1. **Executive Summary. Please see Tara’s comments in the document.**

**Suggest copy Toby and Tara’s comments to the revised version and start address them. Please let me know which ones are hard to handle.**

1. The underlying mechanisms for financing (and other key policies). You do a superb job of outlining the status of education financing, but you do not discuss the processes behind this. For example:
   1. **There is no basic story about the source of public funds – is it all from the national government or do provinces (or prefectures/counties and schools) raise their own funds. If the latter, how much of this is included in ‘public financing’?**

**I think this is quite easy to address by looking up the education finance yearbook. Can we add a table that summarize the breakdown at national government, provinces, countries, and school level?**

* 1. How are funds at each level of government allocated and where does discretion lie? You describe several national programs, such as paying teachers in rural areas and social assistance/subsidies for poor students; but how are these funds delivered? Are they given as a lump sum to provinces (or counties) who then decide where to spend them; or do they reach all the way down to schools? More broadly, how is the bulk of national government funding allocated (population? poverty? enrollment?) and what level of discretion exists at lower levels of government?
  2. In this way, you can assess what are the likely reasons for the inequitable allocations – and, as importantly, who would be responsible for carrying out the recommendations you make.

1. Recommendations. Please indicate who would be required to take action on each recommendation.
2. Ideally, provinces would be the unit of analysis, since they are significant education policy makers (as I understand it). But it seems that none of the data sets allow for province-level distinctions to be made. If this is so, then I think it is important to state this clearly somewhere – especially if a number of your recommendations are aimed at this level. This would also be an avenue for future investigation (if you are aware of any databases which enable provincial level distinctions to be made).
   1. Desirable: The one database that would allow for some provincial level analyses to be made would be the PISA dataset. To what extent do policies differ across these 4 provinces?  Can these differences be exploited for explanatory value – or at least to indicate the level of discretion that exists at the provincial level? I have indicated a couple of places where this could be done where you are discussing PISA, but I think this might be a broader analysis to show the extent to which there are significant provincial differences in the way education is organized.
3. **Use of CEPS survey data. This is a nice dataset. But I worry that it is, as I understand it, all based on reports from head teachers and mainly about head teachers; but mostly you use it to talk about teachers. In some areas this might be okay – such as facilities. But in other areas I am not so confident. For example, will head teachers know the average salary of a teacher of 10 years’ experience (figure 7.8) – unless the head teacher is asked to give the salary and years of experience for every teacher in the school and the average is then calculated. Also, I worry head teachers’ teaching practices are not likely to be representative of all teachers – they would have qualified much earlier and may therefore have more traditional teaching practices; on the other hand, they have more experience, so may have learnt more on the job. Either way, it is not clear what we can say about teachers. In some areas the direction of difference might be clearer – they surely are likely to be less formally qualified (figure 7.6 refers) and you might make this point.**

**Can we include some analysis on the subject teachers as well? This includes their credential, qualification, and rate of satisfaction, etc. We can include the results in the main analysis so that the teacher analysis does not focus on headteachers.**

1. **Cites: In a few places, the report cites documents that are good, but not the ones we are currently citing in the Bank. For instance, when discussing in-service training, we have been citing Popova et al, because it is quite a bit more useful for our countries and more rigorous than other reviews, including Darling-Hammond’s. We have noted a few of these in the text –  you need to delete your cites, but you might want to make reference to the other documents (including the Bank’s approach note on teachers). Tara has attached a couple of useful cites.**

**This is pretty straightforward. We have a some bullet points summarized from Darling-Hammond’s study, replace them with main take-aways from the Popova study attached. Also, summarize some findings from “successful teachers” report attached and include them under the teachers CEPS analysis and the recommendations section.**

Desirable:

1. Annex on data sources. Data is of course a recurring challenge in China, so I think it would be very useful to have an annex with a brief description of the different data sources you use. This would also help the reader understand the robustness of the conclusions drawn: for example, the CIFER data from 137 rural boarding schools in 5 counties across two provinces and the Xue and Tang (2017) data in ‘several municipalities’ seem, on the face of it, to be rather unrepresentative samples. In an annex, you could explain why you think this dataset yields valuable conclusions. It would also prevent the descriptions of the data bases rather getting in the way of the flow of the argument in places.
2. Reviewing figures. Please review all figures for readability in black and white printing.
3. Time period for analysis. There is a good deal of variation in the period over which you do the analysis. Greater consistency would make a more powerful story. I wonder if starting with 1990 (Jometien) would be a useful starting point. This would then also provide a way to share the Chinese experience – i.e., how financing was aligned to a policy goal.
4. Some light editing would be useful to fix typos – we have done some, but best to have a professional editor read through.

Separately, we should also have a discussion about the Decision Meeting and, in particular, what to say (if anything) about next year’s ASA. Given the discussion just last week in Beijing, we need to align the ASA to the areas in which we want to pursue operations.