

Approved
/ Rector of KSTU named after I. Razzakov
Chynybaev



PROGRAM

for conducting an internal audit of the budget execution of the Kyrgyz State Technical University named after I. Razzakov
for the period from January 1, 2025 to December 31, 2025

I. Basis for conducting the audit:

Audit Work Plan of the Internal Audit Service for the year 20__.

II. Audit entity:

Kyrgyz State Technical University named after I. Razzakov (hereinafter – KSTU named after I. Razzakov).

III. Audit period covered:

From January 1, 2025 to December 31, 2025.

IV. Purpose of the audit:

To conduct a compliance audit of the budget execution (based on the Code of Budgetary Powers of the Accounting Chamber of the Kyrgyz Republic, approved by Resolution No. 01-26/56 dated March 29, 2021), as well as to verify the proper use of resources, compliance with legislation, and internal regulatory documents.

V. Subject of the audit:

Financial statements and other related documents. Material assets: statement of cash flows, treasury, bank and cash reports on operations, estimates of budget expenditures, staffing schedule, accounting, financial, and economic documents.

VI. Audit scope and questions:

1. Implementation of written instructions and recommendations from the previous audit of the Accounting Chamber of the Kyrgyz Republic:

- Analysis of the discussions on previous audit results of KSTU named after I. Razzakov, decision-making on these issues, and submission of written responses;
- Measures taken to eliminate identified financial irregularities;
- Analysis of the reasons for non-implementation of previous audit instructions and recommendations.

2. Brief description of the audit entity:

Type of activity, goals, objectives, organization, and other relevant information.

3. Audit of the activities of KSTU named after I. Razzakov in accordance with its Charter:

- Assessment of measures ensuring targeted use of funds;
- Audit of the efficiency of implementation of projects and programs financed by the University and other funding sources.

4. Audit of the execution of budget expenditure estimates:

- Analysis of the implementation of approved revenues and expenditures;
- Analysis of expenditures and assessment of their efficiency.

5. Audit of the structure of the income and expenditure estimate under the special account:

- Analysis of the structure of the estimate and execution of expenditures under the special account.

6. Audit of accounting for budgetary and special funds, as well as operations through treasury accounts:

- Verification of special accounts maintained by the Treasury Department.

7. Audit of staffing and the wage fund formation:

- Analysis of the staffing schedule structure;
- Verification of wage fund formation;
- Verification of the compliance of salary and wage calculations with legal and regulatory acts;
- Verification of the correctness of additional payments and allowances;
- Verification of the correctness of bonus and material assistance payments;
- Verification of mandatory deductions (tax withholdings, income tax, etc.), calculations, and transfers to the Social Fund;
- Verification of the correctness of salary payments to employees under labor contracts.

8. Audit of inventories and material assets:

- Verification of the conformity between accounting data and actual inventory;
- Analysis of inventory movement: receipt, storage, issuance, write-off, and return;
- Control over compliance with storage conditions of material assets according to established norms and regulations;
- Verification of documentation for inventory operations (receipt, transfer, write-off);
- Assessment of completeness and accuracy of inventory accounting in financial registers;
- Verification of adherence to material usage limits and consumption norms;
- Detection of spoilage, shortages, surpluses, and other discrepancies, with analysis of causes;
- Verification of inventory count (stocktaking) results and corrective measures;
- Control over the accuracy of reporting on movement and condition of inventories.

9. Audit of advance payments:

- Verification of the validity and justification of advance payments;

- Control over the completeness and timeliness of reporting on advance payments by responsible persons;
- Verification that reporting documents are supported by original vouchers confirming written-off amounts.

10. Audit of compliance with the Law of the Kyrgyz Republic “On Public Procurement”:

- Identification of cases of procurement (goods, works, and services) carried out without competitive procedures as required by the Law;
- Identification of cases of exceeding cost limits for procurements without adherence to public procurement procedures, as established by the Cabinet of Ministers;
- Identification of violations related to non-compliance of bids with established requirements;
- Identification of cases of non-performance of contractual obligations and assessment of supplier (contractor) responsibility.

12. Audit of the use of funds allocated for utilities and communication services:

- Compliance with approved decisions on utilities;
- Compliance with decisions on communication services;
- Audit of the accuracy of utility payments.

13. Audit of the use of funds for the maintenance of official vehicles:

- Verification of compliance with limits on the number of service vehicles;
- Assessment of the efficient use of service vehicles, control over maintenance, refueling, and expenditure of materials and spare parts.

14. Audit of accounting and financial reporting:

In accordance with the Resolution of the Cabinet of Ministers of the Kyrgyz Republic No. 137 dated December 25, 2018 “On the Procedure for Maintaining Accounting and Financial Reporting in the Public Sector” and Resolution No. 2 dated November 11, 2023 “On the Procedure for Maintaining Accounting and Financial Reporting in the Public Sector”, the audit includes:

- Audit of accounting practices for compliance with legislative requirements;
- Verification of adherence to regulatory acts in maintaining accounting records;
- Audit of the organization of accounting and reporting for compliance with applicable laws.