On approval of the Pricing Rules for military goods (products), dual-use goods (products) (applications), military work and military services under the state defense order

Unofficial translation

Government of the Republic of Kazakhstan dated October 17, 2019 № 772.

Unofficial translation

In accordance with subparagraph 7) of Article 5 of the Law of the Republic of Kazakhstan "On the Defense Industry and State Defense Order," the Government of the Republic of Kazakhstan **HEREBY RESOLVES**:

Footnote. Preamble – as amended by the Decree of the Government of the Republic of Kazakhstan dated October 20, 2025, № 881.

1. To approve the attached Pricing Rules for military goods (products), dual-use goods (products) (applications), military work and military services under the state defense order.

2. This resolution shall be enforced after twenty-one calendar days after the day its first official publication.

Prime Minister of the Republic of Kazakhstan *A. Mamin*

Approved
by the Government of the
Republic of Kazakhstan
dated October 17, 2019 № 772

Pricing rules for military goods (products), dual-use goods (products) (applications), military work and military services under the state defense order Chapter 1. General Provisions

1. These Pricing Rules for Military Goods (Products), Dual-Use Goods (Products), Military Work and Military Services under the State Defence Order (hereinafter referred to as the Rules) establish the procedure for pricing military and dual-use goods (products), military work and military services under the state defence order (hereinafter referred to as the defence order products).

Footnote. Paragraph 1 - as revised by Decree of the Government of the Republic of Kazakhstan № 746 of 12.09.2024 (shall come into effect upon expiry of ten calendar days after the day of its first official publication).

2. The rules are applied by the executors of the state defense order (hereinafter - the executor) for calculating the prices of defense order products.

3. The following concepts and definitions apply in these Rules:

1) special expenses - expenses including the manufacture, purchase and repair of special tools and devices for special purposes, special tests, examinations, research and experience in the production, as well as the development of a new type of defense order product;

2) price - the monetary expression of the value of the goods (the cost of production and sales of products are based on the cost of production, taking into account the net income necessary for the effective activities of organizations, as well as payments to the budget);

3) distribution base - an indicator (statistical, financial, quantitative) used to distribute indirect costs;

4) assembly - part of the production process, which consists in connecting parts;

5) research work - work related to scientific research, conducting research, experiments in order to expand existing and obtain new knowledge, test scientific hypotheses, establish patterns of development of nature and society, scientific generalization, scientific substantiation of projects;

6) scientific and technical products - completed in accordance with the requirements of the contract (agreement), the result of scientific research, design, engineering, technological work, accepted by the customer, sold at contractual (contractual) prices;

7) general and administrative expenses - expenses associated with general administrative expenses;

8) indirect costs - costs that cannot be directly attributed to the cost of products produced by organizations (rendering services, providing work), (indirect costs include: overhead costs, selling expenses, general and administrative expenses, financial expenses);

9) planned costing - an economic (accounting) calculation of expenses in monetary terms, which determines the cost of a unit of defense order products for a planned period, taking into account the allowable level of profit and value-added tax (hereinafter - VAT);

9-1) a commission fee means a set of costs recorded by the antimonopoly authority in the price for imports of military goods (products), dual-use (application) goods (products), military works and military services (hereinafter referred to as imports of defence order products), which are distributed by the authorised organisation as a percentage to cover costs;

10) transportation and procurement costs - expenses of the organization directly related to the process of procurement and delivery of materials, spare parts, components, semi-finished products, basic and auxiliary materials, raw materials to the organization;

11) irretrievable waste - waste that cannot be used in this state of technology and is attributable to technological losses, including waste, shrinkage, shaking;

12) returnable waste - residues of raw materials, materials or semi-finished products formed during the processing of the source material into finished products that have lost all or part of the consumer qualities of the source material (chemical or physical properties, including fullness, configuration), which, in accordance with the established technology used as a full-sized material for the manufacture of other parts or products of the main production;

13) financial expenses - expenses on interest payments on loans attracted for the implementation of investment projects, production modernization aimed at the development, development and production of military-industrial complex products;

13-1) authorized body in the field of state defense procurement (hereinafter referred to as the Authorized body) - a state body that carries out management and intersectoral coordination in the field of state defense procurement;

14) material costs - expenses of the organization for the purchase of raw materials, materials, spare parts, components and semi-finished products for the production of finished products;

15) production value - a set of costs associated with the production of defense order products, which consist of direct and overhead costs;

16) sales costs - expenses associated with the process of sale, transportation, packaging and delivery of defense order products, including loading and unloading;

17) allowable profit level - profit included in the price of defense order products, which the contractor will receive for the development of production, effective functioning and improvement of the quality of sold defense order products;

18) experimental design work - a set of works performed during the creation or modernization of products, development of design and technological documentation for prototypes, production and testing of prototypes and utility models;

19) total cost - the total amount of expenses, including production costs, general and administrative expenses and expenses on implementation, financial expenses;

20) direct expenses - expenses directly related to the production of defense order products that are directly attributable to its cost;

20-1) an authorised organisation is a legal entity specified by the Government of the Republic of Kazakhstan that imports military goods (products), dual-use (application) goods (products), military works and military services, and sells (including exports) them), liquidation through destruction, disposal, burial and recycling of unused property, excluding ammunition, rendering services on leasing (renting) unused defence facilities, participation in international exhibitions in the field of defence industry and their organisation on the territory of the Republic of Kazakhstan;

21) overhead costs - costs that cannot be directly attributed to the cost of the manufactured products, but occur during the processing of stocks into finished products, or are associated with the production of several types of products and relate to the cost by an indirect method (overhead costs include auxiliary and maintenance costs production and personnel, managing personnel of the main industries, costs for maintenance, maintenance and maintenance of fixed assets in working condition);

22) the costly method (calculation method) - the determination of all costs for the production and sale of finished products of the defense order and their grouping by expense.

Footnote. Paragraph 3 as amended by Decree of the Government of the Republic of Kazakhstan № 746 of 12.09.2024 (shall become effective ten calendar days after the date of its first official publication); from 20.10.2025 № 881.

Chapter 2. The procedure for pricing defense products

4. The price of defense order products is determined using the costly method (calculation method), which consists in setting the price:

1) for defense order products, based on the costs of development, production (assembly), delivery, modernization, installation, commissioning, installation, repair, technical and regulated maintenance, technical support, technical inspection and diagnostics, including delivery in the form of the sum of these costs and allowable profit margins;

2) for defense order products related to scientific and technical products (scientific, analytical and sociological research, scientific research, development work (hereinafter - R&D), based on the composition of the costs that ensure the fulfillment of R&D, acceptable profit margin.

5. The planned costing for defense order products is formed by the contractor in accordance with these Rules.

6. The Contractor shall file a planned costing of the cost of products of the defence order with an explanatory note to the planned costing of the cost of products as per Appendix 1 hereto in paper and electronic form as provided for by the Rules for Forming, Placing and Execution of the State Defence Order approved by Decree of the Government of the Republic of Kazakhstan № 759 of October 14, 2019.

Footnote. Paragraph 6 - as revised by Decree of the Government of the Republic of Kazakhstan № 746 of 12.09.2024 (shall become effective ten calendar days after the date of its first official publication).

7. The planned costing for defense order products, the production cycle of which exceeds one year, is calculated for the entire period and for each year in order to determine the amount of annual financing.

8. The following documents shall be enclosed to the planned costing:

1) an explanatory note with a breakdown of direct and indirect costs according to Appendix 1 hereto;

2) price offers from manufacturers, suppliers for purchased raw materials, materials, components, works and services and (or) specifications to contracts with suppliers;

3) copies of approved tactical and technical specifications (technical specifications, tactical and technical specifications) (hereinafter referred to as technical specifications) sent by the authorised body.

Footnote. Paragraph 8 - as revised by Decree of the Government of the Republic of Kazakhstan № 746 of 12.09.2024 (shall be put into effect upon expiry of ten calendar days after the day of its first official publication).

9. Taking into account the specifics of the contractor's activities, the composition of the costing items of the planned costing in Appendix 1 to these Rules is supplemented by the costing items within the limits of the costs provided for in these Rules.

10. In order to analyze and monitor the prices of defense order products, the contractor ensures that direct costs are recorded for the names (nomenclature) of defense order products.

11. Excluded by Decree of the Government of the Republic of Kazakhstan № 746 of 12.09.2024 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

12. Excluded by Decree of the Government of the Republic of Kazakhstan № 746 of 12.09.2024 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

13. The defense order products purchased from the states parties to the Agreement on the Basic Principles of Military-Technical Cooperation between the States Parties to the Collective Security Treaty of May 15, 1992 (hereinafter referred to as the "Agreement") are formed at prices stipulated by the terms of the Agreement between military-technical entities cooperation.

14. Excluded by Decree of the Government of the Republic of Kazakhstan № 746 of 12.09.2024 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

15. Excluded by Decree of the Government of the Republic of Kazakhstan № 746 of 12.09.2024 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

16. When forming the value of defense order products, expenses not related to the production of defense order products are not taken into account, including:

1) fines, penalties, forfeits and other types of sanctions, as well as legal costs for violation of the terms of contracts (agreements);

2) losses from marriage;

3) to pay for holidays of workers studying in educational institutions;

4) to provide sponsorship;

5) for the maintenance of health facilities, kindergartens, educational institutions, vocational schools;

6) for compensation for harm caused to health in connection with the performance of labor duties;

7) for bonuses and incentives based on the results of work;

8) for paid annual leave;

9) on compensation payments to employees provided for by the labor legislation of the Republic of Kazakhstan;

10) to pay vouchers to employees and their children for treatment, rest, excursions at the expense of state funds, except for the costs associated with the rehabilitation treatment of occupational diseases;

11) on membership fees to public organizations and associations;

12) to conduct and organize training courses, seminars, trainings, lectures, exhibitions, discussions, meetings with figures of science and art, scientific and technical conferences, with the exception of activities related to the production need for the execution of a defense order;

13) to pay for additionally granted (in excess of the statutory) holidays to employees, including women raising children, payment for travel of family members of the employee to the place of use of the leave and back;

14) on payments for excess emissions (discharges) of pollutants;

15) to conduct cultural, educational, health and sports events;

16) to compensate for the cost of food for children in pre-school institutions, sanatoriums and health camps;

17) for the services of consulting companies not related to the execution of the state defense order;

18) for the rental and maintenance of apartments, excluding travel expenses associated with the execution of the state defense order, the purchase of residential buildings and structures, places in hostels and hotels, as well as other housing for the personnel of the contractor;

19) for the acquisition of gifts for anniversaries or issued in the form of incentives to employees;

20) for excessive technical and commercial losses, damage and shortage of inventories, stocks in warehouses and non-production costs;

21) for the improvement of garden sites of performers (road construction, energy and water supply, the implementation of other expenses of a general nature);

22) for the maintenance of health camps, cultural and sports facilities, housing stock;

23) for deductions of trade unions for the purposes determined by the collective agreement;

24) to repay loans, including interest-free, received by employees of organizations to improve housing conditions, purchase garden houses and start a household;

25) for losses from theft.

Chapter 3. The procedure for calculating the total value of defense order products

17. The calculation of the total value of the defense order products is carried out by developing a planned cost estimate. The calculation of the total cost is based on the staged distribution, which allows you to track the full cycle of formation of the value of the manufactured products of the defense order.

18. The final unit price of the defense order (IT) is calculated by summing the total unit price of the defense order products, the acceptable level of profit and VAT:

Its = Tsps + P + Nnds, where:

CPC - the price of the total cost of a unit of defense order production;

P - allowable profit level;

VAT - VAT calculated according to the current rate approved by the tax legislation of the Republic of Kazakhstan.

19. At the first stage, when calculating the production value, expenses are allocated to direct and invoices.

At the second stage, when calculating the total cost to the production cost, the general and administrative expenses, as well as selling expenses and financial expenses are summed up.

At the third stage, when calculating the total cost to the total cost, the sum of profit and VAT are added.

20. Depending on the technological process in the production of defense order products, the distribution of indirect costs (overhead costs, general and administrative expenses and distribution costs, financial expenses) is made proportionally between different types of defense order products according to one or more distribution bases, determined taking into account the specifics activities, in accordance with the rules, regulations, accounting policies and regulatory documents of the contractor.

21. General and administrative expenses and selling expenses are not included in the calculation of the value of defense order products supplied by an authorized organization. These expenses are deducted from the amount of profit established for the authorized organization.

Chapter 4. The procedure for determining the composition of the costs of manufacturing defense order products

22. To determine the production value (Prs) of defense order products, the following cost classification is applied:

Prs = Pn + Rn, where:

RP - direct costs;

PH - overhead.

23. The direct expenses of the contractor's organization during the execution of the state defense order shall include:

1) wages in accordance with the complexity of manufacturing, approved tariff rates, wage policies, wage regulations in force in organizations of executors, taxes and deductions of workers directly involved in the production of defense products, including health insurance and other payments, stipulated by the current legislation of the Republic of Kazakhstan;

2) material costs, determined on the basis of current or estimated norms of expenses, as well as the costs of manufactured and / or acquired special equipment for performing research / development.

24. Material costs used in the production of defense order products include the following costs:

1) components;

2) transportation and procurement costs;

3) semi-finished products subjected to additional processing, installation;

4) work and services for the implementation of certain operations for the manufacture of products, processing of raw materials, materials and semi-finished products;

5) purchased items;

6) spare parts and consumables for defense order products, which are provided for by the statement of work;

7) main and auxiliary materials related to defense order products by direct method;

8) raw materials.

25. Shipping costs include the following costs:

1) freight charge;

2) the costs of maintaining special procurement units, warehouses, agencies organized in the place of procurement;

3) customs payments and taxes, certification of products associated with transportation and procurement costs;

4) the costs of unloading / loading and delivery of materials, spare parts, components, semi-finished products, basic and auxiliary materials, raw materials to warehouses and to the place of operation, as well as special equipment for performing research and development work, including expenses for their installation, installation and commissioning;

5) travel expenses associated with the direct procurement of materials and their delivery to warehouses from the place of procurement, as well as the delivery of special equipment for research and development, auxiliary materials used in the manufacturing process of defense orders, work and services, to ensure normal technological process.

Transportation and procurement costs are planned both on the basis of current standards in the contractor's organization and / or reporting data of the pre-planned period and are determined as the ratio of transportation costs to the cost of material costs in percent, and directly relate to material costs when the delivery charge has a direct causal - investigative relationship with the delivered materials in accordance with the primary documents received.

26. The remains of raw materials, semi-finished products after the production of defense order products are divided into non-repayable and returnable.

The cost of returnable waste is excluded from the material costs included in the cost of products of the defense order.

27. Salary expenses include the following expenses:

1) the cost of medical insurance and other types of compulsory insurance provided for by the legislation of the Republic of Kazakhstan;

2) the wages of workers engaged in the production of defense order products, including tax, social and pension contributions and contributions;

3) the salary of scientific and technical personnel directly involved in the production of defense order products, including tax, social and pension contributions, as well as mandatory pension contributions;

4) payment for combining professions, work with harmful, difficult and (or) dangerous working conditions to employees directly involved in production;

5) payments to workers directly involved in production for nighttime work, holidays, weekends, overtime work, without which it is impossible to fulfill the state defense order at the existing facilities of the enterprise with a one-shift work schedule;

6) the labor costs of attracted specialists directly involved in the production of defense order products, which are determined on a contractual (contractual) basis, taking into account the scientific qualifications, experience and contribution to the development of science of the involved specialist.

28. The overhead costs of the manufacturer's organizations during the execution of the state defense order include the following costs associated with the production of defense order products:

1) material costs for the purchase of special scientific and technical information and computing equipment, patent research, scientific and technical examinations, the acquisition of licenses, licensed software;

2) special expenses;

3) costs of services and work performed by third parties;

4) the amount of depreciation of buildings and structures, equipment and vehicles, depreciation of tools and devices;

5) labor protection expenses;

6) heating;

7) transportation costs;

8) expenses for medical insurance and other types of compulsory insurance provided for by the legislation of the Republic of Kazakhstan;

9) travel expenses for managers, engineering staff, personnel of the main and auxiliary production;

10) the costs of maintenance and repair of industrial (main) buildings, engineering networks, structures, inventory, operation, maintenance and current repair of equipment, vehicles and the purchase of tools for their repair;

11) the costs of ensuring normal working conditions and safety precautions related to the characteristics of production and provided for by the legislation of the Republic of Kazakhstan;

12) salaries of the heads of workshops and departments, engineering, support, business personnel, including tax, social and pension contributions and contributions;

13) the cost of fulfilling obligations under a sectoral agreement and a collective agreement ;

14) communication services, with the exception of satellite;

15) water supply, water disposal;

16) electricity;

17) additional wages of managers, engineering and technical personnel, auxiliary and economic personnel of workshops and departments with deductions and payments, including for night work, holidays, weekends, overtime work, payments for combining a profession, work with harmful, difficult and / or dangerous working conditions;

18) the costs of repair, completion, manufacturing of technological and experimental equipment;

19) the maintenance of the fencing of machines and their moving parts, the equipment of workplaces with special devices (not of a capital nature);

20) the costs of certification, verification, standardization of defense order products, as well as components, materials, services;

21) fees, fees and tax deductions from property, real estate, as well as other obligatory payments to the budget;

22) the costs of training and professional development of production personnel;

23) the costs of metrology, verification and adjustment of measuring instruments, equipment and tools;

24) the costs of research and development (R&D);

25) loading and unloading expenses;

26) fire protection expenses;

27) the costs of providing inventory, printing services, stationery.

29. The article "Special expenses" includes the costs of testing, research and experiments, the cost of manufacturing, repair, the purchase of prototypes, special equipment, tools and devices, models and other experimental equipment, the costs of preparing and mastering the production of a new type of defense order product , as well as the costs of providing special technical assistance to third parties in carrying out various types of testing of defense products in accordance with technological processes aza, as well as the costs associated with providing these tests.

The costs of preparing and developing the production of new types of defense order products include the costs associated with the development of the technological process of manufacturing defense order products, the design of special equipment, tools and devices, the organization of production, the preparation and preparation of technical documentation.

30. To determine the total value (Ps) of defense order products, production costs summarize the costs of the sale of defense order products, general and administrative expenses, as well as financial expenses:

$Ps = PrS + Rp + Ra + Fr$, where:

PrS - the production value of a unit of defense order production;

Rr - costs of implementation;

Ra - general and administrative expenses;

FR - financial expenses.

31. The following costs associated with the sale of defense order products are included in the costs of selling the manufacturer's organizations during the execution of the state defense order:

1) depreciation and expenses for the maintenance of fixed assets;

2) packaging of finished products of the defense order;

3) transportation of goods to the destination;

4) heating;

5) expenses for medical insurance and other types of compulsory insurance provided for by the legislation of the Republic of Kazakhstan;

6) wages, tax, social, pension deductions and contributions from the wages of employees;

7) travel expenses of employees;

8) communication services, with the exception of satellite;

9) water supply, water disposal;

10) loading and unloading;

11) electricity;

12) the cost of renting a room;

13) taxes and other mandatory contributions to the budget;

14) the costs of the maintenance and repair of buildings, utilities, structures, inventory, operation, maintenance and repair of equipment, vehicles used in the process of selling products;

15) the costs of providing inventory, printing services, office supplies;

16) fire protection expenses;

17) the costs of ensuring normal working conditions and safety precautions related to the characteristics of production and provided for by the legislation of the Republic of Kazakhstan.

32. The following expenses are included in the general and administrative expenses of the manufacturer's organizations as part of the execution of the state defense order:

1) financial audit services;

2) depreciation of administrative buildings and premises, fixed assets of general purpose;

3) wages, tax, social and pension contributions and contributions from wages of employees related to administrative personnel;

4) payment for bank services, cash services;

5) the cost of renting fixed assets for general purposes;

6) heating;

7) the cost of medical insurance and other types of compulsory insurance provided for by the legislation of the Republic of Kazakhstan;

8) travel expenses of administrative staff;

9) notarial services;

10) fees and tax deductions from property, real estate, as well as other mandatory deductions to the budget;

11) water supply, water disposal;

12) communication services, with the exception of satellite;

13) the costs of providing inventory, printing services, stationery;

14) electricity;

15) expenses for the maintenance and maintenance of software, technical controls, communication centers, signaling devices, computer centers not related to production, vehicles;

16) the cost of guarding the facility;

17) removal of municipal solid waste (MSW), disposal;

18) payments according to the terms of the collective agreement;

19) insurance payments (contributions paid by contractors under contracts as part of the execution of the state defense order);

20) fire protection expenses;

21) the costs of maintenance and repair of buildings, utilities, structures, inventory, operation, maintenance and repair of equipment, general-purpose vehicles.

Chapter 5. The procedure for determining the acceptable level of profit

33. The allowable profit level is calculated from the total unit cost of a defense order in the following sizes:

1) for products (goods) of heavy industry, engineering organizations - up to 20%, while the acceptable level of profit on components that are not subject to processing, revision, testing, certification, as well as services purchased from subcontracting organizations or suppliers, is established - up to 5% of their value;

2) for products (goods) of light industry - up to 20%, while the cost of defense order products should not exceed the cost of similar products prevailing in the Kazakhstani (domestic) product market;

3) for work and services - up to 20% of work performed, services rendered, while the allowable profit level for work and services performed by third parties is established - up to 5% of their cost;

4) for defense order products manufactured and (or) sold as part of investment programs and / or investment projects, including those related to the modernization of production - up to 25%;

5) for scientific research and other activities related to the defense, security and law and order in the state - up to 20%;

6) up to 25% for new defense order products during the first 3 years of production or during non-serial production of defense order products.

34. Excluded by Decree of the Government of the Republic of Kazakhstan № 746 of 12.09.2024 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Chapter 5-1. Procedure for determining the composition of costs in the planned costing of imports of defence order products by an authorised organisation

Footnote. Rules have been supplemented with Chapter 5-1 pursuant to Decree of the Government of the Republic of Kazakhstan № 746 of 12.09.2024 (shall be enacted ten calendar days after the day of its first official publication).

34-1. The planned costing of imports of defence order products shall include:

1) the cost of importing defence order products based on price offers from foreign manufacturers and special organisations authorised to engage in foreign economic activities;

2) customs duties;

3) value added tax;

4) transport costs;

5) cargo security;

6) cargo insurance;

7) utilisation fee;

8) licence fee;

9) services of temporary storage warehouses;

10) services of customs representatives;

11) translation services of technical documentation;

12) commission fee.

Customs payments shall be calculated under the Code of the Republic of Kazakhstan "On Customs Regulation in the Republic of Kazakhstan".

Taxes payable in the Republic of Kazakhstan shall be calculated under the Code of the Republic of Kazakhstan "On Taxes and Other Obligatory Payments to the Budget (Tax Code)".

34-2. Commission remuneration of the authorised organisation shall be calculated from the cost of import of defence order products based on price offers of foreign manufacturers and special organisations empowered to engage in foreign economic activities in the amount established by the authorised body in the manner prescribed by the antimonopoly authority.

34-3. The commission fee shall cover the following expenses of the authorised organisation:

1) administrative and realisation expenses;

2) value added tax on commission income.

34-4. Administrative and selling expenses shall comprise the following:

1) wage fund, including social taxes and deductions, expenses for compulsory insurance at the expense of the employer, envisaged by the legislation of the Republic of Kazakhstan;

2) banking services, cash services;

3) expenditures for public utilities (with breakdown by type);

4) travelling expenses;

5) depreciation of fixed assets and intangible assets;

6) notary services;

7) fees, tax deductions and other compulsory contributions to the budget;

8) communication services, except for satellite communication;

9) supply of inventories, printing services, office supplies;

10) maintenance of fixed assets and intangible assets;

11) maintenance of vehicles;

12) compulsory insurance of employees against accidents and vehicles;

13) professional development;

14) rental of premises;

15) representation expenses in the amounts specified by the legislation of the Republic of Kazakhstan;

16) currency conversion expenses;

17) loading and unloading works;

18) maintenance and current repair of buildings, engineering networks, structures, inventory, operation, service and current repair of equipment;

19) logistics costs;

20) site security.

34-5. Price offers for import of defence order products shall be sent to the authorised body or recipient, when budgetary funds under the state defence order shall be envisaged in the budget of the recipient, with provision of price justification in accordance with Appendix 2 hereto.

Chapter 6. The procedure for checking and agreeing the actual costs of defense order products

35. In order to verify and agree on the effectiveness of spending budget funds on defense order products, the military mission monthly checks and agrees the actual costs allocated to defense order products, both directly by the contractor and those made in cooperation in accordance with these Rules.

Verification and approval of the actual costs of defense order products is carried out by the military mission, provided that the contract (agreement) concluded as part of the execution of the state defense order entrusted the military mission with functions of quality control and acceptance of defense order products.

36. In order to verify and coordinate actual expenses, the contractor submits documents to the military mission confirming the actual costs of defense products, no later than the 15th day of the month following the reporting period.

37. To verify the total actual costs of defense order products, the contractor, no later than 30 calendar days after delivery of the defense order products to the basis stipulated by the contract (agreement), shall submit documents to the military mission confirming the actual costs of the defense order products.

For indirect costs (overhead, general and administrative expenses and selling expenses, as well as financial expenses), the contractor submits, as a transcript, a list of cost items indicating the relevant costs according to the accounting system in force in the organization.

Cost items and / or their components that do not have documentary evidence are considered unreasonable and are not taken into account by the military mission.

38. Following the results of the verification of actual expenditures, no later than 15 calendar days after the contractor files the documents confirming the actual expenditures on the products of the defence order, the military representation shall issue a conclusion of the military representation on the actual expenditures on the products of the state defence order (hereinafter referred to as the conclusion) in the form as per Appendix 3 hereto in three copies.

The first copy shall be sent to the authorised body and (or) recipient, the second copy to the executor, and the third copy shall remain at the military mission.

Should the contractor fail to submit documents confirming actual expenditures on the products of the defence order within the time limits specified in paragraphs 36 and 37 hereof, the military representation shall issue a conclusion on the absence of actual expenditures on the products of the state defence order.

The conclusion shall be sent to the authorised body or the recipient, executor not later than one working day following the day of issuing the conclusion.

Footnote. Paragraph 38 - as revised by Decree of the Government of the Republic of Kazakhstan № 746 of 12.09.2024 (shall apply upon expiration of ten calendar days after the day of its first official publication).

39. The authorized body and / or the recipient shall consider the conclusion of the military mission on the defense order products and make a decision on its implementation.

Appendix 1
to the Pricing Rules for
military
goods (products),
dual-use goods (products)
(applications), military work
and military services

under the
state defense order

Name of contractor of the state defense order

____

____

Planned costing for 20 ___
on the "____________________________"

№ p / p	Name of costing items	price per unit, (tenge)	qty	Amount (tenge)
1	2	3	4	5
1.	Direct expenses			
1.1	Material costs			
1.1.1	Raw materials			
1.1.2	Semi-finished products and components			
1.1.3	Shipping costs (for the delivery of materials)			
1.2	Production staff salary			
1.3	Social tax, deductions , payments			
2.	Overhead			
3.	**Total production value**			
4.	Implementation costs			
5.	General and administrative expenses			
6	Financial expenses			
7.	**Total total cost**			
8.	Profit			
9.	VAT			
10.	**Total cost including VAT**			

First Manager ____
Full name "____" _____________ _____
M.P. Deputy Head of
Finance ______________ ________________________________
Full name (if any) "____" _____________ _____

Explanatory note
to the planned calculation of the cost of production
"____"
for 20___ year

Direct costs

The list of basic materials, components and purchased products, spare parts, semi-finished products, raw materials and materials with prices and major manufacturers or suppliers:

№ p / p	Name of materials, components	unit of measurement	number	Price, tenge	Amount, tenge	Potential manufacturer or supplier
1						
	Total					

Transportation and procurement costs (expenses for the delivery of materials and components) are _____________ (railway / car / air, etc.) transport.
The cost is ________________ tenge, for 1 unit of
production _______________ tenge (decipher, provide calculation).
Customs and tax payments: __________________
Tenge.
Total cost of materials: __________________ tenge.
Salary costs of workers employed in the production of products ______________
for 20__: total __________________ units, of which: Main workers - ___ people;
Support staff - ______ people. In production, the _______________________
(piece-rate, time-based) wage system is in effect .
Salary per unit of defense order of the main workers will be ________________ tenge;

Average salary per month _______________ tenge.

Note: in case of piece-rate wages, calculate based on the standard hours per unit of product.

Social tax, deductions and payments are calculated in accordance with the legislation of the
Republic of Kazakhstan, amount to ____________ tenge or% of wages, including:
social tax and social.
Deductions ______%, pension payments ___%, compulsory health insurance ___%.

2. **Overhead.**

Overhead will amount to ___________________ tenge.

Name of cost items	**Amount per unit (in tenge)**
1	2

material costs for the purchase of special scientific and technical information and computing equipment, patent research, scientific and technical examinations, the acquisition of licenses, licensed software	
special expenses	
costs of services and work performed by third parties	
the amount of depreciation of buildings and structures, equipment and vehicles, depreciation of tools and fixtures	
labor protection costs	
heating	
fare	
expenses for medical insurance and other types of compulsory insurance provided for by the legislation of the Republic of Kazakhstan	
travel expenses for managers, engineering staff, personnel of the main and auxiliary production	
expenses for the maintenance and repair of industrial (main) buildings, engineering networks, structures, inventory, operation, maintenance and repair of equipment, vehicles and the acquisition of tools for their repair	
the costs of ensuring normal working conditions and safety precautions associated with the characteristics of production and provided for by the legislation of the Republic of Kazakhstan	
salaries of heads of workshops and departments, engineering and technical, support, business personnel, including tax, social and pension contributions and contributions	
costs of fulfilling obligations under a sectoral agreement and a collective agreement	
communication services, except satellite	
water supply, water disposal	
electric power	
additional wages of managers, engineering and technical personnel, auxiliary and economic personnel of workshops and departments with deductions and payments, including for night work, holidays, weekends , overtime work, payments for combining the profession , work with harmful, difficult and / or hazardous working conditions	
expenses for repair, completion, manufacturing of technological and experimental equipment	
maintenance of fencing machines and their moving parts, equipment of workplaces with special devices (not capital nature)	

expenses for certification, verification, standardization of defense order products, as well as components, materials, services	
fees, fees and tax deductions from property, real estate, as well as other obligatory payments to the budget	
training and advanced training costs for production personnel	
costs of metrology, calibration and adjustment of measuring instruments, equipment and tools	
costs of research and development (R&D)	
loading and unloading costs	
fire protection expenses	
costs of providing inventory, printing services, office supplies	
Total:	

3. Production value

The production cost includes direct and overhead costs of ________ tenge. 4. Costs of sales Costs of sale will be _______________ tenge.

Name of cost items	**Amount per unit, in tenge**
depreciation and maintenance costs of fixed assets	
defense product packaging	
transportation of goods to the destination;	
heating	
expenses for medical insurance and other types of compulsory insurance provided for by the legislation of the Republic of Kazakhstan	
salary, tax, social, pension contributions and contributions from employees	
employees travel expenses	
communication services, with the exception of satellite;	
water supply, water disposal	
loading and unloading	
electric power	
rental costs	
taxes and other mandatory contributions to the budget	
expenses for the maintenance and repair of buildings, utilities, structures, inventory, operation, maintenance and repair of equipment, vehicles used in the sales process	
costs of providing inventory, printing services, office supplies	
fire protection expenses	
the costs of ensuring normal working conditions and safety precautions associated with the characteristics of	

production and provided for by the legislation of the Republic of Kazakhstan	
Total:	

5. **General and administrative expenses** General and administrative expenses will amount to _______________ tenge.

Name of cost items	**Amount per unit, in tenge**
financial audit services	
depreciation of office buildings and premises, fixed assets for general business purposes	
salaries, tax, social and pension contributions and salary contributions from employees related to administrative staff	
payment for bank services, cash services	
expenses for the lease of fixed assets for general business purposes	
heating	
expenses for medical insurance and other types of compulsory insurance provided for by the legislation of the Republic of Kazakhstan	
travel expenses of administrative staff	
Notary Services	
fees and tax deductions from property, real estate, as well as other mandatory deductions to the budget	
water supply, water disposal	
communication services, except satellite	
costs of providing inventory, printing services, office supplies	
electric power	
expenses for maintenance and maintenance of software, hardware, communications, signaling devices, non-manufacturing computer centers, vehicles	
facility security costs	
solid domestic waste (MSW) removal, disposal	
payments according to the terms of the collective agreement	
insurance payments (contributions paid by contractors under contracts under the state defense order)	
fire protection expenses	
expenses for the maintenance and repair of buildings, utilities, structures, inventory, operation, maintenance and repair of equipment, general purpose vehicles	
Total:	

6. Financial expenses will amount to ___________ tenge per unit of output.

7. The total total cost per unit of production is ____________ tenge.

8. Profit _____%, _____________ tenge
9. VAT ____% of the cost with profit, ____ tenge.
10. The total cost (product name) of __________ in 20____ will be __________ tenge per unit.
First Manager ____
Full name "____" _____________ 20 ___ g.
M.P.
Deputy Head of Finance ____
Name (if available) "____" ____________ 20___

Appendix 2
to the Pricing Rules for
military
goods (products),
dual-use goods (products)
(applications), military work
and military services
under the
state defense order

Planned costing for imports of defence order products for the year 20___ for __________________ ___________

Footnote. Appendix 2 - as revised by Decree of the Government of the RK № 746 of 12.09.2024 (shall be effective ten calendar days after the date of its first official publication).

Date of preparation: "___" ____________20 __

№ s/o	Property name	Number	Price per unit (import)			Customs charges
			currency	*exchange rate	KZT	
1	2	3	4	5	6	7

table continued

Transport costs	Cargo protection	Cargo insurance	Recycling fee	Licence fee	Temporary storage warehouse services	Services of customs representatives
8	9	10	11	12	13	14

table continued

Translation services for technical documentation	Value added tax, KZT	Fee and commission		Price per unit including commission fee, KZT	Total amount, KZT
		%	KZT		
15	16	17	18	19	20

*In the course of formation of the state defence order (SDO), the projected currency exchange rate in the second-tier banks shall be applied, with account of inflation as per the Forecast of Socio-Economic Development of the Republic of Kazakhstan.

Appendices:

Price quotations from suppliers/manufacturers.

Copies of approved tactical and technical specifications.

First head

____

(surname, first name, patronymic (if any)

Stamp here (if any)

____

Appendix 3
to the Pricing Rules for
military
goods (products),
dual-use goods (products)
(applications), military work
and military services
under the
state defense order

____

(name of the
authorized
body or recipient)

____

(name of the contractor)

__________________ "___" ___________ 20 ___

Conclusion of the
military representative office № ___ on the
costing presented ___________
(from _________ outgoing № _____) on products
____
____
_
(name of products of the defense order, date and number of the contract or agreement)

Documents studied:

____

____

____

№ p / p	The content of the discovered deficiencies, inconsistencies	Justification

Results of the audit: Conclusions and recommendations on the presented calculation:

____

____

____

Conclusion of the head of the military mission:

____
____
____

Head of the military mission № ______________

____

(full name, if any, signature) S.P.