



State Audit Office in Bayankhongor province

AUDIT PRESENTATION OF THE 2023 FINANCIAL STATEMENTS OF THE STATE AUDIT OFFICE IN BAYANKHONGOR PROVINCE

Check the following QR code for the detailed audit report





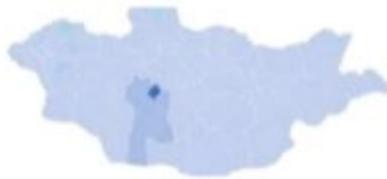
2023 FINANCIAL STATEMENT AUDIT RESULTS

BASIC INFORMATION

ACCORDING TO ARTICLE OF THE 8.9.1, 8.9.2, 8.9.3, 8.9.4 AND 8.9.8 OF THE BUDGET LAW, 265 ORGANIZATIONS ARE SUBJECT TO FINANCIAL STATEMENT AUDITS

GOVERNOR GENERAL BUDGET OF 1	GOVERNOR CENTRALIZATION OF BUDGET 20	DIRECT BUDGET ADMINISTRATOR 231	STATE AND LOCAL BUDGET ORGANIZATIONS 13
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123 INSTITUTIONS UNDER THE GOVERNOR OF BAYANKHONGOR PROVINCE



GOVERNOR GENERAL OF BUDGET **1**

BUDGET ORGANIZATION 49	LOCAL BUDGET ORGANIZATION 7	GOVERNOR CENTRALIZATION OF BUDGET 20
DIRECT BUDGET ADMINISTRATOR 42	HEALTH CENTER 4	46.4 %

142 INSTITUTIONS UNDER THE OTHER GOVERNOR GENERAL OF BUDGET



OTHER BUDGET ORGANIZATIONS **26**



SECTOR EDUCATION OF **69**



SECTOR HEALTH OF **23**



SECTOR CULTURE OF **24**

53.6 %

FORM OF STATE AUDIT



AUDIT OPINION **113** ORGANIZATIONS

GGOB	1
GCOB	20
DBA	82
SALBO	9
SGF	1



SAMPLING AUDIT **151** ORGANIZATIONS

DBA	148
SALBO	3
NOT AUDITED	1



TYPE OF AUDIT OPINION



NO CONFLICT OPINION **94**



RESTRICTED OPINION **18**



NEGATIVE OPINION **1**

113 ORGANIZATION FOR WHICH AUDIT OPINION ARE GIVEN



2023 FINANCIAL STATEMENT AUDIT RESULTS

TYPE OF AUDIT OPINION

NO CONFLICT OPINION **94**



RESTRICTED OPINION **18**



NEGATIVE OPINION



AUDIT ERRORS AND NON-COMPLIANCE

GGOB



25
4,856.3
MILLION

GCOB



31
3,469.7
MILLION

DBA



570
22,821.0
MILLION

SALBO



38
1,909.7
MILLION

BUDGET ORGANIZATION OF THE GOVERNER OF BAYANKHONGOR PROVINCE

REPORT CORRECTION



66
2,298.4
MILLION

RECOMMENDATIONS



42
1,422.7
MILLION

ACT



52
146.1
MILLION

OFFICIAL REQUIREMENTS



128
7,985.3
MILLION

DISCIPLINARY PUNISHMENT



4

35.9%
OF TOTAL
ERRORS AND
NON
COMPLIANCE

AUDIT ERRORS AND NON-COMPLIANCE DISCOVERED BY THE AUDIT OF THE 2023 FINANCIAL STATEMENT

AUDIT DISCOVERED **664** ERRORS AND NON-COMPLIANCE TOTAL OF **33,056.9** MILLION.

REPORT CORRECTION



148
6,502.7
MILLION

RECOMMENDATIONS



110
2,934.7
MILLION

ACT



128
232.9
MILLION

OFFICIAL REQUIREMENTS



273
23,241.0
MILLION

DISCIPLINARY PUNISHMENT



5
145.6
MILLION

BUDGET ORGANIZATION OF THE GOVERNER OF BAYANKHONGOR PROVINCE



AUDIT DISCOVERED **292** ERRORS AND NON-COMPLIANCE TOTAL OF **11,852.5** MILLION.

Indicator for 2021-2023 /million/

TOTAL ERRORS AND NON-COMPLIANCE INCREASED BY MNT **6,396.5** MILLION COMPARED TO THE PREVIOUS YEAR.



BUDGET ORGANIZATION OF THE GOVERNER OF BAYANKHONGOR PROVINCE

REPORT CORRECTION



66
2,298.4
MILLION

RECOMMENDATIONS



42
1,422.7
MILLION

ACT



52
146.1
MILLION

OFFICIAL REQUIREMENTS



128
7,985.3
MILLION

DISCIPLINARY PUNISHMENT



4

35.9%
OF TOTAL
ERRORS AND
NON
COMPLIANCE

BUDGET ORGANIZATION OF THE GOVERNER OF BAYANKHONGOR PROVINCE



122 ORGANIZATIONS AUDITED

OPINION 50 SAMPLE 72

NOT AUDITED 1



NO CONFLICT
OPINION

39



RESTRICTED
OPINION

10



NEGATIVE
OPINION

1



2023 FINANCIAL STATEMENT AUDIT RESULTS



SECTOR OF EDUCATION

69
TOTAL NUMBER OF ORGANIZATIONS

26.0%

OPINION 34



NO CONFLICT OPINION
30

SAMPLE 35



RESTRICTED OPINION
4



SECTOR OF HEALTH

23
TOTAL NUMBER OF ORGANIZATIONS

8.8%

OPINION 14



NO CONFLICT OPINION
10

SAMPLE 9



RESTRICTED OPINION
4

RECOMMENDATIONS



29
286.6 MILLION

DISCIPLINARY PUNISHMENT



1
145.6 MILLION

OFFICIAL REQUIREMENTS



60
2,008.1 MILLION

REPORT CORRECTION



34
811.2 MILLION

ACT



39
41.6 MILLION

AUDIT DISCOVERED 163 ERRORS AND NON COMPLIANCE TOTAL OF 3,293.2 MILLION.

10% OF TOTAL ERRORS AND NON COMPLIANCE

RECOMMENDATIONS



11
509.7 MILLION

AUDIT DISCOVERED 63 ERRORS AND NON COMPLIANCE TOTAL OF 1,642.5 MILLION.

5% OF TOTAL ERRORS AND NON COMPLIANCE

OFFICIAL REQUIREMENTS



27
687.8 MILLION

ACT



10
19.5 MILLION

REPORT CORRECTION



15
425.4 MILLION

INSTITUTIONS UNDER THE OTHER GOVERNER GENERAL OF BUDGET



26
TOTAL NUMBER OF ORGANIZATIONS

9.8%

OPINION 13



NO CONFLICT OPINION
13

SAMPLE 13



RESTRICTED OPINION
0



SECTOR OF CULTURE

24
TOTAL NUMBER OF ORGANIZATIONS

9.0%

OPINION 2



NO CONFLICT OPINION
2

SAMPLE 22



RESTRICTED OPINION
0

RECOMMENDATIONS



10
98.9 MILLION

REPORT CORRECTION



20
422.2 MILLION

OFFICIAL REQUIREMENTS



33
9,868.8 MILLION

AUDIT DISCOVERED 78 ERRORS AND NON COMPLIANCE TOTAL OF 10,401.3 MILLION.

31.5% OF TOTAL ERRORS AND NON COMPLIANCE

ACT



15
11.4 MILLION

RECOMMENDATIONS



7
18.2 MILLION

REPORT CORRECTION



7
17.0 MILLION

OFFICIAL REQUIREMENTS



19
966.2 MILLION

AUDIT DISCOVERED 43 ERRORS AND NON COMPLIANCE TOTAL OF 1,011.2 MILLION.

3.1% OF TOTAL ERRORS AND NON COMPLIANCE

ACT



10
9.7 MILLION



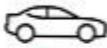
2023 FINANCIAL STATEMENT AUDIT RESULTS



IMPLEMENTATION OF PUBLIC SAVINGS LAW

AUDIT DISCOVERED **26** ERRORS AND NON COMPLIANCE TOTAL OF **280.8** MILLION.

SECTION 6



5

212.7
MILLION

SECTION 8



1

0.2
MILLION

SECTION 12



9

25.4
MILLION

SECTION 15



11

42.5
MILLION

RECOMMENDATIONS



1

1.6
MILLION

OFFICIAL REQUIREMENTS



7

263.4
MILLION

ACT



18

15.8
MILLION



AUDIT BENEFITS

FOR THE REPORTING PERIOD, A TOTAL BENEFITS OF **338.2** MILLION PLANNED. A TOTAL OF **11,780.2** MILLION FINANCIAL AND **6** NON FINANCIAL BENEFITS WERE REGISTERED.

FINANCIAL BENEFITS



94

11,780.2
MILLION

NON-FINANCIAL BENEFITS



6



IMPLEMENTATION OF GLASS ACCOUNT LAW

AUDIT DISCOVERED **78** ERRORS AND NON COMPLIANCE TOTAL OF **8,660.7** MILLION.

RECOMMENDATIONS



11

511.6
MILLION

OFFICIAL REQUIREMENTS



66

8,149.1
MILLION

DISCIPLINARY PUNISHMENT



1

OTHER LAWS



AUDIT DISCOVERED
NON COMPLIANCE

24 ERRORS AND
TOTAL OF **1.6**
MILLION.

IN ACCORDANCE WITH THE GENERAL DIRECTION TO BE FOLLOWED IN THE AUDIT OF THE FINANCIAL STATEMENTS TO BE PERFORMED BY THE STATE AUDIT ORGANIZATION IN 2023-2024, THE LAND OWNED BY **265** ORGANIZATIONS WAS INCLUDED.

OFFICIAL REQUIREMENTS



24

1.6
MILLION



АУДИТЫН ТАЙЛАН





COMBINED FINANCIAL STATEMENT OF THE GOVERNOR OF BAYANKHONGOR PROVINCE FOR 2023, AUDIT RESULTS OF CONSOLIDATED BUDGET PERFORMANCE

STATEMENT OF COMBINED FINANCIAL POSITION /million/



STATEMENT OF COMBINED FINANCIAL POSITION /million/

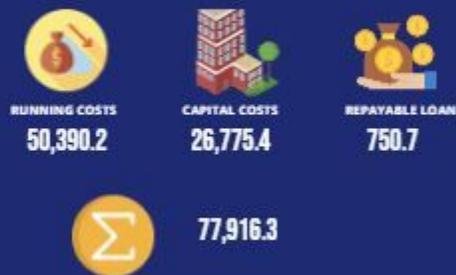


BAYANKHONGOR PROVINCE CONSOLIDATED BUDGET PERFORMANCE FOR 2023

BUDGET REVENUE



BUDGET COSTS



TAX REVENUE GENERATION



OPERATION INCOME



NON-TAX INCOME



REVENUE FROM LOCAL DONATION AGREEMENTS





COMBINED FINANCIAL STATEMENT OF THE GOVERNOR OF BAYANKHONGOR PROVINCE FOR 2023, AUDIT RESULTS OF CONSOLIDATED BUDGET PERFORMANCE

TOTAL BUDGET EXPENDITURE

PLANNING



77,916.3

PERFORMANCE



69,931.0

69,931.0 MILLION OF THE APPROVED BUDGET WAS SPENT AND 7,985.3 MILLION WAS NOT SPENT.

2023 DEVELOPMENT PLAN OF BAYANKHONGOR PROVINCE

PLANNING



1,777.2

1,777.2 MILLION WAS APPROVED TO BE SPENT ON 38 MEASURES BASED ON THE DECISION OF THE MEETING OF CITIZENS REPRESENTATIVES OF BAYANKHONGOR PROVINCE DATED 07.03.2023

SPENDING OF LOCAL DEVELOPMENT FUND

PLANNING



10,644.6

PERFORMANCE



9,224.7

10,644.6 MILLION WAS APPROVED AND 9,224.7 MILLION WAS SPENT FOR A TOTAL OF 91 PROJECT AND MEASURES.

MAJOR REPAIRS

PLANNING



1,523.2

PERFORMANCE



1,522.6

1,523.2 MILLION WAS APPROVED AND 1,522.6 MILLION WAS SPENT FOR A TOTAL OF 17 PROJECT AND MEASURES.

EXPENDITURE OF ROAD FUND

PLANNING



1,543.9

PERFORMANCE



1,439.1

1,543.9 MILLION WAS APPROVED AND 1,439.1 MILLION WAS SPENT FOR A TOTAL OF 23 PROJECT AND MEASURES.

COSTS OF ENVIRONMENTAL PROTECTION AND RESTORATION MEASURES

PLANNING



150.5

PERFORMANCE



145.2

150.5 MILLION WAS APPROVED AND 145.2 MILLION WAS SPENT FOR A TOTAL OF 8 PROJECT AND MEASURES.

COOPERATIVE DEVELOPMENT FUND

PLANNING



2,409.4

PERFORMANCE



921.1

2,409.4 MILLION LOAN FROM THE COOPERATIVE DEVELOPMENT FUND WAS APPROVED DURING THE REPORTING PERIOD, BUT 921.1 MILLION LOAN WAS GIVEN.

THE GOVERNOR OF BAYANKHONGOR PROVINCE, ITS IMPLEMENTATION PROGRAM AND INDICATION OF ACHIEVED RESULTS



77,916.3 MILLION WAS APPROVED FOR A TOTAL 23 PROGRAMS IN THE REPORTING YEAR. RESULTS TO BE ACHIEVED ARE DEFINED ACCORDING TO THE CRITERIA.