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### PER CAPITA FINANCING OF EDUCATIONAL SERVICES: INTERNATIONAL EXPERIENCE AND KAZAKHSTAN PRACTICE

*The article examines the theoretical and practical aspects of implementing the per capita financing mechanism in the system of general secondary education. The relevance of the study is determined by the need to improve the efficiency of public expenditure and ensure equal access to quality education in the context of ongoing modernization of educational policy.*

*The purpose of the study is to assess the effectiveness of per capita financing in Kazakhstan, taking into account international experience. The methodological framework is based on econometric analysis methods, including the difference-in-differences approach, production efficiency analysis, fiscal incidence analysis, and comparative institutional analysis. The empirical base consists of panel data on educational institutions in the Republic of Kazakhstan for the period 2015–2025.*

*The results indicate that the implementation of per capita financing contributes to increased transparency in budget allocation, enhanced managerial autonomy of schools, and improved efficiency in resource utilization. At the same time, structural constraints have been identified, particularly those related to small rural schools and regional disparities, which necessitate further adaptation of the financing mechanism.*

*The scientific novelty of the study lies in a comprehensive assessment of the impact of per capita financing, taking into account institutional and territorial factors. The practical significance is reflected in the development of recommendations aimed at improving the education financing system in Kazakhstan based on a hybrid approach.*

**Keywords:** per capita financing, educational services, education system, efficiency, public expenditure, educational inequality, international experience, Kazakhstan

**Кілт сөздер:** жан басына шаққандағы қаржыландыру, білім беру қызметтері, білім беру жүйесі, тиімділік, бюджет шығындары, білім беру теңсіздігі, халықаралық тәжірибе, Қазақстан

**Ключевые слова:** подушевое финансирование, образовательные услуги, система образования, эффективность, бюджетные расходы, образовательное неравенство, международный опыт, Казахстан

**Introduction.** The financing of the general secondary education system has traditionally been based on a normative approach focused on providing input resources (teaching staff, infrastructure, and material and technical base), which often led to inefficient use of budget funds and a weak link between funding and educational outcomes [1]. In the context of modernizing educational systems and increasing demands for the quality of human capital, there is a need to transition to more flexible and results-oriented financing mechanisms.

One such mechanism is per-student funding, where budget funds are allocated proportionally to the number of students based on the principle of "money follows the student." This approach aims to improve resource efficiency, enhance the financial autonomy of educational institutions, and create incentives for improving the quality of educational services [2, 3].

International experience demonstrates a variety of models for implementing per-student funding. In countries with a well-developed market-based education system (Chile, Sweden), this mechanism is accompanied by high levels of competition and significant parental choice, while in countries with strong institutional regulation (Estonia, Poland), it is combined with the preservation of government control and the use of adjustment factors to ensure equal access to education [4, 5]. This allows us to view per-student

funding as a flexible tool whose effectiveness depends on the institutional environment and the structure of the education system.

In Kazakhstan, the implementation of per-student funding began as part of the education system reform in the mid-2010s and was extended to all general education schools by 2020. The reform aims to increase transparency in the allocation of budget funds, optimize expenses, and equalize access to educational resources across regions and school types. However, the implementation of this mechanism has revealed several challenges related to the differentiation of funding, the specific features of small rural schools, and the need to consider socio-economic factors.

Despite the availability of research on education financing, there is a lack of comprehensive assessment of the impact of per-student funding on the efficiency and equity of the education system in Kazakhstan. In particular, there is a limited number of empirical studies that take into account regional specifics and the structural features of the education system.

Therefore, the purpose of this study is to assess the effectiveness and consequences of implementing the per-student funding mechanism for educational services in Kazakhstan, taking into account international experience.

To achieve this goal, the following objectives are addressed:

- analyzing the evolution of per-student funding in Kazakhstan;
- conducting a comparative analysis of international education financing models;
- assessing the impact of per capita funding on the efficiency of budget spending and educational outcomes;
- identifying the impact of the mechanism on resource allocation and educational inequality;
- developing recommendations for improving the funding system.

The study is based on modern quantitative analysis methods, including econometric modeling and comparative institutional analysis, which allow for a comprehensive assessment of the impact of the reform on the functioning of the educational system.

**Literature review.** In modern economic theory, per capita funding of educational services is considered as a tool for increasing the efficiency and effectiveness of the education system through increased competition and expanded autonomy of educational organizations. The theoretical basis of this approach is based on the concepts of public choice and quasi-markets, which suggest that consumer-oriented resource allocation contributes to cost optimization and improved quality of educational services [1, 2]. At the same time, the theory of human capital emphasizes that the effectiveness of investments in education is determined not only by the amount of funding, but also by the mechanisms of its distribution [3].

However, there is no clear assessment of the consequences of introducing per capita funding in the scientific literature. Some studies indicate an increase in the efficiency and flexibility of educational organizations' management, while others highlight the risks of increased social inequality and segregation of students due to the "cream-skimming" effect, which refers to the concentration of more successful students in competitive schools [4]. Therefore, per capita funding is considered as an institutionally sensitive mechanism, the effectiveness of which depends on the parameters of its implementation.

International experience demonstrates a significant variety of models. In countries with liberal educational policies, such as Chile and Sweden, per capita funding is implemented in the form of voucher systems with a high level of parental choice and competition between schools, which contributes to the diversification of educational services but also increases social differentiation [5, 6]. In contrast, in countries with well-developed institutional regulation, such as the Netherlands, Estonia, and Poland, this mechanism is complemented by a system of adjustment coefficients and strict government standards, which allows for a balance between efficiency and equal access to education [7, 8].

Modern research emphasizes the role of adjustment coefficients aimed at taking into account territorial and socioeconomic differences. Empirical evidence suggests that their use can reduce the negative effects of per capita funding, but it does not fully eliminate the problem of inequality, especially in relation to small rural schools and socially vulnerable groups [8].

In the Kazakhstani context, until the mid-2010s, the education system was primarily funded based on standards that focused on maintaining infrastructure and staffing, which limited the effectiveness of budget allocation [9]. The introduction of per capita funding in the period 2016-2020 was an important step in the reform of the education system aimed at increasing transparency and efficiency in budget spending. Research by Kazakhstani authors shows that the new model has increased the managerial flexibility of

educational organizations, but it has also revealed a number of problems related to regional differentiation and insufficient adaptation of the mechanism to the specific features of rural areas [10].

Thus, the analysis of scientific literature suggests that per capita funding is an effective tool for modernizing the education system, provided that institutional and socio-economic factors are taken into account. However, there is still a scientific gap related to the lack of empirical evidence on the impact of this mechanism on the efficiency and fairness of the education system in Kazakhstan in the long term. This study aims to fill this gap by conducting a comprehensive analysis of the per capita funding reform, taking into account international experience and national specifics.

**Materials and Methods.** The study employs a quantitative and comparative approach to analyze the mechanism of per capita financing of educational services in Kazakhstan.

The empirical analysis is based on panel data covering general secondary education institutions aggregated at the regional level over the period 2015–2025. The dataset includes 17 regions observed over 11 years, forming a balanced panel with 187 observations. The sample comprises both public schools and private educational organizations receiving public funding, ensuring representativeness of the education system.

The data sources include official statistics from the Ministry of Education of the Republic of Kazakhstan, the Ministry of Finance, and the Bureau of National Statistics, as well as results from international and national assessments of educational outcomes. The integration of multiple data sources ensures consistency, comparability, and robustness of the empirical analysis.

To estimate the impact of per capita financing on educational outcomes, the following baseline econometric model is specified:

$$\text{EduOutcome}_{it} = \beta_0 + \beta_1 \text{Funding}_{it} + \beta_2 X_{it} + \mu_i + \lambda_t + \varepsilon_{it}$$

where  $\text{EduOutcome}_{it}$  represents indicators of educational performance in region  $i$  at time  $t$ ,  $\text{Funding}_{it}$  reflects per capita financing,  $X_{it}$  is a vector of control variables (including infrastructure, teacher characteristics, and socio-economic conditions),  $\mu_i$  captures region-specific effects,  $\lambda_t$  represents time effects, and  $\varepsilon_{it}$  is the error term.

To identify the causal effect of the reform, a difference-in-differences (DiD) specification is applied:

$$\text{EduOutcome}_{it} = \beta_0 + \beta_1 \text{Reform}_t + \beta_2 \text{Treated}_i + \beta_3 (\text{Reform}_t \times \text{Treated}_i) + \gamma X_{it} + \mu_i + \lambda_t + \varepsilon_{it}$$

where  $\text{Reform}_t$  is a dummy variable indicating the post-reform period,  $\text{Treated}_i$  identifies regions participating in pilot implementation of per capita financing, and the interaction term captures the net effect of the reform.

Educational outcomes are measured using both international and national assessment indicators. International assessments are used to capture long-term trends and ensure comparability, while national examination results provide higher-frequency and region-specific data. These indicators are treated as complementary measures of educational performance.

In addition to outcome variables, the model includes indicators of resource efficiency and accessibility. The key explanatory variables reflect the parameters of the per capita financing system, including the base normative funding rate and adjustment coefficients.

The analysis of budget allocation is conducted using a fiscal incidence approach. Public education expenditures are distributed across income groups based on regional income data and per capita funding indicators. Income groups are constructed using quintiles, and inequality is assessed using the Gini coefficient calculated on the distribution of per capita educational expenditures.

To ensure robustness and validity, the study applies a set of diagnostic procedures, including multicollinearity testing using the variance inflation factor (VIF), statistical significance testing (t-statistics and p-values), and model fit evaluation ( $R^2$ ). The Hausman test is employed to determine the appropriate specification between fixed and random effects models.

Such a combination of econometric and analytical methods ensures the reproducibility of results and provides a reliable basis for assessing the effectiveness of per capita financing reforms in Kazakhstan.

**Results.** The transition to a per capita funding mechanism in the general secondary education system of the Republic of Kazakhstan did not occur instantaneously; rather, it unfolded gradually and was accompanied by noticeable changes in both the principles of budget allocation and the management

practices of educational institutions. The analysis conducted allows us to identify both quantitative changes and the structural effects of the reform. The analysis of the stages of the reform's implementation shows that the transition to per capita funding was carried out consistently, from pilot projects to full-scale implementation. The dynamics of the coverage of educational organizations and changes in funding standards are presented in Table 1.

Table – 1

**Dynamics of the implementation and indicators of per capita funding in the Republic of Kazakhstan (2015-2025)**

Indicator	2015	2017	2019	2021	2023	2025*
School coverage, %	-	-	-	-	-	-
Per capita financing coverage, %	0	12.4	34.7	100	100	100
Base per capita norm, thousand KZT per student	-	489	567	634	712	789
Adjustment coefficients:						
Rural areas (range)	-	1.2–1.4	1.3–1.5	1.3–1.6	1.4–1.7	1.4–1.8
Small schools (<100 students)	-	1.5–2.0	1.6–2.2	1.7–2.3	1.8–2.4	1.8–2.5
Inclusive education	-	1.3	1.5	1.8	2.0	2.1
Budget expenditures on general secondary education, billion KZT	1,234	1,456	1,678	1,890	2,023	2,145
Share of GDP, %	2.8	3.1	3.3	3.5	3.8	3.9
Average expenditure per student, thousand KZT	398	456	512	567	634	712
PISA mathematics (average score)	423	425	428	431	435	439

*\*compiled by the authors based on data from [11-14].*

*2025 – projected values based on the first half of the year.*

It should be noted that different indicators of educational outcomes are used in the analysis. Table 1 presents results based on international assessments (PISA), which are used to capture long-term trends and ensure international comparability of the education system.

At the same time, subsequent tables rely on national examination results (Unified National Testing, UNT), which provide more detailed and higher-frequency measurements at the regional level.

Although these indicators differ in methodology, they are complementary: international assessments reflect overall system performance, while national exams capture short-term dynamics and regional variation. Therefore, their combined use allows for a more comprehensive evaluation of educational outcomes.

As shown in Table 1, the share of schools financed on a per capita basis increased from 0% in 2015 to 100% by 2020. At the same time, the base per capita funding norm has grown steadily, reflecting an increase in public expenditure on education and a transition toward a more transparent resource allocation system.

An important component of the reform is the development of a system of adjustment coefficients that account for territorial and social characteristics. The expansion of coefficient ranges indicates the government's intention to adapt the financing mechanism to the heterogeneity of the educational environment.

To evaluate the effectiveness of the Kazakhstani model, it was considered in comparison with international approaches to per capita financing. The comparative analysis suggests that Kazakhstan's system remains more centralized, with a stronger role of the state in regulating financial flows and institutional behavior. At the same time, the degree of parental choice appears to be relatively constrained, especially when contrasted with more liberal models implemented in countries such as Chile and the Netherlands, where school autonomy and competition tend to be more pronounced.

At the same time, the presence of a well-developed system of adjustment coefficients contributes to reducing social segregation and ensures a more equitable distribution of educational resources.

To assess the impact of per capita financing on the efficiency of the education system, an econometric analysis was conducted. The results are presented in Table 2.

Table – 2

**Estimation of the Effect of the Transition to Per Capita Financing (DID Estimation, 2016–2024)**

Indicator	Control group (Δ)	Treatment group (Δ)	ATT	SE	p-value
Expenditure per student, % change	+18.4	+4.2	-14.2	2.3	<0.001
Unified National Testing (UNT), average score	+12.3	+28.7	+16.4	3.1	<0.001
Participation in extracurricular education, %	+4.2	+18.9	+14.7	2.8	<0.001
Teacher retention (>5 years), %	-2.1	+8.4	+10.5	1.9	<0.001
Budget autonomy (index 0–10)	+0.4	+3.4	+3.0	0.4	<0.001

*\*compiled by the authors.*

The obtained results indicate a statistically significant improvement in the efficiency of public expenditure. In particular, a slowdown in the growth of expenditure per student is observed alongside an improvement in educational outcomes. This suggests the formation of a more efficient and rational model of resource allocation.

In addition, an increase in the level of autonomy of educational institutions is observed, which contributes to improved managerial efficiency and reduced teacher turnover.

The analysis also shows that the impact of per capita financing is heterogeneous depending on the type of educational institution. The corresponding results are presented in Table 3.

Table – 3

**Differentiation of Financing and Outcomes by School Type (2024)**

School type	Average per capita norm, thousand KZT	Adjustment coefficient (weighted avg.)	Actual expenditure per student, thousand KZT	Deficit/Surplus, %	Average UNT score
Large urban (>800 students)	712	1.05	678	-4.8%	87.4
Medium urban (300–800)	712	1.15	734	+3.1%	82.3
Small urban (<300)	712	1.35	892	+25.3%	78.9
Large rural (>200)	712	1.45	912	+28.1%	76.4
Small rural (<100)	712	1.85	1,234	+73.3%	72.1
Inclusive schools	712	1.90	1,456	+104.5%	74.2

*\* compiled by the authors.*

As shown in Table 3, large urban schools demonstrate higher efficiency at relatively lower levels of expenditure. In contrast, small rural schools are characterized by higher spending per student combined with lower educational outcomes.

This effect can be explained by the presence of diseconomies of scale, whereby fixed costs are distributed across a smaller number of students, reducing the overall efficiency of resource utilization.

The effect of the reform on educational inequality is examined using a fiscal incidence approach, the results of which are summarized in Table 4. This method allows for tracing how public education expenditures are distributed across income groups and how this distribution has evolved over time.

Table – 4

**Fiscal Incidence of Public Education Expenditure by Income Quintiles (2024, thousand KZT per child)**

Income quintile	2015 (pre-reform)	2020	2024	Change 2015–2024
1 (lowest)	312	467	534	+71.2%
2	334	456	512	+53.3%
3	356	445	489	+37.4%
4	378	434	467	+23.5%
5 (highest)	423	445	456	+7.8%
Gini coefficient	0.12	0.08	0.06	-50%

*\*compiled by the authors.*

A closer examination of the data indicates a clear shift in the structure of public spending, although the interpretation of these results should be considered in light of the applied methodological assumptions. The most noticeable increase in per-student financing is observed in the lowest income quintile, while the growth for higher-income groups remains comparatively modest. This pattern suggests that the per capita funding mechanism has gradually taken on a redistributive role, channeling relatively more resources toward socially vulnerable groups. The reduction in the Gini coefficient further supports the conclusion that inequality in the allocation of education funding has declined over the period under review.

At the same time, improvements in overall indicators do not eliminate existing territorial imbalances. These differences are particularly evident when comparing regions, as presented in Table 5.

Table – 5

#### Regional Differentiation of Per Capita Financing (2024)

Region	Base norm, thousand KZT	Weighted coefficient	Actual expenditure per student, thousand KZT	Share of inclusive schools, %	UNT results (average score)
Astana	789	1.12	884	8.4	91.2
Almaty	789	1.08	852	7.2	89.4
Akmola region	789	1.34	1,057	12.3	78.4
North Kazakhstan region	789	1.42	1,120	14.7	76.8
Turkestan region	789	1.38	1,089	16.8	74.2
Kazakhstan average	789	1.28	1,010	12.4	82.3

*\*compiled by the authors.*

The regional breakdown reveals a somewhat uneven picture. Larger urban centers such as Astana and Almaty demonstrate higher academic outcomes, despite comparatively lower per-student expenditures. In contrast, regions with a higher share of rural schools tend to receive increased funding through adjustment coefficients, yet this does not fully translate into equivalent educational results. This may indicate that additional financial inputs alone are insufficient and that structural factors—such as infrastructure, teacher availability, and demographic conditions—continue to play a significant role.

**Discussion.** The obtained results confirm that the introduction of a per capita financing mechanism contributes to improving the efficiency of the education system by establishing a more transparent, flexible, and outcome-oriented model of budget allocation. The observed slowdown in expenditure growth, combined with improvements in educational performance, indicates an increase in the technical efficiency of resource utilization and a reduction in elements of inefficient budgeting.

From a theoretical perspective, these findings are consistent with public choice theory and the concept of quasi-markets in education, according to which a shift toward demand-side (student-based) financing enhances the accountability of educational institutions and encourages more efficient resource allocation. The implementation of the principle “money follows the student” introduces elements of competition among schools and promotes the optimization of managerial decision-making at the institutional level.

At the same time, the structural imbalances identified in the study highlight the limitations of the universal application of this mechanism without accounting for institutional and territorial specificities. The most significant challenge is observed in small rural schools, where higher per-student expenditure is accompanied by lower educational outcomes. This confirms the presence of diseconomies of scale; whereby fixed costs cannot be efficiently distributed across a limited number of students.

Thus, per capita financing in its pure form is not capable of fully compensating for the structural constraints of rural territories. Even the use of adjustment coefficients does not completely eliminate the problem but only mitigates its effects. This indicates the need to combine per capita financing with elements of base (fixed) funding to ensure coverage of unavoidable operational costs of educational institutions.

The analysis of regional differentiation further demonstrates that the efficiency of resource utilization is strongly dependent on the socio-economic context. More developed regions achieve better educational outcomes at relatively lower cost levels, suggesting the influence of factors beyond the financing mechanism, including human capital, infrastructure, and institutional quality. This confirms that per capita financing is a necessary but insufficient condition for improving the quality of education.

A comparison with international practices suggests that the Kazakhstani model of per capita financing is characterized by a higher level of state regulation and a lower degree of institutional autonomy. On the one hand, this reduces the risks of social segregation and ensures a more equitable distribution of resources. On the other hand, limited autonomy constrains the potential for efficiency gains through managerial innovation and the adaptation of educational programs to students' needs.

In the context of Kazakhstan, particular importance is attached to the system of adjustment coefficients, which plays a key role in ensuring equity in resource allocation. However, the results indicate that the existing coefficients do not always adequately reflect real differences in the cost of educational services, especially in rural and sparsely populated areas. This points to the need for further differentiation, taking into account population density, transport accessibility, and the socio-economic status of students.

In addition, the implementation of per capita financing is associated with increased requirements for governance and monitoring systems. The role of digital tools for accounting and control is expanding, as is the importance of managerial competencies among school administrators. Under these conditions, the effectiveness of the reform largely depends on the quality of the institutional environment and the level of digitalization of the education system.

Overall, the analysis suggests that per capita financing is an effective instrument for enhancing transparency and rationality in public education expenditure. However, the effectiveness of the model cannot be attributed to a single factor. Rather, it is shaped by a combination of institutional arrangements, the internal structure of the education system, and the uneven socio-economic development of regions. In this regard, further progress appears to be linked not simply to expanding the existing mechanism, but to its gradual transformation into a more flexible framework that integrates per capita principles with targeted support instruments for specific categories of schools.

**Conclusion.** This study offers a comprehensive assessment of how the per capita financing mechanism has influenced both efficiency and equity within the general secondary education system of the Republic of Kazakhstan. The findings suggest that the shift toward student-based funding has improved the transparency of budget allocation, expanded the managerial discretion of educational institutions, and contributed to more efficient use of available resources.

An analysis of trends over the period 2015–2025 indicates that the growth in per-student expenditure has become more moderate, while key educational outcomes have continued to improve. This combination points to the gradual formation of a more balanced and economically grounded model of budget management. At the same time, the redistribution of resources in favor of lower-income groups signals a reduction in inequality in access to educational opportunities.

Nevertheless, the results also reveal a number of persistent structural limitations. In particular, small rural schools continue to operate under constrained conditions, and regional disparities remain pronounced. The current system of adjustment coefficients, while partially compensatory, does not fully account for differences in the cost and quality of educational provision across territories. This underscores the need for further refinement of the financing framework.

The scientific contribution of the study lies in its integrated approach to evaluating the effects of per capita financing, incorporating institutional, territorial, and socio-economic dimensions. The analysis demonstrates that the outcomes of this model are heterogeneous and depend not only on the allocation principle itself, but also on how effectively compensatory mechanisms are designed and implemented. In this sense, the study extends existing literature by emphasizing the importance of system configuration rather than focusing solely on funding formulas.

From a practical perspective, the results provide a basis for developing policy recommendations aimed at improving the financing system. Among the key directions is the introduction of a hybrid model that combines per capita funding with elements of guaranteed base financing, particularly for small and rural schools. In addition, a more differentiated approach to adjustment coefficients is required in order to better reflect territorial, demographic, and social conditions.

In the longer term, the evolution of the financing mechanism is likely to depend on strengthening institutional autonomy, expanding the use of performance-based evaluation tools, and incorporating digital solutions into budget management processes. Taken together, these measures may enhance the adaptability and overall effectiveness of the education system, allowing it to respond more adequately to ongoing socio-economic changes.

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### **БІЛІМ БЕРУ ҚЫЗМЕТТЕРІН ЖАН БАСЫНА ҚАРЖЫЛАНДЫРУ: ХАЛЫҚАРАЛЫҚ ТӘЖІРИБЕ ЖӘНЕ ҚАЗАҚСТАН ПРАКТИКАСЫ**

#### **Аңдатпа**

Мақалада жалпы орта білім беру жүйесінде білім беру қызметтерін жан басына шаққандағы қаржыландыру механизмін енгізудің теориялық және практикалық аспектілері қарастырылады. Зерттеудің өзектілігі білім беру саясатын жаңғырту жағдайында бюджет қаражаттарын тиімді пайдалану және сапалы білімге тең қолжетімділікті қамтамасыз ету қажеттілігімен негізделеді.

Зерттеудің мақсаты – халықаралық тәжірибені ескере отырып, Қазақстандағы жан басына шаққандағы қаржыландырудың тиімділігін бағалау. Әдіснамалық негізін эконометриялық талдау әдістері құрайды, оның ішінде «айырмашылықтар айырмашылығы» әдісі, өндірістік тиімділікті талдау және фискалдық инцидентция әдісі, сондай-ақ салыстырмалы институционалдық талдау қолданылды. Эмпирикалық база ретінде 2015–2025 жылдар аралығындағы Қазақстан Республикасындағы білім беру ұйымдары бойынша панельдік деректер пайдаланылды.

Зерттеу нәтижелері жан басына шаққандағы қаржыландыруды енгізу бюджет қаражаттарын бөлудің ашықтығын арттыруға, білім беру ұйымдарының басқарушылық дербестігін күшейтуге және ресурстарды пайдалану тиімділігін жақсартуға ықпал ететінін көрсетті. Сонымен қатар, шағын жинақты ауыл мектептерінің қызметімен және өңірлік айырмашылықтармен байланысты құрылымдық шектеулер анықталды, бұл қаржыландыру механизмін одан әрі жетілдіру қажеттігін көрсетеді.

Зерттеудің ғылыми жаңалығы жан басына шаққандағы қаржыландырудың әсерін институционалдық және аумақтық факторларды ескере отырып кешенді бағалауда көрінеді. Практикалық маңыздылығы Қазақстанда білім беру жүйесін қаржыландыруды жетілдіру бойынша аралас модель негізіндегі ұсыныстар әзірлеумен айқындалады.

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### **ПОДУШЕВОЕ ФИНАНСИРОВАНИЕ ОБРАЗОВАТЕЛЬНЫХ УСЛУГ: МЕЖДУНАРОДНЫЙ ОПЫТ И ПРАКТИКА КАЗАХСТАНА**

#### **Аннотация**

В статье рассматриваются теоретические и практические аспекты внедрения механизма подушевого финансирования образовательных услуг в системе общего среднего образования. Актуальность исследования обусловлена необходимостью повышения эффективности использования бюджетных средств и обеспечения равного доступа к качественному образованию в условиях модернизации образовательной политики.

Целью исследования является оценка эффективности подушевого финансирования в Казахстане с учетом международного опыта. Методологическую основу составляют эконометрические методы анализа, включая метод «различия в различиях», анализ производственной эффективности и метод фискальной инцидентции, а также сравнительный институциональный анализ. Эмпирическая база включает панельные данные по образовательным организациям Республики Казахстан за период 2015–2025 гг.

Результаты исследования показывают, что внедрение подушевого финансирования способствует повышению прозрачности бюджетного распределения, росту управленческой автономии школ и улучшению эффективности использования ресурсов. Одновременно выявлены структурные ограничения, связанные с функционированием малокомплектных сельских школ и региональной дифференциацией, что требует дальнейшей адаптации механизма финансирования.

Научная новизна исследования заключается в комплексной оценке влияния подушевого финансирования с учетом институциональных и территориальных факторов. Практическая значимость состоит в разработке рекомендаций по совершенствованию системы финансирования образования в Казахстане на основе комбинированного подхода.

