

**On approval of the Rules for subsidizing the costs of water supply and sanitation organizations for the repayment and servicing of loans from international financial organizations involved in the implementation of projects for the expansion, modernization, reconstruction, renovation, maintenance of existing assets and the creation of new assets in settlements**

***Unofficial translation***

Order of the Acting Minister of Industry and Infrastructural Development of the Republic of Kazakhstan dated August 5, 2019 No. 619. Registered with the Ministry of Justice of the Republic of Kazakhstan on August 5, 2019 No. 19196.

      Unofficial translation

      Footnote. The title as amended by the Order of the Minister of Industry and Construction of the Republic of Kazakhstan dated 06.01.2025 № 2 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

      In accordance with subparagraph 8-8) of Article 37-1 of the Water Code of the Republic of Kazakhstan, **I HEREBY ORDER**:

      Footnote. The preamble as amended by the Order of the Minister of Industry and Construction of the Republic of Kazakhstan dated 06.01.2025 № 2 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

      1. To approve the attached Rules for subsidizing the costs of water supply and sanitation organizations for the repayment and servicing of loans from international financial organizations, involved in the implementation of projects for the expansion, modernization, reconstruction, renovation, maintenance of existing assets and the creation of new assets in settlements.

      Footnote. Paragraph 1 as amended by the Order of the Minister of Industry and Construction of the Republic of Kazakhstan dated 06.01.2025 № 2 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

      2. The Committee for Construction and Housing and Communal Services Affairs of the Ministry of Industry and Infrastructure Development of the Republic of Kazakhstan in accordance with procedure, established by law, shall ensure:

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

      2) within ten calendar days from the date of state registration of this order, submission hereof in Kazakh and Russian to the Republican State Enterprise on the Right of Economic Management "Institute of Legislation and Legal Information of the Republic of Kazakhstan" of the Ministry of Justice of the Republic of Kazakhstan for official publication and inclusion to 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 Industry and Infrastructural Development of the Republic of Kazakhstan after its official publication.

      3. Control over implementation of this order shall be entrusted to the supervising Vice-Minister of Industry and Infrastructural Development of the Republic of Kazakhstan.

      4. This order shall come into force upon expiry of ten calendar days after the date of its first official publication.

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*Acting Minister of Industry and Infrastructural Development* *of the Republic of Kazakhstan*
 |

      "AGREED"

Ministry of Finance

of the Republic of Kazakhstan

      "AGREED"

Ministry of National Economy

of the Republic of Kazakhstan

      "AGREED"

Ministry of Energy

of the Republic of Kazakhstan

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| --- | --- |
|   | Approved by the order of the Acting Minister of Industry and Infrastructural Development of the Republic of Kazakhstan dated August 5, 2019 № 619  |

 **Rules for subsidizing the costs of water supply and sanitation organizations for the repayment and servicing of loans from international financial organizations, involved in the implementation of projects for the expansion, modernization, reconstruction, renovation, maintenance of existing assets and the creation of new assets in settlements**

      Footnote. The Rules as amended by the Order of the Minister of Industry and Construction of the Republic of Kazakhstan dated 06.01.2025 № 2 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

 **Chapter 1. General provisions**

      1. These Rules for subsidizing the costs of water supply and sanitation organizations for the repayment and servicing of loans from international financial organizations, involved in the implementation of projects for the expansion, modernization, reconstruction, renovation, maintenance of existing assets and the creation of new assets in settlements (hereinafter - the Rules) have been developed in accordance with subparagraph 8-8) of Article 37-1 of the Water Code of the Republic of Kazakhstan and shall determine the procedure for:

      subsidizing the costs of water supply and sanitation organizations for the repayment and servicing of loans from international financial organizations, involved in the implementation of projects for the expansion, modernization, reconstruction, renovation, maintenance of existing assets and the creation of new assets in settlements at the expense and within the funds provided for in the republican and local budgets for the relevant financial year.

      2. These Rules use the following concepts:

      1) an administrator of local budget programs - a state institution authorized by the akimat of the region, cities of republican significance and the capital to carry out certain functions in the field of water supply and sanitation financed from local budgets;

      2) a working group - a consultative and advisory body for the development of proposals and recommendations for the provision of budget funds to subsidize the costs of water supply and sanitation organizations, for the repayment and servicing of loans from international financial organizations involved in the implementation of projects for the expansion, modernization, reconstruction, renovation, maintenance of existing assets and the creation of new assets in settlements;

      3) an investment program - an action plan for the investment and return of funds allocated for the expansion, modernization, reconstruction, renovation, maintenance of existing assets and creation of new assets of a natural monopoly entity in order to obtain technical, economic and (or) environmental effects expressed in achieving target indicators of the investment program or maintaining the performance indicators of the natural monopoly entity at the existing level;

      4) a loan agreement - an agreement on the implementation of an investment project between an international financial organization and the recipient of the subsidy;

      5) an application - a set of documents drawn up to justify the amount of expenses;

      6) an administrator of the republican budget program - an authorized body that coordinates local executive bodies of regions, cities of republican significance, the capital when subsidizing the costs of water supply and sanitation organizations for the repayment and servicing loans from international financial organizations involved in the implementation of projects for the expansion, modernization, reconstruction, renovation, maintenance of existing assets and the creation of new assets in settlements;

      7) subsidizing – provision of non-refundable payments from the republican and local budgets to the recipient of subsidies for repayment and servicing of loans from international financial organizations;

      8) a recipient of the subsidy - organizations in the fields of water supply and sanitation, which are subjects of natural monopolies;

      9) a subsidy agreement - an agreement concluded between the recipient of subsidies and the administrator of local budget programs in writing, stipulating the procedure for making payments, payment terms, responsibilities of the parties and reporting;

      10) an authorized body - a state body exercising management in the relevant areas of natural monopolies;

      11) tripartite agreement - an agreement concluded by the administrator of the republican budget program with the local executive body and an international financial organization on the implementation of projects for expansion, modernization, reconstruction, renewal, maintenance of existing assets and the creation of new assets;

      12) international financial organization - an international financial organization that provides financial assistance to legal entities in the form of a loan and (or) credit.

      3. To provide funds from the republican budget, the administrator of the republican budget program shall create a working group, which includes representatives of structural divisions of the administrator of the republican budget program, the authorized body, interested state bodies and international financial organizations.

      To provide funds from the local budget, the administrator of local budget programs shall create a working group, which includes representatives of structural divisions of the local executive and representative bodies, a territorial division of the authorized body, and an international financial organization.

 **Chapter 2. The procedure for subsidizing the costs of water supply and sanitation organizations for the repayment and servicing of loans from international financial organizations, involved in the implementation of projects for the expansion, modernization, reconstruction, renovation, maintenance of existing assets and the creation of new assets in settlements**

      4. Subsidizing shall be carried out:

      by providing targeted transfers from the republican budget to local executive bodies to subsequently subsidize the costs of subsidies recipients to repay and service loans from an international financial organization;

      at the expense of funds provided in the regional budget, the budget of a city of republican significance, the capital for the corresponding year to subsidize the costs of subsidies recipients to repay and service loans from an international financial organization.

      5. Subsidies shall be provided subject to compliance with the following criteria:

      1) the recipient of the subsidy is a subject of a natural monopoly;

      2) the recipient of the subsidy has a loan agreement with an international financial organization;

      3) existence of a trilateral agreement;

      4) absence or insufficiency of the costs provided for in the approved tariff estimates for the repayment and servicing of loans of an international financial organization;

      5) economic and social efficiency of the investment project and implementation of measures provided for by the investment project (socio-economic indicators, including improving the quality of services provided, increasing the number of connected consumers, creating jobs (temporary, permanent), reducing wear and tear and accident rates of water supply and sanitation networks, reducing accounts receivable from consumers, timely fulfillment of obligations to pay taxes provided for by the Code of the Republic of Kazakhstan “On taxes and other obligatory payments to the budget” (Tax Code) (hereinafter - the Tax Code).

      6. The term of the subsidy shall be determined for the period of time during which the recipient of the subsidy receives, services and repays a loan from an international financial organization, subject to compliance with the criteria and conditions of the subsidy.

      7. The provision of subsidies shall be made on the basis of calculations of the subsidy recipient, approved by the first head (or his/her deputy) with the provision of documents confirming the receipt of loan funds from an international financial organization.

      8. The subsidy recipient shall:

      1) ensure the provision of reliable and justified calculations;

      2) use funds only to repay and service loans from an international financial organization;

      3) ensure the submission of an application to the territorial division of the authorized body for approval of the tariff upon expiration of its validity period, attaching a tariff estimate that provides for the costs of repaying and servicing a loan from an international financial organization during the loan term.

      9. Subsidies shall not be provided for reimbursement of other costs of paying interest accrued and paid on overdue loan debt, as well as for the purpose of participation in the authorized capital, covering losses of economic activity and tax obligations of the recipient of subsidies.

      10. If the tariff estimates provide for part of the funds for the repayment and servicing of loans from an international financial organization, the amount of allocated subsidies for the repayment and servicing of loans from an international financial organization shall be determined as the difference between the costs provided for in the tariff estimates for the repayment and servicing of loans from an international financial organization and costs necessary to repay and service loans from an international financial organization in accordance with the loan agreement.

      The volume of allocated subsidies for repayment and servicing of loans from an international financial organization shall be determined:

      from the local budget in the amount of no more than 10% of the total costs required for repaying and servicing a loan from an international financial organization;

      from the republican budget in the amount of the required amount of costs for repaying and servicing loans from an international financial organization, taking into account allocated subsidies from the local budget.

      At the same time, the total amount of subsidies allocated for the repayment and servicing of a loan from an international financial organization shall not exceed the amount of the principal debt on the loan from an international financial organization.

      The amount of subsidies allocated shall be reduced gradually throughout the entire subsidy period as utility tariffs increase.

      If the tariff estimates do not provide for funds for repayment and servicing of loans from an international financial organization involved in the implementation of an approved investment program (project), then the amount of the subsidy shall be determined at the level of the provided costs for repayment and servicing of loans from an international financial organization involved in the implementation of an approved investment program of the subsidy recipient.

      11. If the authorized body approves a tariff estimate that provides for the costs of repaying and servicing a loan from an international financial organization, affecting the reduction of the required volume of subsidies, the previously approved amount of subsidies shall be revised by submitting an application by the recipient of subsidies in the manner prescribed by these Rules.

      12.To receive subsidies, the recipient of the subsidy shall submit to a local executive body the following documents:

      1) an application for subsidies (hereinafter - the application);

      2) an explanatory note on the need to provide subsidies (with information on the expected socio-economic effect of the investment project, including improvement in the quality of services provided, increase in the number of connected consumers, creation of jobs (temporary, permanent), reduction of wear and tear and accidents in water supply and sanitation networks, reduction of accounts receivable from consumers, timely fulfillment of tax obligations in accordance with the Tax Code, work carried out with an international financial organization, analysis of the value of the tariff for services in the event of the allocation (not allocation) of a subsidy for repayment and servicing a loan from an international financial organization, indicating the presence (absence) in tariff estimates of funds for repaying and servicing loans from an international financial organization, analyzing the prospects for the possibility (impossibility) of increasing the tariff for repaying and servicing loans from an international financial organization);

      3) a copy of the loan agreement;

      4) a copy of the trilateral agreement;

      5) calculations confirming the required amount of subsidies for repayment and servicing of a loan from an international financial organization, agreed with the international financial organization;

      6) copies of orders approving the current tariff and tariff estimate;

      7) copies of orders of approved (amended approved) investment programs;

      8) reports on the implementation of tariff estimates for the last 3 (three) years;

      9) reports on the implementation of investment programs for the last 3 (three years);

      10) a certificate of the absence (presence) of overdue debt to other creditor banks;

      11) a copy of a certificate from the relevant tax authority of the borrower confirming the absence (presence) of tax debt, debt on mandatory pension contributions and social contributions. The date of issue of the certificate must be no more than three months prior to the date of the determination;

      12) financial statements signed by the first head and chief accountant for the last three years.

      In the event that a potential recipient of a subsidy is subject to a mandatory audit in accordance with the Law of the Republic of Kazakhstan “On audit activity,” an audit report of the financial statements shall be submitted.

      Financial statements shall be submitted in accordance with the requirements of Article 15 of the Law of the Republic of Kazakhstan “On Accounting and Financial Reporting”, including with the attachment of information on financial participation in other organizations, with the attachment of a detailed breakdown of balance sheet items occupying 10% or more in the balance sheet currency.

      The above documents shall be stitched, numbered, certified with a seal (if the subsidy recipient has one) and the signature of the head of the subsidy recipient (or his/her deputy).

      The above documents shall be stitched, numbered, certified with a seal (if the subsidy recipient has one) and the signature of the head of the subsidy recipient (or his/her deputy).

      13. The administrator of local budget programs checks the completeness of the composition and correctness of filling out the submitted documents.

      In case of submission of incomplete and (or) incorrectly completed documents, the administrator of local budget programs shall return the documents to the subsidy recipient within 2 (two) working days until the comments are completely eliminated.

      The recipient of the subsidy within 5 (five) working days eliminates the comments and sends the documents to the administrator of local budget programs for re-consideration.

      14. The administrator of local budget programs, within 5 (five) working days from the date of registration of the application, shall submit the application and documents submitted by the recipient of subsidies for consideration by the working group of the administrator of local budget programs.

      The working group of the administrator of local budget programs within 5 (five) working days conducts an objective and comprehensive assessment of compliance of the subsidies recipient with the criteria for receiving subsidies listed in paragraph 5 of these Rules, checks the calculations of the subsidies recipient confirming the required amount of subsidies for repayment and servicing of a loan from an international financial organization, and makes proposals and recommendations for the provision of budget funds for subsidizing from the local budget.

      Based on the results of meeting of the working group of the administrator of local budget programs, minutes of the meeting shall be drawn up, which shall be signed by all members of the working group (in an arbitrary form).

      If the recipient of subsidies does not meet the criteria for receiving subsidies listed in paragraph 5 of these Rules and the calculations of the recipient of subsidies confirming the required amount of subsidies for repayment and servicing of a loan from an international financial organization, the local executive body within 3 (three) working days from the date of generation of the minutes of the meeting of the working group shall refuse to consider the application or return the application to the subsidy recipient for revision, attaching a copy of the minutes of meeting of the working group of the administrator of local budget programs.

      In the absence of proposals and recommendations for the provision of budgetary funds for subsidies from the local budget, the administrator of local budget programs, within 10 (ten) working days, shall ensure approval of the volume of subsidies from the local budget by resolution of the local executive body and send an application, a complete package of documents to the administrator of the republican budget program, specified in paragraph 15 of these Rules with a copy of the resolution of the local executive body attached.

      15. The administrator of the republican budget program, within 5 (five) working days from the date of registration of the application, shall submit the application and documents submitted by the recipient of subsidies for consideration by the working group of the administrator of the republican budget program.

      The working group of the administrator of the republican budget program, within 5 (five) working days, checks the calculations of the recipient of subsidies, confirming the required amount of subsidies for repayment and servicing of a loan from an international financial organization, and makes proposals and recommendations for the provision of budgetary funds for subsidies from the republican budget.

      Based on the results of meeting of the working group of the administrator of the republican budget program, minutes of the meeting shall be drawn up, which shall be signed by all members of the working group (in an arbitrary form).

      In the event of a discrepancy between the subsidy recipient’s calculations confirming the required amount of subsidies for the repayment and servicing of a loan from an international financial organization, the administrator of the republican budget program, within 3 (three) working days from the date of formation of the minutes of the working group meeting, shall refuse to consider the application or return the application to the subsidy recipient for revision with a copy of the minutes of meeting of the working group of the administrator of the republican budget program attached.

      In the absence of proposals and recommendations for the provision of budget funds for subsidies from the republican budget, the administrator of the republican budget program, within 10 (ten) working days, shall form a budget request and send it to the central authorized body for budget planning in the manner established by budget legislation.

      16. In accordance with Article 73 of the Administrative Procedural and Process-Related Code of the Republic of Kazakhstan (hereinafter - the APPRC RK), the administrator of the republican budget program shall provide the opportunity for the subsidy recipient to express his/her position (hearing) to a preliminary decision on refusal to consider the application, of which the subsidy recipient shall be notified no later than 3 (three) working days before the decision is made.

      The hearing procedure shall be carried out in accordance with Article 73 of the APPRC RK.

      17. The provision of funds to the administrator of the republican budget program shall be carried out within the framework of the corresponding budget program within the limits of funds approved by the Law of the Republic of Kazakhstan on the republican budget for the corresponding financial period.

      18. The administrator of the republican budget program directs funds in the form of targeted transfers to local executive bodies for subsequent subsidizing of the costs of subsidy recipients for repaying and servicing loans from an international financial organization.

      19. The local executive body pays subsidies in accordance with the subsidy agreement based on the calculations of the recipient of the subsidies, approved by the first head (or his/her deputy) for the corresponding period, agreed with the international financial organization and the payment invoices of the international financial organization.

      In case of non-use or incomplete use of budget funds in the past financial year, the local executive body shall ensure the return of the unused part of budget funds to a higher budget in the manner established by budget legislation.

      20. The recipient of the subsidy, when receiving subsidies from the local executive body, shall make payment to the international financial organization within the time limits specified in the payment invoice of the international financial organization.

 **Chapter 3. The reporting procedure**

      21. For the purposes of reporting, the recipient of subsidies shall quarterly submit to the local executive body a report on the amount of funds paid to the international financial organization in the form according to Appendix 1 to these Rules by the 5th day of the month following the reporting quarter.

      22. The local executive body shall quarterly provide a report on the use of budget funds allocated for subsidies from the republican budget to the administrator of the republican budget program in the form according to Appendix 2 to these Rules before the 10th day of the month following the reporting quarter.

      23. The administrator of the republican budget program shall quarterly generate a summary report in the form according to Appendix 3 to these Rules until the 20th day of the month following the reporting quarter.

      24. At the end of the year, the administrator of the republican budget program shall prepare a final report on the performance indicators achieved through the use of allocated funds from the republican budget in accordance with Appendix 4 to these Rules.

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|   | Appendix 1to the Rules for subsidizing the costs of water supply and sanitation organizations for the repayment and servicing of loans from international financial organizations involved in the implementation of projects for the expansion, modernization, reconstruction, renovation, maintenance of existing assets and the creation of new assets in settlements |
|   | Form |

 **Report on the actual use of subsidies**

      "" \_\_\_\_\_\_\_\_\_\_\_\_ 20\_\_\_

Name of organization: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Reporting period: \_\_\_\_\_\_\_\_ year

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| --- | --- | --- | --- |
|
item |
Received (thousand tenge)  |
Disbursed (thousand tenge) |
Note |
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      First head of the organization\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (signature) (surname, name, patronymic) (if any)

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| --- | --- |
|   | Appendix 2to the Rules for subsidizing the costs of water supply and sanitation organizations for the repayment and servicing of loans from international financial organizations involved in the implementation of projects for the expansion, modernization, reconstruction, renovation, maintenance of existing assets and the creation of new assets in settlements |
|   | Form |

 **Report on the use of budget funds allocated for subsidies**

      "" \_\_\_\_\_\_\_\_\_\_\_\_ 20\_\_\_\_

Name of the Administrator of the local budget program: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name of target transfer: Reporting period: \_\_\_\_\_\_\_\_ year

Name and code of the budget program: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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| --- | --- | --- | --- | --- | --- | --- |
|
item |
Name of organization |
Received (thousand tenge)  |
Disbursed (thousand tenge) |
Deviation (+, -) (+) overpayment, (-) deficit, tenge |
Return of unused subsidies (actual), tenge |
Note |
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      Seal (if any)

Akim of the region (cities of republican significance, capital)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(signature)

First head

– Administrator of local budget programs

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(signature) (surname, name, patronymic) (if any).

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|   | Appendix 3to the Rules for subsidizing the costs of water supply and sanitation organizations for the repayment and servicing of loans from international financial organizations involved in the implementation of projects for the expansion, modernization, reconstruction, renovation, maintenance of existing assets and the creation of new assets in settlements |
|   | Form |

 **Consolidated report**

      "" \_\_\_\_\_\_\_\_\_\_\_\_ 20\_\_\_\_

Name of the Administrator of the Republican Budget Program: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name of target transfer: Reporting period: \_\_\_\_\_\_\_\_ year

Name and code of the budget program: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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| --- | --- | --- | --- | --- | --- |
|
item |
Name of the region, city of republican significance, capital |
Name of organization |
Received (thousand tenge)  |
Disbursed (thousand tenge) |
Note |
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|  |  |  |  |  |  |

      Seal (if any)

First head (or his/her deputy)

– Administrator of local budget programs

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(signature) (surname, name, patronymic) (if any).

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|   | Appendix 4to the Rules for subsidizing the costs of water supply and sanitation organizations for the repayment and servicing of loans from international financial organizations involved in the implementation of projects for the expansion, modernization, reconstruction, renovation, maintenance of existing assets and the creation of new assets in settlements |
|   | Form |

 **Final report**

      "" \_\_\_\_\_\_\_\_\_\_\_\_ 20\_\_\_\_

Administrator of the republican budget program: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name of target transfer: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Reporting period: \_\_\_\_\_\_\_\_ year

Name and code of the budget program: \_\_\_\_\_\_\_\_\_\_\_\_

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Item № |
Direct result |  |
|
 Name of indicators  |
Unit of measurement |
Planned values of indicators |
 Actual implementation of activities, stage of achieving results  |
% of achieving results |
Plan (thousand tenge) |  |
|
1 |
2 |
3 |
4 |
5 |
6 |
7 |

      table continued

|  |  |
| --- | --- |
|
Direct result |  |
|
Actual performance
 (thousand tenge)  |
 % of execution  |
Non-fulfillment
(thousand tenge) |
 Budget savings (thousands of tenge)  |
Undisbursed funds
(thousands tenge) |
Reasons for non-achievement
(overfulfilment) of results |
|
8 |
9 |
10 |
11 |
12 |
13 |

      Seal (if any)

      First head (or his/her deputy)

      Administrator of the republican budget program

              \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

      (signature) (surname, name, patronymic) (if any)

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