

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

Invalidated Unofficial translation

Regulatory Resolution of the Accounts Committee for Control over Execution of the Republican Budget dated September 1, 2021 № 10-HK. Registered in the Ministry of Justice of the Republic of Kazakhstan on September 2, 2021 № 24213. Abrogated by the regulatory resolution of the Supreme Audit Chamber of the Republic of Kazakhstan dated 29.05.2025 № 5-NK (effective ten calendar days after the date of its first official publication).

Unofficial translation

Footnote. Abrogated by the regulatory resolution of the Supreme Audit Chamber of the Republic of Kazakhstan dated 29.05.2025 № 5-NK (effective ten calendar days after the date of its first official publication).

In accordance with paragraph 5 of Article 34 of the Budget Code of the Republic of Kazakhstan, the Supreme Audit Chamber of the Republic of Kazakhstan (hereinafter referred to as the Supreme Audit Chamber) **DECIDES:**

Footnote. The preamble is in the wording of the regulatory resolution of the Supreme Audit Chamber of the Republic of Kazakhstan dated 20.02.2023 № 6-NK (effective ten calendar days after the date of its first official publication).

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

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

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

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

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

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

"AGREED"

Ministry of finance of the
Republic of Kazakhstan

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

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

Chapter 1. General provisions

1. These Rules for Determining the cost of research, consulting services and government assignments in the field of state audit and financial control (hereinafter referred to as the Rules) have been developed in accordance with paragraph 5 of Article 34 of the Budget Code of the Republic of Kazakhstan and determine the procedure for determining the cost of research, consulting services and government assignments in the field of state audit and financial control when forming a budget applications of the Supreme Audit Chamber of the Republic of Kazakhstan (hereinafter – The Supreme Audit Chamber) for the next planning period.

Footnote. Paragraph 1 - as amended by the regulatory resolution of the Supreme Audit Chamber of the Republic of Kazakhstan dated 20.02.2023 № 6-NK (effective ten calendar days after the date of its first official publication).

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

1) executor – a legal entity fulfilling the state assignment of the Supreme Audit Chamber for conducting research, providing consulting services in the field of state audit and financial control at the expense of the republican budget;

2) research is an event aimed at studying and comprehensively analyzing the subject, taking into account foreign experience, obtaining reliable data for their subsequent use in solving existing problems, as well as developing proposals for solving state tasks and implementing state policy in the field of state audit and financial control;

3) consulting services – services provided for methodological, analytical and organizational support for evaluating the effectiveness of the central state and local executive bodies of regions, cities of republican significance, the capital, as well as conducting a rating of regions and cities on the ease of doing business.

Footnote. Paragraph 2 - as amended by the regulatory resolution of the Supreme Audit Chamber of the Republic of Kazakhstan dated 20.02.2023 № 6-NK (effective ten calendar days after the date of its first official publication).

Chapter 2. Procedure to determine the cost of research, consulting services and state assignments in the field of state audit and financial control

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

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

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

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

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

The cost of services is determined by the following formula:

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

where,

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

R_p - direct expenses;

R_k - indirect expenses.

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

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

8. The contractor submits to the customer, represented by the Supreme Audit Chamber, a calculation of the cost of services with supporting documents when forming a budget application for the next planning period.

Footnote. Paragraph 8 - as amended by the regulatory resolution of the Supreme Audit Chamber of the Republic of Kazakhstan dated 20.02.2023 № 6-NK (effective ten calendar days after the date of its first official publication).

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

Calculation of the cost of services _____

(name of the contractor of the service)

(name of the research, consulting services, state assignment)

for 20 _____

Name of the budget program, budget subprogram

№	Name of expenses	Price per unit, in tenge	Quantity	Amount, in tenge	Brief justification
1	2	3	4	5	6
	TOTAL for 20____ —				
1.	Direct expenses:				
1.1.	Payroll (wages of personnel directly participating in provision of services in accordance with the staffing table)				
1.2.	Taxes and other mandatory payments to the budget, as well as social deductions and compulsory insurance of employees from accidents in the performance of labor (official) duties				
1.3.	Travel expenses (personnel directly participating in provision of services in accordance with the staffing table)				
1.4.	The costs of attracting experts (co -executors) (do not exceed the aggregate of one second amount of work or services provided)				

1.6.	Acquisition of goods and materials (stationery and consumables, diplomas and badges)				
1.7.	Rental costs and operational costs				
1.8.	Expenses for the purchase of fixed assets (workplace of personnel directly involved in the provision of the service)				
1.9.	Expenses for translation services, info-graphics and typographic services				
1.10.	Expenses for connecting to digital libraries and electronic databases				
1.11.	Expenses for acquiring intangible assets (the right to use information systems, patents and others)				
1.12.	Mailing costs, Internet, telephony (with the exception of mobile services), hosting and domain, expenses for development and maintenance of Internet resources				
1.13.	Expenses associated with the publication of research materials				
2.	Indirect expenses:				

2.1.	Salary of administrative and managerial personnel				
2.2.	Taxes and other mandatory payments to the budget, as well as social deductions				
2.3.	Financial and economic expenses (acquisition of materials, stocks and fixed assets (workplace of administrative and managerial personnel), depreciation of fixed assets, taxes and fees, payment of communication services, transport services, operation services, travel expenses and expenses for advanced training of administrative workers)				

The first head _____
(full name)

Chief accountant _____
(full name)