



**To the Attention of the
Ministry of Education of Kazakhstan**

On behalf of UNICEF, I was requested to review the study “Development of Mechanisms for Per Capita Funding in General Secondary Education Institutions” executed by Ms. Valentina Kraush, United Nations Children’s Fund “UNICEF”, Department for Monitoring and Evaluation.

After thorough review of the above-mentioned study, I came to the conclusion that the document contained a clear and consistent methodology in accordance with international tendencies to shift to per student based financing.

The implemented methodology of the study appears to have the necessary flexibility to ensure the fact that different geographical situations as well as type of schools are taken into consideration.

The only significant observation I can make is that I would have liked to see a simulation of the impact of the new formula on financing for each school, in comparison to the existing budgetary allocation. This represents an important element regarding the consideration of implementation. This aspect might have been discussed in a longer version of the study which I did not review at this point.

Furthermore, I also would have liked the study to mention the definition of key indicators to monitor implementation and to ensure constant feedback to the Ministry of Education for future adjustments in the formula.

In closing, I highly encourage the Ministry of Education of Kazakhstan to implement the reforms and wish the executing teams all success needed.

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