

«APPROVED»

**By the decision of the Board of
Directors NJSC «West
Kazakhstan Marat Ospanov
Medical University»
from october 26, 2020
minutes No. 9.**

**Instruction on the procedure for the write-off /transfer and sale of
property of a non-commercial joint stock company
«West Kazakhstan Marat Ospanov Medical University»**

Aktobe, 2020

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1. General Provisions

1. This Instruction on the procedure for the write-off / transfer and sale of property (hereinafter referred to as the Instruction) of the non-commercial joint stock company «West Kazakhstan Marat Ospanov Medical University» (hereinafter referred to as the Company) was developed in accordance with the Law of the Republic of Kazakhstan «On accounting and financial reporting» by order of the Minister of Finance of the Republic of Kazakhstan dated December 20, 2012 No. 562 «On approval of the forms of primary accounting documents», International Financial Reporting Standards, the Charter and the Accounting Policy of the Company (hereinafter - the Accounting Policy).

2. The Instruction determines the procedure for the write-off / transfer and sale of the Company's property that has become unusable due to physical and moral deterioration, as a result of natural disasters and accidents, as well as on other grounds established by the Accounting Policy and this Instruction.

2. Terms and definitions

3. The instructions use the following terms and definitions:

1) **Property** - long-term assets of the Company, including fixed assets, intangible assets owned by the Company;

2) **Liquidation** - the process of destruction or dismantling (disassembly, cutting) of property that is not suitable for further use as a result of their wear and tear, or objects, the operation and repair of which is economically inexpedient and / or impossible;

3) **Object of sale** - property of the Company to be sold;

4) **Bidding** - a type of implementation of the Objects of sale, held in the form of an auction on a commodity exchange;

5) **English trading method** - a trading method in which the starting price rises with a previously announced step;

6) **Dutch trading method** - a trading method in which the starting price is reduced with a previously announced step;

7) **Sole shareholder** - Ministry of Healthcare of the Republic of Kazakhstan;

8) **Initiator** - structural division of the Company;

9) **Commission** - a commission for the write-off / transfer, sale of the property of the Company;

10) **Minimum price** - the price below which the Object of sale cannot be sold, which is determined by the Commission;

11) **Starting price** - the price at which trading begins for each Object of sale;

12) **Initial price** - the price obtained based on the opinion of an independent appraiser;

13) **Selling price** - the final price of the Sales Object, established as a result of the auction;

14) **Winner** - the Bidder who offered the highest price for the Object of Sale at the auction, or who, at the conclusion of the commission, offered the best conditions;

15) **Buyer** - the Winner who has entered into a purchase and sale agreement with the Company;

Other terms and definitions used but not defined by this Instruction are used in the sense in which they are used in the legislation of the Republic of Kazakhstan, the Charter and other internal documents of the Company.

3. The composition and procedure for creating a commission for the write-off / transfer and sale of property

4. By the order of the Chairman of the Management Board - the Rector of the Company or a person substituting and / or authorized to sign, the Commission is created for the write-off / transfer and sale of the Property on the balance of the Company (hereinafter - the Commission).

5. The Commission includes:

- 1) Vice-rector for the supervised area, member of the Management Board;
- 2) Executive Director, member of the Management Board;
- 3) Head of the Department of Economics and Planning;
- 4) Chief accountant;
- 5) Head of the Legal Department;
- 6) Head of the structural division of the Company - Initiator;
- 7) The materially responsible person who is responsible for the safety of the Company's property.

6. The Commission is headed by the Chairman. The Chairman of the Commission is the Chairman of the Management Board - Rector of the Company or a person authorized by him.

7. The Secretary of the Company Commission shall be appointed an employee of the Company Accounting Department, who keeps records of property.

4. The procedure for write-off / transfer, sale of property

8. If there is a need to write off / transfer, sale of property, the Initiator sends to the Chairman of the Management Board - Rector a memo with an application for write-off / transferring, selling property (Appendix No. 1) for further consideration by the Commission.

9. Competence of the Commission:

- 1) considers the applications of the Initiators;
- 2) inspects the property in the presence of a materially responsible person, using the necessary technical documentation and accounting data on the value of the property, its service life;
- 3) identifies the persons through whose fault the disposal occurred, in the event of the premature disposal of property from use, and makes proposals on bringing them to justice in the manner established by the legislation of the Republic of Kazakhstan;
- 4) determines the possibility of using individual units, parts, materials, precious metals obtained during the liquidation of property subject to write-off;
- 5) submits for assessment of individual units, parts, materials, precious metals obtained during the liquidation of written off property under a separate agreement with an organization licensed for valuation activities;
- 6) determines the person responsible for the seizure of operating units, parts, materials, precious metals obtained during the liquidation of the written off property;



7) on the basis of the formed list of property subject to write-off / transfer, sale and necessary documentation, provides the Management Board of the Company with a list of property for cancellation / transfer, sale of property for approval or refusal;

8) signs acts on the transfer / write-off, sale of property, in the forms attached to this Instruction;

9) signs acts on liquidation of property, based on the protocol decision of the Commission;

10) The Commission has the right to accept for consideration any issue related to the write-off / transfer, sale of property.

10. acts for write-off / transfer, sale of property are drawn up by the materially responsible person after the relevant decision is made by the Commission;

11. acts for write-off / transfer, sale of property are drawn up in triplicate. The first copy is transferred to the Accounting Department, the second remains with the materially responsible person, the third secretary of the commission.

5. Procedure of the Commission

12. The commission holds its meetings as necessary, if there is a quorum - at least half of the total number of members of the commission. Decisions are taken by a simple majority of votes of the members present at the meeting. Voting is conducted in an open manner. Each member of the Commission has one vote. In case of equality of votes, the decision for which the chairman of the Commission voted is considered adopted. If a member of the Commission cannot take part in the meeting, he or she has the right to vote in absentia on the agenda of the meeting by sending a written opinion by e-mail or otherwise. A written opinion must be submitted by a member of the Commission to the secretary before the meeting and reflect his position on the agenda of the meeting. All written opinions on any issue on the agenda of the meeting are attached to the corresponding minutes of the meeting.

13. The Secretary of the Commission does not have the right to vote and ensures the formation of documents for the write-off / transfer, sale of property for the meeting of the Commission (act of technical condition or inspection; technical passport or, technical opinion; expert opinion, if necessary, confirming the impossibility or inexpediency of further operation; act accident investigations, photos, etc.).

14. The Secretary of the Commission draws up the results of the consideration by the Commission of the submitted documents on write-off / transfer, sale of property by a protocol signed by all members and the Chairman of the Commission. The protocol is drawn up in two copies. The first copy is transferred to the Accounting Department, the second remains in the custody of the secretary.

6. Features of write-off, transfer of property

15. Intangible assets are written off on disposal or loss of their ability to provide economic benefits from use.

16. Fixed assets after the expiration of the standard service life are written off or transferred in case of physical deterioration of structural elements, impossibility and / or inexpediency of refurbishment, obsolescence.

17. Fixed assets of the end of the standard service life are written off in the event



that they have become unusable due to natural disasters or accidents, subject to confirmation of the fact of a natural disaster by the central executive body of the Republic of Kazakhstan for emergency situations or its territorial body, as well as due to premature wear or disassembly.

18. The grounds for the transfer (including gratuitous) of property before the expiration of the standard service life is the absence of the need to use the property in current activities (loss of the ability to bring economic benefits from use).

19. Decisions on the write-off / transfer of property (including gratuitous ones) are made by the Management Board of the Company based on the recommendation of the Commission.

20. In case of alienation of property, the value of which is twenty-five or more percent of the total book value of the Company's assets, the decision to conclude a major transaction will be made by the Board of Directors of the Company in accordance with the Law of the Republic of Kazakhstan «On Joint Stock Companies».

21. In case of write-off / transfer of fixed assets, due to premature wear or dismantling, the applications for write-off / transfer must be accompanied by documents justifying the reason for the write-off / transfer and the conclusion of specialists of the relevant structural divisions of the Company and / or, if necessary, a technical opinion of independent experts on the condition of the property, and also reflects the recommended measures against the perpetrators.

22. For electrical equipment (household electrical appliances, transformers, office equipment, communication facilities, etc.), mechanical and technological equipment (pumps, compressors, etc.) presented for decommissioning due to premature wear or dismantling, an expert opinion of a third-party organization is required, engaged in the repair and maintenance of this type of equipment, about the impossibility of further operation or the inexpediency of restoration.

23. When write-off / transferring property that was disposed of as a result of accidents, fires, applications for cancellation must be accompanied by copies of operational information about the accident, which indicate the reasons that caused the accident, the conclusion of specialists of the relevant services, copies of official investigations, and also reflect the recommended measures against the perpetrators.

24. The list of property offered for transfer (including gratuitous) due to the absence of the need to use it in the current activities of the Company is accompanied by the necessary documents and conclusions justifying the loss of the ability to bring economic benefits from the use of this fixed asset.

25. The Commission, after considering the submitted documentation, makes a positive decision, which indicates specific reasons for write-off / transferring (including gratuitous) property, or a decision to refuse to write off / transfer (including gratuitous), drawn up in the form of a protocol.

26. The write-off of property is drawn up in an act for write-off, drawn up according to the form in accordance with Appendix 3 to the Instruction - form No. DA-3 «Certificate of disposal (write-off) of long-term assets».

27. After the approval of the write-off act, measures are taken to liquidate the property, drawn up by an act of liquidation in the form in accordance with Appendix 2 to the Instruction. The liquidation act is drawn up in two copies. One copy of the act is submitted to the Accounting Department, the second remains with the materially responsible person.



28. After a positive decision on write-off is made, the property is liquidated, while suitable materials (components, parts, spare parts, precious metals, etc.) for further use for their intended purpose are accounted for in the corresponding accounting accounts at the price of their possible use in accordance with the Accounting Policy.

29. Accepted inventories received during the liquidation of property are subject to capitalization in accounting in accordance with Appendix 5 to these Instructions - Form 3-4 «Act on the capitalization of inventories obtained during disassembly and dismantling of fixed assets».

30. The costs of writing off, as well as the actual volume and value of tangible assets received from the liquidation and dismantling of property, are reflected on the reverse side of Form No. DA-3 in the section «Information on the existence of costs associated with the write-off of long-term assets and the receipt of inventory from write-off» After the completion of the necessary measures to liquidate the property and the availability of relevant supporting documents.

31. Write-off of all types of vehicles is drawn up by an act for the write-off of motor vehicles in the form OS-2 «Act for the write-off of motor vehicles».

32. Motor vehicles and special equipment are written off at the limit of wear of basic parts, most of the components and assemblies, while the limit of wear must be confirmed by an expert opinion.

33. The write-off costs, as well as the actual volume and value of material assets received from the dismantling of vehicles, are reflected on the reverse side of Form No. OS-2 in the section «Certificate of costs associated with the write-off of vehicles and the receipt of inventory from write-off» after completion of the necessary measures for the liquidation of property and the availability of relevant supporting documents.

34. On the basis of acts for the write-off / transfer of property, notes are made about the disposal of property in inventory cards.

35. In accounting, the write-off of property is reflected after the signing of the write-off certificate in accordance with this Instruction and the current legislation of the Republic of Kazakhstan.

36. When deciding on the transfer (including gratuitous) of property, an appropriate document is drawn up on the transfer of property in the manner prescribed by the legislation of the Republic of Kazakhstan and an act is drawn up in accordance with Appendix 6 to this Instruction - form DA-1 «Acceptance certificate for the transfer of long-term assets».

7. Features of the sale of property

37. An application for the sale of property must contain a detailed economic justification for the alienation of property, with the obligatory attachment of supporting documents.

38. The Commission, having considered and approved the list of idle equipment proposed for sale, including medical equipment, submits the issue of its implementation to the Management Board of the Company.

39. If the Management Board makes a positive decision on the sale of the property, the Commission takes measures to determine its market value by independent appraisers and search for a commodity exchange for trading.



40. For trading, the Commission:

- 1) Approves the form and methods of trading for each Object of implementation;
- 2) Distributes the Objects of sale for separate auctions and lots;
- 3) Sets the timing of trading;
- 4) Approves the initial, starting and minimum price of the Objects of implementation, steps of decrease or increase.

41. The accounting department together with the employees of the involved structural divisions of the Company submits an order to the commodity exchange (Appendix No. 7).

42. Based on the results of the trades, the commodity exchange submits to the Accounting department the accounting sheets of exchange transactions for checking and monitoring compliance by the commodity exchange with the Commission's instructions on the conditions for conducting trades (on the initial, starting and minimum price of the Objects of sale, steps of decrease and increase, etc.).

43. After checking the lists of accounting of exchange transactions, the Accounting Department informs the Commission and the Management Board of the Company about the results of the trades.

44. The Legal Department concludes contracts for the sale and purchase of property with the Winner of the auction.

45. The contract of purchase and sale is concluded in writing, which reflects the subject of the contract, the rights and obligations of the parties, the responsibility of the parties in case of non-performance or improper performance of obligations under the specified contract. The purchase and sale agreement additionally specifies the value of the Object of sale, payment terms and settlement procedure. The ownership right to the Object of sale comes from the acquirer in the manner prescribed by the legislation of the Republic of Kazakhstan.

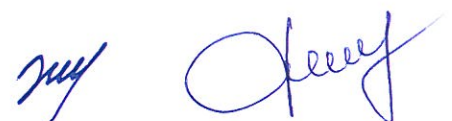
46. The initiator, after full payment, prepares the property and transfers it to the Buyer.

47. The accounting department reflects in the accounting system the sale and write-off of property from the balance sheet of the Company.

8. Final provisions

48. Issues not regulated by this Instruction are resolved in accordance with the current legislation of the Republic of Kazakhstan.

49. The structural unit responsible for the accounting and reporting of the Company monitors and determines the need to amend this Instruction during its validity.



Appendix No. 1
to the Instruction on the procedure
for the write-off /transfer
and sale of property

Application for the write-off / transfer or sale of property
(specify the exact purpose)

No	Object name	Inventory number	Year of issue	Initial cost	Accumulated depreciation	Residual value	Detailed reason for the write-off (transfer) or sale

Appendices (list of documents):

- 1.
- 2.

Initiator _____
(name of position, structural unit, signature, date)

Conclusion _____ (recommendation) Commission:
_____ (to be completed by the Secretary of the
Commission)

Chairman of the Commission: _____

Members of the Commission: _____

Secretary of the Commission _____

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Appendix No. 2
to the Instructions on the procedure
for the write-off /transfer and
sale of property

Act
on liquidation of property

No	Object name	Inventory number	Year of issue	Object liquidation method (dismantling, disassembling, cutting, etc.)

Appendices (inventory of documents):

- 1.
- 2.

Initiator _____
(name of position, structural unit, signature, date)

Conclusion of the
Commission: _____
(to be completed by the Secretary of the Commission)

Chairman of the Commission: _____

Members of the Commission: _____

Secretary of the Commission _____

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Appendix No. 3

to the Instructions on the procedure
for write off /transfer and sale of
property

Appendix 18
to the order of the Minister of Finance
Republic of Kazakhstan
dated December 20, 2012 No. 562

Form No. DA-3

Organization _____ (individual entrepreneur) IIN/BIN _____

APPROVED

Head of the organization (individual entrepreneur) _____ /

signature _____ full name _____
« _____ » _____ 20 _____

Document Number

Date of compilation

ACT OF DISPOSAL (WRITE OFF) OF LONG-TERM ASSETS *

Number in order	Name, characteristic	Release date, buildings, registrations	Date of purchase (access to use)	Actual term of exploitation	Initial cost	Amount of accrued depreciation, in tenge	Book value, in tenge	Number factory inventory	
1	2	3	4	5	6	7	8	9	10

Attachments and accessories

Content of precious materials (metals, stones)

name	amount	name of precious metals	stock number	unit of measure	quantity (weight)
1	2	3	4	5	6

Commission appointed by order (decree) _____ from « _____ » _____ 20 _____ No _____ based on _____, inspected _____ the _____ name and established it (s) to be properly written off.

Number of repairs _____ in the amount of _____ Reason _____ for _____ writing _____ off

Condition of asset (s) _____

Commission conclusion _____

Appendix: List of attached documents _____

Appendix No. 4

to the Instructions on the procedure for the write off /transfer and sale of property

Appendix 24
to the order of the
Minister of Finance
Republic of Kazakhstan
dated December 20,
2012 No. 562
Form Fixed Assets
(FA) -2

Organization (individual entrepreneur) _____ IIN/BIN _____
Structural subdivision _____

APPROVED

_____/_____/_____
position signature Full name
« ____ » _____ 20 ____ № ____
Document Number Date of compilation

VEHICLE DESTRUCTION ACT

Book value, in tenge	Amount of accrued depreciation, in tenge	Number	
		inventory	factory
1	2	3	4

Commission appointed by order (decree) from «__» __ 20__ №__ inspected the car (trailer, semitrailer) __ brand __, model __, type __, carrying capacity (capacity) __, engine No. __, chassis No. __, state number plate __, technical passport (No., date) __ weight of the object according to the passport __ tons.

Presence of precious metals _____
As a result of inspection _____
(car, trailer, semi-trailer)

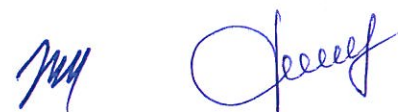
units, assemblies and mechanisms, and familiarization with documents (passport, form), the commission established:

Is on the balance sheet of the organization (individual entrepreneur) since «__» ____ 20__

Reason for writing off _____
Technical condition _____

Information about deregistration in the traffic police _____

Type of car, trailer, semi-trailer _____ Year of issue _____ Commissioning date (month, year) _____ Mileage, km from the beginning of operation _____ after the last major overhaul _____



Reverse side of FA-2 form

Commission conclusion: _____

Application. List of attached documents _____

Chairman of the Commission: _____ / _____ / _____

position signature Full name
Members of the Commission:

_____ / _____ / _____
position signature Full name

Seal

Financially accountable person: _____ / _____ / _____

position signature Full name

signatures

The following main parts and assemblies are subject to capitalization:

in order	Number by catalog	nomenclature	Name	Unit of measure	Amount	Price, tenge	Amount, tenge
1	2	3	4	5	6	7	8

Total

Certificate of the costs associated with the write-off of vehicles and the receipt of stocks from their write-off

Write-off costs				Received from write-off at possible use prices				
Type of work	Document Number	Cost item	Amount, in tenge	Document Number	Values name	Nomenclature number	Amount	Amount, in tenge
1	2	3	4	5	6	7	8	9

Total

Total

Profit (loss) from sales _____ tenge amount in words

document number and date

In the card (book) of accounting of an object of fixed assets, the disposal is marked.

Chief Accountant (Accountant) _____ «__»__ 20__

signature Full name

signatures

Appendix No. 5

to the Instructions on the procedure for the write off /transfer and sale of property

Appendix 28
to the order of the Minister of Finance Republic of Kazakhstan dated December 20, 2012 No. 562 Form 3-4

Organization (individual entrepreneur) _____ IIN/BIN _____

Approved
Head of the organization
(individual entrepreneur)

signature / full name
« ____ » _____ 20 ____ year

Statement of capitalization of inventories received when disassembling and dismantling fixed assets

Document Number

Date of compiling

Structural unit of the organization (individual entrepreneur)

Workshop (warehouse)

Plot (storeroom)

Write-off of fixed assets number date

Corresponding account	Stocks			unit of measurement	Disassembly and dismantling quantities	Transferred to contractor for reuse			
	name, grade, size, brand	stock number				name of the contractor organization (individual entrepreneur)	quantity	unit price, in tenge	amount, in tenge
1	2	3		4	5	6	7	8	9

Reverse side of form 3-4

Stocks specified in this Act are accepted and are subject to posting on the customer's balance accounts, suitable for the production of work suitable for use and transferred to the contractor.

Customer _____ / _____ / _____ position signature Contractor _____ / _____ / _____ position signature full name full name

Appendix No. 6

to the Instructions on the procedure for the write off /transfer and sale of property

Appendix 16
to the order of the Minister of Finance
Republic of Kazakhstan
From December 20, 2012 No. 562

Form DA-1

IIN/BIN* _____

Organization (individual entrepreneur) - deliverer

name

Organization (individual entrepreneur) – recipient

name

APPROVED

Head of the supplier organization
(individual entrepreneur - deliverer)
(structural subdivision)

APPROVED

Head of the recipient organization
(individual entrepreneur - recipient)
(structural subdivision)

position / signature / full name
Place of seal (if available)) « ____ » 20 ____

signatures position / signature / full name / signatures
available)) Place of seal (if available)) « ____ » 20 ____

Number of document	Drafting date
--------------------	---------------

ACT

ACCEPTANCE - TRANSFER OF LONG-TERM ASSETS **

Basis			The financially responsible person of the organization (individual entrepreneur) - the deliverer (surname, name, patronymic, position)	Name, characteristic	Date of acquisition, release, construction, registration, development, reclassification	Historical cost at the date of recognition, in tenge		
Name of the document	Document Number	Date						
1	2	3	4	5	6	7		
2-nd page of form DA-1								
Useful life	Amount of depreciation, in tenge	Book value, in tenge	Number inventory	Number factory (registration)	Debit acct	Credit acct	Passport ID	Cost of sales including VAT, in tenge
8	9	10	11	12	13	14	15	16

On the basis of the order (instruction) from « ____ » 20 ____ year No. ____ , the _____ of the transferred

name

At the time of acceptance (transfer), the assets are located at _____ the location of



the object
Moving

base

Brief description of assets

Information on the presence of precious materials (metals, stones)

The necessary technical, economic and other indicators (conditions) correspond (do not correspond)

indicate what exactly does not match No rework required

(required) indicate what exactly is required

Test results Conclusion of the

commission Appendix: List of Documentation

Chairman of the commission / /

position signature Full name Members of the commission

/ / position signature Full name

3rd page of the DA-1 form

Long-term asset

Accepted by / / position signature full name « » 20

Passed / / By power of attorney No. dated " " issued on 20

position signature full name Accepted for safekeeping / /

« » 20 year position signature full name

Accounting stamp: A note of the accounting department about the opening of an entries in the inventory card (book) of accounting inventory card or in the inventory book No. of the disposal marked document, date of compilation " " 20

Chief Accountant Chief Accountant / / signature full name

/ / signature full name

Note

* IIN - individual identification number / BIN - business identification number;

** It is used to record long-term assets related to: fixed assets; intangible assets; investment property; long-term assets held for sale.

Appendix No. 7

to the Instructions on the procedure
for the write off /transfer and sale of
property

Order to the commodity exchange (for the sale of goods)

Client:

Reason: I order the Broker _____

Sell the next item:

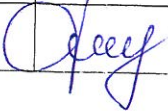
No	Name of exchange commodity	Technical characteristic	Unit of measure	Amount	Year of issue	Starting cost per unit goods	Minimum cost per item	Location of goods	Steps of depressions	Trade method

Payment order _____



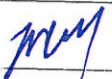
Goods transfer time: _____

Head _____ (Full name, signature, seal)

Developed by:

No	Full name	Position	Signature	Date
1.	Aykenova S.M.	Chief Accountant		04.11.2020

Agreed:

No	Full name	Position	Signature	Date
1.	Zhamankulov B.S.	Executive Director, Member of the Management Board		04.11.2020
2.	Imangaliyev Ye.B.	Head of the Department of Economics and Planning		04.11.2020
3.	Zhiyentalin Ye.Sh.	Head of Legal Department		04.11.2020