds from the reserve of the Government of the Republic of Kazakhstan or a local executive body, as well as the registration of contracts the period of validity of which is longer than the current fiscal year, and additional agreements to the civil transactions previously registered in the territorial unit of the central authorized body for the budget execution.</p>	<p>Paragraph 8 of Article 96 of the Budget Code.</p>	<p>Bringing in line.</p>	<p>Disciplinary responsibility.</p>
<p>Procedural violations *****</p>	<p>2.1.2.8</p>	<p>Violation of the term of use of converted foreign currency by government institutions.</p>	<p>Paragraph 2 of Article 99 of the Budget Code.</p>	<p>Bringing in line.</p>	<p>Disciplinary responsibility.</p>
<p>Procedural violations *****</p>	<p>2.1.2.9</p>	<p>Implementation of budget adjustments in cases not provided for by the Budget Code.</p>	<p>Paragraph 2 of Article 111 of the Budget Code.</p>	<p>Bringing in line.</p>	<p>Disciplinary responsibility.</p>
<p>Procedural violations</p>	<p>2.1.2.10</p>	<p>Violations of the procedure for compiling and reporting on the</p>	<p>The Order of the Minister of Finance of the Republic of Kazakhstan dated November 24, 2014 No. 511 " On approval of the Rules for drafting and</p>	<p>Bringing in line.</p>	

*****		execution of the state budget.	submitting a budget request" (registered in the Register of the state registration of regulatory legal acts No. 10007).		Disciplinary responsibility.
Procedural violations *****	2.1.2.11	Violation of the procedure for provision of the state property in property lease (rent).	The Order of the Minister of National Economy of the Republic of Kazakhstan dated March 17, 2015 No. 212 "On Approval of the Rules for transferring the state property to the property lease (rent)" (registered in the Register of the state registration of regulatory legal acts No. 10467).	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	2.1.2.12	Implementation of the budget adjustments in the cases not provided for by the Budget Code.	Article 106 of the Budget Code.	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	2.1.2.13	Non-compliance with the requirements of the development and format of the state program, the program for development of territories, the strategic (operational) plan of a state body, and the format of budget programs, the administrator of budget programs that does not develop a strategic plan.	Decree of the Government of the Republic of Kazakhstan dated November 29, 2017 No. 790 "On approval of the state planning System in the Republic of Kazakhstan".	Bringing in line.	Disciplinary responsibility.

<p>Procedural violations *****</p>	<p>2.1.2.14</p>	<p>Non-compliance with the requirements for development of the draft decision of the maslikhat on the regional budget, on the budgets of the city of republican significance, the capital, on the district (town of regional significance) budget, on the budgets of towns of district significance, villages, settlements, rural districts.</p>	<p>Articles 72, 73, 73-1 of the Budget Code.</p>	<p>Bringing in line.</p>	<p>Disciplinary responsibility.</p>
<p>Procedural violations *****</p>	<p>2.1.2.15</p>	<p>Underpayment of wages (monetary pay, allowances, bonuses, vacation bonuses).</p>	<p>Labor Code; resolutions of the Government of the Republic of Kazakhstan: dated August 29, 2001 No. 1127 " On approval of the Rules for awarding, providing material assistance and establishing allowances for official salaries of employees of the bodies of the Republic of Kazakhstan at the expense of the state budget"; dated December 31, 2015 No. 1193 "On the wage system of civil servants, employees of organizations maintained at the expense of the state budget,</p>	<p>Bringing in line.</p>	

			employees of state-owned enterprises"; The Order of the Minister of Health and Social Development of the Republic of Kazakhstan dated November 30, 2015 No. 908 " On approval of the Uniform Rules for calculating average wages" (registered in the Register of the state registration of regulatory legal acts No. 12533); other regulatory legal acts.		Disciplinary responsibility.
Procedural violations *****	2.1.2.16	Late reserve of regional (district) communal property for regional (district) communal legal entities.	Subparagraph 11) of Article 17 and subparagraph 13) of Article 18 of the Law of the Republic of Kazakhstan dated March 1, 2011 " On state property ".	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	2.1.2.17	Failure to achieve performance indicators stipulated by the strategic plans, territorial development programs.	Resolution of the Government of the Republic of Kazakhstan dated November 29, 2017 No. 790 " On approval of the state planning System in the Republic of Kazakhstan".	Bringing in line.	Disciplinary responsibility.
		Expenditures, out of accordance with the Structure	The Order of the Minister of Finance of the Republic of Kazakhstan dated September 18, 2014 No. 403 " Certain issues of		

<p>Procedural violations *****</p>	<p>2.1.2.18</p>	<p>of the specifics of economic classification of budget expenditures.</p>	<p>the Unified Budget Classification of the Republic of Kazakhstan" (registered in the Register of the state registration of regulatory legal acts No. 9756).</p>	<p>Bringing in line.</p>	<p>Disciplinary responsibility.</p>
<p>Procedural violations *****</p>	<p>2.1.2.19</p>	<p>Failure of the administrator of the budget program to provide the complete and accurate information and calculations contained in the budget request.</p>	<p>Paragraphs 12, 12-1 of Article 67 of the Budget Code, the order of the Minister of Finance of the Republic of Kazakhstan dated November 24, 2014 No. 511 "On approval of the Rules for drawing up and submitting a budget request" (registered in the Register of the state registration of regulatory legal acts No. 10007).</p>	<p>Bringing in line, including the reduction of unduly planned allocations for the current fiscal year .</p>	<p>Disciplinary responsibility.</p>
<p>Chapter 2. On provision of transfers and budget subsidies</p>					
<p>Financial violations ***</p>	<p>2.2.1.1</p>	<p>Failure to repay the budget funds to the higher budget at the beginning of the year, the amounts of target transfers , unused (underutilized) in the past fiscal year, allocated from the higher budget, except for the amounts allowed to use (utilize) by the decision of the Government of the Republic of Kazakhstan or the</p>	<p>Paragraphs 5, 7, 8 of Article 44 of the Budget Code.</p>	<p>Reimbursement of the amounts of financial irregularities to the budget.</p>	

		local executive body of the region in the current fiscal year			Disciplinary responsibility.
			<p>Resolutions of the Government of the Republic of Kazakhstan: dated December 31, 2010 No. 1511 "On approval of the Rules for subsidizing air routes"; dated May 2, 2017 No. 238 "On approval of the Rules for conduct of a competition to determine the universal service operators, including the calculation of the amount of subsidies and the procedure for the authorized body to impose a duty to render universal services on the telecom operators, requirements for telecom operators to provide universal telecom services, a list of universal services of communication and invalidation of certain decisions of the Government of the Republic of Kazakhstan"; The Order of the Minister of Culture and Sports of the</p>		

<p>Financial violations ***</p>	<p>2.2.1.2</p>	<p>Violation of the procedure for subsidizing, resulting in unreasonable use of funds.</p>	<p>Republic of Kazakhstan dated November 16, 2015 No. 354 " On approval of the Rules for payment of subsidies to state theaters, concert organizations, cultural and leisure organizations, museums and circuses" (registered in the Register of the state registration of regulatory legal acts No. 12608); The Order of the acting Minister for Investment and Development of the Republic of Kazakhstan dated February 24, 2015 No. 154 " On approval of the Rules of subsidizing the carriers' losses at the expense of budget funds, related to the implementation of socially significant passenger transportations" (registered in the Register of the state registration of regulatory legal acts No. 11763); The Order of the acting Minister for Investment and Development of the Republic of Kazakhstan dated February 24,</p>	<p>Damage compensation.</p>	<p>Disciplinary responsibility.</p>
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2015 No. 166 “
On approval of
the Rules of the
long-term
subsidizing the
carrier’s costs,
related to the
conduct of
socially important
passenger
transportations” (,
registered in the
Register of
regulatory legal
acts No. 11540);
The Order of the
Minister of
National
Economy of the
Republic of
Kazakhstan dated
February 28,
2015 No. 161 ”
On approval of
the Rules for
subsidizing the
cost of drinking
water supply
services from
particularly
important group
and local water
supply systems
that are
non-alternative
sources of
drinking water
supply” (,
registered in the
Register of the
state registration
of regulatory
legal acts No.
11299);
The Order of the
Minister of
Agriculture of the
Republic of
Kazakhstan dated
December 12,
2014 No. 4-2 /
664 "On approval
of the Rules for
subsidizing the

			<p>development of seed production" (registered in the register of the state registration of regulatory legal acts No. 10190);</p> <p>The Order of the acting Minister for Investment and Development of the Republic of Kazakhstan dated February 24, 2015 No. 167 “ On approval of the method for determining the volumes of long-term subsidies for carriers’ costs, making socially important passenger transportations” (registered in the Register of the state registration of regulatory legal acts No. 11541);</p> <p>other sectoral regulatory legal acts.</p>		
Financial violations ***	2.2.1.3	Untargeted use of amounts of target transfers and budget loans.	Paragraph 4 of Article 44 of the Budget Code.	Damage compensation.	Disciplinary responsibility.
Procedural violations *****	2.2.2.1	Allocation of targeted developmental transfers to lower-level budgets, if the direct results of local budget investments, identified in the budget programs for targeted developmental	Paragraph 6 of Article 46 of the Budget Code.	Bringing in line.	

		transfers allocated in the previous fiscal year, are not achieved.			Disciplinary responsibility.
Procedural violations *****	2.2.2.2	Violation of the procedure for implementation of transfers to lower budgets.	The Order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 " On approval of the Rules for budget execution and its cash services" (registered in the Register of the state registration of regulatory legal acts No. 9934);	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	2.2.2.4	Non-observance of budget legislation requirements in determining the volume of transfers of a general nature.	Paragraph 8 of Article 45 of the Budget Code, paragraph 2 of the Methodology for calculating transfers of a general nature, approved by the order of the Minister of National Economy of the Republic of Kazakhstan dated December 11, 2014 No. 139 (registered in the Register of the state registration of regulatory legal acts No. 10068).	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	2.2.2.5	Non-compliance with the procedure and frequency of transfers of general nature.	Paragraph 11 of article 45 of the Budget Code.	Elimination of violations revealed.	Disciplinary responsibility.

<p>Procedural violations *****</p>	<p>2.2.2.6</p>	<p>Failure to submit and late submission of a report on the results, achieved through the use of the received targeted transfers.</p>	<p>Subparagraph 3) of paragraph 1 of Article 48 of the Budget Code.</p>	<p>Bringing in line through submission of a report on the results achieved, through the use of the targeted transfers within a month after their revelation.</p>	<p>Disciplinary responsibility.</p>
<p>Procedural violations *****</p>	<p>2.2.2.7</p>	<p>Late repayment of amounts of targeted transfers, used for other purposes and budget loans in accordance with the act of the state audit and financial control body, subject to mandatory return to the higher budget, which allocated these transfers and loans.</p>	<p>Paragraph 4 of Article 44 of the Budget Code.</p>	<p>Bringing in line.</p>	<p>Disciplinary responsibility.</p>
		<p>Late return: of amounts of target developmental transfers, unused (underutilized) during the fiscal year, allocated in the past fiscal year, allowed to be used (underutilized) by the decision of the Government of the Republic of Kazakhstan, the local executive body of the region or district (city of regional significance), to a higher budget that allocated them, until the end of the current fiscal year;</p>			

<p>Procedural violations *****</p>	<p>2.2.2.8</p>	<p>the amounts of targeted transfers, unused (Paragraph 7 of Article 44 of the Budget Code. unused) in the past fiscal year, allocated from the republican, regional or district (city of regional significance) budget, for which the Government of the Republic of Kazakhstan, the local executive body of the region or district (city of regional significance) did not decide on further use (underutilizing) in the current fiscal year, to the higher budget, which allocated them, until March 1 of the current fiscal year at the expense of budget balances at the beginning of the year.</p>	<p>Paragraph 7 of Article 44 of the Budget Code.</p>	<p>Bringing in line.</p>	<p>Disciplinary responsibility.</p>
<p>Procedural violations *****</p>	<p>2.2.2.9</p>	<p>Violation of the condition on co-financing of budget investments from the lower local budget when allocating targeted developmental transfers from a higher budget.</p>	<p>Paragraph 5-1 of Article 46 of the Budget Code.</p>	<p>Bringing in line.</p>	<p>Disciplinary responsibility.</p>
<p>Procedural violations *****</p>	<p>2.2.2.10</p>	<p>Violation when increasing the estimated cost of local budget investments, implemented through targeted</p>	<p>Paragraph 7 of article 46 of the Budget Code.</p>	<p>Bringing in line.</p>	

		developmental transfers from a higher budget.			Disciplinary responsibility.
Procedural violations *****	2.2.2.11	Non-observance of the order and norms of the periodicity of transfers of general nature.	Article 45 of the Budget Code.	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	2.2.2.12	Late submission to the Accounts Committee to monitor the execution of the republican budget (hereinafter - the Accounts Committee) of the reports on the direct and final results, achieved through the use of allocated targeted transfers, in accordance with the budget programs (sub-programs).	Paragraph 17 of article 46 of the Budget Code.	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	2.2.2.13	Violation, when administrators of budget programs make changes to financing plans.	Paragraph 9 of Article 85 of the Budget Code.	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	2.2.2.14	Violation in redistribution of funds by administrators of the republican (regional) budget programs within a single budget program (subprogram).	Paragraph 9-1 of Article 85 of the Budget Code.	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	2.2.2.15	Violation in redistribution of funds by administrators of budget programs without changing the annual volume of	Paragraph 9-3 of Article 85 of the Budget Code.	Bringing in line.	

		expenditures on the budget program.			Disciplinary responsibility.
Procedural violations *****	2.2.2.16	Late submission of the consolidated plan for receipts and financing for payments, plans for financing the obligations and payments of administrators of budget programs individual financing plans for obligations and payments of state institutions, as well as amendments to the above-mentioned documents with the reasons of such changes to the Accounts Committee for the ongoing assessment of the execution of the republican and local budgets and formation of a unified database on state audit and financial control by central and local authorized bodies for execution of the budget.	Paragraph 11 of article 85 of the Budget Code.	Bringing in line.	Disciplinary responsibility.
Chapter 3. Budget loans					
Financial violations ***	2.3.1.1.	Provision of budget loans for participation in the authorized capital of legal entities, covering losses of economic activities of borrowers,	Paragraph 3 of Article 171 of the Budget Code.	Reimbursement of amounts of financial irregularities to the budget.	

		payment of services to agents (agents).			Disciplinary responsibility.
Financial violations ***	2.3.1.2	Failure to comply with the terms of provision of budget loans, resulting in unreasonable use of funds.	Paragraph 4 of Article 171, Article 180, 181 of the Budget Code.	Damage compensation.	Disciplinary responsibility.
Financial violations ***	2.3.1.3	Failure to repay a budget loan.	Subparagraphs 1), 3) of Article 172, paragraph 2 of Article 183, Articles 191, 192 of the Budget Code; The Order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 " On approval of the Rules for budget execution and its cash services", (registered in the Register of the state registration of regulatory legal acts No. 9934).	Damage compensation.	Disciplinary responsibility.
Financial violations ***	2.3.1.4	The use of budget loan funds by the borrower and the final borrower for the purposes not provided for in the budget program and loan agreement and budget legislation of the Republic of Kazakhstan.	Paragraph 4 of Article 44, Article 190 of the Budget Code, the Order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 " On approval of the Rules for budget execution and cash service", (registered in the Register of the state registration	Reimbursement of the amounts of financial irregularities to the budget.	Administrative responsibility. Part 2 of Article 233 of the Administrative Code.

			of regulatory legal acts No. 9934)		Disciplinary responsibility.
Financial violations ***	2.3.1.5	Failure to comply with the procedure for restructuring the budget loan, resulting in unreasonable use of funds.	Article 193 of the Budget Code.	Damage compensation.	Disciplinary responsibility.
Financial violations ***	2.3.1.6	Non-crediting of revenues from payment of budget loans to the relevant budget.	Paragraphs 1, 3, 4, 5 of Article 49 and Article 50 - 52-1 of the Budget Code.	Damage compensation.	Disciplinary responsibility.
Procedural violations *****	2.3.2.1	Failure to comply with the terms of provision of the budget loans, which did not result in unjustified use of funds.	Paragraph 4 of Article 171, Article 180, 181 of the Budget Code, the Order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 “On approval of the Rules for budget execution and its cash services” (registered in the Register of the state registration of regulatory legal acts No. 9934).	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	2.3.2.2	Untimely repayment of the budget loan, not	Subparagraphs 1), 4) of Article 172, paragraph 2 of Article 183, Article 191, 192 of the Budget Code, the Order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 "On approval of	Bringing in line.	

		entailing unreasonable use of funds.	the Rules for budget execution and its cash services" (registered in the Register of the state registration of regulatory legal acts No. 9934).		Disciplinary responsibility.
Procedural violations *****	2.3.2.3	Violation of procedures for provision of budget loans, including the documents, required for their provision.	Article 188 of the Budget Code, the order of the Minister of Finance of the Republic of Kazakhstan dated January 26, 2009 No. 30 "On approval of the Rules for registration, accounting and monitoring of budget loans" (registered in the Register of the state registration of regulatory legal acts No. 5549), the order of the Minister of Finance of the Republic of Kazakhstan dated December 4 2014 No. 540 "On approval of the Rules for budget execution and its cash services" (registered in the Register of the state registration of regulatory legal acts No. 9934).	Bringing in line.	Administrative responsibility Article 236 of the Administrative Code. Disciplinary responsibility.
		Violation of the procedure for the recovery of the amount of debt	The Order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 "		

<p>Procedural violations *****</p>	<p>2.3.2.4</p>	<p>on a budget loan from the local executive body and / or the amount of a budget loan that was not used for the intended purpose.</p>	<p>On approval of the Rules for budget execution and its cash services" (registered in the Register of the state registration of regulatory legal acts No. 9934).</p>	<p>Bringing in line.</p>	<p>Disciplinary responsibility.</p>
<p>Procedural violations *****</p>	<p>2.3.2.5</p>	<p>Violation of the procedure for the sale and (or) conversion of property, recovered to repay debts on a budget loan, to the state ownership, as well as termination of creditor's claims to repay a budget loan.</p>	<p>The Order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 " On approval of the Rules for budget execution and its cash services" (registered in the Register of the state registration of regulatory legal acts No. 9934).</p>	<p>Bringing in line.</p>	<p>Disciplinary responsibility.</p>
<p>Procedural violations *****</p>	<p>2.3.2.6</p>	<p>Non-admission, adoption of untimely measures by the customer to recover penalties in cases of non-repayment or untimely repayment of the budget loan.</p>	<p>Subparagraphs 1), 3) of Article 172, paragraph 2 of Article 183, Article 191, 192 of the Budget Code, the order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 " On approval of the Rules for budget execution and its cash services" (registered in the Register of the state registration of regulatory legal acts No. 9934).</p>	<p>Bringing in line.</p>	<p>Disciplinary responsibility.</p>

Chapter 4. Capital expenditures

<p>Financial violations ***</p>	<p>2.4.1.1</p>	<p>Failure to return the funds provided by the design and estimate documentation from temporary buildings and structures.</p>	<p>Paragraph 1 of Article 60 of the Law of the Republic of Kazakhstan dated July 16, 2001 " On architectural, urban planning and construction activities in the Republic of Kazakhstan".</p>	<p>Reimbursement of the amounts of financial irregularities to the budget.</p>	<p>Disciplinary responsibility.</p>
<p>Financial violations ***</p>	<p>2.4.1.2</p>	<p>Overestimation of the scope of work (non-compliance with standards, price lists) by the designer of design and estimate documentation in order to increase the cost of work.</p>	<p>Article 667 of the Civil Code of the Republic of Kazakhstan (Special Part) dated July 1, 1999 (hereinafter - the Civil Code (Special Part), Article 60 of the Law of the Republic of Kazakhstan dated July 16, 2001 " On architectural, urban planning and construction activities in the Republic of Kazakhstan".</p>	<p>Damage compensation.</p>	<p>Disciplinary responsibility.</p>
<p>Financial violations ***</p>	<p>2.4.1.3</p>	<p>Non-compliance during the construction process and admission of non-compliance of the completed (carried out) construction and installation works with the requirements of the approved design and estimate documentation.</p>	<p>Paragraph 1 of Article 654 of the Civil Code (Special Part), paragraph 1 of Article 60 of the Law of the Republic of Kazakhstan dated July 16, 2001 " On architectural, urban planning and construction activities in the Republic of Kazakhstan";</p>	<p>Damage compensation.</p>	<p>Disciplinary responsibility.</p>
		<p>Development by the contractor (designer) of poor-quality</p>			

Financial violations ***	2.4.1.4	design and estimate documentation, as well as poor-quality survey work, resulting in an increase in the cost of design and estimate documentation during the implementation of the project.	Paragraph 1 of Article 672 of the Civil Code (Special Part).	Claim work in respect of the designer for the free adjustment of design and estimate documentation and the performance of the necessary additional survey work.	Disciplinary responsibility.
Procedural violations *****	2.4.2.1	Non-compliance of the types of repair works with the list of works performed during the current repairs related to the overhaul.	Paragraph 1 of Article 60 of the Law of the Republic of Kazakhstan dated July 16, 2001 " On architectural, urban planning and construction activities in the Republic of Kazakhstan".	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	2.4.2.2	Performance of construction, repair and restoration work during the construction and reconstruction of facilities without the approved project documentation that has not passed the state expertise, and violation of the rules for execution of executive technical documentation, provided for by regulatory documents during construction and repair works for the construction and reconstruction of	Paragraph 2 of Article 157 of the Budget Code, Article 60 of the Law of the Republic of Kazakhstan dated July 16, 2001 " On architectural, urban planning and construction activities in the Republic of Kazakhstan".	Bringing in line.	Administrative responsibility. Articles 314, 315 of the Administrative Code.

		facilities, manufacture of building materials , products and structures.			Disciplinary responsibility.
Procedural violations *****	2.4.2.3	Violation of the procedure, established by the law for acceptance and commissioning of completed construction objects, as well as their maintenance during operation, including: the use of non-commissioned construction objects, entailing costs from the budget; acceptance by the state acceptance committee of the construction objects when it is not fully completed.	Articles 17, 73 of the Law of the Republic of Kazakhstan dated July 16, 2001 " On architectural, urban planning and construction activities in the Republic of Kazakhstan".	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	2.4.2.4	Construction (construction and installation works) without a permit to carry out construction and installation works , without notifying the authorities exercising the state architectural and construction control about the start of construction and installation works .	Subparagraph 5) of paragraph 1 of Article 17, paragraphs 2, 12 of Article 68 of the Law of the Republic of Kazakhstan dated July 16, 2001 " On architectural, urban planning and construction activities in the Republic of Kazakhstan".	Bringing in line.	Administrative responsibility. Articles 463 of the Administrative Code. Disciplinary responsibility.
		Construction without accompaniment	Subparagraph 6) of paragraph 1 of Article 17, Article 34, 34-1 of the Law of the		

Procedural violations *****	2.4.2.5	of architectural construction control and supervision, technical and architectural supervision.	Republic of Kazakhstan dated July 16, 2001 " On architectural, urban planning and construction activities in the Republic of Kazakhstan".	Bringing in line.	Administrative responsibility. Article 321 of the Administrative Code.
Procedural violations *****	2.4.2.6	Deviation from the legally established selection and provision (permission to use), as well as withdrawal of land plots for urban purposes related to the provision of state needs.	Article 658 of the Civil Code (Special Part), subparagraph 3) of paragraph 1 of Article 17, Article 68 of the Law of the Republic of Kazakhstan dated July 16, 2001 " On architectural, urban planning and construction activities in the Republic of Kazakhstan".	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	2.4.2.7	Construction in the absence of the ownership right to the land and without state registration of rights to real estate in the construction process.	Subparagraph 9) of paragraph 1 of Article 43 of the Land Code of the Republic of Kazakhstan dated June 20, 2003, article 4 of the Law of the Republic of Kazakhstan dated July 26, 2007 " On state registration of rights to real estate".	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	2.4.2.8	Transfer to subcontracting in aggregate more than two thirds of the value of all contract work, specified by the contract, not related to the	Paragraph 11 of Article 66 of the Law of the Republic of Kazakhstan dated July 16, 2001 " On architectural, urban planning and construction	Bringing in line.	

		state procurement .	activities in the Republic of Kazakhstan".		Disciplinary responsibility.
Procedural violations *****	2.4.2.9	Late approval and submission of a feasibility study and design estimate documentation for approval.	Paragraph 4 of the Rules for approval of projects (feasibility studies and design and estimate documentation), intended for construction of facilities at the expense of budget funds and other forms of public investment , approved by the Order of the Minister of National Economy of the Republic of Kazakhstan dated April 2, 2015 No. 304 (registered in the Register of the state registration of regulatory legal acts No. 10632).	Bringing in line in case of non-completion of the fulfillment of the contract.	Disciplinary responsibility.
Procedural violations *****	2.4.2.10	Approval of feasibility studies and (or) design estimates documentation without specifying the main technical and economic indicators to be approved, including calculated (for feasibility studies) or estimated (for design estimates documentation)	Paragraph 9 of the Rules for approval of projects (feasibility studies and design and estimate documentation), intended for construction of facilities at the expense of budget funds and other forms of public investment , approved by the Order of the Minister of National Economy of the Republic of Kazakhstan dated	Bringing in line.	

		construction costs	April 2, 2015 No. 304 (registered in the Register of the state registration of regulatory legal acts No. 10632).		Disciplinary responsibility.
Procedural violations *****	2.4.2.11	Construction and installation works on the Feasibility Study, according to which the design estimates documentation have not been developed and approved for three years after its approval.	Paragraph 12 of the Rules for approval of projects (feasibility studies and design and estimate documentation), intended for construction of facilities at the expense of budget funds and other forms of public investment, approved by the Order of the Minister of National Economy of the Republic of Kazakhstan dated April 2, 2015 No. 304 (registered in the Register of the state registration of regulatory legal acts No. 10632).	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	2.4.2.12	Construction and installation works on outdated design and estimate documentation.	Paragraph 13 of the Rules for approval of projects (feasibility studies and design and estimate documentation), intended for construction of facilities at the expense of budget funds and other forms of public investment, approved by the Order of the Minister of	Bringing in line.	

			National Economy of the Republic of Kazakhstan dated April 2, 2015 No. 304 (registered in the Register of the state registration of regulatory legal acts No. 10632).		Disciplinary responsibility.
Chapter 5. Related grants, state and state guaranteed loans, loans, attracted on the surety of the state					
Financial violations ***	2.5.1.1	The use of received related grants by state organizations-recipients of related grants for the purposes not covered by the related grant agreement.	Paragraph 1 of Article 169 of the Budget Code.	Damage compensation.	Disciplinary responsibility.
Financial violations ***	2.5.1.2	The use of funds of loans and loan, guaranteed by the state, attracted on the surety of the state for the purposes not provided for by the terms of the loan and not provided for by the surety agreement, as well as for crediting of state bodies.	Articles 224, 235 of the Budget Code.	Damage compensation.	Administrative responsibility. Part 3 of Article 233 of the Administrative Code. Disciplinary responsibility.
Procedural violations *****	2.5.2.1	Violation of the procedure for borrowing by the Government of the Republic of Kazakhstan.	The Order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 " On approval of the Rules for budget execution and its cash services" (registered in the Register of the state registration	Bringing in line.	

			of regulatory legal acts No. 9934).		Disciplinary responsibility.
Procedural violations *****	2.5.2.2	Failure to comply with the terms of the competitions for procurement of goods, works and services at the expense of the funds of loans.	The Order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 " On approval of the Rules for budget execution and its cash services" (registered in the Register of the state registration of regulatory legal acts No. 9934).	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	2.5.2.3	Violation of the procedure for obtaining and using the state guaranteed loans.	The Order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 " On approval of the Rules for budget execution and its cash services" (registered in the Register of the state registration of regulatory legal acts No. 9934).	Bringing in line.	Disciplinary responsibility.
			The Order of the Minister of National Economy of the Republic of Kazakhstan dated December 5, 2014 No. 129 " On approval of the Rules for developing or adjusting, conducting the necessary		

<p>Procedural violations *****</p>	<p>2.5.2.4</p>	<p>Violation of the procedure for selecting investment projects for financing at the expense of non-state loans under the state guarantees of the Republic of Kazakhstan.</p>	<p>examinations of the investment proposal of a public investment project, as well as planning, reviewing, selecting, monitoring and evaluating the execution of budget investments and determining the feasibility of budget crediting" (registered in the Register of the state registration of regulatory legal acts No. 9938), the Order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 " On approval of the Rules for budget execution and its cash services" (registered in the Register of the state registration of regulatory legal acts No. 9934).</p>	<p>Bringing in line.</p>	<p>Disciplinary responsibility.</p>
<p>Procedural violations *****</p>	<p>2.5.2.5</p>	<p>Violation of the order of formation, consideration and approval of the list of investment projects for financing at the expense of non-state loans under the state</p>	<p>The Order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 " On approval of the Rules for budget execution and its cash services" (registered in the Register of the state registration</p>	<p>Bringing in line.</p>	

		guarantees of the Republic of Kazakhstan.	of regulatory legal acts No. 9934).		Disciplinary responsibility.
<p>Procedural violations *****</p>	<p>2.5.2.6</p>	<p>Violation of procedures for the provision of state guarantees for non-state loans.</p>	<p>Articles 215, 216 of the Budget Code, the order of the Minister of National Economy of the Republic of Kazakhstan dated December 5, 2014 No. 129 " On approval of the Rules for developing or adjusting, conducting the necessary examinations of the investment proposal of a public investment project, as well as planning, reviewing, selecting, monitoring and evaluating the execution of budget investments and determining the feasibility of budget crediting" (registered in the Register of the state registration of regulatory legal acts No. 9938), the Order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 " On approval of the Rules for budget execution and its cash services" (registered in the</p>	<p>Bringing in line.</p>	

			Register of the state registration of regulatory legal acts No. 9934).		Disciplinary responsibility.
Procedural violations *****	2.5.2.7	Violation of the procedure for borrowing by local executive bodies of the Republic of Kazakhstan.	The Order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 " On approval of the Rules for budget execution and its cash services" (registered in the Register of the state registration of regulatory legal acts No. 9934).	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	2.5.2.8	Violation of the procedure for monitoring the financial condition of the borrower who has received a state-guaranteed loan, a loan on the surety of the state.	The Order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 " On approval of the Rules for budget execution and its cash services" (registered in the Register of the state registration of regulatory legal acts No. 9934).	Bringing in line.	Disciplinary responsibility.
		Violation of the procedure for repayment, servicing, planning of payments for repayment and servicing of government loans , loans of local executive bodies and non-state	The Order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 "		

<p>Procedural violations *****</p>	<p>2.5.2.9</p>	<p>loans, secured by the state guarantees, the state suretyships, purchases of the state securities, issued by the central authorized body for the budget execution in the organized securities market, and payments on hedging transactions on the government loans.</p>	<p>On approval of the Rules for budget execution and its cash services" (registered in the Register of the state registration of regulatory legal acts No. 9934).</p>	<p>Bringing in line.</p>	<p>Disciplinary responsibility.</p>
<p>Procedural violations *****</p>	<p>2.5.2.10</p>	<p>Violation of the procedure for making payments for the repayment and servicing of government loans , loans of local executive bodies and non-state loans, secured by the state guarantees, the state suretyships, as well as for hedging transactions of government loans .</p>	<p>The Order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 " On approval of the Rules for budget execution and its cash services" (registered in the Register of the state registration of regulatory legal acts No. 9934).</p>	<p>Bringing in line.</p>	<p>Disciplinary responsibility.</p>
<p>Procedural violations *****</p>	<p>2.5.2.11</p>	<p>Violation of the procedure for conducting financial transactions at the expense of government foreign loans, related grants and co-financing.</p>	<p>The Order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 " On approval of the Rules for budget execution and its cash services" (registered in the Register of the state registration of regulatory legal acts No. 9934).</p>	<p>Bringing in line.</p>	<p>Disciplinary responsibility.</p>

<p>Procedural violations *****</p>	<p>2.5.2.12</p>	<p>Violation of the procedure for obtaining and using the loans on the surety of the state, as well as the return of funds from the republican budget , allocated for fulfillment of obligations under the state suretyship.</p>	<p>The Order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 " On approval of the Rules for budget execution and its cash services" (registered in the Register of the state registration of regulatory legal acts No. 9934).</p>	<p>Bringing in line.</p>	<p>Disciplinary responsibility.</p>
<p>Chapter 6. Budget investments and concession projects</p>					
<p>Financial violations ***</p>	<p>2.6.1.1</p>	<p>Implementation of budget investment projects without making adjustments to its feasibility study with the following necessary examinations in accordance with the legislation of the Republic of Kazakhstan in the event of changes in the established technical and economic parameters of a budget investment project, which entail changes in technical solutions and additional costs that resulted in unreasonable use of funds.</p>	<p>Paragraph 1 of Article 157 of the Budget Code.</p>	<p>Damage compensation.</p>	<p>Disciplinary responsibility.</p>
		<p>The increase in the estimated cost of budget investment</p>			

<p>Financial violations ***</p>	<p>2.6.1.2</p>	<p>projects in connection with the adjustment of design and estimate documentation or inclusion of additional components in it that entail additional budget expenditures not provided for in the approved feasibility study or model project of a budget investment project, without consideration and proposal of the budget commission.</p>	<p>Paragraph 5 of Article 157 of the Budget Code.</p>	<p>Damage compensation.</p>	<p>Disciplinary responsibility.</p>
<p>Procedural violations *****</p>	<p>2.6.2.1</p>	<p>Submission of unjustified investment and concession proposals by administrators of budget programs to the authorized body for state planning.</p>	<p>Paragraph 5 of Article 153 of the Budget Code.</p>	<p>Bringing in line.</p>	<p>Disciplinary responsibility.</p>
<p>Procedural violations *****</p>	<p>2.6.2.2</p>	<p>Implementation of budget investment projects without making adjustments to its feasibility study with the following necessary examinations in accordance with the legislation of the Republic of Kazakhstan in the event of changes in the established technical and economic parameters of a budget</p>	<p>Paragraph 1 of Article 157 of the Budget Code.</p>	<p>Bringing in line.</p>	

		investment project, which entail changes in technical solutions and additional costs that did not entail the unreasonable use of funds.			Disciplinary responsibility.
Procedural violations *****	2.6.2.3	Development of design estimate documentation for budget investment projects not included in the republican or local budget.	Paragraph 6 of Article 157 of the Budget Code.	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	2.6.2.4	Violation of the procedure for distribution of the funds for financing the development or adjustment, as well as for the necessary examinations of feasibility studies of budget investment and concession projects, and advisory support for concession projects.	The Order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 " On approval of the Rules for budget execution and its cash services" (registered in the Register of the state registration of regulatory legal acts No. 9934).	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	2.6.2.5	Violation of the procedure for distribution of the funds for the examination and evaluation of documentation on budget investment and concession issues.	The Order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 " On approval of the Rules for budget execution and its cash services" (registered in the Register of the state registration	Bringing in line.	

			of regulatory legal acts No. 9934).		Disciplinary responsibility.
Procedural violations *****	2.6.2.6	Violation of the accounting and monitoring of concession obligations.	The Order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 " On approval of the Rules for budget execution and its cash services" (registered in the Register of the state registration of regulatory legal acts No. 9934), the Order of the Minister of National Economy of the Republic of Kazakhstan dated November 30, 2015 No. 743 " On approval of the Rules for formation and approval of tariffs (prices, charge rates) for the regulated services (goods, works) of natural monopolies subjects, operating under a public-private partnership agreement, including under the concession agreement" (registered in the Register of the state registration of regulatory legal acts No. 12526).	Bringing in line.	Disciplinary responsibility.
		Non-observance of criteria for			

Procedural violations *****	2.6.2.7	determining republican and local budget investments and public-private partnership projects.	Paragraph 3 of Article 151 of the Budget Code.	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	2.6.2.8	Non-compliance with the standards and requirements for the examination of investment projects.	Article 152 of the Budget Code.	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	2.6.2.9	Non-compliance with the standards and requirements when budget investment projects are included in the draft budget.	Paragraph 7 of Article 153 of the Budget Code.	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	2.6.2.10	Failure to comply with the conditions in planning budgetary investments through the state participation in the authorized capital of legal entities.	Paragraph 1 of Article 154 of the Budget Code.	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	2.6.2.11	Non-observance of the standards for selection of budget investments, planned through the state participation in the authorized capital of legal entities.	Paragraphs 4, 12 of Article 154 of the Budget Code.	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	2.6.2.12	Violation of the procedure for drawing up public-private partnership agreements.	Paragraph 1 of Article 158-1 of the Budget Code, the Law of the Republic of Kazakhstan dated October 31, 2015	Bringing in line.	

			"On public private partnership".		Disciplinary responsibility.
Chapter 7. Fulfillment of state obligations					
Procedural violations *****	2.7.1.1	Violation of the conditions, requirements and procedures for provision of state guarantees, sureties.	Articles 215, 228 of the Budget Code; the Order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 " On approval of the Rules for budget execution and its cash services" (registered in the Register of the state registration of regulatory legal acts No. 9934).	Bringing in line.	Administrative responsibility. Article 236 of the Administrative Code.
Procedural violations *****	2.7.1.2	Violation of the procedure and requirements for assumption of obligations by public institutions	Article 96 of the Budget Code, the Order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 " On approval of the Rules for budget execution and its cash services" (registered in the Register of the state registration of regulatory legal acts No. 9934).	Bringing in line.	Disciplinary responsibility.
Chapter 8. Target contributions					
Financial violations ***	2.8.1.1	Direction of the target contribution to the purposes other than those, defined in the legislative acts of	Paragraph 2 of Article 39-1 of the Budget Code.	Damage compensation.	

		the Republic of Kazakhstan.			Disciplinary responsibility.
Chapter 9. State debt					
Financial violations ***	2.9.1.1.	Failure to fulfill or improper fulfillment of the obligation of the Government of the Republic of Kazakhstan and local executive bodies to repay and service the state debt.	Chapter 42 of the Budget Code, the Order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 " On approval of the Rules for budget execution and its cash services" (registered in the Register of the state registration of regulatory legal acts No. 9934).	Damage compensation.	Disciplinary responsibility.
Financial violations ***	2.9.1.2.	The excess of expenditures on the repayment and servicing of the debt of the local executive body is more than ten percent of the local budget income for the corresponding financial year.	Paragraph 3 of Article 210 of the Budget Code.	Damage compensation.	Disciplinary responsibility.
Procedural violations *****	2.9.2.1.	Violation of the procedure for monitoring of the state and state-guaranteed debt, the debt on the surety of the state.	The Order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 " On approval of the Rules for budget execution and its cash services" (registered in the Register of the state registration of regulatory legal acts No. 9934).	Bringing in line.	Disciplinary responsibility.

<p>Procedural violations *****</p>	<p>2.9.2.2.</p>	<p>Violation of the procedure for managing the risks of the state debt, the state-guaranteed debt, the debt on the surety of the state.</p>	<p>The Order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 " On approval of the Rules for budget execution and its cash services" (registered in the Register of the state registration of regulatory legal acts No. 9934).</p>	<p>Bringing in line.</p>	<p>Disciplinary responsibility.</p>
<p>Procedural violations *****</p>	<p>2.9.2.3.</p>	<p>Violation of the procedure for managing the risks of debt to the state.</p>	<p>The Order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 " On approval of the Rules for budget execution and its cash services" (registered in the Register of the state registration of regulatory legal acts No. 9934).</p>	<p>Bringing in line.</p>	<p>Disciplinary responsibility.</p>
<p>Chapter 10. Targeted transfer</p>					
<p>Procedural violations *****</p>	<p>2.10.1.1.</p>	<p>Violation of norms and requirements for targeted transfer from the republican budget .</p>	<p>Article 39-2 of the Budget Code, the Order of the Minister of Finance of the Republic of Kazakhstan dated December 4, 2014 No. 540 " On approval of the Rules for budget execution and its cash services" (registered in the Register of the</p>	<p>Bringing in line.</p>	

			state registration of regulatory legal acts No. 9934).		Disciplinary responsibility.
Chapter 11. Violations of public procurement law					
Procedural violations *****	2.11.1.1	Failure to undertake, adoption of untimely measures by the customer to recover the penalty in cases of non-performance or improper performance of the obligations assumed by the supplier under the public procurement contract.	Paragraph 24 of Article 43 of the Law of the Republic of Kazakhstan dated December 4, 2015 "On public procurement".	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	2.11.1.2	Establishment of qualification requirements, not provided for by the legislation of the Republic of Kazakhstan on the public procurement, in the tender documentation to the potential suppliers and (or) to the subcontractors (co-contractors) involved by them.	Article 9 of the Law of the Republic of Kazakhstan dated December 4, 2015 "On public procurement".	Bringing in line.	Administrative responsibility. Part 5 of Article 207 of the Administrative Code.
Procedural violations *****	2.11.1.3	Failure by a potential supplier to secure a public procurement contract in the cases, provided for by the legislation of the Republic of Kazakhstan on public procurement.	Paragraph 9 of Article 43 of the Law of the Republic of Kazakhstan dated December 4, 2015 "On public procurement".	Bringing in line.	Disciplinary responsibility.

Procedural violations *****	2.11.1.4	Refusal to conduct public procurement in cases not provided for by the legislation of the Republic of Kazakhstan on public procurement.	Paragraph 10 of Article 5 of the Law of the Republic of Kazakhstan dated December 4, 2015 "On public procurement".	Bringing in line.	Administrative responsibility. Part 3 of Article 207 of the Administrative Code.
Procedural violations *****	2.11.1.5	Evasion of the customer from the conclusion of the public procurement contract in the prescribed time period, according to the legislation of the Republic of Kazakhstan on public procurement.	Article 44 of the Law of the Republic of Kazakhstan dated December 4, 2015 "On public procurement".	Elimination of violations revealed.	Disciplinary responsibility.
Procedural violations *****	2.11.1.6	Untimely placement by the customer of the annual public procurement plan (preliminary annual public procurement plan) on the public procurement web portal.	Paragraph 3 of Article 5 of the Law of the Republic of Kazakhstan dated December 4, 2015 "On public procurement".	Elimination of violations revealed.	Disciplinary responsibility.
Procedural violations *****	2.11.1.7	Making changes and (or) additions to the annual public procurement plan by the customer, more than once a month.	Paragraph 4 of Article 5 of the Law of the Republic of Kazakhstan dated December 4, 2015 "On public procurement".	Elimination of violations revealed.	Disciplinary responsibility.
Procedural violations *****	2.11.1.8	Illegal use of conditional discounts.	Paragraphs 155-159 of the Rules of public procurement, approved by the order of the Minister of Finance dated December 11, 2015 No. 648 (registered in the	Bringing in line.	

			Register of the state registration of regulatory legal acts No. 12590).		Disciplinary responsibility.
Procedural violations *****	2.11.1.9	Failure to submit, late submission by the customer of the public procurement contract, subject to registration, to the appropriate territorial unit of the central authorized body for budget execution.	Paragraph 2 of Article 46 of the Law of the Republic of Kazakhstan dated December 4, 2015 "On public procurement".	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	2.11.1.10	Unreasonable public procurement through the method of a single source by direct conclusion.	Paragraph 3 of Article 39 of the Law of the Republic of Kazakhstan dated December 4, 2015 "On public procurement".	Bringing in line.	Administrative responsibility. Article 207 of the Administrative Code.
Procedural violations *****	2.11.1.11	Untimely return of the collateral submitted for the execution of the tender application	Paragraph 6 of Article 25 of the Law of the Republic of Kazakhstan dated December 4, 2015 "On public procurement".	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	2.11.1.12	Non-placement, untimely placement by the Customer on the web portal of the report on public procurement from one source by direct conclusion of the contract. The absence in the report of the justification for the selection of the supplier, the price of the concluded contract, as well as other	Paragraph 380 of the Rules of public procurement, approved by the order of the Minister of Finance dated December 11, 2015 No. 648 (registered in the Register of the state registration of regulatory legal acts No. 12590).	Bringing in line.	

		conditions of the contract.			Disciplinary responsibility.
Procedural violations *****	2.11.1.13	L a t e consideration of comments to the draft tender documentation (auction documentation), received in the framework of the preliminary discussion of the draft tender documentation (auction documentation), as well as the untimely placement of the minutes of the preliminary discussion of the draft tender documentation (auction documentation) on the web portal of the public procurement, as well as the text of the tender documentation (auction documentation).	Paragraph 2 of Article 22 of the Law of the Republic of Kazakhstan dated December 4, 2015 "On public procurement".	Bringing in line.	Administrative responsibility. Part 2 of Article 207 of the Administrative Code.
Procedural violations *****	2.11.1.14	The absence of criteria in the tender documentation, affecting the competitive price offer to determine the bidder offering the most high-quality goods, works, services.	Paragraph 4 of Article 21 of the Law of the Republic of Kazakhstan dated December 4, 2015 "On public procurement".	Bringing in line.	Administrative responsibility. Part 7 of Article 207 of the Administrative Code.
		Recognition of a potential supplier and (or) subcontractors (co-contractors) of works or services,	Article 10 of the Law of the Republic of Kazakhstan dated December 4, 2015 "On public		

<p>Procedural violations *****</p>	<p>2.11.1.15</p>	<p>involved by it, as non-conforming to the qualification requirements and (or) requirements of tender documentation (auction documentation) on the grounds not provided for by the legislation of the Republic of Kazakhstan on public procurement.</p>	<p>procurement", paragraph 150 of the Rules of public procurement, approved by the order of the Minister of Finance dated December 11, 2015 No. 648 (registered in the Register of the state registration of regulatory legal acts No. 12590).</p>	<p>Bringing in line.</p>	<p>Administrative responsibility. Part 8 of Article 207 of the Administrative Code.</p>
<p>Procedural violations *****</p>	<p>2.11.1.16</p>	<p>In tender documentation during the public procurement through a tender process, non-separation of several types of homogeneous goods, works, services into the lots for their homogeneous types and (or) at the place of their delivery (performance, rendering).</p>	<p>Paragraph 1 of Article 20 of the Law of the Republic of Kazakhstan dated December 4, 2015 "On public procurement".</p>	<p>Bringing in line.</p>	<p>Administrative responsibility. Part 9 of Article 207 of the Administrative Code.</p>
<p>Procedural violations *****</p>	<p>2.11.1.17</p>	<p>Non- separation into lots in implementation of public procurement through the method of requesting price offers of several types of homogeneous goods, works, services per lot for their homogeneous types and (or) at the place of their</p>	<p>Paragraph 2 of Article 37 of the Law of the Republic of Kazakhstan dated December 4, 2015 "On public procurement".</p>	<p>Bringing in line.</p>	<p>Administrative responsibility. Part 9 of Article 207 of the</p>

		delivery performance, rendering).			Administrative Code.
Procedural violations *****	2.11.1.18	Publication of information by the method of requesting price offers in one language only.	Paragraph 1 of Article 38 of the Law of the Republic of Kazakhstan dated December 4, 2015 "On public procurement".	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	2.11.1.19	Late submission by the customer of the public procurement contract subject to registration in accordance with the legislation of the Republic of Kazakhstan to the appropriate territorial unit of the central authorized body for the budget execution.	Paragraph 2 of Article 46 of the Law of the Republic of Kazakhstan dated December 4, 2015 "On public procurement".	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	2.11.1.20	Illegal admission of the application of a potential supplier.	Article 10 of the Law of the Republic of Kazakhstan dated December 4, 2015 "On public procurement", 150 Rules of public procurement, approved by the order of the Minister of Finance dated December 11, 2015 No. 648 (registered in the Register of the state registration of regulatory legal acts No. 12590).	Bringing in line.	Disciplinary responsibility.
			Subparagraph 3) of paragraph 140, paragraphs 35, 130 of the Rules		

<p>Procedural violations *****</p>	<p>2.11.1.21</p>	<p>Failure to comply with the deadlines, stipulated by the legislation on public procurement, when approving the minutes.</p>	<p>of public procurement, approved by the order of the Minister of Finance dated December 11, 2015 No. 648 (registered in the Register of the state registration of regulatory legal acts No. 12590).</p>	<p>Bringing in line.</p>	<p>Disciplinary responsibility.</p>
<p>Procedural violations *****</p>	<p>2.11.1.22</p>	<p>Approval by the customer (organizer) of the tender / auction documentation with violation of the Law of the Republic of Kazakhstan dated December 4, 2015 "On public procurement", subject to the presence of relevant comments in the minutes of preliminary discussion of the draft tender / auction documentation.</p>	<p>Article 22, paragraph 4 of Article 32 of the Law of the Republic of Kazakhstan dated December 4, 2015 "On public procurement".</p>	<p>Bringing in line.</p>	<p>Disciplinary responsibility.</p>
<p>Procedural violations *****</p>	<p>2.11.1.23</p>	<p>Violation of requirements for participation of certain categories of potential suppliers in public procurement.</p>	<p>Article 51 of the Law of the Republic of Kazakhstan dated December 4, 2015 "On public procurement".</p>	<p>Bringing in line.</p>	<p>Disciplinary responsibility.</p>
		<p>The failure to indicate in the minutes of preliminary admission for participation in a tender (auction), on the results of public</p>			

<p>Procedural violations *****</p>	<p>2.11.1.24</p>	<p>procurement through a tender (auction), a detailed description of the reasons for the rejection of a potential supplier's bid, (including information and documents confirming its non-compliance with qualification requirements and requirements of the tender documentation (auction documentation).</p>	<p>Paragraph 3 of Article 27, paragraph 3 of Article 33 of the Law of the Republic of Kazakhstan dated December 4, 2015 "On public procurement".</p>	<p>Bringing in line.</p>	<p>Administrative responsibility. Part 13 of Article 207 of the Administrative Code.</p>
<p>Procedural violations *****</p>	<p>2.11.1.25</p>	<p>Illegal application (not application) of the dumping price calculation.</p>	<p>Paragraphs 174-178 of the Rules of public procurement, approved by the order of the Minister of Finance dated December 11, 2015 No. 648 (registered in the Register of the state registration of regulatory legal acts No. 12590).</p>	<p>Bringing in line.</p>	<p>Disciplinary responsibility.</p>
<p>Procedural violations *****</p>	<p>2.11.1.26</p>	<p>Non-appeal or untimely appeal of the customer to the court with a claim on the recognition of potential suppliers, suppliers as unfair participants in public procurement in the cases, stipulated by the legislation of the Republic of Kazakhstan on</p>	<p>Paragraph 4 of Article 12 of the Law of the Republic of Kazakhstan dated December 4, 2015 "On public procurement".</p>	<p>Bringing in line.</p>	<p>Administrative responsibility. Part 11 of Article 207 of the</p>

		public procurement.			Administrative Code.
Chapter 12. In maintenance of accounting records, budget accounting records and drawing up financial and budget reporting*****					
		<p>Violation of accounting in the form of:</p> <p>1) evasion from accounting;</p> <p>2) preparation of distorted financial statements (submission of</p>	<p>The Law of the Republic of Kazakhstan dated February 28, 2007 "On accounting and financial reporting"; international financial reporting standards; the Order of the Minister of National Economy of the Republic of Kazakhstan dated September 3, 2015 No. 630 " On approval of the Instruction on accounting of material values of the state material reserve" (registered in the Register of the state registration of regulatory legal acts No. 12150); the Order of the Minister of Finance of the Republic of Kazakhstan dated August 1, 2017 No. 468 "On approval of forms and rules for preparation and presentation of financial statements" (registered in the Register of the state registration</p>		

Financial
violations

2.12.1.1

knowingly inaccurate financial statements), including: performance of transactions without a corresponding reflection of their results in the accounting records; accounting in violation of the requirements, established by the legislation of the Republic of Kazakhstan on accounting and financial reporting, and accounting methods (principles) leading to the distortion of financial reporting.

3) concealment of data to be reflected in accounting,

4) destruction of accounting documentation and accounting software;

5) appointment of a person who does not have a certificate of a professional accountant to the position of the chief accountant of a public organization;

6) signing of the financial statements by the chief accountant of a public

of regulatory legal acts No. 15594; the Order of the Minister of Finance of the Republic of Kazakhstan dated August 3, 2010 No. 393 "On approval of the Rules for maintenance of accounting records in state institutions" (registered in the Register of the state registration of regulatory legal acts No. 6443); the Order of the acting Minister of Finance of the Republic of Kazakhstan dated August 2, 2011 No. 390 "On approval of the Album of accounting records documentation for state institutions" (registered in the Register of the state registration of regulatory legal acts No. 7126); the Order of the Minister of Finance of the Republic of Kazakhstan dated September 7, 2010 No. 444 "On approval of the accounting policy" (registered in the Register of the state registration

Reflection on the accounting on the basis of instructions of the state audit and financial control bodies and (or) a court decision.

Administrative
responsibility.
Articles 238, 239
of the

		<p>interest organization who is not a professional accountant.</p> <p>of regulatory legal acts No. 6505); the Order of the Minister of Finance of the Republic of Kazakhstan dated June 15, 2010 No . 281 “On approval of the Chart of accounts for accounting records of state institutions” (registered in the Register of the state registration of regulatory legal acts No. 6314); the Order of the Minister of Finance of the Republic of Kazakhstan dated December 6, 2016 No. 640 " On approval of the Rules for drawing up the consolidated financial statements by administrators of budget programs and local authorized bodies for budget execution" (registered in the Register of the state registration of regulatory legal acts No. 14624); other regulatory legal and legal acts.</p>		<p>Administrative Code.</p>
		<p>The Order of the Minister of Finance of the Republic of Kazakhstan dated November 16, 2009 No. 495 "</p> <p>On approval of</p>		

<p>Financial violations ***</p>	<p>2.12.1.2</p>	<p>Violation of the rules of budget accounting, compilation and reporting.</p>	<p>the Rules for maintaining budget accounting" (registered in the Register of the state registration of regulatory legal acts No. 5962); the Order of the Minister of Finance of the Republic of Kazakhstan dated December 2, 2016 No. 630 "On approval of the Rules for drawing up and submitting budget reports by the state institutions, administrators of budget programs, the authorized bodies for budget execution and offices of akims of towns of district significance, villages, settlements, rural districts" (registered in Register of the state registration of regulatory legal acts No. 14613).</p>	<p>Reflection on the accounting on the basis of instructions of the state audit and financial control bodies and (or) a court decision.</p>	<p>Administrative responsibility. Article 235 of the Administrative Code.</p>
			<p>The Law of the Republic of Kazakhstan dated February 28, 2007 "On accounting and financial reporting"; international financial reporting standards; international</p>		

<p>Financial violations ***</p>	<p>2.12.1.3</p>	<p>Shortage of inventory and cash, surplus of fixed assets, stocks, cash and material values.</p>	<p>financial reporting standards for small and medium businesses; the orders of the Minister of Finance of the Republic of Kazakhstan: dated August 3, 2010 No. 393 " On approval of the Rules for accounting in state institutions" (registered in the Register of the state registration of regulatory legal acts No. 6443); dated August 22, 2011 No. 423 " On approval of the Rules for inventory in state institutions" (registered in the Register of the state registration of regulatory legal acts No. 7197); dated September 7, 2010 No. 444 " On approval of the accounting policy" (registered in the Register of the state registration of regulatory legal acts No. 6505); dated March 31, 2015 No. 241 " On approval of the Rules of accounting" (registered in the Register of the state registration</p>	<p>Damage compensation.</p>	<p>Disciplinary responsibility. Material liability.</p>
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			of regulatory legal acts No. 10954).	
Financial violations ***	2.12.1.4	Unjustified write-off of assets and liabilities, including write-off of non-performing assets due to accumulated depreciation in the amount of one hundred percent in the case when the assets are in working condition and used for their intended purpose.	The Law of the Republic of Kazakhstan dated February 28, 2007 "On accounting and financial reporting"; Decree of the Government of the Republic of Kazakhstan dated June 1, 2011 No. 615 "On approval of the Rules for registration of death and destruction of certain types of state property that has become unusable as a result of physical and moral wear and tear, as a result of natural disasters and accidents"; the orders of the Minister of Finance of the Republic of Kazakhstan: dated September 7, 2010 No. 444 "On approval of the accounting policy" (registered in the Register of the state registration of regulatory legal acts No. 6505); dated August 3, 2010 No. 393 "On approval of the Rules for accounting in state institutions"	Damage compensation.

		<p>(registered in the Register of the state registration of regulatory legal acts No. 6443); dated August 22, 2011 No. 423 “ On approval of the Rules for inventory in state institutions” (registered in the Register of the state registration of regulatory legal acts No. 7197); dated March 31, 2015 No. 241 " On approval of the Rules of accounting" (registered in the Register of the state registration of regulatory legal acts No. 10954).</p>	Disciplinary responsibility.
		<p>The Law of the Republic of Kazakhstan dated February 28, 2007 "On accounting and financial reporting"; Decree of the Government of the Republic of Kazakhstan dated June 1, 2011 No. 615 "On approval of the Rules for registration of death and destruction of certain types of state property that has become unusable as a result of physical and moral wear and tear, as a</p>	

Financial
violations

2.12.1.5

Unreasonable
write-off of
receivables.

result of natural disasters and accidents";
the orders of the Minister of Finance of the Republic of Kazakhstan:
dated
September 7, 2010 No. 444 " On approval of the accounting policy" (registered in the Register of the state registration of regulatory legal acts No. 6505);
dated August 3, 2010 No. 393 " On approval of the Rules for accounting in state institutions" (registered in the Register of the state registration of regulatory legal acts No. 6443);
dated August 22, 2011 No. 423 " On approval of the Rules for inventory in state institutions" (registered in the Register of the state registration of regulatory legal acts No. 7197);
dated March 31, 2015 No. 241 " On approval of the Rules of accounting" (registered in the Register of the state registration

Damage
compensation.

			of regulatory legal acts No. 10954).		Disciplinary responsibility.
Financial violations	2.12.1.6	Embezzlement, destruction, damage or concealment of property, objects of special value, other property, official	<p>The Law of the Republic of Kazakhstan dated February 28, 2007 "On accounting and financial reporting";</p> <p>Decree of the Government of the Republic of Kazakhstan dated June 1, 2011 No. 615 "On approval of the Rules for registration of death and destruction of certain types of state property that has become unusable as a result of physical and moral wear and tear, as a result of natural disasters and accidents";</p> <p>the orders of the Minister of Finance of the Republic of Kazakhstan: dated September 7, 2010 No. 444 "On approval of the accounting policy" (registered in the Register of the state registration of regulatory legal acts No. 6505); dated August 3, 2010 No. 393 "On approval of the Rules for accounting in state institutions"</p>	Damage compensation.	Disciplinary responsibility. Material liability.

documents, stamps or seals, committed for mercenary or other personal interest, including fraud.

(registered in the Register of the state registration of regulatory legal acts No. 6443); dated August 22, 2011 No. 423 "On approval of the Rules for inventory in state institutions" (registered in the Register of the state registration of regulatory legal acts No. 7197); dated March 31, 2015 No. 241 "On approval of the Rules of accounting" (registered in the Register of the state registration of regulatory legal acts No. 10954). the Order of the Minister of National Economy of the Republic of Kazakhstan dated September 3, 2015 No. 630 "On approval of the Instruction on accounting of material values of the state material reserve" (registered in the Register of the state registration of regulatory legal acts No. 12150).

The Law of the Republic of Kazakhstan dated February 28, 2007 "On

<p>Financial violations ***</p>	<p>2.12.1.7</p>	<p>Violation of the procedure for recording and maintaining cash transactions.</p>	<p>accounting and financial reporting"; international financial reporting standards; international financial reporting standards for small and medium businesses; the orders of the Minister of Finance of the Republic of Kazakhstan: dated March 31, 2015 No. 241 " On approval of the Rules of accounting" (registered in the Register of the state registration of regulatory legal acts No. 10954); dated August 3, 2010 No. 393 " On approval of the Rules for accounting in state institutions" (registered in the Register of the state registration of regulatory legal acts No. 6443).</p>	<p>Reflection on the accounting on the basis of instructions of the state audit and financial control bodies and (or) a court decision.</p>	<p>Disciplinary responsibility. Material liability.</p>
			<p>The Law of the Republic of Kazakhstan dated February 28, 2007 "On accounting and financial reporting"; international financial reporting standards;</p>		

<p>Financial violations ***</p>	<p>2.12.1.8</p>	<p>Violation of the classification of assets, obligations upon initial recognition.</p>	<p>international financial reporting standards for small and medium businesses; the orders of the Minister of Finance of the Republic of Kazakhstan: dated March 31, 2015 No. 241 " On approval of the Rules for accounting", (registered in the Register of the state registration of regulatory legal acts No. 10954); dated August 3, 2010 No. 393 " On approval of the Rules for accounting in state institutions" (registered in the Register of the state registration of regulatory legal acts No. 6443); dated September 3, 2015 No. 630 " On approval of the Instruction on the accounting of material values of the state material reserve" (registered in the Register of the state registration of regulatory legal acts No. 12150).</p>	<p>Reflection on the accounting on the basis of instructions of the state audit and financial control bodies and (or) a court decision.</p>	<p>Disciplinary responsibility. Material liability.</p>
			<p>The Law of the Republic of Kazakhstan dated February 28, 2007 "On</p>		

<p>Financial violations ***</p>	<p>2.12.1.9</p>	<p>Non-recognition of assets and liabilities of income and expenses, profits and losses in accounting.</p>	<p>accounting and financial reporting"; international financial reporting standards; international financial reporting standards for small and medium businesses; the orders of the Minister of Finance of the Republic of Kazakhstan: dated March 31, 2015 No. 241 " On approval of the Rules for accounting", (registered in the Register of the state registration of regulatory legal acts No. 10954); dated August 3, 2010 No. 393 " On approval of the Rules for accounting in state institutions" (registered in the Register of the state registration of regulatory legal acts No. 6443); dated September 3, 2015 No. 630 " On approval of the Instruction on the accounting of material values of the state material reserve" (registered in the Register of the state registration of regulatory</p>	<p>Reflection on the accounting on the basis of instructions of the state audit and financial control bodies and (or) a court decision.</p>
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			legal acts No. 12150).		Disciplinary responsibility.
Financial violations ***	2.12.1.10	Violation of the depreciation of assets, including the reasonability of determining the amount of depreciation charges.	The Law of the Republic of Kazakhstan dated February 28, 2007 "On accounting and financial reporting"; international financial reporting standards; international financial reporting standards for small and medium businesses; the orders of the Minister of Finance of the Republic of Kazakhstan: dated March 31, 2015 No. 241 " On approval of the Rules for accounting", (registered in the Register of the state registration of regulatory legal acts No. 10954); dated August 3, 2010 No. 393 " On approval of the Rules for accounting in state institutions" (registered in the Register of the state registration of regulatory legal acts No. 6443).	Reflection on the accounting on the basis of instructions of the state audit and financial control bodies and (or) a court decision.	Disciplinary responsibility.
			The Law of the Republic of Kazakhstan dated February 28,		

<p>Financial violations ***</p>	<p>2.12.1.11</p>	<p>Violation of the accrual of reserves.</p>	<p>2007 "On accounting and financial reporting"; international financial reporting standards; international financial reporting standards for small and medium businesses; the orders of the Minister of Finance of the Republic of Kazakhstan: dated March 31, 2015 No. 241 " On approval of the Rules for accounting", (registered in the Register of the state registration of regulatory legal acts No. 10954); dated August 3, 2010 No. 393 " On approval of the Rules for accounting in state institutions" (registered in the Register of the state registration of regulatory legal acts No. 6443).</p>	<p>Reflection on the accounting on the basis of instructions of the state audit and financial control bodies and (or) a court decision.</p>	<p>Disciplinary responsibility.</p>
			<p>The Law of the Republic of Kazakhstan dated February 28, 2007 "On accounting and financial reporting"; international financial reporting</p>		

<p>Financial violations ***</p>	<p>2.12.1.12</p>	<p>Violation of impairment charges, revaluation of assets, including financial instruments, derivative financial instruments.</p>	<p>standards; international financial reporting standards for small and medium businesses; the orders of the Minister of Finance of the Republic of Kazakhstan: dated March 31, 2015 No. 241 " On approval of the Rules for accounting", (registered in the Register of the state registration of regulatory legal acts No. 10954); dated August 3, 2010 No. 393 " On approval of the Rules for accounting in state institutions" (registered in the Register of the state registration of regulatory legal acts No. 6443);</p>	<p>Reflection on the accounting on the basis of instructions of the state audit and financial control bodies and (or) a court decision.</p>	<p>Disciplinary responsibility. Material liability.</p>
			<p>The Orders of the Minister of Finance of the Republic of Kazakhstan: dated December 20, 2012 No. 562 "On approval of forms of primary accounting documents" (registered in the Register of the state registration of regulatory legal acts No. 8265);</p>		

<p>Financial violations ***</p>	<p>2.12.1.13</p>	<p>Violation of the design of primary accounting documentation, including accounting references.</p>	<p>dated August 2, 2011 No. 390 " On approval of the Album of accounting documentation for state institutions" (registered in the Register of the state registration of regulatory legal acts No. 7126); dated March 31, 2015 No. 241 " On approval of the Rules of accounting" (registered in the Register of the state registration of regulatory legal acts No. 10954); dated August 3, 2010 No. 393 " On approval of the Rules for accounting in state institutions" (registered in the Register of the state registration of regulatory legal acts No. 6443).</p>	<p>Reflection on the accounting on the basis of instructions of the state audit and financial control bodies and (or) a court decision.</p>	<p>Disciplinary responsibility. Material liability.</p>
<p>Procedural violations *****</p>	<p>2.12.2.1</p>	<p>Late submission of financial statements to the depositary by public interest organizations that are subject to state audit.</p>	<p>The Law of the Republic of Kazakhstan dated February 28, 2007 "On accounting and financial reporting", the resolution of the Government of the Republic of Kazakhstan dated October 14, 2011 No. 1173 "On approval of the Rules for presentation of</p>	<p>Bringing in line.</p>	<p>Administrative responsibility. Article 239 of the Administrative Code.</p>

			financial statements to the depository”.		Disciplinary responsibility.
Procedural violations *****	2.12.2.2	Issuance of advances on account in the presence of debt on previously issued funds.	The Order of the Minister of Finance of the Republic of Kazakhstan dated August 3, 2010 No. 393 "On approval of the Rules for accounting in state institutions", (registered in the Register of the state registration of regulatory legal acts No. 6443).	Reflection on the accounting on the basis of instructions of the state audit and financial control bodies and (or) a court decision.	Disciplinary responsibility.

Section 3. Violations of the law in management and use of the state assets and subjects of the quasi-public sector

Financial violations ***	3.1.1.1	Excess by the subjects of the quasi-state sector of natural norms for administrative expenses, resulting in unreasonable expenses.	Decree of the Government of the Republic of Kazakhstan dated February 10, 2003 No. 145 " On determining the mechanism for monitoring the administrative expenses of state-owned enterprises, joint-stock companies whose controlling stakes are owned by the state, and limited partnerships, the size of state participation in which allows the state to determine decisions of the general meeting of the participants to optimize them. "	Damage compensation.	Administrative responsibility. Article 219 of the Administrative Code.
			Decree of the Government of the Republic of Kazakhstan dated		

<p>Financial violations ***</p>	<p>3.1.1.2</p>	<p>Exceeding the limits of certain types of administrative expenses of national management holdings (except for the National Welfare Fund), national holdings and national companies whose controlling stakes are owned by the state, as well as national companies that are part of the national management holdings (except for the national companies, included in the group of the National Welfare Fund), national holdings, which caused unreasonable expenses.</p>	<p>December 2, 2014 No. 1266 " On determination of limits for certain types of administrative expenses of national management holdings (except for the National Welfare Fund), national holdings and national companies whose controlling stakes are owned by the state, as well as the national companies, included in the national management holdings (except for the national companies that are part of the National Welfare Fund group), national holdings and the mechanism for their monitoring and modification and additions in some decisions of the Government of the Republic of Kazakhstan".</p>	<p>Damage compensation.</p>	<p>Administrative responsibility. Article 219 of the Administrative Code.</p>
<p>Financial violations ***</p>	<p>3.1.1.3</p>	<p>Illegal actions of officials of a state institution and a state enterprise on the basis of the right of operational management (state enterprise)</p>	<p>Article 96 of the Budget Code, budget execution procedures and their cash services by the central authorized body for budget execution, the order of the Minister of Finance of the Republic of Kazakhstan dated December 4,</p>	<p>Reimbursement of the amounts of</p>	<p>Administrative responsibility.</p>

		to accept monetary obligations at the expense of the state budget.	2014 No. 540 " On approval of the Rules for budget execution and its cash services" (registered in the Register of the state registration of regulatory legal acts No. 9934).	financial irregularities to the budget.	Article 267 of the Administrative Code.
Financial violations ***	3.1.1.4	Failure of the subject of a quasi-state sector to provide: 1) the legitimate and reasonable presentation of payment orders; 2) timely and complete fulfillment of obligations to make payments in favor of the recipient of money; 3) reliable transactions; 4) submission of the documents, confirming the validity of the payment to the territorial division of the central authorized body for budget execution.	Paragraph 6-1 of Article 97 of the Budget Code.	Damage compensation.	Disciplinary responsibility.
Financial violations ***	3.1.1.5	Implementation of budgetary investments through the state participation in the authorized capital of legal entities out of accordance with the approved financial and economic justification.	Paragraph 2 of Article 154, paragraph 1-1 of Article 159 of the Budget Code.	Damage compensation.	Disciplinary responsibility.

<p>Financial violations ***</p>	<p>3.1.1.6</p>	<p>Failure to secure a preliminary one-time fee (duty) in the amount of 0.2 percent of the amount of the state guarantee for legal entities having 100% state participation in the authorized capital at the time of the state guarantee provision, as well as for the national management holding and legal entities, one hundred percent of whose shares belong to the national management holding, and in the amount of two percent of the amount of the state guarantee for other legal entities for provision of the state guarantee for non-state loan .</p>	<p>Paragraph 3 of Article 215 of the Budget Code.</p>	<p>Damage compensation.</p>	<p>Disciplinary responsibility.</p>
<p>Financial violations ***</p>	<p>3.1.1.7</p>	<p>Violation of the procedure by the subjects of a quasi-state sector for placement of temporarily free money at their disposal.</p>	<p>Paragraphs 1, 1-1, 2 of the resolution of the Government of the Republic of Kazakhstan dated September 14, 2004 No. 960 " On some issues of acquisition of financial services by the state enterprises on the basis of the right of economic management and organizations, the controlling block</p>	<p>Damage compensation.</p>	

			of shares (shares) of which belongs to the state".		Disciplinary responsibility.
Financial violations ***	3.1.1.8	Failure to reconvert the unused or underused foreign currency within ten calendar days from the day it was credited to the account of the subject of the quasi-public sector, followed by restoration of the amount in the national currency to the account of the subject of the quasi-public sector.	Paragraph 3-1 of Article 99 of the Budget Code.	Damage compensation.	Disciplinary responsibility.
Financial violations ***	3.1.1.9	Illegal actions of officials of a state institution and a state enterprise on the basis of the right of operational management (state enterprise) to accept monetary obligations at the expense of the state budget.	Article 44 of the Civil Code of the Republic of Kazakhstan dated December 27, 1994, Article 140, 158 of the Law of the Republic of Kazakhstan dated March 1, 2011 "On state property".	Reimbursement of the amounts of financial irregularities to the budget.	Administrative responsibility. Article 267 of the Administrative Code.
Financial violations ***	3.1.1.10	Violation of the procedure for transactions with securities and (or) derivative financial instruments, established by the legislation of the Republic of Kazakhstan in the field of securities market regulation, as well as the conditions for transactions, established by the	The Law of the Republic of Kazakhstan dated July 2, 2003 "On the securities market".	Damage compensation.	

		legislation of the Republic of Kazakhstan that resulted in unjustified use of state assets.			Disciplinary responsibility.
Financial violations ***	3.1.1.11	Violation by the issuer of the conditions and procedure for the issuance and (or) placement of non-state equity securities.	The Law of the Republic of Kazakhstan dated July 2, 2003 "On the securities market".	Damage compensation.	Administrative responsibility. Article 261 of the Administrative Code.
Financial violations ***	3.1.1.12	Failure to comply with the requirements for recalculation of tariffs (prices, charge rates) on the actual volume of the regulated rail transport services on socially significant routes without the use of temporary reduction factors for the corresponding period of time, resulting in unreasonable use of budget funds, state assets.	The Order of the acting Minister of National Economy of the Republic of Kazakhstan dated July 31, 2015 No. 580 "On approval of the Rules for approval of temporary reduction factors to tariffs (prices, charge rates) for the regulated services of the main railway network and railway tracks with railway transport facilities under concession agreements" (registered in the Register of the state registration of regulatory legal acts No. 12022).	Damage compensation.	Disciplinary responsibility.
		Extraction of income by a state enterprise from the activities, prohibited by the legislation of the Republic of Kazakhstan, not stipulated by its charter, as well as			

<p>Financial violations ***</p>	<p>3.1.1.13</p>	<p>the income received as a result of overvaluation of the established prices for goods sold (works, services), created at the expense of financing from the budget, as well as identifying the facts of property use without a corresponding reflection according to the accounting rules.</p>	<p>Article 137 of the Law of the Republic of Kazakhstan dated March 1, 2011 " On State Property " .</p>	<p>Damage compensation.</p>	<p>Disciplinary responsibility.</p>
<p>Financial violations ***</p>	<p>3.1.1.14</p>	<p>Subsidizing the actual losses of the carrier, related to the implementation of passenger transportations on socially significant routes not related to the subsidized activities.</p>	<p>The Order of the acting Minister for Investment and Development of the Republic of Kazakhstan dated February 24, 2015 No. 166 “ On approval of the long-term subsidy Rules for carrier’s costs, related to the passengers’ transportation on the socially important routes” (registered in the Register of the state registration of regulatory legal acts No. 11540).</p>	<p>Damage compensation.</p>	<p>Disciplinary responsibility.</p>
<p>Financial violations ***</p>	<p>3.1.1.15</p>	<p>Expenditures of a natural monopoly subject beyond the tariff estimate , approved by the authorized body in accordance w i t h subparagraph 2) of paragraph 1 of Article 15 of the Law of the</p>	<p>Subparagraph 7-2) of Article 7 of the Law of the Republic of Kazakhstan dated</p>	<p>Damage compensation.</p>	

		Republic of Kazakhstan dated July 9, 1998 "On natural monopolies".	July 9, 1998 "On natural monopolies".		Disciplinary responsibility.
Financial violations ***	3.1.1.16	Placement of the funds of the National Fund of the Republic of Kazakhstan into financial instruments not provided for by the list of the authorized financial instruments, circulating in financial markets.	Decree of the Government of the Republic of Kazakhstan dated January 28, 2009 No. 66 "On approval of the list of permitted financial instruments, except for the intangible assets, for placement of the National Fund of the Republic of Kazakhstan".	Damage compensation.	Disciplinary responsibility.
Financial violations ***	3.1.1.17	Actions (inaction) on the management of state assets that caused their depreciation, withdrawal or loss and (or) resulting in emergence of obligations not provided for by the documents for development of the subjects of the quasi-public sector.	The Law of the Republic of Kazakhstan dated March 1, 2011 "On the state property".	Damage compensation.	Disciplinary responsibility.
		Violation of accounting records in the form of: 1) evasion from accounting; 2) preparation of distorted financial statements (submission of	The Law of the Republic of Kazakhstan dated February 28, 2007 "On accounting and financial reporting"; international financial reporting standards; international financial reporting		

Financial
violations

3.1.1.18

knowingly inaccurate financial statements), including: performance of transactions without a corresponding reflection of their results in the accounting records; accounting in violation of the requirements, established by the legislation of the Republic of Kazakhstan on accounting and financial reporting, and accounting methods (principles) leading to the distortion of financial reporting.

3) concealment of data to be reflected in accounting,

4) destruction of accounting documentation and accounting software;

5) appointment of a person who does not have a certificate of a professional accountant to the position of the chief accountant of a public organization;

6) signing of the financial statements by the chief accountant of a public

standards for small and medium businesses; the orders of the Minister of Finance of the Republic of Kazakhstan: dated March 31, 2015 No. 241 " On approval of the Rules of accounting" (registered in the Register of the state registration of regulatory legal acts No. 10954); dated June 28, 2017 No. 404 " On approval of the list and forms of annual financial statements for publication by public interest organizations (except for financial organizations)" (registered in the Register of the state registration of regulatory legal acts No. 15384); dated May 23, 2007 No. 185 " On approval of the Standard plan of accounts of accounting records" (registered in the Register of the state registration of regulatory legal acts No. 4771); dated December 20, 2012 No. 562

Administrative
responsibility.
Articles 238, 239
of the

Reflection on the
accounting on the
basis of
instructions of the
state audit and
financial control
bodies and (or) a
court decision.

		interest organization who is not a professional accountant.	“On approval of forms of primary accounting documents” (registered in the Register of the state registration of regulatory legal acts No. 8265).		Administrative Code.
Financial violations ***	3.1.1.19	Shortage of inventory and cash, surplus of fixed assets, stocks, cash and material values.	The Law of the Republic of Kazakhstan dated February 28, 2007 "On accounting and financial reporting"; international financial reporting standards; international financial reporting standards for small and medium businesses; the orders of the Minister of Finance of the Republic of Kazakhstan: dated September 7, 2010 No. 444 " On approval of the accounting policy" (registered in the Register of the state registration of regulatory legal acts No. 6505); dated August 22, 2011 No. 423 “ On approval of the Rules for inventory in state institutions” (registered in the Register of the	Damage compensation.	Disciplinary responsibility. Material liability.

			<p>state registration of regulatory legal acts No. 7197); dated March 31, 2015 No. 241 " On approval of the Rules of accounting" (registered in the Register of the state registration of regulatory legal acts No. 10954).</p>	
<p>Financial violations ***</p>	<p>3.1.1.20</p>	<p>Unjustified write-off of assets and liabilities, including the write-off of non-performing assets due to accumulated depreciation in the amount of one hundred percent in the case when the assets are in working condition and used for their intended purpose.</p>	<p>The Law of the Republic of Kazakhstan dated February 28, 2007 "On accounting and financial reporting"; Resolution of the Government of the Republic of Kazakhstan dated June 1, 2011 No. 615 "On approval of the Rules for registration of death and destruction of certain types of state property that has become unusable as a result of physical and moral wear and tear, as a result of natural disasters and accidents"; the orders of the Minister of Finance of the Republic of Kazakhstan: dated September 7, 2010 No. 444 " On approval of the accounting policy" (</p>	<p>Damage compensation.</p>

			<p>registered in the Register of the state registration of regulatory legal acts No. 6505); dated March 31, 2015 No. 241 " On approval of the Rules of accounting" (registered in the Register of the state registration of regulatory legal acts No. 10954).</p>		Disciplinary responsibility.
<p>Financial violations ***</p>	3.1.1.21	<p>Unreasonable write-off of receivables.</p>	<p>The Law of the Republic of Kazakhstan dated February 28, 2007 "On accounting and financial reporting"; Resolution of the Government of the Republic of Kazakhstan dated June 1, 2011 No. 615 "On approval of the Rules for registration of death and destruction of certain types of state property that has become unusable as a result of physical and moral wear and tear, as a result of natural disasters and accidents"; the orders of the Minister of Finance of the Republic of Kazakhstan: dated September 7, 2010 No. 444 " On approval of</p>	<p>Damage compensation.</p>	

		<p>the accounting policy" (registered in the Register of the state registration of regulatory legal acts No. 6505); dated March 31, 2015 No. 241 "On approval of the Rules of accounting" (registered in the Register of the state registration of regulatory legal acts No. 10954).</p>	Disciplinary responsibility.
	<p>Embezzlement, destruction, damage or concealment of</p>	<p>The Law of the Republic of Kazakhstan dated February 28, 2007 "On accounting and financial reporting"; Resolution of the Government of the Republic of Kazakhstan dated June 1, 2011 No. 615 "On approval of the Rules for registration of death and destruction of certain types of state property that has become unusable as a result of physical and moral wear and tear, as a result of natural disasters and accidents"; the orders of the Minister of Finance of the Republic of Kazakhstan: dated</p>	

<p>Financial violations ***</p>	<p>3.1.1.22</p>	<p>property, objects of special value, other property, official documents, stamps or seals, committed for mercenary or other personal interest, including fraud.</p>	<p>September 7, 2010 No. 444 " On approval of the accounting policy" (registered in the Register of the state registration of regulatory legal acts No. 6505); dated March 31, 2015 No. 241 " On approval of the Rules of accounting" (registered in the Register of the state registration of regulatory legal acts No. 10954). The Order of the Minister of National Economy of the Republic of Kazakhstan dated September 3, 2015 No. 630 " On approval of the Instruction on accounting of material values of the state material reserve" (registered in the Register of the state registration of regulatory legal acts No. 12150).</p>	<p>Damage compensation.</p>	<p>Disciplinary responsibility.</p>
			<p>The Law of the Republic of Kazakhstan dated February 28, 2007 "On accounting and financial reporting"; international financial reporting standards;</p>		

<p>Financial violations ***</p>	<p>3.1.1.23</p>	<p>Violation of the procedure for recording and maintaining cash transactions.</p>	<p>international financial reporting standards for small and medium businesses; the Order of the Minister of Finance of the Republic of Kazakhstan dated March 31, 2015 No. 241 "On approval of the Rules for accounting" (registered in the Register of the state registration of regulatory legal acts No. 10954).</p>	<p>Reflection on the accounting on the basis of instructions of the state audit and financial control bodies and (or) a court decision.</p>	<p>Disciplinary responsibility. Material liability.</p>
<p>Financial violations ***</p>	<p>3.1.1.24</p>	<p>Violation of the classification of assets, obligations upon initial recognition.</p>	<p>The Law of the Republic of Kazakhstan dated February 28, 2007 "On accounting and financial reporting"; international financial reporting standards; international financial reporting standards for small and medium businesses; the Order of the Minister of Finance of the Republic of Kazakhstan dated March 31, 2015 No. 241 "On approval of the Rules for accounting" (registered in the Register of the</p>	<p>Reflection on the accounting on the basis of instructions of the state audit and</p>	<p>Disciplinary responsibility. Material liability.</p>

			<p>state registration of regulatory legal acts No. 10954). The Order of the Minister of National Economy of the Republic of Kazakhstan dated September 3, 2015 No. 630 "On approval of the Instruction on accounting of material values of the state material reserve" (registered in the Register of the state registration of regulatory legal acts No. 12150).</p>	<p>financial control bodies and (or) a court decision.</p>
<p>Financial violations ***</p>	<p>3.1.1.25</p>	<p>Non-recognition of assets and obligations, income and expenses, profits</p>	<p>The Law of the Republic of Kazakhstan dated February 28, 2007 "On accounting and financial reporting"; international financial reporting standards; international financial reporting standards for small and medium businesses; the Order of the Minister of Finance of the Republic of Kazakhstan dated March 31, 2015 No. 241 "On approval of the Rules for accounting" (registered in the</p>	<p>Reflection on the accounting on the basis of instructions of the state audit and financial control</p>

		and losses in accounting records.	Register of the state registration of regulatory legal acts No. 10954). The Order of the Minister of National Economy of the Republic of Kazakhstan dated September 3, 2015 No. 630 " On approval of the Instruction on accounting of material values of the state material reserve" (registered in the Register of the state registration of regulatory legal acts No. 12150).	bodies and (or) a court decision.	Disciplinary responsibility.
Financial violations ***	3.1.1.26	Violation of the accrual of depreciation of assets, including the reasonability of determining the amount of depreciation.	The Law of the Republic of Kazakhstan dated February 28, 2007 "On accounting and financial reporting"; international financial reporting standards; international financial reporting standards for small and medium businesses; the Order of the Minister of Finance of the Republic of Kazakhstan dated March 31, 2015 No. 241 "On approval of the Rules for accounting" (Reflection on the accounting on the basis of instructions of the state audit and financial control bodies and (or) a court decision.	

			registered in the Register of the state registration of regulatory legal acts No. 10954).		Disciplinary responsibility.
Financial violations ***	3.1.1.27	Violation of accrual of reserves.	The Law of the Republic of Kazakhstan dated February 28, 2007 "On accounting and financial reporting"; international financial reporting standards; international financial reporting standards for small and medium businesses; the Order of the Minister of Finance of the Republic of Kazakhstan dated March 31, 2015 No. 241 "On approval of the Rules for accounting" (registered in the Register of the state registration of regulatory legal acts No. 10954).	Reflection on the accounting on the basis of instructions of the state audit and financial control bodies and (or) a court decision.	Disciplinary responsibility.
			The Law of the Republic of Kazakhstan dated February 28, 2007 "On accounting and financial reporting"; international financial reporting standards;		

<p>Financial violations ***</p>	<p>3.1.1.28</p>	<p>Violation of impairment charges, revaluation of assets, including financial instruments, derivative financial instruments.</p>	<p>international financial reporting standards for small and medium businesses; the Order of the Minister of Finance of the Republic of Kazakhstan dated March 31, 2015 No. 241 "On approval of the Rules for accounting" (registered in the Register of the state registration of regulatory legal acts No. 10954).</p>	<p>Reflection on the accounting on the basis of instructions of the state audit and financial control bodies and (or) a court decision.</p>	<p>Disciplinary responsibility. Material liability.</p>
<p>Financial violations ***</p>	<p>3.1.1.29</p>	<p>Unreasonable impairment, revaluation of assets, including financial instruments, derivative financial instruments.</p>	<p>The Law of the Republic of Kazakhstan dated February 28, 2007 "On accounting and financial reporting"; international financial reporting standards; international financial reporting standards for small and medium businesses; the Order of the Minister of Finance of the Republic of Kazakhstan dated March 31, 2015 No. 241 "On approval of the Rules for accounting" (registered in the Register of the</p>	<p>Reflection on the accounting on the basis of instructions of the state audit and financial control bodies and (or) a court decision.</p>	<p>Disciplinary responsibility. Material liability.</p>

			state registration of regulatory legal acts No. 10954).		
Financial violations ***	3.1.1.30	Violation of the design of primary accounting documentation, including accounting references.	<p>The Orders of the Minister of Finance of the Republic of Kazakhstan: dated December 20, 2012 No. 562 "On approval of forms of primary accounting documents" (registered in the Register of the state registration of regulatory legal acts No. 8265);</p> <p>dated August 2, 2011 No. 390 "On approval of the Album of accounting documentation for state institutions" (registered in the Register of the state registration of regulatory legal acts No. 7126);</p> <p>dated March 31, 2015 No. 241 "On approval of the Rules of accounting" (registered in the Register of the state registration of regulatory legal acts No. 10954).</p>	Reflection on the accounting on the basis of instructions of the state audit and financial control bodies and (or) a court decision.	Disciplinary responsibility. Material liability.
		Failure by the subject of the quasi-state sector to fully distribute dividends on the shares, owned by the Republic of			

Financial violations ***	3.1.1.31	Kazakhstan and their payments, as well as net income by participants of a limited liability company whose share in the authorized capital is owned by the Republic of Kazakhstan.	Articles 178, 186 of the Law of the Republic of Kazakhstan dated March 1, 2011 " On State Property ".	Damage compensation.	Disciplinary responsibility.
Procedural violations *****	3.1.2.1	A joint stock company, which is the object of a state audit, performs a transaction in which the property is acquired or alienated to the amount of ten percent or more of the size of the company's assets, excluding the market value of this property, determined by the appraiser in accordance with the legislative act of the Republic of Kazakhstan on valuation activities.	Paragraph 1 of Article 69 of the Law of the Republic of Kazakhstan dated May 13, 2003 " On Joint-Stock Companies".	Bringing in line.	Disciplinary responsibility.
Procedural violations *****	3.1.2.2	Performance of a major transaction by a joint-stock company, which is the subject of a state audit, without a corresponding decision of the board of directors .	Paragraph 1 of Article 70 of the Law of the Republic of Kazakhstan dated May 13, 2003 " On Joint-Stock Companies".	Bringing in line.	Disciplinary responsibility.
			The Code of the Republic of Kazakhstan dated September 18, 2009 "On the		

<p>Procedural violations *****</p>	<p>3.1.1.2.3</p>	<p>Violations of sectoral legislation in the use of state and quasi-public sector assets, which resulted in the unjustified use of state assets .</p>	<p>health of the people and the health care system"; The Land Code dated June 20, 2003; T h e Entrepreneurial Code of the Republic of Kazakhstan dated October 29, 2015; The Code of the Republic of Kazakhstan dated December 27, 2017 "On Subsoil and Subsoil Use"; The Laws of the Republic of Kazakhstan: dated May 16, 2014 "On permissions and notifications"; dated February 1, 2012 "On the National Welfare Fund"; dated March 1, 2011 "On State Property"; dated April 25, 2001 "On Kazakhstan Development Bank"; dated July 9, 1998 "On Natural Monopolies"; dated March 30, 1995 "On the National Bank"; other regulatory legal acts.</p>	<p>Bringing in line.</p>	<p>Disciplinary responsibility.</p>
		<p>Failure to use the foreign currency as intended, converted from the account of the subject of the quasi-public</p>			

<p>Procedural violations *****</p>	<p>3.1.2.4</p>	<p>sector within ten calendar days from the date it was credited to its account in foreign currency at a second-tier bank. Failure to reconvert the unused or underused foreign currency after a specified period of time, followed by restoration of the amount in national currency to the account of the subject of the quasi-public sector, from which the foreign currency was converted.</p>	<p>Paragraph 3-1 of Article 99 of the Budget Code.</p>	<p>Bringing in line.</p>	<p>Disciplinary responsibility.</p>
<p>Procedural violations *****</p>	<p>3.1.2.5</p>	<p>Failure to make adjustments to the financial and economic rationale of budgetary investments, followed by the necessary examinations in accordance with the legislation of the Republic of Kazakhstan, while changing the established financial and economic parameters of budgetary investments through the state participation in the authorized capital of legal entities leading to addition and (or) changes in the events, technical and technological</p>	<p>Paragraph 2 of Article 154 of the Budget Code.</p>	<p>Bringing in line.</p>	

		decisions, a decrease in direct and final results, an increase in the costs, envisaged for the event.			Disciplinary responsibility.
Procedural violations *****	3.1.2.6	Non-reporting by the audited subjects in the face of state institutions and state enterprises, legal entities with the state participation, as well as subjects of the quasi-public sector to the state audit and financial control bodies about violations of the legislation of the Republic of Kazakhstan when using budget funds, loans, related grants, state assets and subjects of the quasi-public sector, state and state-guaranteed loans, as well as the loans, secured by the state, revealed in the audit of these organizations, as well as the audit of the special purpose of the entities of quasi-public sector.	Paragraph 3 of Article 25 of the Law of the Republic of Kazakhstan dated November 20, 1998 "On auditing".	Bringing in line.	Administrative responsibility. Part 6 of Article 247 of the Administrative Code.
		Sale of goods by state-owned enterprises at the prices that do not ensure full reimbursement of costs incurred by a state-owned			

<p>Procedural violations *****</p>	<p>3.1.2.7</p>	<p>enterprise on the basis of the right of economic management for their production, break-even of its activities and financing from its own revenues, as well as their pricing for goods (works, services) produced within the scope of works (services), financed from the budget, without coordination with the authorized body of the relevant industry or the local executive body or the head of the town of district significance, village, settlement, rural district.</p>	<p>Paragraph 1, 2 of Article 146 of the Law of the Republic of Kazakhstan dated March 1, 2011 " On State Property ".</p>	<p>Bringing in line through negotiating the price list with the administrator of budget programs.</p>	<p>Disciplinary responsibility.</p>
<p>Procedural violations *****</p>	<p>3.1.2.8</p>	<p>The late approval of the joint stock company's annual financial statements and the failure to determine the procedure for distributing the net income of the joint stock company for the past financial year and the amount of dividend per one common share of the company.</p>	<p>Subparagraphs 1) and 2) of paragraph 2 of Article 35 of the Law of the Republic of Kazakhstan dated May 13, 2003 " On Joint-Stock Companies".</p>	<p>Bringing in line through the actions to approve annual financial statements.</p>	<p>Disciplinary responsibility.</p>
			<p>The Order of the acting Minister of National Economy of the Republic of Kazakhstan dated March 27, 2015</p>		

<p>Procedural violations *****</p>	<p>3.1.2.9</p>	<p>Violation of the procedure for development, approval of plans for development of state-controlled joint-stock companies and limited partnerships, state-owned enterprises.</p>	<p>No. 249 "On approval of the Rules for development, approval of development plans for state-controlled joint-stock companies and limited partnerships, state-owned enterprises, as well as monitoring and evaluation of their sale" (registered in the Register of the state registration of regulatory legal acts No. 10927).</p>	<p>Bringing in line.</p>	<p>Disciplinary responsibility.</p>
<p>Procedural violations *****</p>	<p>3.1.2.10</p>	<p>Late submission of financial statements to the depository by public interest organizations.</p>	<p>The Law of the Republic of Kazakhstan dated February 28, 2007 "On accounting and financial reporting", resolution of the Government of the Republic of Kazakhstan dated October 14, 2011 No. 1173 "On approval of the Rules for the presentation of financial statements to the depository".</p>	<p>Bringing in line.</p>	<p>Administrative responsibility. Article 239 of the Administrative Code. Disciplinary responsibility.</p>
			<p>The Law of the Republic of Kazakhstan dated February 28, 2007 "On accounting and financial reporting"; international financial</p>		

<p>Procedural violations *****</p>	<p>3.1.2.11</p>	<p>Violation of procedures for writing off of assets and obligations.</p>	<p>reporting standards; international financial reporting standards for small and medium businesses; the Order of the Minister of Finance of the Republic of Kazakhstan dated March 31, 2015 No. 241 "On approval of the Rules for accounting" (registered in the Register of the state registration of regulatory legal acts No. 10954); the Order of the Minister of National Economy of the Republic of Kazakhstan dated September 3, 2015 No. 630 "On approval of the Instruction on accounting of material values of the state material reserve" (registered in the Register of the state registration of regulatory legal acts No. 12150).</p>	<p>Bringing in line.</p>	<p>Disciplinary responsibility. Material liability.</p>
		<p>Failure to provide separate accounting by the subject in the case when the legislation of the Republic of Kazakhstan provides for the</p>			

<p>Procedural violations *****</p>	<p>3.1.2.12</p>	<p>separation of income, expenses , assets and obligations for certain types of activities. The failure of the recipient of targeted revenues from the budget to maintain the separate accounting of income, expenses , assets and obligations, received (incurred) in the framework of targeted revenues. The failure of the trustee to maintain separate accounting of income, expenses , assets and obligations for the activities of trust management and the preparation of separate financial statements for it.</p>	<p>Paragraph 6 of the Rules for accounting, approved by the order of the Minister of Finance of the Republic of Kazakhstan dated March 31, 2015 No. 241 (registered in the Register of the state registration of regulatory legal acts No. 10954).</p>	<p>Bringing in line.</p>	<p>Administrative responsibility. Article 238 of the Administrative Code. Disciplinary responsibility.</p>
<p>Procedural violations *****</p>	<p>3.1.2.13</p>	<p>Failure to achieve key performance indicators of national management holdings, national holdings, national</p>	<p>The Law of the Republic of Kazakhstan dated March 1, 2011 " On State Property ", the order of the Minister of National Economy of the Republic of Kazakhstan dated February 26, 2015 No. 139 " On approval of the Rules for the development and submission of reports on the implementation of development strategies and</p>	<p>Bringing in line.</p>	

	companies whose shareholder is the state.	development plans of national management holdings, national holdings, national companies whose shareholder is the state" (registered in the Register of the state registration of regulatory legal acts No. 10685).	Disciplinary responsibility.
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Note:

* The classifier of violations, revealed at the objects of state audit and financial control, shall not limit the types of violations, established by this Classifier. The violation shall be qualified in accordance with the legislation of the Republic of Kazakhstan in force at the time the violation was committed.

** The method of elimination of the violation shall be specified taking into account the peculiarities of each individual case.

*** A similar composition of the violation shall be qualified as the Procedural violations in the absence of unreasonable use of funds that did not cause damage.

**** Damage compensation shall be:

- 1) reimbursement of the amounts of financial violations to the budget;
- 2) recovery by performing works, rendering services, and supplying goods;
- 3) reflection on accounting on the basis of the instructions of the state audit and financial control bodies and (or) the court decision.

The Classifier shall use the following types of damage, caused by:

1) shortfalls of funds to the budget - non-receipt of funds to the corresponding budget that should have been received in accordance with the adopted acts, in the absence of objective conditions preventing their receipt;

2) loss of budget funds, loss of state property, assets of subjects of the quasi-public sector — loss of funds before their use (use by the final indicator), non-return of budget funds or other objects of state property, assets of the quasi-public sector, reduction of their value, inability to use assets due to improper storage, property exploitation, property write-off before the standard operating life.

3) excessive expenditures of budget funds, state assets, subjects of the quasi-public sector - excess expenditures of budget funds, assets - the difference between actual and regulatory expenditures, as well as the expenses, caused by the need to compensate for the consequences of violations of legislation or contracts, committed by state bodies, state institutions, subjects of quasi-public sector, as well as the recipients of budget funds;

4) unsuccessful expenditures of budget funds, state assets, state audit objects - expenses that did not lead to the planned goal, the expected result from the use of budget funds of state assets, state audit objects.

***** A similar composition of the violation shall be qualified as a financial violation with the unreasonable use of funds, causing damage.

***** Violations of the law in the conduct of accounting, budget accounting and financial and budget reporting shall be detected in the activities of both state institutions and subjects of the quasi-public sector and shall be qualified as the financial irregularities when the acquired goods (assets), expenses for the works and services are not reflected in the balance sheet.

The types of liability, specified in column 6 of this Classifier shall be applied in the absence of criminal offense signs in actions (inaction).