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Regional Guidelines on Innovative Financing Mechanisms and Partnerships for Early Childhood Care and Education (ECCE)

Education 2030

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Education 2030

Regional Guidelines on Innovative Financing Mechanisms and Partnerships for Early Childhood Care and Education (ECCE)

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Foreword

There is abundance of research today demonstrating that the period of early childhood is critical for an individual's physical, emotional, and social development. It is during the first few years of life that the majority of brain development and growth occurs, deeply impacting children's overall development and well-being for years to come. Investing in good quality Early Childhood Care and Education (ECCE) is therefore of utmost importance if we want to build a strong foundation for life-long learning and a bright and successful future for all individuals, with quality health, social well-being and economic outcomes.

The investment case is made stronger with increasing evidence of the benefits of ECCE that extend beyond the individual level of development to impact society as a whole. The evidence shows investing in ECCE is not only cost-effective, but also helps break cycles of poverty and inequality, and provides higher social returns by increasing personal achievement and productivity.

In recognizing the influential role of ECCE on both individual and social outcomes, the international community made a commitment to provide quality ECCE in the form of Target 4.2 of the Sustainable Development Goals (SDGs): "By 2030, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education."

Despite explicit political statements and policies in support of expanding quality ECCE provision, it remains a seriously underfunded sector in many countries in Asia and the Pacific. Many countries in the region face challenges related to insufficient government allocation, lack of sustainable financing, and lack of coordination among stakeholders. Additional challenges specific to the Asia and Pacific region, such as geographical diversity, gender inequality, natural disasters, and others, compound the matter, hindering the growth and effectiveness of the sector. One thing is clear; without a change to the current status quo of financing solutions, countries will not be able to fulfil their commitment to provide good quality ECCE for all and achieve Target 4.2.

Through this report, UNESCO Bangkok, in collaboration with SEAMEO Regional Centre for Early Childhood Care Education and Parenting (SEAMEO CECCEP), aims to develop a regional knowledge base on innovative ECCE financing mechanisms and partnerships that can provide solutions to overcoming the financing challenges currently hindering the achievement of Target 4.2. These regional guidelines are meant to provide major ECCE stakeholders with the knowledge and tools to develop more sustainable financing solutions in order to provide good quality ECCE. With these resources in hand, we hope that ECCE will be given the highest priority it deserves at the financial negotiation table, so that we leave no child behind in our journey to 2030.

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This publication benefited greatly from the tireless efforts of Sheldon Shaeffer, Asia-Pacific Regional Network for Early Childhood (ARNEC), who provided his substantive guidance and strategic vision to help reach the finish line. Insights, knowledge and experiences, notably from Amalia Miranda Serrano, Christin McConnell, Diane Coury, Igor Kitaev, Nyi Nyi Thaung, Sarah Fuller, Satoko Yano and Yoshie Kaga, were key to this publication.

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The project was managed and coordinated by the UNESCO Bangkok project team, comprising Maki Hayashikawa, Kyungah Bang, Sangwoo Park, Ricelie Maria, Risa Shibata (intern), Anna Hata (intern), and Brynn Acker (intern), as well as Dwi Priyono, Hani Yulidrasari, Heny Djoehaeni, Ith Vuthy, Irwan Gunawan, Rita Anggorowati, Irfan Ansori and Edi Rukmana from SEAMEO CECCEP.

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Glossary of Key Terms and Definitions

Asia-Pacific countries	The countries included in this region vary depending on the context and purpose of categorization; for these guidelines, they include countries of East Asia, South Asia, Southeast Asia, Central Asia, and the Pacific
Bunda PAUD	An ECCE ambassador and champion in Indonesia; usually the wives of national and local leaders, who are important figures in the promotion and development of ECCE programmes in their area
CSO	Community Service Organization
Early childhood	UNESCO, UNICEF, and most international literature define early childhood as the period between birth and eight years, during which children experience the most rapid growth and development in the human lifespan.
Early childhood care and education (ECCE)	ECCE puts emphasis on the child's holistic development (social, emotional, cognitive/linguistic, and physical) to establish a strong foundation for lifelong learning and well-being. As articulated in the Sustainable Development Goals (SDGs), ECCE includes a focus on including child readiness for primary education. Early childhood education (ECE), early childhood education and care (ECEC), early childhood development (ECD), and early childhood care and development (ECCD) are among various terminologies used more or less interchangeably.
ECDA	Early Childhood Development Agency (Singapore)
GSC	A programme designed by the Ministry of Villages, Disadvantaged Regions and Transmigration and the World Bank in Indonesia to improve children's health and education
HHI	Household Income
HIMPAUDI	Indonesian Association of Early Childhood Teachers and Teaching Personnel
IGTKI	Indonesian Association of Kindergarten Teachers
Innovative financing	Non-traditional financing mechanisms that: • can be more stable and predictable than official development assistance (though perhaps less stable than assistance from governments) • involve multilateral management and partnership with private entities • are linked to global public goods • mobilize domestic as well as international financing • include innovation in delivery as well as innovation in mobilising resources • generate substantial and stable flows of funds for development • help to enhance the efficiency of financial flows
KiFAS	Kindergarten Fee Assistance Scheme
LPMM	Indonesian Board of Community Empowerment and Independence
MoE	Ministry of Education (Singapore)

MoEC	Ministry of Education and Culture (Indonesia)
MSF	Ministry of Social and Family Development (Singapore)
MSWRR	Ministry of Social Welfare, Relief and Resettlement (Myanmar)
MVDRT	Ministry of Villages, Disadvantaged Regions, and Transmigration (Indonesia)
PCI	Per capita income
Pre-primary education	According to the International Standard Classification of Education (ISCED) 2011, pre-primary education is classified as ISCED level 02 and defined as programmes that provide organized instruction for young children aged three years until the age of starting ISCED 1 (primary education). Offered in various settings such as schools, centres, homes, and communities, it provides a bridge between home or extra-familial child care arrangements and school. Variously referred to as infant education, nursery education, pre-school education, kindergarten, or ECE, such programmes are the more formal component of ECCE[1]
SEAMEO CECCEP	The Southeast Asian Ministers of Education Organization Regional Centre for Early Childhood Care Education and Parenting
UNESCO	The United Nations Educational, Scientific and Cultural Organization
YSKK	Community service organizations in Indonesia which work on community development to improve village livelihood, welfare, and prosperity and which also support ECCE and work to empower parents and strengthen ECCE centres

1 SEAMEO and UNESCO. 2016. *Southeast Asian Guidelines for Early Childhood Teacher Development and Management*. Bangkok: SEAMEO and UNESCO. https://bangkok.unesco.org/content/southeast-asian-guidelines-early-childhood-teacher-development-and-management. (Accessed 10 September 2019).

CHAPTER 1 INTRODUCTION

> **Despite the fact that education has been slow to embrace innovations compared to the other sectors, such as health and ICT, innovative financing for education has become a buzz phrase nowadays. . . .with the eruption of the global financial crisis and the subsequent stagnating aid to education, the idea that innovative financing mechanisms could be the answer to many of the challenges gained steam.**[2]

An ever-increasing body of evidence is highlighting the fact that the most important developmental phase of a person's life is early childhood and that Early Childhood Care and Education (ECCE) plays a critical role in laying the foundations not only for educational achievement and life-long learning but also for a child's future health status, socio-emotional development, and financial success. Compared to other levels of education, it also has been shown to have the highest social returns with a benefit-cost-ratio of 7:1.[3] In short, we now know that children's early experiences and environments have lasting influences on their future well-being, and that adequately financing ECCE programmes of good quality is one of the best and most effective investments a country can make to address inequality, break the intergenerational transmission of poverty, and improve a wide range of both individual and social outcomes later in life. Even as early as fifteen years ago, Carneiro and Heckman made this argument by concluding that investment in early childhood development for disadvantaged children provides 7 to 10 per cent of additional benefit to society each year through increased personal achievement and productivity.[4]

This realization, building upon the early promotion of early childhood development in the Education for All movement, begun in Jomtien, Thailand, in 1990 and reinforced in Dakar, Senegal, in 2000, was one driving force in the creation of a global target within the Sustainable Development Goals, endorsed by the United Nations in 2015, focused especially on ECCE: Target 4.2 – "By 2030, ensure all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education."

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2 Saeed, Saba. 2016. Innovative Financing for Education: Interesting Ideas or Actionable in Education 2030? (Blog post). https://resources.norrag.org/resource/197/innovative-financing-for-education-interesting-ideas-or-actionable-in-education-2030-by-saba-saeed. (Accessed 19 December 2018).

3 UNICEF. 2017. *The cost of underinvestment in education: and ways to reduce it*. https://www.unicef.org/albania/reports/cost-under-investment-education-and-ways-reduce-it.

4 Carneiro, P., and Heckman, J. 2003. *Human Capital Theory*. Institute for the Study of Labor. https://papers.ssrn.com/sol3/papers.cfm?abstract_id=434544. (Accessed 27 March, 2019).

More recently, and in an unprecedented move, at their meeting in Buenos Aires, Argentina, on 30 November and 1 December 2018, the leaders of the G20 nations adopted the declaration, "Building consensus for fair and sustainable development" that refers to the launch of the G20 Initiative for Early Childhood Development:

> **We launch the G20 Initiative for Early Childhood Development and stand ready to join all stakeholders in enhancing quality and sustainably financed early childhood programmes that consider the multidimensional approach of ECD, as means of building human capital to break the cycle of intergenerational and structural poverty, and of reducing inequalities, specially where young children are most vulnerable.**[5]

ECCE programmes can be delivered through a variety of service models, and governments and other providers can select those most able to reach the widest population. But despite the known benefits and advantages of investing in ECCE, the recent global commitment to expand quality ECCE programmes, and the range of different service models available to fit with different contexts, it still remains the sector within education that is the most seriously underfunded in most countries of the Asia-Pacific region. A study conducted by UNESCO in cooperation with Kobe University and UNICEF's Regional Office of South Asia (ROSA) identified three major challenges in regard to the financing of ECCE: (1) insufficient government expenditure on pre-primary education, (2) the lack of sustainability of ECCE financing, and (3) the absence of an enabling governance model and the lack of coordination among the major ECCE stakeholders.[6] These challenges are not unique to Asia, of course; they are found everywhere in the world.

The situation in Asia is confounded by two other factors: (1) family and community financial support for ECCE is weakest among the disadvantaged population groups whose young children need it the most, and (2) although innovative approaches to providing ECCE may be set up with external funding, such funding is usually not available beyond a pilot phase and in the absence of government support, these approaches are likely not sustainable over the long term. The end result of challenges such as these is that many ECCE programmes are severely underfinanced (or funded unsustainably) and that the sector as a whole can therefore not grow effectively, efficiently, and in a way that reduces disparities in access and quality. Given this situation, therefore, many nations will find it very difficult to achieve SDG Target 4.2.

More specifically, as the UNESCO report says concerning Asia and the Pacific, "the current levels of funding towards ECCE are relatively insufficient to adequately meet growing financial needs in the sub-sector given the current and projected enrolment figures".[7] Data indicates that in many countries of the region, expenditure on ECCE as a percentage of Gross Domestic Product (GDP) is generally far below the OECD average of 0.8 per cent.[8] "In addition, with the exception of Mongolia, spending on ECCE as a percentage of

5 The G20. 2018. G20 Leaders' declaration: Building Consensus for Fair and Sustainable Development. www.g20.utoronto.ca/2018/2018-leaders-declaration.html. (Accessed 25 March 2018).

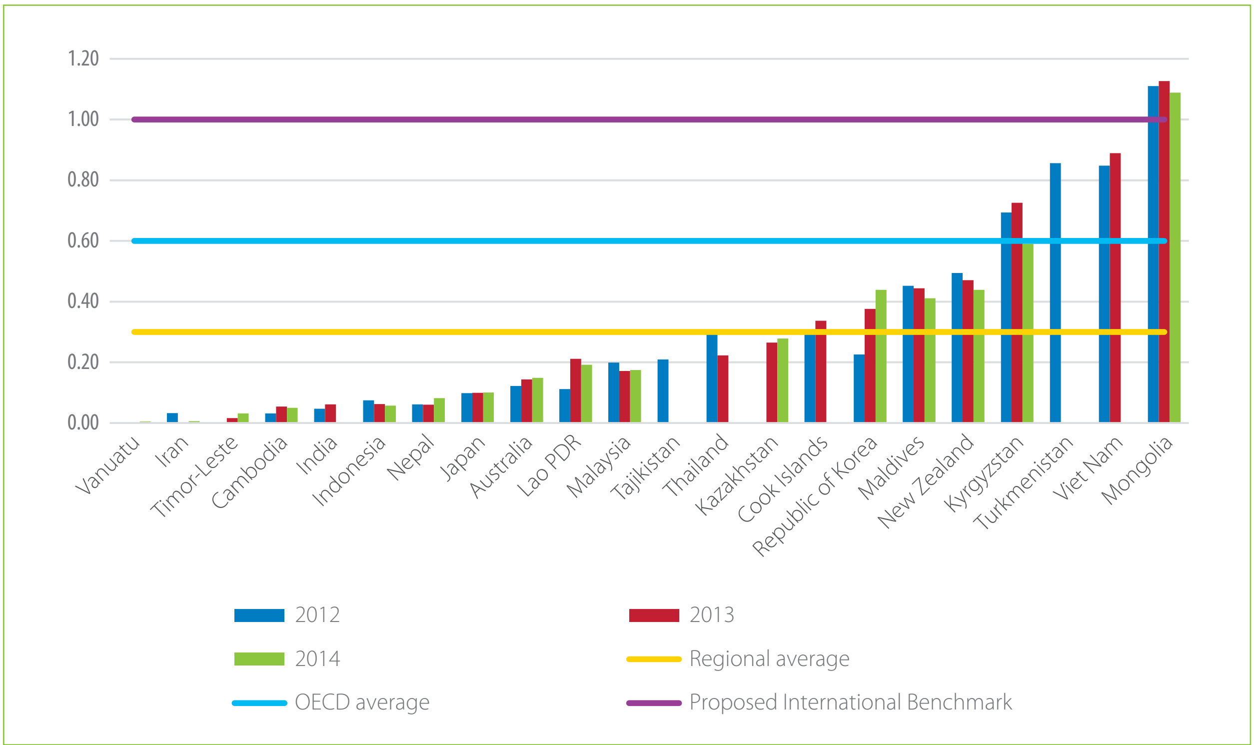
6 UNESCO and UNICEF. 2016. *Asia-Pacific Regional Report: Financing for Early Childhood Care and Education (ECCE), Working Paper*. Paper commissioned as background information for the report, *Financing for Early Childhood Care and Education (ECCE): Investing in the foundation for lifelong learning and sustainable development*. https://unesdoc.unesco.org/ark:/48223/pf0000245777. (Accessed 19 December 2018).

7 *Ibid*.

8 This figure includes 0.2 per cent for early childhood education development programmes and 0.6 per cent for pre-primary education. See OECD (2017).

GDP in all participating countries was below the 1.0 per cent rate recommended by UNICEF,[9] indicating the need for increased public expenditure on ECCE in the region."[10] Figure 1 demonstrates these differences. Where government expenditure is low, of course, the private sector/local communities/families are meant to make up the difference – something which many less developed and even middle-income countries cannot manage.

Figure 1: Government expenditure on pre-primary education as a percentage of Gross Domestic Product 2012–2014[11]



Another way to assess the extent of government expenditure on ECCE is as a percentage of the total education budget. Here one recommended percentage is 10 per cent.[12] Results are shown in Figure 2.

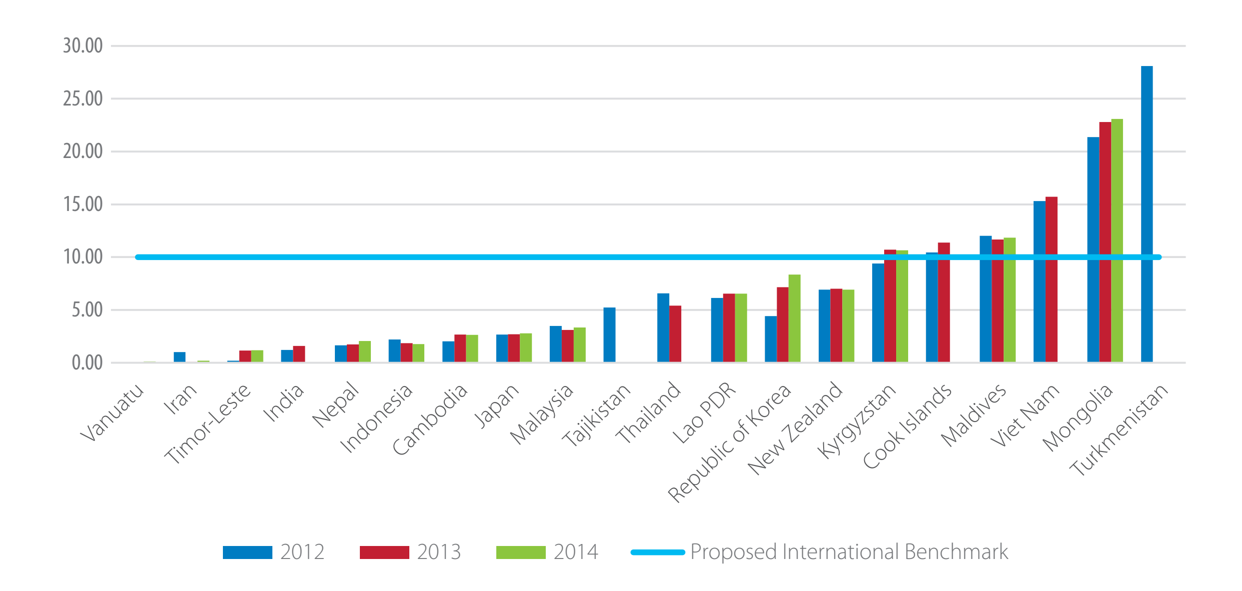
9 International benchmark 1.0 per cent was proposed by UNICEF (2008) "The Child Care Transition", p.14. https://www.unicef-irc.org/publications/pdf/rc8_eng.pdf and reconfirmed in Results for Development. 2016. *"Financing Early Childhood Development: An Analysis of International and Domestic Sources in Low- and Middle-Income Countries."* https://report.educationcommission.org/wp-content/uploads/2016/11/Financing-ECD-Volume-I.pdf.

10 UNESCO and UNICEF. 2016. *Asia-Pacific Regional Report: Financing for Early Childhood Care and Education (ECCE), Working Paper. Paper commissioned as background information for the report, Financing for Early Childhood Care and Education (ECCE): Investing in the foundation for lifelong learning and sustainable development.* https://unesdoc.unesco.org/ark:/48223/ pf0000245777. (Accessed 19 December 2018).

11 UNESCO Institute for Statistics. 2018b. "Government expenditure on education as a percentage of GDP." http://data.uis.unesco.org/. (Accessed 21 December 2018).

12 Research for Equitable Access and Learning (REAL) Centre, University of Cambridge. 2017. "Bright and Early: How financing pre-primary education gives every child a fair start in life." https://s3.amazonaws.com/theirworld-site-resources/Reports/Theirworld-Report-Bright-and-Early-June-2017.pdf.

Figure 2: Pre-primary education expenditure as a percentage of total government expenditure 2012–2014[13]



In fact, assessing the level of effort a government makes toward ECCE should rely on the share of pre-primary education spending over overall education spending, not so much as a share of GDP, as the overall budget will very much depend on the tax and GDP ratios that are beyond the control of the Ministry of Education. In addition, other types of spending (such as social spending) supported by other ministries and private sources (including household expenditures) but targeting pre-primary children, should be added in this computation. This is rarely done, when taking data from international sources, as this requires detailed national budget analyses.[14]

But it should be noted that there are risks in setting targets for financing of ECCE; available data and contexts are seldom comparable across countries, the income level of a country may put certain absolute limits on what can be spent, and no one financing strategy towards one set of goals will be effective in all countries.

As the quote above by Saeed acknowledges, the challenges in regard to financing adequate ECCE programmes grew in tandem with the more general realization that financing for education in general was stagnating, from both internal and external sources, and that the enhancement of quality, required first by Education for All and then reinforced by the SDGs, was going to cost more than using up routine budgets in the building of new schools and the training new teachers. Thus, the discourse began to focus on *innovative* financing in education. As a result, in 2010 UNESCO held a seminar on "innovative financing for education"[15], and the International Labour Organization (ILO) later defined innovative financing as follows: "a set of financial solutions and mechanisms that create scalable and effective ways of channelling both private money from the global financial markets and public resources towards solving pressing global

13 UNESCO Institute for Statistics. 2018d. Pre-primary education expenditure as a percentage of total government expenditure. http://data.uis.unesco.org/. (Accessed 11 December 2018).

14 Personal communication from Ms. Diane Coury at UNESCO International Institute for Educational Planning.

15 UNESCO and UNICEF. 2016. *Asia-Pacific Regional Report: Financing for Early Childhood Care and Education (ECCE), Working Paper. Paper commissioned as background information for the report, Financing for Early Childhood Care and Education (ECCE): Investing in the foundation for lifelong learning and sustainable development.* https://unesdoc.unesco.org/ark:/48223/ pf0000245777. (Accessed 19 December 2018).

problems."[16] Another definition for innovative financing mechanisms was provided by the Leading Group on Innovative Financing for Development: "The mechanisms are complementary to official development assistance. They are also predictable and stable. They are closely linked to the idea of global public goods and aimed at correcting the negative effects of globalization."[17]

Although the Kathmandu Statement of Action, endorsed by a ministerial-level Policy Dialogue on ECCE in 2018, identified increasing investment in ECCE as a priority area in the Asia-Pacific region, this will be difficult to achieve given the stagnating trend in development assistance in education in the region and the special challenge of providing adequate government support to ECCE.[18] Thus, **the creation of alternative or innovative mechanisms and partnerships for the financing of ECCE, beyond what donors and governments can routinely fund through traditional mechanisms, represents a critical solution to achieving SDG target 4.2**.

It is important to note, however, that such mechanisms and partnerships should not divert attention from the absolute need for regular, consistent public financing of ECCE; ECCE, in other words, cannot be seen as a target of some kind of special category of financing. To help guarantee such public funding, the argument can be made with ministries of education and finance that more public financing for ECCE will lead to more efficient (and less costly) primary and secondary schooling (through less repetition, fewer dropouts, and others) and that any future savings derived from such increase efficiency should be put back into enhanced ECCE provision.

In response to these financing challenges and the growing interest in innovations in financing, the UNESCO Asia and Pacific Regional Bureau for Education in Bangkok developed a project on "Exploring innovative financing mechanisms and partnerships for ensuring free, inclusive and equitable quality pre-primary education for all in Asia-Pacific." The purposes of this project were to establish a regional knowledge base on innovative ECCE financing policies and mechanisms and provide policy-makers in the region with guidelines for the development of such policies and mechanisms for the more sustainable financing of ECCE, leading ultimately to the universal provision of good quality ECCE required by SDG target 4.2.

For the purposes of the guidelines outlined in this document, "innovative financing" is defined as non-traditional financing mechanisms and sources, including how additional funding is collected and delivered, that:

- mobilize domestic as well as international financing
- include innovations in service delivery as well as in resource mobilization
- involve multilateral management and partnerships with private entities
- generate substantial and stable flows of funds for development
- help to enhance the efficiency of financial flows

Through the documentation and analysis of innovative financing mechanisms and partnerships leading to good quality, sustainable ECCE/pre-primary education, these guidelines are meant to equip national education policy-makers and planners, international development agencies and non-government organizations, and ECCE providers and personnel, particularly from Least Developed Countries (LDCs) and emerging Middle-Income Countries (MICs) in the Asia-Pacific region, with the knowledge needed to develop their own innovative financing mechanisms and partnerships in support of ECCE.

16 ILO. 2018. Social Finance Working Paper #75: Innovative finance - putting your money to (decent) work. Geneva, ILO. https://www.ilo.org/wcmsp5/groups/public/---ed_emp/documents/genericdocument/wcms_655563.pdf.

17 Leading Group on Innovative Financing for Development. 2012. FAQs - Innovative financing. http://www.leadinggroup.org/rubrique325.html. (Accessed 10 September 2019).

18 UNESCO. 2018. Kathmandu Statement of Action - Putrajaya 2: Advancing and Monitoring SDG 4.2. Bangkok, UNESCO. https://bangkok.unesco.org/content/kathmandu-statement-action-putrajaya2-advancing-and-monitoring-sdg42. (Accessed 19 December 2018).

CHAPTER 2

STEPS TOWARD THE DEVELOPMENT OF INNOVATIVE FINANCING AND PARTNERSHIPS FOR ECCE

Any guidelines to assist governments and other ECCE stakeholders in developing and implementing innovative financing mechanisms and stronger partnerships for ECCE should outline the necessary steps to follow. These include:

1. conducting a sectoral analysis of ECCE in the country to understand the starting point in terms of ECCE access and quality, major ECCE stakeholders, ECCE governance arrangements and financing/funding mechanisms, and political will
2. formulating a set of national and local targets and milestones to achieve not only SDG 4.2 but also national and regional commitments toward ECCE (e.g., of the Kathmandu Statement of Action) in regard to both access and quality
3. assessing gaps in ECCE financing between current resources and those needed to achieve the SDG 4.2 targets
4. identifying and piloting innovative financing mechanisms
5. monitoring and evaluating the effectiveness of these mechanisms and their impact on increased access to, and quality of, ECCE programmes

Step 1: Understanding a country's starting point

As mentioned above, ECCE in most countries of Asia and the Pacific is receiving greater attention from both governments and the public at large as a result both of increasing evidence of its short- and long-term impact and of new international commitments to achieve universal, good quality ECCE provision. This greater attention, however, is not always followed by an increase in resources. In any analysis of the starting point from which the financing and further development of ECCE must begin – i.e., the baseline for setting goals, assessing gaps, and developing innovative financing mechanism – a necessary place to start is with the collection and analysis of both (1) accurate, reliable data in regard to access to and quality of ECCE programmes and (2) detailed information concerning the management and financing of the ECCE sector. This exercise can be done alone but is best done in the context of a larger education sector analysis.

A. Access: Who participates in what kinds of ECCE programmes – and who does not?[19]

In regard to access to ECCE programmes, and more specifically in relation to pre-primary education, data show that in the Asia-Pacific region there was an increase of total enrolment in pre-primary education of 76 per cent from 47 million to 83 million between 2000 and 2015.[20] These data are largely derived from official government administrative data.

There are, however, other existing data sources (see Table 1) that should be examined to obtain a more nuanced and perhaps more accurate understanding of the nature and extent of ECCE access.

Table 1: Potential data sources for participation in ECCE programmes

Survey	Abstract	Countries
Multiple Indicator Cluster Survey[21] (UNICEF)	Generating data on the well-being of children and women	116 countries
Demographic Health Survey[22] (USAID)	Collecting data on population, health, HIV, nutrition and early childhood development	Over 90 countries
Socio-economic surveys (governments)	Regularly collecting essential data on socio-economic conditions, usually through household surveys	Various
Individual Deprivation Measure (DM)[23] (Australian Aid, Australian National University, International Women's Development Agency)	Using DM as a new tool for gender-sensitive measurement of multidirectional poverty	Fiji, Philippines

For now, using administrative data, the adjusted net enrolment ratio (NER) in the last year of pre-primary education can be examined against the average of selected countries in the Asia-Pacific region and the global average[24] (See Figure 3).

19 National attendance/participation rates are often affected not only by characteristics such as location, poverty, and minority group status, but also by issues related to the lack of funding such as overcrowding, the poor quality of services, the lack of food provision, and others.

20 Moon, M. 2018. *Synthesis of the Putrajaya Declaration Follow-up Reports*. [PowerPoint slides] https://bangkok.unesco.org/sites/default/files/assets/article/Early%20Childhood%20Care%20and%20Education/files/Synthesis%20on%20country%20survey_Nepal%20Forum_5%20June%202018.pdf

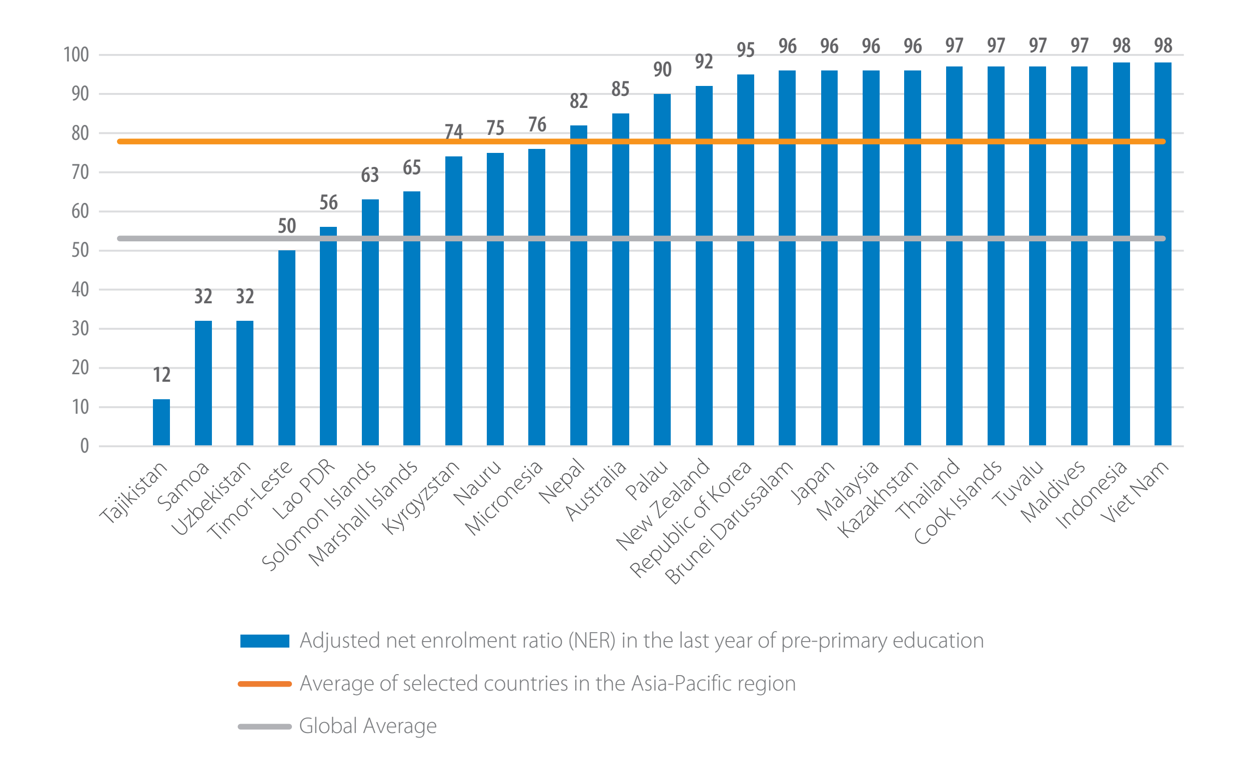
21 UNICEF. 2019a. MICS Plus. http://mics.unicef.org/.

22 USAID. (n.d.) The DHS Program. https://dhsprogram.com/data/.

23 Individual Deprivation Measure. 2019. http://www.individualdeprivationmeasure.org/.

24 UNESCO Institute of Statistics. 2018c. Net enrolment rate by level of education. http://data.uis.unesco.org/Index.aspx?queryid=144.

Figure 3: Adjusted net enrollment ratio (NER) in the last year of pre-primary education 2013–2016[25]



As can be seen from the data above, some countries have largely achieved universal pre-primary enrolment (of one year), but nine of the twenty-five countries shown in the figure have a ratio of less than 75 per cent and three are below 50 per cent. It should be noted, however, that such data are often not reliable and may either overestimate or underestimate enrolment. Private ECCE programmes, for example, might not be registered with the government and therefore do not report their enrolment data; some children might be double-counted in more than one programme; children at the official entry age to primary school might still be in pre-primary programmes (but are then counted in the Gross Enrollment Rate (GER) and not counted in the NER since they are over-age) or might enrol early in primary schools and therefore are counted as **not** being in pre-primary programmes, etc.[26]

In order to establish a country's starting point in regard to access (enrolment) – and this requires a decision as to whether to estimate the NER or the GER – governments must do the following:

- clarify what age range is meant to be covered by the ECCE programmes of interest
- accurately estimate the number of children in that age range[27]
- ensure the accurate collection of data in terms of who is (and is not) enrolled and what kinds of programmes (public and private, within the ministry of education or in other ministries), established for which age groups, currently exist – and how many

25 UNESCO Institute for Statistics. 2018a. Adjusted net-enrolment ratio pre-primary. http://data.uis.unesco.org/. (Accessed 11 December 2018).

26 In Indonesia, for example, although the official entry age into primary school is seven, many children enrol at the age of six. Approximately 97 per cent of children of six years old are therefore enrolled either in pre-primary or primary school, but many of them have not had the experience of any ECCE service before primary school entry.

27 Based on population data estimates, derived from census projections. An alternative could be to rely on UNDP single-age population data projections (available also by gender).

- disaggregate these data by category of programme (health centres, day-care centres, kindergartens, play groups), by age of those enrolled in each category, by location (urban-rural-remote), and by sex. (Additional information about enrolment by social-economic status, linguistic/ethnic groups, and children with disabilities should also be eventually collected.)[28]

Table 2 below gives an indication about the levels of disaggregation found in selected countries in the region.

Table 2: Types of ECCE data disaggregation in the Asia-Pacific region

Indonesia[29]	• **Age** (children aged 3 to 6 in ECCE) • **Wealth quintiles** (comparison of the poorest and richest) • **Location** (by urban-rural and by district) • Participation in ECCE services by **modality of service** (formal and non-formal) • Participation in ECCE services by **type of service** (kindergarten, playgroup, day-care, school, any ECCE and none) • Participation in **care services** by wealth quintile • Reasons for **non-participation in** ECCE by wealth quintile
Cambodia[30]	• **Age** (children 3–5, and 5 years old) • Participation in ECCE services by **type of service** (public, private, community-based, and home-based programmes) • **Location** (by urban-rural and by province) • **Sex** (boys and girls) • **Public and private pre-schools**
Lao PDR[31]	• Participation by **sex** (boys and girls), **age, ethnicity** and **caretaker's education**
Mongolia[32]	• Participation by **location** • Participation by **ethnicity of children and the household head** • Trend in number of children enrolled by **type of service** (kindergartens and alternative pre-school programmes) from 2005–2015

28 Note that many of these exclusionary factors in relation to ECCE access are multiple in nature; e.g., children with disabilities from poor and rural families have additional obstacles to access ECCE.

29 World Bank, Royal Netherlands Embassy Jakarta, & Departemen Pendidikan Nasional Republik Indonesia. (n.d.b) *Early Childhood Education and Development in Indonesia: An Investment for a Better Life*. http://siteresources.worldbank.org/INTINDONESIA/Resources/Publication/280016-1152870963030/ReportECED.pdf.

30 Participation by age and type of services: UNESCO. 2014. Education for All 2015 National Review: Cambodia. https://unesdoc.unesco.org/ark:/48223/pf0000229713. Participation by location and sex in public pre-school: Ministry of Education, Youth, and Sport. 2017. Educational Management and Information System, 2016–2017. Educational Statistics and Indicators: Public Education Statistics & Indicators 2016–2017. https://drive.google.com/file/d/0B1ekqZE5ZIUJWldPLWx4MkZFOXc/view.

31 World Bank. 2016b. The Status of Early Childhood Health and Development in Northern Lao PDR. http://documents.worldbank.org/curated/en/228221488446175113/pdf/113100-WP-P145544-PULIC-WB-LAO-ECE-BASELINE-FULL-23mb.pdf.

32 World Bank. 2017. Pre-Primary Education in Mongolia: Access, Quality of Service Delivery, & Child Development Outcomes. http://documents.worldbank.org/curated/en/481101490364915103/pdf/113752-WP-PUBLIC-P152905-QualityJanWithExecMarchclean.pdf.

Such data are important to collect because although many countries may have what appears to be a relatively high nationally-aggregated NER in ECCE, this NER may hide serious disparities in enrolment linked, *inter alia,* to those characteristics mentioned above – socio-economic status, sex, ethnicity/language, location (urban-rural-remote), and ability/disability. This leads to the major problem of under-reporting of the degree of exclusion from ECCE services (see Box B).

Box B: Establishing a starting point for reducing disparities

Since a major purpose for increased financing for ECCE – especially innovative financing – is meant to be the reduction of disparities toward a more equitable ECCE system, establishing the starting point in regard to the extent of these disparities is especially important. This, in turn, requires an information management system for ECCE (as for all other levels of education) especially sensitive to identifying disparities, disadvantaged areas, and excluded groups – assuming, of course, that such information is available and sufficiently representative for analysis. And because early childhood development is necessarily inter-ministerial in nature (e.g., including at least ministries of health and social welfare), a coordinated data collection and analysis system among the relevant ministries is also needed (and must be adequately funded) in order to get a more complete picture of the level of exclusion from the ECCE system.

Ultimately, of course, such a system should cover issues such as delivery modes, focus of interventions (children, parents, caregivers), frequency/length of sessions, teacher-pupil ratios, facilities, available auxiliary services such as health care and nutrition, and personnel qualifications; data on such issues can be important determinants of the cost and quality of ECCE.

B. Quality: How good are existing ECCE programmes?

The next issue to be addressed in analysing the starting point for ECCE development – necessary in order to formulate a set of targets to achieve SDG 4.2 against which financing gaps and innovative mechanisms can be determined – is assessing the quality of existing ECCE programmes. In the first instance, this exercise addresses the quality of inputs in terms of both physical inputs and human resources. At a minimum, a costed checklist of what it takes to be an ECCE programme of good quality should be developed. This checklist should include indicators such as minimum teacher/facilitator qualifications, child–teacher ratios, and space available per child; standards for safe and hygienic facilities; adequate materials and other resources, etc. Additional indicators for a more comprehensive picture of quality in a particular ECCE programme may also be necessary to assess (e.g.; the availability of materials in mother tongues, conditions necessary for disability-inclusive education, etc.). Use of such a checklist will draw a picture of the current status of the quality of ECCE programmes upon which targets can be set and necessary financing mechanisms established. Indicators to consider when assessing the quality of inputs can be found in Table 3.

Table 3: Checklist for Quality ECCE: Inputs[33,34]

Inputs	Indicators
Teaching Environment	• The programme accommodates small group settings with appropriate adult to child ratio (e.g. a classroom of eighteen children with two adults is preferable to a group of thirty-six children with four adults). • Classrooms are stocked with developmentally appropriate materials. • Children are able to move around the classroom, engaging in hands-on activities. • The facility is clean and includes safeguards to protect children's health and safety. • Space should be accessible to children and adults with disabilities. • A cubby space is large enough to fit each child's belongings without spilling out. • Cozy area is found in the classroom with a lot of softness (e.g., soft toys and soft furnishings).
Teaching Personnel	• Teachers have information about working with young children who may have special needs and an awareness of early signs of learning disabilities. • Teachers, staff and administration support a multicultural and bias-free environment and understand that culture embodies many constructs, including ethnicity, family structure, religion, family and cultural traditions. • Programmes provide regular training and professional development opportunities for all teachers.

Another measure of quality, of course, involves the quality of the outputs of the programmes – the impact of the programmes on the well-being of children, whether it be linked to health and nutritional status; cognitive, linguistic, and socio-emotional development; or, more concretely, enrolment in primary school – and on the well-being of their families (see Table 4). To understand the starting point of the ECCE sector in regard to quality, these outputs must also be assessed.

Table 4: Checklist for Quality ECCE: Outputs

Outputs for well-being of children	Indicators
Cognitive development[35]	• Teachers encourage children to use language, symbols and texts interactively. • Teachers support children's communication, language and literacy development, as well as critical thinking. • Teachers support children's cognitive development for numbers and reasoning, and understanding of the natural and physical world.

33 Parkinson, K. 2016. Identifying Quality Early Childhood Education: A Checklist for Success. https://www. edxponential.com/identifying-quality-early-childhood-education-a-checklist-for-success/.

34 New York City Department of Education. (n.d.). Early Childhood Environment Rating Scale (ECERS-R) 102. https://infohub. nyced.org/docs/default-source/default-document-library/ecers-r-102-space-furnishings.pdf.

35 OECD. 2005. The definition and selection of key competencies. http://www.oecd.org/pisa/35070367.pdf.

Socio-emotional development[36]	• Teachers and curriculum focus on developing children's key competencies; children's skill to be creative, interact in heterogeneous groups and act autonomously. • Teachers promote children to use tools interactively to enhance their creativity. • Teachers promote children to interact in heterogeneous groups. • Teachers promote children to act autonomously.
Outputs for well-being of family	**Indicators**
Engagement with parents and families	• Teachers, staff and administrators establish warm relationships and clear communication with parents, using appropriate strategies and technologies. • Teachers involve parents and families in child assessment and provides feedback to enable them to support child's development and progress at home.

Many such checklists to assess the quality of services already exist, globally and nationally, created by development agencies (such as UNICEF and the World Bank) and international NGOs (Save the Children, Plan International, ChildFund); these should be reviewed and adapted as needed for the determination of an ECCE quality baseline in any particular country. In addition to checklists, a number of tools are available to assess the quality of services, descriptions of which can be found in Table 5.

Table 5: Tools for measuring Quality ECCE

Tool	Contents
Early Childhood Environment Rating Scale-Revised (ECERS-R)	ECERS-R is an internationally recognized measure of quality in education and care for children aged 2.5–5 years. The scale consists of forty-three items organized into seven subscales: • Space and furnishings (e.g. room layout, accessibility of resources), • Personal care routines (e.g. welfare requirement for children's health and safety), • Language-reasoning (e.g. supporting children's communication and critical thinking), • Activities (e.g. resources to support specific types of play), • Interactions (e.g. supervision, support for social interactions), • Programme structure (e.g. opportunities for children to access their own curriculum), • Provision for parents and staff (e.g. partnership with parents and staff training). For more information, please refer to the following link: https://ers.fpg.unc.edu/node/39

36 Ibid.

Tool	Contents
ECERS-Extension (ECERS-E)	ECERS-E is an extension to the ECERS-R to provide additional items for children aged 3–5 years. • Literacy (e.g. opportunities for writing, letters and sounds), • Mathematics (e.g. numbers, reasoning), • Science and Environment (e.g. supporting children's creative thinking and understanding of the natural and physical world), • Diversity (e.g. planning for children's individual learning needs). It focuses on children's cognitive and social/behavioural developmental outcomes and the provision of specific materials and activities that promote children's holistic development. More information is available at: https://www.ucl-ioe-press.com/books/early-years-and-primary-education/ecers-e-the-early-childhood-environment-rating-scale-curricular-extension-to-ecers-r/
Classroom Assessment Scoring System (CLASS)	CLASS, developed by Robert Pianta at the University of Virginia, is a tool for analysing the quality of teacher-student interactions in the classroom. It produces qualitative ratings of teacher performance across three broad domains: emotional support, classroom organization, and instructional support. It has been used in Chile and Ecuador. More information about CLASS is available in the following links: https://curry.virginia.edu/classroom-assessment-scoring-system https://www.worldbank.org/en/programs/sief-trust-fund/brief/the-classroom-assessment-scoring-system-class
Measure of Early Learning Environments (MELE)	MELE consists of seven subscales: interactions, pedagogy, play, inclusiveness, environment, family and community engagement, and personnel. More information is available here: https://www.brookings.edu/wp-content/uploads/2017/06/melqo-measuring-early-learning-quality-outcomes.pdf
ACEI – Global Guidelines Assessment (GGA)	The GGA was developed to help early childhood educators assess and improve programme quality, particularly in developing countries. It is divided into five areas: 1) Environment and Physical Space; 2) Curriculum Content and Pedagogy; 3) Early Childhood Educators and Caregivers; 4) Partnership with Families and Communities; and 5) Young Children with Special Needs. The GGA was designed to serve several purposes: 1) to provide a research-based process for making statements to distribute to national government leaders; 2) to promote and provoke policy discussions and curriculum development; and 3) to guide early childhood educators throughout the world to assess their own programmes for children. https://acei.org/what-we-do/global-guidelines-assessment/ https://www.researchgate.net/publication/252412910_Using_ACEI's_Global_Guidelines_Assessment_for_Improving_Early_Education. https://static1.squarespace.com/static/572284eec2ea513dc4d683df/t/5ad4e38f1ae6cf65f3a77b89/1523901327738/GGAenglish.pdf.

Tool	Contents
Leuven well-being and Involvement Scales	The tool focuses on two central indicators of quality early years provision: children's 'well-being' and 'involvement'. Well-being refers to feeling at ease, being spontaneous and free of emotional tensions, and is crucial to good 'mental health'. Well-being is linked to self-confidence, a good degree of self-esteem and resilience. Involvement refers to being intensely engaged in activities and is considered to be a necessary condition for deep-level learning and development. There is a five-point scale to measure both well-being and involvement. http://magicnursery.co.uk/pdf_documents/LevelsofWellBeing.pdf
OMEP Environmental Rating Scale for Sustainable Development in Early Childhood (ERS-SDEC)	The scale can be applied to support curriculum development through identifying priorities, setting targets and managing change without difficulties. It covers three areas: • Social and Cultural Sustainability (Global Social Justice) • Economic Sustainability (Equality) • Environmental Sustainability http://eceresourcebank.org/index.php?hCode=SCALE_03_01
Quality rating and improvement systems (QRIS)	The QRIS assessment, implemented in 1999, was one of the first of its kind, and was created by Qualistar Early Learning, a Colorado-based non-profit organization. The Quality Rating and Improvement System (QRIS) is a systemic approach to assess, improve, and communicate the level of quality in early and school-age care and education programmes. The rating system includes components generally agreed to contribute to high-quality care: classroom environment, child–staff ratios, staff and director training and education, parent involvement and accreditation. https://ecquality.acf.hhs.gov/

C. Management: What policies, regulations, and institutions currently govern the ECCE sector and how can their integration be assured?

By the very nature of ECCE as being comprehensive, attending to all aspects of a child's well-being, government-supported ECCE programmes in most countries are provided by multiple ministries/sectors concerned with the well-being of young children. This includes, of course, the ministries of education and health and often also of social/women's affairs and home affairs/interior, depending on how these programmes are managed. The ministry of finance can also be a major player, either by its presence (with funding) or absence (with little funding). In many countries, private sectors, non-government organizations, and communities play an even more important role than the government in providing ECCE services. The provision of programmes by multiple actors does not mean, of course, that there is an integrated, comprehensive policy which somehow ensures complementarity of (rather than the duplication of – or gaps in) ECCE programmes. Ensuring such complementarity and integration usually requires some explicit decision as to who will be the "first among equals" – the lead agency or ministry – in coordinating the multiple sectors. Whatever entity is chosen, it must be seen as being both legitimate by the other actors and having adequate capacity required to play this coordinating role effectively.

Such a decision in relation to the management and coordination of the ECCE sector is often clarified in national ECCE laws, policies, and/or regulations. Such policies can establish many parameters for ECCE provision, of course – the desired categories of available programmes, required teacher qualifications, desired age of entry, the language(s) of instruction, and even methods of traditional and innovative financing,– but one of the most important relates to the management of and coordination across the relevant ministries; i.e., what/who is the lead agency?

This entity is often the ministry of education, especially if it has strong ECCE programmes (even if only limited to pre-school) or the ministry of health if the government's major focus is on younger children (aged 0–3). Coordination can also be placed under an inter-ministerial council as in the Philippines, (although its multi-sectoral Early Childhood Care and Development Council now officially reports to the Secretary of Education). In Singapore, the Early Childhood Development Agency (ECDA) serves as the regulatory and developmental authority for the early childhood sector, overseeing key aspects of children's development below the age of seven across both kindergartens and child care centres. ECDA is an autonomous agency jointly overseen by the Ministry of Education (MOE) and the Ministry of Social and Family Development (MSF), where it is hosted.

Other examples include Myanmar, where the Department of Social Welfare under the Ministry of Social Welfare, Relief, and Resettlement (MSWRR), has been operating social welfare services to include residential nurseries, day care centres and pre-primary schools since 1962; the Ministry of Education, of course, also has a major focus on pre-primary education. More comprehensively, the Ministry of Education and Culture (MoEC) in Indonesia is working closely with the five other ministries and two nation offices/boards in providing various types of ECCE programmes. These efforts are meant to be coordinated by a unit in the "super-ministry" of the Coordinating Ministry of Human Development and Cultural Affairs.

The challenge of inter-sectoral collaboration in regard to ECCE is complicated by the fact that in many countries the majority of ECCE programmes are organized by the private sector, CSOs/NGOS, and foundations. Such programmes can be of better quality and/or lower cost than government programmes, and they can either alleviate some of the financial strain on the government so that its programmes can focus more on disadvantaged populations, or service these populations directly. Promoting greater coordination among so many actors can be a major additional challenge.

Box C: The impact of centralization/decentralization on ECCE provision

One important variable in decisions in regard to policies and governance is the extent to which ECCE management and collaboration are centralized or decentralized. Research conducted by Boon[37] showed that in a country where the government is very centralized, policies in relation to quality (e.g., the setting of required quality standards for ECCE programmes) can give rise to improved pre-schools – if, of course, adequate financing is available to put these policies in place. More strongly decentralized systems run the risk of producing serious disparities in access and quality depending on the interests and finances of local governments in regard to ECCE. In a strongly decentralized country such as Indonesia, efforts from the central government and from a range of religious communities have increased both community awareness and local government support for ECCE through mechanisms such as appointing the wives (never the husbands!) of provincial governors, district regents, and village heads as "Bunda PAUD" (the mother of early childhood education).

37 Boon, N. S. 2010. Governance of Education Related ECCE Policies in Malaysia. *International Journal of Child Care and Education Policy* 4(1) pp.45-57. https://doi.org/10.1007/2288-6729-4-1-45.

Stakeholder Mapping: Who currently implements and monitors ECCE programmes?

Another important exercise that has to be carried out to establish the starting point for further ECCE development is the mapping of stakeholders. This must include the government ministries/entities mentioned above, but also many more stakeholders who, in the frequent absence of government commitment to ECCE, play an essential role in its further development. These include national and international development agencies and non-government organizations, community- and faith-based organizations (which, in a country such as Indonesia, sponsor some 97 per cent of ECCE programmes) and the private sector in regard both to privately operated ECCE programmes and programmes sponsored by businesses as part of a Corporate Social Responsibility programme. This kind of mapping is an essential basis for determining who currently does what in regard to ECCE (and at what scale) and who might fill the gaps – and how – in service provision and financing identified in later steps of this process.

Costs and Financing: What are the costs of ECCE programmes and who pays for them?

As mentioned above, the OECD countries, on average, have reached a standard for country spending or expenditure for ECCE that is 0.8 per cent of Gross Domestic Product (GDP), but even that is below UNICEF's proposed benchmark of 1.0 per cent. The report written by Kobe University for UNESCO Bangkok revealed that allocations to pre-primary education as a percentage of GDP in several Asia-Pacific countries – Fiji (less than 0.1 per cent), Japan (0.1 per cent on a four-year average), Indonesia (0.1 per cent on a four-year average) and the Republic of Korea (0.2 per cent on a two-year average) – are far below the OECD average (see Figure 4).[38] Three countries (Bangladesh, Bhutan and Sri Lanka) did not have information on this indicator for any of the five years being reviewed. In the Asia-Pacific region (and globally), therefore, ECCE is the sector that is still seriously underfunded.[39] This condition makes it difficult to further expand and improve ECCE programmes if the process depends only on public expenditure.[40] The role of development partners, of course, is also important in ECCE financing, and trends over time in relation to their contributions must also be examined.[41]

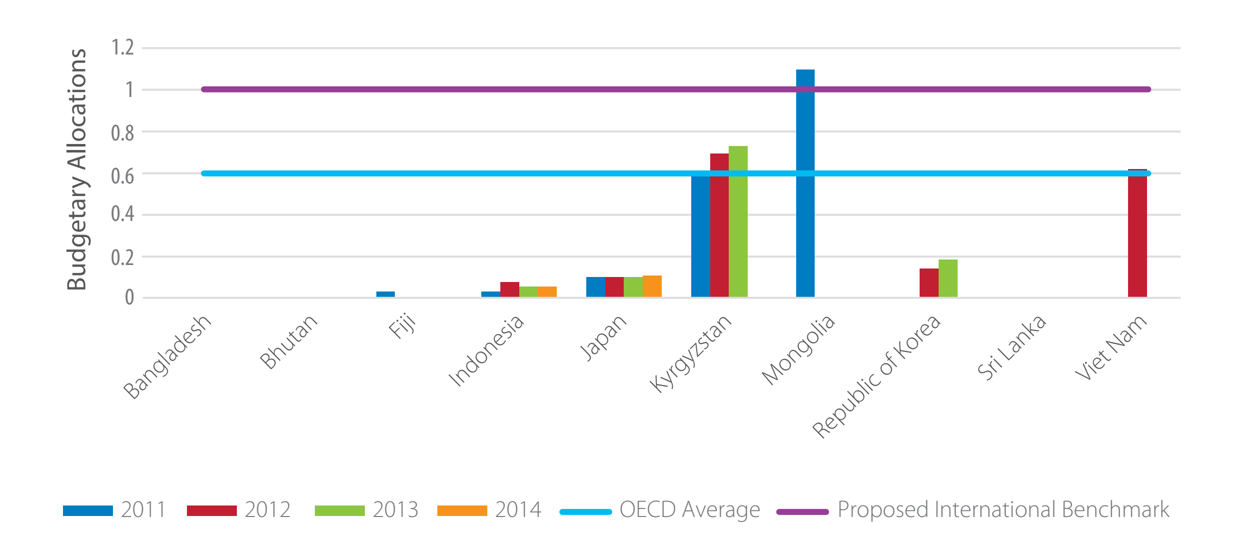
38 UNESCO and UNICEF. 2016. *Asia-Pacific Regional Report: Financing for Early Childhood Care and Education (ECCE), Working Paper*. Paper commissioned as background information for the report, *Financing for Early Childhood Care and Education (ECCE): Investing in the foundation for lifelong learning and sustainable development*. https://unesdoc.unesco.org/ark:/48223/pf0000245777. (Accessed 19 December 2018).

39 Ashida, A., Ogawa, K., and Sakaue, K. 2018. *Exploring Sustainable Finance Mechanisms for Early Childhood Care and Education through Multi-Sectoral Partnership: Findings from Cambodia, Laos and Viet Nam*. [PowerPoint slides]. https://bangkok.unesco.org/sites/default/files/assets/article/Early%20Childhood%20Care%20and%20Education/files/Innovative%20Financing%20Workshop/Innovative%20Financing%20for%20ECCE%20workshop%20-%20Session3.pdf. (Accessed 27 March, 2019).

40 Reports from national education accounts includes information on pre-primary education which capture private expenditures on education. While only three countries from the region (Nepal, Viet Nam, and Lao PDR) have conducted the NEA exercise, the information and methodology can be useful for other countries that are considering similar exercises to understand the full picture of who is paying for what in education.

41 See, for example, Research for Equitable Access and Learning (REAL) Centre, University of Cambridge. 2017.

Figure 4: Pre-primary education expenditure as a percentage of Gross Domestic Product[42]



Assessing the starting point in relation to financing requires two analyses: (1) of **the current costs of ECCE programmes** and (2) of **the current financing sources and mechanisms** (public, private, from families, communities, and religious organizations) which are in place to cover these costs – in other words, who is currently paying what/how much for the provision of ECCE programmes and what mechanisms are being used for this financing? Data that should be gathered in regard to **costs** include the amount of:

- **overhead costs** of ECCE programmes (start-up costs such as the initial planning and design of the programme, staff recruitment and initial training expenses, routine administration costs)
- **direct costs** (infrastructure construction and maintenance, equipment and materials, uniforms, staff costs and training, food/supplementation programmes, extra costs to provide programmes to children with special needs, cash grants to support poor children/families, etc.)

To be most useful, such costs would need to be calculated as averages for various kinds of programmes and the types of services they offer – day care centres, early childhood health centres, kindergartens, etc. There are many different tools now being used to help determine costs (see Annex 1 for some of these tools). These include, among others:

- IIEP-PDK – the pre-primary costing tool of the International Institute for Educational Planning and the Pole de Dakar[43]
- Brookings-World Bank Standardized ECD Costing Tool[44]
- UNICEF Regional Prototype[45]

42 UNESCO Institute for Statistics. 2018b. "Government expenditure on education as a percentage of GDP." http://data.uis.unesco.org/. (Accessed 21 December 2018).

43 UNESCO, and IIEP. 2018. IIEP Training Offer in Educational Planning & Management. http://www.iiep.unesco.org/sites/default/files/brochure_atp_2018_19_en_l.pdf. (Accessed 19 December 2018).

44 Bogglid Jones, I., Gustafsson-Wright, E., Gardiner, S. 2017. *The standardized early childhood development costing tool (SECT). A global good to increase and improve investments in young children*. Washington DC: Center for Universal Education at Brookings. https://www.brookings.edu/research/the-standardized-early-childhood-development-costing-tool/.

45 UNICEF. 2018b. Prototyping and Testing. https://www.unicef.org/innovation/ventures. (Accessed 19 December 2018)

- Van Ravens and Agglo Interactive Cost Estimation Model[46]
- The CEELO Cost of Pre-school Quality Tool of the The Center on Enhancing Early Learning Outcomes[47]

Assessing the starting point in terms of current **financing sources and mechanisms**, the following questions will need to be asked:

- In your country, what mechanisms are currently in use for financing ECCE programmes (e.g., government block grants, vouchers, and subsidies; community contributions/household contributions[48], private sector contributions, etc.)?
- What are the level and proportion of the current cost of ECCE programmes financed by governments (at what levels of ECCE and through which sectors), communities, non-government organizations, the private sector, and families?
- What kind of data are required to answer these questions, and where can these data be found? What are major issues related to the quality of the financing data at hand? What data are missing – what gaps exist – to get a complete view of current funding? What could be done to get them?
- To what extent is the present funding model equitable (is pro-poor) and sustainable?
- Do the current financing mechanisms promote equity? Are there any existing mechanisms targeted specially to ensure adequate funding for marginalized children (e.g., of poor families, with disabilities, living in remote areas, speaking a mother tongue different from the language used in the ECCE programme, etc.)?

Step 2: Formulating a preliminary set of targets and milestones to achieve SDG 4.2

Based both on the baseline data gathered at the starting point as outlined above and on the SDG 4.2 target adopted in 2015 (which can be adapted/integrated into national education policies and plans), the next step in the promotion of innovative financing and partnerships for ECCE is the formulation of specific targets and milestones toward the achievement of SDG 4.2.[49] The time left before the end date of the 2030 Sustainable Development Agenda, and specifically SDG 4 – Education 2030, permits a staged approach to achieving the goal – e.g., 2020, 2025, 2030, or synchronized with long-term development plans of the government. Necessary questions to ask in this regard are:

46 Charles, L. & Williams, S. 2008. A model to support ECD decision-making: Caribbean regional experiences with costs and simulations. *Coordinators' Notebook* 30: 52. Consultative Group on Early Childhood Care and Development. https://www.humanitarianlibrary.org/sites/default/files/2014/02/ECD-CoNo30-rev.pdf.

47 CEELO. 2018. "Cost of Preschool Quality & Revenue Calculator." *National Institute for Early Education Research Rutgers*. http://ceelo.org/cost-of-preschool-quality-tool/. (Accessed 19 December 2018.

48 For example, a useful tool for measuring household contributions can be found at UNESCO (2013) *Household Education Spending Approach and estimation techniques using household surveys*. IIEP, Dakar. https://poledakar.iiep.unesco.org/sites/default/files/fields/publication_files/methodological_guidelines_-_household_education_spending.pdf.

49 There are both global and thematic indicators defined for SDG target 4.2, as follows: **Global indicators: 4.2.1**: the proportion of children under 5 years of age who are developmentally on track in health, learning and psychosocial well-being, by sex. **4.2.2**: the participation rate in organized learning (one year before the official primary age), by sex.

Thematic indicators: 4.2.3: Percentage of children under five years experiencing positive and stimulating home learning environments. **4.2.4**: Gross early childhood education enrolment ratio in (a) pre-primary education and (b) early childhood educational development. **4.2.5**: Number of years of (a) free and (b) compulsory pre-primary education guaranteed in legal frameworks

Where does the country ultimately want to go in regard to ECCE?[50]

- What targets and milestones have already been set in the existing national policies and plans? Are further targets and milestones (e.g. equity/quality targets) desirable? What will be the number of years mandated for compulsory pre-primary education (e.g., one year as required in SDG 4.2 or two to three years as some countries are setting as their target)?
- What age groups will be targeted in ECCE programming, and what is the range of programmes to be provided to the selected age groups?
- What is the desired mix of governance and support mechanisms in regard to ECCE programmes (e.g., government provision and/or supervision of all programmes vs. management by a wide range of community-based and private providers, perhaps regulated and subsidized by the government)?
- What is the desired proportion of ECCE financing to be provided by the government, communities, the private sector, and parents?

What targets and milestones need to be determined in order to achieve SDG 4.2?

- What targets are meant to be met, by what date, leading to the achievement of SDG 4.2 in 2030?
- What level of participation in ECCE programmes should be achieved by when?
- What measurable improvements in quality (more qualified teachers, lower child-teacher ratios, higher achievement of children at completion of ECCE, development of a national curricular framework, and appropriate equipment, learning materials, hygiene facilities) should be achieved by 2020, 2025, and 2030?

What are the priority areas for additional financing?

- If access remains a priority, and in addition to ensuring an absolute increase in the national NER/GER, what specific disadvantaged populations (if any) require extra financing (e.g., children aged 0–3, children with disabilities, ethnic minorities, those in the poorest economic groups or living in certain geographic areas)?
- Given the established ECCE priorities, what is the optimal mixture of ECCE programmes to be provided and therefore which will require additional funding (e.g., comprehensive health/nutrition programmes focusing on children 0–3, non-formal play groups or more formal kindergartens for children 3–6)?
- Which target areas and groups/populations therefore need to be prioritized for stronger attention in terms of investment and what types of ECCE programmes require more financing to reach these target groups?

Step 3: Assessing gaps in financing for ECCE

Gaps in the financing of ECCE can be a result of many factors: a lack of awareness about the importance of ECCE among both government agencies and families; the absence of political will, clear policies and proven approaches to ECCE that can convince relevant agencies to invest more in the sector; a lack of interest in the private sector in supporting ECCE, either as a public good or in the provision of ECCE programmes for their own employees; and a lack of information about the cost projections for various options that exist in reaching the desired goals and targets.

50 Countries supported by the Global Partnership for Education (GPE) should already have such ECCE goals mapped out in their Education Sector Plans.

This is where a range of models can be used to allow for the identification of financing gaps, especially in regard to the cost projections of ECCE programme options. Some, such as the Van Ravens and Agglo Interactive Cost Estimation Model, are found in Annex 1. Suffice it to say, as found in a Module 3 of Massive Open Online Course (MOOC) on mainstreaming early childhood education (ECE) into education sector planning, "the cost of an education plan corresponds to the cost of all the objectives and all the actions that are envisaged. The financial amount can be estimated from the total human and material resources that will be needed. Therefore, the financial estimate starts with an evaluation of human and material requirements. These are then translated into monetary terms, by means of available information about unit costs."[51]

The simulations needed to explore the consequences of different policy options usually focus one or several variables, such as enrolments, human and physical resources requirements, costs projections, and financial resources.

Another important factor in the financing of ECCE is the frequent competition in accessing available funding between ECCE and both other sub-sectors in education and other development areas outside of the education sector. This can be especially problematic in regards to the difficult trade-off between expanding pre-primary or post-primary sub-sectors in a context of limited public resources. Today the latter is facing tremendous pressures following the demands of SDG 4, especially to expand vocational secondary education. And an increasing number of secondary school graduates want admission to higher education. Thus, governments are faced with growing numbers of students to accommodate in post-primary institutions, and they, many of whom are urban and from wealthier families, can voice their needs for additional funding more loudly (and sometimes more violently) than the more disadvantaged communities who want, and can benefit most from, ECCE.

When government funding is not sufficient for expanded good quality ECCE, local communities, parents, and teachers have to bridge the gap between funds needed and funds available. This condition will likely lead to further disparities in service provision and quality. High income families can pay for and therefore access ECCE programmes of better quality for their children, while more disadvantaged families will need to settle for lower quality services – if any are affordable at all. The remuneration of teachers working in a prestigious ECCE programme will also likely be better than teachers in a small community-based ECCE who often are community "volunteers" with little training and few emoluments.

As mentioned above, ECCE provision also depends on the nature of the administrative system – centralized, distributed, or decentralized. The same applies for ECCE financing. Thus, different gaps related to ECCE financing are found at various levels. At the national level, the gap can be linked to public policies; e.g., whether or not there is a policy prioritizing ECCE development which influences the percentage of budget allocations for ECCE compared to other levels of education or other sectors. In a decentralized country such as Indonesia, gaps are more often present at provincial and municipal levels where ECCE might not be a priority in one administrative region but is in another, even if the national government's policy encourages the development of ECCE. The problem is that decentralization in Indonesia decreases the central government's power to intervene directly in decision-making in provincial and district/municipal governments, especially when according to the law ECCE is not yet compulsory (though some individual districts have made it so). In such cases, the central government can still play an important role to ensure more equitable funding for ECCE across sub-national entities through an analysis of their needs and the redistribution of available resources.

Once the targets and milestones have been set for the further development of ECCE based on the analysis of current financial resources and mechanisms, the task is to assess what additional financing (and more

51 UNESCO, UNICEF, and GPE. 2019. Mainstreaming Early Childhood Education into Education Sector Planning – Module 3. http://www.iiep.unesco.org/en/join-our-mooc-planning-early-childhood-education-5055.

innovative mechanisms) are needed to achieve the targets – an often-difficult task given the complex context described above. Completing this task will require answers to several questions:

<u>What</u> is the financing gap in achieving these targets?

- What is the financing gap – how much more will it cost – to achieve these targets, by 2020, 2025, and 2030?
- Given this estimated cost and the budget(s) expected to be routinely available, how much more will it cost to achieve, inter alia, a higher NER/GER, particularly among disadvantaged groups; an increase in the number of years of compulsory ECCE; and/or an increase in the number of better trained and qualified ECCE teachers/workforce?
- In order to bridge the financial gap, what policies need to be put in place and what actions need to be taken to come up with an appropriate mixture of different funding sources and a reduction in disparities in regard to disadvantaged groups?

<u>Where</u> are the likely gaps in financing needed to achieve the targets found?

- At which level of intervention (national, provincial, district/municipal, ECCE programme, and/or community and family level) is the gap in financing more pronounced? (E.g., the district government is willing to support some of the costs of ECCE but communities and families are too poor to fill the funding gap.)
- Which sectors/ministries have the most difficulty in financing their ECCE services? (E.g., the ministry of health is able to provide financing to fill gaps in its ECCE programming, the ministry of education less so.)

<u>How</u> and <u>by whom</u> might these gaps be filled?

- The government, through increased subsidies for operational costs, improved efficiency in resource allocation and use, and the provision of support to poor families to reduce the cost-burden of attending ECCE programmes?
- The private sector, via larger corporate social responsibility (CSR) contributions?
- Community-based organizations, through the provision of more funds, better facilities, and the hiring of more staff?
- Families, through a willingness – and **ability** – to pay higher fees or via in-kind support and volunteering?
- And all of the above depending on the capacity to raise additional resources in a sustainable way…

Step 4: Identifying and piloting innovative financing models in the country

Every country has distinct characteristics that may influence the development of its ECCE sector. A heavily populated country such as Indonesia, with 17,000 islands and enormous cultural, geographic, religious, and socio-economic diversity, requires a very different approach than a country such as Tuvalu with a population of about 11,000 people living on 26 square kilometres of land. The government funding to provide good quality ECCE programmes for all children in the country is therefore very different.

As explained earlier, governments in most countries in Asia and the Pacific do not provide large-scale, free ECCE programmes using public funds. Rather, ECCE development has relied heavily on parent/household contributions, the private sector, and non-government organizations and foundations. It can therefore be argued that increasing government financing for ECCE programmes could itself be seen as being innovative in the context of countries such as Indonesia, Cambodia, Bhutan, and Nepal where ECCE has long been mostly funded by non-government actors which attempt to make ECCE services affordable and sustainable without relying entirely on government funding.

This step of the guidelines will therefore help ECCE stakeholders to identify innovative financing mechanisms from Asia and the Pacific and beyond in order to increase access to, and the quality of, ECCE programmes. The mechanisms have to fulfil the following criterion: 1) have significant impact on the development of ECCE, in regard to both access and quality; 2) be relevant to solving a country's specific problems; 3) be able to mobilize domestic or/and international sources of funding; 4) contribute to the sustainability of ECCE programmes; and 5) effectively reduce disparities and enhance equity of service provision.

Good quality, sustainable ECCE programmes can be established and supported through a range of innovative financing mechanisms that involve collaboration and synchronization among three stakeholders: the government, non-government entities (corporations or private entities, international and local NGOs), and the community, including households. The following sections further explain innovative financing mechanisms that might be identified as suitable to your country's specific context and needs and then adapted and piloted to assess their effectiveness in achieving the targets identified toward the achievement of SDG 4.2.

One distinction to bear in mind in the following analysis is the difference between what might be seen as either "hard" or "soft" policies toward the financing and development of ECCE. Hard policies, based on strong political will, refer to actions in the form of mandated policies, legislation, regulations, and decrees which allow sanctions for non-compliance with.[52] In the case of ECCE, which is not compulsory in most Asia-Pacific countries, hard policy alone is not usually enough to increase access to and improve the quality of ECCE programmes. Soft policies are also important. These include declarations, campaigns, cultural approaches, advocacy activities, etc. (Kennedy et al., 2011) designed to change the mindset of decision-makers, the general public, and parents about the importance of ECCE and therefore increase the demand for ECCE programmes. Combining both hard and soft policies is likely the best way to garner and sustain sufficient support and financing for more universal and better quality ECCE programmes.

52 Kennedy, K., Chan, J., & Fok, P. 2011. Holding policy-makers to account: exploring "soft" and "hard" policy and the implications for curriculum reform. *London Review of Education*, *9*(1), pp. 41–54. https://doi.org/10.1080/14748460.2011.550433.

Box 1: The use of hard and soft policies for ECCE in Indonesia

Indonesia is a case in point in the use of hard and soft policies in promoting ECCE. Hard policies – regulations and declarations from national, provincial, and district leaders – mandate every district/municipality to have at least one ECCE programme in each of its villages as well as to provide one year of free pre-primary education to all children. These policies strongly encourage local governments to allocate specific funding and find creative and innovative ways to achieve these purposes. As discussed above, given the decentralized nature of Indonesia's system of governance, such a mandate is not necessarily implemented by every district.

Thus, Indonesia has also used softer, more cultural approaches to support ECCE. One example is the identification of an ECCE ambassador called "Bunda PAUD," usually the wife of a national or local leader), to be responsible for ECCE advocacy and development in her area. Bunda PAUD literally means "the mother of ECCE"; the First Lady is the national Bunda PAUD; the governor's wife, the provincial Bunda PAUD, etc. Like an ambassador, the Bunda PAUD serves to promote ECCE and encourages the establishment of new ECCE programmes and the improvement of existing ones. Thus, through advocacy rather than mandate, Bunda PAUD can significantly insert ECCE development into the region's priorities. At the village level the Bunda PAUD, together with ECCE professional organizations such as associations representing Indonesian ECCE facilitators and kindergarten teachers, has an important role in including ECCE in the village's development plans. This role in regard to innovative financing will be discussed further below.

The categories and examples of innovative financing models and mechanisms described below are not exhaustive; others exist in many countries of the world and should be further identified and analysed in order to enrich the range of possible choices from which countries can choose the most suitable. Table 6 summarizes some of these choices.

Table 6: Identifying innovative financing models: sources and mechanisms

Categories of innovative financing models and mechanisms	Examples
Direct Government Financing	• Conditional cash transfers – CCT (Mexico and Mongolia) • Family subsidies (Singapore) • Operational costs for ECCE programmes (Indonesia) • School block grants (Lao PDR) • Village funds (Indonesia)
Taxes/earmarked funding	• Sin taxes (Thailand, the Philippines, and Viet Nam) • National lottery fund (Thailand)
Voluntary contributions	• Corporate social responsibility (Sri Lanka, India, Indonesia) • Contributions from other non-government actors (Indonesia, Lao PDR)
Frontloading and debt management mechanisms	• Impact bonds (Australia, India, South Africa) • Debt-swaps (Indonesia)

Categories of innovative financing models and mechanisms	Examples
Partnerships	• Inter-ministerial partnerships (Cambodia, Malaysia, Singapore) • Public-private partnerships (PPP) (Thailand, Viet Nam) • International, local NGO, and government partnerships (Bhutan, Fiji, Indonesia, Republic of Korea) • Private sector and community partnerships (Indonesia)

A. Direct Government Financing

This category of financing includes various mechanisms of providing government support directly to families for the participation of their children in ECCE programmes or to the programmes themselves (often non-government programmes) to help them either increase access for more children or enhance programme quality – or both.

» **Conditional Cash Transfers (Mexico and Mongolia)**

Oportunidades is the major poverty reduction strategy of the Mexican government. It focuses on helping poor families in rural and urban communities invest in *human capital*—improving the education, health, and nutrition of their children—leading to the long-term improvement of their economic future and the consequent reduction of poverty in Mexico.[53] By providing cash transfers to households (linked, for example, to regular school attendance and health clinic visits), the programme also fulfils the aim of alleviating current poverty. Fixed monetary transfers, equal to US$15.50 monthly, are provided for improved food consumption and nutritional supplements for children between the ages of 4 months and 2 years and for malnourished children aged 2 to 4 years. The programme is targeted, using both geographical targeting and proxy means tests, where household surveys for all households in eligible communities are carried out. Families are chosen through the analysis of the socio-economic information at the central government level. Payments are given to the female head of family (in accordance with international literature showing women make *better* use of financial resources) (World Bank). It should be noted that CCTs can be cumbersome to implement and may come at a very high cost which cannot likely be sustained without external funding support.

In Mongolia, one of the social welfare initiatives of the government is called the Child Money Programme (CMP) which was started in 2005 and originally funded by a budgetary surplus due to rising copper prices and swelling tax revenues.[54] After changes in government and programme structure, CMP is now funded through the Human Development Fund (HDF), which was established in accordance with the Law on Human Development Fund that was approved by the Parliament in 2009. This is the conditional cash transfer programme that essentially distributes government profits from the mining sector to families in need with children up to the age of 18. The goal of the programme is to reduce poverty and increase educational opportunities for children. The rules for CMP since 2012 stipulate that every month, around

53 World Bank. (n.d.a) Mexico's Oportunidades Program. http://web.worldbank.org/archive/website00819C/ WEB/PDF/CASE_-62. PDF. (Accessed 19 December 2018).

54 ILO. 2016. Mongolia: Child Money Programme. Geneva, ILO. https://www.social-protection.org/gimi/gess/RessourcePDF. action?ressource.ressourceId=54117

US$10 (20,000 MNT) is distributed to every child.[55] Citizens apply at any commercial bank and open up an account to receive their children's money; the banks do not charge any service fees as a part of their CSR.

» Family Subsidies (Singapore)

Singapore provides a range of subsidy schemes to make child/infant care and kindergarten affordable for parents. For child/infant care, the government provides basic subsidies that can be topped up by an additional subsidy. Every child with Singaporean citizenship who is enrolled in a child care centre licensed by the Early Childhood Development Agency (ECDA) is eligible for a basic subsidy of up to SGD600[56] and SGD300 for infant care and child care respectively depending on the parent's economic status. On top of the basic subsidy, parents may receive an additional subsidy of between SGD100 and SGD440 for child care and between SGD200 and SGD540 for infant care depending on the household income level. Larger families with five or more members with more than two dependents who are not earning an income may apply for an additional subsidy through a Per Capita Income (PCI) scheme.

For kindergarten, the government provides a Kindergarten Fee Assistance Scheme (KiFAS) which is available to parents whose gross monthly household income is below SGD6,000 and have a Singapore child enrolled in an eligible kindergarten, nursery, or pre-nursery.[57]

Other countries, such as New Zealand, Hong Kong, and Indonesia, also use subsidies to finance their ECCE programmes; these subsidies are given directly to ECCE providers to fund their programmes with the cost of the ECCE programme calculated on a cost/day/child basis throughout the year. To make such a system work most effectively, a country must have an accurate database of children (by name, address, and family context) and of ECCE providers in order to make sure that the correct subsidy is properly given to the correct ECCE provider.

» Operational Costs for Early Childhood Education Programmes (Indonesia)[58]

Modeled on a successful per/child subsidy to primary schools (at Rp. 600,000 – about US $42) per child per year, the Ministry of Education and Culture developed an operational costs subsidy (BOP or Biaya Operasional PAUD) for early childhood education (PAUD) centres which can be informal play groups or more formal kindergartens. The original limitation of funding only for children aged 5–6 was increased to 4–6, but the PAUD centres must have a minimum enrolment of ten children to qualify for the subsidy. Criteria have been set for the use of these funds in regard to the percentages able to be used for infrastructure, books and materials, teacher costs, and others. The PAUD budget is meant to be based on a self-assessment and an improvement plan and endorsed by a PAUD committee, though given the recent introduction of the mechanism, this participatory process does not always work smoothly. Unlike primary schools, which are not permitted to levy fees in addition to their subsidy, PAUD have no such limitation so that most will also charge a wide range of fees (often forgiven for poor families) depending on the local context and PAUD costs and future development plans.

55 Khishigbuyan Dayan-Ochir. 2016. Financing for Early Childhood Care and Education (ECCE) in Mongolia. This country report was prepared as information for the report *Financing for Early Childhood Care and Education (ECCE): Investing in the foundation for lifelong learning and sustainable development* (2016).

56 One SGD is worth about USD0.73 (September 2019).

57 Visit https://www.ecda.gov.sg/ for further information about ECCE subsidies in Singapore.

58 Kementerian Pendidikan Dan Kebudayaan. 2019. Peraturan Menteri Pendidikan Dan Kebudayaan Republik Indonesia No 4 Tahun 2019. http://anggunpaud.kemdikbud.go.id/images/upload/images/2019/MASTER_PERMENDIKBUD_NO_4_TAHUN_2019_A5.pdf

» **School Block Gants (Lao PDR)**

In Lao PDR, a block grant system, similar to the Indonesia programme described above, was introduced in the fiscal year of 2011–2012 with the aim to provide additional funding to provinces to increase their recurrent budget for ECCE programmes and facilitate access to basic education by the poor (at least) by abolishing registration and instructional fees. A block grant amounting to 50,000 kip (US$6) per child per year was sent from the central ministry to the provincial finance department and then to district offices for further transfer to schools;[59] as of 2018, these grants are transferred to school bank accounts rather than through cash disbursements.[60] What is essential, of course, is that the grants are sufficient enough to permit proper functioning of the school – otherwise, "ghost" pupils may be enrolled or parent may be asked to pay for what might be illegal fees.

» **Village Funds (Indonesia)**

The Village Fund was launched for the first time in 2015 by Ministry of Village Development, Disadvantaged Areas, and Transmigration and sourced from the national budget. In 2018, the funds disbursed increased to IDR 800 million/village for each of 74,000 villages. In general, village funds can be used for two major activities:

- supporting community economic activities through the construction of village roads, bridges, village markets, village community enterprises, etc.
- improving the quality of life of the community through activities such as public toilets, polyclinics, clean water, and drainage.

In accordance with the most recent ministerial regulation, these village funds can be used for the development and management of early childhood education services with priorities being the construction of ECCE centres and the purchase of books and other educational game and tools. Under the category of education and cultural services, ECCE teacher incentives are also allowed.[61] Villages can invest in their own ECE centres and community teachers so it becomes an incentive for community leaders by giving them power in driving the early childhood agenda in Indonesia's increasingly decentralized governance system. Two key features are:

- Village governments nominate local teachers to receive training.
- Community groups enter into contract arrangements with the NGOs, and monitor performance as well as manage and disperse funds.

By introducing community participation into the service delivery process, the programme is laying the foundations of a system so that villages in Indonesia are better able to invest their own funds to improve the quality of ECE services.

B. Taxes/Earmarked Funding

Another category of funding also derives from government sources but is not about direct transfers to families or programmes but rather concerns raising funds through taxes or other mechanisms which can

59 World Bank. 2016a. Lao PDR Second Global Partnership for Education (GPE II) Project (P149130) Early Childhood Education (ECE) Project (P145544). World Bank Group. http://documents.worldbank.org/curated/en/623331482127667916/pdf/ITM00267-P149130-12-16-2016-1481890491190.pdf. (Accessed 19 December 2018).

60 Ogawa, K., Kim, N., & Meng, X. 2018. Chapter 3 "Country Report: Exploring Sustainable Financing Mechanisms for Ensuring Early Childhood Care and Education (ECCE) in Lao PDR." *Exploring Sustainable Financing Mechanisms for Ensuring Early Childhood Care an Education for All in ASEAN Countries.*

61 Village Law Number 6 of 2014 on Villages, Government Regulation No. 8/2016 on the second amendment to Government Regulation No. 60/2014, Village Funds sourced from the national budget, and Village Minister Regulation No. 19 of 2017.

be used to enhance the quality of ECCE. These include sin-taxes and lotteries both of which can be used for a variety of social outcomes – not necessarily for ECCE.

» **Sin-Taxes (Thailand, the Philippines and Viet Nam)**

Many countries use a 'sin-tax'[62] policy as a strategy to control and discourage legal but unwanted or disapproved behaviour of the people.[63] The implementation of a sin tax policy creates additional revenue that can be used to encourage to fund the expenditures in positive areas such as health and education infrastructure and services; Thailand, the Philippines, and Viet Nam are examples of countries implementing such a sin-tax policy. In 2012 the Philippines established a Sin Tax Law (STL) to control tobacco and alcohol consumption.[64] The government uses the revenue from the tax to improve health services and increase their financial sustainability. Documentation about the use of sin-tax revenue for ECCE development is difficult to find with most emphasizing sin-tax revenue for health care. However, the sin tax policy model has potential to generate funding for ECCE despite its problematic economic versus ethical considerations (e.g., the 'sin' is allowed to continue, only at a higher cost).

» **National Lottery Fund (Thailand)**

This fund dedicates 3 per cent of its funds for social and educational purposes. Although not tax-based since the government owns the lottery through the Government Lottery Office, entities such as the Thai Red Cross, charities, community projects, scholarships, and disabled person organizations can apply for support. So far, few of these funds have gone to ECCE projects, but greater priority could be given for such projects.

C. Voluntary Contributions

Voluntary contributions derive from sources other than government, most generally from the private sector and from various sources within the community. Though government sources are usually considered relatively sustainable over time (except, inter alia, if governments and policy priorities change and economies fail), the sustainability of voluntary contributions is a bit more problematic, whether from the private sector (businesses also change priorities and fail) or the community (due to increasing poverty, emergencies, and just the fatigue that affects many volunteers). The sustainability of such contributions might be enhanced to the extent they are coordinated with, if not also supported by, those of the government.

» **Corporate Social Responsibility**

The private sector is often a major actor in various kinds of development programmes. In the first instance, corporations are often quite willing to provide funds to programmes which directly benefit their employees and thus, ultimately, their productivity and the company's profit; e.g., day-care centres for the children of factory workers or factory-based health clinics. Some companies make the decision to go beyond benefiting their own employees by establishing CSR programmes which take as their wider responsibility enhancing the development of one or more sectors such as community development or early childhood development. These may have a relatively narrow geographic reach, perhaps in the general area of their primary investments, or may attempt to pilot innovative approaches to development for possible wider

62 A 'sin tax' is a levy on what are popularly considered "sinful" activities – traditionally, tobacco and alcohol and, in some cases, gambling.

63 Carruthers, B. 2016. The semantics of sin tax: politics, morality, and fiscal imposition. (Symposium: We Are What We Tax). *Fordham Law Review*, *84*(6), 2565–2582.

64 Kaiser, K., Bredenkamp, C., & Iglesias, R. 2016. Sin Tax Reform in the Philippines. Washington DC, World Bank Group.

replication. One motivation for their establishment, of course, is to enhance their public persona (especially if they are investors in controversial extractive industries) and, in some cases, to gain tax benefits).[65]

There are many examples of CSR found in the Asia-Pacific region. These include:

Hemas Holdings' Piyawara Project (Sri Lanka)[66]: Hemas Holdings is a Sri Lankan conglomerate which has a diverse range of business activities and is one of the largest local companies in Sri Lanka. Hemas Holdings has implemented a project called Piyawara since 2002. The Piyawara project focuses mainly on children aged 3–5 years, emphasizing a strong foundation for these children to achieve their fullest potential for lifelong learning and social skills. Piyawara uses a holistic approach and has six focus areas; 1) infrastructure development, 2) emergency intervention, 3) awareness promotion, training and mobilizing the community, 4) improvement of recreational facilities, 5) child protection, and 6) empowerment of special needs children. Hemas Holdings provides full-scale financial support for setting up the pre-schools, maintenance and operational costs, teacher salaries, and teaching and learning materials. Meanwhile, the Ministry of Women and Child Affairs takes care of teacher training and the provision of teaching and learning materials. In addition, the provincial council and local government also make some contributions to similar areas. Local government authorities conduct general maintenance of the schools which are handed over from Hemas Holdings, as well as appoint qualified teachers and pay their salaries. Each Piyawara pre-school receives a grant of 50,000 Sri Lanka rupees per month (about US$280) as a fixed deposit from Hemas Holdings and a Parent Teachers' Association is implemented at all schools to create a sense of belonging and continue to monitor them, and conduct regular teacher training programmes. Beneficiary pre-schools are under the close supervision and relevant support of the provincial council in areas such as quality assurance, teacher training and parenting.[67]

Dewan Housing Finance (India): Avanse Education Finance Services, a group company of Dewan Housing Finance, gives loans to established institutions – universities, colleges, coaching classes and pre-schools – for their expansion in order to add infrastructure such as buildings, libraries, and laboratories. The focus is on established institutions so that the funder can judge the business and repayment capacity of the recipient. Dewan Housing also supports *anganwadis* which are centres for prenatal and early childhood development. The company adopted 990 ECCE *anganwadis* ECCE in the village of Vasai and the district of Palghar Taluka in Maharashtra State of India. The programmes have benefited 5,000 girls, 25,000 women and 30,000 children.[68]

The Harvest (Indonesia): Harvest is a bakery shop chain which donated their CRS fund (130 million rupiah or about US$ 10,000) to Pansophia Foundation. This Foundation assists children from disadvantaged families to access education, including early childhood education. The Harvest generated the CSR money from a programme called "Make A Change." The *Make A Change* programme allocated a certain percentage of the sales of some Harvest products to the CSR fund.[69]

65 UNESCO and UNICEF. 2016. *Asia-Pacific Regional Report: Financing for Early Childhood Care and Education (ECCE), Working Paper*. Paper commissioned as background information for the report, *Financing for Early Childhood Care and Education (ECCE): Investing in the foundation for lifelong learning and sustainable development*. https://unesdoc.unesco.org/ark:/48223/pf0000245777. (Accessed 19 December 2018).

66 Welcome to Hemas Outreach Foundation. 2018. http://hemasoutreach.com/.

67 Ogawa, K., and Lee, K. 2016. Innovative Financing for Early Childhood Care and Education (ECCE) in Sri Lanka. Paris, UNESCO.

68 BS Reporter. Dewan Housing Arm to Lend to Educational Institutions. *Business Standard*, December 29, 2014. (Accessed December 2018). https://www.business-standard.com/article/economy-policy/dewan-housing-arm-to-lend-to-educational-institutions-114122900048_1.html.

69 Tsani, T.N. (January 2015). The Harvest Donasikan Rp230 Juta Kembangkan PAUD. Bisnis.com. https://manajemen.bisnis.com/read/20150119/240/392712/the-harvest-donasikan-rp230-juta- https://ekbis.sindonews.com/read/953281/34/the-harvest-dedikasikan-csr- untuk-pengembangan-paud-1421752626. (Accessed 19 December 2018).

» **Contributions from other non-government actors**

Many other actors besides the government and the private sector are involved in a wide range of development work – increasingly in ECCE programmes as their importance is more clearly recognized and often with a motive of decreasing financial burdens families face in having their children in these programmes. These may include non-government and community-based organizations (NGOs and CBOs), faith-based organizations, and privately managed foundations. Some examples from the region include the following:

Aisyiyah – CBO-based Funding (Indonesia)

Aisyiyah, an Islamic-based women's organization, has been contributing to the development of ECCE centres in Indonesia since 1919. As of 2015, Aisyiyah organized 86 play groups and 5,865 kindergartens throughout Indonesia. Aisyiyah also has 2,929 teacher organizations which focus on teacher professional development. As a religious organization, Aisyiyah relies on donations and charity as its funding sources. The primary driver of the sustainability of Aisyiyah's ECCE centres and other educational institutions is the ideology of giving back to society as part of their service to God.[70]

Village Education Development Committee (VEDC) (Lao PDR)

This committee, composed of members such as the village chief, representatives of the Lao Front and the Youth and Women's' Unions, school directors, parents, and teachers, uses financial and human resource contributions from the community to promote greater access to, and quality of, education services, including ECCE programmes. This mechanism also promotes parenting education. Activities include mapping of children of school age, home visits to encourage enrolment and discourage dropping out, enrolment campaigns, posters and public theater, targeted support to poor families, and even sanctions for families whose children are often absent. Much of this work focuses on primary education, but increasingly it includes establishing pre-primary provision in the school. Almost 60 per cent of primary schools in one sample studied had such an attached pre-primary class. and some of these schools also supported community-based ECCE programmes. Financing for the VEDC's contributions come from the community and from the District Education and Sports Board.[71]

D. Front-loading Impact Bonds and Debt Management Systems

More recently, several new mechanisms have been developed which rely more on the front-loaded purchase of bonds by investors, often combined with grants from governments or foundations, which are invested in priority sectors and then are repaid depending on various outcomes such as recruitment, retention, attendance, and learning outcomes. In this approach, private investors provide the funds to support programme goals, and if those outcomes are achieved, the cost savings to government are used to repay the upfront investment plus a dividend. Defined as a "financing mechanism for social outcomes where investors provide upfront capital for services and a government agency repays investors contingent on outcome achievement," Social Impact Bonds (SIB) are a recent addition to the configuration of public-private partnerships.

SIB have grown in popularity as a mechanism for domestic and international development financing, specifically to increase the volume and/or effectiveness of finance for social services. This model is attractive

70 Serejah, M. J. 2015. "Aisyiyah." *Muhammadiyah*, http://www.muhammadiyah.or.id/id/content-199-det-aisyiyah.html and http://www.aisyiyah.or.id/id/page/profil-aisyiyah.html. (Accessed 19 December 2018).

71 Seel, A, I'Anderson, N., and Lomathmanyvong, S. 2015. Village Education Development Committees in Lao PDR: Their Functionality and Impact. Vientiane, Plan International. https://plan-international.org/sites/files/plan/media_wysiwyg/plan-lao-education-villageeducationdevelopmentcommittees-analysis-eng-mar15.pdf.

to governments because provides a focus on outcomes, extra resources and accountability for the success of the selected programmes and is seen as a way of mitigating project risks and saving taxpayer money by reducing wastage and freeing up resources for other issues of social concern. SIB provide a payment-by-results financing mechanism, tying outputs or outcomes to payments.[72] The World Bank, as one example, has just recently funded a SIB in Uzbekistan for expanding early childhood development service provision.[73]

The high participation of non-state actors and potentially significant returns in ECCE make it a promising sector for impact bonds. Unlike other services that may have entrenched interests, the multitude of agencies and non-state entities financing and providing ECCE services potentially allows for more experimentation. "The preventive nature of these services also fits well with the core feature of SIB, which is that preventive investments will result in valuable short- and potentially long-term outcomes."[74]

» **The Quality Education India DIB (India)**

A public-private partnership that allows private (impact) investors to provide upfront capital for public projects that deliver social and environmental outcomes. If the project succeeds, the investors are repaid by the Government (Social Impact Bonds) or an aid agency or other philanthropic funder (Development Impact Bonds) with capital plus interest.

This impact bond is an innovative financing mechanism which is committed to funding improved learning outcomes over four years for more than 300,000 primary school children in Gujarat and Delhi.[75] The DIB is a results-based finance mechanism; the risk investor provides working capital to enable the implementing partners to deliver education interventions. The investor will recover its initial investment and earn a return if the interventions achieve their target outcomes. So the outcome funders only pay for successful results. If the target outcomes are not achieved, the funders do not pay. The learning outcomes to be measured are agreed upon at the outset and independently verified. This applies efficiency and discipline to development funding.

The DIB's focus on outcomes transforms the traditional approach to grant-making and philanthropy. Every partner in the DIB is incentivized to achieve learning outcomes, not just deliver services. The result is maximum impact for money spent.[76]

In the case of India, a number of stakeholders play a role in the Quality Education India DIB, which is the largest education DIB in the world. UBS Optimus Foundation has raised US$3 million to provide upfront working capital to the consortium's NGOs, enabling implementation of the programme over the four-year lifetime of the DIB. Three high-performing local NGOs (Gyan Shala, Kaivalya Education Foundation and Society for All Round Development) and an independent global development advisor, Dalberg, make up the service delivery partners (programme implementers). The outcomes funders include Michael & Susan Dell Foundation and British Asian Trust, Tata Trusts, Comic Relief, the Mittal Foundation, BT with additional support from the UK Government through the Department for International Development

72 Benevolent Society. 2018. Social Benefit Bond. https://www.benevolent.org.au/about-us/innovative-approaches/social-benefit-bond. (Accessed 19 December 2018).

73 The World Bank. 2018. Uzbekistan Promoting Early Childhood Development Project. http://documents.worldbank.org/curated/en/826471521199193107/pdf/Concept-Project-Information-Document-Integrated-Safeguards-Data-Sheet.pdf.

74 Gustafsson-Wright, E., and Gardiner, S. 2016. *Using Impact Bonds to Achieve Early Childhood Development Outcomes in Low- and Middle-income Countries.* Washington, DC: Brookings. https://www.brookings.edu/research/using-impact-bonds-to-achieve-early-childhood-development-outcomes-in-low-and-middle-income-countries/. (Accessed 19 December 2018).

75 Boggild-Jones, I., and Gustafsson-Wright, E. 2018. A Landmark Month for Impact Bonds in Education: Two New Initiatives Focus Spending on Results. https://www.brookings.edu/blog/education-plus-development/2018/09/25/a-landmark-month-for-impact-bonds-in-education/A. (Accessed 25 September, 2018).

76 Quality Impact India. http://dib.handsupdev.com/.

(DFID) that is providing experience and funding for programme management. This structure allows for close collaboration between a broad coalition of private, not-for-profit and public sectors partners.[77]

» **Impact Bond Innovation Fund (IBIF) (South Africa)**

The South Africa Early Childhood Development (ECD) impact bond, known as the Impact Bond Innovation Fund (IBIF), targets home visitation services to more than 2,000 children aged 3–5 in two of the poorest communities in the Western Cape province over the course of three years. These services are implemented by The Western Cape Foundation for Community Work (FCW). Three investors, the Standard Bank Tutuwa Community Foundation, Futuregrowth Asset Management, and LGT Venture Philanthropy, provided upfront capital of R7.5 million (US$0.65 million) for the programme. Mothers2mothers (m2m), which has seventeen years of experience operating high impact, evidence-based health programmes in sub-Saharan Africa, and Volta Capital, which has deep expertise developing impact bonds, act as intermediary partners. The Department of Social Development and the ApexHi Charitable Trust, a private sector outcome funder, will each contribute half of the outcome fund of R20.4 million (US$1.76 million). Repayment will depend on recruitment, retention, and attendance, as well the Early Learning Outcomes Measure.[78]

» **Newpin Queensland (Australia)[79]**

The Newpin SBB represents the coming together of a diverse group of people united in the goal of helping some of the most vulnerable families in their community. It is an eighteen-month centre-based programme to strengthen family engagement and to establish a track record ensuring that more children are able to live safely with their families. The New South Wales Government worked collaboratively with Uniting Care Burnside and Social Ventures Australia (SVA) to agree a 'payment by outcomes' structure under which taxpayers effectively share the financial benefits flowing from the social impact of the Newpin programme.

Outcome payments by their nature are received after the work has been done (and costs incurred), and may never be received at all in the worst-case scenario that the intervention has no impact. Because of this, Uniting Care Burnside needed working capital to be able to deliver the Newpin programme and investor partners willing to share in the downside risk. SVA developed a structure that fairly balanced the risks and rewards to investors and Uniting Care and was able to successfully raise the AUD7 million required in a short period of time.

» **Debt-swaps (Indonesia)[80]**

Debt-swaps convert existing national government debt into greater expenditure on development programmes, such as ECCE. In other words, creditors voluntarily surrender some of their claims on the assumption that the debtor country will used the resulting funds for social and environmental programmes. These can include debt-for-education swaps.

In Indonesia, three debt-for education swaps have been initiated by Germany – one for teacher training and the development of learning resource centres (12.8 million euros) and two for the construction of

77 Quality Education India Development Impact Bond. 2019. http://www.qualityeducationindiadib.com/.

78 Boggild-Jones, I., and Gustafsson-Wright, E. 2018. A Landmark Month for Impact Bonds in Education: Two New Initiatives Focus Spending on Results. https://www.brookings.edu/blog/education-plus-development/2018/09/25/a-landmark-month-for-impact-bonds-in-education/. (Accessed 25 September, 2018).

79 Newpin Qld SBB. 2018. Social Ventures Australia. https://www.socialventures.com.au/work/newpin-qld-sbb/. (Accessed 19 December 2018).

80 Cassimon, D., Essers, D., & Fauzi, A. 2014. Indonesia's Debt-for-Development Swaps: Past, Present, and Future. *Bulletin of Indonesian Economic Studies*, *50*(1), pp. 75–100. https://doi.org/10.1080/00074918.2014.896238.

over 300 primary and junior secondary schools (21.5 million euros) in remote areas of eastern Indonesian and in earthquake-affected regions of Central Java. Although there is no evidence yet that debt swaps have been used for ECCE programmes in Indonesia, doing so would be an innovative way to finance such programmes.

E. Partnerships

There is a range of different partnerships that can be established among ECCE stakeholders: the government ministries/agencies concerned with young children, development partners, government and workplaces, different ministries, and local and international partners. The best of these explore increasingly innovative ways to finance ECCE programmes.

Partnerships in developing the education sector are not new. Historically, private companies, foundations, and community bodies have contributed significantly to the development of the education sector, including ECCE, with or without the involvement of governments whose role is often to establish regulations concerning the operations of the partnerships. There are five models of partnerships that will be considered in these guidelines as innovative mechanisms to finance ECCE: 1) inter-ministerial partnerships; 2) public-private partnerships; 3) international, local NGOs, and government partnerships; 4) private corporation and community partnerships; and 5) government and community partnerships. In all of these models, the role of media, though perhaps not directly involved in raising funds, can be instrumental in advocating for ECCE and disseminating information about specific fund-raising efforts.

Inter-ministerial Partnerships

In this model, ECCE implementation and financing involve more than one sector of the government. As discussed above, ECCE is not only about educating children but also about keeping them healthy and protected and building a conducive environment for a child's (holistic) development. Therefore, ECCE development usually involves more than one ministry or government agency. Different partnerships among ministries can involve different mechanisms of collaboration among them.

» **Partnerships for Children with Special Needs (Malaysia)**[81]

Malaysia has a comprehensive programme relating to fulfilling the education and developmental need of children, beginning from home visits and continuing through pre-school and to higher levels of education. At the pre-school level, there is strong cooperation between the Minister of Education (education and support systems), the Ministry of Health (screening, rehabilitation, and medical care), and the Department of Social Welfare (Jabatan Kebajikan Masyarakat) – early intervention, education, care, and rehabilitation. This collaboration permits systematic attention to a range of challenges to ECD including various activities to promote both child development – cognitive, linguistic, socio-emotional, behavioural, and gross and fine motor skills – and the teaching-learning process in order to increase academic achievement and social integration.

81 Presentation of Dr. Hajjah Noraini Zainal Abidin, Special Education Division, Ministry of Education Malaysia, at the second Asia-Pacific Regional Policy Forum on ECCE, July 2016. https://bangkok.unesco.org/sites/default/files/assets/article/Early%20Childhood%20Care%20and%20Education/publications/Dr.%20Noraini%20BPKHAS%20ASEAN%20ECCE%2019%20JULY%202016%20VER%203.pdf.

» **Early Childhood Development Agency (ECDA) (Singapore)[82]**

In 2013, Singapore established a special agency responsible for the development of ECCE in the country called Early Childhood Development Agency (ECDA). ECDA supports various ECCE stakeholders including children, teachers, parents, and ECCE centres. As mentioned above, ECDA is an autonomous agency hosted under the Ministry of Social and Family Development (MSF) and jointly overseen by its partner, the Ministry of Education (MOE).

ECDA's key responsibilities are to 1) ensure standards of quality in early childhood programmes, including regulations, quality assurance, and the provision of early childhood development resources; 2) facilitate the training and continuing professional development of early childhood professionals; 3) design a master-plan for infrastructure and manpower resources to support the early childhood sector; 4) provide subsidies and grants to keep quality pre-school programmes affordable, especially for low- and middle-income families; 5) conduct public education and outreach to raise parents' awareness and support for their children's development; and 6) uplift the image and professionalism of the early childhood sector through strategic partnerships and programmes.

ECDA does not control or regulate child care fees. In Singapore, child care centres are private business entities with their own administrative policies on financial matters such as the collection of fees, deposits, and procedures for refunds. ECDA ensures that fee revisions are carried out in a transparent manner with sufficient advance notice given to parents. ECDA monitors the fee increases in the child care sector to ensure that the various assistance measures available for parents help to defray some of the costs so that the service remains affordable for families.

» **The National Committee for Early Childhood Care and Development (NC-ECCD) (Cambodia)[83]**

In response to a new national policy on ECCD, in 2013 the National Committee for Early Childhood Care and Development (NC-ECCD) was established as the mechanism to coordinate the relevant ministries and agencies to ensure the implementation of the National Policy on ECCD. Through consultations with ministries/agencies and development partners at national and sub-national levels, the National Action Plan on Early Childhood Care and Development 2014–2018 was later developed in 2014 by the Ministry of Education, Youth, and Sport with the endorsement of NC-ECCD to provide integrated and coordinated services together with relevant sectors. This action plan seeks to increase enrolment and enhance protection for children aged 0–6 years, especially children from poor families, indigenous minorities, and children with disabilities.

Public-Private Partnerships (PPP)

PPP is the most common partnership model. Many ECCE centres in the Asia and Pacific region are private business entities, both for-profit and non-for-profit. Countries such as Singapore, Indonesia, and New Zealand provide subsidies for such privately-operated ECCE programmes.

» **Public-Private Partnerships (Viet Nam)**

In Viet Nam there are public-private partnership (PPP) practices in urban areas which fall into this category of "innovative" financing, although they are not yet taking place in a systematic way. In principle, the government does not directly provide any financial support for private institutions. However, instead of

82 Early Childhood Development Agency. 2018. A Good Start for Every Child. https://www.ecda.gov.sg/pages/default.aspx. (Accessed 19 December 2018)

83 UNESCO. 2017. *Ensuring adequate, efficient and equitable finance in schools in the Asia-Pacific region*. Paris, UNESCO. https://unesdoc.unesco.org/ark:/48223/pf0000248143/PDF/248143eng.pdf.multi.

providing subsidies for private institutions, there are practices in which local governments are supporting them in different ways. For example:

> The school does not have any financial support from outside. The revenues of school are all from parents' contributions. However, the school receives support from the government in accordance with the government's policy of socialization in the education sector regarding the following: 1) exemption from the annual land tax; 2) income tax exemption for the first five years from the establishment of the school; 3) import tax exemption on education equipment; 4) a 50 per cent reduction of corporation income tax for the first five years – after ten years, the tax rate becomes 10 per cent (usually 20 per cent for other kinds of business); and 5) training programmes for teachers according to the state's regulations.[84]

» **Education Equity Fund (Thailand)**

The 2017 constitution in Thailand called for the establishment of a fund to address inequities in education and to support the education of children with insufficient means. Following approval by cabinet and passage through the National Legislative Assembly in 2018, the Equitable Education Fund Act came into force. The objective of the Fund is to provide financial support for children and youth who are in greatest need (about 1,300,000 of the poorest children – 32 per cent of the 0–6 age group), reduce educational inequality through partnerships, and conduct systematic research to develop teacher effectiveness. The fund has an initial budget of one billion baht (over US$1 million) and will then be funded on an annual basis from a mixture of government budget and private sector contributions.

The fund is managed by an independent board established by the act which is responsible for developing and implementing annual plans and budgets which require cabinet approval. One way to do so is to conduct research and to pilot cost-effective and high-impact interventions in selected marginalized areas with a view to scaling up best practice nationally with funds from the overall education budget. The fund will also be employed to support government ministries to integrate existing education data and information management systems so that data can be shared across agencies and ministries. This will result in better analyses of systemic disparities and monitoring of how inequities are being reduced over time.[85]

International, Local NGOs, and Government Partnerships

In some countries, such as Indonesia, international organizations/agencies cannot be involved in any the development programmes unless there is a cooperation agreement or partnership with at least one local NGO or CSO (community service organization). The following example from Indonesia shows that a partnership with international agencies/organizations can help combine the efforts of different ministries in order to improve both the quality of ECCE and the efficiency of its financing.

» **Village Smart Generation ECCE (Indonesia)**

In 2016–2017 the World Bank worked together with the Ministry of Villages, Disadvantaged Regions, and Transmigration (VDRT) to establish a programme called *Generasi Sehat Cerdas* (GSC) – Healthy and Intelligent Generation – a programme designed to improve children's health and education. Focusing on

84 Sakaue, K., Nguyen, H. T.T., & Trung, H.T. 2018. Chapter 4 "Country report: ExploringSustainable Financing Mechanisms for Ensuring Early Childhood Care and Education for All in Viet Nam." *Exploring Sustainable Financing Mechanisms for Ensuring Early Childhood Care an Education for All in ASEAN Countries.*

85 Davin, T. 2018, June 28. Fund Can Curb Education Disparities. *Bangkok Post*. https://www.bangkokpost.com/opinion/opinion/1493730/fund-can-curb-education-disparities. (Accessed 19 December 2018.)

improving ECCE quality, the World Bank initiated a programme called *PAUD Generasi Cerdas Desa* (PAUD for a Smart Generation in the Villages) by connecting two programmes in two different ministries: teacher's capacity building in the Ministry of Education and Culture and GSC in the Ministry of VDRT. The World Bank played a role as the intermediary of the two ministries joining forces to improve ECCE teachers' quality. The following diagram illustrates the cooperation among the World Bank, the Ministry of Education and Culture, the Ministry of VDRT, and local NGOs.

Picture 1: Collaboration between two ministries, the World Bank, and local NGOs[86]

This collaboration successfully combined funding from two different ministries to improve the quality of ECCE through a teacher professional development programme.

» Adopt a School (Fiji)

Another example comes from a Fiji programme called "Adopt a School". This programme was initially established as a part of post-disaster school recovery programme after Fiji was struck by Cyclone Winston in 2016, and by 2018 some thirty schools had been adopted. But the programme also has potential to be adopted for ECCE development because it enables donor organizations, foreign governments, multilateral organizations, corporations, and community bodies to partner with the government to adopt and rebuild a school. The government provides a master working list of eligible schools that the adopters can check in order to decide how they can best contribute. The adoption period can be short- or long-term.[87] The risk, of course, is that the funding could be discontinued.

86 World Bank. 2018. Innovative Partnership and Financing in ECCE: The Case of Professional Development for ECED Community Teacher, presented by Rosfita Roesli at Seameo CECCEP workshop on 12 September 2018 in Amaroossa Cosmo Hotel, Jakarta.

87 Adopt a School. 2018. http://www.adoptaschool.gov.fj/. (Accessed 19 December 2018).

» **Workplace-based Centres (Bhutan and Republic of Korea)**

Both non-governmental and governmental organizations in Bhutan have begun providing workplace-based centres as they improve work environment and increase productivity and participation in the workplace, particularly amongst female employees and therefore contribute to the reduction of gender inequality.[88] Companies such as the Druk Green Power Corporation (DGPC), the Royal Bhutan Police (RBP), and Dungsam Cement are investing in the construction of ECCD centres in their workplaces and pay the salaries for the facilitators while the development partner (UNICEF) and MoE jointly invest in capacity-building.

A partnership between the Ministry of Employment and Labor and both private and public workplaces in the Republic of Korea has led to the development of numerous workplace-based centres. Selected workplaces with either more than 500 employees or 300 female employees are required to operate a child care centre. This partnership allows the government to rely on the financial resources and premises of workplaces for child care services yet it provides subsidies for the initial set-up, salary and operational costs to encourage workplaces to operate centres for employees.[89]

» **The Tanoto Foundation (Indonesia)**

The Tanoto Foundation's mission is to work with communities and partners to address root causes of poverty. The foundation contributes to poverty reduction by developing and implementing innovative programmes, building the capacity of and empowering their beneficiaries, supporting programmes implemented by partners, and documenting and sharing promising practices to the public. The foundation began its work based on the principles of CSR by establishing ECCE programmes for children of the employees of its businesses. It later expanded its work, in both primary education and ECCE, to include the piloting and implementation of a number of innovative programmes in cooperation with the Indonesian Ministry of Education and Culture, the World Bank, a range of international NGOs, and Indonesian and external research centres. Its current work in ECCE includes playing a major role, with the World Bank, in the government's new accelerated programmed to end severe malnutrition, supporting and helping to develop ECCE centres in disadvantaged areas of Jakarta, and assisting its partners in piloting and then replicating more integrated and comprehensive ECCE programmes in remote areas of the country.

Private Sector and Community Partnerships

ECCE programmes, government or community-based, can build partnerships with private companies through a CSR mechanism. The government plays an important role in establishing regulations for this model of partnership. Examples of this model come from Fiji (as explained above), Indonesia, Cambodia, Bhutan and India.

» **Asset-Based Community Development (Indonesia)**

Local CSOs have made significant contributions to the development of ECCE in Indonesia, especially in rural areas. ECCE programmes in rural areas face different challenges from those in urban areas. In rural areas where exposure to commercialized ECCE is relatively low, the rate of parents working outside the house for the entire day is high, and caring for children becomes the community's or extended family's co-responsibility. ECCE is therefore not considered as important as it is in the city (i.e., as day care for

88 UNICEF and Ministry of Education Bhutan. 2017. Early Childhood Care and Development in Bhutan. A Case for Investment. UNICEF. https://www.unicef.org/bhutan/media/371/file/Bhutan%20ECCD%20Investment%20Case%20Report%20.pdf.

89 UNESCO. 2016. *Financing for Early Childhood Care and Education (ECCE): Investing in the Foundation for Lifelong Learning and Sustainable Development*. Bangkok, UNESCO. https://unesdoc.unesco.org/ark:/48223/pf0000245511. (Accessed 19 December 2018).

the children of working parents is commonplace and/or there is often no extended family). Thus, most people think that sending children to ECCE is not as important as sending them to primary education. Moreover, sending children to fee-based ECCE programmes is more expensive than sending children to free government-supported primary education. These perceptions limit children's participation in ECCE.

CSOs, such as the Yayasan Satu Karsa Karya (YSKK), which work in community development in order to improve a village's livelihood, welfare, and prosperity, have also paid attention to ECCE. They work on empowering parents and ECCE centres to reduce the cost that parents have to pay for the programmes. Working closely with local ECCE professional associations and the district's and village's leaders, YSKK established community-based ECCE programmes in the regency of Sukoharjo, Central Java. In order to make the ECCE programmes sustainable and financially independent, YSKK trained their educators and administrators with business skills and provided a stimulus fund to start a business with an investment as much as 15 million rupiah (approximately US$ 1,000). The business must be initiated by each ECCE programme, and its ECCE's administrators and educators should be able to calculate their assets and decide which core business that they are able to do according with these assets. YSKK's approach is considered a success by other NGOs including ChildFund. Starting in March 2018, with as much as 1 million euros from the European Union (EU) and the Swedish International Development Cooperation Agency (SIDA), ChildFund, YSKK, and LPMM (*Lembaga Pemberdayaan Masyarakat Mandiri* or the Institute for Community Empowerment and Independence) set up a partnership and started an asset-based community development project for the enhancement of ECCE access and quality in Nusa Tenggara Timur.[90]

Step 5: Monitoring and evaluation (M&E)

As with many development programmes, innovative financing mechanisms are often designed and implemented with little thought given to their later monitoring and evaluation. Getting them started is considered of paramount importance, and any thought of assessing how they have been implemented or what they have actually achieved (and why or why not) comes later – if at all. But the importance of this kind of assessment mandates that any innovative financing mechanism should have an M&E strategy inserted into its design from the very beginning.

This includes four stages of assessment:

- clarification of the expected achievements/impact of the mechanism – both short-term outputs and longer-term outcomes
- ongoing monitoring of the implementation process
- an evaluation of the immediate outputs from the mechanism
- an evaluation of its longer-term outcomes

These stages are especially important if the mechanism is considered a pilot with the possibility of further adaptation and/or replication. In this case, any weaknesses and challenges in the implementation of the mechanism, failures to achieve desired outputs/outcomes (and reasons for these failures), and any unexpected consequences must also be assessed. Standard indicators for such[91] M&E exercises include relevance, efficiency, effectiveness, impact, and sustainability.

90 ChildFund. Penguatan Masyarakat Sipil dan Akuntabilitas Sosial untuk peningkatan akses terhadap layanan pengembangan anak usia dini (PAUD) yang berkualitas dan inklusip di Propinsi Nusa Tenggara Timur, presented by Fitri at SEAMEO CECCEP workshop on 12 September 2018 in Amaroossa Cosmo Hotel, Jakarta.

91 For more details on quality indicators for M&E, refer to: Monitoring and Evaluation Quick Reference. https://www.unicef.org/evaluation/files/ME_PPP_Manual_2005_013006.pdf Norms and Standards for Evaluation see http://www.unevaluation.org/document/detail/1914.

For guidance below are the kinds of questions that should be asked – and answered – in the monitoring and evaluation of innovative financing mechanisms for ECCE:

Clarification of the expected impact

- What goals/targets/objectives were established as desired outcomes of the mechanism (e.g., additional financing for ECCE programmes, higher enrolment in these programmes, greater focus on children excluded from these programmes, greater participation of parents in ECCE)?
- Were these linked to concrete strategies and actions for their achievement (e.g., in a theory of change)?

Process/implementation monitoring

- How was the financing mechanism designed – by whom (origin of the mechanism), using what process of development, etc.?
- What indicators were developed in order that progress towards these goals/targets could be measured?
- How is the mechanism now being implemented? What implementing processes and structures were established?
- What challenges have been faced in the implementation of the mechanism? How have they been overcome?
- How might implementation of the mechanism be improved?
- To what extent is the mechanism's M&E process embedded within national existing M&E strategies? What is the budget devoted to M&E and its share vis-à-vis the mechanism's implementation?

Immediate outputs/impact

- In general, what was the impact of the mechanism on ECCE financing? Did it actually lead to an increase in this financing?
- To what extent were the goals and targets of the mechanism achieved? Did any additional resources deliver their intended results in terms of outputs – better trained teachers, better facilities, more children enrolling in and completing the ECCE programme successfully (especially those most often excluded)?
- If some were achieved more successfully than others, what were the reasons for these differences?
- Which stakeholders gained the most benefits from the additional financing (e.g., ECCE programme operators and personnel, participating children, families)?

Longer-term outcomes/impact

- Did the mechanism deliver stable and predictable resources over the long-term?
- Has the mechanism been maintained/sustained as an essential part of ECCE support? If so, how was this achieved?
- Has the mechanism been adapted/replicated in other contexts?
- Did the additional financing raised by the mechanism have an impact on longer-term outcomes for children such as higher achievement in primary school and better adolescent health?

Of particular importance in the assessment of any innovative financing mechanism is its impact on promoting **equity and equality** – whether this was an explicit goal of the mechanism or not. Thus:

- Did the mechanism specifically address marginalized, disadvantaged children? (e.g., their greater access to, and success in, ECCE programmes)?
- Was any category of family/child especially targeted through this mechanism (e.g., children with disabilities, living in poor families and/or in remote areas)? With what success? If so, how was this achieved?

CHAPTER 3 RECOMMENDATIONS

Based on the analysis of the data and good practices described above, this guideline is meant to help, appropriate to their needs, ECCE policy-makers and donors and ECCE providers and practitioners to identify, apply, or adapt innovative mechanisms for financing ECCE with the ultimate goal of helping nations achieve SDG 4.2. But there are some essential prerequisites for the greatest success in the use of these mechanisms. These include the following:

Strong commitment to, and ownership of ECCE. To develop and implement successful innovations for ECCE financing, all relevant stakeholders must demonstrate a strong commitment to this important sub-sector. The mechanisms and models documented in these regional guidelines will not just appear by themselves but rather will require long-term, sustained commitment to their development, piloting, evaluation, adaptation, and replication to achieve the best possible results. With commitment must come ownership – the stakeholders must consider the mechanisms and models "theirs" and not something imposed by external agencies or donor exigencies. Only when such ownership exists, will the stakeholders genuinely internalize the values which are being promoted and feel possession over the outcomes – positive or negative.

Strong, Targeted Advocacy. Strong advocacy is the last requirement for the successful implementation of innovative financing mechanisms. The challenge, of course, is to adapt the advocacy messages and methods to the intended audience; what convinces parents and community leaders to support ECCE may not work with policy-makers and ministries of finance.

With these essential values in mind, following is a set of recommendations to help in the development and replication of various models of innovative financing mechanisms and partnerships:

Recommendation 1: A comprehensive analysis of the "starting point" for further ECCE development, best done as a sub-sector analysis, should be carried out from which ECCE goals and targets can be developed, financing and implementation gaps identified, and innovative financing mechanisms established. This should include baseline data and information on ECCE access, quality, governance, stakeholder engagement, and costs and financing. A multi-sectoral team of analysts, comprising a range of research skills, should be developed, and some of the existing tools for such sector analyses should be studied and adapted to the country's particular context.

Recommendation 2: Beginning from this baseline, a clear set of goals and targets, linked to a defined timeline, should be established. This is necessary to clarify what the country wants to achieve in regard to ECCE (at least by 2030), what its priorities are (e.g., which age groups, sectors, and programmes need to be strengthened), and what financing gaps exist in the achievement of these goals and targets

– and how they might best be filled. Setting such goals and targets could be done by a multi-sectoral, multi-stakeholder task force taking into account to goals and targets of SDG 4.2 and other SDGs relevant to young child development.

Recommendation 3: The national government should formulate a clear "hard" policy or law and supportive implementation regulations on early childhood development that ensure high attention and commitment to ECCE development. Such documents can do several things:

- ensure attention to all components of an integrated, comprehensive approach to early childhood development.
- given the complexity of implementing such a comprehensive approach, select one or two "strategic entry points," such as parenting programs to increase early stimulation or centre-based young child care, and pragmatically and progressively build from these entry points to a more comprehensive, multisectoral approach.
- develop a detailed outline/calendar for the expansion and quality enhancement of ECCE programmes, beginning first with the entry points but eventually including all components of comprehensive ECCE; these programmes should be able to be achieved both through traditional government support and more innovative financing mechanisms.
- attract the private sector to spend more for ECCE financing, perhaps through the provision of financial incentives such as social impact bonds.
- identify ways to convince, or even sanction, any stakeholders reluctant to work in synergy with central government's policies concerning ECCE, especially in countries where decentralization does not guarantee that these policies must be followed at lower levels of the system.

Recommendation 4: Where such a "hard" policy approach is not adequate to achieve the systems goals, "soft" policy approaches should also be applied. These aim to change the mindset of ECCE stakeholders at all levels concerning the fact that good quality ECCE is a critical factor in a child's – and a nation's – future development. Backed up by the media, strong advocacy and clear evidence (from both national and international research) around the fact that early childhood is the most important stage in a person's life may convince both high-level policy-makers and politicians and local communities and families to support ECCE. Such changing of a mindset indifferent to – or even opposed to – increased attention to ECCE is not easy in governments with competing demands for limited resources and in communities struggling for survival. Sustained effort, the gradual increase of visible and charismatic champions, and readable summaries of supportive research can all help in this process.

Recommendation 5: Strong partnerships among ECCE actors/stakeholders should be encouraged including among government entities, international development agencies, non-government organizations, faith-based organizations, the private sector, local communities, the media et al. Such partnerships need to be strengthened for several reasons: 1) to further develop and finance ECCE programmes, 2) to ensure complementarity of their efforts and the elimination of programmatic duplication, 3) to reach less accessible parts of the population; and 4) to influence behaviour change. In the long run, and to ensure sustainability of ECCE programmes, a triangle partnership among governments, communities, NGOs, and private entities may bring most benefits to ECCE development.

Recommendation 6: From the wide range of innovative financing mechanisms for ECCE described above (and others), determine which should be prioritized for piloting and eventual replication. The selection of one or more of these mechanisms will, of course, depend on an analysis of the nature and amount of additional financing needed and the estimated likelihood concerning which of the alternative mechanisms might best work in a country's (or community's) particular context. In other words, some mechanisms might be useful in promoting ECCE at the central level of the government (the establishment of ECCE-oriented sin-taxes or SIB) and quite different ones useful with families and community leaders (the use of local village funds for ECCE and partnership with local businesses).

Recommendation 7: From the very beginning of any experimentation with innovative financing mechanism, ensure there is a strong monitoring and evaluation component to its design. This should include monitoring of the mechanism's implementation, the evaluation of its immediate and long-term impacts, its ability to reduce inequities in ECCE provision and quality, and, of course, a cost-benefit analysis of the mechanism. Was the financing mechanism, in other words:

- designed with the assistance of suitable analysis and planning tools and in ways to achieve its intended goals and targets,
- efficient and effective in its implementation,
- appropriate to the context (national or local),
- able to attract the support of necessary and diverse stakeholders,
- monitored and evaluated in a professional matter, in regard to both daily implementation and achieved outputs (and later outcomes), and ultimately in itself be cost-effective?

ANNEXES

ANNEX 1 Global and Regional Resources

Step 1: Understanding a country's starting point		
Name	**Abstract**	**Countries of application to date**
Education Sector Analysis Methodological Guidelines[92]	Chapter 7 provides methods and guidelines for implementing a comprehensive analysis of the education sector specific to Early Childhood Care and Education. This resource provides an in-depth analysis of macro-, meso-, and micro-level factors that influence ECCE that impact a country's starting point.	Developing countries
System Approach For Better Education Results (SABER) ECD Framework[93]	This is a tool which can be used to stocktake, analyse, and provide options for planning and resource allocation by identifying gaps and areas needing attention in ECD.	39 countries
Towards Competent Early Childhood Education Systems: A Conceptual Framework for a Pre-Primary Education Sub-Sector[94]	This framework focuses on five action areas that are fundamental for the development, maintenance, and strengthening of the pre-primary education subsector. Of particular interest is the diagnostic and planning tool, which is used through a national workshop that includes self-assessment and diagnostic exercises with the goal of promoting ownership in the process of systematic pre-primary sub-sector planning.	17 countries

92 IIEP-UNESCO and GPE. 2014. *Education Sector Analysis Methodological Guidelines*. Global Partnership for Education.

93 World Bank. 2019. System Approach For Better Education Results (SABER) ECD Framework. http://saber.worldbank.org/index.cfm?indx=8&pd=6&sub=0.

94 UNICEF. 2019b. Towards Competent Early Childhood Education Systems: A Conceptual Framework for a Pre-Primary Education Sub-Sector. https://au.eventscloud.com/file_uploads/446687bd10a91547dc1f757442154a4a_Sub-theme3_PresentationonEarlyLearningbyMsAmeenaMohamedDidi.pdf. (Accessed 24 July 2019).

Step 2: Formulating a Preliminary Set of Targets and Milestones to Achieve SDG 4.2		
Name	**Abstract**	**Countries of application to date**
Guidelines for Education Sector Plan Preparation[95]	This set of guidelines details steps for the preparation of an effective and credible education sector plan, including aspects of programme design and target setting.	
Towards Competent Early Childhood Education Systems: A Conceptual Framework for a Pre-Primary Education Sub-Sector[96]	This framework focuses on five action areas that are fundamental for the development, maintenance, and strengthening of the pre-primary education subsector; of particular interest is the diagnostic and planning tool, which is used through a national workshop that includes self-assessment and diagnostic exercises with the goal of promoting ownership in the process of systematic pre-primary sub-sector planning.	17 countries
Strategic planning: Techniques and methods. Education sector planning working paper 3[97]	While not specific to ECCE, this working paper provides guidelines for the technical and methodological aspects of education sector planning. Of particular note are chapters 3 and 4, which are focused on key plan objectives and the design of priority programmes, respectively.	
Holistic Early Childhood Development Index (HECDI) framework: a technical guide[98]	The Index includes targets, subtargets, and indicators developed through a conceptual framework built with six domains – health, nutrition, education, parental support, social protection and poverty alleviation. It acts as a tool to inform policies and practice as well as guide holistic monitoring of early childhood care and education.	

95 IIEP-UNESCO and GPE. 2015. Guidelines for education sector plan appraisal. IIEP-UNESCO, GPE, https://www.globalpartnership.org/content/guidelines-education-sector-plan-appraisal.

96 UNICEF. 2019b. Towards Competent Early Childhood Education Systems: A Conceptual Framework for a Pre-Primary Education Sub-Sector. https://au.eventscloud.com/file_uploads/446687bd10a91547dc1f757442154a4a_Sub-theme3_PresentationonEarlyLearningbyMsAmeenaMohamedDidi.pdf. (Accessed 24 July 2019).

97 IIEP-UNESCO. 2010. Strategic planning: Techniques and methods. Education sector planning working paper 3. https://unesdoc.unesco.org/ark:/48223/pf0000189759.

98 UNESCO. 2014. Holistic Early Childhood Development Index (HECDI) framework: a technical guide. https://unesdoc.unesco.org/ark:/48223/pf0000229188. (Accessed 24 July 2019).

Step 3: Assessing gaps in financing for ECCE		
Name	**Abstract**	**Countries of application to date**
Guidelines for Education Sector Plan Preparation[99]	This guideline details and steps for the preparation of an effective and credible education sector plan. Including aspects of costing and financing.	
Simulation for Education (SimuED)[100]	SimuED is a new simulation tool: it is a modular-based model with a built-in "library" of automated calculations. It provides more flexibility without needing to enter complex formulas – a model can be developed quickly. Low risk of the model being tempered by users. There are SDG 4-ready indicators, and simulations can be easily added to project-selected SDG 4-related progress, where the data are available.	Just launched
Brookings - World Bank Standardized ECD Costing Tool[101]	ESD costing tool to bring methodological consistency to the costing of ECD programmes. The tool can be used across all ECD sectors and interventions.	Rwanda, Bangladesh, Mali, Malawi, Mexico, Mozambique
UNICEF Regional Prototype[102]	Costing of preprimary education and parenting programmes. Taking into account factors related to quality of inputs and amount of financing available for programmes.	Mauritania, Cape Verde, Sao Tome & Principe, Congo, Togo, Sierra Leone, Guinea Bissau, Niger, Senegal, Guinea
Van Ravens and Agglo Interactive Cost Estimation Model[103]	An interactive model to estimate the cost of ECCE services based on the salary of teacher and caregiver, the duration of the programme, the number of hours of work per teacher or caregiver per year, and so on.	Jordan, Eqypt, Qatar, Saudi Arabia, United Arab Emirates, Yemen etc.

99 IIEP-UNESCO and GPE. 2015. Guidelines for education sector plan appraisal. IIEP-UNESCO, GPE, https://www.globalpartnership.org/content/guidelines-education-sector-plan-appraisal.

100 UNESCO. 2019. UNESCO launches a new simulation model for education. https://en.unesco.org/news/unesco-launches-new-simulation-model-education.

101 Bogglid Jones, I., Gustafsson-Wright, E., Gardiner, S. 2017. *The standardized early childhood development costing tool (SECT): A global good to increase and improve investments in young children*. Washington DC. Center for Universal Education at Brookings. https://www.brookings.edu/research/the-standardized-early-childhood-development-costing-tool/.

102 UNICEF. 2018b. Prototyping and Testing. https://www.unicef.org/innovation/ventures. (Accessed 19 December 2018).

103 Charles, L. & Williams, S. 2008. A model to support ECD decision-making: Caribbean regional experiences with costs and simulations. *Coordinators' Notebook* 30: 52. Consultative Group on Early Childhood Care and Development. https://www.humanitarianlibrary.org/sites/default/files/2014/02/ECD-CoNo30-rev.pdf.

CEELO Cost of Pre-school Quality Tool[104]	An Excel-based model that can be used at the state or district level to estimate the cost of expanding high quality preschool.	U.S.
The EFA Global Monitoring Report Education Costing Model 2015	The EFA Global Monitoring Report Education Costing Model 2015 was set to show the costs and finance gaps to achieve the targets including universal pre-primary education in 2030. The model covers eighty-two low-income and low middle-income countries. Results are useful to estimate total annual costs of universal pre-primary, as well as expenditure per student. Even though these estimates are based on the most recent data available, the quality and coverage of official financing data remain poor.	
EPSSim versions 2.9b and 2.9c	EPSSim is a **sector-wide and goals-based generic model**, which aims to support education sector planning to design robust and credible education sector policies and strategies. EPSSim is a **generic-model**, that comprising the common features of all modern school systems. However, the model is relatively complex and requires more data.	
Education Sector Analysis Methodological Guidelines[105]	Chapter 7 provides methods and guidelines for implementing a comprehensive analysis of the education sector specific to Early Childhood Care and Education. Of particular note is Section 1.3 on ECCE cost and financing.	Developing Countries
Step 5: Monitoring and Evaluation (M&E)		
Name	**Abstract**	**Countries of application to date**
Norms and Standards for Evaluation[106]	The United Nations Evaluation Group is an inter-agency network composed of the evaluation units of the United Nations system. The Norms and Standards for Evaluation is the network's attempt to provide a platform for best practices and shared basic principles in conducting and using evaluations. The document includes definitions, general and institutional norms, and standards for evaluations.	

104 CEELO. 2018. "Cost of Preschool Quality & Revenue Calculator." *National Institute for Early Education Research Rutgers*. http://ceelo.org/cost-of-preschool-quality-tool/. (Accessed 19 December 2018).

105 IIEP-UNESCO and GPE. 2014. Education Sector Analysis Methodological Guidelines. Global Partnership for Education.

106 UNEG. 2016. Norms and Standards for Evaluation. http://www.unevaluation.org/document/detail/1914.

Quality Standards for Development Evaluation[107]	This resource provides guidelines for quality indicators and best practice in development evaluation.	
Programme Policy and Procedure Manual[108]	Chapter 5 is of particular interest as it provides an overview of key concepts and definitions, and evaluation criteria, in addition to highlighting the importance of monitoring and evaluation at different intervention levels.	
Guidelines for Education Sector Plan Preparation[109]	This set of guidelines details the steps for the preparation of an effective and credible education sector plan, including aspects of feasibility, implementability, and monitorability.	

Example 1: The EFA Global Monitoring Report Education Costing Model 2015[110]

1. Background

In 2010, the Global Monitoring Report projected the costs of reaching the Education for All (EFA) goals by 2015 in forty-six low income countries. In 2015, a new set of global sustainable development goals was declared, and the EFA Global Monitoring Report Education Costing Model 2015 was set to show the costs and finance gaps to reach the targets in 2030. The model covers eighty-two low-income and low middle-income countries over sixteen years from 2015 to 2030. The projections of cost are drawn on the most recent data from the following principal international sources; the United Nations World Population Prospects, UIS, the World Inequality Database on Education, World Bank Development Indicators, IMF, and OECD DAC Creditor Reporting System. Where they were not available, national data were sought.

2. Objective

The main objective is to calculate how much it would cost if all children and adolescents were on track to have a complete education from pre-school through upper secondary by 2030. Specifically, the model aims to estimate the costs and financial gap to achieve the following targets by 2030:

- Universal pre-primary education of one year
- Universal primary and secondary completion for all children and adolescents
- Quality of pre-school, primary and secondary education raised to standards that are conductive to learning, with high rates of progression.
- Equity of pre-school, primary and lower secondary education supported by inclusive measures for marginalized children.

107 OECD. 2010. Quality Standards for Development Evaluation. OECD Publishing, https://doi.org/10.1787/9789264083905-en.

108 UNICEF. 2005. Programme Policy and Procedure Manual. UNICEF. https://www.unicef.org/evaluation/files/ME_PPP_Manual_2005_013006.pdf. (Accessed 24 July 2019).

109 IIEP-UNESCO and GPE. 2015. Guidelines for education sector plan appraisal. IIEP-UNESCO, GPE, https://www.globalpartnership.org/content/guidelines-education-sector-plan-appraisal.

110 EFA Global Monitoring Report. 2015. Pricing the Right to Education: The Cost of Reaching New Targets by 2030. https://unesdoc.unesco.org/ark:/48223/pf0000232197_eng. (Accessed 7 March 2019).

3. Description of the methodology used

Key assumptions

1) **The education goals are reached by the target year 2030.** All children go to pre-school, and complete primary and lower-and upper secondary school, improving quality and equity.
2) **Governments increase (i) tax ratios as a share of GDP and (ii) the share of the government budget allocated to education by 2030** to increase domestic resources.
3) **Public expenditure for education expands along the lines of 'standard' annual increments.**

Methodology

1) Cost

   Costs are calculated as a sum of recurrent and infrastructure costs. Number of pupils are projected by using the indicators mentioned above. Only publicly funded pupils are considered for the costing.

   1.1) The number of pupils is projected by grade, taking account of pupil progress through grades over time.

   1.2) For the costing, only publicly-funded pupils are considered. The percentage of publicly funded is projected to reach 90 per cent if the benchmark level is below 90 per cent; and to remain constant if the benchmark level is above 90 per cent.

   1.3) The total cost of basic expenditure by the model is the sum of two types of expenditure; recurrent and infrastructure:

   - Recurrent costs are calculated for pre-school, primary and lower and upper secondary education separately. The biggest component of recurrent costs is teacher salaries.
   - Infrastructure expenditure is for the construction of new classrooms, furniture and durable materials such as blackboards, and the maintenance costs of existing classrooms.

2) Budget

   The domestic public budget on education is equal to the:

   - the revenue raised in tax, which is the product of the tax rate and GDP,
   - the proportion of public budget for education,
   - the proportion of the education budget for each level of education,
   - the revenue raised by through other means than taxes.

3) Finance Gap

   The scenario finance gap is equal to the difference between the domestic budget and the expenditures. It shows how much additional funding is needed to achieve a particular trajectory of education growth for all, in quantity and quality.

Results

By 2030, most low-income countries need to spend a larger portion of their GDP on basic education to meet the targets; a combination of having more pupils, lower pupil teacher ratios, better salaries for teachers, more materials, more classrooms, and support for marginalized children.

Example 2: EPSSim versions 2.9b and 2.9c[111]

1. Background

UNESCO developed the Education Policy and Strategy Simulation model (EPSSim) in 2001. EPSSim is a **sector-wide and goals-based generic mode**, which aims to support education sector planning to design robust and credible education sector policies and strategies. EPSSim has been used in dozens of countries across the world as a tool to support the preparation of education sector plans. The model has been continuously updated and diversified to respond to emerging needs in education development and cooperation at national and global levels. EPSSim v2.8 was released by UNESCO in 2008 in collaboration with UNDP and UNICEF, as a UN-wide model to support national education planning processes. The user guide for EPSSim v2.9b and 2.9c was issued by UNESCO in 2012. It has been expanded especially in the context of EFA goals, and the principles and targets of SDG 4.

2. Objective

The main objective of EPSSim is to create broad support by reflecting both concerns and interests of various stakeholders, including not only the ministries of education, finance or planning, and additional components at the intersection of education and other sectors, such as school feeding. EPSSim also aims to provide technical and methodological support to national administrations and specialists in education ministries in order to formulate credible education development plans. It covers pre-primary, primary, secondary (including general/technical/vocational education), and higher education; teacher training; and non-formal education.

The simulation model is useful in **developing holistic, sector-wide education strategies**. It can be used to promote coherence, informed policy dialogue, transparency and accountability of education plans. It is used to;

- analyse current policy settings,
- promote consensus-building with stakeholders on education development goals,
- support the implementation of costed education plans and an equitable and efficient allocation of resources,
- investigate possible options for capitalizing on achievements by monitoring and evaluating the performance of education systems.

3. Description of the methodology used

EPSSim follows three stages as shown in Table 1.

Table 1: Correspondence between strategic planning and policy simulation

Stage	Strategic planning	Policy simulation
1	Sector analysis (diagnosis)	Data (baseline)
2	Policy formulation (policies)	Hypotheses (policy assumptions)
3	Action planning (plans of actions)	Results (projections)

Source: UNESCO EPSSim user guide

EPSSim starts by estimating school-age population, according to enrolment status and policy objectives (Stage 1). Based on the baseline data, projected intake, enrolment and flow rates are computed (Stage 2). The simulation provides indicative information on (i) student enrolments, (ii) the necessary human,

111 UNESCO. 2012. EPSSim User Guide: Education Policy & Strategy Simulation Model Versions 2.9b and 2.9c. https://unesdoc.unesco.org/ark:/48223/pf0000220198. (Accessed 11 March 2019).

physical and financial means to implement development actions and (iii) the cost estimates and financial gap (Stage 3). Table 2 shows a set of decision variables used in a simulation model. Figure 1 describes the EPSSim simulation flow.

Table 2. Type of variables in primary education used in EPSSim

Category	Independent variables (Hypotheses)	Dependent variables (Results)
Students	• Intake rate in first grade • Flow rate • Pupil-class ratio • Proportion of multi-grade classes • Proportion of double shift classes	• New entrants in first grade • Number of pupils • Gross enrolment ratios • Number of classes • Number of multi-grade/double shift classes
Teaching and other staff	• Pupil-teacher ratio • Turnover and attrition rates • Staff supervision rate • Proportion of non-teaching staff	• Number of teachers required • Number of other staff required • Training and recruitment needs
Cost and financing	• Initial index value • Salary scale and other emoluments • Budgetary allocations • Macro-economic indicators	• Salary expenses • Recurrent expenditures • Investment expenditures • Financing gap

Source: UNESCO EPSSim user guide

Advantages of the model

- Easy for countries, Easy to apply and expand.
- EPSSim is a **generic model** comprising the common features of all modern school systems. Once the baseline data and policy options are entered, the model can be used to approximate the pedagogical and financial resources consequences of policy orientations.
- EPSSim is a **demographic model**, which takes the national policy goals as priorities and the decision variables to derive the resources requirements, that is to say, educational objective is more important than budgetary constraints. This **need-based approach** changes the way development agencies cooperate with recipient countries in the education sector.
- Education plans are required to outline **expected results** of development actions to achieve their objectives in advance. It will **make education plans more credible** and more clearly understood among stakeholders. It will **improve efficiency of education investments** and provide a sound basis on which to conduct monitoring and evaluation.

Addresses cross-cutting themes such as gender and HIV/AIDS impact, and costing demand-side interventions, child-friendly school (CFS) features.

ANNEX 2

List of Participants: Regional Consultation Workshop on Innovative Financing Mechanisms and Partnerships for ECCE

Annex 2 lists the participants at the Regional Consultation Workshop on Innovative Financing Mechanisms and Partnerships for Early Childhood Care and Education (ECCE), held on 24–25 September 2018, in Bali, Indonesia.

Country Participants		
Name	**Country**	**Role and Organization**
Mr. Sherab Phuntshok	Bhutan	Chief Programme Officer Early Childhood Care Division, Dept of School Education, Ministry of Education
Mr. Tshewang Jamtsho	Bhutan	Senior Planning Officer Policy and Planning Division Ministry of Education
H.E Prak Kosal	Cambodia	Deputy Secretary General of NC-ECCD, and Director of Early Childhood Education Department, Ministry of Education, Youth and Sport (MoEYS)
Mr. Chea Meng	Cambodia	Office Chief, First Social Sector, Budget Formulation Department, General Department of Budget Ministry of Economy and Finance
Mr. Rohitesh Chand	Fiji	Senior Education Officer – Early Childhood Education, Ministry of Education, Heritage & Arts
Mr. Sukhendra Lal	Fiji	Director Finance, Ministry of Education, Heritage and Arts
Mrs. Hasnah Gasyim	Indonesia	National Coordinator of UNESCO ASPnet National Committee Indonesia for UNESCO

Country Participants		
Name	**Country**	**Role and Organization**
Ms. Nurhana	Indonesia	Secretary of National Coordinator of UNESCO ASPnet National Committee Indonesia for UNESCO
Ms. Ruuta Tekeraoi	Kiribati	Director of Education, Ministry of Education
Ms. Felicity Kaiuea	Kiribati	Deputy Secretary Ministry of Education
Ms. Siphaphone Manivanh	Lao PDR	Deputy Director General of Department of Early Childhood Education, Ministry of Education and Sports
Ms. Xuenchit Selinokham	Lao PDR	Head of Accounting Division, Department of Finance, Ministry of Education and Sports
Ms. Regina Joseph Cyril	Malaysia	Assistant Director Curriculum Development Division, Ministry of Education
Dr. Salmah Mohd Salleh	Malaysia	Head of Educational Cost Evaluation Unit, Educational Planning and Research Division Ministry of Education
Ms. Aye Aye Mon Oo	Myanmar	Director Department of Educational Research, Planning and Training
Dr. Bhojraj Sharma Kafle	Nepal	Under Secretary, Ministry of Education, Science and Technology
Mr. Hari Prasad Khanal	Nepal	Under Secretary, Ministry of Education, Science and Technology
Mr. Michael Dominic Padlan	Philippines	Senior Economic Development Specialist National Economic and Development Authority
Ms. Chantima Supronpong	Thailand	Senior Educator Office of the Education Council (OEC), Ministry of Education
Ms. Thantida Wongprasong	Thailand	Programme Specialist and International Affairs Officer Equitable Education Fund (EEF)
Ms. Kanidta Kunawisarut	Thailand	Programme officer
Ms. Somchanok Ladadok	Thailand	Programme officer
Mrs. Telutu Fuakiga	Tuvalu	Senior Education Officer for ECCE, Ministry of Education Youth and Sports
Mrs. Litia Fakaoti	Tuvalu	Executive Officer Finance, Ministry of Education, Youth and Sports

Country Participants		
Name	**Country**	**Role and Organization**
Ms. Nguyen Viet Ha	Viet Nam	Officer Department of Planning and Finance Ministry of Education and Training
Mrs. Fitriana Herarti	Indonesia	Child Development Specialist ChildFund Indonesia
Dr. Supriono Subakir	Indonesia	LPKIPI
Mr. Agus Rahman	Indonesia	Directorate of Teacher and Education Personel MoEC
KangSur Suroto	Indonesia	Satu Karsa Karya Foundation (local NGO)
Yohan	Indonesia	Directorate of Family Education, MoEC
Maryana	Indonesia	Directorate of ECCE, MoEC
Widyati Rosita	Indonesia	Secretariate Directorate of ECCE, MoEC
Eru Ahmad Sutaman	Indonesia	Secretariate Directorate of ECCE, MoEC
Dr. Vina Adriany	Indonesia	Indonesia University of Education
Dr. Hani Yulindrasari	Indonesia	Indonesia University of Education
Dr. Heni Djoehaeni	Indonesia	Indonesia University of Education
Syifa Andina	Indonesia	Local NGO
Mr Taofik	Indonesia	Head of Programme Division Village Ministry
Resource Person		
Name	**Organization**	**Role**
Dr. Mae Chu Chang	Asia-Pacific Regional Network for Early Childhood (ARNEC)	ARNEC Board of Directors
Ms. Roesfita Roesli	World Bank Jakarta	
Ms. Christin McConnell	Global Partnership for Education (GPE)	Education Specialist, Thematic Lead for Early Childhood Care and Education
Ms. Akemi Ashida	The University of Tokyo	Postdoctoral Fellow
Ms. Rani Noerhadhie	The Australian Embassy Jakarta	Senior Programme Manager, Basic Education Unit Department of Foreign Affairs and Trade (DFAT) Jakarta
Ms. Meliana Istanto	UNICEF Indonesia	Education Staff
Ms. Mee Young Choi	UNESCO Jakarta	Programme Specialist
Organizers		
Name	**Organization**	**Role**
Dr. Dwi Priyonowidji	SEAMEO Regional Centre for Early Childhood Care Education and Parenting (SEAMEO CECCEP)	a.i. Director
Mr. Edi Rukmana	SEAMEO CECCEP	Manager in research

Organizers		
Name	**Organization**	**Role**
Mr. Irwan Gunawan	SEAMEO CECCEP	Research Officer
Mr. Irfan Anshori	SEAMEO CECCEP	Research Officer Assistant
Ms. Rita Anggorowati	SEAMEO CECCEP	Programme Specialist
Ms. Maki Hayashikawa	UNESCO Bangkok	Chief, Section for Inclusive Quality Education
Mr. Sangwoo Park	UNESCO Bangkok	Korean Funds-in-Trust (KFIT) Programme Coordinator Executive Office
Ms. Kyungah Kristy Bang	UNESCO Bangkok	Programme Officer Section for Inclusive Quality Education

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4 QUALITY EDUCATION

Sustainable Development Goals