



May 2026

Appendix XXIII : Purpose of payment (KGS)

PAYMENTS IN FAVOUR OF STATE BUDGET

TAXES

11111100	Income tax, paid by tax agent
11111200	Income tax as per unified tax declaration
11112100	Income Tax of KR non-residents
11113100	Tax for benefit
11113200	Tax for interest
11113300	Tax on income of mining companies
11121100	Unified tax for individual entrepreneur
11122100	tax based on obligatory patent
11122200	tax based of free patent
11131100	Gross income tax
11311100	tax for immovable property non used for entrepreneur's activities
11311200	tax for immovable property used for entrepreneur's activities second groups
11311300	tax for immovable property used for entrepreneur's activities 3rd groups
11312110	tax for transport of legal entities
11312120	tax for transport of phisical entities
11321100	land tax for usage of homestead land and lawn-andgarden land

11321200	land tax for usage of agricultural grounds
11321300	land tax for usage of built-up area lands and nonagricultural grounds
11411100	VAT for goods and services, produced on the territory of the KR
11411200	VAT for goods, imported to the territory of KR
11412100	Sales tax
11413100	Tax for using with motor roads
11414100	Assessments for control and liquidation of emergency situations
11611000	Other taxes and fees
PAYMENTS IN F/O SOCIAL FUND	
12110100	insurance premium of workers
12110200	Insurance premiums of workers on principal debt to the State Accumulative Pension Fund
12110300	Insurance premiums workers' deferred debt to the State Accumulative Pension Fund
12110400	Insurance premiums of workers on successive debt to the State Accumulative Pension Fund
12120100	insurance premium of employers
12120200	Insurance premiums of employers and workers on the principal debt (except the State pension fund)
12120300	Insurance premiums of employers and employees on a deferred debt (except the State pension fund)
12120400	Insurance premiums of employers and workers on successive debt (except the State pension fund)
12130100	Insurance premiums of persons, engaged with individual labor activity
12140100	Insurance premiums not distributed on categories
12150100	Insurance premiums from agricultural producer
12210100	Dues/assessments of employees

12220100	Dues/assessments of employers
----------	-------------------------------

12230100	Other dues/assessments
----------	------------------------

12310100	Other incomes of Social fund
----------	------------------------------

12310200	Payment of capitalized amounts
----------	--------------------------------

12310300	Payments on regressive claims
----------	-------------------------------

12310400	Interest for deferment
----------	------------------------

12320100	Percents by Social Fund Income
----------	--------------------------------

14321100	Penalties on the main debt
----------	----------------------------

14321200	Penalties on the delayed debt
----------	-------------------------------

14321300	Penalties on successive debt
----------	------------------------------

EXCISE TAX FOR GOODS, PRODUCED OR

REALIZABLE ON KR TERRITORY

11421110	ethyl drinking alcohol and refined ethyl alcohol
----------	--

11421120	Vodka and liqueur products
----------	----------------------------

11421130	Fortified drinks, juices and balsams
----------	--------------------------------------

11421140	Wines
----------	-------

11421150	Cognacs
----------	---------

11421160	champagnes
----------	------------

11421170	Beer pre-packed
----------	-----------------

11421180	Beer not pre-packed
----------	---------------------

11421190	Wine materials
----------	----------------

11421210	Tobacco with filter
----------	---------------------

11421220	Tobacco without filter
----------	------------------------

11421230	Sigars
----------	--------

11421290	Other products containing tobacco, excepting fermented tobacco
11421310	Petrol, light and medium distillates and other petrol
11421320	Reactive fuel
11421330	diesel oil
11421340	Mazut
11421350	Oils and gas condensate
11421360	Crude oil and crude oil products, obtained from bituminous materials
11421410	Jewel made from gold, platinum and silver
11421420	other

EXCISE TAX FOR IMPORT GOODS

11422110	ethyl drinking alcohol and refined ethyl alcohol
11422120	Vodka and liqueur products
11422130	Fortified drinks, juices and balsams
11422140	Wines
11422150	Cognacs
11422160	champagnes
11422170	Beer pre-packed
11422180	Beer not pre-packed
11422190	Wine materials
11422210	Tobacco with filter
11422220	Tobacco without filter
11422230	Sigars
11422290	Other products containing tobacco, excepting fermented tobacco
11422310	Petrol, light and medium distillates and other petrol

11422320	Reactive fuel
11422330	diesel oil
11422340	Mazut
11422350	Oils and gas condensate
11422360	Crude oil and crude oil products, obtained from bituminous materials
11422410	Other under excise goods
TAXES FOR SUBSOIL USAGE (BONUSES)	
11441110	crude oil
11441120	gases inflammable
11441130	coals
11441190	other inflammable minerals
11441210	noble metals
11441220	mercury
11441230	antimony
11441240	tin, tungsten
11441290	other mettals, not classified above
11441310	facing stones
11441320	construction sand
11441330	gypsum
11441340	limestone, construction stone
11441350	semi-precious stone
11441390	other non-metall, not classified above
11441510	mineral and fresh water for pouring as drinking water
11441520	mineral water for treatment

11441530	termal water for heating
11441540	drinking water and technical water
TAXES FOR SUBSOIL USAGE (ROYALTY)	
11442110	crude oil
11442120	gases inflammable
11442130	coals
11442190	other inflammable minerals
11442210	noble metals
11442220	mercury
11442230	antimony
11442240	tin, tungsten
11442290	other mettals, not classified above
11442310	facing stones
11442320	construction sand
11442330	gypsum
11442340	limestone, construction stone
11442350	semi-precious stone
11442390	other non-metall, not classified above
11442410	mineral and fresh water for pouring as drinking water
11442420	mineral water for treatment
11442430	termal water for heating
11442440	drinking water and technical water
11442490	other groundwater

CUSTOMS PAUMENTS AND DUTIES

11511100	customs import duty
11511200	Import season customs duty
11511300	Special duty
11511400	antidumping duty
11511500	compensation duty
11511600	Customs payment on single rate of customs duties, taxes
11511700	Aggregate customs payment
11512100	Export customs duty
11512200	Export season customs duty
11513100	Fees from foreign vehicle-carriers
11513200	Fees for customs registration
11514100	Other customs fees and payments
11611000	Other taxes and fees
RECEIVED OFFICIAL TRANSFERTS	
13111100	Current transfers
13111200	Capital transfers
13121100	Current transfers
13121200	Capital transfers
TRANSFERTS OF STATE ADMINISTRATION SECTOR	
13311100	categorical grants
13311200	Leveling grants
13311300	Stimulant grants
OTHER BUDGET PAYMENTS	
13321100	Funds transferred by mutual settlements on salary increases

13321200	Other funds transferred by mutual settlements from the national budget
13321300	Other funds transferred by mutual settlements from the national budget
13321400	Funds transferred by mutual settlements from the local budget
13321500	Funds transferred between levels of local budgets
14111100	Interests on deposits of government, with National Bank of the KR
14112100	Interests on issued budget loans and grants
14121100	Dividends, calculated to state security set
14122100	Assessments from profit of NBKR
14222000	State enterprises income
RENT PAYMENT OF STATE PROPERTY	
14151100	Payment for development of mineral deposit or fossil fuel
14151200	The fee for holding the license for subsoil use
Rent for land in the settlements	
14152200	Rent for pasture
14152300	Rent for village pastures
14152400	Rent for pasture areas of intensive use
14152500	Rent for summer pastures
14152600	Rent for land Land Redistribution Fund
14152700	Charges for the use of forest resources
14152800	Fee for water use
14152900	Other payments for using of natural assets
14153100	Rental payment for constructions and buildings
14153200	Rental payment for constructions and buildings

14153900 payment for other property

SERVICES (BUDGET PAYMENTS)

14221100 Payment for issuance of licenses

14221200 Payment for issuance of certificates and other permitting documents

14221300 Payment for right of lottery activity realizing

14221400 Payment for registration and re-registration of means of transport

14221500 Fee for alternative service and the mobilization of military reserves

14221900 Other payments and fees

14231100 The fee for the provision of advisory and assistance dtagnosticheskoy on an outpatient basis

14231200 Payment for therapeutic measures on an outpatient basis

14231300 The fee for the provision of medical care in statsionarnozameschayuschih offices

14231400 The fee for the provision of medical care in specialized hospitals

14231500 Co-payment for the provision of health services

14231600 The fee for the provision of dental care

14231700 Fees for pest and rodent control measures

14231800 The fee for the provision of high-tech medical care (in excess of the quota)

14231900 Payment for medical services not classified

14232100 The fee for the provision of education in schools (college, vocational school, BMS)

14232200 Payment for testing of final-year students of general not specialized schools – pretenders for receiving of special documents

14232300 Earnings from educational activity of students, payment for dwelling in dormitories and hotels

14232400 payment for additional services for infant schools and schools

14232500 Payment for organization and training programs, courses, seminars and conferences implementation

14232600 The fee for the provision of pre-university, postgraduate and further education

14232700	Fee for show theater
14232800	The fee for the provision of halls and rooms, as well as equipment, inventory cultural institutions
14232900	Fee for unclassified educational and cultural services
14233100	Fee for assistance in job placement abroad
14233200	The fee for the issuance of permits for foreign labor and work permits
14233300	The fee for the publication of scientific articles in the online magazine
14233400	The fee for the provision of rooms for meetings
14233900	Fee for unclassified social services
14234100	The fee for the issuance of the certificate of conformity of the equipment and communication services
14234200	The fee for issuance of duplicate military and military service records, military and emergency services contract
14234300	The fee for the issuance of a diploma / certificate, Nostrification documents to award academic degrees and conferring academic degrees
14234400	The fee for the issuance of certificates, licenses, duplicate, powers of attorney and policy
14234500	Fee for confirmation of the competence of laboratories, product certification bodies, personnel, etc.
14234600	The fee for the provision of certificates
14234700	Fee for state registration
14234900	The fee for non-classified services for registration, issuance of certificates, permits and other
14235100	Fee for oprobiovanie and marking jewelry and other household items made of precious metals
14235200	The fee for unscheduled work
14235300	Fee for examination and research
14235400	The fee for testing and evaluation of knowledge
14235500	The fee for the analysis and testing
14235600	The fee for veterinary and clinical examination

14235900	The fee for non-classified research services, analysis, evaluation and examination
14236100	Fees for providing inforatsii on the thesis abstract and dissertations
14236200	The fee for conducting statistical surveys, statistical information
14236300	Fees for search, selection and provision of information
14236400	The fee for the organization of various activities
14236500	The fee for the issuance of documents for temporary use
14236600	Processing fee and documentation of citizens
14236900	The fee for non-classified information provision services and printing
14237100	Fee for chemical and biological treatments against pests
14237200	Fee for disinfection of regulated products, tools and facilities
14237300	The fee for maintenance of the animals in the quarantine isolation
14237400	Fee for customs escort of goods and means of transport
14237500	The fee for the preparation, reception and storage of documents
14237600	The fee for the safety and security of the objects on contracts
14237700	The fee for maintenance of flammable, strong, poisonous substances
14237900	Fee for unclassified security services and storage
14238100	The fee for the supply of water to water users
14238200	The fee for the site visit protected areas
14238300	Fee for the implementation of timber and planting material
14238400	The fee for the classification of topics on the International Patent Classification
14238500	Fee for indexing theses
14238600	Fee for the development of circuit card for the installation and operation of cage structures
14238700	The fee for organizing and conducting underwater engineering, diving and scuba diving

14238900 Fee for unclassified other services

DUTIES AND CHARGES

14221600 Duties for testing for right of receiving driving license and reansport inspection

14221700 due payments for rubbish removal

14221800 due payment for auto parking

14221900 other payments and due payments

14222100 The state fee charged by registration authorities

14222200 state due taxable by justice agencies

14222300 state due taxable by court agencies

14222400 other state dues

14239100 Contributions in excess of the sale price charged by the privatization

14239200 Deductions for razbronirovanii gosmatrezervov

14239300 Deductions on previously issued loans Budget

14239400 miscellaneous income

14311100 Administrative fines

14311200 Earnings from selling of revealed contraband

14311300 Earnings from selling of forfeited property

14311400 Earnings from control-supervision measures

14311500 Compensation of damnification on economic crime

14411100 Current aid from legal entities

14412100 Capital aid from legal entities

14511100 Incomes inverted for benefit of state

14511200 Other non tax incomes

14511300 Rate income/loss

14511400 Allocations for infrastructure development and maintenance of local importance

PAYMENTS FOR GOODS AND SERVICES,

ASSETS AND LIABILITIES (NON-BUDGET)

PAYMENT FOR GOODS

41011000 Purchasing of certified seeds

41012000 Purchasing of gardening and vegetable -growing production

41013000 Purchasing of animals (productive and plough cattle)

41014000 Purchasing of production of animal breeding (meat, milk)

41015000 Purchasing of hunting production

41016000 Purchasing of other production of agriculture

41020000 payments for production of forestry, timber cutting

41030000 payments for production of fishery

41040000 payments for minerals industry and quarry mining

(coal, mineral oil, mineral)

41051000 Payments for foodstuff, drinks, tobacco, chilled water and ice for cooling

41052000 Payments for textile, clothes, fur, leather

41053000 Payments for wood, cellulose, paper, information carrier

41054000 Payments for coke, crude oil refining production and nuclear fuel

41055000 Payments for chemical substances, products and fibers; rubber and plastic goods; mineral and nonmetal goods

41056000 Payments for basic metals and finished metal articles

41057000 Payments for machinery and equipment, not included in to other grouping; electrical and optical equipment

41058000 Payments for transport equipment

41059000 Payments for other industrial production (furniture, sport wares, toys)

MANUFACTURE GOODS, EXCEPT PUBLIC UTILITIES

41061000 hot water

41062000 electric power

41063000 ???

PURCHASING OF GOODS FOR CURRENT

ECONOMIC TARGETS

41071000 medical supplies and bandage means

41072000 foodstuffs

41073000 equipment

41074000 sewing and repair of goods and other uniforms and special outfits

41075000 petrol, diesel and other fuel

41076000 spare parts

41079000 Other materials for current household aims

41900000 payment for other production (goods)

PAYMENTS FOR FIXED ASSETS PURCHASING

43112000 Purchasing of flats

43130000 Purchasing of houses

43140000 Purchasing of other constructions and accommodations

43210000 purchasing of cars

43220000 purchasing of buses

43230000 purchasing of lorries

43240000 purchasing of other transports

43311000 Purchasing of production machineries and equipment

43312000 Purchasing of agricultural machineries and equipment

43313000 Purchasing of other machineries and equipment

43411000 Purchasing of furniture

43412000 Purchasing of computer equipment

43413000 Purchasing of tools

43414000 Purchasing of other furniture and equipment

MINISTERIAL DUTY EXPENCES

42111100 transport charges

42111200 hotel expenses

42111300 costs per day

42111900 other expences

42112100 transport charges

42112200 hotel expenses

42112300 costs per day

42112900 other expences

42159100 Administrative expenses

EMPLOYEE RENUMERATION

44001000 salary payment

44001200 advance payments as per agreement

44001300 extra payment

44001400 Additional payments and compensations

44001900 other payments

BENEFITS AND PENSIONS ON SOCIAL SECURITY

45001000 pension of non-governmental pension fund

PUBLIC UTILITIES

42121100 Payment for water and sewerage (system)

42121200 Payment for electric power

42121300 Payment for heat-and-power

42121400 Payment for gas

42121500 Payment for lift

42121600 payment for garbage disposal

42121700 Payment for technical maintenance of habitation

COMMUNICATION SERVICES

42122100 Telephone and facsimile communication services

42122200 cellular communications services

42122300 communication by courier services

42122400 mail services

42122900 Other communication services

RENT PAYMENTS

42131100 Leasing of buildings and accommodations

42131200 Leasing of equipments and inventors

42131300 Leasing of transport means

42131900 Leasing of other property

42141100 Payments for services of overland transport

42141200 Payments for services of water transport

42141300 Payments for services of air transport

42141400 Payments for auxiliary transport services, touristy agencies and tourist operator services

42141500 Maintenance of means of transport

42141600 current repair of transport

42141900	Other transport services
42151100	Legal services
42151200	Consulting services
42151300	Services of off- departmental guard
42151400	Services in sphere of IT
42151500	Banking services
42151600	auditing services
42151700	accounting services
42151800	insurance services
42151900	Other services, rendered on contract

CURRENT REPAIRS

42152100	current repairs of buildings and accommodations
42152200	current repairs of constructions
42152300	current repairs of equipment and inventory
42152900	other current repair

PAYMENTS FOR PROPERTY MAINTENANCE

42153100	sanitary services in maintenance of buildings and accommodations
42153200	Restoration of monuments
42153900	Other services in maintenance of buildings, accommodations and other property

PAYMENTS FOR EDUCATION SERVICES

42154101	Teaching of personnel of private institutions
42154200	Payment for education in state educational institutions
42154210	Payment for education in private high-educational institutions
42154300	Payment for education in municipal schools

42154310	Payment for education in private schools
----------	--

42154400	Payment for visiting of municipal child institutions
----------	--

42154410	Payment for visiting of private child institutions
----------	--

42154900	payment for other services in field of education
----------	--

PAYMENTS FOR MEDICAL SERVICES

42156100	Payment for medical, stomatological services in private clinics
----------	---

BASIC REPAIR PAYMENTS

42157100	Basic repair of living constructions
----------	--------------------------------------

42157110	Basic repair of flats
----------	-----------------------

42157120	Basic repair of houses
----------	------------------------

42157130	Basic repair of constructions and accommodations
----------	--

42157200	Basic repair of cars
----------	----------------------

42157210	Basic repair of buses
----------	-----------------------

42157220	Basic repair of lorries
----------	-------------------------

42157230	Basic repair of other transports
----------	----------------------------------

42157310	Basic repair of agricultural machineries and equipment
----------	--

42157320	Basic repair of other machineries and equipment
----------	---

MASS MEDIA SERVICES

46001000	for mass media services
----------	-------------------------

46001200	printing works services
----------	-------------------------

46001300	advertising-publishing services
----------	---------------------------------

46001900	other services
----------	----------------

OTHER EXPENCES

42158100	Payment of executive documents on decision of court
----------	---

42159120 Other expenses, not related to other articles

PAYMENTS ON DEPOSITS AND CREDITS

51311200 on payment of interest on deposits of organizations

51311300 on withdrawal of deposits of organizations

51311900 other on deposits of organizations

52132000 on paying off of principal sum on other loans

52133000 repayment of interest on other loans

52134000 others on issuance of other loans

52312000 on repayment of interests on loans of organizations

52313000 on repayment of principal sum on loans of organizations

52319000 other operations on loans of operations

52412000 on repayment of interests on mortgage loans to organizations

52413000 on repayment of principal sum on mortgage loans to organizations

52419000 other operations on mortgage loans to organizations

52430000 other operation on loans

OPERATION WITH STATE SECURITIES

53311000 on purchase and sale of security in foreign currency

53319000 other operations with security in foreign currency

54301300 operations on purchase and selling of state securities (settlements) on secondary market

54301900 other operations with state securities (settlements)

54401300 operations on purchase and selling of other state securities on secondary market

54401600 other operations with other state securities

54401700 operations with State Securities on primary market, placed through Kyrgyz stock exchange

54401800	paying off of State Securities, placed through Kyrgyz stock exchange
54401900	operations with State Securities on secondary market, placed through Kyrgyz stock exchange
54501100	purchasing of other securities on primary market
54501200	paying off of other securities
54501300	payment of interests on other securities
54501400	dividends on shares
54501500	operations on purchase and selling of other securities on secondary market
54501900	other operations with other state securities
54601100	purchasing of other securities on primary market
54601200	paying off of other securities
54601300	payment of interests on other securities
54601400	dividends on shares
54601500	operations on purchase and selling of other securities on secondary market
54601900	other operations with other state securities
54710000	Securities issued abroad
54721000	securities, providing participation in capital, bonds, Debt Instruments, securities of money market, except STB, ST bonds and other securities, issued by governments of foreign countries
54722000	STB, ST bonds and other securities, issued by governments of foreign countries derivative or secondary financial instruments
54723000	other securities, issued abroad
54800000	other operations with other state securities
SPECIFIC PAYMENT	
55101000	humanitarian aid payments
55102000	charitable aiding

55103000	Branches and representatives financing
55104000	Refund by branches and representatives
55107000	guarantee fee
55108000	Refund of guarantee fee
55109000	Issue of loans for individual house-building, utility rooms and operations of pawn-shop
55110000	Return of issued loans
55111000	Return of excess transferred amount of customers' money
55112000	Transfer of balance of one settlement account to another one (of assignee) at closing (liquidation) of institution
55113000	Transfer of compensation, pension and sick benefit to social fund by institution
55114000	POL, using in production
55120000	Other transfers
55501000	Other specific payments
INTERBANK PAYMENTS AND TRANSFERS	
55201000	Interbank transfers
55202000	Replenishment
55203000	Payment for account servicing
55204000	Payment for currency encashment
55209000	Return of excess transferred amount of monetary funds
55212000	Investments to subsidiary companies
55220000	Other interbank payments and transfers
55303000	Cash deposit in to the cash desk
55304000	Withdrawal of cash from cash desk
55305000	Cash shortage at recalculation in cash desk

55306000 Excess of cash money at recalculation in cash desk

FINANCIAL SANCTION

55401000 fines

55402000 penalty

55403000 forfeit

55410000 Other financial sanctions