



On approval of the Rules for development, approval of development plans of state-controlled joint-stock companies and limited liability partnerships, state enterprises, monitoring and evaluation of their fulfillment, as well as development and submission of reports on their execution

Invalidated Unofficial translation

Order of the Minister of National Economy of the Republic of Kazakhstan dated February 14, 2019 № 14. Registered in the Ministry of Justice of the Republic of Kazakhstan on February 19, 2019 № 18328. Abrogated by the Order of the Deputy Prime Minister - Minister of National Economy of the Republic of Kazakhstan dated 02.06.2025 № 48 (effective ten calendar days after the date of its first official publication).

Unofficial translation

Footnote. Abrogated by the Order of the Deputy Prime Minister - Minister of National Economy of the Republic of Kazakhstan dated 02.06.2025 № 48 (effective ten calendar days after the date of its first official publication).

In accordance with subparagraphs 4-1) and 4-2) of Article 13 of the Law of the Republic of Kazakhstan “On State Property” **I HEREBY ORDER:**

Footnote. Preamble - as amended by the order of the Minister of National Economy of the Republic of Kazakhstan dated November 24, 2022 № 87 (shall come into force ten calendar days after the day of its first official publication).

1. To approve the attached Rules for development, approval of development plans of state-controlled joint-stock companies and limited liability partnerships, state enterprises, monitoring and evaluation of their fulfillment, as well as the development and submission of reports on their implementation (hereinafter - the Rules).

2. To recognize as invalid some orders of the Ministry of National Economy of the Republic of Kazakhstan in accordance with the appendix to this order.

3. To recommend that the central and local executive bodies, within one month from the date of the entry into force of this order, ensure that indicators of the current five-year development plans and reports of subordinate organizations on their implementation are entered into the state property register in accordance with the forms, indicators and structure in accordance with appendixes 1-25 to the Rules.

4. The Department of state asset management policy in the manner prescribed by law to ensure:

1) state registration of this order in the Ministry of Justice of the Republic of Kazakhstan;

2) within ten calendar days from the date of the state registration of this order in the Ministry of Justice of the Republic of Kazakhstan, its sending in the Kazakh and Russian languages for official publication in periodicals, as well as in the Republican State Enterprise on the basis of the right of economic management “Republican Legal Information Center” for official publication and inclusion in the Reference Control Bank of regulatory legal acts of the Republic of Kazakhstan;

3) placement of this order on the Internet resource of the Ministry of National Economy of the Republic of Kazakhstan;

4) within ten working days after the state registration of this order in the Ministry of Justice of the Republic of Kazakhstan, submission of information to the Legal Department of the Ministry of National Economy of the Republic of Kazakhstan on implementation of measures provided for in subparagraphs 1), 2) and 3) of this paragraph.

5. The supervising vice minister of national economy of the Republic of Kazakhstan shall be authorized to oversee the execution of this order.

6. This order shall come into force six months after the day of its first official publication.

*Minister of National Economy
of the Republic of Kazakhstan*

T. Suleimenov

"AGREED"

Finance Ministry of the
Republic of Kazakhstan

Approved by the
order of the Minister of national
economy of the
Republic of Kazakhstan
dated February 14 2019 № 14

Rules for development, approval of development plans of state-controlled joint-stock companies and limited liability partnerships, state enterprises, monitoring and evaluation of their fulfillment, as well as the development and submission of reports on their implementation Chapter 1. General provisions

1. These Rules for development, approval of development plans of state-controlled joint-stock companies and limited liability partnerships, state enterprises, monitoring and evaluation of their fulfillment, as well as development and submission of reports on their execution (hereinafter referred to as the Rules) have been developed in accordance with subparagraphs 4-1) and 4-2) Article 13 of the Law of the Republic of Kazakhstan “On State Property” (hereinafter referred to as the Law) and shall determine the procedure for the development and approval of development plans for state-controlled joint stock companies (hereinafter referred to as JSC), limited liability

partnerships (hereinafter referred to as LLP) and state enterprises (hereinafter referred to as SE), reports on their implementation, as well as monitoring and evaluation of the implementation of development plans, with the exception of national management holdings, national holdings, national companies and joint-stock companies, limited liability partnerships, the shareholder (participant, trustee) of which is The National Bank of the Republic of Kazakhstan, and state enterprises created by it.

Footnote. Paragraph 1 - as amended by the order of the Minister of National Economy of the Republic of Kazakhstan dated November 24, 2022 № 87 (shall come into force ten calendar days after the day of its first official publication).

2. Basic concepts used in these Rules:

1) governing body - an authorized body of the relevant industry or a local executive body (executive body financed from the local budget) or the apparatus of the akim of a city of district significance, village, township, or rural district, exercising the rights of ownership and use of a controlling stake (stakes in the authorized capital) JSC (LLP) and (or) management of state enterprises in accordance with the Law;

2) approval body - the board of directors of the JSC, the supervisory board of the LLP, for LLPs that do not have a supervisory board and SE - the authorized body of the relevant industry or the local executive body (executive body financed from the local budget) or the office of the akim of a city of district significance, village, village, rural district, empowered to approve development plans of organizations and reports on their implementation in accordance with the Law and these Rules.

3) homogeneous goods, works, services – goods, works, services that, while not identical, have similar characteristics and consist of similar components, which allows them to perform the same functions;

4) development plan – a document defining the main activities and indicators of the financial and economic activities of the organization for a five-year period;

5) local executive body (akimat) – a collegial executive body headed by the akim of the region (city of republican significance and the capital), district (town of regional significance), exercising local state administration and self-government in the relevant territory within its competence;

6) executive body financed from the local budget – a state institution authorized by the akimat to carry out certain functions of local government and self-government, financed from the relevant local budgets;

7) organizations included in the corporate structure – organizations of a structure where the parent (parent) organization, as well as subsidiaries and/or dependent legal entities, and other legal entities affiliated with them, shares (participation shares) controlled by it, by virtue of ownership of blocks of shares (participation shares), and

other legal entities affiliated with them, act as system-forming elements in which the parent (parent) organization is granted the right to determine the decisions taken by these legal entities;

8) key performance indicators – indicators of the direct and final result of the organization's activities, as well as quality indicators (if available);

9) unified operator in the field of state property accounting (hereinafter – unified operator) – a legal entity defined by the resolution of the Government of the Republic of Kazakhstan dated July 15, 2011 № 802 "On definition of a unified operator in the field of state property accounting";

10) the register of state property (hereinafter – the register) is a unified information automated system for accounting of state property, with the exception of property under the operational management of special state bodies, the Armed Forces, other troops and military formations of the Republic of Kazakhstan, and the state material reserve;

11) product – homogeneous goods, works, services performed within the framework of the statutory activities of the organization;

12) quality indicators – indicators reflecting the degree of compliance of the product with the established requirements and expectations of buyers (recipients, users) ;

13) identifier – a unique number of the development plan (approved/updated) or the report on the implementation of the development plan, assigned by the registry web portal, consisting of the digit "14", which includes the business identification number of the organization and the serial number of the document within the five-year period of the development plan;

14) trustee – individuals and non-governmental legal entities, unless otherwise provided by the laws of the Republic of Kazakhstan, who have concluded a trust management agreement with the founder;

15) the authorized body of the relevant branch – the central executive body determined by the Government of the Republic of Kazakhstan, which manages the relevant branch (sphere) of public administration and has rights in relation to the republican property on the terms stipulated by Law;

16) indicators of the final result – indicators reflecting certain results that must be achieved over a certain period of time, and the effect of achieving the goals and objectives of organizations defined in the development plan;

17) direct result indicators – indicators reflecting the quantitative characteristics of the volume of products sold created by the organization;

18) registry web portal – an Internet resource located at www.e-qazyna.kz, providing a single point of access to registry data;

19) organizations – SEs and state-controlled joint-stock companies (LLP), including those transferred to trust management, with the exception of national management holdings, national holdings, national companies and joint-stock companies, limited liability partnerships, the shareholder (participant, trustee) of which is the National Bank of the Republic of Kazakhstan, and state enterprises created by it;

20) the executive body of an organization is a collegial body or a person solely performing the functions of an executive body, the name of which is determined by the charter of the organization.

Footnote. Paragraph 2 - as amended by the Order of the Minister of National Economy of the Republic of Kazakhstan dated 23.06.2021 № 66 (shall be enforced ten calendar days after the date of its first official publication); as amended by order of the Minister of National Economy of the Republic of Kazakhstan dated 24.11.2022 № 87 (shall be enforced ten calendar days after the day of its first official publication); № 22 of 02.05.2024 (shall come into force ten calendar days after the date of its first official publication).

3. The authorized bodies of the relevant industry, until the first of September of the year preceding the planned period, shall develop and send to the organization the goals, objectives and key performance indicators of the organization, leading to the achievement of the goals of state bodies reflected in their strategic plans (in the draft strategic plan), and (or) the fulfilment of activities of the operational plan of the state body.

In the case of transfer of a controlling block of shares (stakes in the authorized capital) of a JSC (LLP) with government participation to trust management, the trustees, until September 1 of the year preceding the planned period, shall develop and send to the organizations the goals, objectives and key performance indicators of the organization.

4. Local executive bodies (executive bodies financed from the local budget), until October 1 of the year preceding the planned period, shall develop and send to the organizations the goals, objectives and key performance indicators of the organization leading to the achievement of the goals of the local executive body, reflected in the territory development programs (the draft program for development of the territory) and (or) measures for implementation of the program for development of the territory.

5. The authorized bodies of the relevant industries that do not develop strategic plans, until September 1 of the year preceding the planned period, shall develop and send to organizations:

1) the goals and objectives of the organization, leading to the achievement of goals, performance indicators and the fulfilment of the objectives of the budget program of the authorized body of the relevant industry;

2) key performance indicators.

In the cases of amendments and / or additions or re-approval of the budget program , the authorized body of the relevant industry shall specify for the organization the goals and objectives, as well as key performance indicators within one month after amendments and / or additions or re-approval of the budget program.

6. In the event that organizations do not participate in the implementation of budget programs or their participation is not provided for in the strategic plan (territory development program), the authorized body of the relevant industry until September 1 of the year preceding the planned period or the local executive body (an executive body financed from local budget) or the apparatus of the akim of a town of district significance, settlement, village, rural district until October 1 of the year preceding the planned period, shall develop and send the objectives and key performance indicators of the organizations associated with the strategic directions of activities of these bodies

7. In the case of amendments and / or additions or re-approval of the strategic plan of the state body or the territory development program, the authorized body of the relevant industry or local executive body (executive body financed from the local budget) shall specify the goals and objectives for the organization, as well as key performance indicators within one month after making amendments and / or additions or re-approval of the strategic plan of the state body or the territory development program.

8. A single operator shall ensure the safety of development plans and reports on their fulfillment, reports on the results of monitoring the fulfillment of development plans and evaluation of the fulfillment of development plans on the registry web portal.

8-1. Upon introduction of a state of emergency, restrictive measures, including quarantine, the period of fulfillment of the requirements specified in these Rules shall be suspended and resumed upon the expiration of thirty calendar days after the termination of the state of emergency, restrictive measures, including quarantine.

During the period of the state of emergency, restrictive measures, including quarantine, if necessary, on the basis of the decision of the approval body, the organization's development plan is clarified, the calculations of financial and economic activity indicators are adjusted to the development plan by the decision of the executive body of the organization.

A unified operator on the registry web portal provides organizations with access to the indicators of the semi-annual updated development plan and calculations of financial and economic activity indicators to the development plan.

Footnote. Paragraph 8-1 - as amended by the Order of the Minister of National Economy of the Republic of Kazakhstan dated 23.06.2021 № 66 (shall be enforced ten calendar days after the date of its first official publication).

Chapter 2. Procedure for development and approval of a development plan

9. The development plan of the organization is developed by the executive body of the organization, the trustee once for a five-year period in accordance with the goals and objectives set out in the strategic plan of the state body, the program for the development of territories.

Footnote. Paragraph 9 - as amended by the Order of the Minister of National Economy of the Republic of Kazakhstan dated 23.06.2021 № 66 (shall be enforced ten calendar days after the date of its first official publication).

10. The SE development plan shall be approved by the authorized body of the relevant industry, the local executive body, the apparatus of akim of a town of district significance, settlement, village, rural district.

The development plan of the SE on the basis of the right of economic management with the supervisory board shall be approved by the authorized body of the relevant industry or local executive body, taking into account the conclusion of the supervisory board.

Development plans for the state-controlled JSCs and LLPs shall be approved by the boards of directors (supervisory boards) of the state-controlled JSCs and LLPs.

In the absence of a supervisory board in the LLP, the development plan shall be approved by the authorized body of the relevant industry or the local executive body (an executive body financed from the local budget).

11. The organization's development plan shall be developed through the registry web portal in accordance with the structure, forms, and indicators in accordance with Annexes 1, 2, 3, 4, 5, 6, 7, 7-1, 7-2, 8, 9, 10, 11, 12 and 13 to these Rules and shall include:

the structure of the development plan /report on the implementation of the organization's development plan;

organization's passport;

corporate structure;

main activities (goals, objectives and key indicators, implementation program);

indicators of financial and economic activity (main indicators of financial and economic activity, income, cash, sale of products at the expense of the republican budget and local budget, expenses, investments and purchase of goods, works and services, purchase of equity instruments);

additional indicators (occupied area and vehicles, borrowing structure, placement of temporarily available money).

Footnote. Paragraph 11 - as amended by the Order of the Minister of National Economy of the Republic of Kazakhstan dated 23.06.2021 № 66 (shall be enforced ten calendar days after the date of its first official publication); as amended by order of the

Minister of National Economy of the Republic of Kazakhstan dated November 24, 2022 № 87 (shall come into force ten calendar days after the day of its first official publication).

12. The explanatory note to the development plan shall contain the rationale for the indicators for the planned five-year period, as well as the rationale and explanations for each appendix of the development plan.

13. The development plan shall reflect the main indicators of financial and economic activities by year, within the five-year period.

14. Development and approval of a development plan for LLPs that do not have a supervisory board and SE shall be carried out on the registry web portal.

Approval of a report on the implementation of the development plan in LLPs that do not have a supervisory board and SE shall be carried out through a web portal.

Footnote. Paragraph 14 - as amended by the order of the Minister of National Economy of the Republic of Kazakhstan dated November 24, 2022 № 87 (shall be enforced upon the expiration of ten calendar days after the day of its first official publication).

15. The executive body of the organization, no later than November twentieth of the last year of the current five-year plan, sends a draft development plan to the approval bodies for consideration and approval.

The executive body of the organization simultaneously with the draft development plan provides the approval bodies with calculations of indicators of financial and economic activity (assets, liabilities, personnel, income from sources of recognition, receipt and disposal of funds, sale of products at the expense of the republican budget and the local budget, purchase of investments, goods, works and services, the main production plan, expenses of the main production, taking into account overhead costs and auxiliary production costs, auxiliary production costs, overhead costs, administrative expenses, remuneration expenses, other expenses) in accordance with the forms according to the appendices 14, 15, 16, 17, 17-1, 17-2, 18, 19, 20, 21, 22, 23, 24 and 25 to these Rules.

Calculations of financial and economic activity indicators specified in the forms according to the appendices 14, 15, 16, 17, 17-1, 17-2, 18, 19, 20, 21, 22, 23, 24 and 25 to these Rules are purely informative in nature and are not the subject of approval.

The executive body independently makes adjustments to the calculations of financial and economic activity indicators specified in the forms according to 14, 15, 16, 17, 17-1, 17-2, 18, 19, 20, 21, 22, 23, 24 and 25 to these Rules, within the framework approved in the plan for the development of aggregated indicators.

The adjustment of calculations of financial and economic activity indicators is carried out on the registry web portal and is signed with an electronic digital signature of the organization on the basis of a decision of the executive body.

Footnote. Paragraph 15 - as amended by the Order of the Minister of National Economy of the Republic of Kazakhstan dated 23.06.2021 № 66 (shall be enforced ten calendar days after the date of its first official publication).

16. In the State Enterprise, on the basis of the right of economic management with a supervisory board, the executive body of the organization until October 1 of the last year of the current five-year plan shall send the draft development plan to the supervisory board for consideration.

The supervisory board of the State Enterprise on the basis of the right of economic management, until the twenty-fifth of October of the last year of the current five-year plan, shall submit a conclusion to the draft development plan to the authorized body of the relevant industry or local executive body (an executive body financed from the local budget).

17. The approval body shall consider the draft development plan of the organization within ten working days from the date of receipt.

If there are comments from the approval body, the executive body shall finalize the draft development plan within five working days from the date of receipt of the comments and resubmit it for approval to the approval body, which considers the finalized draft development plan within five working days.

18. The development plan shall be approved by the approval body until December twenty-fifth of the year preceding the planned period.

18-1. The development of an annual refinement of the development plan during the approval of the development plan for a five-year period is not required.

Footnote. The Rules were supplemented by paragraph 18-1 in accordance with the Order of the Minister of National Economy of the Republic of Kazakhstan dated 23.06.2021 № 66 (shall be enforced ten calendar days after the date of its first official publication).

19. In case of creation of an organization, the authorized body of the relevant industry or the local executive body (an executive body financed from the local budget) or the apparatus of the akim of a town of district significance, settlement, village, rural district within ten working days from the date of state registration of the organization in the justice authorities, shall develop and send to the newly created organization the goals, objectives and key performance indicators of the organization related to the strategic activities of these bodies.

20. The executive body of the newly created organization, within twenty working days from the date of state registration of the organization in the justice authorities, shall develop a development plan for a five-year period and send it to the approval body for consideration.

The approval body shall review the draft development plan of the newly created organization within ten working days from the date of its receipt.

If there are comments from the approval body, the executive body of the organization within five working days from the date of receipt of the comments shall finalize the draft development plan and resubmit it for approval to the approval body, which considers the finalized draft development plan within five working days.

21. The organization, within five working days from the date of approval of the development plan, signs it with the electronic digital signature of the organization and sends it to the unified operator via the registry web portal for inclusion in the registry, with the attachment of a scanned decision of the approval body in the PDF format indicating the identifier.

Footnote. Paragraph 21 - as amended by the Order of the Minister of National Economy of the Republic of Kazakhstan dated 23.06.2021 № 66 (shall be enforced ten calendar days after the date of its first official publication).

22. A single operator, within five working days from the day of receipt of the development plan, shall send a notification of acceptance of the development plan to the register or a notification of refusal to accept it to the organization's email address.

The grounds for refusal to accept the development plan shall be:

1) the absence of an attached scanned decision of the approval body on approval of the development plan;

2) signing by electronic digital signature, not owned by the organization.

If the single operator refuses to accept the development plan, the organization shall resolve the comments and re-submit the development plan to the single operator within five working days from the date of receipt of the notice of refusal to accept the development plan.

Paragraph 1. Annual update of the development plan

23. The approval body carries out annual clarification of the development plan from the second year of the approved Development Plan. The Executive Body develops a draft annual clarification of the development plan from the date of publication of the semi-annual clarification in the second half of the year.

Footnote. Paragraph 23 - as amended by the Order of the Minister of National Economy of the Republic of Kazakhstan dated 23.06.2021 № 66 (shall be enforced ten calendar days after the date of its first official publication).

24. Annual clarification of the development plan of the organization is carried out on the registry web portal in accordance with the structure, forms, indicators according to the appendices 1, 2, 3, 4, 5, 6, 7, 7-1, 7-2, 8, 9, 10, 11, 12 and 13 to these Rules and includes:

the structure of the development plan /report on the implementation of the organization's development plan;

organization's passport;

corporate structure;
main activities (goals, objectives and key indicators, implementation program);
indicators of financial and economic activity (main indicators of financial and economic activity, income, cash, sale of products at the expense of the republican budget and local budget, expenses, investments and purchase of goods, works and services, purchase of equity instruments);
additional indicators (occupied area and vehicles, borrowing structure, placement of temporarily available money).

Footnote. Paragraph 24 - as amended by the Order of the Minister of National Economy of the Republic of Kazakhstan dated 23.06.2021 № 66 (shall be enforced ten calendar days after the date of its first official publication).

25. The executive body of the organization, no later than November 20 of the year preceding the planning period, shall send the approval body for consideration a draft annual update of the organization's development plan, taking into account the provisions of paragraph 14 of these Rules..

The executive body of the organization, simultaneously with the draft annual clarification of the development plan, provides the approval bodies with calculations of financial and economic activity indicators (assets, liabilities, personnel, income from sources of recognition, receipt and disposal of funds, sale of products at the expense of the republican budget and local budget, purchase of investments, goods, works and services, the main production plan, the costs of the main production, taking into account overhead costs and the costs of auxiliary production, the costs of auxiliary production, overhead expenses, administrative expenses, remuneration expenses, other expenses) in accordance with the forms according to the appendices 14, 15, 16, 17, 17-1, 17-2, 18, 19, 20, 21, 22, 23, 24 and 25 to these Rules.

The executive body independently makes adjustments to the calculations of financial and economic activity indicators specified in the forms according to the appendices 14, 15, 16, 17, 17-1, 17-2, 18, 19, 20, 21, 22, 23, 24 and 25 to these Rules, within the framework of the aggregated indicators approved in the development plan.

The adjustment of calculations of financial and economic activity indicators is carried out on the registry web portal and is signed with an electronic digital signature of the organization on the basis of a decision of the executive body.

Footnote. Paragraph 25 - as amended by the Order of the Minister of National Economy of the Republic of Kazakhstan dated 23.06.2021 № 66 (shall be enforced ten calendar days after the date of its first official publication); as amended by order of the Minister of National Economy of the Republic of Kazakhstan dated November 24, 2022 № 87 (shall come into force ten calendar days after the day of its first official publication).

26. In the State Enterprise, on the basis of the right of economic management with a supervisory board, the executive body of the organization, until October 1 of the year preceding the planned period, shall send to the supervisory board the draft annual update of the development plan for consideration and approval.

The supervisory board of a state enterprise on the basis of the right of economic management until October 20th of the year preceding the planned period shall submit a conclusion to the draft annual update of the development plan to the authorized body of the relevant industry or local executive body (an executive body financed from the local budget).

27. The approval body shall review the draft annual update of the organization's development plan within ten working days from the date of its receipt.

If there are comments from the approval body, the executive body of the organization, within five working days from the date of receipt of the comments, shall finalize the draft annual update of the development plan and submit it for approval to the approval body, which considers the finalized draft annual update of the development plan within five working days.

28. The annual clarification of the development plan shall be approved by the approval body before the twenty-fifth of December of the year preceding the planned period, taking into account the provisions of paragraph 14 of these Rules.

Footnote. Paragraph 28 - as amended by the order of the Minister of National Economy of the Republic of Kazakhstan dated November 24, 2022 № 87 (shall be enforced upon the expiration of ten calendar days after the day of its first official publication).

29. Within five working days from the date of approval of the annual clarification of the development plan, the organization signs it with the electronic digital signature of the organization and sends it to the unified operator via the registry web portal for inclusion in the registry, with the attachment of a scanned decision of the approval body in the PDF format with an identifier.

Footnote. Paragraph 29 - as amended by the Order of the Minister of National Economy of the Republic of Kazakhstan dated 23.06.2021 № 66 (shall be enforced ten calendar days after the date of its first official publication).

30. Within five working days from the date of receipt of the updated development plan, a single operator shall send a notification to the organization about the acceptance of the updated development plan to the register or a notification of refusal to accept it.

The grounds for refusal to accept an updated development plan shall be:

- 1) the absence of an attached scanned decision of the approval body on approval of the annual update of the development plan;
- 2) signing by electronic digital signature, not owned by the organization.

If the single operator refuses to accept the updated development plan, the organization shall resolve the comments and re-submit the development plan to the single operator within five working days from the date of receipt of the notice of refusal to accept the updated development plan.

Paragraph 2. Semiannual update of the development plan

31. The semi-annual update of the development plan at the initiative of the organization shall be allowed in the cases related to:

1) the Address of the President of the Republic of Kazakhstan to the people of Kazakhstan on the situation in the country and the main directions of domestic and foreign policy, amendments made into strategic and program documents of the state planning system;

2) the change in the main areas of activities of the organization;

3) by making changes and / or additions to the strategic plan of the state body (territory development program) or its re-approval;

4) allocation or reduction of funds from the budget or budget lending to organizations;

5) adoption or amendment of legal acts and other documents of the approval body and organization affecting the indicators of the development plan.

32. Half-yearly adjustments to the development plan may be allowed no more than twice per half-year during the current financial year.

Footnote. Paragraph 32 - as revised by Order of the Deputy Prime Minister - Minister of National Economy of the Republic of Kazakhstan № 22 of 02.05.2024 (shall enter into force ten calendar days after the date of its first official publication).

33. Semi-annual clarification of the development plan is carried out on the registry web portal in accordance with the structure, forms, list of indicators according to the appendices 1, 2, 3, 4, 5, 6, 7, 7-1, 7-2, 8, 9, 10, 11, 12 and 13 to these Rules and includes:

the structure of the development plan /report on the implementation of the organization's development plan;

organization's passport;

corporate structure;

main activities (goals, objectives and key indicators, implementation program);

indicators of financial and economic activity (main indicators of financial and economic activity, income, cash, sale of products at the expense of the republican budget and local budget, expenses, investments and purchase of goods, works and services, purchase of equity instruments);

additional indicators (occupied area and vehicles, borrowing structure, placement of temporarily available money).

Footnote. Paragraph 33 - as amended by the Order of the Minister of National Economy of the Republic of Kazakhstan dated 23.06.2021 № 66 (shall be enforced ten calendar days after the date of its first official publication).

34. In the cases specified in paragraph 31 of these Rules, the executive body of the entity shall file a revised development plan for consideration with the approving body, accompanying an explanatory note containing justifications and explanations for the revisions made to each appendix to the development plan.

Simultaneously with the draft half-yearly revision of the development plan, the executive body of the organisation shall file with the approving body calculations of financial and economic performance indicators (assets, liabilities, personnel, income by source of recognition, cash inflows and outflows, sales of products using funds from the republican budget and local budget, acquisition of investments, goods, works and services, main production plan, main production expenses weighing overhead costs and auxiliary production costs, auxiliary production costs, overhead costs, administrative costs, remuneration costs, other costs) as per the forms in Appendices 14, 15, 16, 17, 17-1, 17-2, 18, 19, 20, 21, 22, 23, 24 and 25 hereto.

The executive body shall independently amend the calculations of financial and economic performance indicators specified in the forms as per Appendices 14, 15, 16, 17, 17-1, 17-2, 18, 19, 20, 21, 22, 23, 24 and 25 hereto, within the limits of the aggregate indicators approved in the development plan.

Adjustments to financial and economic performance indicators shall be made on the registry's web portal and signed with the entity's electronic digital signature based on a decision by the executive body.

The approving authority shall consider the revised development plan within ten working days of its receipt.

Within five working days of receiving comments, if any, the executive body of the organisation shall finalise the revised development plan and resubmit it to the approving body for consideration.

The revised development plan shall be approved by the approving authority within twenty working days of its submission for consideration by the executive body, but no later than 25 June in the first half of the current year and 25 December in the second half of the current year, considering the provisions of paragraph 14 hereof.

Footnote. Paragraph 34 - as revised by Order of the Deputy Prime Minister - Minister of National Economy of the Republic of Kazakhstan № 22 of 02.05.2024 (shall be enacted ten calendar days after the date of its first official publication).

35. The organization, within five working days from the date of approval of the semi-annual clarification of the development plan, signs it with the electronic digital

signature of the organization and sends it to the unified operator via the registry web portal for inclusion in the registry, with the attachment of a scanned decision of the approval body in the PDF format with an identifier.

Footnote. Paragraph 35 - as amended by the Order of the Minister of National Economy of the Republic of Kazakhstan dated 23.06.2021 № 66 (shall be enforced ten calendar days after the date of its first official publication).

36. Within five working days from the date of receipt of the updated development plan, a single operator shall send a notification of acceptance of the updated development plan to the register or a notification of refusal to accept it to the organization's electronic address.

The grounds for refusal to accept an updated development plan shall be:

1) the absence of an attached scanned decision of the approval body on approval of the annual update of the development plan;

2) signing by electronic digital signature, not owned by the organization.

If the single operator refuses to accept the updated development plan, the organization shall resolve the comments and re-submit the updated development plan to the single operator within five working days from the date of receipt of the notice of refusal to accept the updated development plan.

Chapter 3. Procedure for development and submission of a report on fulfillment of the development plan

37. The report on the implementation of the development plan is developed by the executive body of the organization based on the results of each financial year of the five-year period through the web portal.

Footnote. Paragraph 37 - as amended by the Order of the Minister of National Economy of the Republic of Kazakhstan dated 23.06.2021 № 66 (shall be enforced ten calendar days after the date of its first official publication).

38. The report on the implementation of the development plan is developed in accordance with the structure, forms, indicators according to the annexes 1, 2, 3, 4, 5, 6, 7, 7-1, 7-2, 8, 9, 10, 11, 12 and 13 to these Rules and includes:

the structure of the development plan/report on implementation of the organization's development plan;

organization's passport;

corporate structure;

main activities (goals, objectives and key indicators, implementation program);

indicators of financial and economic activity (main indicators of financial and economic activity, income, cash, sale of products at the expense of the republican budget and local budget, expenses, investments and purchase of goods, works and services, purchase of equity instruments);

additional indicators (occupied area and vehicles, borrowing structure, placement of temporarily available money).

Footnote. Paragraph 38 - as amended by the Order of the Minister of National Economy of the Republic of Kazakhstan dated 23.06.2021 № 66 (shall be enforced ten calendar days after the date of its first official publication).

39. A draft report on the implementation of the development plan shall be submitted for consideration to the approval body, taking into account the provisions of paragraph 14 of these Rules:

by the executive body of an organization that does not conduct a mandatory or initiative audit of financial statements - no later than the fifteenth of April of the year following the reporting year;

the executive body of the organization conducting a mandatory or initiative audit of financial statements, after the approval of the audited financial statements – within fifteen working days, but no later than the first of September of the year following the reporting year.

The executive body of the organization simultaneously with the draft report on the implementation of the development plan submits to the approval body the calculations of indicators of financial and economic activity (assets, liabilities, personnel, income from sources of recognition, receipt and disposal of funds, sale of products at the expense of the republican budget and local budget, purchase of investments, goods, works and services, the plan of the main production, expenses of the main production, taking into account overhead costs and costs of auxiliary production, costs of auxiliary production, overhead expenses, administrative expenses, remuneration expenses, other expenses) in accordance with the forms specified in the appendices 14,15, 16, 17, 17-1, 17-2, 18, 19, 20, 21, 22, 23, 24 and 25 to these Rules.

Footnote. Paragraph 39 - as amended by the Order of the Minister of National Economy of the Republic of Kazakhstan dated 23.06.2021 № 66 (shall be enforced ten calendar days after the date of its first official publication); as amended by order of the Minister of National Economy of the Republic of Kazakhstan dated November 24, 2022 № 87 (shall come into force ten calendar days after the day of its first official publication).

40. The approval body shall review the draft report on fulfillment of the development plan within ten working days from the date of its receipt.

41. If there are comments from the approval body, the executive body of the organization within five working days from the date of receipt of the comments shall finalize the draft report on the fulfillment of the development plan and resubmit it to the approval body for approval, which considers the finalized draft report on fulfillment of the development plan within five working days.

42. The report shall be approved by the approval body, taking into account the provisions of paragraph 14 of these Rules:

organizations that do not conduct a mandatory or initiative audit of financial statements - no later than the first of June of the year following the reporting year;

organizations conducting mandatory or initiative audit of financial statements – within twenty working days from the date of its submission for consideration by the executive body of the organization.

Footnote. Paragraph 42 - as amended by the Order of the Minister of National Economy of the Republic of Kazakhstan dated 23.06.2021 № 66 (shall be enforced ten calendar days after the date of its first official publication); as amended by order of the Minister of National Economy of the Republic of Kazakhstan dated November 24, 2022 № 87 (shall come into force ten calendar days after the day of its first official publication).

43. Within five working days from the date of approval of the report on the implementation of the development plan, the organization signs it with the electronic digital signature of the organization and sends it to the unified operator via the registry web portal for inclusion in the registry with the attachment of a scanned decision of the approval body in the PDF format with an identifier.

Footnote. Paragraph 43 - as amended by the Order of the Minister of National Economy of the Republic of Kazakhstan dated 23.06.2021 № 66 (shall be enforced ten calendar days after the date of its first official publication)

44. Within five working days from the date of receipt of the report on fulfillment of the development plan, a single operator shall send a notification of acceptance of the report on fulfillment of the development plan to the register or a notice of refusal to accept it to the e-mail address of the organization.

The grounds for refusal to accept a report on fulfillment of the development plan shall be:

1) the absence of an attached scanned decision of the approval body on approval of the report on fulfillment of the development plan;

2) signing by electronic digital signature, not owned by the organization.

If the single operator refuses to accept the report on fulfillment of the development plan, the organization shall resolve the comments and re-submit the report on fulfillment of the development plan to the single operator within five working days from the date of receipt of the notification about the refusal to accept the report on fulfillment of the development plan.

45. In cases of attracting loans and placing temporarily free money in financial instruments, the organizations quarterly before the tenth day of the month following the reporting quarter shall send the reporting information on the borrowing structure and placement of temporarily free money for inclusion in the register, according to

appendixes 26 and 27 to these Rules, signed by the electronic digital signature of the organization.

Chapter 4. Procedure for monitoring the implementation of a development plan

46. Monitoring the implementation of development plans shall be the analysis and synthesis of information on the performance of indicators of financial and economic activities of organizations and other indicators provided for in the strategic plan of the state body, the territory development program.

47. The management body annually no later than October 10 of the year following the reporting one, on the basis of the approved development plans of organizations and reports on their implementation, shall monitor the fulfillment of development plans of organizations.

48. To monitor, the management body on the registry web portal shall generate information on the activities of organizations (achievement of goals and objectives, key performance indicators, results of financial and economic activities of organizations) in accordance with appendix 28 to these Rules.

49. Based on the analysis of the information below specified in this paragraph, the management body shall generate a report on the results of monitoring of implementation of development plans, which contains information:

1) on reasonability of making changes to development plans, compliance with the terms and procedures for making changes to development plans;

2) on the planned and actually achieved key performance indicators, the reasons for their failure;

3) on dividends, income on the share of participation, part of the net income of SEs to be transferred to the budget;

4) on the state of staff and the wage fund;

5) on the financial stability of organizations;

6) on the income and expenses of organizations;

7) on investments of organizations;

8) on the results of the implementation of the development plan for the reporting period in the context of key performance indicators, goals and objectives, including the degree of their achievement (if there are deviations of the actual results from the planned ones, the reasons and factors that influenced the final results should be disclosed);

9) about the problems that arose in the process of implementing the development plan, their impact on the goals and key performance indicators, as well as measures taken to solve the problems identified and ensure the timely implementation of the development plan;

10) on recommendations for implementation of development plans of organizations , making changes or additions to development plans of organizations.

50. A report on the results of monitoring the implementation of the development plan shall be signed by an electronic digital signature of the management body no later than October 25 of the year following the reporting year and shall be sent to a single operator via the registry web portal.

Within three working days from the date of receipt of the report on the results of monitoring the implementation of development plans, a single operator shall send a notification of acceptance of the report on the results of monitoring the implementation of development plans to the register or a notification of refusal to accept it to the email address of the management body.

The reason for refusal to accept a report on the results of monitoring the implementation of development plans shall be its signing by an electronic digital signature that does not belong to the management body.

If the single operator refuses to accept the report on the results of monitoring the implementation of development plans, the management body shall resolve the comments and re-submit it to the single operator within five working days from the date of receipt of the notification of refusal to accept the report on the results of monitoring the implementation of development plans.

51. The management body shall, not later than October twenty-fifth of the year following the reporting one, send a report to organizations on the results of monitoring the implementation of development plans.

51-1. The effectiveness and efficiency of the implementation of development plans of state-controlled joint stock companies and limited liability partnerships, as well as the timely submission of reports on their implementation, shall be ensured by the executive bodies of state-controlled joint stock companies and limited liability partnerships in accordance with the laws of the Republic of Kazakhstan.

Footnote. The rules are supplemented by paragraph 51-1 in accordance with the order of the Minister of National Economy of the Republic of Kazakhstan dated May 26, 2023 № 86 (shall be enforced ten calendar days after the day of its first official publication).

Chapter 5. Procedure for assessment of implementation of development plan

52. An assessment of implementation of a development plan shall be a comprehensive assessment of the achievement of performance indicators of the organization, reflected in the development plan.

Assessment of the implementation of the development plan of the state-controlled JSCs and LLPs shall be carried out by their boards of directors, the supervisory board

on the basis of the approved development plans, reports on their implementation and a report on the results of monitoring the implementation of development plans.

In the absence of a supervisory board in the LLP, the assessment of the implementation of the development plan shall be carried out by the authorized body of the relevant industry or by the local executive body (an executive body financed from the local budget).

Assessment of the implementation of the development plan of the SE shall be reflected in the report on the results of monitoring the implementation of the development plan.

53. Assessment of the implementation of the development plan shall be carried out no later than the first of December of the year following the reporting year on the basis of a report on implementation of the development plan and monitoring the implementation of the development plan.

54. Assessment of the implementation of the development plan of JSCs and LLPs shall include:

1) an assessment of the achievement of the projected key performance indicators reflected in the development plan;

2) analysis of the implementation of the financial performance indicators of the organization.

Appendix 1
to the Rules for development, approval
of the development plans of the
state-controlled
JSCs and LLPs state enterprises,
monitoring and
assessment of their
implementation,
as well development and submission
of reports on their fulfillment

Structure of the development plan / report on fulfillment of the development plan of the organization

Organization's passport	
Corporate structure	
Main areas of activity	Goals, objectives and key indicators
	Implementation program
Indicators of financial and economic activity	Key indicators of financial and economic activity
	Income
	Costs
	Investments and acquisition of goods, works and services
	Acquisition of equity instruments

Additional indicators	The occupied area and vehicles
	Borrowing structure
	Placement of temporarily free money

Appendix 2
to the Rules for development,
approval of the development plans
of the state-controlled
JSCs and LLPs state enterprises,
monitoring and assessment of their
implementation, as ell
development and submission
of reports on their fulfillment

Organization's passport

Management body _____				
Name of the organization _____				
Type of document (development plan: approved / annual update / semi-annual update / report on the implementation of the development plan)				
Five-year period _____				
Planned / reporting period _____				
date _____, № _____				
№	Name		Information	
1	Address	Requisites	Legal	Actual
2		index		
3		region		
4		city (village)		
5		street (microdistrict)		
6		house		
7		office		
8	Contact			
9	phones			
10	Email Address (Website)			
11	Business Identification Number			
12	Type of activity for OKED (General Classifier of Types of Economic Activity)			
13	OKPO identification code (General classification of enterprises and organizations)			
14	Form of incorporation			
15			date (DD)	month (MM) year (yr)

16	Short story:	Resolution of the Government of the Republic of Kazakhstan, in accordance with which the Organization was created	dated			
17			№			
18		Types of activity (in accordance with the Charter)				
19						
20						

21		Registration in the justice authorities		month (MM)	year (yr)	№
22						
23		Re-registration (last)	date (DD)	month (MM)	year (yr)	№
24						
25	Is a subject of natural monopoly	Natural Monopoly				
26		Type of regulated services (goods, works)				
27		The basis for inclusion of natural monopolies in the State Register				
28	Is a dominant or monopolistic market entity		Type of activity		Geographic borders	
29						
30						
31						
32	Is a nature user	License and (or) permission for the right to use nature, the authority that issued the license and (or) permission				
33			Dated	date (DD)	month (MM)	year (yr)
34						
35			№			
36		Decision on the right to use natural resources, the body that made the decision (Government of the Republic of Kazakhstan, local executive body)	Dated	date (DD)	month (MM)	year (yr)

37								
38				№				
39		The contract (contract) for the right to use nature , the body that concluded the contract (contract)		Dated	date (DD)	month (MM)	year (yr)	
40								
41				№				
42		Characteristics of nature use		constant		temporary		
43				alienated		inalienable		
44				primary		secondary		
45				paid		gratuitous		
46	Is a subsoil user	Subsoil use operations	Type of operation					
47			Contracting authority (issuing permit)					
48			Contract (permit)		dated	date (DD)	month (MM)	year (yr)
49								
50				№				
51			Type of operation					
52			Contracting authority (issuing permit)					
53			Contract (permit)		dated	date (DD)	month (MM)	year (yr)
54								
55				№				
56	Is a water user	Permission for the right to use water, the body that issued the permit						
57				dated	date (DD)	month (MM)	year (yr)	
58								
59				№				
60		Characteristics of water use		constant		temporary		
61				alienated		inalienable		
62				primary		secondary		
63	Is a land user	Decision on the right for land use, the body that made the decision						
64				dated	date (DD)	month (MM)	year (yr)	
65								

66				№				
67		Characteristics of a land user		const ant		temporary		
68				aliena ted		inalienable		
69				prima ry		secondary		
70				paid		gratuitous		
71	Is a forest user	Long-term forest use	Protocol on the results of the tender for forest use (contract), the body that concluded the contract					
72				dated	date (DD)	month (MM)	year (yr)	
73								
74					№			
75		Temporary forest use	Forest ticket, the body that issued it					
76				dated	date (DD)	month (MM)	year (yr)	
77								
78					№			
79	Auth orize d	In accordance with the charter						
80	capita l, thous and tenge	Unpaid						
81	Number of shares			Announced	Placed	Rede emed		
82	Total							
83	Inclu ding	Com mon stock s	Total					
84			Including	In state property		X		X
85		In private property		X		X		
86		Prefer ence share s	Total					
87			Including	In state property		X		X
88				In private property		X		X
89	The cost and profitability of one share			fact of the previous period	act of the reporting period			
90	The cost of one share							
91	profit abilit	Total						

92	y of one share	Excluding revenues received on state assignment and the sale of products (products) to state institutions						
93	The growth rate of the cost of one share							
94	Registrar Information	Form of incorporation	Name	Address	License	Contacts		
95					date of issue (DD.MM.YYYY)	(number	Surname, Name, Patronymic (if any)	Phone number
96								
97	Shares in the authorized capital of a limited liability partnership, %	Including:	Total					
98				In state property				
99				In private property				
100	Restricted property and encumbered property	Thousand tenge	% of book value			The act that restricts the disposal (a document that is the basis for imposing an encumbrance)	The subject in respect of which the restriction (encumbrance) is imposed	
101	Total					X	X	
102		land						
103								
104			buildings and					

105	Including	constructions					
106		machinery and equipment					
107							
108							

Appendix 3
to the Rules for development, approval of the development plans of the state-controlled JSCs and LLPs state enterprises,, monitoring and assessment of their implementation, as well development and submission of reports on their fulfillment

Corporate structure

Management body _____

Name of the organization _____

Type of document (development plan: approved / annual update / semi-annual update / report on the implementation of the development plan)

Five-year plan _____

Planned/reporting period _____

date _____ № _____

20XX							
first level organizations				second level organizations			
Form of incorporation	Business identification number	Name	% shares (ownership interest)	Form of incorporation	Business identification number	Name	% shares (ownership interest)

Table continuation

20XX							
third level organizations				fourth level organizations			
Form of incorporation	Business identification number	Name	% shares (ownership interest)	Form of incorporation	Business identification number	Name	% shares (ownership interest)

The number of quasi-public sector entities included in the corporate structure of the organization

Form of incorporation	first level organizations	second level organizations	third level organizations	fourth level organizations	Total
JSC					

LLP					
Total					

Continuation of appendix 3

20XX+1							
first level organizations				second level organizations			
Form of incorporation	Business identification number	Name	% shares (ownership interest)	Form of incorporation	Business identification number	Name	% shares (ownership interest)

Table continuation

20XX+1							
third level organizations				fourth level organizations			
Form of incorporation	Business identification number	Name	% shares (ownership interest)	Form of incorporation	Business identification number	Name	% shares (ownership interest)

The number of quasi-public sector entities included in the corporate structure of the organization

Form of incorporation	first level organizations	second level organizations	third level organizations	fourth level organizations	Total
JSC					
LLP					
Total					

Continuation of appendix 3

20XX+2							
first level organizations				second level organizations			
Form of incorporation	Business identification number	Name	% shares (ownership interest)	Form of incorporation	Business identification number	Name	% shares (ownership interest)

Table continuation

20XX+2							
third level organizations				fourth level organizations			
Form of incorporation	Business identification number	Name	% shares (ownership interest)	Form of incorporation	Business identification number	Name	% shares (ownership interest)

The number of quasi-public sector entities included in the corporate structure of the organization

Form of incorporation	first level organizations	second level organizations	third level organizations	fourth level organizations	Total
JSC					
LLP					
Total					

Continuation of appendix 3

20XX+3							
first level organizations				second level organizations			
Form of incorporation	Business identification number	Name	% shares (ownership interest)	Form of incorporation	Business identification number	Name	% shares (ownership interest)

Table continuation

20XX+3							
third level organizations				fourth level organizations			
Form of incorporation	Business identification number	Name	% shares (ownership interest)	Form of incorporation	Business identification number	Name	% shares (ownership interest)

The number of quasi-public sector entities included in the corporate structure of the organization

Form of incorporation	first level organizations	second level organizations	third level organizations	fourth level organizations	Total
JSC					
LLP					
Total					

Continuation of appendix 3

20XX+4							
first level organizations				second level organizations			
Form of incorporation	Business identification number	Name	% shares (ownership interest)	Form of incorporation	Business identification number	Name	% shares (ownership interest)

Table continuation

20XX+4							
third level organizations				fourth level organizations			
Form of incorporation	Business identification number	Name	% shares (ownership interest)	Form of incorporation	Business identification number	Name	% shares (ownership interest)

The number of quasi-public sector entities included in the corporate structure of the organization

Form of incorporation	first level organizations	second level organizations	third level organizations	fourth level organizations	Total
JSC					
LLP					
Total					

Appendix 4
to the Rules for development,
approval of the development
plans of the state-controlled JSCs
and LLPs state enterprises,

И	К	1	2	3	4	5	6	7

Continuation of appendix 4

20XX+1					20XX+2				
Approved / updated plan	Update in 1 half year	Update in 2 half year	Report (fact / assessment)	Deviation in % (the fact from the plan)	Approved / updated plan	Update in 1 half year	Update in 2 half year	Report (fact / assessment)	Deviation in % (the fact from the plan)
8	9	10	11	12	13	14	15	16	17

table continuation

20XX+3					20XX+4				
Approved / updated plan	Update in 1 half year	Update in 2 half year	Report (fact / assessment)	Deviation in % (the fact from the plan)	Approved / updated plan	Update in 1 half year	Update in 2 half year	Report (fact / assessment)	Deviation in % (the fact from the plan)
18	19	20	21	22	23	24	25	26	27

Appendix 5
to the Rules for development, approval of the development plans of the state-controlled JSCs and LLPs state enterprises, monitoring and assessment of their implementation, as well development and submission of reports on their fulfillment

Management body _____

Name of the organization _____

Type of document (development plan: approved / annual update / semi-annual update / report on the implementation of the development plan)

Five-year plan _____

Planned/reporting period _____

date _____ № _____

Main areas of activity Implementation program

				Product (production of goods / provision of services / performance of work)	20XX-2
		№ objectives			Fact

№ goals of the management body	№ goals of the organization	of the organization	Name of the objective	Name	Measurement unit	Quantity	Cost of unit sold, thousand tenge	*selling price of a unit of production, thousand tenge
A	Б	В	Г	Д	Е	1	2	3
1	1	1			
			
...	1	1			
			

table continuation

20XX-1			20XX								
Fact/assessment			Approved plan			Update of the plan					
						In 1 half year			In 2 half year		
Quantity	Cost of unit sold, thousand tenge	*selling price of a unit of production, thousand tenge	Quantity	Cost of unit sold, thousand tenge	*selling price of a unit of production, thousand tenge	Quantity	Cost of unit sold, thousand tenge	*selling price of a unit of production, thousand tenge	Quantity	Cost of unit sold, thousand tenge	*selling price of a unit of production, thousand tenge
4	5	6	7	8	9	10	11	12	13	14	15

table continuation

20XX					
Report (fact/assessment)			Deviation in % (fact from plan)		
Quantity	Cost of unit sold, thousand tenge	*selling price of a unit of production, thousand tenge	Quantity	Cost of unit sold, thousand tenge	*selling price of a unit of production, thousand tenge
16	17	18	19	20	21

Continuation of appendix 5

20XX+1											
Approved/ updated plan			Update of the plan						Report (fact/assessment)		
			In 1 half year			In 2 half year					
Quantity	Cost of unit sold, thousand tenge	*selling price of a unit of production, thousand tenge	Quantity	Cost of unit sold, thousand tenge	*selling price of a unit of production, thousand tenge	Quantity	Cost of unit sold, thousand tenge	*selling price of a unit of production, thousand tenge	Quantity	Cost of unit sold, thousand tenge	*selling price of a unit of production, thousand tenge
22	23	24	25	26	27	28	29	30	31	32	33

table continuation

20XX+1	20XX+2

Quantity	thousand tenge	production, thousand tenge	Quantity	thousand tenge	production, thousand tenge	Quantity	thousand tenge	production, thousand tenge
64	65	66	67	68	69	70	71	72

table continuation

20XX+4								
Update of the plan			Report (fact/assessment)			Deviation in % (fact from plan)		
In 2 half year								
Quantity	Cost of unit sold, thousand tenge	*selling price of a unit of production, thousand tenge	Quantity	Cost of unit sold, thousand tenge	*selling price of a unit of production, thousand tenge	Quantity	Cost of unit sold, thousand tenge	*selling price of a unit of production, thousand tenge
73	74	75	76	77	78	79	80	81

Appendix 6
to the Rules for development,
approval of the development plan
of the state-controlled JSCs and
LLPs state enterprises,,
monitoring and assessment of their
implementation,
as ell development and submission
of reports on their fulfillment

Management body _____

Name of the organization _____

Type of document (development plan: approved / annual update / semi-annual
update / report on the implementation of the development plan)

Five-year plan _____

Planned/reporting period _____

date _____ № _____

Indicators of financial and economic activity Key indicators of financial and economic activity

Name of indicators	Meas urem ent unit	20XX -2	20XX -1	20XX				
		Fact	Fact/ assess ment	Appr oved plan	Updat e in 1 half year	Updat e in 2 half year	Repor t ((assess ment/ fact)	Devia tion in % (fact from plan)
1	2	3	4	5	6	7	8	9

Assets	Organization		thous and tenge								
	Subsidiaries		thous and tenge								
	Consolidated Indicators		thous and tenge								
Liabilities	Organization	Total		thous and tenge							
		Including	Equity		thous and tenge						
			Obligations		thous and tenge						
	Subsidiaries	Total		thous and tenge							
		Including	Equity		thous and tenge						
			Obligations		thous and tenge						
	Consolidated Indicators	Total		thous and tenge							
		Including	Equity		thous and tenge						
			Obligations		thous and tenge						
Incomes	Organization		thous and tenge								
	Subsidiaries		thous and tenge								
	Consolidated Indicators		thous and tenge								
	Organization		thous and tenge								

Type of document (development plan: approved / annual update / semi-annual update / report on the implementation of the development plan)

Five-year plan _____

Planned/reporting period _____

date _____ № _____

Indicators of financial and economic activity Income

Name of indicators		20XX-2	20XX-1	20XX				
		Fact	Fact / assessment	Approved plan	Update of the plan in		Report (assessment /fact)	Deviation in % (fact from plan)
1		2	3	4	1 half year	2 half year	7	8
Incomes of the organization	Total							
	Including	Income from the sale of products, the provision of services and the performance of work						
		Income from state subsidies and state aid						
		Interest income						
		Other income						
Incomes of the subsidiaries	Total							
	Including	Income from the sale of products, the provision of services and the performance of work						

Appendix 7-1
to the Rules for the development,
approval
of development plans of state-controlled
joint-stock
companies and limited liability
partnerships, state-owned
enterprises, monitoring and evaluation of
their
implementation, as well as the
development
and submission of reports on their
implementation

Footnote. The rules are supplemented by Appendix 7-1 in accordance with the order of the Minister of National Economy of the Republic of Kazakhstan dated 06/23/2021 № 66 (shall be enforced ten calendar days after the day of its first official publication).

Indicators of financial and economic activity

Cash

Management body _____

Name of the organization _____

Type of document (development plan: approved/ annual clarification/
semi-annual clarification/ report on the implementation of the development plan)

Five-year period _____

Planned/reporting period _____

Date _____ № _____

Name of indicators (product, service, work)	unit of measurement	20XX-2	20XX-1	20XX			Deviation in % (of the fact from the plan)
		Fact	Fact/ Assessment	Approved/ Updated Plan	Adjustment	Report (fact/ assessment)	
1	2	3	4	5	6	7	8
Balance at the beginning of cash, total							
1. Receipt of funds, total							
Receipt of funds on relations related to the sale of							

products (goods, services, work)							
Receipt of funds free of charge for the acquisition of assets							
Receipts of transit funds for the intended purpose							
Other cash receipts							
2. Cash outflow, total							
Outflow of funds to pay suppliers for goods, works and services							
Outflow of funds received free of charge for the acquisition of assets							
Outflow of transit funds received for the intended purpose							
Payments to owners on shares (JSC)/ shares (LLP) / part of net income (for SEs)							
Other cash outflow							
Balance at the end of cash, total							

Continuation of appendix 7-1

--	--

20XX+1				20XX+2			
Approved/ Updated Plan	Adjustment	Report (fact/ assessment)	Deviation in % (of the fact from the plan)	Approved/ Updated Plan	Adjustment	Report (fact/ assessment)	Deviation in % (of the fact from the plan)
9	10	11	12	13	14	15	16

Continuation of the table

20XX+3				20XX+4			
Approved/ Updated Plan	Adjustment	Report (fact/ assessment)	Deviation in % (of the fact from the plan)	Approved/ Updated Plan	Adjustment	Report (fact/ assessment)	Deviation in % (of the fact from the plan)
17	18	19	20	21	22	23	24

Appendix 7-2
to the Rules for the development,
approval
of development plans of state-controlled
joint-stock
companies and limited liability
partnerships, state-owned
enterprises, monitoring and evaluation of
their
implementation, as well as the
development
and submission of reports on their
implementation

Footnote. The rules are supplemented by Appendix 7-2 in accordance with the order of the Minister of National Economy of the Republic of Kazakhstan dated 06/23/2021 № 66 (shall be enforced ten calendar days after the day of its first official publication).

Indicators of financial and economic activity
Sales of products at the expense of the republican budget and the local budget
Management body _____

— Name of the organization _____
Type of document (development plan: approved/ annual clarification/
semi-annual clarification/ report on the implementation of the development plan)
Five-year period _____
Planned/reporting period _____
Date _____ № _____

--	--	--	--	--	--	--	--

Budget levels	Number of contracts	№ of product	Name of product	№ of contract	Subject of the contract	Execution of contracts , in thousand tenge
1	2	3	4	5	6	7
Total within the republican budget		X		X	X	Cost of contracts, total
						Scope of work and services performed
						Volume of outstanding works and services
						Receipt of payment under contracts
						The remaining value of the contract
						Accounts receivable
						Accounts payable
Total within the local budget		X		X	X	Cost of contracts, total
						Scope of work and services performed
						Volume of outstanding works and services
						Receipt of payment under contracts
						The remaining value of the contract
						Accounts receivable
						Accounts payable

Continuation of the table

20XX-2	20XX-1	20XX
--------	--------	------

Fact	Fact/Assessment	Approved/ Updated Plan	Adjustment	Report (fact/ assessment)	Deviation in % (of the fact from the plan)

8	9	10	11	12	13

20XX+1				20XX+2			
Approved/ Updated Plan	Adjustment	Report (fact/ assessment)	Deviation in % (of the fact from the plan)	Approved/ Updated Plan	Adjustment	Report (fact/ assessment)	Deviation in % (of the fact from the plan)
14	15	16	17	18	19	20	21

Continuation of the table

20XX+3				20XX+4			
Approved/ Updated Plan	Adjustment	Report (fact/ assessment)	Deviation in % (of the fact from the plan)	Approved/ Updated Plan	Adjustment	Report (fact/ assessment)	Deviation in % (of the fact from the plan)
22	23	24	25	26	27	28	29

Appendix 8
to the Rules for development,
approval of the development plans
of the state-controlled JSCs and
LLPs state enterprises,
monitoring and assessment of their
implementation,
as ell development and submission
of reports on their fulfillment

Management body _____

Name of the organization _____

Type of document (development plan: approved / annual update / semi-annual
update /

report on the implementation of the development plan)

Five-year plan _____

Planned/reporting period _____

date _____ № _____

Measurement unit: thousand tenge Indicators of financial and economic activity

Costs

Name of indicators	20XX-2	20XX-1	20XX		Report (assessment /fact)	Deviation in % (fact from plan)	
	Fact	Fact / assessment	Approved plan	Update of the plan in			
				1 half year			2 half year

1		2	3	4	5	6	7	8
Expenses of the organization	Total							
	Including	Cost of sales (goods, services, work)						
		Administrative expenses						
		Remuneration expenses						
		other expenses						
Expenses of the subsidiaries	Total							
	Including	Cost of sales (goods, services, work)						
		Administrative expenses						
		Remuneration expenses						
		other expenses						
Consolidated expenses	Total							
	Including	Cost of sales (goods, services, work)						
		Administrative expenses						
		Remuneration expenses						
		other expenses						

table continuation

20XX+1				20XX+2			
	Update of the plan in		Deviation in % (fact)		Update of the plan in		Deviation in % (fact)

Investment projects and programs:						
Name of the project №1						
Name of the project № ...						
Acquisition of fixed assets	X	X				
Acquisition of intangible assets	X	X				
Acquisition of biological assets	X	X				
Acquisition of stocks	X	X				
Acquisition of works and services	X	X				

table continuation

including for sources of funding					Disbursed at the beginning	To be disbursed
due to the state subsidies and state aid	due to the involvement of individuals and legal entities on an irrevocable basis	due to retained earnings	due to accumulated depreciation	due to own funds and other sources		
8	9	10	11	12	13	14

Continuation of appendix 9

Including:								
20XX								
Cost, total	including sources of funding							
	due to the increase in authorized capital	due to attracting borrowed capital	due to attracting budget loans	due to the state subsidies and state aid	due to the involvement of individuals and legal entities on an irrevocable basis	due to retained earnings	due to accumulated depreciation	due to own funds and other sources
15	16	17	18	19	20	21	22	23

table continuation

Including:								
------------	--	--	--	--	--	--	--	--

Cost, total	due to the increase in authorized capital	due to attracting borrowed capital	due to attracting budget loans	due to the state subsidies and state aid	due to the involvement of individuals and legal entities on an irrevocable basis	due to retained earnings	due to accumulated depreciation	due to own funds and other sources
51	52	53	54	55	56	57	58	59

Appendix 10
to the Rules for development, approval of the development plans of the state-controlled JSCs and LLPs state enterprises,, monitoring and assessment of their implementation, as well development and submission of reports on their fulfillment

Management body _____

Name of the organization _____

Type of document (development plan: approved / annual update / semi-annual update /

report on the implementation of the development plan)

Five-year plan _____

Planned/reporting period _____

date _____ № _____

Indicators of financial and economic activity Acquisition of equity instruments

№	Name of investment (innovation) project	Investment object	Indicators		20XX	20XX	20XX				
					-2	-1	Fact	Fact / assessment	Approved plan	Update in 1 half year	Update in 2 half year
1	2	3	4	5	6	7	8	9	10	11	12
1	JSC										
2			the number of shares to be purchased, pcs								
3			share price, thousand tenge								
4			cost of acquired shares, thousand tenge								
5			Total numb	Organization, pcs							

1	2	3	4	5	6	7	8	9	10
1	The total area occupied by administrative staff	Square meter							
	including rented	Square meter							
2	Administrative staffing	Pcs							
3	Area calculated in accordance with the approved area standards for administrative staff	Square meter							
4	Total rental costs of premises occupied by administrative staff for the year	thousand tenge							
5	Total number of company vehicles for administrative staff	Pcs							
	including rented	Pcs							
6	The number of official vehicles for administrative staff according to the standard	Pcs							

									Fact / assessment	Updated Plan	Adjust ment	assessment)	fact from plan)				
A	Б	В	Г	Д	Е	Ж	З	И	2	3	4	5	6				
1	Assets	Total	Organization														
2			Subsidiaries														
3			Consolidated Indicators														
4	Short term assets	Total	Organization														
5			Subsidiaries														
6			Consolidated Indicators														
7	Cash and cash equivalents				Organization												
8					Subsidiaries												
9					Consolidated Indicators												
10	Financial assets				Organi zation	available for sale											
11						recorded at fair value through profit or loss											
12						held to maturity											
13					other financial assets												
14					Subsidiaries				available for sale								
15									recorded at fair value through profit or loss								
16	held to maturity																
					other financial												

42			Consolidated Indicators								
43	Long term assets	Total	Organization								
44			Subsidiaries								
45			Consolidated Indicators								
46	Financial assets		Organization	available for sale							
47				recorded at fair value through profit or loss							
48				held to maturity							
49				other financial assets							
50				available for sale							
51			Subsidiaries	recorded at fair value through profit or loss							
52				held to maturity							
53				other financial assets							
54				available for sale							
55				recorded at fair value through							

		Consolidated Indicators	Profit or loss							
56			held to maturity							
57			other financial assets							
58	Derivative financial instruments	Organization								
59		Subsidiaries								
60		Consolidated Indicators								
61	Accounts receivable from customers and buyers	Organization								
62		Subsidiaries								
63		Consolidated Indicators								
64	including dubious	Organization								
65		Subsidiaries								
66		Consolidated Indicators								
67	including overdue	Organization								
68		Subsidiaries								
69		Consolidated Indicators								
70	Equity accounting investments	Organization								
71		Consolidated Indicators								
72	Loans (temporary financial assistance) granted	Organization								
73		Subsidiaries								
74		Consolidated Indicators								
75	Investment property	Organization								
76		Subsidiaries								
77		Consolidated Indicators								
78		Organization	Book value							
79			Initial cost							
80			Depreciation							
81			Devaluation							

82	Fixed assets	Subsidiaries	Book value								
83			Initial cost								
84			Depreciation								
85			Devaluation								
86		Consolidated Indicators	Book value								
87			Initial cost								
88			Depreciation								
89			Devaluation								
90		Biological assets	Organization								
91	Subsidiaries										
92	Consolidated Indicators										
93	Intangible assets	Organization	Book value								
94			Initial cost								
95			Depreciation								
96			Devaluation								
97		Subsidiaries	Book value								
98			Initial cost								
99			Depreciation								
100			Devaluation								
101		Consolidated Indicators	Book value								
102			Initial cost								
103			Depreciation								
104			Devaluation								
105		Other	Organization								
106			Subsidiaries								

								Fact / assessment	e d Plan		assessment)	fact from plan)	
A	Б	В	Г	Д	Е	Ж	1	2	3	4	5	6	
1	Liabilities	Total	Organization										
2			Subsidiaries										
3			Consolidated Indicators										
4	Equity	Total	Organization										
5			Subsidiaries										
6			Consolidated Indicators										
7	Paid share capital		Organization										
8			Subsidiaries										
9			Consolidated Indicators										
10	Share premium		Organization										
11			Subsidiaries										
12			Consolidated Indicators										
13	Reserves (as a result of financial and economic activities and revaluation of assets)		Organization										
14			Subsidiaries										
15			Consolidated Indicators										
16	Retained earnings (uncovered loss)		Organization										
17			Subsidiaries										
18			Consolidated Indicators										
19	Purchased own equity instruments		Organization										
20			Subsidiaries										
21			Consolidated Indicators										
22	Obligations	Total	Organization										
23			Subsidiaries										
24			Consolidated Indicators										
25	Short-term liabilities		Total	Organization									
26				Subsidiaries									
27				Consolidated Indicators									
28			including overdue	Organization									
29				Subsidiaries									
30				Consolidated Indicators									
31	Financial		Organization										
32			Subsidiaries										
33			Consolidated Indicators										
34	on taxes and other obligatory payments to the budget		Organization										
35			Subsidiaries										

36			Consolidated Indicators							
37			Organization							
38	interest payable		Subsidiaries							
39			Consolidated Indicators							
40			Organization							
41	to suppliers and contractors		Subsidiaries							
42			Consolidated Indicators							
43			Organization							
44	salary		Subsidiaries							
45			Consolidated Indicators							
46			Organization							
47	other		Subsidiaries							
48			Consolidated Indicators							
49			Organization							
50		Total	Subsidiaries							
51	Long-term liabilities		Consolidated Indicators							
52			Organization							
53		including overdue	Subsidiaries							
54			Consolidated Indicators							
55			Organization							
56	financial		Subsidiaries							
57			Consolidated Indicators							
58	on taxes and other obligatory payments to		Organization							
59	the budget, including deferred tax		Subsidiaries							
60	liabilities		Consolidated Indicators							
61			Organization							
62	interest payable		Subsidiaries							
63			Consolidated Indicators							
64			Organization							
65	to suppliers and contractors		Subsidiaries							
66			Consolidated Indicators							
67			Organization							
68	other		Subsidiaries							

23		Total			thousa n d tenge										
24	Remu nerati on of worke r s emplo yed in the produ ction of basic produ cts	Includ ing	basic salary		thousa n d tenge										
25			surcharges, allowances, bonuses and other incentive payments that are permanent, provided for by the wage system		thousa n d tenge										
26			Paym ents that are not regula r	Total		thousa n d tenge									
27				Includ ing	Health mprovement allowance for paid annual leave		thousa n d tenge								
28					one-time incentive payments		thousa n d tenge								
29					Other		thousa n d tenge								
30				Total			thousa n d tenge								
31	Remu nerati on of worke r s emplo yed in the produ ction of auxili ary produ ction	Includ ing	basic salary		thousa n d tenge										
32			surcharges, allowances, bonuses and other incentive payments that are permanent, provided for by the wage system		thousa n d tenge										
33			Paym ents that are not regula r	Total		thousa n d tenge									
34				Includ ing	Health mprovement allowance for paid annual leave		thousa n d tenge								
35					one-time incentive payments		thousa n d tenge								
36					Other		thousa n d tenge								
37				Total			thousa n d tenge								

38	Remuneration of administrative staff	Including	basic salary		thousand tenge								
39			surcharges, allowances, bonuses and other incentive payments that are permanent, provided for by the wage system		thousand tenge								
40			Total		thousand tenge								
41			Payments that are not regular	Including	Health improvement allowance for paid annual leave		thousand tenge						
42					one-time incentive payments		thousand tenge						
43					Other		thousand tenge						
44	Remuneration of other employees	Including	Total		thousand tenge								
45			basic salary		thousand tenge								
46			surcharges, allowances, bonuses and other incentive payments that are permanent, provided for by the wage system		thousand tenge								
47			Total		thousand tenge								
48			Payments that are not regular	Including	Health improvement allowance for paid annual leave		thousand tenge						
49					one-time incentive payments		thousand tenge						
50					Other		thousand tenge						
51			For the Organization		thousand tenge								
52	workers employed in the production of basic products		thousand tenge										

1. Cash flow, total

on relations related to the sale of products (goods, services, work)	Total								
	according to the state assignment	Total							
		Including	product 1						
	state bodies	Including	...						
		Total							
		Republican level:							
		Including	product 1						
		Including	...						
		Local level:							
	state institutions that are not state bodies	Including:	product 1						
		Including:	...						
	subjects of the quasi-public sector, with the exception of the state assignment	Total							
		Including	product 1						
	legal entities, with the exception of a state assignment, a state body, a state institution	Including	...						
		Total							
	Including	Total							
		Including	Product 1						

Total		X	X	X	X	Volume of outstanding works and services
						Receipt of payment under contracts
						Remaining value of contracts
						Accounts receivable
						Accounts payable
		X		X	X	Cost of contracts, total
						Scope of work and services performed
						Volume of outstanding works and services
						Receipt of payment under contracts
						Remaining value of contracts
						Accounts receivable
						Accounts payable
						Cost of contracts, total
						Scope of work and services performed
						Volume of outstanding works and services
						Receipt of payment under contracts
						Remaining value of contracts
				1		

Within the republican budget	Product 1			Accounts receivable
				Accounts payable
				Cost of contracts, total
				Scope of work and services performed
				Volume of outstanding works and services
		...		Receipt of payment under contracts
				Remaining value of contracts
			Accounts receivable	
			Accounts payable	
	Product ...			Cost of contracts, total
				Scope of work and services performed
				Volume of outstanding works and services
		...		Receipt of payment under contracts
				Remaining value of contracts
			Accounts receivable	
			Accounts payable	
		Cost of contracts, total		
		Scope of work and services performed		
		Volume of outstanding		

				...		works and services
						Receipt of payment under contracts
						Remaining value of contracts
						Accounts receivable
						Accounts payable
						Cost of contracts, total
						Scope of work and services performed
						Volume of outstanding works and services
		X		X	X	Receipt of payment under contracts
						Remaining value of contracts
						Accounts receivable
						Accounts payable
						Cost of contracts, total
						Scope of work and services performed
						Volume of outstanding works and services
				1		Receipt of payment under contracts
						Remaining value of contracts
						Accounts receivable

Within the local budget, including	Product 1			Accounts payable
				Cost of contracts, total
				Scope of work and services performed
				Volume of outstanding works and services
			...	Receipt of payment under contracts
				Remaining value of contracts
				Accounts receivable
				Accounts payable
	Product ...			Cost of contracts, total
				Scope of work and services performed
				Volume of outstanding works and services
			...	Receipt of payment under contracts
				Remaining value of contracts
				Accounts receivable
				Accounts payable
		Cost of contracts, total		
		Scope of work and services performed		
		Volume of outstanding works and services		

Type of document (development plan: approved / annual update / semi-annual update /

report on the implementation of the development plan)

Five-year plan _____

Planned/reporting period _____

date _____ № _____

Name of indicators and product		Measurement unit	20XX-2		20XX-1	
			Fact		Fact/assessment	
			Quantity	Expenses, thousand tenge	Quantity	Expenses, thousand tenge
1	2	3	4	5	6	
Work in progress at the beginning of the period	Total	X	X		X	
	Including :					
	Product 1					
	Product ...					
Production / provision of services / performance of work	Total	X	X		X	
	Including :					
	product 1, taking into account work in progress:					
	Including :					
	cost of manufactured product 1 ready for sale					
	residues of the finished product 1					
	cost of product 1 sold					
	product ... taking into account work in progress:					
	Including:					
	cost of manufactured product ... ready for sale					
	finished product residues ...					
	cost of product sold ...					

Work in progress at the end of the period	Total	X	X		X	
	Including:					
	product 1					
	product ...					

table continuation

20XX							
Approved / Updated Plan		Adjustment		Report (fact / assessment)		Deviation in % (fact from plan)	
Quantity	costs, thousand tenge	Quantity	costs, thousand tenge	Quantity	costs, thousand tenge	Quantity	costs, thousand tenge
7	8	9	10	11	12	13	14
X		X		X		X	
X		X		X		X	
X		X		X		X	

Continuation of appendix 19

20XX+1							
Approved / Updated Plan		Adjustment		Report (fact / assessment)		Deviation in % (fact from plan)	
Quantity	costs, thousand tenge	Quantity	costs, thousand tenge	Quantity	costs, thousand tenge	Quantity	расходы, thousand tenge
15	16	17	18	19	20	21	22

table continuation

20XX+2							
Approved / Updated Plan		Adjustment		Report (fact / assessment)		Deviation in % (fact from plan)	
Quantity	costs, thousand tenge	Quantity	costs, thousand tenge	Quantity	costs, thousand tenge	Quantity	costs, thousand tenge
23	24	25	26	27	28	29	30

Continuation of appendix 19

20XX+3							
Approved / Updated Plan		Adjustment		Report (fact / assessment)		Deviation in % (fact from plan)	
Quantity	costs, thousand tenge	Quantity	costs, thousand tenge	Quantity	costs, thousand tenge	Quantity	расходы, thousand tenge

31	32	33	34	35	36	37	38

table continuation

20XX+4							
Approved / Updated Plan		Adjustment		Report (fact / assessment)		Deviation in % (fact from plan)	
Quantity	costs, thousand tenge	Quantity	costs, thousand tenge	Quantity	costs, thousand tenge	Quantity	costs, thousand tenge
39	40	41	42	43	44	45	46

Appendix 20
to Appendix 1 to the Rules for development, approval of the development plans of the state-controlled JSCs and LLPs state enterprises,, monitoring and assessment of their implementation, as ell development and submission of reports on their fulfillment

Calculations of indicators of financial and economic activity
Costs of primary production, taking into account overhead costs and expenses for auxiliary production

Management body _____

Name of the organization _____

Type of document (development plan: approved / annual update / semi-annual update /

report on the implementation of the development plan)

Five-year plan _____

Planned/reporting period _____

date _____ № _____

Measurement unit: thousand tenge

Name of indicators	20XX-2	20XX-1	20XX			
	Fact	Fact / assessment	Approved / Updated Plan	Adjustment	Report (fact / assessment)	Deviation in % (fact from plan)
1	2	3	4	5	6	7
Costs of the main production (including work in progress), Total						
Including :						

Product 1	Total						
Stocks	Total						
	Including	raw materials					
		fuels and lubricants					
		spare parts					
Remuneration of employees	Total						
	Including	employed on the staff					
		not employed on the staff					
Works (services) received from suppliers and contractors	Total						
	Including	Communal expenses					
		communication services					
		Banking services					
		security services					
Taxes and social contributions	Total						
	Including	social tax					
		social contributions					
Other costs associated with the main production	Total						
	Including						
Costs of auxiliary production (including work in progress), Including:							
auxiliary product 1 (product, service, work)							
auxiliary product ... (product, service, work)							
Overhead (including work in progress)							
Product ...	Total						
Stocks	Total						
		raw materials					

		spare parts						
Remuneration of employees	Total							
	Including	employed on the staff						
		not employed on the staff						
Works (services) received from suppliers and contractors	Total							
	Including	Communal expenses						
		communication services						
		Banking services						
		security services						
Taxes and social contributions	Total							
	Including	social tax						
		social contributions						
Other costs related to auxiliary production	Total							
	Including							
Overhead (including work in progress)								
auxiliary produc...								
Stocks	Total							
	Including	raw materials						
		fuels and lubricants						
		spare parts						
Remuneration of employees	Total							
	Including	employed on the staff						
		not employed on the staff						
Works (services) received	Total							
		Communal expenses						

Appendix 23
to the Rules for development,
approval of the development plans
of the state-controlled JSCs and
LLPs state enterprises,,
monitoring and assessment of their
implementation, as ell
development and submission
of reports on their fulfillment

Calculations of indicators of financial and economic activity

Administrative expenses

Management body _____

Name of the organization _____

Type of document (development plan: approved / annual update / semi-annual update /

report on the implementation of the development plan)

Five-year plan _____

Planned/reporting period _____

date _____ № _____

Measurement unit: thousand tenge

Name of indicators		20XX-2	20XX-1	20XX		Report (fact / assessment)	Deviation in % (fact from plan)
		Fact	Fact / assessment	Approved / Updated Plan	Adjustment		
1		2	3	4	5	6	7
Administrative expenses, Total							
Stocks	Total						
	Including	raw materials					
		fuels and lubricants					
	spare parts						
Remuneration of administrative staff without taking	Total						
		employed on the staff					

into account the remuneration indicated in overhead costs	Including	not employed on the staff						
Works (services) received from suppliers and contractors	Total							
	Including	Communal expenses						
		communication services						
		Banking services						
		rental of premises						
		security services						
		consulting services						
Taxes and social contributions	Total							
	Including	social tax						
		social contributions						
Depreciation	Total							
	Including	intangible assets						
		fixed assets						
Travel expenses	Total							
	Including	housing rental						
		travel to the place of business trip						
		per diem						
Occupational Health and Safety	Total							
	Including							
Fire safety and special requirements	Total							
	Including							
Hospitality expenses	Total							
	Including	official reception expenses						
		buffet service during negotiations						

repayment of PD		payment %	repayment of PD		payment %	repayment of PD		payment %
plan	fact		plan	fact		plan	fact	
76	77	78	79	80	81	82	83	84

Continuation of appendix 26

20XX+4			Amount of principal debt (PD) at the reporting date	1 quarter 20XX+4		
PD at the beginning of the period	repayment of PD	payment %		repayment of PD		payment %
				plan	fact	
85	86	87	88	89	90	91

table continuation

2 quarter 20XX+4			3 quarter 20XX+4			4 quarter 20XX+4		
repayment of PD		payment %	repayment of PD		payment %	repayment of PD		payment %
plan	fact		plan	fact		plan	fact	
92	93	94	95	96	97	98	99	100

Appendix 27

to the Rules for development, approval of the development plans of the state-controlled JSCs and LLPs state enterprises,, monitoring and assessment of their implementation, as well as development and submission of reports on their fulfillment

Management body _____

Name of the organization _____

Five-year plan _____

Planned/reporting period _____

date _____ № _____

Reporting information on placement of temporarily free money

№	Name of indicator	Measurement unit	20XX					
			temporary free cash placed in:					
			total	state securities	equity and corporate securities	second-tier banks	other	
1	2	3	4	5	6	7	8	
1	cash balance placed at the beginning of the period	thousand tenge						
2	plan for placement	thousand tenge						
3	actual placement	thousand tenge						

implementation,
as well as development and submission
of reports on their fulfillment

Management body _____

Name of the organization _____

Five-year plan _____

Planned/reporting period _____

date _____ No _____

Information on the activities of organizations

Achievement of goals and objectives, key performance indicators

1	2	3	4	5	Goal	Objectives	Name of indicator or	Measurement unit	XXXX (Reporting period)		Fact of the reporting year in % to plan of previous year.
									Plan	Fact	
					Goal 1	Task 1	direct				
							final				
					Goal 1	Task n	direct				
							final				
					Goal n	Task 1	direct				
							final				
					Goal n	Task n	direct				
							final				

Continuation of appendix 28 Results of financial and economic activities of organizations

Name of organization	Main type of activity	Type of ownership	Management body	Investments:		
				reporting year	previous year before reporting	% reporting year to previous
				own		
				thousand tenge		
1	2	3	4	5	6	7

table continuation

Investments:		
Budget	borrowed	Total
thousand tenge	thousand tenge	thousand tenge

reporting year	revious year before reporting	% reporting year to previous	reporting year	revious year before reporting	% reporting year to previous	reporting year	revious year before reporting	% reporting year to previous
8	9	10	11	12	13	14	15	16

Continuation of appendix 28

Incomes, thousand tenge			Expenses, thousand tenge			Financial result thousand tenge					
reportin g year	revious year before reportin g	% reportin g year t o previous	reportin g year	revious year before reportin g	% reportin g year t o previous	Profit, thousand tenge			Loss, thousand tenge		
						reportin g year	revious year before reportin g	% reportin g year t o previous	reportin g year	revious year before reportin g	% reportin g year t o previous
17	18	19	20	21	22	23	24	25	26	27	28

Continuation of appendix 28

Dividends, share income, part of the net income to be transferred to the budget, thousand tenge			Average number of employees			Wages fund, thousand tenge			Financial sustainability		
reportin g year	revious year before reportin g	% reportin g year t o previous	reportin g year	revious year before reportin g	% reportin g year t o previous	reportin g year	revious year before reportin g	% reportin g year t o previous	Return o n assets	The effect of financial leverage (financial leverage)	EBI TDA (Ear-nin g s before interest, taxes, depre-ci ation and amor-tiz ation)
29	30	31	32	33	34	35	36	37	38	39	40

Appendix
to the order of the Minister
national economy of the
Republic of Kazakhstan
dated February 14, 2019 № 14

List of some orders of the Ministry of National Economy of the Republic of Kazakhstan that became invalid

1. Order of the Acting Minister of National Economy of the Republic of Kazakhstan dated March 27, 2015 № 248 “On approval of the Rules for development and submission of reports on fulfillment of development plans for state-controlled joint-stock companies, limited liability partnerships and state enterprises” (registered in the Register of state registration of regulatory legal acts № 10926, published on June 11, 2016 in the Republican newspaper Kazakhstanskaya Pravda).

2. Order of the Acting Minister of National Economy of the Republic of Kazakhstan dated March 27, 2015 № 249 “On approval of the Rules for development, approval of development plans for state-controlled joint-stock companies and limited liability partnerships, state enterprises, as well as monitoring and evaluation of their implementation” (registered in the Register of state registration of regulatory legal acts № 10927, published on June 25, 2015 in the Legal Information System "Әділет").

3. Paragraphs 6 and 7 of the List of some orders of the Ministry of National Economy of the Republic of Kazakhstan, which are amended and supplemented, approved by order of the Minister of National Economy of the Republic of Kazakhstan dated September 15, 2017 № 330 “On amendments and additions to some orders of the Ministry of National Economy of the Republic of Kazakhstan “ (registered in the Register of state registration of regulatory legal acts № 15825, published on October 13, 2017 at the Reference Control Bank of regulatory legal acts of the Republic of Kazakhstan).

4. The order of the acting Minister of National Economy of the Republic of Kazakhstan dated February 23, 2018 № 73 “On amendments and additions to the orders of the Ministry of National Economy of the Republic of Kazakhstan dated March 27, 2015 № 248 “On approval of the Rules for development and submission of reports on fulfillment of development plans of the state-controlled joint-stock companies, limited liability partnerships and state enterprises” and dated March 27, 2015 № 249 “On approval of the Rules for development, approval of development plans of the state-controlled joint-stock companies and limited liability partnerships, state enterprises, as well as monitoring and evaluating their implementation” (registered in the Register of state registration of regulatory legal acts № 16636, published on March 29, 2018 in the Reference Control Bank of regulatory legal acts of the Republic of Kazakhstan).