

On approval of the Methodology for per capita standard financing of preschool education and training, secondary education, as well as technical and vocational, post-secondary education, taking into account credit technology of education

Unofficial translation

Order of the Minister of Education and Science of the Republic of Kazakhstan of November 27, 2017 № 597. Registered with the Ministry of Justice of the Republic of Kazakhstan on December 27, 2017 № 16137.

Unofficial translation

Footnote. The heading is in the wording of the order of the Minister of Education of the Republic of Kazakhstan dated 05.07.2023 № 197 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

In accordance with subparagraph 75) of Article 5 of the Law of the Republic of Kazakhstan "On Education", **I HEREBY ORDER:**

Footnote. Preamble - as amended by Order № 98 of the Minister of Education of the Republic of Kazakhstan dated April 30, 2025 (shall enter into force ten calendar days after its first official publication).

1. To approve the attached Methodology for per capita standard financing of preschool education and training, secondary education, as well as technical and vocational, post-secondary education, taking into account credit technology of education.

Footnote. Paragraph 1 is in the wording of the order of the Minister of Education of the Republic of Kazakhstan dated 05.07.2023 № 197 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

- 2. The following orders shall be declared to be no longer in force:
- 1) Order № 440 of the Minister of Education and Science of the Republic of Kazakhstan dated October 30, 2013 "On Approval of the Methodology for Per Capita Regulatory Financing of Secondary Education" (registered in the Register of State Registration of Regulatory Legal Acts under № 8885, published in Kazakhstanskaya Pravda newspaper in № 339 (27613) of December 19, 2013);
- 2) Order № 520 of the Acting Minister of Education and Science of the Republic of Kazakhstan dated August 25, 2016 "On Amending Order № 440 of the Minister of Education and Science of the Republic of Kazakhstan dated October 30, 2013 "On Approval of the Methodology for Per Capita Regulatory Financing of Secondary Education" (registered in the Register of State Registration of Regulatory Legal Acts under № 14254, published in "Adilet", the legal information system on October 10, 2016).

- 3. In the manner prescribed by the law, the Department of Budget Planning of the Ministry of Education and Science of the Republic of Kazakhstan (Dzhakipova S.A.) shall:
- 1) ensure the 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, send its hardcopy and electronic form both in the Kazakh and Russian languages to the Republican State Enterprise on the Right of Economic Management "Republican Center of Legal Information" for official publication and inclusion into the Reference Control Bank of Regulatory Legal Acts of the Republic of Kazakhstan;
- 3) place this Order on the Internet resource of the Ministry of Education and Science of the Republic of Kazakhstan;
- 4) within ten working days after the state registration of this Order with the Ministry of Justice of the Republic of Kazakhstan, submit the information on the implementation of measures, provided for in subparagraphs 1), 2), 3) and 4) of this paragraph to the Department of Legal Service and International Cooperation of the Ministry of Education and Science of the Republic of Kazakhstan.
- 4. Control over the implementation of this Order shall be entrusted to Vice-Minister of Education and Science of the Republic of Kazakhstan B.A. Assylov.
- 5. This order shall become effective upon expiry of ten calendar days after the day of its first official publication.

Minister of Education and Science E. Sagadiyev Republic of Kazakhstan "AGREED" Minister of Finance of the Republic of Kazakhstan B. Sultanov December 12, 2017 "AGREED" Minister of National Economy of the Republic of Kazakhstan T. Suleimenov December 8, 2017

Approved by order Minister of Education and science of the Republic of Kazakhstan dated November 27, 2017 № 597

Methodology for per capita standard financing of preschool education and training, secondary education, as well as technical and vocational, post-secondary education, taking into account credit technology of education

Footnote. The heading is in the wording of the order of the Minister of Education of the Republic of Kazakhstan dated 05.07.2023 № 197 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Footnote. Methodology as amended by the order of Acting Minister of Education and Science of the Republic of Kazakhstan dated 20.10.2020 № 452 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Chapter 1. General provisions

1. This Methodology for per capita standard financing of pre-school education and training, secondary education, as well as technical and vocational, post-secondary education taking into account the credit technology of education (hereinafter referred to as the Methodology) has been developed in accordance with subparagraph 75) of Article 5 of the Law of the Republic of Kazakhstan "On Education" (hereinafter referred to as the Law), shall define a unified approach to calculating the per capita standard for financing pre-school education and training, secondary education, as well as technical and vocational, post-secondary education taking into account the credit technology of education and shall be used for planning the volume of per capita standard financing of educational organizations and the volume of state educational orders.

Footnote. Paragraph 1 – as amended by Order N_{2} 98 of the Minister of Education of the Republic of Kazakhstan dated April 30, 2025 (shall enter into force ten calendar days after the date of its first official publication).

- 2. This Methodology uses the following concepts:
- 1) an academic credit a unified unit of measurement of the volume of scientific and (or) educational work (workload) of a student and (or) teacher (educator), necessary to achieve the learning outcomes of an educational program;
- 2) educational environment a set of social, material, living conditions necessary to ensure the implementation of the educational process;
- 3) educational process educational process within the framework of the implementation of general educational curricula of primary, basic secondary, general secondary education, technical and vocational, post-secondary education;
- 4) standard cost of one academic loan the ratio of the per capita standard for financing per student for the full term of study, depending on the profile of education in organizations of technical, vocational, post-secondary education to the total labor intensity of the educational program in academic loans;
- 5) per capita normative financing rate the rate of financial provision of the guaranteed state tuition fees at all levels of education;

- 6) the volume of per capita normative financing financing of the costs of the educational process and the educational environment, determined based on the per capita normative financing;
- 7) credit technology of education training based on the choice and self-planning by the student of the sequence of studying disciplines with the accumulation of academic credits.

Footnote. Paragraph 2 as amended by the order of the Minister of Education and Science of the Republic of Kazakhstan dated 24.03.2022 № 104 (shall enter into force upon expiry of ten calendar days after the day of its first official publication); dated 05.07.2023 № 197 (shall be enforced upon expiry of ten calendar days after the day of its first official publication); dated 22.05.2024 № 115 (shall be enforced upon expiry of ten calendar days after the date of its first official publication).

- 3. When calculating the per capita standard for financing preschool education and training , secondary education, as well as technical and vocational, post-secondary education, taking into account credit technology of education, the following general indicators shall be used:
- 1) the basic official salary (hereinafter BOS), established by the decree of the Government of the Republic of Kazakhstan dated December 31, 2015 № 1193 "On the system of remuneration of civil servants, employees of organizations supported by the state budget, employees of state enterprises";
- 2) monthly calculation index (hereinafter MCI), established by the law on the republican budget for the corresponding year.

Footnote. Paragraph 3 is in the wording of the order of the Minister of Education of the Republic of Kazakhstan dated 05.07.2023 № 197 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Chapter 2. Algorithm for calculating per capita normative financing of preschool education and training

- 4. Calculation of the volume of per capita standard financing of preschool education and training (hereinafter- PE&T) and the per capita standard for financing shall be carried out using the following formulas:
 - 1) Vpf the volume of per capita standard financing of PE&T, calculated by the formula: $V\pi\varphi=\sum{(Nz*Kontz)},$

where:

KONTz – the actual monthly contingent of pupils (but not exceeding the design capacity);

z – index by purpose groups (general purpose groups, correctional children's groups, groups for children with tuberculosis, allergic diseases, diabetes mellitus, weakened and frequently ill children).

If there are several types of preschool groups in one PE&T organization, the amount of per capita standard financing shall be determined in total, based on the per capita standard per pupil by group of purpose and type of educational programs;

2) Nz – per capita standard of financing per pupil per month shall be calculated using the following formula:

$$Nz = Ez + L$$

where:

Ez – the rate of expenditures of the educational process per pupil per month;

L – the rate of expenditures of the educational environment per pupil per month;

3) Ez – the rate of expenditures of the educational process by purpose groups per pupil per month shall be calculated according to the following formula:

$$Ez = T + X$$

where:

T – monthly salary fund for management personnel and teachers involved in the educational process, per student per month;

X – educational expenses associated with the educational process, per student per month, amount to $0.3\ MCI$;

4) T is calculated using the following formula:

T = Tbas. + Tcomp.,

where:

Tbas. = (W + ((OS * kp + BOS * f) * (e+r))) * sno * mp * mv;

Tcomp. = (((OS * kp + BOS * f) * ks + Ecomp1) * mv) / 12;

Tbas. – monthly salary fund for management personnel and teachers involved in the educational process, excluding compensation payments;

Tcomp. – the monthly amount of expenses for the payment of benefits for health improvement to the annual paid leave of employees;

W – salary fund for teachers per month;

kp – adjustment coefficient to the established amount of official salary, for 2023 and subsequent years – 2.6;

e – coefficient of additional payment of annual additional paid leave for living in environmental disaster zones in accordance with the Law of the Republic of Kazakhstan "On social protection of citizens affected by environmental disasters in the Aral Sea region" (hereinafter - the Law on the protection of victims due to ecological disasters) – 0.025.

If this additional payment is not provided for by the Law on the protection of victims of ecological disasters, then e equals 0;

r – coefficient of additional payment of annual additional paid leave for living in radiation risk zones in accordance with the Law of the Republic of Kazakhstan "On social protection of citizens affected by nuclear tests at the Semipalatinsk nuclear test site" (hereinafter - the Law on the protection of victims at the nuclear test site) – 0.028.

If this additional payment is not provided for by the Law on the protection of victims at a nuclear test site, then r equals 0;

sno – coefficient of social tax and social contributions:

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for 2023 and 2024 – 1.0836;
for 2025 and subsequent years – 1.0968;
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mp - the coefficient of mandatory pension contributions and contributions of the employer to the compulsory health insurance fund:

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for 2023 – 1.03;
for 2024 – 1.045;
for 2025 - 1.055;
for 2026 – 1.065;
for 2027 – 1.075;
for 2028 and subsequent years – 1.08;
my – child-hour coefficient is:
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for pupils in a part-time group, in a pre-school preparation class at a comprehensive school - 0.04;

for pupils in a group with a 9-hour stay -0.08;

for pupils in a group with a 10.5-hour stay -0.09;

for pupils in the group with tuberculosis, allergic diseases, diabetes mellitus, weakened and frequently ill children with a 10.5-hour stay - 0.15;

for pupils in a correctional group with a 10.5-hour stay - 0.1875;

5) W – monthly salary fund for teachers involved in the educational process is calculated using the formula:

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W= (OS * kp + BOS * f) * ks+ BDO * (Dou1 + uz+ kzam+ ke1) + R, where:
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- OS monthly salary of teachers participating in the educational process, which is determined by multiplying the BOS by a factor of 4.21;
- f the coefficient for calculating the salary fund of management personnel participating in the educational process is 1.946 for 2023 and subsequent years;

ks – the coefficient of additional payment to specialists for work in rural areas is:

for city organizations of the PE&T -1;

for rural -1.25;

Dow1 - the coefficient of bonus for special working conditions of management personnel and teachers participating in the educational process is 1.289 for 2023 and subsequent years;

uz – coefficient of additional payments to teachers in groups with tuberculosis, allergic diseases, diabetes mellitus, weakened and frequently ill children, as well as in correctional groups for working with children with special educational needs -0.380;

ke1 – the coefficient of additional payment for living in an environmental disaster zone in accordance with the Law on the Protection of management personnel and teachers involved in the educational process affected by environmental disasters is 3.868 for 2023 and subsequent years.

If this additional payment is not provided for by the Law on the protection of victims of ecological disasters, then kel equals 0;

R – additional payment for accommodation in a radiation risk zone in accordance with the Law on the Protection of victims at a nuclear test site – 1.5 MCI.

If this additional payment is not provided for by the Law on the protection of victims at a nuclear test site, then R equals 0;

kzam – the coefficient of additional payment for replacing employees is 1.657 for 2023 and subsequent years;

6) Ecomp1 - financial assistance for recovery in addition to the current payments for annual paid leave, in accordance with the Law on the Protection of victims of ecological disasters, management personnel, and teachers participating in the educational process, is calculated using the formula:

Ecomp1 =
$$OS * kp + BOS * f$$
,

If this additional payment is not provided for by the Law on the Protection of victims of ecological disasters, then Ecomp1 is equal to 0;

7) L – the rate of expenditures of the educational environment of the PE&T per one pupil per month is calculated using the formula:

$$L = Q + S$$

where:

Q – monthly salary fund for personnel not involved in the educational process, per student per month;

S – the rate of expenditures for the current maintenance of a preschool educational organization per student per month, which is:

for Almaty, Atyrau, West Kazakhstan, Mangistau, Turkestan regions, Zhetisu region and the cities of Almaty and Shymkent - 3.75 MCI;

for Akmola, Aktobe, East Kazakhstan, Zhambyl, Karaganda, Kostanay, Pavlodar regions, Abay, Ulytau regions, and the city of Astana - 3.92 MCI;

for the North Kazakhstan region – 4.08 MCI;

for the Kyzylorda region - 4.25 MCI.

When calculating the rate of expenditures for current maintenance for pupils in a group with part-time stay, the indicator S is divided by 2;

8) Q – is calculated by the formula:

$$Q = Qbas + Qcomp$$

where:

Qbas =
$$(F + (BOS * (c + q) * (e + r))) * sno * mp * mv,$$

$$Qcomp = (BOS * s + Ecomp2) * mv / 12,$$

Qbas – monthly salary fund for personnel not participating in the educational process, excluding compensation payments;

Qcomp – monthly amount of expenses for the payment of benefits for health improvement for the annual paid leave of employees not participating in the educational process;

12 – number of months in a year;

Ecomp2 - financial assistance for recovery in addition to the current payments for annual paid leave, in accordance with the Law on the protection of personnel victims of ecological disasters not participating in the educational process, is calculated using the formula:

Ecomp2 = BOS *
$$c$$
.

If this additional payment is not provided for by the Law on the protection of victims of ecological disasters, then Ecomp2 is equal to 0;

F – monthly salary fund for personnel not participating in the educational process is calculated using the formula:

$$F = BOS * (c + q + Doy2 + ke2) + R,$$

where:

c – the ratio of the share of wages of qualified personnel not participating in the educational process to the salary of teachers is equal to:

for pupils in a part-time group, pre-school preparation classes at secondary schools - 1,681;

for pupils in other groups -1.821;

q – coefficient of the share of wages of unskilled personnel not participating in the educational process, for which payment of health benefits is not provided for the annual paid leave of workers, is equal to:

for pupils in a part-time group, in a pre-school preparation class at a comprehensive school -0.722;

for pupils in other groups -2.417;

Dow2 - the bonus coefficient for special working conditions of personnel not participating in the educational process is equal to:

for pupils in a part-time group, in a pre-school preparation class at a comprehensive school - 0.24;

for pupils in other groups -0.424;

ke2 – the coefficient of additional payment for accommodation in environmental disaster zones in accordance with the Law on the protection of personnel victims of ecological disasters not participating in the educational process is equal to:

for pupils in a part-time group, in a pre-school preparation class at a comprehensive school - 0.721;

for pupils in other groups -1.271.

If this additional payment is not provided for by the Law on the protection of victims of ecological disasters, then ke2 equals 0.

Footnote. Paragraph 4 is in the wording of the order of the Minister of Education of the Republic of Kazakhstan dated 06.10.2023 № 305 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Chapter 3. Algorithm for calculating per capita normative financing of secondary education Paragraph 1. Indicators of calculation of per capita normative financing of secondary education

- 5. When calculating the volume of per capita normative financing of secondary education, the following indicators are used:
- 1) the number of hours per week in accordance with the Standard Curricula (hereinafter SC1), approved by the order of the Minister of Education and Science of the Republic of Kazakhstan dated November 8, 2012 № 500 "On approval of standard curricula of primary, basic secondary, general secondary education of the Republic of Kazakhstan" (Registered in the Register of state registration of regulatory legal acts under № 8170), by education level:
 - 29.75 hours the average number of hours in grades 1-4;
 - 45.1 hours the average number of hours in grades 5-9;
- 56.25 hours the average number of hours in grades 10-11; 32.75 hours the average number of hours in grades 1-4 of correctional and developmental education;
- 40.25 hours the average number of hours in 5-10 grades of correctional and developmental education;
- 43 hours the average number of hours in 11-12 grades of correctional and developmental education;
 - 8 hours the number of hours of home education for students in grades 1-4;
 - 10 hours home education for students in grades 5-9;
 - 12 hours home education for students in grades 10-11;
- 2) the estimated occupancy of classes in accordance with the state compulsory standards of primary, basic secondary and general secondary education, approved by the order of the Minister of Education and Science of the Republic of Kazakhstan dated October 31, 2018 № 604 "On approval of state compulsory standards of education at all levels of education" (hereinafter SCSE) (registered in the Register of state registration of regulatory legal acts of the Republic of Kazakhstan № 17669), Sanitary Rules "Sanitary and epidemiological requirements for educational objects" approved by the order of the Minister of Health of the Republic of Kazakhstan dated August 16, 2017 № 611 (registered in the Register of state registration of regulatory legal acts of the Republic of Kazakhstan № 15681):

in city general education schools - 24 students;

in rural general education schools - 20 students;

- in special (correctional) classes 12 students;
- 3) the normative teaching load per week, in accordance with subparagraph 2) of paragraph 3 of Article 8 of the Law of the Republic of Kazakhstan dated December 27, 2019 "On the

status of a teacher" (hereinafter - the Law on the status of a teacher), for teachers who carry out professional activities in state educational organizations:

18 hours for secondary education organizations.

Paragraph 2. Algorithm for calculating the per capita normative financing of secondary education

6. The calculation of the volume of per capita standard financing of secondary education and the per capita standard financing shall be made according to the following formulas:

Vcf – annual volume of per capita standard financing of the secondary education organization, calculated according to the formula:

$$Vcf = \sum (N_z * Contz),$$

When implementing more than one type of educational program in one secondary education organization, the volume of per capita standard financing shall be determined in total, based on the per capita standard financing for one student by type of educational programs, levels of education;

2) N_z – per capita standard financing for one student per year shall be calculated according to the following formula:

$$N_z = [(E_z + L) * (k_1 + k_2)] + A_1 + A_2 + A_3,$$

where:

z - the index reflecting students at the corresponding level of education (primary, basic secondary, general secondary), including students with special educational needs;

 $\boldsymbol{E}_{\boldsymbol{z}}$ - the standard expenditure on the educational process per student per year.

 E_z for a student with special educational needs is multiplied by 2;

L - the standard expenditure on the educational environment per student per year;

k₁- the school occupancy rate based on the actual average annual contingent, which is:

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up to 400 students – 1;
from 401 to 500 students – 0.85;
from 501 to 800 students – 0.75;
from 801 to 1000 students – 0.65;
from 1001 to 1200 students – 0.6;
from 1201 to 1400 students – 0.58;
from 1401 to 1600 students – 0.56;
from 1601 to 2000 students – 0.52;
from 2001 to 2500 students – 0.49;
from 2501 to 3000 students – 0.45;
from 3001 to 4000 students – 0.40;
from 4001 students and more – 0.38;
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 k_2 — the school occupancy rate based on the actual average annual enrollment exceeding the school's design capacity is:

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up to 150\% - 0.3;
from 151 to 170\% - 0.29;
from 171 to 190\% - 0.28;
from 191 to 210\% - 0.27;
from 211 to 230\% - 0.26;
from 231 to 250\% - 0.25;
from 251 to 270\% - 0.24;
from 271 to 290\% - 0.23;
from 291 to 310\% - 0.22;
from 311\% and more -0.21.
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The adjustment factors k_1 and k_2 shall not be applied:

for classes formed from students with special educational needs in state secondary education institutions;

for private secondary education institutions, with the exception of facilities of state secondary education institutions that are under trust management by private secondary education institutions;

- A₁ the standard for expenses on depreciation of buildings and structures, depreciation/purchase of equipment, per student, which is per year:
- 6 MCI for students in existing schools regardless of the form of ownership, with the exception of private educational organizations commissioned through construction within the framework of the fourth mechanism of the pilot national project in the field of education "Comfortable school";
- 12 MCI for students living in a boarding school at a private secondary education organization, in a private boarding school;
- 17 MCI for students in private educational organizations commissioned through construction within the framework of the fourth mechanism of the pilot national project in the field of education "Comfortable school".
- A_2 the standard for depreciation of buildings for each newly introduced student place actually occupied by a student at the facilities of secondary education organizations (but not higher than their design capacity):

privately owned secondary education organizations;

transferred to state ownership under the terms of a public-private partnership agreement.

Newly introduced student places are places at the facilities of secondary education organizations:

privately owned secondary education organizations, commissioned after July 20, 2018 through construction or reconstruction, as well as in the private ownership of the founders of these secondary education organizations or their close relatives;

transferred to state ownership under the terms of a public-private partnership agreement.

A₂ is paid to educational organizations for 8 (eight) years, with the exception of buildings of a secondary education organization facility, commissioned through construction as part of the implementation of the pilot national project in the field of education "Comfortable school"

Payment of A_2 to educational organizations, with the exception of secondary education organizations, commissioned through construction as part of the implementation of the pilot national project in the field of education "Comfortable school", shall be carried out to:

those applying for A₂ - after the imposition of an encumbrance on the right to change the intended purpose of the private secondary education facility for a period of twenty years;

those who received A₂ before February 14, 2020 - after accepting the obligation to impose an encumbrance on the right to change the intended purpose of the private secondary education facility during 2020 for a period of twenty years. At the same time, the period for A₂ payments is reduced in proportion to the period of its payments made before accepting these obligations;

those who received secondary education facilities under the terms of a public-private partnership agreement. At the same time, the founder of such an educational organization shall ensure that the amount of A_2 payments shall be directed toward financing the public-private partnership project, within the framework of which the secondary education facility is transferred to state ownership under the terms of a public-private partnership agreement. The amount of the per capita financing standard per student per year (N_z) minus the amount of A_2 payments shall be directed to financing the expenses of the educational process and the educational environment.

A₂ is paid to educational organizations commissioned through construction within the framework of the pilot national project in the field of education "Comfortable school": under the third mechanism for 5 (five) years.

As part of the implementation of the third mechanism, the payment of A_2 to secondary education organizations ceases before the expiration of the 5 (five) year period upon reaching the paid total volume of A_2 in the amount of no more than 70 (seventy) percent of the cost of construction of the facility according to the design and estimate documentation, built within the framework of the pilot national project in the field of education "Comfortable school";

under the fourth mechanism for 6 (six) years after the imposition of an encumbrance on the right to change the intended purpose of the facility of a private educational organization (indefinitely).

As part of the implementation of the fourth mechanism for the payment of A_2 to secondary education organizations, a grace period is in effect for the first 12 (twelve) months, during which a three-fold increased standard shall be paid for the design capacity of a private secondary education organization, and in the following 5 (five) years the standard shall be paid for each student place actually occupied by a student (but not higher than the design capacity).

In case of change of the owner of the secondary education facility, the term of A_2 payments shall be reduced in proportion to the term of its payments by the previous owner of the secondary education facility.

$$A_2$$
 is:

during construction, except for construction within the framework of the pilot national project in the field of education "Comfortable school" - 96 MCI per year;

during construction within the framework of the third mechanism of the pilot national project in the field of education "Comfortable school" for the following number of places at the educational facility:

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commissioned in 2024 with a design capacity of: 1,200 places - 213.93 MCI per year; 1,500 places - 187.02 MCI per year; 2,000 places - 186.41 MCI per year; 2,500 places - 161.64 MCI per year; commissioned in 2025 with a design capacity of: 1,200 places - 230.63 MCI per year; 1,500 places - 201.61 MCI per year; 2,000 places - 200.96 MCI per year; 2,500 places - 174.25 MCI per year;
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When determining the size of A_2 for a secondary education facility introduced within the framework of the third mechanism of the pilot national project in the field of education "Comfortable school", the MCI size as of January 1, 2023, established by the Law of the Republic of Kazakhstan "On the Republican Budget for 2023-2025" is applied;

during construction within the framework of the fourth mechanism of the pilot national project in the field of education "Comfortable school" taking into account the design capacity of a private secondary education facility at:

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600 places - 201 MCI per year;
900 places - 157 MCI per year;
1,200 places - 122 MCI per year;
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1,500 places - 104 MCI per year;
2,000 places - 100 MCI per year;
during reconstruction - 47 MCI per year.
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In all other cases, including after the expiration of the above-mentioned periods of payments of A_2 for newly introduced student places, A_2 is equal to 0;

A₃ is the standard of expenses for depreciation of buildings, for each newly introduced place of residence actually occupied by a student at the facilities of secondary education organizations that are privately owned by secondary education organizations, but not higher than their design capacity.

Newly introduced places of residence for students are places in boarding schools of secondary education organizations that are privately owned by secondary education organizations, commissioned after January 1, 2020 through construction or reconstruction, as well as in the private ownership of the founders of these secondary education organizations or their close relatives.

 A_3 is paid for 8 (eight) years after the imposition of the encumbrance of the right to change the intended purpose of the boarding school of a secondary education organization for a period of twenty years. At the same time, in the event of a change in the owner of the private secondary education organization, the period of A_3 payments is reduced in proportion to the period of its payments by the previous owner of the boarding school of a private secondary education organization.

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A_3 is:
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during construction - 122 MCI per year; during reconstruction - 47 MCI per year.

In all other cases, including after 8 (eight) years of A_3 payments for newly introduced places of residence for students, A_3 is equal to 0;

3) Contz – the average annual contingent of students shall be calculated using the formulas:

when planning the annual volume of per capita standard financing for the upcoming year:

Contz = forecast contingent as of September 1 of the current year;

when specifying the annual volume of per capita standard financing:

Contz = (Contz1 * 8 + Contz2 * 4)/12,

where:

Contz1 – actual contingent of students at the beginning of the current year;

Contz2 – actual contingent of students at the end of the current year;

8, 4, 12 - number of months;

4) Ez – standard expenditure on the educational process of the secondary education organization by levels of education per student per year shall be calculated using the formula:

$$E_z = T_z + X$$
,

where:

 T_z – annual wage fund for management personnel and teachers involved in the educational process of the secondary education organization, per student per year;

X – expenses related to the educational process, which amount to 1.2 MCI per year per student;

5) T_z is calculated using the formula depending on the level of education (z):

$$T_z = T_z osn + T_z comp,$$

where:

$$T_z \text{ osn} = \{12 * W + ((DO * kp + BDO * f) * (e + r)) + St\} * \text{sno * mvz}, T_z \text{ comp} = [(DO * kp + BDO * f) * ks + Экомп1] * mvz;$$

where:

Tz osn – annual wage fund of management and core personnel involved in the educational process of the secondary education organization, excluding compensation payments;

Tz comp – annual amount of expenses for payment of health benefits for annual paid leave of employees of the secondary education organization;

12 – number of months in a year for the transition from calculating standard costs per month to calculating standard costs per year;

W – teachers' wage fund per month;

DO – official salary of one teaching position per month, which is determined by multiplying BDO by the coefficient 5.12;

kp – correction factor to the established salary amount - 2;

f – coefficient for calculating the payroll fund for management personnel - 2.897;

e – coefficient of additional annual paid leave for living in environmental disaster zones in accordance with the Law on the Protection of victims of environmental disasters – 0.30.

If this additional payment is not provided for by the Law on the Protection of victims of environmental disasters, e is equal to 0;

r – coefficient of additional annual paid leave for living in radiation risk zones in accordance with the Law on the Protection of victims at the nuclear test site – 0.33.

If this additional payment is not provided for by the Law on the Protection of victims at the nuclear test site, r is equal to 0;

St – incentive component in the amount of 0.135 BDO per year per student;

sno – coefficient of social tax and social contributions – 1.0855;

mp – coefficient of employer contributions to the compulsory medical insurance fund – 1.03;

 mv_z – student-hour coefficient (the ratio of the number of teaching hours per student taking into account the standard teaching load), calculated using the formula:

$$mv_z = t_z / n / d$$
,

where:

t_z - the number of hours per week according to MEP 1;

n – the standard teaching load per week;

d – the estimated class size. When calculating mvz for home schooling d = 1;

 $\mathbf{k}_{_{\mathrm{S}}}$ – the coefficient of additional payment to specialists for work in rural areas, is:

for city schools -1.0;

for rural schools -1.25;

Ekomp1 – financial assistance for health improvement in addition to the current payments for annual paid leave, in accordance with the Law on the Protection of victims of environmental disasters, personnel participating in the educational process, is calculated using the formula:

$$Ekomp1 = DO * kp + BDO * f,$$

if this additional payment is not provided for by the Law on the Protection of victims of environmental disasters, Ekomp1 equals 0;

6) W – monthly teachers' salary fund, calculated using the formula:

$$W = (DO * kp + BDO * f) * ks + BDO * (Dou1 + uz + ke1) + R,$$

where:

Dou1 – coefficient of additional payment for special working conditions of personnel participating in the educational process – 1.314;

uz – coefficient of additional payments and surcharges for teachers, equals:

for students in general education classes -3.504;

for students in special (correctional) classes and those studying at home -3.904;

ke1 – coefficient of additional payment for living in an environmental disaster zone in accordance with the Law on the Protection of victims of environmental disasters, for personnel participating in the educational process – 3.94.

If this additional payment is not provided for by the Law on the Protection of victims of environmental disasters, kel equals 0;

R – additional payment for living in a radiation risk zone in accordance with the Law on the Protection of victims of nuclear test sites – 1.5 MCI.

If this additional payment is not provided for by the Law on the Protection of victims of the nuclear test site, R is equal to 0;

7) L is the standard expenditure of the educational environment per student per year, calculated using the formula:

$$L = Q + S + P,$$

where:

Q - the annual salary fund for personnel not involved in the educational process, calculated per student per year;

S - the standard expenditure on the current maintenance of secondary education organizations per year per student, which is:

for secondary education organizations in the organizational and legal form of "state institution" - 6.69 MCI (excluding utility costs and Internet costs);

for state-owned enterprises on the right of economic management and private secondary education organizations, the S indicator varies depending on the volume of consumption of utilities, Internet services and their tariffs in the regions:

for Atyrau, Kostanay, Mangistau regions - 10.19 MCI;

for Aktobe, Almaty, West Kazakhstan, Karaganda, Turkestan regions, Zhetisu, Ulytau regions and the cities of Astana, Almaty and Shymkent - 11.19 MCI;

for East Kazakhstan, Pavlodar, North Kazakhstan regions, Abay region - 12.69 MCI;

for Akmola, Zhambyl regions - 13.19 MCI;

for Kyzylorda region - 14.69 MCI.

When calculating the standard of expenses for the educational environment of a student living in a boarding school at a private secondary education institution, the S indicator is multiplied by 2.

When calculating the standard of expenses for the educational environment of home schooling, the S indicator is equal to 0.

P - the standard of expenses for food for one student living in a boarding school at a private secondary education institution, varies depending on the prices of basic food products in the regions and is:

for Aktobe, Zhambyl, West Kazakhstan, Kyzylorda, Pavlodar, North Kazakhstan regions - 90 MCI;

for Akmola, Almaty, Karaganda, Kostanay, Turkestan regions, Zhetisu, Ulytau regions and the city of Shymkent - 97 MCI;

for East Kazakhstan, Atyrau, Mangistau regions, Abay region, the cities of Astana and Almaty - 109 MCI;

8) Q – calculated using the formula:

$$Q = Q_{OCH} + Q_{KOM\Pi},$$

where:

Qосн =
$$\{12 * F + [БОД * (c + q) * (e + r)]\} * sno * mvcp,$$

Qком = (БОД *
$$c + Экомп2$$
) * mvcp,

where:

Qoch – annual wage fund for personnel not involved in the educational process, excluding compensation payments;

12 – number of months in a year for the transition from calculating standard costs per month to calculating standard costs per year;

F – wage fund for personnel not involved in the educational process;

- c the ratio of wages of qualified personnel not involved in the educational process to wages of teachers, equal to 1.11, for qualified personnel in a boarding school at a private secondary education organization or in a private boarding school c is 4.55;
- q the ratio of wages of unskilled personnel not involved in the educational process, for whom the payment of health benefits to the annual paid labor leave of employees is not provided, equal to 1.54, for unskilled personnel in a boarding school at a private secondary education organization or in a private boarding school q is 4.63;

mvcp - the average value of the coefficients mvz, which is 0.1012;

 $Q_{\text{комп}}$ - the annual volume of expenses on the payment of health benefits to the annual paid labor leave of employees not involved in the educational process;

Ekomp2 – financial assistance for health improvement in addition to the current payments for annual paid leave, in accordance with the Law on the Protection of victims of environmental disasters, personnel not involved in the educational process, shall be calculated using the formula:

if this additional payment is not provided for by the Law on the Protection of victims of environmental disasters, Ekomp2 equals 0;

9) F – the monthly salary fund for personnel not involved in the educational process is calculated using the formula:

$$F = BDO * (c + q + Dou2 + ke2) + R$$
, where:

Dou2 – the coefficient of allowance for special working conditions of personnel not involved in the educational process is 0.265, for personnel in a boarding school at a private secondary education organization or in a private boarding school Dou2 is 0.918;

ke2 – the additional payment coefficient for living in environmental disaster zones in accordance with the Law on the Protection of victims of environmental disasters of personnel not involved in the educational process – 0.795.

If this additional payment is not provided for by the Law on the Protection of victims of environmental disasters, ke2 is equal to 0.

Footnote. Paragraph 6 is in the wording the order of the Minister of Education of the Republic of Kazakhstan dated 23.05.2024 № 116 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

Chapter 4. Algorithm for calculating per capita normative financing of technical and vocational, post-secondary education Paragraph 1. Indicators of calculation of per capita normative financing of technical and vocational, post-secondary education

- 7. When calculating the amount of per capita normative financing of technical and vocational, post-secondary education (hereinafter referred to as TVE and VET), the following indicators are used:
- 1) the number of hours per week in accordance with the state compulsory standards of education (SCSE):
- 40.91 hours the average number of hours per week for all the normative terms of mastering educational programs, with the exception of educational programs that provide individual lessons;
- 32.45 hours the average number of hours per week for all normative terms of mastering educational programs that provide individual lessons;
- 2) the number of hours per week in accordance with the Standard Curricula (hereinafter SC2), approved by the order of the Minister of Education and Science of the Republic of Kazakhstan dated June 15, 2015 № 384 "On approval of Standard Curricula and Standard Curriculum for specialties of technical and vocational education" (Registered in the Register of state registration of regulatory legal acts under № 11690):
 - 7.2 hours the average number of hours per week for laboratory work, practical exercises;
- 8.46 hours the average number of hours per week, taking into account individual lessons for all normative terms of mastering educational programs;
- 3) the estimated occupancy of groups in accordance with the Standard Rules for activities of types of organizations of technical and vocational, post-secondary education, approved by the order of the Minister of Education and Science of the Republic of Kazakhstan dated September 11, 2013 № 369 "On approval of the Standard Rules for activities of types of organizations of technical and vocational, post-secondary education" (registered in the Register of state registration of regulatory legal acts under № 8828):
 - 25 people in full-time education;

when carrying out laboratory work, practical exercises, including physical education, and classes in individual subjects, study groups are divided into subgroups of no more than 13 people;

- 4) the normative teaching load per week, in accordance with subparagraph 2) of paragraph 3 of Article 8 of the Law on the status of a teacher, for teachers carrying out professional activities in state educational organizations:
- 18 hours for educational organizations implementing educational programs for TVE and VET.

Paragraph 2. Algorithm for calculating the per capita normative financing of TVE and VET

- 8. Calculation of the amount of per capita standard financing of the TVE and VE and per capita financing standard shall be carried out according to the following formulas:
- 1) $V\pi\phi$ the annual volume of per capita standard financing of the TVE and VE organization, calculated using the formula:

$$V_{\pi \varphi} = \sum (N_z * Koht_z),$$

where:

Nz - per capita funding standard per student per year;

z - training profile index by cost groups;

Kohtz - the average annual contingent of students in the profile of education shall be calculated according to the following formula:

Kohtz = number of students at the beginning of the year + 1/3 of admission for training - 1/2 of the expected graduation of students - expected dropout of students + expected arrival of students;

If there are several types of education profiles in one TVE and VE organization, the amount of per capita standard funding shall be determined in total, based on the per capita funding standard per student by education profiles;

2) Nz - per capita funding standard per student per year shall be calculated using the following formula:

$$N_z = E_z + L$$
,

where:

Ez - the rate of expenses of the educational process per student per year.

Ez for a student with special educational needs shall be multiplied by 2;

- L the rate of expenses of the educational environment per student per year;
- 3) Ez the rate of expenses of the educational process in terms of education profiles per student per year shall be calculated using the following formula:

$$E_z = T + Y + X_z,$$

where:

- T annual remuneration fund for management personnel and teachers involved in the educational process, per student per year;
- Y textbooks, educational and methodological literature and manuals, per year per student, which make up 5 MCR;
- Xz training expenses related to the educational process, including during industrial training and professional practice, per year per student. Xz values shall be determined in accordance with the order of the Minister of Education and Science of the Republic of Kazakhstan dated September 27, 2018 No 500 "On approval of the classifier of specialties and

qualifications of technical and professional, post-secondary education" (registered in the Register of State Registration of Regulatory Legal Acts under № 17564), and shall be:

group A (Education: Training of teachers for preschool institutions, Training of teachers without subject specialization, Training of teachers with subject specialization, with the exception of vocational training; Arts and Humanities: Visual Arts: Calligraphy, Religion and Theology; Social Sciences and Information: Librarianship, Information Processing and Archival; Business, Management and Law: Law; Engineering, processing and construction industries: Metrology, standardization and certification) - 6 MCR;

group B (Education: vocational training; Arts and Humanities: Language Studies, Audiovisual Aids and Media Production; Business, Management and Law: all except Right; Science, Mathematics and Statistics; Information and communication technologies; Engineering, processing and construction industries: Mechanics and metalworking: Metalworking; Electronics and Automation; Installation, maintenance and repair of medical equipment, Digital equipment; Agriculture, Forestry, Fisheries and Veterinary Science; Health and social security: Social work and counselling; Services: with the exception of specialties Catering, Tourism and Destination Management) - 8 MCR;

Group C (Arts and Humanities: Fashion, Interior Design and Industrial Design, Craft Production: Restoration, Jewellery, Music and Theatre: Social and Cultural Activities, Folk Art; Science, Mathematics and Statistics: All except majors Mathematics and Statistics; Engineering, processing and construction industries: all with the exception of the specialties Metrology, standardization and certification, Metalworking, Installation, maintenance and repair of medical equipment, Digital equipment, Electrical installation of marine equipment; Services: all, including the specialty Catering, with the exception of the specialties Tourism and Military Affairs and Security) - 19 MCR;

Group D (Engineering, processing and construction industries: Operation of water transport; Motor vehicles, sea and aircraft: electric radio installation of marine equipment) - 44 MCR;

4) T shall be calculated by the formula:

$$T = T_{\text{OCH}} + T_{\text{KOMIL}}$$

$$T_{\text{осн.}}$$
= (12 * W +((ДО + БДО * f) *(e +r))) * sno * mp * (mv + mv_g + mv_i);
$$T_{\text{комп.}} = ((ДО + БДО * f) * k_s + \Im_{\text{комп1}}) * mv;$$

where:

Тосн. - annual remuneration fund for management personnel and teachers involved in the educational process, organization of TVE and VE (taking into account laboratory work and practical, individual classes), excluding compensation payments;

Ткомп. - annual amount of expenses for the payment of rehabilitation benefits for the annual paid labor leave of employees of the TVE and VE organization;

- 12 number of months per year for transition from calculation of standard costs per month to calculation of standard costs per year;
- \ensuremath{W} remuneration fund for teachers and management personnel of the organization TVE and VE per month;
- e the coefficient of additional paid leave for living in environmental disaster zones in accordance with the Law on the protection of victims of environmental disaster 0.30.

If this surcharge is not provided for by the environmental disaster protection Law, \mathbf{e} shall be equal to 0;

r - coefficient of additional payment of annual additional paid leave for living in the radiation risk zone in accordance with the Law on the Protection of victims at the nuclear test site - 0.33.

If this surcharge is not provided for by the Law on the protection of victims at a nuclear test site, \mathbf{r} shall be equal to 0;

sno - coefficient of social tax and social contributions - 1.0855;

mp - coefficient of employer's contributions to the compulsory health insurance fund:

2020 - 1.02;

2021 - 1.02;

2022 and subsequent years - 1.03;

- my the hourly-learner ratio (the ratio of the number of training hours to one learner taking into account the standard training load), which depends on the estimated occupancy of the groups;
- mvg the coefficient of the hour-learner (the ratio of the number of training hours to one learner, taking into account the conduct of laboratory work and practical exercises);
 - g index of laboratory works and practical exercises;
- mvi the coefficient of the hour-learner (the ratio of the number of individual hours per learner to the standard training load);

Экомп1 - material assistance for rehabilitation in excess of existing payments for annual paid labor leave, in accordance with the Law on the protection of victims of environmental disaster to teachers and management personnel involved in the educational process, shall be calculated using the formula:

$$Э_{\text{комп1}} = ДО + БДО * f.$$

In the event that this surcharge shall not be provided for by the environmental disaster protection Law, $\Im \kappa o m \pi^1$ shall be equal to 0;

5) W - the remuneration fund of teachers and management personnel involved in the educational process shall be calculated per month using the formula:

$$W = (ДО + БДО * f) * k_s + БДО * (Доу_1 + u + k_{e1}) + R,$$

where:

ДО - the official salary of the main personnel participating in the educational process per month is determined by multiplying the БДО by a coefficient of 5.03;

ks - the coefficient of additional payments to specialists for work in rural areas shall be:

for the city organization of TVE and VE - 1;

for the rural organization of TVE and VE - 1.25;

f - coefficient of payroll calculation for management personnel involved in the educational process - 1.084;

Доу1 - the coefficient of allowance for special working conditions of personnel participating in the educational process - 0.611;

u - coefficient of additional payments to teachers and masters of industrial training:

until August 31, 2020 - 0.499;

from September 1, 2020 - 0.571;

ke1 - the surcharge factor for living in an environmental disaster zone in accordance with the Law on the protection of victims due to environmental disaster of personnel involved in the educational process - 1.83.

In the event that this surcharge shall not be provided for by the environmental disaster protection Law, the factor, ke1, is 0;

R - additional payment for living in a radiation risk zone in accordance with the Law on the protection of victims at a nuclear test site - 1.5 MCR.

If this surcharge is not provided for by the Law on the protection of victims at a nuclear test site, R shall be equal to 0;

6) my is calculated using the formula:

$$mv = t / n / d$$
:

mvg is calculated using the formula:

$$mv_g = t_g / n / d_g;$$

mvi is calculated using the formula:

$$mv_i = t_i / n / d$$
,

where:

t - number of hours per week according to TEP and software;

tg - the number of hours of laboratory work and practical training per week according to TEP 2;

ti – the number of individual hours per week according to TEP 2;

i - index of individual studies;

n - standard training load per week;

d - design filling capacity of groups;

dg - filling of groups during laboratory work and practical exercises.

When calculating mvi, for individual hours, d shall be equal to 1.

If there are no individual hours in the curriculum, mvi shall be equal to 0;

7) Dual - expenses transferred by TVE and VE organizations to enterprises (organizations) during dual training shall be calculated within the scope of per capita regulatory financing according to the following formula:

$$Dual = Zp / b * Chf * K_y,$$

where:

Zp - the rate of remuneration for industrial training masters per student, which shall be 2.7 БДО;

b - the average planned number of hours of industrial training and professional practice in dual training, which shall be 1013 hours per year;

Chf - the actual number of hours of industrial training and professional practice in dual training;

Ky - the actual number of students undergoing industrial training and professional practice at a given enterprise (organization).

The requirements of this sub-paragraph shall not apply to enterprises (organizations) that bear the costs of dual training themselves;

8) L - the rate of expenses of the educational environment is calculated using the formula:

$$L = Q + S$$
,

where:

Q - annual remuneration fund for personnel not involved in the educational process, per student per year;

S - the rate of expenses for the current maintenance of TVE and VE organizations per year per student, which differs depending on the volume of consumption of utilities, Internet services and their tariffs in the regions:

for the Mangistau region, the city of Almaty - 17 MCR;

for Almaty, Aktobe, Atyrau, Zhambyl, Karaganda, Kyzylorda, Turkestan regions, the cities of Nur-Sultan and Shymkent - 22 MCR;

for the West Kazakhstan, Kostanay, Pavlodar, North Kazakhstan regions - 29 MCR; for Akmola, East Kazakhstan regions - 39 MCR;

9) Q shall be calculated by the formula:

$$Q = Q_{\text{осн.}} + Q_{\text{комп.}},$$

where:

Qoch. - annual remuneration fund for personnel not involved in the educational process, excluding compensation payments;

Qкомп. - annual expenses for the payment of rehabilitation benefits for the annual paid labor leave of employees who are not involved in the educational process;

Экомп2 - material assistance for rehabilitation in excess of existing payments for annual paid labor leave, in accordance with the Law on the protection of victims of environmental disaster, personnel who shall not be involved in the educational process, shall be calculated using the formula:

$$Э_{\text{комп2}} = БДО * h.$$

In the event that this surcharge is not provided for by the environmental disaster protection Law, Экомп2 shall be 0;

10) F - the remuneration fund of personnel not involved in the educational process per month shall be calculated using the formula:

$$F = БДО * (h + q + Доу_2 + k_{e2}) + R,$$

where:

- h the coefficient of the specific weight of wages of qualified personnel who are not involved in the educational process to the salaries of teachers 1,423;
- q coefficient of the specific weight of wages of unskilled personnel who are not involved in the educational process, for which the payment of rehabilitation benefits for the annual paid labor leave of employees is not provided 1.161;

- Доу2 the coefficient of allowance for special working conditions of personnel not participating in the educational process 0.258;
- ke2 coefficient of additional payment for living in environmental disaster zones in accordance with the Law on the protection of victims due to environmental disaster of personnel not involved in the educational process 0.775.

If this surcharge is not provided for by the environmental disaster protection Law, ke2 shall be equal to 0.

The per capita standard for financing TVE and VE shall not apply to students undergoing short-term vocational training under the State program for the development of productive employment and mass entrepreneurship for 2017-2021 "Еңбек," approved by the resolution of the Government of the Republic of Kazakhstan dated November 13, 2018 № 746 "On approval of the State program for the development of productive employment and mass entrepreneurship for 2017-2021"Еңбек"

11) the amount of per capita standard financing of TVE and VE, taking into account the credit training technology (Vk), shall be calculated using the following formula:

```
Vk = \sum (Kz * Nz cred * Kohtz), where:
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Kz - the planned annual number of loans per student;

Nz cred - the standard value of one academic loan in the context of the education profiles of TVE and VE.

When implementing more than one education profile in one TVE and VE organization, the amount of per capita standard financing, taking into account the credit technology of training, is determined by summing up the amount of per capita standard financing, taking into account the credit technology of training in education profiles;

12) Nz cred - the standard value of one academic loan in the context of the education profiles of TVE and VE shall be calculated using the following formula:

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Nz \text{ cred} = Nz / 69,
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where:

69 - estimated average annual indicator of the number of academic loans, determined in accordance with the SCSE, taking into account hours for consultations and optional classes;

Footnote. Paragraph 8 - in the wording of the order of the Minister of Education and Science of the Republic of Kazakhstan dated 24.03.2022 № 104 (shall enter into force upon expiry of ten calendar days after the day of its first official publication).

Chapter 5. Algorithm for calculating the amount of per capita normative financing of higher and postgraduate education, taking into account the credit technology of education

Footnote. Chapter 5 was excluded by the order of the Minister of Education of the Republic of Kazakhstan dated 05.07.2023 № 197 (shall be enforced upon expiry of ten calendar days after the day of its first official publication).

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