Approved by the order of the Chairman of the Committee on Statistics of the Ministry of National Economy of the Republic of Kazakhstan

December13,2016312

Methodology for compiling a balance sheet of fixed assets and calculating its indicators

## Chapter 1. General provisions

1. The methodology for compiling the balance sheet of fixed assets and calculating its indicators (hereinafter - Methodology) refers to the statistical methodology, formed in accordance with international standards and approved in accordance with the Law of the Republic of Kazakhstan dated March19,2010 "On State [Statistics](http://adilet.zan.kz/rus/docs/Z100000257_#z0) " (hereinafter - Law).

2. The methodology defines the main aspects and methods for obtaining statistical information for compiling a balance sheet of fixed assets, in order to generate statistical information on the availability of fixed assets, the movement of assets and obtain an information base for calculating gross fixed capital formation and its consumption in the System of National Accounts.

3. This Methodology is intended for use in statistical activities by employees of the Statistics Committee of the Ministry of National Economy of the Republic of Kazakhstan (hereinafter - the Committee).

4. The Methodology uses the concepts defined in the Law and the Law of the Republic of Kazakhstan dated February28,2007 "On Accounting and Financial Reporting", as well as the definitions adopted by International Financial Reporting Standards (hereinafter - IFRS) and National Financial Reporting Standards.

### Chapter 2. Classification of fixed assets

5. Property, plant and equipment is defined in IFRS (IAS16 Property, Plant and Equipment) as tangible assets held for the production or sale of goods and services, for administrative and management purposes, or for lease, the useful life of which exceeds the annual reporting period.

6. The main features of tangible assets are:

physical form and content;

use directly in the activities of the subject for the production of products, works and services;

the ability to deliver benefits over multiple reporting periods.

7. Depending on the scope of application, fixed assets are divided into two groups:

industrial purpose;

non-production purpose.

Fixed assets include the following groups and subgroups:

1) buildings:

residential buildings;

non-residential buildings;

2) facilities:

transmission devices;

other objects of civil engineering;

3) machinery and equipment:

vehicles and equipment;

other machinery and equipment;

information, computer and telecommunication;

4) equipment;

5) other fixed assets;

6) biological assets:

adult working and productive livestock;

perennial plantations;

7) fixed assets not included in other groups.

8. The balance of fixed assets does not include the following non-produced tangible assets: land, subsoil wealth, uncultivated biological resources, water resources, environmental assets (seas, atmosphere), the ownership rights of which are not established.

### Chapter 3. Sources of information

9. The sources of information for compiling the balance of fixed assets and calculating its indicators are the data of nationwide statistical observations on the state of fixed assets, the activities of small businesses, the commissioning of facilities by individual developers, as well as statistical data on the availability of housing owned by citizens, the cost of building one square meters of housing, privately owned livestock, its number, weight and price per head by animal species.

10. Nationwide statistical observation of the state of fixed assets is carried out through a complete survey of legal entities engaged in entrepreneurial activities.

11. National statistical observation on the activities of small enterprises is carried out by means of a sample survey of legal entities and (or) branches of foreign legal entities engaged in entrepreneurial activities.

12. Statistical forms are filled in by respondents at the end of the reporting year in strict accordance with the data of the primary (inventory cards, inventories, technical passports and documentation) and accounting data on the availability, movement and structure of fixed assets at the initial (current) and book value (minus depreciation) value.

13. The presence, movement and composition of fixed assets is filled in for all types of fixed assets owned by the entity under the right of ownership, economic management or operational management, including those leased by the lessor for the current lease and for long-term leased fixed assets for the tenant, according to account2400 "Fixed assets " section2 “Long-term assets” of the Model Chart of Accounts approved by the Order of the Minister of Finance of the Republic of Kazakhstan dated May23,2007 No.185 (registered in the Register of State Registration of Regulatory Legal Acts No.4771).

### Chapter 4. Drawing up a balance sheet of fixed assets

14. The balance of fixed assets is a statistical table, the data of which characterize the volume, structure, reproduction of fixed assets for the economy as a whole, industries and forms of ownership.

15. According to the balance of fixed assets, indicators of depreciation, usefulness, renewal, disposal, and use of fixed assets are calculated.

16. The balance of fixed assets characterizes the value of fixed assets at the beginning and end of the reporting year and its change during the reporting year.

17. The balance sheets of fixed assets show their dynamics for the year and are built at the initial (current) cost, at which fixed assets are accounted for in the balance sheet of entities, and at the book value (net of depreciation).

18. Balances of fixed assets are calculated at current prices of the reporting year.

19. To consolidate statistical information on the availability and movement of fixed assets, their depreciation, sources of increase and reduction factors, balance tables are developed that characterize the reproduction of fixed assets in the republic and regions, by types of economic activity, forms of ownership, types of fixed assets.

20. The balance sheet of fixed assets takes into account the fixed assets of the production and non-production sectors in the context of all types of economic activity.

21. The balance sheets of fixed assets by regions include fixed assets owned by legal entities and individuals located or residing in these regions.

22. To develop a balance of fixed assets, the available reporting of economic entities is grouped according to the main types of activities of enterprises. Grouping by industry is carried out according to general types of economic activity.

23. Drawing up a balance sheet of fixed assets involves two stages of calculations:

the first stage consists in using the information base of reporting data on fixed assets according to national statistical observations when calculating the balance of fixed assets;

the second stage - in the use of additional information on the availability and movement of fixed assets from other forms of nationwide statistical observations on the commissioning of facilities by individual developers, one-time surveys and calculated data.

### Chapter 5. Drawing up a balance sheet of fixed assets according to reporting data

24. To compile the balance sheet of fixed assets according to reporting data, the entire amount of fixed assets for each type of activity is fully distributed among the relevant sectors of the economy. The distribution is carried out on the basis of reporting data on the availability and movement of fixed assets, which contain information on the availability and movement of fixed assets separately for each type of core activity and for each type of non-core (secondary) activity.

25. The balance of fixed assets is compiled by industry, taking into account the totality of fixed assets involved in the production of industry products, which include not only the funds of the main activity of enterprises, but also fixed assets of ancillary auxiliary production and divisions that are similar in purpose and are on the balance sheet of enterprises of other types of activity , if ancillary-auxiliary productions have an independent form of accounting and are allocated to separate accounting units.

26. Drawing up a balance of fixed assets involves a series of sequential operations related to the regrouping of economic sectors into technological or "clean" industries.

27. To calculate to the full amount of fixed assets of the “ clean ” sector of the economy, from nationwide statistical observations on the state of fixed assets, summarized summary data on the presence and movement of fixed assets used in the secondary (non-core) activities of entities in the reporting year for the corresponding type of activity are issued. The received data are recorded in the appropriate type of the list of secondary activities.

28. Next, the cost of all fixed assets is calculated separately for each type of economic activity - the " clean " industry - by summing the fixed assets of the main activity and fixed assets of the secondary (non-core) type of activity.

29. The balance sheet of fixed assets for the territory of the region, the city is compiled on the basis of the calculation of the data obtained after the balance sheet by type of economic activity was compiled according to a similar scheme.

30. To check the correctness of the calculations, an analysis of the results obtained, the structure of the availability of fixed assets at the beginning of the reporting year and the structure of the availability of fixed assets at the end of the previous year is carried out.

31. To characterize the volume, structure of fixed assets, changes in the actual volume during the reporting year (receipts, disposals), the scheme of the balance sheet of fixed assets at historical cost, given in Appendix1 to this Methodology, is used.

32. The balance reflects the availability of fixed assets at the beginning and end of the year, as well as indicators of commissioning, liquidation of fixed assets, gratuitous receipts and transfers, as well as receipts and disposals of fixed assets for other reasons, regardless of their degree of wear.

33. Fixed assets are considered in the balance sheet in terms of their consumer value, which does not change during their operation. When using balance indicators, the input is compared with the disposal of worn-out fixed assets, the average annual cost of fixed assets is determined, which is necessary to calculate a number of indicators.

34. The balance of fixed assets at cost less depreciation characterizes the reproduction of the value of fixed assets and is used to determine the accumulation in the value of fixed assets.

35. The book value indicators are presented in the balance sheet scheme of fixed assets at book value specified in Appendix2 to this Methodology and are filled in based on the data in the table given in Appendix1 to this Methodology.

36. The balance of fixed assets at book value reflects, on the one hand, an increase in the value of fixed assets, and on the other hand, their decrease associated with physical disposal, the loss of some part of the value of fixed assets in the form of depreciation transferred to the product and depreciation of fixed assets.

37. The main sources of increase in the residual value of fixed assets are the commissioning of new fixed assets and the overhaul of previously operating fixed assets. Factors that reduce the cost of fixed assets are: depreciation of fixed assets, their disposal due to dilapidation and complete wear and tear, and others.

38. Completed overhaul of fixed assets includes the cost of works completed in the given year on partial restoration of depreciation of fixed assets. The cost of major repairs, reducing the depreciation of fixed assets, increase their residual value.

39. Depreciation of fixed assets (depreciation) expresses a decrease in the value of fixed assets as they wear out. The annual amounts of accrued depreciation of fixed assets are determined directly at enterprises in accordance with existing depreciation rates.

40. Drawing up a balance sheet of fixed assets provides for the development of industry-specific indicators.

From the summary results of nationwide statistical observations on the state of fixed assets for each type of activity, data on fixed assets and types of economic activity are distributed and summarized in development tables on the presence and movement of fixed assets by type of economic activity at their original cost and on the presence and movement of fixed assets by type of economic activity at book value given in Appendices3 and4 to this Methodology.

 41. Development tables record data on the availability and movement of fixed assets used to develop products, perform work, and provide services for the main type of activity of entities that submitted a report for the year. The received data is recorded in the corresponding activity.

42. When developing the balance of fixed assets, the following principles are observed:

the commissioning of fixed assets in the balance sheet at their original (current) cost is equal to the commissioning of fixed assets at their book value minus depreciation;

exceeding the amount of data at the initial (current) cost is not allowed by the amounts of the following data;

data on gratuitous receipts and transfers in the balance sheet at cost less depreciation (amortization);

data on other receipts and transfers in the balance sheet at the initial (current) cost less depreciation;

data on liquidated fixed assets in the balance sheet at cost less depreciation (amortization);

discrepancies between the balance sheet data at the beginning of the reporting year and the balance sheet data at the end of the previous year are acceptable if the circle of reporting enterprises changes and within the annual inflation rate;

the reporting data on the actually accrued depreciation (amortization) are used in the balance sheet at the initial (current) and in the balance sheet at the residual (minus depreciation) cost without additional adjustments.

### Chapter 6. Recalculation of the balance of fixed assets from additional sources

43. Recalculation of the balance of fixed assets from additional sources is carried out to complete the reflection of fixed assets in the balance sheet. The nationwide statistical survey on fixed assets covers only legal entities. The resulting reporting data based on the results of statistical observations cover the vast majority of produced tangible assets.

44. A certain part of the fixed assets is in the personal property of citizens and is not taken into account in the reporting on fixed assets. To include fixed assets owned by citizens, additional sources of statistical information are used on fixed assets owned by individuals and on the maximum possible range of objects of statistical observation.

45. The sources of information on the availability and movement of fixed assets owned by citizens (individuals) are:

nationwide statistical observation on the commissioning of facilities by individual developers;

statistical data on the number of working and productive livestock in personal subsidiary, peasant or farm enterprises.

46. For personal farms, fixed assets include working and productive livestock, perennial plantings and outbuildings, for peasant or farm enterprises - working and productive livestock, perennial plantations, agricultural machinery and outbuildings.

47. The cost of commissioned individual residential buildings is determined on the basis of aggregated primary statistical data on the commissioning of individual residential buildings.

48. To calculate the initial (current) cost of fixed assets, industry statistics are used:

the calculation of the availability and movement of working productive livestock (in personal subsidiary plots and farm or peasant farms) is given in Appendix5 to this Methodology;

the calculation of the current cost of objects put into operation by individual developers is given in Appendix6 to this Methodology.

### Chapter 7. Drawing up tables of the balance sheet of fixed assets at historical cost owned by citizens (individuals)

49. To compile the balance of fixed assets owned by citizens (individuals), at book value (net of depreciation), the calculations specified in Chapter6 of this Methodology are used.

50. After the completion of logical and arithmetic control, the data of the balance sheet of fixed assets owned by citizens in millions of tenge with one decimal sign are included, together with the reporting data on privately owned enterprises, in the balance sheet of fixed assets in the form of ownership "private property", in the balance sheet for types of economic activity as follows:

1) by types of economic activity, the housing stock is included in the aggregate of the section “real estate transactions”;

2) by types of fixed assets, the housing stock is included in the line "housing", livestock - in the line "working and productive livestock".

51. A systematic calculation of the availability and movement of fixed assets owned by citizens is carried out on an appraisal basis.

### Chapter 8. Calculation of the coefficients of renewal and disposal (liquidation) of fixed assets

52. The calculation of the coefficients of renewal of fixed assets is carried out according to the formula:

 (1)

where:

K обн - coefficient of renewal of fixed assets;

 B - commissioning of fixed assets for the reporting period at constant prices;

 Ф к- fixed assets at the end of the reporting period at constant prices.

53. The calculation of the coefficients of disposal (liquidation) of fixed assets is made according to the formula:

 (2)

where:

Кликв.- liquidation ratio of fixed assets;

 Л - liquidation of fixed assets for the reporting period at constant prices;

 Фn - fixed assets at the beginning of the reporting period at constant prices.

### Chapter 9. Calculation of the depreciation rate of fixed assets

54. The calculation of the depreciation coefficient of fixed assets is carried out according to the formula:



 (3)

where:

K иос - depreciation coefficient of fixed assets;

A - depreciation of fixed assets;

C *n* - cost of fixed assets at historical cost.

## Chapter 10. Calculation of indices of increase in the value of fixed assets

55. Bringing the recorded value of property, plant and equipment in line with current market prices is called revaluation of property, plant and equipment.

56. There are two methods for revaluing fixed assets:

1) indexing method;

2) direct conversion method at documented market prices.

57. The indexation method is based on the use of fixed asset increase indices calculated by the Committee.

58. Calculation of the increase in the value of fixed assets consists of two stages:

at the first stage, the current value of fixed assets is determined using the indices of increase in the value of fixed assets;

at the second stage, differentiated coefficients are determined that correct the increase in the value of fixed assets bythe degree of wear of the latter.

59. The following information base is used to calculate the increase in the value of fixed assets (revaluation indices):

producer price indices of industrial products, produced by enterprises of the Republic of Kazakhstan in the context of economic activities, reflecting the dynamics of prices of industrial products;

price index of import receipts of products in the context of types of groups by commercial types of economic activity;

price indices in construction;

producer price indices for industrial products manufactured by enterprises of the Russian Federation, broken down by types of economic activity;

price indices for agricultural products by the groups " plant growing " and " animal husbandry " ;

lists of types of fixed assets for which value increase indices or fixed asset revaluation indices are developed, broken down by groups (subgroups) of fixed assets.

60. Producer price indices in industry reflect changes in prices for the production and purchase of products, services from units operating in the corresponding type of economic activity.

61. Producer price represents the unit price of a sold product at the time of its exit from the gates of the enterprise, excluding value added taxes, excises, other indirect taxes, sales margins and transportation costs associated with the movement of products from producers to the buyer.

62. The use of price indices of manufacturing enterprises of the Russian Federation for machine-building products and equipment is due to several reasons:

domestic equipment manufactured in the Republic of Kazakhstan is represented by a limited list of fixed assets. For most types of fixed assets, it is impossible to calculate the increase in the value of fixed assets ;

the equipment available on the balance sheet of the enterprises is a Russian-made product.

63. Price indices for groups and subgroups of fixed assets are calculated as a weighted average if several information sources included in the product group are used in their formation. The exception is the price indices of manufacturing enterprises in the Russian Federation, which are defined as the arithmetic mean. The final price index of the corresponding commodity group is formed from all information sources as an arithmetic mean value.

64. Price indices for engineering products of the Russian Federation are used after they have been smoothed or adjusted for the difference in annual levels of producer prices in the Russian Federation and the Republic of Kazakhstan.

The smoothing factor is calculated using the following formula:

 PPI RF

To smooth = , (4)

 PPI RK

where:

PPI RF - industrial producer price index in the Russian Federation;

PPI RK - Industrial Producer Price Index in the Republic of Kazakhstan.

65. The smoothed price indices for manufactured products of the Russian Federation are calculated using the following formula:

RF index

RF index sm = , (5)

K sm

where:

RF index - price index for each type of engineering products in the Russian Federation;

K sm - the smoothing factor.

66. Smoothed price indices for manufactured products of the Russian Federation are included in the information base for the relevant subgroup of fixed assets in addition to price indices for manufactured products in the territory of the Republic of Kazakhstan and price indices for imported receipts.

67. For types of fixed assets for which there is no information base on price indices for domestic and imported products, smoothed price indices are applied for the corresponding subgroup of manufactured products of the Russian Federation.

68. If for any subgroup of fixed assets the price index of domestic producers of industrial products, the price index of import receipts, the producer price index of the Russian Federation for the previous year is below100%, then for this subgroup the value increase index equal to one is applied.

69. The classification of fixed assets does not always correspond to the types of engineering products produced. When forming groups of fixed assets and calculating value increase indices, types of similar manufactured products are used using transitional keys and price indices for the same type of manufactured products.

70. For the “buildings” subgroup of property, plant and equipment, price indices in construction in the Republic of Kazakhstan are applied. For the subgroups "transmission devices" and "other civil engineering facilities (highways, bridges, tunnels)" price indices for construction and installation works in the Republic of Kazakhstan are used. For perennial plantations, adult working and productive livestock, in general, price indices for the corresponding agricultural products are used for calculations.

71. The list of price indices used for the revaluation of fixed assets is given in Appendix 7 to this Methodology.

## Chapter 11. Adjustment of the increase in the value of fixed assets

72. In order to move from prices for currently produced types of fixed assets to prices for all fixed assets in operation (including those acquired and built in previous years), the initial indices are adjusted depending on the life of fixed assets and their degree of wear.

73. For adjustment, differentiated adjustment factors are used, determined on the basis of available data from nationwide statistical observations on the degree of depreciation of fixed assets and by expert means.

74. Fixed assets are distributed according to the degree of wear into5 groups:

1) less than 30%;

2) from 30 to 50%;

3) from 51 to 64%;

4) from 65 to 79%;

5) from 80% and more.

75. For the last four selected groups, the average percentage of wear is determined, which is equal to, respectively:40%;50%; 75%; 85%, and for each group the wear coefficient is determined:0.40;0.50;0.75;0.85.

76. The wear factor is the reciprocal of the differentiated correction factor. Differentiated corrective coefficients for selected groups of fixed assets with varying degrees of depreciation are equal to 0.60, respectively; 0.50;0.25;0.15.

77. The calculated indices of increase in the cost of fixed assets, as the arithmetic mean of all price indices for specific types of fixed assets available for each subgroup, are revaluation indices for manufactured fixed assets, are used to index fixed assets of the first group - fixed assets with a degree of wear of up to30% - of the five highlighted above by the degree of wear.

78. The revaluation indices for the remaining four groups are derivatives of the initial increase in the value of each type of fixed assets and are determined by multiplying the depreciation adjustment coefficient corresponding to this group by the incremental part of the increase in the value of each type of fixed assets.

79. For recalculation, the incremental part of the increase in the value of fixed assets is used as a value characterizing the change in prices, after multiplying the above values, one is added to the result.

80. Indices of increase in the value of fixed assets are developed and published in accordance with Appendix 8 to this Methodology.

Appendix1

to the Methodology for compiling the balance sheet of fixed assets and calculating its indicators

Scheme of the balance sheet of fixed assets at historical cost

at current prices, million tenge

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Availability of fixed assetsfor the beginning of the year | Received in the reporting year | Retired in the reporting year | Availability of fixed assetsat the end of the year |
| Total | including: | Total | including: |
| put into operation fixed assets | for other reasons | fixed assets written off | for other reasons |
| A | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Total Fixed Assets |  |  |  |  |  |  |  |  |
|  includingby typemajorfunds | reportingdata | group2 = ∑group3,4 | reporting data | reporting data | group5 = ∑group6, 7 | reportingdata | reporting data | gr.8 = gr.1 + gr.2 – gr.5 |

Appendix2

to the Methodology for compiling the balance sheet of fixed assets and calculating its indicators

Scheme of the balance sheet of fixed assets by book value

at current prices, million tenge

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Availability of fixed assetsfor the beginning of the year | Received in the reporting year | Retired in the reporting year | Availability of fixed assetsat the end of the year |
| Total | including: | Total | including: |
| put into operation fixed assets | for other reasons | depreciation of fixed assets | residual value of decommissioned property, plant and equipment | for other reasons |
| A | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| Total Fixed Assets |  |  |  |  |  |  |  |  |  |
| includingby typemajorfunds | gr.1 = gr.9 + gr.5 - gr.2 | group2 = ∑group3,4 | from gr.3 Apps1 | gr.4 = gr.4 Appendix1 – gr.4 Appendix1\*degree of wear/100% | group5 = ∑group6, 7, 8 | column6 is filled in on the basis of reporting data on the amount of annual depreciation of fixed assets for each type of activity (reporting data) | column 7 = cost of decommissioned fixed assets (reporting data) - depreciation on written off fixed assets (reporting data) + under-depreciated cost of liquidated fixed assets (reporting data) | gr.8 = gr.7 Appendix1 – gr.7 Appendix1\*degree of wear/100% | column 9 is filled out on the basis of reporting data on the availability of fixed assets at the end of the year at the residual value (reporting data) |

Appendix3

to the Balance Sheet Methodology

fixed assets and calculation of its indicators

Development table on the presence and movement of fixed assets by type of economic activity

at original cost

|  | Codelines | Availabilitymajorfundsto the beginningof the year | Received in the reporting year | Retired in the reporting year | AvailabilitymajorfundsfinallyOf the year |
| --- | --- | --- | --- | --- | --- |
| Total | including: | Total | including: |
| introducedinto actionmajorfunds | for otherreasons | written offmajorfunds | for otherreasons |
|
|
|
|
| A | B | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| **Total fixed assets by type of economic activity:** |  | **For each column :** |  **For each line :** |
| economic activity:including: | **1**  | 1 =2+3 | Gr.1+gr.2-gr.5=gr.8 |
| Agriculture, forestry and fisheries | A.1 | A = A. 2 + A.3  | Gr.2=gr.3+gr.4 |
| Mining and quarrying industry industry | B.1  | B = B.2 + B.3 | Gr.5=gr.6+gr.7 |
| Manufacturing industry | C.1  | C = C.2 + C.3 |  |
| Power supply, gas supply, steam supply and air conditioning | D.1  | D=D.2+D.3 |  |
| Water supply; sewerage system, control over the collection and distribution of waste | E.1 | E=E.2+E.3 |  |
| Construction | F.1 | F=F.2+F.3 |  |
| Wholesale and retail trade; car and motorcycle repair | G.1 | G=G.2+G.3 |  |
| Transport and warehousing | H.1 | H=H.2+H.3 |  |
| Accommodation and food services | I.1 | I=I.2+I.3 |  |
| Information and communication | J.1 | J=J.2+J.3 |  |
| Financial and insurance activities | K.1 | K=K.2+K.3 |  |
| Operations with real estate | L.1 | L=L.2+L.3 |  |
| Professional, scientific and technical activities | M.1 | M=M.2+M.3 |  |
| Administrative and support services activities | N.1 | N=N.2+N.3 |  |
| Public administration and defense; compulsory social security | O.1 | O=O.2+O.3 |  |
| Education | P.1 | P=P.2+P.3 |  |
| Healthcarecare and social services | Q.1 | Q=Q.2+Q.3 |  |
| Arts, entertainment and recreation | R.1 | R = R.2 + R.3  |  |
| Provision of other types of services | S.1  | S=S.2+ S.3 |  |
| **Fixed assets of the main activity for****types of economic activity :**  | **2** |  |  |
| including: |  |  |
| Agriculture, forestry and fisheries | A.2 |  |  |
| Mining and quarrying industry industry | B.2 |  |  |
| Manufacturing industry | C.2 |  |  |
| Power supply, gas supply, steam supply and air conditioning | D.2 |  |  |
| Water supply; sewerage system, control over the collection and distribution of waste | E.2 |  |  |
| Construction | F.2 |  |  |
| Wholesale and retail trade; car and motorcycle repair | G.2 |  |  |
| Transport and warehousing | H.2 |  |  |
| Accommodation and food services | I.2 |  |  |
| Information and communication | J.2 |  |  |
| Financial and insurance activities | K.2 |  |  |
| Operations with real estate | L.2 |  |  |
| Professional, scientific and technical activities | M.2 |  |  |
| Administrative and support services activities | N.2 |  |  |
| Public administration and defense; compulsory social security | O.2 |  |  |
| Education | P.2 |  |  |
| Healthcare and social services | Q.2 |  |  |
| Arts, entertainment and recreation | R.2 |  |  |
| Provision of other types of services | S.2 |  |  |
| **Fixed assets of a non-primary (secondary) type****activities by type of economic activity:** | **3** |  |  |
| including: |  |  |
| Agriculture, forestry and fisheries | A.3  |  |  |
| Mining and quarrying industry | b.3  |  |  |
| Manufacturing industry | c.3  |  |  |
| Power supply, gas supply, steam supply and air conditioning | D.3  |  |  |
| Water supply; sewerage system, control over the collection and distribution of waste | E.3  |  |  |
| Construction | F.3  |  |  |
| Wholesale and retail trade; car and motorcycle repair | G.3  |  |  |
| Transport and warehousing | H.3  |  |  |
| Accommodation and food services | I.3  |  |  |
| Information and communication | J.3  |  |  |
| Financial and insurance activities | K.3  |  |  |
| Operations with real estate | L.3  |  |  |
| Professional, scientific and technical activities | M.3  |  |  |
| Administrative and support services activities | N.3 |  |  |
| Public administration and defense; compulsory social security | O.3  |  |  |
| Education | P.3 |  |  |
| Healthcare and social services | Q.3  |  |  |
| Arts, entertainment and recreation | R.3  |  |  |
| Provision of other types of services | S.3  |  |  |

Appendix4

to the Balance Sheet Methodology

fixed assets and calculation of its indicators

Development table on the presence and movement of fixed assets by type of economic activity

at book value

|  | Codelines | Availabilitymajorfundsto the beginningof the year | Received in the reporting year | Retired in the reporting year | AvailabilitymajorfundsfinallyOf the year |
| --- | --- | --- | --- | --- | --- |
| Total | including: | Total | including: |
| introducedinto actionmajorfunds | for otherreasons | written offmajorfunds | for otherreasons |
|
|
|
|
| A | B | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| **Total fixed assets by type of economic activity:** |  | **For each column :** |  **For each line :** |
| economic activity:including: | **1**  | 1 =2+3 | Gr.1+gr.2-gr.5=gr.8 |
| Agriculture, forestry and fisheries | A.1 | A = A. 2 + A.3  | Gr.2=gr.3+gr.4 |
| Mining and quarrying industry | B.1  | B = B.2 + B.3 | Gr.5=gr.6+gr.7 |
| Manufacturing industry | C.1  | C = C.2 + C.3 |  |
| Power supply, gas supply, steam supply and air conditioning | D.1  | D=D.2+D.3 |  |
| Water supply; sewerage system, control over the collection and distribution of waste | E.1 | E=E.2+E.3 |  |
| Construction | F.1 | F=F.2+F.3 |  |
| Wholesale and retail trade; car and motorcycle repair | G.1 | G=G.2+G.3 |  |
| Transport and warehousing | H.1 | H=H.2+H.3 |  |
| Accommodation and food services | I.1 | I=I.2+I.3 |  |
| Information and communication | J.1 | J=J.2+J.3 |  |
| Financial and insurance activities | K.1 | K=K.2+K.3 |  |
| Operations with real estate | L.1 | L=L.2+L.3 |  |
| Professional, scientific and technical activities | M.1 | M=M.2+M.3 |  |
| Administrative and support services activities | N.1 | N=N.2+N.3 |  |
| Public administration and defense; compulsory social security | O.1 | O=O.2+O.3 |  |
| Education | P.1 | P=P.2+P.3 |  |
| Healthcare and social services | Q.1 | Q=Q.2+Q.3 |  |
| Arts, entertainment and recreation | R.1  | R= R. 2+ R. 3 |  |
| Provision of other types of services | S. 1 | S = S. 2 + S.3  |  |
| **Fixed assets of the main activity for****types of economic activity:** | **2** |  |  |
| including: |  |  |
| Agriculture, forestry and fisheries | A.2 |  |  |
| Mining and quarrying industry | B.2 |  |  |
| Manufacturing industry | C.2 |  |  |
| Power supply, gas supply, steam supply and air conditioning | D.2 |  |  |
| Water supply; sewerage system, control over the collection and distribution of waste | E.2 |  |  |
| Construction | F.2 |  |  |
| Wholesale and retail trade; car and motorcycle repair | G.2 |  |  |
| Transport and warehousing | H.2 |  |  |
| Accommodation and food services | I.2 |  |  |
| Information and communication | J.2 |  |  |
| Financial and insurance activities | K.2 |  |  |
| Operations with real estate | L.2 |  |  |
| Professional, scientific and technical activities | M.2 |  |  |
| Administrative and support services activities | N.2 |  |  |
| Public administration and defense; compulsory social security | O.2 |  |  |
| Education | P.2 |  |  |
| Healthcare and social services | Q.2 |  |  |
| Arts, entertainment and recreation | R.2 |  |  |
| Provision of other types of services | S. 2 |  |  |
| **Fixed assets of a non-primary (secondary) type****activities by type of economic activity:** | **3** |  |  |
| including: |  |  |
| Agriculture, forestry and fisheries | A.3  |  |  |
| Mining and quarrying industry | b.3  |  |  |
| Manufacturing industry | c.3  |  |  |
| Power supply, gas supply, steam supply and air conditioning | D.3  |  |  |
| Water supply; sewerage system, control over the collection and distribution of waste | E.3  |  |  |
| Construction | F.3  |  |  |
| Wholesale and retail trade; car and motorcycle repair | G.3  |  |  |
| Transport and warehousing | H.3  |  |  |
| Accommodation and food services | I.3  |  |  |
| Information and communication | J.3  |  |  |
| Financial and insurance activities | K.3  |  |  |
| Operations with real estate | L.3  |  |  |
| Professional, scientific and technical activities | M.3  |  |  |
| Administrative and support services activities | N.3 |  |  |
| Public administration and defense; compulsory social security | O.3  |  |  |
| Education | P.3 |  |  |
| Healthcare and social services | Q.3  |  |  |
| Arts, entertainment and recreation | R.3  |  |  |
| Provision of other types of services | S.3  |  |  |

Appendix5

to the Balance Sheet Methodology

fixed assets and calculation of its indicators

Calculation of the presence and movement of working productive livestock

(in personal subsidiary and farm or peasant farms)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Line code | Availabilityfixed assetsto the beginningof the year | Received in the reporting year | Retired in the reporting year | Availability of fixed assets at the end of the year |
| Total | including: | Total | including: |
| introducedinto actionmajorfunds | for otherreasons | written offmajorfunds | for otherreasons |
| A | B | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Republic of Kazakhstan | For all lines: |
| Akmola | group2 = group3 + group4 |
| Aktobe | gr.5 = gr.6 + gr.7 |
| Almaty | gr.8 = gr.1 + gr.2 – gr.5 |
| Atyrau |  |
| Batys Kazakhstan |  |
| Zhambyl |  |
| Karaganda |  |
| Kostanai |  |
| Kyzylorda |  |
| Mangystau |  |
| Ontustik Kazakhstan |  |
| Pavlodar |  |
| Soltustik Kazakhstan |  |
| Shygys Kazakhstan |  |
| Astana city |  |
| Almaty city |  |

Appendix6

to the Balance Sheet Methodology

fixed assets and calculation of its indicators

Calculation of the current value of objects put into operation by individual developers

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Line code | Availabilityfixed assetsto the beginningof the year | Received in the reporting year | Retired in the reporting year | Availability of fixed assets at the end of the year |
| Total | including: | Total | including: |
| introducedinto actionmajorfunds | for otherreasons | written offmajorfunds | for otherreasons |
| A | B | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Republic of Kazakhstan | For all lines: |
| Akmola | group2 = group3 + group4 |
| Aktobe | gr.5 = gr.6 + gr.7 |
| Almaty | gr.8 = gr.1 + gr.2 – gr.5 |
| Atyrau |  |
| Batys Kazakhstan |  |
| Zhambyl |  |
| Karaganda |  |
| Kostanai |  |
| Kyzylorda |  |
| Mangystau |  |
| Ontustik Kazakhstan |  |
| Pavlodar |  |
| Soltustik Kazakhstan |  |
| Shygys Kazakhstan |  |
| Astana city |  |
| Almaty city |  |

Appendix 7

to the Balance Sheet Methodology

fixed assets and calculation of its indicators

**List of applied price indices for revaluation of fixed assets**

|  |  |  |  |
| --- | --- | --- | --- |
| No. of groups (subgroups) of fixed assets | Name of groups (subgroups) of fixed assets | Price indices of enterprises producing industrial products | Price indices of import deliveries of products to the Republic of Kazakhstan |
| Republic of Kazakhstan | Russian Federation |
|  |  | SKPP product code | price index | UPC product code | price index | product code according to TNVED | price index |
| I | Building |  | Price index in construction |  |  |  |  |
| II | Structures | X | X | X | X | X | X |
| II.1 | Transfer devices |  | Price index for construction and installation works |  |  |  |  |
| II.2 | Other civil engineering objects (motorways,bridges,tunnels etc.) |  | Price index for construction and installation works |  |  |  |  |
| III | cars and equipment | X | X | X | X | X | X |
| III.1 | Vehicles and equipment | X | X | X | X | X | X |
| III.1.1 | Cars, trailers and semi-trailers |  | V |  | V |  | V |
| III.1.2 | Car bodies, trailers, semi-trailers |  |  |  | V |  | V |
|  | V |
| medium | V |
| III.1.3 | Railway locomotives, motor cars, tram cars and rolling stock |  | V |  | V |  | V |
|  | V |
| medium | V |
| III.1.4 | Aircraft and spacecraft |  |  |  | V |  |  |
| III.1.5 | Transport equipment, not included in other groups |  | V |  | V |  | V |
|  | V |
| medium | V |
| III.2 | Other machines and equipment | X | X | X | X | X | X |
| III.2.1 | Turbines |  | V |  | V |  | V |
| III.2.2 | Pumps and compressors |  | V |  | V |  | V |
| III.2.3 | General purpose equipment | X | X | X | X | X | X |
| III.2.3.1 | Furnaces and furnace burners |  |  |  | V |  | V |
| III.2.3.2 | Lifting and transport equipment |  | V |  | V |  | V |
|  | V |
| medium | V |
| III.2.3.3 | Refrigeration equipment and |  | V |  | V |  | V |
|  | V |
|  | Ventilation and industrial |  |  |  |  | medium | V |
| III.2.3.4 | Other general purpose equipment, not included in other groups |  | V |  | V |  | V |
|  | V |
| medium | V |
| III.2.4 | Agricultural and forestry machines |  | V |  | V |  | V |
|  | V |
| medium | V |
| III.2.5 | Machine tools |  | V |  | V |  |  |
| III.2.6 | Other special purpose equipment | X | X | X | X | X | X |
| III.2.6.1 | Machines for metallurgy |  | V |  | V |  | V |
|  | V |
| medium | V |
| III.2.6.2 | Mining, quarrying and construction machines |  | V |  | V |  | V |
|  | V |  | V |
|  |  |  | V |
| medium | V | medium | V |
| III.2.6.3 | Equipment for the processing of food, beverages and tobacco products |  | V |  | V |  | V |
| III.2.6.4 | Equipment for the textile, clothing and leather industries |  |  |  | V |  | V |
| III.2.6.5 | Equipment for the production of paper and cardboard |  |  |  | V |  | V |
| III.2.6.6 | Other special purpose equipment |  | V |  | V |  | V |
|  |  | V |
| medium | medium | V |
| III.2.8 | Household appliances, not included in other groups | X | X | X | X | X | X |
| III.2.8.1 | Household electrical appliances |  | V |  | V |  | V |
|  | V |
| medium | V |
| III.2.8.2 | Appliances, household, non-electric |  | V |  | V |  |  |
| III.2.9 | Office equipment and computing equipment (computers) |  |  |  | V |  | V |
|  |  | V |
| medium | medium | V |
| III.2.10 | Equipment, apparatus, not included in other groups | X | X | X | X | X | X |
| III.2.10.1 | Electric motors, generators and transformers |  | V |  | V |  | V |
|  | V |
| medium | V |
| III.2.10.2 | Electrical distributor equipmentnaya and regulatory |  | V |  | V |  | V |
|  | V |
| medium | V |  |  |  |
| III.2.10.3 | Coaxial cables and coaxial electric current conductors |  | V |  | V |  | V |
| III.2.10.4 | Accumulators, primary cells and batteries of primary cells |  |  |  | V |  | V |
| III.2.10.5 | Other electrical equipment |  | V |  | V |  | V |
|  | V |
| medium | V |
| III.2.11 | Equipment and apparatus for radio, television and communications |  | V |  | V |  | V |
|  | V |
|  | V |
|  | V |
| medium | V |
| III.2.12 | Medical devices and instruments, precision and optical devices, watches |  | V |  | V |  |  |
| III.2.13 | Steam generators, except for central heating water rollers |  |  |  | V |  | V |
| IV | Other fixed assets | X | X | X | X | X | X |
| IV.1 | Furniture |  | V |  | V |  | V |
|  | V |
| medium | V |
| IV.2 | Other industrial products not included in other groups (tools, inventory) |  | V |  | V |  |  |
|  | V |
| medium | V |
| V | Biological assets | X | X | X | X | X | X |
| V.1 | Adult working and productive livestock |  | price index for relevant agricultural products |  |  |  |  |
| V.2 | Perennial plantations |  | price indices for relevant agricultural products |  |  |  |  |

Appendix 8

to the Balance Sheet Methodology

fixed assets and calculation of its indicators

**Indices of increase in the value of fixed assets**

|  |  |  |
| --- | --- | --- |
| No. of groups (subgroups) of fixed assets | Name of groups (subgroups) of fixed assets | Indices of increase in the value of fixed assets, with the degree of depreciation |
| less than 30% | 31-50% | 51-64% | 65-79% | 80% or more |
|  |  |  |  |  |  |  |