

Fixed assets

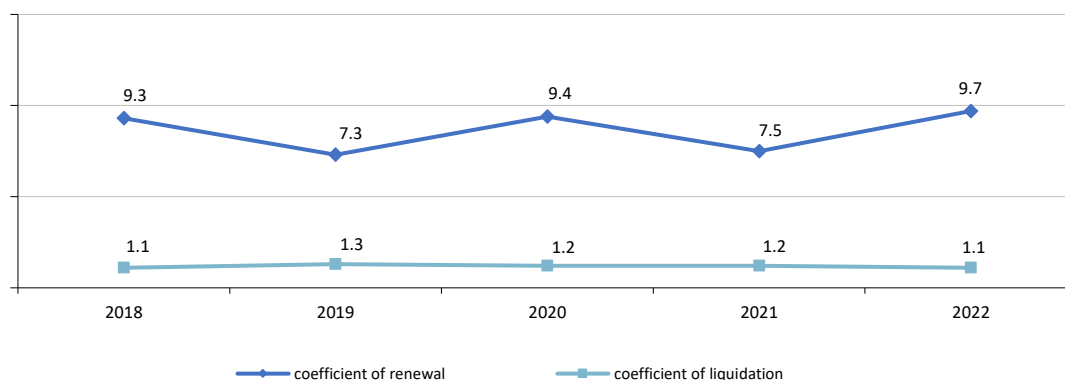
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1. Key points

The initial cost of fixed assets at the end of 2022 amounted to - 146 312 861,5 million tenge;
The balance sheet value of fixed assets at the end of 2022 is 78 653 565,6 million tenge;
Depreciation of fixed assets - 46.2%;
Renewal ratio - 9.7%;
The liquidation ratio is 1.1%.

in percentages



2. Dynamics of fixed assets

For 2021, the data of the conducted statistical survey on the availability and movement of fixed assets and intangible assets of 281.5 thousand enterprises of the Republic of Kazakhstan are presented.

The initial cost of fixed assets and intangible assets at the end of the reporting year increased by 5,0% compared to the beginning of the year. The initial cost of fixed assets at the end of the year amounted to 146312.9 billion tenge, the book value - 78653.6 billion tenge.

Depreciation of fixed assets of enterprises in 2022 in the republic amounted to 46.2%, the renewal ratio - 9.7%, the liquidation ratio - 1.1%.

In the reporting year, enterprises of the republic spent 1359.6 billion rubles for the repair of fixed assets . tenge, of which 828.3 billion tenge for current repairs.

Availability of fixed assets at the end of the year

| | At original cost | | | By book value | | |
|-------------------------------|------------------|-------------|-------------|---------------|------------|------------|
| | 2020 | 2021 | 2022 | 2020 | 2021 | 2022 |
| Republic of Kazakhstan | 128 308 345 | 141 136 415 | 146 312 862 | 69 694 612 | 74 577 115 | 78 653 566 |
| Abai | | | 2 450 082 | | | 1 611 795 |
| Akmola | 2 269 501 | 2 552 848 | 3 154 804 | 1 481 541 | 1 683 861 | 2 162 876 |
| Aktobe | 5 870 039 | 6 739 335 | 7 183 572 | 2 647 437 | 2 859 675 | 3 075 547 |
| Almaty | 3 127 341 | 3 431 305 | 2 158 136 | 2 098 230 | 2 293 296 | 1 353 651 |
| Atyrau | 39 259 279 | 46 575 732 | 46 603 373 | 21 542 324 | 25 673 445 | 27 232 266 |
| Batys Kazakhstan | 6 342 823 | 6 699 971 | 7 231 454 | 3 297 905 | 3 319 543 | 3 597 030 |
| Zhambyl | 1 782 108 | 2 164 612 | 2 309 025 | 1 122 831 | 1 310 386 | 1 435 163 |
| Zhetisu | | | 1 592 207 | | | 1 033 646 |
| Karaganda | 4 822 707 | 5 699 719 | 4 893 628 | 2 746 192 | 3 251 393 | 2 786 019 |
| Kostanai | 2 484 018 | 2 807 242 | 2 945 638 | 1 350 143 | 1 624 983 | 1 659 840 |

| | | | | | | |
|----------------------|------------|------------|------------|------------|-----------|-----------|
| Kyzylorda | 3 262 926 | 3 112 783 | 3 251 986 | 1 416 266 | 1 326 154 | 1 356 175 |
| Mangystau | 5 490 827 | 6 004 225 | 5 672 697 | 2 623 811 | 2 829 872 | 2 932 242 |
| Pavlodar | 4 313 203 | 4 613 308 | 4 906 149 | 2 716 882 | 2 763 881 | 2 821 940 |
| Soltustik Kazakhstan | 1 281 701 | 1 498 609 | 1 607 393 | 778 816 | 925 900 | 1 059 447 |
| Turkistan | 1 742 702 | 2 130 384 | 2 321 115 | 1 036 724 | 1 331 208 | 1 441 647 |
| Ulytau | | | 1 369 852 | | | 854 572 |
| Shygys Kazakhstan | 4 389 268 | 4 781 256 | 3 345 146 | 2 743 834 | 2 983 491 | 2 060 325 |
| Astana city | 25 605 531 | 25 495 984 | 24 560 719 | 10 737 067 | 9 335 912 | 8 786 728 |
| Almaty city | 13 647 809 | 13 943 856 | 15 346 906 | 9 407 648 | 8 980 438 | 9 207 532 |
| Shymkent city | 2 616 562 | 2 885 246 | 3 408 980 | 1 946 961 | 2 083 678 | 2 185 125 |

Spreadsheets:

1. Fixed assets of the Republic of Kazakhstan.
2. The degree of depreciation of fixed assets
3. Structure of fixed assets
4. Coefficients of renewal and liquidation of fixed assets
5. Availability of fixed assets
6. Input and write-off of fixed assets

3. Methodological notes

Cost is the cost actually incurred to construct or acquire property, plant and equipment, including paid, non-refundable taxes and fees, as well as the costs of delivery, installation, commissioning and any other costs directly related to bringing the asset to working condition for its intended use.

Carrying amount is the amount at which an asset is recognized on the balance sheet, less accumulated depreciation and any accumulated impairment loss.

The ratio of liquidation (disposal) of fixed assets characterizes the reproduction of fixed assets. It is defined as the ratio of fixed assets retired during the year to their availability at the beginning of the year.

The fixed assets renewal ratio reflects the proportion of newly commissioned fixed assets in their presence at the end of the year.

Depreciation (depreciation) of fixed assets is the process of gradually transferring the cost of acquiring an asset to the cost of production or expenses, which occurs over the useful life of an asset.

Depreciation - the ratio of depreciation of fixed assets to the initial cost of fixed assets.

Intangible assets are assets that do not have a physical in-kind form, but are endowed with "intangible value" and bring additional income to the enterprise on whose balance sheet they are listed, additional income for a long time or permanently.

4. Links to related publications

[Indices of increase in the value of fixed assets](#)

[Fixed assets of Kazakhstan](#)

5. Useful links

[Methodology for compiling a balance sheet of fixed assets and calculating its indicators](#)

[Information-analytical system "Taldau"](#)

[Quality report "Fixed assets of the Republic of Kazakhstan for 2021"](#)

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| Responsible for release: Department of National Accounts | Director of the Department: A.E. _ Nakipbekov Tel. +7 7172 749717 | Executor: A. E. Akhmadieva Tel. +7 7172 749814 Email : a.akhmadieva @aspire.gov. kz | Address: 010000, Astana city Mangilik el avenue , 8 House of Ministries, entrance 4 |
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