



**On approval of the Rules for determining the cost of research, consulting services and the state task**

*Invalidated Unofficial translation*

Order of the Acting Minister of Healthcare of the Republic of Kazakhstan dated December 31, 2021 № ҚР ДСМ-140. Registered with the Ministry of Justice of the Republic of Kazakhstan on January 5, 2022 № 26376. Abrogated by the Order of the Acting Minister of Health of the Republic of Kazakhstan dated 30.05.2025 № 50 (effective ten calendar days after the date of its first official publication).

**Unofficial translation**

Footnote. Abrogated by the Order of the Acting Minister of Health of the Republic of Kazakhstan dated 30.05.2025 № 50 (effective ten calendar days after the date of its first official publication).

In accordance with clause 5 of Article 34 of the Budget Code of the Republic of Kazakhstan, **I HEREBY ORDER:**

1. To approve the attached Rules for determining the cost of research, consulting services and the state task.

2. The Budget Department of the Ministry of Healthcare of the Republic of Kazakhstan in accordance with the procedure, established by the legislation of the Republic of Kazakhstan, shall ensure:

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

2) posting this order on the Internet resource of the Ministry of Healthcare of the Republic of Kazakhstan after its official publication;

3) within ten working days after the state registration of this order with the Ministry of Justice of the Republic of Kazakhstan, submission to the Legal Department of the Ministry of Healthcare of the Republic of Kazakhstan of information about implementation of measures, provided for in subclauses 1) and 2) of this clause.

3. Control over execution of this order shall be entrusted to the supervising Vice Minister of Healthcare of the Republic of Kazakhstan.

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

*Acting Minister of Healthcare  
of the Republic of Kazakhstan*

*Zh. Burkitbayev*

“APPROVED”

## **Rules for determining the cost of research, consulting services and the state task**

### **Chapter 1. General provisions**

1. These Rules for determining the cost of research, consulting services and the state task (hereinafter referred to as the Rules) have been developed in accordance with clause 5 of Article 34 of the Budget Code of the Republic of Kazakhstan and shall determine the cost of research, consulting services and the state task.

### **Chapter 2. Procedure for determining the cost of research, consulting services and the state task**

2. To determine the cost of services provided by a potential supplier, the costs related to the main type of its activity shall be taken into account.

3. To calculate the cost of research, consulting services and the state task, a unit of service shall be determined.

4. Determination of the cost structure of research, consulting services and the state task shall be carried out on the basis of:

1) the amount of direct costs for the provision of research, consulting services and the state task;

2) the amount of overhead costs (indirect) for the provision of research, consulting services and the state task.

5. Direct costs are the costs associated with the provision of services, which are directly and directly included in the cost of services provided.

6. The direct costs include:

1) salary of employees (staff and freelance), carrying out the research, consulting services and the state task;

2) social tax, social contributions to the state social insurance fund, employers' contributions to the social health insurance fund;

3) value added tax;

4) travel expenses of personnel conducting research, providing consulting services, performing the state task (official travel within the country and (or) outside the country );

5) costs of involving external experts involved in the implementation of the service as a subcontractor.

6) purchasing materials (consumables, stationery, inventory);

7) communication services (postal, courier services, Internet, telephone services, including international and long-distance communications);

8) transport services directly used for conducting research, providing consulting services, fulfilling the state task;

9) printing costs (replication of blank products: questionnaires, route sheets, cards, research reports, test tasks, binding, filing and processing of documents);

10) courier services (delivery of materials);

11) rent for conferences, seminars, round tables;

12) banking services;

13) translation/interpreting services directly used for conducting research, providing consulting services, fulfilling a government assignment.

7. The overhead costs include:

1) salary of the administrative staff;

2) social tax, social contributions to the state social insurance fund, employers' contributions to the social health insurance fund;

3) taxes and other obligatory payments to the budget;

4) travel expenses of administrative personnel (official travel within the country and (or) outside the country);

5) insurance of administrative personnel (compulsory insurance of vehicles, employee against accidents in the performance of labor (official) duties);

6) depreciation of fixed assets and intangible assets;

7) maintenance and repair of fixed assets and intangible assets;

8) public utilities: heating, electricity, water supply and sewerage, removal of municipal solid waste;

9) rent of buildings and premises;

10) communication services of administrative personnel (postal, courier services, Internet, telephone communication services, including international and long-distance communications);

11) costs (information services, except for advertising, fire safety, security services, entertainment expenses, audit services, banking services, notary services, printing costs ).