

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 97) of part one of Article 5 of the Law of the Republic of Kazakhstan “On Education” **I HEREBY ORDER:**

Footnote. The preamble 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).

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 The following orders shall be declared to be no longer in force: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
Republic of Kazakhstan*

E. Sagadiyev

"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 preschool education and training, secondary education, as well as technical and vocational, post-secondary education, taking into account credit technology of education (hereinafter - the Methodology) has been developed in accordance with subparagraph 97) of part one of Article 5 of the Law of the Republic of Kazakhstan "On Education" (hereinafter - the Law), shall determine a unified approach 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 and shall be used to plan the volume of per capita standard financing of educational organizations and the volume of state educational order.

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. This Methodology uses the following concepts:

1) academic credit - a unified unit for measuring the volume of scientific and (or) educational work (load) of a student and (or) teacher;

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).

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) V_{pf} – the volume of per capita standard financing of PE&T, calculated by the formula:

$$V_{\text{pf}} = \sum(Nz * K_{\text{ontz}}),$$

where:

K_{ONTz} – 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:

$$T = T_{bas.} + T_{comp.},$$

where:

$$T_{bas.} = (W + ((OS * kp + BOS * f) * (e+r))) * sno * mp * mv;$$

$$T_{comp.} = (((OS * kp + BOS * f) * ks + E_{comp1}) * mv) / 12;$$

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

T_{comp.} – 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:

for 2023 and 2024 – 1.0836;

for 2025 and subsequent years – 1.0968;

mp - the coefficient of mandatory pension contributions and contributions of the employer to the compulsory health insurance fund:

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;

mv – child-hour coefficient is:

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:

$$W = (OS * k_p + BOS * f) * k_s + BDO * (Dow1 + uz + k_{zam} + ke1) + R,$$

where:

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;

k_s – 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 ke1 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:

$$E_{comp2} = BOS * c.$$

If this additional payment is not provided for by the Law on the protection of victims of ecological disasters, then E_{comp2} 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 normative financing of secondary education and the per capita normative financing ratio is made according to the following formulas:

1)

$V_{\text{пф}}$

- the annual volume of per capita normative financing of the organization of secondary education, is calculated by the formula:

$$V_{\text{нф}} = \sum (N_z * K_{\text{OHT}_z}).$$

When more than one type of educational program is implemented in one organization of secondary education, the amount of per capita normative financing is determined in total, based on the per capita normative financing rate per one pupil by type of educational programs, levels of education;

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

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

where:

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

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

E_z 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;

k_1 - the school occupancy rate for the actual average annual contingent shall be:

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 or more - 0.38;

k_2 - the school occupancy rate for the actual average annual contingent exceeding the design capacity of the school shall be:

up to 150% - 0.3;

from 151 to 170% - 0.29;

from 171 to 190% - 0.28;

191 to 210% - 0.27;

from 211 to 230% - 0.26;
from 231 to 250% - 0.25;
251 to 270% - 0.24;
from 271 to 290% - 0.23;
from 291 to 310% - 0.22;
from 311% and more - 0.21.

Correction coefficient k1 and k2 shall not be applied:

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

for private organizations of secondary education, with the exception of objects of state organizations of secondary education that shall be in trust with private organizations of secondary education;

A1 - the rate of expenses for depreciation of buildings and structures, depreciation/purchase of equipment per student, which shall be:

6 MCR per year - for students in all operating schools, regardless of the form of ownership;

12 MCR - for students living in a boarding school with a private organization of secondary education, in a private boarding school;

A2 - the rate of expenses for depreciation of buildings for each newly introduced student place actually occupied by students at the facilities of secondary education organizations (but not higher than their design capacity):

privately owned secondary education organizations;

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

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

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

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

A2 shall be paid to education organizations within 8 (eight) years, with the exception of the buildings of the secondary education organization object transferred to state ownership under the terms of a public-private partnership agreement within the framework of the pilot national project in the field of education "Comfortable school," according to which A2 shall be paid within 5 (five) years.

The payment of the A2 shall be terminated before the expiration of the five-year period upon reaching the total amount of A2 paid in the amount of not more than 70 (seventy) percent of the cost of construction of the facility in accordance with the design and estimate documentation built as part of the pilot national project in the field of education "Comfortable school."

A2 shall be paid within 8 (eight) years to educational organizations:

applying for A2 - after imposing an encumbrance, the right to change the purpose of the object of a private organization of secondary education for a period of twenty years;

those who received A2 in the period up to February 14, 2020 - after accepting obligations to impose encumbrances during 2020 on the right to change the purpose of the object of a private organization of secondary education for a period of twenty years. At the same time, the term of payments of the A2 shall be reduced in proportion to the term of its payments made before the adoption of these obligations;

those who received objects of secondary education organizations under the terms of a public-private partnership agreement. At the same time, the founder of such an education organization shall ensure the allocation of the amount of A2 payments for the financing of the public-private partnership project, in which the object of organizing secondary education shall be transferred to state ownership under the terms of a public-private partnership agreement. The amount of the per capita funding standard per student per year (Nz) minus the number of payments shall be A2 directed to finance the costs of the educational process and the educational environment.

In the event of a change in the owner of the object of organization of secondary education, the term of payments A2 decreases commensurate with the term of its payments from the previous owner of the object of organization of secondary education.

A2 shall include:

during construction, with the exception of construction within the framework of the pilot national project in the field of education "Comfortable school" - 96 MCR per year;

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

introduced in 2024 with a design capacity of:

1,200 seats - 213.93 MCR per year;

1,500 seats - 187.02 MCR per year;

2,000 seats - 186.41 MCR per year;

2,500 seats - 161.64 MCR per year;

introduced in 2025 with a design capacity of:

1,200 seats - 230.63 MCR per year;

1,500 seats - 201.61 MCR per year;

2,000 seats - 200.96 MCR per year;

2,500 seats - 174.25 MCR per year;

during reconstruction - 47 MCR per year.

When determining the size of the A2 for the object of organizing secondary education, introduced as part of the pilot national project in the field of education "Comfortable school,"

the size of the MCR as of January 1, 2023, established by the Law of the Republic of Kazakhstan "On the republican budget for 2023-2025," shall be applied.

In all other cases, including after the expiration of the above terms of A2 payments for newly introduced student places, the A2 shall be 0;

A3 - the rate of expenses for depreciation of buildings for each newly introduced place of residence actually occupied by students at the facilities of secondary education organizations privately owned by secondary education organizations, but not higher than their design capacity.

The newly introduced places of residence of students shall be places in boarding schools of secondary education organizations privately owned by secondary education organizations commissioned after January 1, 2020 by construction or reconstruction, as well as privately owned by the founders of these secondary education organizations or their close relatives.

A3 shall be paid within 8 (eight) years after the imposition of the encumbrance of the right to change the purpose of the boarding school of the organization of secondary education for a period of twenty years. At the same time, in the event of a change in the owner of the object of a private organization of secondary education, the term of payments A3 shall decrease commensurate with the term of its payments from the previous owner of the boarding school of a private organization of secondary education.

A3 shall include:

during construction - 122 MCR per year;

during reconstruction - 47 MCR per year.

In all other cases, including after 8 (eight) years of payments A3 for newly introduced places of residence of students, the A3 shall be equal to 0;

3)

K_{OHT_z}

- the average annual contingent of students is calculated by the formulas:

when planning the annual volume of per capita normative financing for the coming year:

K_{OHT_z}

= predicted contingent as of September 1 of the current year;

when specifying the annual per capita normative financing:

$$K_{OHT_z} = (K_{OHT_{z1}} * 8 + K_{OHT_{z2}} * 4) / 12,$$

where:

$K_{OHT_{z1}}$

- the actual contingent of students as of January 1 of the current year;

$K_{OHIT_{z2}}$

- the actual contingent of students as of September 1 of the current year;
- 8, 4, 12 - the number of months;
- 4)

\dot{E}_z

- the rate of expenditure of the educational process of the organization of secondary education by levels of education per one pupil per year is calculated by the formula:

$$E_z = T_z + X,$$

where:

T_z -

- the annual salary fund for management personnel and teachers involved in the educational process of organization of secondary education, per one pupil per year;

X .

- expenses associated with the educational process, which amount to 1.2 MCI per year per one pupil;

5)

T_z -

- is calculated according to the formula depending on the level of education (z):

$$T_z = T_{z \text{ очн}} + T_{z \text{ комп}},$$

Where:

$$T_{z \text{ очн}} = \{12 * W + [(ДО * k_p + БДО * f) * (e + r)] + St\} * sno * mp * mv_z;$$

$$T_{z \text{ комп}} = [(ДО * k_p + БДО * f) * k_s + Э_{\text{компл}}] * mv_z;$$

Where:

$T_{z \text{ очн}}$

- the annual salary fund for management and main personnel involved in the educational process of organization of secondary education, excluding compensation payments;

$T_{z \text{ комп}}$

- the annual amount of expenses for payment of benefits for health improvement to the annual paid leave of employees of the organization of secondary education;

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

W -

- the salary fund for teachers per month;

$ДO$

- the salary of one pedagogical rate per month, which is determined by multiplying the BOS by a factor of 5.12;

k_p

- the correction factor to the established amount of the official salary, is:

for 2020 - 1.25;

for 2021 - 1.5;

for 2022 - 1.75;

for 2023 and subsequent years - 2;

f

- the coefficient for calculating the wage fund for management personnel:

for 2020 - 1,811;

for 2021 - 2.173;

for 2022 - 2,535;

for 2023 and subsequent years - 2,897;

e -

- the coefficient of additional payment of annual additional paid leave for living in zones of ecological disaster in accordance with the Law on protection of victims of environmental disasters - 0.30.

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

r -

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

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

St

- incentive component in the amount of 0.135 BOS per year per one pupil;

sno

- coefficient of social tax and social contributions - 1.0855;

mp

- the coefficient of the employer's contributions to the compulsory health insurance fund:
for 2020 - 1.02;
for 2021 - 1.02;
for 2022 and subsequent years - 1.03;

mv_z

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

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

Where:

t_z

- the number of hours per week for SC1;

n

- the normative teaching load per week;

d

- the estimated occupancy of the class. When calculating

mv_z

for homeschooling

d

= 1;

k_s

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

for urban schools - 1.0;

for rural schools - 1.25;

$\mathcal{E}_{\text{room1}}$

- financial assistance for health improvement in excess of the current payments to the annual paid leave, in accordance with the Law on protection of victims of environmental disaster, of personnel participating in the educational process, is calculated by the formula:

$$\Theta_{\text{компл}} = \text{ДО} * k_p + \text{БДО} * f,$$

if this additional payment is not provided for by the Law on protection of victims of environmental disaster,

$\Theta_{\text{компл}}$

equals to 0;

6)
 \bar{W}

- teachers' salary fund per month, is calculated by the formula:

$$\bar{W} = (\text{ДО} * k_p + \text{БДО} * f) * k_s + \text{БДО} * (\text{Доу}_1 + u_z + h + k_{e1}) + R,$$

where:

Доу_1

-the coefficient of the allowance for special working conditions of the personnel involved in the educational process:

for 2020 - 0.821;

for 2021 - 0.985;

for 2022 - 1.149;

for 2023 and subsequent years - 1.314;

u_z

- coefficient of pedagogical bonuses and allowances, is:

for students of general education classes:

before August 31, 2020 - 0.224;

from September 1, 2020 - 2,352;

for 2021 - 2,736;

for 2022 - 3,120;

for 2023 and subsequent years - 3.504;

for students of special (correctional) classes and students at home training:

before August 31, 2020 - 0.624;

from September 1, 2020 - 2.752;

for 2021 - 3.136;

for 2022 - 3,520;

for 2023 and subsequent years - 3.904;

h

- the coefficient of additional payments for the qualification level of teachers, is:

for 2020 - 0.102;
for 2021 and subsequent years - 0;

k_{e1}

- the coefficient of additional payment for living in an environmental disaster zone in accordance with the Law on protection of victims of environmental disaster, for personnel participating in the educational process:

for 2020 - 2.46;
for 2021 - 2.96;
for 2022 - 3.45;
for 2023 and subsequent years - 3.94.

If this additional payment is not provided for by the Law on protection of victims of environmental disaster,

k_{e1}

equals to 0;

R

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

In the event that this additional payment is not provided for by the Law on protection of victims at a nuclear test site,

R

equals to 0; 7)

L

- the rate of expenditure of the educational environment per one pupil per year is calculated by the formula:

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

Where:

Q

is the annual salary fund for personnel not participating in the educational process, calculated per one pupil per year;

S

- the rate of expenditures on the current maintenance of secondary education organizations per year per one pupil, which is:

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

for state-owned enterprises on the basis of the right of economic management and private organizations of secondary education, the S indicator differs 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 and Nur-Sultan, Almaty and Shymkent - 11.19 MCI;

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

for Akmola, Zhambyl regions - 13.19 MCI;

for Kyzylorda region - 14.69 MCI.

When calculating the rate of expenditure of the educational environment of a student living in a boarding school (boarding school) in a private organization of secondary education, the indicator S is multiplied by 2.

When calculating the rate of expenditure of the educational environment for homeschooling, the indicator S equals to 0;

P:

- the norm of expenses for food of a student living in a boarding school at a school (boarding school) in a private organization of secondary education, differs 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 and Shymkent - 97 MCI;

for East Kazakhstan, Atyrau, Mangistau regions, Almaty and Nur-Sultan - 109 MCI;

8)

Q

– is calculated by the formula:

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

Where:

$$Q_{\text{осн}} = \{12 * F + [\text{БДО} * (c + q) * (e + r)]\} * \text{сно} * \text{мп} * \text{mv}_{\text{ср}},$$

$$Q_{\text{комп}} = (\text{БДО} * c + \text{Э}_{\text{комп2}}) * \text{mv}_{\text{ср}},$$

Where:

$Q_{\text{осн}}$:

- the annual salary fund for personnel not participating in the educational process, excluding compensation payments;

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

F

- the wage fund for personnel not participating in the educational process;

c

- the ratio of the proportion of the wages of qualified personnel not participating in the educational process to the wages of teachers is equal to 1.11, for qualified personnel in a boarding school at a private organization of secondary education or in a private boarding school c is equal to 4.55;

q

- the ratio of the proportion of the wages of unskilled personnel who do not participate in the educational process, for which the payment of health benefits to the annual paid leave of workers is not provided, equals to 1.54, for unqualified personnel in a boarding school in a private organization of secondary education or in a private boarding school q equals to 4.63;

mV_{cp}

- indicator of the average value of the coefficients

mV_z

, which is equal to 0.1012;

$Q_{комм1}$

- the annual volume of expenses for the payment of benefits for health improvement to the annual paid leave of employees who do not participate in the educational process;

$\mathcal{E}_{комм2}$

- financial assistance for health improvement in excess of the current payments to the annual paid leave, in accordance with the Law on protection of victims of environmental disaster, of personnel not participating in the educational process, is calculated by the formula:

$$\mathcal{E}_{комм2} = БДО * c_{\cdot}$$

If this additional payment is not provided for by the Law on protection of victims of environmental disaster,

$\mathcal{E}_{комм2}$

equals to 0;

9)

F
- the salary fund for personnel not participating in the educational process, per month is calculated by the formula:

$$F = \text{БДО} * (c + q + \text{Доу}_2 + k_{e2}) + R,$$

Where:

Доу_2

- the coefficient of the allowance for special working conditions of personnel not participating in the educational process is 0.265, for personnel in a boarding school at a private organization of secondary education or in a private boarding school

Доу_2

is 0.918;

k_{e2}

– the coefficient of additional payment for living in areas of environmental disaster in accordance with the Law on protection of victims of environmental disaster, of personnel not participating in the educational process - 0.795.

If this additional payment is not provided for by the Law on protection of victims of environmental disaster,

k_{e2}

is equal to 0.

Footnote. Paragraph 6 as amended by the orders of the Minister of Education and Science of the Republic of Kazakhstan dated 25.03.2022 № 111 (shall enter into force upon expiry of ten calendar days after the day of its first official publication); dated 01.03.2023 № 52 (shall enter into force 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) $V_{\text{пф}}$ - the annual volume of per capita standard financing of the TVE and VE organization, calculated using the formula:

$$V_{\text{пф}} = \sum(N_z * K_{\text{OHT}_z}),$$

where:

Nz - per capita funding standard per student per year;

z - training profile index by cost groups;

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

Коһтз = 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 № 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:

$$T = T_{\text{OCH.}} + T_{\text{КОМП.}}$$

$$T_{\text{OCH.}} = (12 * W + ((\text{ДО} + \text{БДО} * f) * (e + r))) * \text{sno} * \text{mp} * (mV + mV_g + mV_i);$$

$$T_{\text{КОМП.}} = ((\text{ДО} + \text{БДО} * f) * k_s + \text{Э}_{\text{КОМП1}}) * mV;$$

where:

$T_{\text{OCH.}}$ - 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;

$T_{\text{КОМП.}}$ - 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;

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, 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, 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;

mv - 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);

$\mathcal{E}_{\text{компл}}$ - 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:

$$\mathcal{E}_{\text{компл}} = \text{ДО} + \text{БДО} * f.$$

In the event that this surcharge shall not be provided for by the environmental disaster protection Law, $\mathcal{E}_{\text{компл}}$ 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:

$$W = (\text{ДО} + \text{БДО} * f) * k_s + \text{БДО} * (\text{Доу}_1 + u + k_{e1}) + R,$$

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;

k_s - 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;

k_{e1} - 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, k_{e1} , 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) m_v is calculated using the formula:

$$m_v = t / n / d;$$

m_{vg} is calculated using the formula:

$$m_{vg} = t_g / n / d_g;$$

m_{vi} is calculated using the formula:

$$m_{vi} = t_i / n / d,$$

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:

$$\text{Dual} = Z_p / b * Chf * K_y,$$

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:

$$Q = Q_{\text{очн.}} + Q_{\text{комп.}}$$

where:

$Q_{\text{очн.}}$ - annual remuneration fund for personnel not involved in the educational process, excluding compensation payments;

$Q_{\text{комп.}}$ - annual expenses for the payment of rehabilitation benefits for the annual paid labor leave of employees who are not involved in the educational process;

$\mathcal{E}_{\text{комп2}}$ - 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:

$$\mathcal{E}_{\text{комп2}} = \text{БДО} * h.$$

In the event that this surcharge is not provided for by the environmental disaster protection Law, $\mathcal{E}_{\text{комп2}}$ shall be 0;

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

$$F = \text{БДО} * (h + q + \text{Дoy}_2 + k_{e2}) + R,$$

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;

Дoy_2 - the coefficient of allowance for special working conditions of personnel not participating in the educational process - 0.258;

k_{e2} - 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, k_{e2} 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:

$$V_k = \sum (K_z * N_z \text{ cred} * K_{\text{OHTZ}}),$$

where:

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:

$$N_z \text{ cred} = N_z / 69,$$

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).