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ABSTRACT

Education plays a very important role in the life of human society, since a development of the state is inextricably linked with the level and quality of educational services provided. Education in Kazakhstan is a system that cannot exist without interaction with other areas of activity and the state represented by state institutions.

The role of education at the current stage of Kazakhstan's development is determined by the tasks of its transition to a democratic and legal state, to a market, the need to overcome the dangerous points of the country lagging behind present world trends in economic and social development..

The lack of own financial resources in educational institutions has a not positive impact on the development of the material base and the quality of training of specialists, causes an outflow of the most gifted part of the scientific and pedagogical staff, reduces the level of social and economic development of the region, its competitiveness in the world market. In modern conditions, when the financing of educational institutions is carried out only on current expenditure items, regional and local authorities should take on part of the concerns about the development of the education system in the region and increase in the students number and children in educational institutions.

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INTRODUCTION

Globalization, the radical changes taking place in the world, have a great influence not only on the development of the technical and scientific-theoretical foundations of social progress, but also on socio-political and ideological processes, the formation of a well-progressive and free public consciousness. Over the past decade, fundamental changes have taken place in the organization of education management in the post-Soviet space: the regulatory and legal framework has been formed, the departmental approach to the management of educational institutions is being overcome, the formation of interaction between state and public forms of education management is underway, the role of associations of educational institutions is increasing. A new approach to understanding modern education has been formed in society, based on its quality and the introduction of the latest innovative pedagogical technologies.

Education as the most significant factor in the formation of a new quality of the economy and society is increasing along with the growing influence of human capital. The Kazakh education system is able to compete with the education systems of advanced countries. At the same time, broad public support is needed for the ongoing educational policy, the restoration of responsibility and the active role of the state in this area, a deep and comprehensive modernization of education with the allocation of the necessary resources for this and the creation of methods for their effective use.

Education is part of the process of socialization of the individual, which is a formalized purposeful transfer of accumulated experience and knowledge to subsequent generations, which is carried out within the framework of relevant social institutions.

Educational institutions coordinate and shape the activities of many people, directing them to such non-prestigious, socially perceived needs as the development of education for growing representatives of society, the transfer of scientific and practical knowledge, constitution, ideology, social norms, professional skills and

abilities to them. To carry out this activity in the educated education system: secondary schools, colleges, technical schools, institutes, academies, universities. The programs used in them are standardized and integrated, which determines the unification of education.

The relevance of the topic of the work is due to the role that education plays in the life of a highly developed market society. In the conditions of the scientific and technological revolution developing in the world, the problem of financing the education and upbringing of the younger generation is becoming increasingly important. Successes in the development of the state in the 20th century were largely achieved thanks to an increase in the level of public education in our country. This was facilitated to a decisive extent by the constant attention of the state to the development of a network of educational institutions.

The right to education is one of the most important socio-economic rights, the implementation of which in practice largely depends on the availability of appropriate financial opportunities and guarantees. Education, being one of the priority areas of state activity, requires the allocation of significant financial resources for its needs. The financial activity of the state deployed in the educational sphere is a process of planned collection, distribution and use of monetary funds for the purpose of practical implementation of the educational function of the state. The fundamental principle of financial activity is legality, which ensures the systematic movement of funds in strict accordance with the approved budget assignments.

Based on the general principles of state policy in the field of education, it is important to understand that:

1. Everyone has the right to education;
2. The general access and free of charge of preschool, basic general and secondary vocational education in state or municipal educational institutions and enterprises are guaranteed;
3. Everyone has the right, on a competitive basis, to receive higher education free of charge at a state or municipal educational institution and at an enterprise;

4. Basic general education is compulsory. Parents or people replacing them ensure that children receive basic general education;

5. The Republic of Kazakhstan establishes educational standards and supports various forms of education and self-education as well. They establish the most general principles for the functioning of the education system. All relations in education are built on the basis of these provisions, in accordance with them. In practical life, this is often forgotten or based on insufficiently clear definitions of constitutional guarantees in the field of education.

Today, the modern economy is put in direct connection with scientific and technological progress. This leads to the mass generation of new branches of industry and technology. Consequently, to the need for greater intellectualization of production. The efficiency of industrial production is now, on the whole, substantially determined by the development of science and the level of higher education. And ensuring its functioning requires more and more educated and specially trained personnel. Therefore, crisis phenomena in education are now concerned about the broad circles of the business community throughout the world.

In the context of the transition to a market economy, the relevance of financing educational institutions remains one of the main problems of the state budget. Chronic wage arrears to employees of educational institutions have been taking place over the past few years. This situation leads to negative consequences in the form of an outflow of young professionals from state educational institutions to commercial structures. For the time being, schools are still holding on to the “old” pre-perestroika cadres, but what will happen in the next few years?

The goal of the study is to review the education system in Kazakhstan and its management, as well as the introduction and development of per capita financing in the secondary education system.

In accordance with the goal in this study, the following tasks are solved:

- determine the role of education in the socio-economic development of society;

- to consider the legislative basis on which educational institutions operate;
- identify the role of per capita financing of education;
- show the current practice of per capita financing of educational institutions from the budget;
- identify the main problems of financial support of educational institutions.

The subject of the study of the final qualifying work is the process of financing educational institutions. The object of the study is the costs, financing of educational institutions in the Republic of Kazakhstan.

The thesis consists of an abstract, introduction, three chapters, a conclusion, and the list of references.

The introduction reveals the relevance of the topic, defines the subject and object of the study, formulates its purpose and objectives.

The first chapter reveals the methods, techniques and principles of the education system and educational institutions and the legal foundations of education.

The second chapter deals with the implementation and description of normative per capita financing.

The third chapter is devoted to the analysis of the education system and the quality of education after the state budget expenditures.

1. MANAGEMENT OF EDUCATION SYSTEM IN GENERAL

Education has become one of the main government priorities in many countries that are striving to create a flexible mobile system of higher education that meets new requirements in the face of global competition.

With all the diversity of these systems, differences in approaches to its structuring and the award of academic degrees, there is a desire to unify education in the direction of the vector of a multi-level system of training specialists, the development of independence and mobility of students, the individualization of education, taking into account the interests and needs of each person and the transition from state to state -state management of the higher education system..

The education's management is one of the big problems in this area, because it is related to the quality and efficiency of educational institutions. The history of the development of national education systems indicates that the specific organization, types and methods of management of education largely depend on the characteristics of the political, cultural and economic traditions of society, on the specifics and works of the state system and law.

Despite the existing many national education systems, in the field of education management, depending on how the powers to make decisions are distributed, two models have historically formed: centralized and decentralized.

The centralized model of management of the education system involves the concentrations of decision-making skills, the concentration of power at the top level of management. Such a centralized management model is typical for Italy, Spain, Greece, Portugal, Luxembourg, France and the USSR.

The decentralized model of education management involves the delegation of responsibility for making a number of decisions, and hence the delegation of the rights corresponding to this responsibility to smaller levels of management. An active shift towards a decentralized model of education management has been observed in the last twenty years of the twentieth century. In this regard, there are six approaches

to decentralization observed in the member countries of the European Union. This is the dispersal of power among social partners, regional transfer of power, regional deconcentration, localization, institutional autonomy, marketization. The regional management model is typical for Austria, Germany, Belgium. Local control in the management of the education system is implemented in the following countries: Denmark, Finland, Sweden, Ireland. Institutional autonomy is characteristic of the educational systems of the Netherlands and Great Britain.

An educational institution, like any organization, does not exist in isolation, it is a complex integral system that actively interacts with the external environment. Each educational institution is part of the wider educational systems, so one of the most important activities that ensure the effectiveness of the educational institution is the management of the educational systems in which it is included.

One of the main tasks of improving the system of education is the modernization of its management model. In modern conditions, the management of education, first of all, is not only the management of people and institutions, but the management of its development.

In modern conditions, education management should focus on the final result. Today, the end result of the education system is a person who is able to ensure the competitiveness of the economy, a high level of spiritual and material life of the population, the level of development of high production technologies.

An analysis of the process of modernization of education is evidence that many of the emerging problems cannot be solved within the framework of the currently existing approaches to managing educational institutions, therefore, it is becoming increasingly necessary to develop management models that allow us to consider the educational system not as a set of isolated groups of educational institutions, but as complete system.

1.1. Methods, techniques, means of managing educational systems

Scientific management of the education system

Methods, techniques, means of managing educational systems	know: methods, techniques and means of managing educational systems be able to: determine the specific conditions for their application in management practice
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- this is a systematic, systematic, conscious and purposeful interaction of management entities at various levels at all its links (from ministries to schools, preschool and out-of-school institutions) in order to ensure the upbringing of the younger generations.

Methods

- these are ways of implementing the principles of management, achieving the goals. More variable than principles.

Types of management decisions

Organizational and administrative decisions designed for a long period, strategically important and determining the activities of almost the entire school staff. These decisions include: school planning, routine; instructions, rules. Statutes, methodological recommendations, lengthy assignments.

- short-term impact solutions: orders, instructions, advice, suggestions.
- economic, related to the material support of the school.
- socio-psychological, associated with moral impact. These are thanks, reprimands, as well as materials and recommendations for studying, describing and implementing best practices.

Structure of the control system

4 levels of management of educational systems:

The first level is the principal of the school, appointed by the state body or chosen by the collective; heads of the school council, student committee, public associations. This level determines the strategic directions for the development of the school.

The second level - deputy directors of the school, a school psychologist, a social pedagogue responsible for organizing socially useful work, senior counselors, an assistant director of the school for administrative and economic work, as well as bodies and associations participating in self-government.

The third level - teachers, educators, class teachers who perform managerial functions in relation to students and parents, children's associations, circles in the system outside of educational activities. This level can also include teachers interacting with public administration and self-government bodies, with institutions of additional education.

The fourth level - students, bodies of class and school-wide student self-government. The allocation of this level emphasizes the subject-subject nature of the relationship between teachers and students: the student, being the object of interaction, at the same time acts as the subject of his development. two levels of vertical management can be distinguished: the general school team and classroom teams. Horizontally, the controlled system is represented by student public organizations, sports sections, creative associations, circles, teams, etc.

Intraschool control

Main types

- Thematic control is aimed at an in-depth study of any specific issue in the system of activities of the teaching staff or an individual teacher; these are private questions studied deeply and purposefully.

- Frontal control is aimed at a comprehensive study of the activities of the teaching staff, methodological association or individual teacher (3-4 times a year).

Depending on the object of control:

- Personal control is carried out over the work of an individual teacher, it can be thematic or frontal.

- Class-generalizing control is used in the study of a group of factors influencing the formation of a class team in educational and non-curricular activities.

- Subject-generalizing control is used in cases where the state and quality of teaching a particular subject in the same class, in parallel classes or at school is studied.

- Thematic-generalizing control aims to study the work of different teachers in different classes, but in separate areas of the educational process (for example, the development of educational motivation, the formation of the foundations of aesthetic culture, etc.).

- Comprehensive-generalizing control is used in the implementation of control over the organization of the study of a number of academic disciplines in one or more classes.

The real embodiment of the public nature of education management is the activity of the collective governing body - the school council. The functions and content of the council's work are determined by the "Temporary Regulations on State General Educational Institutions in the Russian Federation".

The School Council acts as the highest governing body between conferences, which are held 1-2 times a year and are the highest governing body of the school. The

conference has broad powers: at the school-wide conference, the school council and its chairman are elected, and the term of their activity is determined. Each educational institution adopts at the conference the charter of the educational institution, which takes into account the actual state, goals, objectives, prospects for its development.

Where the school council fit into the management system and became an organic part of this system, experience has shown that it has become an extremely useful and important governing body.

1.2. Principles of management of educational systems

The principles of management are the fundamental rules that must be observed in the implementation of management, to ensure the achievement of specified purposes.

Democratization and humanization of the management of pedagogical systems

Orientation of intra-school management presupposes, first of all, the development of amateur performance and initiative of leaders, teachers, students and parents. This is possible under the condition of open discussion and management decision-making.

The election of school leaders, the introduction of competitive election and the contract system in the selection of teaching staff are manifestations of democratic principles in school life.

The management of pedagogical systems has the indisputable feature that it is impossible to confine oneself here only to influence, cooperation, co-management, and self-government are necessary. The affirmation of humanistic values in modern society puts forward the value of the personality itself, the richness of its spiritual world, to priority positions. The affirmation of subject-subject relations, the transition from monologue to dialogue in pedagogical activity are specific forms of manifestation of the humanization of the process of education and upbringing.

Consistency and integrity in management

A systematic approach to school management encourages the leader to have a clear idea of the school as a system, or:

- about the main features (parts) that make up this system as a whole
- its structure (develop or collapse between parts of the system)
- integrative property of the system
- specific and close connection with external environment

The interaction between the school and the environment can proceed in 2 forms. In the first case, the school adapts to the external environment, restructuring its processes, and in the second, the school subordinates the environment to achieve its goals.

Consistency and integrity in school management also presuppose the interaction and interconnection of managerial functions in the activities of its leader and teaching staff. The implementation of this project excludes one-sidedness in management, when any one of them is recognized as the main and decisive function. This principle emphasizes that activities in management are very consistent, logical, mutually beneficial, all its functions are important.

Unity of team and collegiality in management

The implementation of this principle is aimed to overcoming subjectivity, authoritarianism in the management of a holistic pedagogical process. In management, it is important to draw on the experience and knowledge of colleagues, organize them to develop and discuss decisions, compare different points of view, discuss them and make the best decision. At the same time, collegiality does not exclude the personal responsibility of each team member for the task..

Unity of a team in management ensures discipline and order, a clear delineation and observance of the powers of the participants in the pedagogical process. If collegiality is a priority at the stage of discussion and decision-making, then unity of

command is necessary, first of all, at the stage of implementation of the decisions made.

Unity of command and collegiality in management is a manifestation of the unity of opposites. Unity of command presupposes efficiency in the implementation of decisions; collegiality is distinguished by some "slowness". In determining tactical actions, one-man command is expedient, while in developing strategic actions - collegiality.

The implementation of the principle of unity of command and collegiality in the management of the educational process is embodied in the activities of various commissions and councils acting on a voluntary basis; in the work of congresses, rallies, conferences, where a collective search and personal responsibility for the decisions taken are necessary.

Objectivity and completeness of information in the management of pedagogical systems

The effectiveness of the management of pedagogical systems is largely determined by the availability of reliable and necessary information. Difficulties in using information in management are often associated with an excess of information or, conversely, with its lack. The role of information in intra-school management cannot be understood one-sidedly; both the increase in information and its absence complicate the decision-making process, the operational regulation of their implementation.

In the management of the pedagogical system, any information is important, but first of all, management information that is necessary for the optimal functioning of the managed subsystem.

Management information can be distributed according to various criteria: by time - daily, monthly, quarterly, annual; by management functions - constructive, evaluation, analytical, organizational; by sources of income - departmental, non-departmental, intra-school; according to the intended purpose - directive, fact-

finding, recommendatory, etc. Formation of information databanks, technologies for their operational use increases the scientific organization of managerial work.

Education as a science is a unique social institution which is designed to develop the abilities of a person; socially significant ideals that construct the future society; meet the needs of people in education throughout their lives (continuity of education), as well as face the need of society for the social adaptation of young people in using their professional skills for economic development.

The first President of the country N.A. Nazarbayev refers education and science to the project directions of the development of the republic in the next decade, on the development of which the pace of economic, technical and technological progress, political development, the state of culture in society depend to a decisive extent.

Over the years of reform, great steps have been taken to introduce innovation. Thus, with the adoption in June 1999 of the Law on Education, a new model of the national education system appeared, corresponding to the International Standard Classification of Education recommended by UNESCO. In accordance with it, on the basis of the principle of continuity and continuity, 4 educational levels are established.:

1. Preschool.
2. Secondary.
3. Higher.
4. Postgraduate.

This model has no levels such as secondary and vocational special education. Further training and retraining of personnel are also not considered as levels of education, but are considered as the main forms of additional professional education.

The education of East Kazakhstan region has undergone significant changes in the last 10 years. At the end of the 90s, there was a reduction in the part of the actual volume of funding, the closure ("optimization") of a number of educational institutions, and crisis phenomena in the system as a whole. At present, the education system of the region has entered a period of stabilization, which is characterized by

the wide development of innovative processes in the content, organization and management of education, which have brought certain positive results.

Modern trends in the development of Kazakhstan cause the need to develop and solve the problems of education at the level of each region. In the region, by the decision of Akim, a program for the development of the education system of the East Kazakhstan region for the period from 2001 to 2005 was adopted, which is designed to ensure organizational and content unity, continuity and interconnection of all links in the education of the region, taking into account the social structure of the region, its traditions, ethnic and economic characteristics.

Financing of the activities of the program is planned to be carried out within the budget funds and the provision of paid educational services. The minimum estimated need for its implementation today is 38.8 billion tenge.

Children's preschool institutions

The preschool education of children is important for the formation of communication skills, speech development, physical development and preparation for school. The dynamics of the main indicators characterizing the system of preschool education for children indicates a significant reduction in the network of kindergartens, and, consequently, the coverage of children with preschool education. This was the result of the curtailment of the base of objects of social purpose of the enterprises of the region, as well as the reduction in funding of state educational institutions. The number and rate of reduction of kindergartens in the region over the past 10 years are characterized by the following data:

The peak of "optimization" of preschool institutions came in 1995-1997. For 10 years, the number of kindergartens was controlled by 12.5 times, the number of places in them - by 5.4 times. In the villages, this process took place at a faster pace. If in cities and towns the number of kindergartens is controlled by 6.7 times, then in villages - by 60 times. In 1990, rural kindergartens accounted for 52% of their total number, in 2000 - 11%.

Despite such a sharp reduction in preschool institutions, the filling of available places is 92%, and this is not so much a demographic factor as an indicator of the accessibility of preschool services to the population.

The cost of a kindergarten by a child per month is from 1 to 2 minimum wages established in the republic. The queue for a place in kindergarten in 1990 was 20.4 thousand applicants, in 1995 - 2.5 thousand, in subsequent years it disappeared. If in 1990 there were 118 children per 100 available places, now it is 92.

As of January 1, 2001, 9654 children attended kindergartens, of which 3887 (40%) were children of the regional center, 1593 (17%) - the city of Semipalatinsk, 1303 (13%) - the city of Leninogorsk, 528 (5%) Borodulikha district, 362 (4%) - Shemonaikha district.

57 preschool institutions have state ownership, 16 are private. In terms of the number of places, private kindergartens are larger than state ones, however, their occupancy is lower, which is determined by the higher cost of services (88 children per 100 places versus 94 children per 100 places).

Of the total number of children's preschool institutions, 15 provide education according to the project of the 1st grade of a general education school. In 58 kindergartens, communication with children is conducted in one of the languages: in 54 - in Russian and in 4 - in Kazakh. In 15 preschool institutions, children are communicated in two languages.

During 2000, children missed 135.8 thousand days due to illness, an average of 16 days for each child (8% more than in 1999). In total, there were 17.2 thousand cases of illness and injury, or 1992 per thousand children attending kindergarten (in 1999 - 1511).

All kindergarten buildings were built according to a standard design, about 45% of them require major repairs, including 43% in urban areas and 63% in rural areas.

The given data testify to the unsatisfactory state of the material base of preschool institutions. The practice of two language communication with children is

not widespread enough. An increase in the incidence compared to 1999 was recorded. All this speaks of the existing problems in this area.

One of the directions of the program for the development of the education system of the region for 2001-2005 is called “a gradual increase in the coverage of children by the system of preschool education, provision of pre-school training for children of senior preschool age”, as well as “further development of a network of educational institutions of all types”, while indicating that “the number of kindergartens financed from the fund”.

For the development of preschool education system and greater coverage of preschool children, the existing number of kindergartens is not enough, but increasing them at the expense of commercial enterprises will not solve the problem. The presence of preschool institutions today is determined not by the parents desire to give their children education in a preschool institution, but by their ability to pay for this type of service. Therefore, for the time being, pre-school training of children, organized at schools, remains the most acceptable for many.

1.3. Education systems of schools

The main priorities in school education are further ensuring the rights of citizens to free secondary education in state educational schools, ensuring the quality of the educational process at the level of modern requirements, and full coverage of school-age children with education.

The education provided by the school is one of the main factors ensuring the active involvement of children in the socio-economic processes of society. It shows the main level of the education system throughout life and includes 3 levels: primary, basic and secondary general education schools.

The number of students in daytime general education schools increased by 4.3% compared to the previous academic year and amounted to 301.1 thousand children (152.8 boys and 148.3 girls), including 163.1 thousand in cities and towns, 139

thousand in villages. the average set of schools is 3 times higher than in rural areas: in urban areas, there are an average of 709 students per school, in rural areas - 224 students. The diagram shows the number of schools and the school enrollment rate by regions of the region:

The main part of schools (60.9%) organizes the educational process in two shifts; 38.7% teach lessons in one shift, 0.4% in three shifts. In the second half of the day, 34% of students in city and village schools and 24% in rural schools study.

The number of teachers in general education schools is 25.4 thousand people, of which 11.5 thousand people work in urban areas, 13.9 thousand in rural areas. The average number of students per teacher is 12 people, including 14 people in cities and towns, in villages ten.

At the beginning of the school year, there were 1098 classes (groups) in the schools of the region with in-depth study of subjects, mainly humanitarian ones. In general, in the region every 16th student studies subjects in depth in general education schools. Circle work covered 63.1 thousand students. The most popular circles are artistic creativity, sports and defense-mass, they cover 21 and 23 thousand children, respectively. There are also sections of technical creativity, youth, tourism and local history and others.

Work continues on the computerization program for schools. The level of computerization, that is, the number of electronic computers per one school in the cities and districts of the region at the beginning of the 2000/2001 academic year, was as follows:

At the beginning of academic year, 77% of urban schools (2.5 thousand jobs with PCs) and 37% of rural schools (2.3 thousand) had computer science and computer technology classrooms. As follows from the table, the least accessible computer equipment is for schoolchildren in the Beskaragai, Katon-Karagai and Urdzhar districts. The equipment of schools with other specialized classrooms is as follows:

There are 394 schools with metal processing workshops (237 schools in rural

areas); for wood processing - 456 (296), for textile processing and cooking - 418 (209), while 35% of all schools do not have any workshops. Almost all schools (92%) have a teaching-experimental land plot.

Libraries are available in two thirds of schools, of which 17% are in basic schools and 79% in secondary schools. There are reading rooms in 369 schools with a total of 4.6 thousand seats. Every second school is equipped with a gym (53%), and only 20 schools have a swimming pool.

The material base of schools is not in good condition. This is especially true of rural schools, both in terms of equipping classrooms and in the technical condition of buildings, they are noticeably behind schools in urban areas. Currently, 278 schools in the region (33% of all schools) require major repairs, of which 198 are in rural areas. 75 schools (9% of all schools) are in emergency condition, 65 of them are rural.

The state analysis of school education system indicates the presence of unresolved problems in this area. Today, the school needs not only modern methods, but above all material support, both state and sponsored, which would allow raising the equipment of schools to the proper level. The regional program for development of education system provides for the improvement of the material and technical support of schools, including their further computerization, as well as the widespread use of various and electronic textbooks, and the introduction of a regional component of the content of education.

Vocational training

Particular attention in the regional program is given to primary and secondary vocational education. Its development in the region involves the solution of the following issues: free professional education, starting from 2001; expansion of the network of vocational training classes for students of the senior stage of the general education school; increasing the recruitment plan for VES; job quotas for VES

graduates from among orphans; use of the training and production base of the VES for the provision of paid services. The number of students in institutions of secondary vocational education for the planned period should increase by 6%.

Primary vocational education for the 2000/01 academic year is represented by 35 vocational schools and lyceums, of which 26 are state-owned (including 2 vocational schools under the Ministry of Internal Affairs of Kazakhstan) and 9 are private; in addition, initial vocational training is carried out by 7 departments of technical school at the colleges of the city of Semipalatinsk.

The total number of students in the 2000/01 academic year was 11,192 people, 9,716 people study in state vocational schools, and 1,476 in non-state ones. Every sixth student studies on a paid basis. According to the Department of Education, the dynamics of the number and graduation of students from vocational schools and lyceums of the region at the beginning of the academic year is as follows:

For 4 years, the number of students in vocational schools decreased by 4.3%, their graduation by 7.5%. State, non-state technical schools and lyceums train specialists in full-time and evening forms of education.

The educational system of Kazakhstan is adapting to the existing market economy, in connection with this, the PTS and the lyceums of the region are now focusing on the most demanded specialties on the labor market, specialties in which in the future you can open your own business. For the 2000/01 academic year, vocational schools provided training in 80 specialties. The following were in the highest demand among them: a pastry chef - 7.4% of the total number of students, a gas and electric welder - 7.1%, a master of agricultural production - 6.9%, a general hairdresser - 6.3%, a motor transport driver - 5.1%, a general tractor driver - 3.8 %.

Regional Program for the Development of the Education System for 2001-2005 involves creating conditions for increasing the availability of primary and secondary vocational education for adolescents and youth, as well as providing professional training and retraining of the adult population, taking into account the situation on the labor market and structural changes in the regional economy,

developing marketing and employment services in the vocational education system; expanding the volume of training for workers and specialists with a secondary education on the framework of orders from enterprises.

Secondary Education

In 10 years, college enrollment has fallen by 31%, graduation by 34%. A decline in numbers was observed in the first 7 years (48%). Over the past 3 years, there has been a real increase of students in colleges, which is associated with the development of non-state secondary vocational education. The number of non-state colleges in the region at the beginning of 2000/01 was 13 with a total enrollment of 3.3 thousand people.

In the current years, the number of college students increased by 18.1% compared to the 1999/2000 academic year, including 22.3% in full-time departments, 8.3% in correspondence departments and amounted to 18.6 thousand students (13.5 thousand people in full-time departments and 5.1 thousand people in absentia).

In 2000, 9.1 thousand people (82% of applicants) were enrolled in colleges of the region, including 6.7 thousand people, or 73.6% of the total enrollment, for full-time departments. The release of specialists amounted to more than 5 thousand people. The expected release for 2001 is 6098 people.

Of the total number of enrolled 1.5 thousand people (17%) are trained at the expense of the budget. Compared to 1999, the number of those enrolled on a budgetary basis increased by 645 people. 7.6 thousand people (or 83%) were accepted under contracts with full reimbursement of expenses, which is 5 percentage points lower than in the previous academic year.

On May 15, 2000, a government decree "On measures for the further development of primary and secondary education" was adopted, which is aimed at preserving and stabilizing educational institutions, their material, technical and human resources, creating a mechanism for forecasting and state regulation of the

training of workers and specialists of secondary link in accordance with the needs of the labor market. The main task is to give young people the knowledge, skills and abilities that will allow them to better prepare for employment, self-employment, help them open their own business, and engage in entrepreneurship.

Thus, the future citizens of our republic will be provided with a profession and, therefore, socially protected. Vocational education in Kazakhstan is increasingly strengthening its position and becoming attractive to young people for many reasons, the main of which is the availability of training for most young people.

Higher Education

Over the past 15 years, mainly due to lack of funding, university science has significantly reduced its performance in all positions. However, despite the difficulties of the transition period, higher education institutions in the region to a certain extent managed to mitigate the consequences of a technical, material and personnel shortage, continue work on the most important scientific and technical problems related to the development of the region's industrial complexes, adapt to the new conditions of management and financing, i. e. develop market mechanisms for the functioning of the scientific sphere, take significant steps to integrate university science with production, train scientific personnel and retrain production specialists.

As is known, economic and legal specialties are currently the most popular, which caused a glut of the market with specialists from these industries, while the share of specialist engineers is small. In this regard, for the new 2001/02 academic year, an increase in state grants in engineering specialties is planned, which should encourage applicants to enter technical specialties and thereby create a balance in the market economy of the republic.

In general, we can safely say that the higher educational institutions of the region, being major scientific centers, are able to provide the basis for all reforms - the formation of intellectual, spiritual potential, its professional, scientific and

pedagogical

elite.

In recent years, there is a trend in Kazakhstan to expand the network of non-state higher educational institutions. In East Kazakhstan region is in 4th place in terms of the number of non-state universities and the number of students in them after Almaty, South Kazakhstan and Karaganda regions.

The transformations carried out in recent years have made it possible to move from unified to multivariate education, it has become possible to choose forms of education, methods of work of teachers, educational literature, improve curricula, and disseminate innovative and original training programs. A variety of forms of education allows you to find an educational institution that meets the needs of children and their parents (the only question is what it will cost the latter).

Social and regional policy provides for the solution of priority tasks of education of all social strata of the population, taking into account its multinational composition and general development trends. The expected results from the implementation of the program are the preservation and development of the potential of the education system as one of the conditions for the socio-economic and cultural development of East Kazakhstan region; providing a single educational space in the development of the social infrastructure of the region; strengthening the role of the education system in public life, social practice of reforming society; satisfaction of educational and professional needs of all social words of the population of the region; the growth of social maturity of graduates of general education schools and vocational education institutions, the improvement of the professionalism of teaching staff, the resource support for the development of the regional educational system.

Kazakhstani education today faces the need for further improvement. The government adopted the "State Program for the Development of Education in Kazakhstan for 2011-2020", main purpose of which is to increase the competitiveness of education, the development of human capital by ensuring the availability of quality education for sustainable economic growth.

In order to achieve competitive quality education, it is necessary to solve the following main tasks facing domestic education:

- financing increasing;
- distribution efficiency and disbursement of funds;
- improving the quality and results of education;
- strengthening the pedagogical potential in education;
- equality and availability of quality education.

Along with achievements in the field of reforms in domestic education, there are some points those have plagued Kazakhstani education throughout the entire period of the formation of the independence of the state. Domestic education today is not very competitive, which is facilitated by the following key factors:

- Despite the fact that the share of public spending on education in the country's GDP has been steadily increasing in recent years, Kazakhstan has not yet reached the UNESCO-recommended level of funding for education - 5-6% of GDP - to ensure its sustainable development.

- The disappointing test scores of Kazakhstani students under the PISA-2009 Program for International Assessment 5 of Academic Achievement of 15-Year-Old Students (Kazakhstan was among countries with significantly below average performance) puts on the agenda an urgent need to rethink the concept of quality of education: from a simple assimilation of facts to the ability to use school knowledge to solve practical problems.

- The salary of school teachers is one of the most uncompetitive (70% of the national average), which does not contribute to raising the status and social demand for the teaching profession.

- In schools, the process of aging of teaching staff has a persistent trend: every fifth teacher is aged 50 and older; the annual recruitment from the number of young personnel is only 2.6%, which is one of the factors reducing the innovative potential of the education system.

- Inequality in reaching to quality educational services persists for various reasons: economic (rich/poor families), territorial (urban/rural), ethnic (schools with different languages), health status (children with developmental disabilities), etc.

These problems are caused by many reasons, but one thing is clear - reforming education will be difficult if, first of all, the system of financing and distribution of financial resources is not improved.

This study was carried out as part of the dissertation "Management in the field of education" Per capita financing of schools in the Republic of Kazakhstan "", its goals were:

- Development and promotion of recommendations for improving the system of financing secondary education through the mechanism of per capita financing;
- Organization of an information campaign to raise the awareness of stakeholders about the state policy of financing education.

Within the framework of this project, an analysis was made of the international experience of countries such as the UK and the USA using per capita funding for education, as well as the strengths and weaknesses of the existing financing of secondary education in the Republic of Kazakhstan.

2. STARTING CONDITIONS OF THE PROJECT TO DEVELOP A METHOD FOR PER CAPITA FINANCING OF ORGANIZATIONS OF GENERAL SECONDARY EDUCATION AND PILOT TESTING OF THE PROPOSED MODEL

Goals and objectives of the project

What is Per Capita Financing?

Per capita normative financing is a method of funding where a school receives public money based on the number of students. The project for the development and pilot testing of the methodology for per capita funding of general secondary education organizations of the Republic of Kazakhstan (schools) was initiated at the end of 2011 and implemented in 2011-2013.

The purpose of this project was to assist the Ministry of Education and Science of the Republic of Kazakhstan and the Ministry of Finance of the Republic of Kazakhstan in the process of comprehensive modernization of the economic mechanisms of the education sector and, in particular, in the development and testing of a model methodology for per capita financing of general secondary education organizations.

The relevance of the transition to a new financing model was determined by the existing disproportion in spending in the field of general secondary education, the need to increase the efficiency of spending, to ensure equal access to educational services and create incentives for the inclusive education development.

The objectives of introducing a new funding model were to ensure fairness and efficiency in the use of resources to ensure the quality and availability of education:

- JUSTICE
 - ✓ Alignment of the financial support of the state compulsory standard of education.
 - ✓ Accounting for objective factors affecting the amount of expenses.

- EFFICIENCY

- ✓ Creating incentives for school principals to use budgetary resources prudently and efficiently.

- ✓ Released funds remain in the school and are used to increase wages and improve the material base.

- QUALITY OF EDUCATION

- ✓ Schools compete for enrollment and strive to create the most favorable conditions for students

- ✓ Schools compete for grants and strive to show the best results.

- AVAILABILITY

- ✓ Creation of financial incentives for the development of inclusive education.

- ✓ Small-class schools remain and receive funding regardless of the number of children.

To implement the tasks set, a project plan was developed, which included the following main works:

1. Studying the current legislation of of Kazakhstan in the education financing field and international experiences in per capita financing in order to develop conceptual approaches to the methodology of per capita financing;

2. Development of a methodology for per capita financing of schools and estimated approbation of the proposed model based on the actual costs of schools in Akmola, Aktobe, South Kazakhstan and East Kazakhstan regions;

3. Refinement of the per capita financing methodology, taking into account the results of the calculated approbation and comments from the Ministry of Education and Science of the Republic of Kazakhstan and the Ministry of Finance of the Republic of Kazakhstan;

4. Development of a plan for the transition to a new financing system and training for all participants in the experiment on the introduction of per capita financing.

From 2013 to 2019, per capita regulatory financing was tested.

Annually, according to the data of local executive bodies, 19.9 billion tenge was allocated to public schools. Despite this amount of funding, such problems as a weak material and technical base, underfunding of funds, emergency schools, lack of water supply, a canteen, weak Internet, etc., persisted.

In order to eliminate these problems, it was proposed to develop a new mechanism for financing education, in particular, the introduction of the principle of per capita financing.

From 2013 to 2019, per capita regulatory financing was tested, for which 50.6 billion tenge was allocated, where 23.45 billion tenge of which was allocated from the republican budget.

This test showed the following positive results:

- Established uniform financial provision of schools per 1 student;
- the budget of many schools increased, which made it possible to strengthen the educational and material base of schools at the expense of additional funding;
- teachers have an additional motivation to improve the achievements of students, due to the fact that the per capita standard provides for an incentive fund;
- the number of schools that have created conditions for inclusive education has increased, since a separate standard is provided for children with special educational needs;
- Requisitions from parents and teachers have significantly decreased.

Since September of this year, 1,585 public city schools of the republic have been fully transferred to per capita normative funding.

In general, 331.0 billion tenge is provided for these purposes in the state budget, of which about 29 billion tenge is allocated from the republican budget, respectively, the budget of city schools increased by an average of 20%.

In the process of disbursement of funds, more than 23 thousand computers, 3 thousand tablets, 18 thousand school furniture, 245 classrooms were purchased and 437 repairs were carried out at the expense of per capita financing.

Thus, the results obtained during the introduction of per capita regulatory financing prove the effectiveness of the chosen direction in the development of financial system in the secondary education.

What legal acts regulate per capita normative financing?

- LAW ON EDUCATION No. 319-III of July 27, 2007.
- RULES OF PER CAPITA REGULATORY FINANCING approved by the Order of the Minister of Education and Science of the Republic of Kazakhstan dated November 27, 2017 year № 596.
- METHODOLOGY OF PER CAPITA STANDARD FINANCING approved by the Order of the Minister of Education and Science of the Republic of Kazakhstan dated November 27, 2017 year № 597.
- ON APPROVAL OF THE LIST OF TYPES AND TYPES OF EDUCATIONAL ORGANIZATIONS IN WHICH PER CAPITA REGULATION FINANCING IS IMPLEMENTED, approved by the Order of the Minister of Education and Science of the Republic of Kazakhstan dated September 27, 2018 № 503.

PROJECT RESULT:

The UNICEF intervention in reforming the education financing system in the form of technical supports from the Ministry of Education and Science of Kazakhstan was aimed at ensuring that the newly developed financing system would contribute to:

1. Development of inclusive education and equal access to education for all;
2. Providing quality education;
3. Efficiency of budget spending.

2.1. General characteristics of the education financing system

Expenditure on general secondary education in Kazakhstan amounted to 105 thousand tenge per student in 2009 and 113 thousand tenge in 2010. These digits showed an insignificant increase in expenditures, but could not be used to analyze the situation with the financing of education: the average expenditures per 1 student in the regions of Kazakhstan differed in 2009 by 2.3 times, and in 2010 - by 2.4 times.

The minimum expenses for 1 student in 2010 were in Kostanay region - 85 thousand tenge. The maximum expenses are in the North Kazakhstan region: 207 thousand tenge per 1 student (almost 2 times more than the average for Kazakhstan).

These deviations are related to the structure of current expenditures on general secondary education. In the post-Soviet space countries, more than 80% of the current expenditures on general secondary education are the costs of wages for school employees. Kazakhstan is no exception. The share of expenditures on remuneration of school employees (of all current expenditures on financing schools) in the budgets of the regions of Kazakhstan varies from 75% to 93% (average is 85%).

The share of expenses for material and technical support² of the total expenses for the organization of education varies by regions from 7% to 25%. The average share of expenses for catering is 4%, utilities - 12% and other expenses - less than 2%.

Since labor costs account for up to 85% of total education expenditures, the correlation coefficient of deviations in total expenditures and labor costs is 98%. Thus, it is the disproportion in per capita labor costs that is the main reason for the differences in total per capita expenditures to the education in Kazakhstan, and we can conclude that the costs per student in Kazakhstan differ by 2.4 times by regions, mainly due to the difference in costs for wages.

This situation is paradoxical for Kazakhstan, since throughout the country the same wages are established for school employees of the same skill level. Their work load is also normalized. The curriculum on the territory of the Republic is unified, respectively; each child should have approximately the same number of hours of work as a teacher (depending on the class size).

A study on the development of a methodology for normative PCF of schools in the Republic of Kazakhstan, conducted by UNICEF in 2010, showed that per capita expenditures in general secondary education differ significantly not only by regions of Kazakhstan, but also within one region by district, and within one district by schools.

For example, unit costs per student in the districts of the Zhambyl region differ by almost 2 times: 86.82 thousand tenge in the city of Taraz and 159 thousand tenge in the Moiynkum district. In the South-Kazakhstan region, expenses differ by 2.35 times: in Shymkent 69.24 thousand tenge, in Sozakskos district - 162.85 thousand tenge.

Speaking about intra-district differentiation, we note that in Zhualynsky district of Zhambyl region, per capita expenditures in one school amounted to 104 thousand tenge, and in another, with similar characteristics (type of building, number of students, etc.) - 149 thousand tenge. The situation is similar in the other surveyed districts of the Zhambyl region, and, with a high degree of probability, in the entire republic.

As studies conducted in 2010³ showed, the main reasons why the cost of tuition for 1 student in general education varies are indicators that may vary in accordance with the current legislation of the Republic of Kazakhstan. There are:

- class occupancy,
- shift of schools (there are schools that work in 3 shifts),
- the presence of classes with in-depth study of individual subjects,
- special status of the school (for example, gymnasium),
- availability of methodological rooms,

- population density (number of small schools),
- the presence of a large number of primary classes (in the primary classes, the occupancy rate is lower).

Thus, children attending different schools are in unequal conditions: the accessibility and quality of the education provided varies. This violates the rights of citizens of Kazakhstan to receive education of the same quality.

Schools with above-average per capita expenditures have some or all of the following characteristics: less class size, one-shift classes, more highly qualified teachers, more support staff, more in-depth classes, and better education. equipment. All this, at first glance, creates the prerequisites for obtaining a better education.

At the same time, in another school in the same district, where the cost per child is significantly lower than average, the child is limited in the opportunity to receive a quality education: there are not enough teachers, classes are oversized, and there is a lack of modern equipment.

The situation was characterized by the fact that in some schools the educational process of improved quality was provided, while other schools did not have sufficient financial resources to provide the same high quality of educational services.

At the same time, it must be noted that increased per capita expenditures do not always provide higher quality and better education outcomes. There have been no formal studies of the relationship between UNT results and expenditures at the school level in Kazakhstan. However, according to the calculations of employees of the Departments of Education of Zhambyl and South Kazakhstan regions, there is no direct connection. In a number of cases, students in schools with low per capita expenditures perform better than students in schools with high per capita expenditures.

Thus, firstly, students are placed in unequal conditions due to unequal funding of the educational process. Secondly, increased per capita spending on education does not lead to better outcomes, that is, it is inefficient.

Legislative status

Within the framework of the project, a detailed legislation analysis of the Republic of Kazakhstan was carried out, which regulates indicators that affect the volume of services provided in the field of secondary general education and the volume of expenditures on the remuneration of education workers.⁴ Below are the main conclusions.

The cost of providing educational services for general secondary education in Kazakhstan, in accordance with the budgetary legislation in force in 2011, consisted of current costs and development costs. Current expenses include the cost of wages for school employees, educational expenses (teaching aids), utility costs, food expenses for schoolchildren, and other expenses⁵. Development costs include the costs of maintaining the technical condition of the building (repair), the purchase of expensive equipment. This division remains relevant at the time of completion of the project.

Within the framework of the study, only current expenses were considered and were the object of rationing, since, in accordance with the budgetary legislation of the Republic of Kazakhstan, development expenses are distributed in accordance with the approved methodology, these expenses are financed through other transfers, and these expenses do not depend on the number of students, but solely on the condition of the building and equipment.

LABOR EXPENSES make up 85-87% of expenses. On the whole Kazakhstan territory, the same wages are established for employees of schools of the same qualification. Their work load is also normalized. The curriculum on the territory of the republic is unified, respectively, each child should have the same number of hours of work as a teacher (depending on the class size, this value is a recommendation).

Incentive payments to educators in Kazakhstan at the start of the project were random and irregular in nature and depended mainly on the availability of funds in

the budget. The share of incentive payments was minimal. In the course of the project, an analysis was made of the remuneration system of employees of state educational organizations of the Republic of Kazakhstan⁷. Based on the results of the analysis, the Ministry of Education and Science of the Republic of Kazakhstan proposed to allocate a Labor Incentive Fund in the budget of each school and establish a system of indicators for the distribution of bonuses from this fund. These proposals were reflected in the draft regulatory documents submitted to the partners and included in the final document.



Table 1 – Expenses of secondary schools

It should be noted that the republican laws in the field of wages does not contain regional differentiation. At the same time, the average wages in the economy and prices differ by country regions, which lead to differentiation in the standard of living of employees of educational organizations in various areas. Accordingly, the current wage system in education does not provide the same standard of living for workers in different areas, which can create disincentives for workers in regions with a higher standard of living, and, accordingly, a higher cost of the consumer basket.

In the course of the work, the introduction of regional differentiation of wage levels was proposed, but these proposals were not accepted.

The legislation of Kazakhstan established the following indicators that affect the amount of EXPENDITURE ON THE PAYMENT OF EDUCATIONAL WORKERS.

1. The amount of the Base Salary (BOS) used in the calculation of official salaries of public sector employees is approved by the Government of the Republic of Kazakhstan. Since July 1, 2011 BDO has been increased to 17697 tenge. Previously, BDO was 13,613 tenge.

2. Coefficients for calculating official salaries (rates) of civil servants (with the exception of skilled workers). The coefficients increase the BDO depending on the skill level and position of the employee.

3. Normative teaching load per week for calculating the monthly wage of teachers of state educational organizations¹⁰. The standard load determines the number of hours of work corresponding to the salary.

4. The maximum volume of the weekly study load of students, determined by the total load on the invariant and variable components of the standard curriculum ¹¹. The volume of the weekly load determines how many "conditional" teachers are needed to implement the state educational standard.

5. Surcharges for working conditions for employees of organizations and civil servants maintained at the expense of the state budget, employees of state educational enterprises.

The described system of indicators that determine the amount of remuneration of educational workers was preserved by the time the project ended, wages were indexed, and incentive payments were added.

INCENTIVE PAYMENTS to educators are one of the mechanisms to achieve the project's goals. It is assumed that the presence in the remuneration system of incentive payments distributed on a competitive basis will become a motivating factor for teachers and create material incentives for the development of their professional competencies and the search for new forms and approaches to learning. This will improve the education quality. During the monitoring of the experiment, it

will be necessary to pay big attention to the practice of distributing incentive funds and assess the impact of these payments on the work of teachers.

UTILITY EXPENSES make up 12% of the expenses of educational organizations. These expenses were calculated in accordance with the standards established by Government Decree No. 111813.

In accordance with the specified resolution, the specific norms of the annual consumption of electrical energy (kW per hour) are set per 1 square meter and are differentiated by regions. The norms for the accumulation of municipal solid waste (MSW) are set per 1 student. Consumption rates for hot and cold water, sewage are set per 1 student. The norms of water consumption for irrigation of improved coatings and green spaces of the territories of objects are set per 1 student and are differentiated by regions.

As shown by a study conducted in 2010¹⁴, the actual costs of heat, water and electricity significantly exceed the established norms and are significantly differentiated by regions. The project carried out a detailed analysis of school utility costs, which confirmed this. Methodological approaches to the rationing of utility costs have been developed. The Ministry of Education and Science of the Republic of Kazakhstan decided to leave authority to finance this type of expenditure at the regional level, so it can be assumed that the situation in financing this part of the expenditure will not change.

Like utility costs, **CATERING EXPENSES** (4% of expenses) are associated with in-kind rates and prices, which can vary significantly by regions of Kazakhstan.

Nutrition standards in schools are established in kind by Order Acting. Committee Chairman for State Sanitary and Epidemiological Surveillance of the Ministry of Health of the Republic of Kazakhstan dated August 13, 2008 No. 98. The order established two-week menu layouts for organizing meals for students in grades 1-4 in school canteens, for example: steam meatballs, weight 50 grams, composition - beef meat (cutlet meat), wheat bread, milk, butter, 130 kcal, the content of proteins, fats, carbohydrates, calcium and vitamin C is specified.

Financing of these expenses also remained at the regional level. This suggests that their financing will be determined on the basis of the indexation of the costs of the previous period and (or) according to the estimated principle.

OTHER EXPENSES (2% of all expenses) had a direct correlation with the volume of general expenses, which confirms the opinion repeatedly expressed by employees of education departments in different regions that these expenses are financed on a residual basis and depending on the expenses of the previous period. Other expenses were not standardized by law.

As a result of the project, a share of other expenses is included in the financing standard.

ADDITIONAL COSTS RELATED TO THE PROVISION OF EDUCATION FOR CHILDREN WITH SPECIAL EDUCATIONAL NEEDS have been partially regulated. The current Law on Education¹⁵ establishes that the state fully or partially compensates for the costs of maintaining citizens of the Republic of Kazakhstan in need of social assistance during the period of their education. The category of citizens of the Republic of Kazakhstan who receive social assistance includes:

- orphans, children left without parental care;
- children with developmental disabilities, disabled and since childhood;
- children from large families;
- other categories of people determined by the laws of the Republic of Kazakhstan.

The size, sources and procedure for providing social assistance are determined by the Government of the Republic of Kazakhstan. Norms have been established for providing children of these categories with food and textbooks.

One of the key objectives of the intervention in the process of developing the methodology for PCF was to include in this methodology increased standards for financing the education of children with special educational needs. The draft methodology, submitted to the Ministry of Education and Science of the Republic of Kazakhstan, sets higher standards for financing children with special educational

needs. At the first stage of project approval, these proposals were accepted, and the cost of introducing higher standards was estimated. However, the raised standards were not included in the final document.

At the stage of monitoring the experiment, it is necessary to pay special attention to the volume of funding for services for children with special educational needs and again come up with proposals for the inclusion of increased funding standards in the republican legislation.

2.2. How are PCF funds calculated?

To keep records of per capita financing in the Unified Budget Classifier, a new budget program "Implementation of PCF in secondary education organizations" has been opened

203 - for cities of regional significance

040 - for cities republican significance

All other expenses that are financed in excess of the per capita funding standard remain in 082 and 003 programs.

203/040 - expenses included in the PCF

- PAYMENTS (SALARY, TAXES, COMPENSATION PAYMENTS, INCENTIVE COMPONENT, ANNUAL INCREASE OF SALARY BY 25%);

- EDUCATIONAL COSTS (PURCHASE OF BENEFITS, SCHOOL FURNITURE. SPORTS EQUIPMENT, ETC.);

- MAINTENANCE OF THE BUILDING (CURRENT REPAIRS, MAINTENANCE OF THE BUILDING, DISINFECTION, LANDSCAPING, REMOVAL OF GARBAGE, ETC.);

- AMORTIZATION EXPENSES (MAJOR REPAIRS AND ACQUISITION OF FIXED ASSETS).

+

082/003 - Expenses NOT included in the PCF

- SUPPLEMENT FOR THE QUALIFICATION LEVEL;
- SUPPLEMENTS FOR MENTORING, MASTER'S DEGREE;

- FUND OF ALL EDUCATION; FOOD STUDENTS;
- GYMNASIUM/LYCEUM COMPONENT;
- TRAVEL EXPENSES;
- PUBLIC SERVICES, FUEL AND INTERNET SERVICES.
- DEPARTMENTAL/PERIODIC SUBSCRIPTION;
- TRANSFERS TO INDIVIDUALS;
- PRESCHOOL PREPARATION, EVENING CLASSES
- AT HOSPITALS AND ORGANIZATIONS OF CUIS;
- MEDICAL EXAMINATION OF WORKERS;
- SUPPLEMENT FOR TEACHING IN ENGLISH;

PER CAPITA STANDARD FINANCING INCLUDES EDUCATIONAL AND ENVIRONMENT COSTS

Costs that can be financed under the PF (by specifics)

111 - Payment for hours, additional payments for: management of classrooms, for special working conditions, for classroom management, for checking notebooks, for updated content, an increase in the additional payment for classroom management and checking notebooks.

112 - Stimulating rewards for high performance in the educational process and the educational work of the teacher.

113 - Rehabilitation allowance for labor leave.

121 - Social tax (for additional payments specified in the specifics 111).

122 - Social contributions (for additional payments specified in the specifics 111).

124 - OSMI (for additional payments specified in the specifics 111).

149 - Visual aids, educational and auxiliary material, laboratory items, stationery, household goods, construction goods, purchase of uniforms and costumes.

152 - Communication services.

159 - Participation of students in Olympiads, services: postal service, bank disinfection, garbage collection, building security, video surveillance, maintenance of org. equipment, fire safety, pumping out a septic tank, washing and pressure testing, current repairs, furniture manufacturing, landscaping, passing the UNT by students, drawing up budget documentation, tailoring uniforms and costumes.

414 - computers and office equipment, interactive whiteboards, student furniture, special classrooms, computer classes, assembly hall furniture, other furniture, other equipment.

416 - Software.

421 - Replacement of windows, doors, flooring; repair of the roof, bathrooms, facade of the school, entrance groups, school yard.

WAGE FUND

SALARIES

111 – 1 hour lesson payments

Surcharges for the management of classrooms, for special working conditions, for classroom management, for checking notebooks, for updated content, an increase in surcharges for classroom management and checking notebooks.

COMPENSATION PAYMENTS

113 - health benefit for work leave.

TAXES

121 - social tax

122 - social Security contributions

124 – Compulsory social health insurance system

STIMULATING COMPONENT

112 - stimulating rewards for high performance in the educational process and educational work for teachers.

What is a correction COEFFICIENT?

The correction coefficient is used to avoid underfunding of small schools and overfunding of large schools. The adjustment factor is applied to the total amount of PF, except for educational institutions in trust and private schools.

k1 – school occupancy rate by actual average annual enrollment

up to 400 students - 1;

up 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 - 0.54

from 2001 to 2500 students - 0.50

from 2501 to 3000 students - 0.45

from 3001 to 4000 students - 0.40

from 4001 students and more - 0.38

k2 - coefficient for the actual contingent exceeding the design capacity, for example: ((contingent) 1,335 / (design capacity) 1,200 * 100% = 111%):

up to 150% - 0.3

from 151 - 170% it is 0.29

from 171 - 190% it is 0.28

from 191 - 210% it is 0.27

from 211 - 230% it is 0.26

from 231 - 250% it is 0.25

from 251 - 270% it is 0.24

from 271% - 290% it is 0.23

from 291% - 310% it is 0.22

from 311% and more it is 0.21

How to calculate correction coefficient?

$$K = K1 + K2$$

1. The design capacity of the school is 900 places
2. The actual contingent of the school is 1100 students, so $K1 = 0.6$
3. $K2 = 1100/900 \times 100\% = 122\%$
4. $K1 = 0,6$ $K2 = 0,3$
5. $K = 0,3 + 0,6 = 0,9$

How to calculate depreciation expense?

$A1 = 6$ MCI per year for 1 student (OVERHAUL and FIXED ASSETS)

1. The contingent of the school is 1100 students
2. MCI for 2022 is 3180 KZT
3. $6 * 3180 * 1100 = 20\,988\,000$ KZT

How to calculate the volume of the stimulating component?

$St = 0,135$ [Base salary](#) per year for 1 student

1. The contingent of the school is 1100 students
2. Base salary in the amount of 17,697 KZT
3. $0,135$ Base salary X contingent X cor.coef. sum
4. $0,135 \times 17\,697 \times 1100 \times 0,9 = 2\,365\,204$

the amount of financing for 12 months in 2021, which can be used to reward teachers

3. QUALITY OF EDUCATION IN THE REPUBLIC OF KAZAKHSTAN AND ANALYSIS

The quality of education in Kazakhstan is going through hard times in all areas, despite the state budget spending. A considerable amount of funds is allocated for the development of education in the Republic of Kazakhstan. State budget expenditures are growing from year to year: for example, in 2021, 3.7 trillion tenge, or 20.5% of the total state budget expenditures, were allocated to this area, which is 17.2% more compared to the previous year. In general, 20 trillion tenge was allocated over 10 years, and the average annual growth rate in this period was 15%. In 2015, the republic committed itself to achieving the UN Sustainable Development Goals until 2030, including Goal No. 4, which involves ensuring inclusive and equitable quality education and promoting lifelong learning opportunities for everyone.

However, despite significant expenditures from the state budget for education, regular statements by the relevant ministry, the implementation of a set of systemic measures and state programs in the sector, the quality of education in the country remains at a depressingly low level.

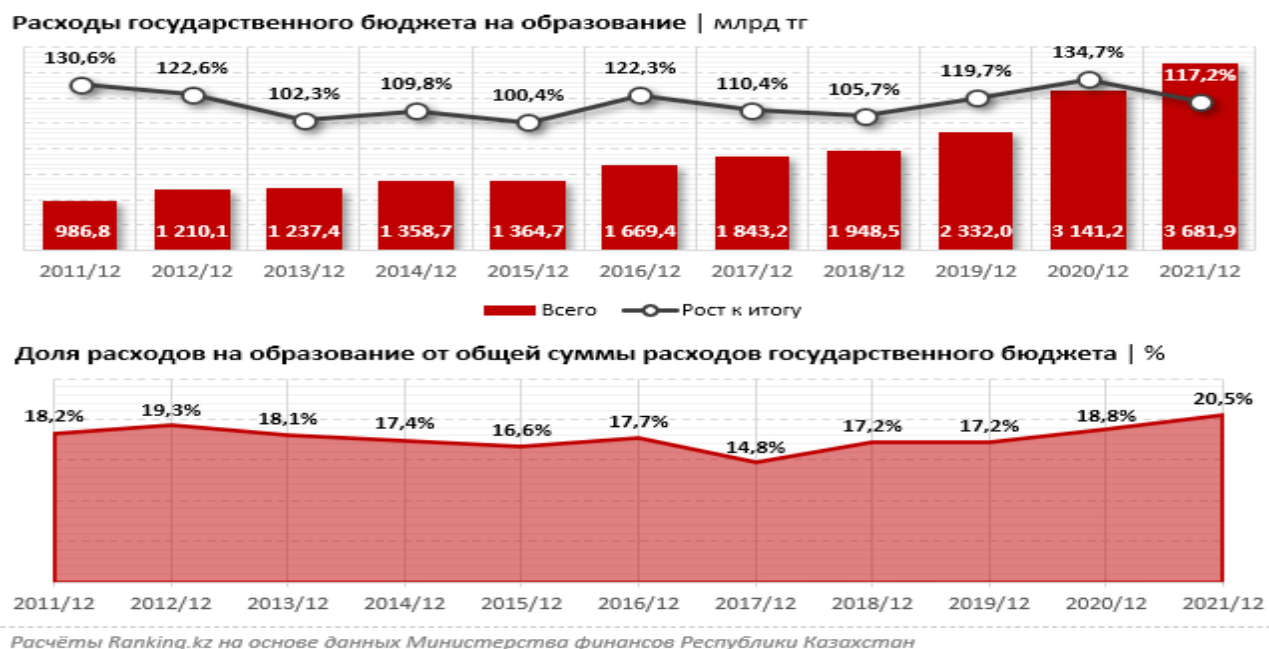


Table 2 – Budget expenses by year

According to the 2018 PISA study, the performance of students in the Republic of Kazakhstan has decreased in comparison in 2012. In addition, the average grade was 100 points below the OECD average (about the equivalent of two and a half years of schooling). Thus, the average score of Kazakhstan in reading was only 387, while in the OECD - 487; in mathematical literacy in the Republic of Kazakhstan - 423 points, in the OECD - 489; in the natural sciences in the Republic of Kazakhstan - 397 points, in the OECD - 489. The results of about two-thirds of students tested in the framework of PISA were below the threshold of functional literacy. Let's single out and emphasize again: two-thirds of the students of the Republic of Kazakhstan are functionally illiterate, and this is a very, very serious problem.

Against the backdrop of the already deplorable indicators in Kazakhstan, the COVID-19 pandemic had to close schools and switch to forced remote learning using online platforms and television. At the same time, in Kazakhstan, “coronavirus” restrictions have affected schools more than in other Central Asian countries, the EAEU, as well as in some European countries, including developed ones. Thus, Kazakhstani schools were closed for a record 11 months and 3 weeks from February 2020 to July 2021. All the media, including us, wrote about problems with the quality of education at all levels of education more than once. Moreover, the weak positions of Kazakhstan have been confirmed by a variety of ratings and analysts around the world over the years (1, 2, 3).

According to World Bank forecasts, the results of schoolchildren in the “post-COVID” period will only worsen, which will increase the downward trend in the level of academic achievement in the country.

Another point: the PISA report notes that Kazakhstan's performance is below expectations, given the level of its funding. For example, in countries such as Moldova, Romania, Ukraine, education costs are lower, but its quality is much higher. This indicates the low efficiency of the implementation of measures and work of the Ministry of Education and Science of the Republic of Kazakhstan.

The country has implemented many state programs that have not improved the situation in the field of education. Thus, the Ministry of Education and Science of the Republic of Kazakhstan - including under the leadership of the current Minister Askhat Aimagambetov - has implemented the following programs:

- The State Program for the Development of Education in the Republic of Kazakhstan for 2011–2020;
- The State Program for the Development of Education and Science of the Republic of Kazakhstan for 2016–2019;
- The State Program for the Development of Education and Science of the Republic of Kazakhstan for 2020–2025;
- The program for providing children with pre-school education and training "Balapan" for 2010-2020;
- The concept of lifelong learning (continuing education);
- A number of non-core state programs affecting the development of education.

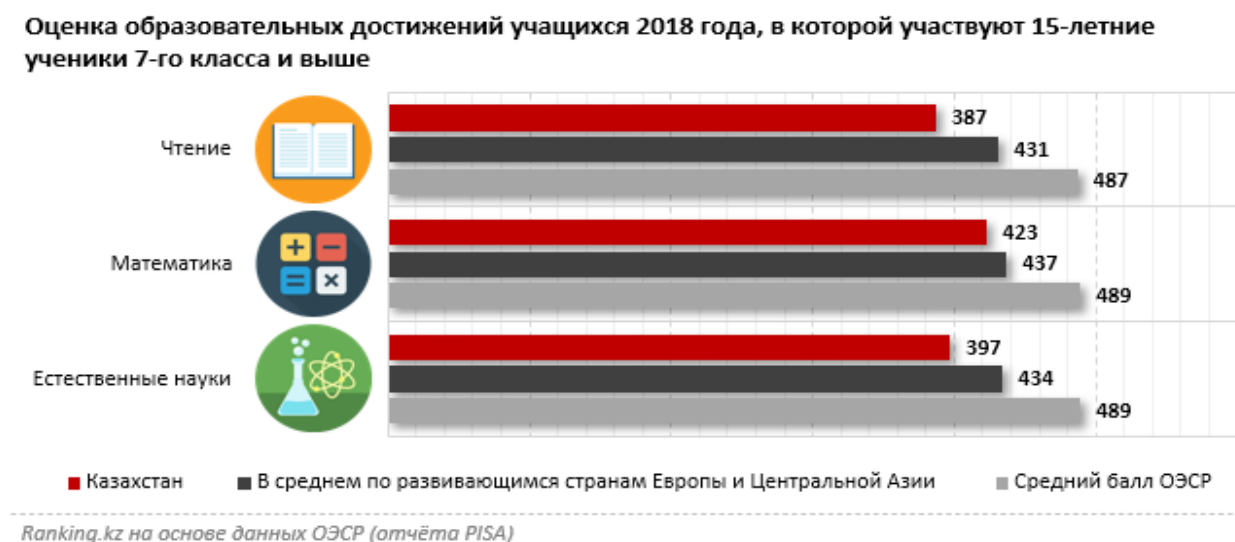


Table 3 – General assessment of students in 2018

The deterioration in the quality of education in Kazakhstan is also confirmed by the study of the BNS ASPIR RK. In 2021, satisfaction with the quality of services in the education field in Kazakhstan has noticeably dipped. The share of respondents who are completely satisfied with the quality of services in all areas of education (preschool, general secondary, secondary vocational, higher and postgraduate) has decreased, while the proportion of those who are dissatisfied has increased. More information is provided in the infographic.

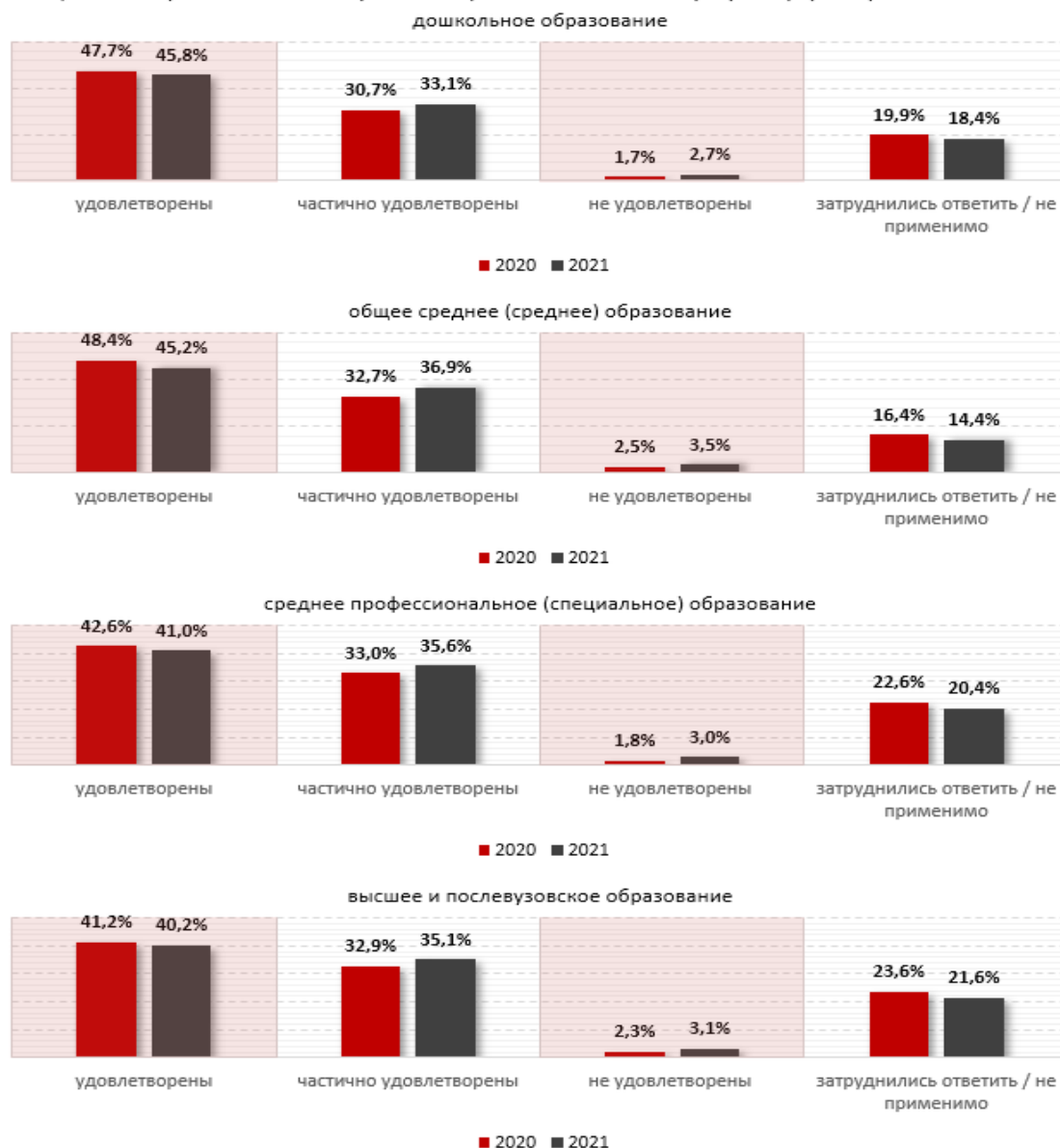
Moreover, one gets the feeling that the problems of education in Kazakhstan are not solved not only by the relevant department - the Ministry of Education and Science of the Republic of Kazakhstan. It turns out that, despite numerous statements, including the words of the president, neither akimats nor other state structures are interested in education issues.

For example, with regard to additional education, which is no less important for the development of children than the main one, according to a message on the page of Aruzhan Sain, the Commissioner for Children's Rights in the Republic of Kazakhstan, from March 1, 2022, the Department of Culture, Archives and Documentation of the Almaty Region sent out an official letter on the decision to stop funding creative circles on state orders throughout the Almaty region. "I am outraged by the decision of the leadership of the Almaty region that funding for children's classes will stop from March 1," Sain wrote.

It is especially sad that we are talking about the Almaty region - one of the most "rural" and densely populated in the country.

Удовлетворённость качеством услуг в сфере образования в Казахстане.

2021 | Мнение респондентов об удовлетворённости качеством услуг в сфере образования



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Table 4 – Education quality satisfaction

Sain talks about the per capita funding program under the law, according to which each child can attend up to two sports sections or creative circles for free - at least in theory. The program is operated by akimats in the regions, and a special portal artsport.edu.kz operates. In practice, according to the children's ombudsman, "recently we have seen active resistance to the implementation of this reform in all regions of Kazakhstan." That is, apparently, they save money on the education and

development of children not only in the akimat under the leadership of Kanat Bozumbaev.

At the same time, Kassym-Jomart Tokayev, speaking about the lessons of the "tragic January", noted that increasing access to quality education is today an unconditional priority. Separately, the president singled out the cultural and educational component of development, since educated citizens are more competitive across the country and have more chances for success and a decent life.

The weight of state budget expenditures on education from GDP in the Republic of Kazakhstan

Capital investment in the sector barely reached 0.3% of the country's total investment portfolio. In January-December 2021, investments in fixed assets in the field of education amounted to 293.6 billion tenge, which is 2.7% less in value terms than a year earlier (IFO - 96.1%).

For comparison: in the same period of 2020, investments in the sector reached 301.6 billion tenge, plus immediately 42.2% per year. Despite the fact that education is one of the most significant indicators of the country's development, the share of investment in GDP in Kazakhstan in 2015–2020 ranged from 0.3% to 0.5%. According to the results of three quarters of 2021 year , the indicator has been 0.3% of GDP.



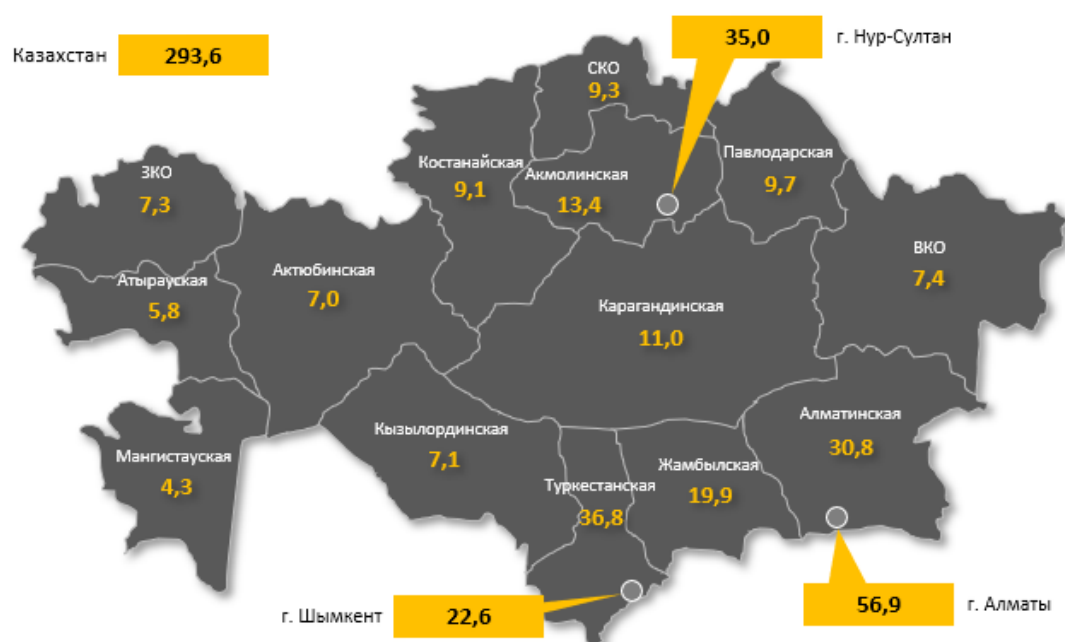
Table 5 – Investment in education

In the regional context, the largest volume of investments fell on Almaty: 56.9 billion tenge, or 19.4% of the total investment in education in the Republic of Kazakhstan.

The top three also included the Turkestan region (36.8 billion tenge, plus 78.8% in value terms for the year) and the capital (35 billion tenge, plus 61.4%).

The top three regions accounted for 43.9% of the Republic of Kazakhstan. The least investment in the sector was observed in the Mangistau region: only 4.3 billion tenge, minus 30.3% per year.

Инвестиции в основной капитал. Образование. Январь–декабрь (млрд тг)



На основе данных Бюро национальной статистики АСПиР РК

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Table 6 – Investment in education

59.5% of investments of education field were provided by local budgets: 174.6 billion tenge - than a year earlier 18.7% less in value terms.

Investments at the enterprises' expense own finances amounted to 53.4 billion tenge, plus 9.7% for the year, at the expense of the republican budget - 44.5 billion

tenge. Non-bank loans accounted for 10.6 billion tenge, banks loan - 10.5 billion tenge.

Инвестиции в основной капитал. Образование. Январь–декабрь (млрд тг)			
	2021/12	2020/12	Прирост
Всего	293,6	301,6	-2,7%
Местный бюджет	174,6	214,8	-18,7%
Собственные средства	53,4	48,7	9,7%
Республиканский бюджет	44,5	29,8	49,1%
Заёмные средства	10,6	0,03	в 353 раза
Кредиты банков	10,5	8,2	27,2%

На основе данных Бюро национальной статистики АСПУ РК Finprom.kz

Table 7 - Investment in education

According to the results of 12 months of 2021, state budget expenditures on education reached 3.7 trillion tenge, which is 17.2% more than a year earlier. The share of the sector amounted to 20.5% of all budget expenditures.

At the same time, the share of state budget expenses on education from the GDP of Kazakhstan is relatively small: for example, according to the results of the three quarters of 2021 year , the indicator was 4.8%, in 2020 - 5.2%, in 2015 it was 4.1%.

According to UNESCO, in 2020, in an African country like Namibia, the share of education spending in GDP was 9.41%, in Sierra Leone - 9.26%, in Belize - 7.94%, in Lesotho - 7, 38%, in South Africa - 6.84%.



Table 8 – State budget expenses

In the fourth quarter of 2021, the number of people employed in education increased by 1.5% year-on-year to 1.1 million people. 64.6% of them have higher and postgraduate education - 725.6 thousand people.

Another 314.5 thousand people have secondary vocational (special) education, 83.7 thousand people have primary, basic, secondary general or primary vocational education.

The average monthly nominal wage in the sector reached 219.2 thousand tenge, which is 24.2% more than a year earlier. The real growth in the purchasing power of wages amounted to 14.3%. Wages in education are below the national average by 20.5%.

3.2. RECOMMENDATIONS

According to the mentioned statistics above, the general financing model of Per Capita Financing is recommended to be changed by following points:

- The financing model should take into account the various characteristics of schools and students, which depend on the quality of education, and therefore require the allocation of additional financing. Therefore, when calculating the cost of one student, it is necessary to introduce additional coefficients that take into account:

- social disadvantage of the child and family, which is determined on the basis of the student's social disadvantage index;

- restrictions in the development of children: each child has its own additional funding standard, taking into account the violation, while children have the right to study at any school of their choice;

- training in special in-depth programs for gifted children;

- ignorance of the state language;

- School size: Primary schools with less than 200 students and secondary schools with fewer than 500 students receive additional funding.

- location of schools: expenditures are estimated using the rural school index. Rural schools are provided with additional resources to cover the cost of providing schools with teachers, other staff and transportation costs. It is worth paying attention to the "geographical position of the school" not only in terms of the city / village, but also the remoteness of the school from administrative centers, location in environmentally unfavorable areas.

- the state of the school building: the aspect is relevant for Kazakhstan, since a significant proportion of the country's schools are in need of major repairs, some schools are located in emergency buildings, most rural schools do not have household and hygienic amenities, etc.

- In order to preserve teaching staff and stability, it must be taken into account that the monthly salary of employees (excluding bonuses and other incentive payments), established in accordance with the new wage systems, cannot be less than the monthly salary (excluding bonuses and other incentive payments). payments) paid before the introduction of these new wage systems, provided that the scope of the job responsibilities of employees and the performance of work of the same qualifications. The difference in wages will be due to monthly incentive payments included in the employee's wages.

- For the influx of new young personnel into schools, it is advisable to increase not the average, but the starting salary, with the growth of experience - a small increase (the average wage fund does not change).

- Along with the positive, one should also take into account the negative experience of other countries, when competition between schools leads to a deterioration in ensuring equal access of children to education (the exclusion of "undesirable students" in order to preserve the school's image) winning and losing schools. To prevent the above cases, it is necessary to introduce additional coefficients for "difficult students" and for effective educational work with them.

-Think about options for erasing the difference between the levels of training. In the international practice of financing, there is an injustice in the financing of primary and secondary schools, which causes criticism, both by experts and teachers, by the public. This indicates a lack of understanding of the importance of the initial stage of education. In Kazakhstan, there are also disparities in the level of funding for primary and secondary schools in terms of workload and wages.

CONCLUSION

Prior to the implementation of the program, annually, according to local executive agencies, 19.9 billion tenge was allocated to public schools.

Despite a huge volume of financing, such problems as a weak material and technical base, underfunding, emergency schools, lack of water supply, a canteen, weak Internet, etc., persisted.

In order to eliminate these problems, it was proposed to develop a new mechanism for financing education, in particular, the introduction of the principle of per capita financing. The per capita regulatory financing was tested from 2013 to 2019, for which 50.6 billion tenge was allocated, where 23.45 billion tenge was allocated from the republican budget.

In general per capita financing program showed the following positive results:

- Established uniform financial provision of schools per 1 student;
- the budget of many schools increased, which made it possible to strengthen the educational and material base of schools at the expense of additional funding;
- teachers have an additional motivation to improve the achievements of students, due to the fact that the per capita standard provides for an incentive fund;
- the number of schools that have created conditions for inclusive education has increased, since a separate standard is provided for children with special educational needs;
- Requisitions from parents and teachers have significantly decreased.

In general, 331.0 billion tenge is provided for these purposes in the state budget, of which about 29 billion tenge is allocated from the republican budget, respectively, the budget of city schools increased by an average of 20%. In the process of disbursement of funds, more than 23 thousand computers, 3 thousand

tablets, 18 thousand school furniture, 245 classrooms were purchased and 437 repairs were carried out at the expense of per capita financing.

Thus, the results obtained during the work of per capita regulatory financing prove the effectiveness of the chosen direction in the development of the financial system in secondary education.

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