

On approval of Rules of rendering paid types of activity on sales of goods (works, services) by public institutions of education, the money from realization of which remains at their order and expenditures by them of money from sales of goods (works, services)

Invalidated Unofficial translation

Order of the Minister of Education and Science of the Republic of Kazakhstan of October 24, 2017 № 541. Registered with the Ministry of Justice of the Republic of Kazakhstan on May 17, 2018 № 16899. Abrogated by the Order of the Minister of Education of the Republic of Kazakhstan dated September 16, 2025 № 216.

Unofficial translation

On approval of Rules of rendering paid types of activity on sales of goods (works, services) by public institutions of education, the money from realization of which remains at their order and expenditures by them of money from sales of goods (works, services)

Footnote. Abrogated by the Order of the Minister of Education of the Republic of Kazakhstan dated 16.09.2025 № 216 (effective ten calendar days after the date of its first official publication).

In accordance with paragraph 2 of Article 70 of the Budget Code of the Republic of Kazakhstan of December 4, 2008 **I hereby ORDER:**

1. To approve the enclosed Rules of rendering paid types of activity on sales of goods (works, services) by public institutions of educational, the money from realization of which remains at their order and expenditures by them of money from sales of goods (works, services).

2. In the manner prescribed by law the Department of Budget Planning of the Ministry of Education and Science of the Republic of Kazakhstan (S.A. Dzhakipova) shall:

1) provide 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 direct its copy in paper and electronic forms both in the Kazakh and Russian languages to the Republican State Enterprise with the Right of Economic Management “Republican Center of Legal Information” for official publication and inclusion in the Reference Control Bank of Regulatory Legal Acts of the Republic of Kazakhstan;

3) within ten calendar days after the state registration of this order, direct a copy of it for official publication in periodicals;

4) place this order on the Internet resource of the Ministry of Education and Science of the Republic of Kazakhstan;

5) within ten working days after the state registration of this order with the Ministry of Justice of the Republic of Kazakhstan, submit to the Department of Legal Service and International Cooperation of the Ministry of Education and Science of the Republic of Kazakhstan the data on execution of the actions provided for in subparagraphs 1), 2), 3) and 4) of this paragraph.

3. Control over the execution of this order shall be entrusted to the Vice-Minister of Education and Science of the Republic of Kazakhstan, B.A. Asylov.

4. This order shall be enforced upon expiry of ten calendar days after the date of its first official publication.

*Minister of Education and Science
of the Republic of Kazakhstan*

E. Sagadiyev

"AGREED"

Minister of Finance
of the Republic of Kazakhstan

_____ B. Sultanov

"AGREED"

Minister of Culture and Sports
of the Republic of Kazakhstan

_____ A. Muhamediuly

"AGREED"

Minister of National Economy
of the Republic of Kazakhstan

_____ T. Suleimenov

Approved
by order № 541
of the Minister of Education and Science
of the Republic of Kazakhstan
dated October 24, 2017

Rules of rendering paid types of activity on sales of goods (works, services) by public institutions of education, the money from realization of which remains at their order and expenditures by them of money from sales of goods (works, services) Chapter 1. General Provisions

1. These Rules of rendering paid types of activity on sales of goods (works, services) by public institutions of education, the money from realization of which remains at their order and expenditures by them of money from sales of goods (works, services) are developed in accordance with paragraph 2 of Article 70 of the Budget Code of the Republic of Kazakhstan dated December 4, 2008 and determine the

procedure for rendering paid types of activity on sales of goods (works, services) by public institutions of education, the money from realization of which remains at their order and expenditures by them of money from sales of goods (works, services).

Chapter 2. Procedure for rendering paid types of activity on sales of goods (works, services) by public institutions of education, the money from realization of which remains at their order

2. State educational institutions in accordance with Article 63 of the Law of the Republic of Kazakhstan "On Education" shall provide on a paid basis with the conclusion of an agreement on the provision of paid services the following goods (works, services) over the requirements of state compulsory education standards:

1) implementation of additional educational programs (development of children's and youth creativity, inclinations and interests in the field of sports, culture and art, advanced training of specialists);

2) organization of additional classes with individual students in subjects (disciplines and cycles of disciplines) over the study time allocated according to the curriculum and programs;

3) organization of in-depth study with students of the basics of science in subjects (disciplines and cycles of disciplines);

4) organizing and holding various events: sports competitions, seminars, meetings, and conferences among students and pupils, teachers and adults, as well as the development and implementation of educational and methodological literature;

5) provision of musical instruments and additional Internet communication services for use;

6) organizing summer holidays, providing meals for students and pupils, participants in various events held in educational institutions;

7) release of heat energy supplied by power plants and boiler houses;

8) organization of vocational education (retraining and advanced training of qualified workers and mid-level specialists);

9) organization of production and sale of products of educational and production workshops, educational farms, educational and experimental sites;

10) conducting scientific research;

11) transfer by state organizations of secondary education of sports and recreational and sports facilities for property lease (rent).

Military, special educational institutions shall also be entitled to provide goods (works, services) on a paid basis over the requirements of state compulsory education standards in accordance with the rules for the provision of paid activities for the sale of

goods (works, services) by military, special educational institutions and their spending money from the sale goods (works, services) approved by the first heads of those state bodies in charge of military, special educational institutions.

Footnote. Paragraph 2 - as amended by the order of the Minister of Education of the Republic of Kazakhstan dated 27.10.2022 № 430 (shall be enforced ten calendar days after the day of its first official publication).

3. Public institutions of education shall place information in a conspicuous part of the buildings, with the list of the types of rendered paid services and the price list for the provided goods (works and services).

4. Paid activities for the sale of goods (works, services) shall be provided according to working curricula (programs) developed based on state compulsory education standards for all levels of education, approved by 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" (registered in the State Register of Normative Legal Acts under № 17669) and agreed with state bodies (district, city and regional) education.

Footnote. Paragraph 4 as amended by the Order of the Minister of Education and Science of the Republic of Kazakhstan dated 20.06.2019 № 275 (shall be enforced ten calendar days after the day of its first official publication).

5. Paid types of activity on the sale of goods (works services) shall be rendered to students and (or) trainees on the basis of applications in an arbitrary form of an adult student and (or) trainee and parents or other legal representatives of a minor student and (or) trainee on a separate schedule.

In accordance with Article 8 of the Law of the Republic of Kazakhstan “On Order of Consideration of References of Individuals and Legal Entities” dated January 12, 2007, an application for the provision of paid activity shall be subject to consideration, upon which a decision shall be adopted within fifteen calendar days from the date of its coming to the state educational institution.

6. The relationship between the state educational institution, rendering services for a fee and the student (trainee), his parents and other legal representatives shall be governed by the agreement in accordance with the Civil Code of the Republic of Kazakhstan of December 27, 1994.

7. Collection of cash for rendering paid types of activity on sales of goods (works, services) by public institutions of educational shall be carried out on the basis of cash receipts with mandatory use of cash registers on the basis of the agreement reached by the parties.

Chapter 3. Procedure of expenditure of money from realization of goods (works, services) by public institutions of education

8. The funds raised from rendering of paid types of activity sales of goods (works, services) by the public institutions of education shall be spent in accordance with the plans for receipts and expenditures of money from realization of goods (works, services) of the public institution of education.

Plans for receipts and expenditures of money raised by state institutions from realization of goods (works, services) remaining at their disposal shall be drawn up in the manner approved by order № 540 of the Minister of Finance of the Republic of Kazakhstan On Approval of the Rules for Execution of Budget and Its Cash Services, dated December 4, 2014 (Registered in the Register of State Registration of Regulatory Legal Acts of the Republic of Kazakhstan under № 9934).

9. Money coming from realization of goods, works, services in excess of the requirements of state educational standards, shall be spent in the following areas:

1) upgrading of the educational and training facilities and resources of the educational institutions;

2) procurement of training equipment and stock, including for work on the training and experimental plot;

3) to cover expenses on improving nutrition, household and cultural services for students;

4) expansion of training workshops and subsidiary farming plots;

5) incentives to students and welfare assistance to certain socially unprotected layers of students;

6) meals for students who are in organizations of secondary education with an extended day and in groups of an extended day for the organization of secondary education;

7) maintenance of canteens (wages, purchase of food, procurement of equipment and inventory, overhaul and other expenses);

8) payment for work performed by students of secondary educational organizations ;

9) conduct of excursions and out-of-class evenings (gatherings);

10) maintenance of secondary education organizations, educational buildings and dormitories;

11) development of the school grounds and upgrade of equipment of the workshops of secondary education organizations;

12) development of sports grounds;

13) issuance of scholarships and bonuses to students who have distinguished themselves in socially useful work;

14) recreational activities;

15) to cover expenses on meals for competitors, remuneration of arbitrators (referees) and medical workers;

- 16) organization of educational process on additional training programs;
- 17) remuneration of the heads of clubs and sections;
- 18) for events related to organization of clubs and sections;
- 19) remuneration of employees providing paid educational services;
- 20) establishment of bonuses, extra payments, premiums and other incentive payments;
- 21) procurement of vehicles;
- 22) procurement of equipment, stock (including textile) and outfit;
- 23) expenses on payment for heating, electricity, water supply and other utility bills , procurement of items and materials for current and economic purposes, payment for building maintenance services, payment for transportation services and other expenses on the procurement of goods;
- 24) reconstruction and overhaul of buildings and structures;
- 25) labor remuneration of educators and support staff of holiday camps;
- 26) repair of musical instruments;
- 27) costs associated with the operation and repair of engines;
- 28) costs associated with production activities of training and auxiliary farms and training and experimental plots, including remuneration of employees engaged in this activity;
- 29) business trip expenses;
- 30) to conduct accreditation of educational organizations.

Footnote. The rules are supplemented by Paragraph 9 in accordance with the Order of the Minister of Education and Science of the Republic of Kazakhstan dated 11.12.2018 № 678 (shall be enforced ten calendar days after the day of its first official publication).

10. Funds raised from realization of goods, works, services of conducting scientific research shall be spent in the following areas:

- 1) salary - remuneration for the work of members of a research group involved in research study, including the charged taxes and other obligatory payments to the budget;
- 2) academic trips - business trips related to research;
- 3) services of third-party organizations — services of shared-access scientific laboratories, other laboratories, and other organizations necessary to carry out research, including registration fees for participation in conferences;
- 4) procurement of materials - acquisition of expendable materials for conduct of research;
- 5) procurement of equipment and software;
- 6) scientific and organizational support - expenses on publications, patenting and acquisition of analytical materials, as well as other services on project support;

- 7) rental of premises;
- 8) rental of equipment and machinery;
- 9) operating costs of equipment and machinery used to carry out research.

Footnote. The rules are supplemented by Paragraph 10 in accordance with the Order of the Minister of Education and Science of the Republic of Kazakhstan dated 11.12.2018 № 678 (shall be enforced ten calendar days after the day of its first official publication).