

**FAIR FINANCING:  
Education Finance Policy for Equity**  
*A Literature Review*



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This report presents the findings from a literature review of the current policies and practices for financing equity in education, as part of the Finance and Resource Allocation work stream of the Education Equity Research Initiative. This document was researched and written by Kelsey Dalrymple, with input and guidance from Andrew Wainer, Eric Eversmann, and Carina Omoeva. Kirby Henslee assisted with gathering data from the literature.



*The **Education Equity Research Initiative** is a collaborative partnership formed by research and program-implementing organizations with the common objective of advancing research to inform policy and programming on the effective ways of strengthening equity in and through education systems.*

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## ACRONYMS

CCT	Conditional Cash Transfer
CEE/CIS	Central and Eastern Europe and the Commonwealth of Independent States
CERF	Central Emergency Response Fund
CHF	Common Humanitarian Fund
COD	Cash On Delivery
CSO	Civil Society Organization
CSR	Country Status Report
DIB	Development Impact Bond
EFA	Education For All
ERF	Emergency Response Fund
FSP	Female Stipend Project
GRB	Gender-Responsive Budgeting
GMR	Global Monitoring Report
GPE	Global Partnership for Education
GPOBA	Global Partnership on Output-Based Aid
IDP	Internally Displaced Person
IIEP	International Institute for Education Planning
MDG	Millennium Development Goals
NGO	Non-Governmental Organization
NEA	National Education Account
OBA	Output-Based Aid
ODA	Official Development Assistance
OECD	Organization for Economic Cooperation and Development
PER	Public Expenditure Review
R4D	Results for Development Institute
RBF	Results-Based Financing / Results-Based Funding
REACH	Results in Education for All Children
SABER	Systems Approach for Better Education Results
SIB	Social Impact Bond
SDG	Sustainable Development Goals
TVET	Technical Vocational Education and Training
UIS	UNESCO Institute for Statistics
UIS-UOE	UIS / OECD / Eurostat (Statistical Office of the European Communities)
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNICEF	United Nations International Children's Emergency Fund
UNOCHA	United Nations Office for the Coordination of Humanitarian Affairs
UPE	Universal Primary Education
USE	Universal Secondary Education

# INTRODUCTION

## THE EDUCATION EQUITY RESEARCH INITIATIVE

Equity is at the heart of Sustainable Development Goal (SDG) 4, which aims to ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.<sup>1</sup> Equity is also the foundation of the Incheon Declaration, formed during the 2015 World Education Forum, which calls inclusion and equity “the cornerstone of a transformative education agenda”.<sup>2</sup> As SDG4 requires that no education target should be considered met unless met by all,<sup>3</sup> education systems must confront, head-on, the needs of the most disadvantaged as they progress towards 2030.

While globally there are still 121 million school-age children out of school<sup>4</sup>, there has been significant progress in the education sector since the adoption of Dakar Framework in 2000. There are 42% fewer children out of primary school than in 2000<sup>5</sup>; 91% of girls worldwide completed primary school in 2013<sup>6</sup>; and the lower secondary gross enrollment ratio has increased to 85%.<sup>7</sup> The pace of progress has accelerated, revealing the benefits gained from the increased investment in education following the development and reformation of the Education For All (EFA) goals and the Millennium Development Goals (MDGs).<sup>8</sup>

However, equity in education remains a key issue and its associated challenges disproportionately affect the most marginalized populations. Children in rural areas have been twice as likely as those in urban areas to never go to school,<sup>9</sup> in developing countries the gap in primary school completion rates between the richest and poorest children is more than 30 percentage points,<sup>10</sup> and 50% of the world’s out-of-school children are in conflict-affected areas.<sup>11</sup> Furthermore, the understanding of the multiple dimensions of inequality is partial at best, and substantial gaps remain in the knowledge base on effective solutions – particularly those that work at scale.

While there is a growing understanding of the critical importance of equity in education, there is a need for clarity of definitions, consistency in data collection and measurement, and a more deliberate approach to building evidence on what works in improving education outcomes for the most disadvantaged children and youth. The **Education Equity Research Initiative** seeks to address this growing need through four interrelated research work streams: 1) Measurement and Metrics, 2) Learning and Retention, 3) Conflict and Fragility, and 4) Finance and Resource Allocation. Through these work streams, the Initiative aims to create a collaborative space for researchers and education practitioners to review existing evidence, identify and address gaps in data, and work across programs and contexts to gather lessons learned about effective policy and practice in education, with the ultimate goal of moving the field towards greater equity.

## FINANCE AND RESOURCE ALLOCATION

This literature review falls under the Initiative’s Finance and Resource Allocation work stream, which aims to address the institutional drivers of inequality in education by examining spending and resource distribution in education at the sectoral and sub-sectoral levels.

Activities under this work stream include: examining policy and programming related to education finance mechanisms, teacher deployment, system management, and equity-oriented resource redistribution; as well as examining broader issues, including the connections between education inequality and the economy. Tools and methodologies developed under this work stream aim to build on, apply, and adapt, as needed, the ongoing efforts regarding equity-driven resource allocation.

**The following review examines the literature around education finance in an attempt to describe the current state of play in regards to both national and international actors and their efforts to align resources with the needs of disadvantaged populations.** Below is a brief overview of the education finance landscape, sources of funding, resource allocation and distribution mechanisms, and current education finance measurement and monitoring tools. This review also aims to better understand what education finance policies exist with intended outcomes of equity, who they are targeting, and how in-depth have they been investigated and documented.

Furthermore, this literature review contributes to Save the Children's recent global campaign, **Every Last Child**. This campaign aims to address the issues facing the most excluded and marginalized children around the world by calling on leaders and practitioners to guarantee: 1) *Fair Finance* – sustainable financing and free access to essential services; 2) *Equal Treatment* – an end to discriminatory policies, norms and behaviors; and 3) *Accountability of decision-makers* – to children, their families and communities.

## KEY DEFINITIONS

Until recently, traditional definitions of equity and equality in education have remained relatively narrow. Often in the education sector the terms equity and equality are synonymous with access to education and attendance or enrollment rates. However, it has recently been argued that an expanded vision of these terms is needed; one that goes beyond the narrow indicators of participation implied by school enrollment rates. This vision must include both educational quality and processes – the resources to which children have access, opportunities within school, and educational outcomes – as well as what competencies and capabilities are acquired and how they are valued.<sup>12</sup>

In alignment with this vision, and within the context of this literature review, **inequality** is defined as: a disparity in educational outcomes, including school participation, progression, and learning. **Equity** is defined as: a reassessment and redistribution of resources – human, institutional, and financial – in education with the goal of reducing or eliminating systematic inequality in outcomes. In this sense, *equity* is a path to achieving *equality*, although these two terms are sometimes used interchangeably. It follows that *inequity* is a failure of a program, policy, or intervention to provide every child with an equal opportunity to obtain a quality education.<sup>13</sup>

## **SCOPE**

The bulk of this literature review focuses on formal primary and secondary education finance policy and concentrates mostly on low-income countries and those affected by emergencies. Additionally, while this review tries to distinguish between international and national strategies, policies and practices where it can, it is generally difficult to do so as many initiatives are adopted and implemented collaboratively between international donors and/or partners and national governments.

## **METHODOLOGY**

This review concentrates on literature that addresses both the general landscape for education financing and that which focuses specifically on education financing for equity. Particular attention is given to literature that examines policies targeting marginalized populations including: those living in extreme poverty, girls, refugees & IDPs and children with disabilities.

Information gathered from the 2016 Global Monitoring Report (GMR), the 2015 EFA report, and the 2016 Learning Generation report was used to develop a situational understanding of the education finance landscape, as these reports represent the most up-to-date and comprehensive data and thinking on this topic. Additionally, to focus on education finance policy for equity, sources were gathered from the Global Partnership for Education (GPE), the Brookings Institute, the World Bank, the FHI360 Education Policy and Data Center, and through other database search engines using key terms such as: education expenditure, education finance, school finance, financing for equity, and equity in education. Approximately 200 documents were identified and reviewed, including: program reports, policy papers, government expenditure reviews, academic research studies, and periodical pieces.

Once resources were gathered, they were compiled into a database and categorized according to their publication dates; geographic focus; and relevancy of central themes relating to education, finance, equity, and target population. This was achieved through reviewing abstracts, executive summaries and tables of contents. After collation and categorization, a more in-depth secondary data review was conducted to identify relevant information in each document. Additionally, in order to develop a simple, user-friendly policy compendium, reports were scanned for short descriptions and outcomes of finance policies addressing equity in education. Once found, these policies were catalogued and organized in an Excel spreadsheet for future use and analysis.

## **EDUCATION FINANCING: AN OVERVIEW**

To help frame this literature review, it is relevant to include a basic overview of sources of education funding, resource allocation mechanisms, and the general landscape of education finance. This will aid in understanding the rationales, backgrounds, and nuances of specific education finance policies for equity discussed later on.

## SOURCES OF EDUCATION FINANCING

In higher-income countries, education is mostly supported by government funds raised through domestic revenue, which comes largely from taxation – property, income, and sales taxes. However, in low-income countries where domestic revenue sources are often insufficient and inconsistent, or in crisis or post-crisis contexts where state capacity is restricted, public resources for education are limited. These systems often rely on additional funding sources such as international donors or the private sector.

**Public sources** of funding are generated by domestic revenue that, as mentioned above, is often raised through taxation. **Public expenditure** refers to resources allocated to and spent on public education by various levels of national governments – central, regional and local. Public financing can include both direct spending on education, as well as indirect spending, most often in the form of subsidies to households such as: tax reductions, scholarships, loans, living allowances, etc.<sup>14</sup>

**Private sources** of funding most often come from households, but can also come from donors, communities, CSOs, or the corporate sector. With few exceptions, households pay for the overwhelmingly largest share of total private financing. They do so by incurring both direct costs, including tuition fees, transportation to and from school, uniforms, teaching materials, etc., and indirect costs, including the opportunity cost of having children in schools instead of contributing to the household or earning income.<sup>15</sup>

### BOX 1: A Note About Household Expenditures

Under-investment in education by the public sector often results in households picking up large portions of their children's education bills. According to UIS/Pôle de Dakar data, in 2012 households in low-income countries contributed 27% of all education costs.<sup>16</sup> Analysis from the 2015 EFA report<sup>17</sup> shows that among 50 low-, middle- and high-income countries in all regions with data for 2005–2012, household education spending accounted on average for 31% of total spending. In almost a quarter of the countries, households spent more on education than governments.

Additionally, free education policies are rarely enforced. Despite fee-free public primary schooling being enshrined in law in 135 countries, 110 still continue to charge fees.<sup>18</sup> In general, the poorer a country, the larger the financial burden on households. Further GMR analysis shows that among the 10 high-income countries in their sample, household education expenditure accounted on average for 13% of the total, while among the 14 low-income countries it accounted for 49%. While increased household expenditures on education clearly have a negative impact on financially-challenged groups in developing countries, such information has not been sufficiently used by policy-makers to address issues of equity thus far.

**International sources** of funding are most often classified under Official Development Assistance (ODA). Often synonymous with the term “international aid”, ODA is defined by the OECD as funds provided by official agencies to developing countries to promote their economic welfare and social development.<sup>19</sup> ODA can also include private development assistance – from the private sector, donors and individuals – and is usually provided through both bilateral and multilateral institutions. While there is a consensus that domestic spending

is by far the most important source of funding for basic education,<sup>20</sup> international aid is, and will continue to be, a necessity for many low-income countries. Among low-income countries with data, three-quarters received direct aid to education that exceeded 10% of their total public expenditure on education in 2015.<sup>21</sup>

## RESOURCE ALLOCATION & DISTRIBUTION

In order for funds to be dispersed between different government levels and eventually down to schools, money must first be allocated or assigned. The most common mechanism used for this is funding or allocation formulas.<sup>22</sup> Allocation formulas often use criteria such as: student enrollment rates, student-teacher ratios, cost-per-child, or, more rarely, socio-economic characteristics of students, communities, or regions.

While some allocation formulas have been deemed more 'equitable' than others and there has been mixed success in implementation,<sup>23</sup> allocation formulas do represent an articulation of the values and priorities of governments and ministries of education for the development of human capital. Many allocation formulas are based on the principles of *horizontal equity* (equal amounts of money per child), *vertical equity* (different amounts of money per child), or *equal opportunity* (funding based on the principle that there should be no relation between certain socio-economic characteristics and schooling outcomes).<sup>24</sup> However, traditional methods often fail to take into account differences among schools, regions and the needs of particularly disadvantaged groups.

Recognizing that traditional, per-unit allocation formulas have not led to equal outcomes, some countries have attempted to target spending in favor of disadvantaged groups, which has resulted in relatively more equitable learning outcomes. For example, South Africa's Provincial Equitable Share formula is one of the most developed systems aimed at reducing inequalities and attaches varying weights to population and disadvantaged pupil characteristics, though it has had mixed success.<sup>25</sup> Rwanda, Tanzania, and Zimbabwe have also adopted needs-based financing models.<sup>26</sup> However, the inability of many allocation formulas to reach intended outcomes of equity remains a significant issue in education financing around the world.

Additionally, teacher salaries and teacher distribution are major factors regarding resource allocation. Teacher salaries often make up the largest share of education budgets, leaving few resources for other recurrent or capital costs.<sup>27</sup> This spending pattern routinely forces schools to require an increase in household expenditures on education costs such as: photocopying, exam papers, report cards, etc., which adversely affects students from poorer households. Furthermore, recent research shows that stronger and more qualified teachers are often physically concentrated in the classrooms of more advantaged and wealthy children, therefore reinforcing unequal access to quality education for children from different socio-economic backgrounds.<sup>28</sup> In some cases, the same can be seen in the distribution of other physical resources such as textbooks, official exam papers and other teaching and learning materials.<sup>29</sup>

## THE CURRENT LANDSCAPE

According to UNESCO, major funding shortfalls at the international level were a key reason for the lack of sufficient progress towards the EFA goals and MDGs between 2000 and 2015.<sup>30</sup> Now in the next phase of global development, there have been several efforts to understanding what it will cost to achieve SDG4 and the best financing mechanisms to meet those needs. UNESCO has estimated that the total annual cost of ensuring that every child and adolescent accesses quality education will increase from \$149 billion to \$340 billion over the next 15 years, leaving an annual financing gap of \$39 billion.<sup>31</sup>

Due to the projected funding gap, doubts and concerns have been raised about the ability to meet SDG4, and therefore the likelihood that the needs of most disadvantaged will be addressed. Less than half of all countries achieved MDG2, which called for every child in the world to receive a full course of primary education by 2015. Now, just 12 countries are expected to reach SDG4 by 2030.<sup>32</sup>

To achieve SDG4 and meet the education needs of all children, the effort must be led by national governments, with financing support from the international community. With that in mind, there are some general observations in the literature regarding the international community that will help to provide context for the specific policy examples that follow further down. These include:

1. **International aid to education is declining.** Total aid disbursements to education fell by 10% between 2010 and 2012, aid to basic education fell by 15%, and aid to post-secondary education fell by 6%.<sup>33</sup> While many of the poorest countries rely on external aid for 10% or more of their total public expenditure on education, there is a huge estimated financing gap equivalent to 42% of the projected total annual cost of achieving universal pre-primary, primary and secondary education by 2030.<sup>34</sup>
2. **The allocation of financing to education at the global level is not consistent with need.** Often, economic and political interests are key drivers of international aid. An analysis of 170 recipient countries found that aid allocation to basic education since 2003 reflected donor trade-related interests more than receiving-country needs.<sup>35</sup> Also, too large a share of external finance, particularly in the case of ODA, goes to upper-middle income countries at the expense of low-income and fragile countries; in 2014, only 68% of education aid actually reached recipient countries. Furthermore, a 2015 study determined that although ODA is the main international public resource that can be explicitly dedicated to poverty reduction, ODA allocations currently do not sufficiently mobilize wider resources, public or private, for impact on the poorest. As a result, the study proposes that ODA should be redefined to benefit the poorest 20% of people in developing countries.<sup>36</sup>

### **BOX 2: A Word About the Global Partnership for Education (GPE)**

In terms of resource allocation to the countries most in need, the GPE not only outperforms other donors now, but has also made the most progress over the decade. On average, from 2010 to 2012, 81% of total GPE disbursements were to low-income countries, compared with 42% for members of the OECD Development Assistance Committee. Similarly, the GPE increased its share to fragile states from an average of 16% from 2004 – 2006, to 35% from 2010 – 2012. The GPE also now requires countries seeking support to provide education indicators on disadvantaged groups so that the poorest children are identified and targeted.<sup>37</sup> Additionally, as of 2014, 30 GPE grants have components related to supporting children with disabilities; in some cases, this has helped countries leverage support from other partners for mainstreaming and inclusion of children with disabilities.<sup>38</sup>

- 3. Education funding for refugee, IDP and migrant populations is severely limited and is often critiqued for being poorly allocated.** In 2013, the education sector received only 2% of funds from humanitarian appeals and it continues to receive one of the smallest proportions of requests for humanitarian aid.<sup>39</sup> Additionally, despite the fact that many emergencies become protracted and most conflicts last an average of 17 years,<sup>40</sup> it is high-impact emergencies that last for shorter periods of time, or those that appeal more to geo-political concerns, that attract the most funding.<sup>41</sup> However, new global initiatives, such as the Education Cannot Wait Fund, discussed further below, aim to change the landscape by increasing funds for this population and targeting those most in need.

### **BOX 3: A Note About Innovative Financing**

As noted previously, despite the various sources of education funding, it is anticipated that major shortfalls and funding gaps will hinder achievement of ensuring that every child has access to a quality education by 2030. As a result, many practitioners in the international community are calling for the development of innovative sources of funding in order to reach SDG4. The main argument for innovative finance follows that the new resources it can bring about will not only generate additional funds, but also create a 'virtuous circle' of change in the education sector by increasing mobilization of national resources, improving aid effectiveness and furthering innovation.<sup>42</sup>

Over the last decade, there has been increasing interest in identifying and testing innovative source of education financing.<sup>43</sup> This includes the creation of the Leading Group on Innovative Financing for Development (the Leading Group), which established a task force for education. In 2012, the Leading Group released a report that proposed innovative financing mechanisms using an equity lens. While many of their recommendations had yet to be proven, they focused on education finance disparities related to wealth, gender and conflict-affected populations.

More recently, the Results for Development Institute (R4D) drafted a recommendations report on innovative financing for the Education Commission. This report is based on the evaluation of 18 financing mechanisms for education that have been somewhat tested, but lack a clear proof of concept. While equity is not a main theme in the report, it is one of the criteria that R4D used to evaluate the financing mechanisms. The results of this report served to inform the recent *Learning Generation* report, produced by the Education Commission, and provide an accurate picture of current trends in innovative finance for education.

In addition to several discussions in the literature on trends and needs at the international level, there is also a large body of research on current trends, needs and recommendations at the national or country level regarding the achievement of SDG4. While there is limited, but growing, literature on specific policy recommendations and measurement standards, the majority of the literature is focused on a general call for increased funds for and priority of education. Some of these include:

- 1. To reach SDG4, low-income countries must increase their domestic revenue.** There is general consensus in the literature that international aid is too short-term and too unpredictable to sustainably cover the costs needed to reach SDG4.<sup>44</sup> Therefore, recent reports have proposed a number of recommendations for increasing domestic revenue to support education, including: intense tax reform, increasing tax collection efforts, earmarking taxes for education,<sup>45</sup> tackling illicit financial flows, reforming fossil fuel subsidy regimes, investing in natural resources,<sup>46</sup> medium-term expenditure frameworks, performance budgeting, and fiscal decentralization.<sup>47</sup>
- 2. Education is not a priority in many national budgets.** According to UNESCO, as a share of government spending, expenditure on education has changed little since 1999. In 2012, the world median average of education spending was 13.7%, falling short of the 15% - 20% target. In 2015, the Brookings Institute reported that between 2002 and 2012, average spending on total education as a share of national GDP grew from 3.1% to 3.8% in low-income countries. However, despite the growth in overall spending as a share of GDP, the share of education in total domestic public expenditure has declined across a number of developing countries.<sup>48</sup> More recently, a 2016 study has found that as a country's level of income increases, the primary level of education (where there is the highest concentration of poor students) appears to decrease in priority, while the higher levels of secondary and tertiary education (where there are the highest concentrations of wealthier students) increase in priority.<sup>49</sup>
- 3. Targeted allocation is key for equity.** As mentioned previously, allocation formulas are usually based on student enrollment rates or per-student expenditure, but often fail to factor in the higher investment needed to reach those children who are disadvantaged due to poverty, gender, disability, or other factors. This can result in equal, but not equitable spending. Many times, governments also fail to take into account the numbers of out-of-school children when determining how to allocate funds.<sup>50</sup> As funding decisions are often based on per-capita approaches that distribute resources almost entirely to reflect numbers of children in school, this means that schools or school districts in marginalized areas, where there is a higher concentration of out-of-school children, can be disproportionately underfunded and systematically disadvantaged in their efforts to get children into school and keep them there.<sup>51</sup>

## EDUCATION FINANCE MEASUREMENT TOOLS

In order to address educational inequities, it is necessary for governments to monitor and measure whether sufficient resources are being spent on education and whether they are being allocated effectively. Currently, there is a critical lack of education financing data from the national level that is available to the international community. According to the UNESCO Institute for Statistics (UIS),<sup>52</sup> this is due to several factors including: complexity of education finance flows, data being collected by multiple institutions, incompatible classifications and coverage, and ineffective compilation and presentation of information to education policymakers. As a result, governments are often unable to report finance data and measure their systems for effectiveness.

To address these issues, various initiatives have been launched and tools have been developed to collect and analyze education-financing data. However, as shown below, the majority of these tools have been designed by and for the international community, while tools developed at that national level are not found in the literature. UNESCO-UIS' *A Roadmap to Better Data on Education Financing*<sup>53</sup> report does an excellent job of comparing and contrasting some of these tools:

**A Public Expenditure Review (PER)** is a diagnostic instrument, not a data collection tool, developed by the World Bank to be used in collaboration with national governments to evaluate the effectiveness of public expenditures. The primary function of a PER is to assist World Bank client countries to reform public expenditures. A PER typically analyzes government expenditures over a few years to assess their alignment with policy priorities and the results achieved. They aim to help diagnose spending problems and help countries develop more effective and transparent budget allocations. Some practitioners feel that the usefulness of PERs lies in their ability to identify gaps between *intended* expenditure and what *actually* reaches recipients, thus providing an opportunity to address issues of inappropriate allocation, and therefore equity.<sup>54</sup>

**BOOST** is another World Bank tool, launched in 2009, designed to collect and compile detailed data on public expenditures from national treasury systems and present it in a simple user-friendly format. The data on expenditures is then compiled in one database that covers all sectors, all spending units, and all types of expenditures recorded in the treasury system. BOOST is currently employed in approximately 40 countries globally and can be used to examine the extent to which resources have actually penetrated areas where the need is greatest. While the general goal of BOOST is to collect data that can be used by both governments and the international community, it appears to be used most often to help inform PERs.

**Education Country Status Reports (CSR)** are a diagnostic and analysis tool, not a data collection tool, that was developed in 1999. They aim to enable decision-makers to orient national policy on the basis of a factual diagnosis of the overall education sector and to provide relevant analytical information for the dialogue between government, development partners and civil society. CSRs are usually prepared by partnership teams made up of

national governments and development/donor partners, including: the World Bank, UNESCO, IIEP/ Pôle de Dakar, GPE, etc. CSRs normally cover all aspects of education, including: policy, progress, enrollment, teachers, quality, financing, etc. and take the form of publically available narrative reports, tables and graphs. As of 2014, around 70 CSR-type reports, covering more than 40 countries, have been prepared. CSRs have been instrumental in the preparation or revision of governments' education sector plans, as required by the donor community to qualify for GPE financing, among others and have also been used for preparing donor supported operations.<sup>55</sup>

Every year, **UIS-UOE** (a partnership between UIS, OECD and Eurostat) sends out surveys on formal education to all member countries; a wide geographical cast. The surveys include questionnaires collecting data on education financing for all levels of education and cover financing by source, educational institution and economic transaction. Typically, surveys are sent to Ministries of Education, who collaborate with Ministries of Finance, to obtain and process the data. The main purpose of the UIS-UOE data collection is to disseminate internationally comparable data, with high levels of disaggregated data. While the amount of data these surveys produce can be overwhelming, they do serve as a force to develop more structured data collection systems at the country level and also inform UIS technical assistance and capacity-building activities.

**National Education Accounts (NEAs)** is a comprehensive data collection and analysis tool developed and launched by UNESCO, IIEP, IIEP-Pôle de Dakar, and UIS in 2013. NEAs seek to determine who finances education, how much they spend, where the funds go, and what the funds are spent on. They do so by organizing multiple data according to a structured methodology and using a common set of definitions in order to capture and gather all financial flows within a coherent accounting framework to enable the education sector's economy to be analyzed. Over the last three years, NEAs were supported in 8 countries<sup>i</sup> and most recently three of these countries<sup>ii</sup> have held national launches for their NEAs. While NEAs do specifically aim to collect data that will assist national governments to achieve SDG4, they appear to be primarily designed to collect data for use by the international community rather than national governments.

**The Systems Approach to Better Education Results (SABER)** is a World Bank initiative that uses diagnostic tools and policy information to produce comparative data and knowledge about education systems, policies, and institutions. SABER's School Finance stream uses a survey tool to collect data that is organized by domains, or areas of education policy-making within an education system. These currently include: 1) levels of education, 2) types of quality resources and supports, 3) areas of governance, 4) information sources, and 5) complementary inputs and cross-cutting themes, including equity and inclusion.

SABER also uses a scoring rubric to determine if governments are: 1) ensuring basic conditions for learning, 2) monitoring learning conditions and outcomes, 3) overseeing service

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<sup>i</sup> Guinea, Senegal, Côte d'Ivoire, Uganda, Zimbabwe, Lao Nepal and Vietnam.

<sup>ii</sup> Lao, Senegal and Uganda.

delivery, 4) budgeting with adequate and transparent information, 5) providing more resources to students who need them, and 6) managing resources efficiently. However, only four school finance country reports are available in the public domain.<sup>iii</sup> The SABER initiative also includes an Equity and Inclusion stream, however, there is no evidence of a measurement tool and there are no published country reports available in the public domain. While the SABER initiative does produce information that can be helpful for national governments, it too appears to be a tool designed to collect data for use by the international community.

All of the above initiatives and data collection tools offer opportunities to address issues related to equity by measuring the effectiveness of school finance systems and determining whether funds are being allocated efficiently and effectively. However, there are a few tools & initiatives that seem most relevant to the issues of equity. National Education Accounts appear to offer the most comprehensive approach to data collection, intentionally aim to aid in the achievement of SDG4, and is currently gaining the most recognition in the field, while the SABER initiative offers the added benefit of policy analysis along with its data collection and also has a very clear focus on equity.

For a more in depth analysis and comprehensive comparison between each measurement tool, see UNESCO-UIS' *A Roadmap to Better Data on Education Financing*.<sup>56</sup>

## **EDUCATION FINANCE FOR EQUITY**

This section examines the current state of play regarding education finance policies that aim to achieve educational equity by targeting specific marginalized populations or 'equity dimensions'. The goal of this section is to better understand what national government finance policies and strategies exist that address particular equity dimensions, who or what equity dimension they are targeting, and how in depth their effectiveness has been evaluated and documented. Of the many topics that influence equity, there is particular focus on policies targeting those in poverty, girls, refugees and IDPs, and children with disabilities.

### **THOSE IN POVERTY**

A new report released by UNICEF and the World Bank<sup>57</sup> found that in 2013, almost 385 million children globally were living in extreme poverty and 19.5% of children living in developing countries lived on less than \$1.90 USD a day. Another recent report found that the poorest children around the world are four times less likely than the richest to receive primary education.<sup>58</sup> Such disparities are known to result in persistent, intergenerational poverty gaps that feed into economic and political inequalities, which can drive differences in life chances and opportunities.<sup>59</sup> As such, wealth indices are fast becoming a focal point for new research on investing in education with the aim of addressing social and economic inequalities.<sup>60</sup>

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<sup>iii</sup> Guinea, Jamaica, Paraguay, and Serbia.

In addition to education being a human right, there is empirical evidence demonstrating the positive effects that education can have on those living in poverty.<sup>61</sup> As such, many national governments have developed comprehensive education finance policies that target the those living in poverty. Additionally, with the adoption of the MDGs in 2000 and the goal of universal primary education (UPE), many other marginalized populations, including girls, children with disabilities and those affected by emergencies, have been encompassed by education finance policies targeting those living in poverty. The literature reflects this, as the majority of education finance policies and interventions examined for this literature review target poor children and families.

## The Abolition of School Fees

### CURRENT STATE OF PLAY

- Over the last fifteen years, free education policies have generally been recommended and driven by the international community, rather than from national governments themselves. In particular, there was an intense policy push for this approach in the early 2000s by major international initiatives, including: the MDGs, EFA Goals, and the School Fee Abolition Initiative (UNICEF/World Bank).
- Free education policies appear to be currently used by many national governments and continue to be regularly recommended by the international sector. Though, as there has been wide acknowledgement that free education policies aren't always enforced and other education costs persist even after the adoption of these policies, the international community is now recommending complementary approaches to reducing school costs in addition to free education, including cash transfers, scholarships and capitation grants.
- While free education policies can be seen worldwide, the majority of current literature and data collection from developing countries regarding free education policies has focused on sub-Saharan Africa, and marginally on East and Southeast Asia.

The abolition of school fees is a well-researched and commonly cited education finance policy solution found in the literature. For many financially challenged families and children, the costs associated with schooling are the number one barrier to education.<sup>62</sup> Therefore, abolishing school fees and waiving tuition costs is often a primary solution utilized by national governments to increase access to education. As of 2010, UNESCO reported that approximately 135 countries have constitutional provisions for free and non-discriminatory education for all.<sup>63</sup>

There is strong evidence in the literature that the elimination of school fees is a necessary component for increasing access to education for impoverished children. In general, these policies have been shown to increase net enrollment rates, reduce grade repetition and make school completion more likely.<sup>64</sup> For example, after eliminating school fees in Malawi, enrollment rates doubled, in Uganda, gross enrollment rose by 73% in one year, and in South Africa, secondary school enrollment rates increased by 3.5% in the poorest households.<sup>65</sup> Some governments have even abolished school fees with the specific aim of increasing access for impoverished children.

#### **BOX 4: Targeting the Poor in Haiti**

Programme de Subvention in Haiti provides an annual per-student payment to participating non-public schools that agree to not charge any form of tuition fees to students. In order to target poor communities, the program relies on self-selection into participation by schools serving poor families. A school's participation in the program results in having more students enrolled, more staff, but higher student-teacher ratios. The program has also reduced grade repetition and parents report that the program has significantly reduced the financial burden of educating their children and their concerns about how to keep their children in school.<sup>66</sup>

However, the literature is also overwhelmed with evidence illustrating the adverse effects of eliminating school fees. The primary by-product of eliminating school fees is the rapid increase of school enrollment rates, which can lead to outcomes including: the overcrowding of classrooms, increased student-teacher ratios, a decrease in teaching quality, significantly limited teaching and learning materials, and poorer school maintenance.<sup>67</sup>

Another significant result of abolishing school fees, discussed at length in the literature, is the increase in household expenditures on education. As many education systems are generally underfunded, the abolition of school fees can decrease funds available to cover operational costs. To make up for this, schools sometimes resort to charging parents for various operational expenses. For example, in Yemen, where school fees have been abolished, parents reported being required to pay for operational expenses such as: photocopying, exam papers, and report cards. These new costs defeated the purpose of the decree, which was to alleviate school costs so poor families could enroll their children.<sup>68</sup>

#### **BOX 5: An Example from Ethiopia**

The government of Ethiopia announced the abolition of school fees for primary and lower secondary school starting in 1995/96. Fees were replaced by block grants provided by districts to schools. While the program did lead to an initial 23% increase in total enrollment, communities and households played a significant role in financing capital expenditures.

Also, the reduced quality of learning that can result when school fees are eliminated can often disproportionately affect poorer students.<sup>69</sup> This has been seen in the case of Egypt, where some parents choose to supplement their children's poor quality education – due to underfunding, overcrowded classrooms, and few resources – with private tutoring. With poorer students unable to receive these additional supports, this contributes to further inequalities in not just the completion of basic education, but unequal performance on tests, and unequal access to general secondary and higher education.<sup>70</sup>

While the elimination of school fees has been deemed a necessary first step to achieving educational equity<sup>71</sup> and is one of the most widely researched and discussed policy solutions in the literature, it appears to have had mixed success. Numerous examples exist of both the positive and negative effects of the elimination of school fees on children from poor households, which are dependent on context, government capacity, efficacy of enforcement, and other factors. A 2014 literature review<sup>72</sup> on this topic found that while the majority of studies on these policies find an increase in enrollment, there is a need for more rigorous and

empirical research regarding the effects of various types of school fee abolition policies in developing nations, and particularly on the effectiveness of targeting policies to the most vulnerable groups, effects on education quality, and the extent to which fee abolition policies can be sustained.

## Cash Transfers

### CURRENT STATE OF PLAY

- Cash transfers generally appear to have started off as government-led initiatives, particularly in Central and South America. However, due to the widespread documentation of successful examples, this policy has also become a common policy approach at the international level. More recently, implementation examples cited in the literature are a mix between national, international, and collaborative implementation.
- Cash transfers are very much a current and widespread approach. They appear to be used both at the national and international levels, as well as in both the development and humanitarian sectors.
- The literature cites current examples of cash transfers from all regions around the world, most often from Central and South America and South and Southeast Asia, but also from sub-Saharan Africa.

A large and empirical body of evidence has demonstrated the ability of cash transfer policies and programs to have positive results on access to education for poor and marginalized populations in the developing world.<sup>73</sup> Due in large part to the success of Mexico's PROGRESA initiative, cash transfer programs first became popular in Latin America and have since been implemented all over the world.<sup>74</sup>

### **BOX 6: PROGRESA – The CCT That Started It All**

In 1997, the government of Mexico implemented PROGRESA (Programa de Educación, Salud, y Alimentación), an integrated approach to poverty alleviation through the development of human capital. PROGRESA was one part of a larger poverty alleviation strategy and its role was to lay the groundwork for a healthy, well-educated population who could successfully contribute to Mexico's economic development and break the inter-generational cycle of poverty. The program offered CCTs to the rural poor in exchange for sending their children to school and for regular attendance at health clinics. Although the program required some modification and adjustment, overall the program was found to be highly successful in improving conditions of the poor.

Owing to an emphasis on evaluation from the program's inception, the program design and data collection strategies have allowed for extensive documentation of these successes. For instance, by 2007 attendance in secondary school increased by more than 20% for girls and 10% for boys in beneficiary households and PROGRESA children had a 12% lower incidence of illness than non-PROGRESA children. This program transitioned into the Oportunidades program in 2002, and has since been re-branded as the Prospera program. The PROGRESA program has become a model on which many cash transfer programs have been based and Leigh Ganter's 2007 case study report, *PROGRESA: An Integrated Approach to Poverty Alleviation in Mexico*,<sup>75</sup> provides a comprehensive overview of the program and how it can be adapted and replicated for other contexts.

Traditionally, cash transfer programs offer regular cash payments to individuals or families and often include conditions; these are known as Conditional Cash Transfers (CCTs). Conditions can be linked to behavior, such as enrollment, attendance, and graduation, or linked to performance indicators and academic achievement. In comparing cash transfer programs with and without conditions, it has been found that programs with conditions have a more significant positive impact.<sup>76</sup>

Many cash transfer programs have been shown to be pro-poor and can address issues of educational equity. In fact, evidence from 23 studies strongly indicates that benefits of CCTs are concentrated amongst the poorest children.<sup>77</sup> For example, the Familias en Acción program in Colombia targeted the 20% poorest households, which raised school enrollment rates by 5.2% in urban areas and 10.1% in rural areas;<sup>78</sup> the Tanzania Social Action Fund specifically targeted CCTs to poor households, which led to an increase in primary completion rates;<sup>79</sup> and in Nepal, CCTs targeting the poor led to an increase in enrollment rates for severely disadvantaged groups.<sup>80</sup>

#### **BOX 7: Promoting Equity in Nicaragua**

Nicaragua's Red de Protección Social program,<sup>81</sup> funded by the Emergency Social Investment Fund, was implemented from 2002-2005, specifically targeted poor households with children ages 7-13, and included both health and education conditions. Transfers were made to caregivers in the form of cash at payment points. Every two months the equivalent of \$17 was allocated per family for school attendance and \$34 per family for health and nutrition. Also, annually, \$20 was allocated per child, per year to support school materials to households, and \$6 given per student per year to the school or teacher. Overall, the program had positive and significant effects on the use of health services and increased school enrollment by as much as 20 percentage points.

Evidence shows that CCTs are highly effective when implemented using an integrative approach. Examples of this include Mexico's PROGRESA program,<sup>82</sup> Tanzania's Social Action Fund<sup>83</sup>, and Colombia's Familias en Acción program,<sup>84</sup> whereby cash transfers were based on combined conditions of regular school attendance and clinical visits. Additionally, Turkey's Social Assistance CCT program, which targeted the poorest 6% of the population, combined education conditions with immunization incentives, thereby raising secondary enrollment rates in both urban and rural areas.<sup>85</sup> By combining education and health conditions in particular, CCTs have a more significant impact, as student health and nutrition can directly affect attendance and performance in schools.<sup>86</sup>

#### **BOX 8: An Integrated Approach in Brazil**

Brazil's Bolsa Família Program (BFP)<sup>87</sup> was created in 2003, through the merger of four pre-existing cash transfer programs, in an effort to improve efficiency and coherence of the social safety net and to scale up assistance to provide universal coverage of Brazil's poor. The program provides cash transfers ranging from \$7 - \$45 per month to poor families. Like other CCTs, the BFP seeks to help: 1) reduce current poverty and inequality by providing a minimum level of income for extremely poor families, and 2) break the inter-generational transmission of poverty by conditioning these transfers on school attendance, vaccines, pre-natal visits.

As of 2007, the BFP was the largest CCT in the developing world and achieved some important results. At the time, 73% of transfers were going to the poorest quintile and 94% were going to the poorest two quintiles. Furthermore, studies have shown that the BFP played a significant role in the reduction in income inequality, which in turn has been instrumental in reducing extreme poverty. As of 2006, the Brazilian government budgeted US\$4 billion, or 0.39% of projected GDP, for the program, which has steadily increased over the years.

While the literature provides plentiful examples and evidence on the positive effects that CCTs have on educational access and retention for poor children, there is very little evidence regarding how much funding national governments devote to CCT programs and the mechanisms by which education funds are allocated to them. There is also limited analysis on the sustainability and cost-effectiveness of such programs and many studies do not give any indication of the overall costs of individual programs.<sup>88</sup> Furthermore, while there is sufficient evidence that CCTs can result in greater attendance rates and reduced drop-out rates, there is limited evidence regarding any significant impact on learning outcomes.<sup>89</sup>

## Stipends, Scholarships and Voucher Schemes

### CURRENT STATE OF PLAY

- Stipend, scholarship and voucher programs are mostly seen as policies originating from national governments. While stipend and scholarship programs are often included in international-level recommendations and comprehensive approaches, voucher schemes very rarely are.
- Stipend and scholarship programs are still currently used and continue to be popular approaches to reducing the costs of schooling. However, voucher schemes do not appear to be as common of an approach at the current time and there are indications that this approach is being phased out of common practice.
- Stand-alone stipend and scholarship programs are most often seen in South and Southeast Asia, Central and South America, and marginally in sub-Saharan Africa, while stipend and scholarship programs that are included in comprehensive education plans or financing policies can be seen worldwide. It is difficult to determine a geographic implementation pattern for voucher schemes as they are more sporadically cited in the literature.

Stipend and scholarship programs, as well as voucher schemes, can be used to address educational inequities by targeting those living in poverty and marginalized. While these programs are most often cited in the literature as common approaches related to girls' education, stipend, scholarship and voucher programs that target those living in poverty do exist, though they are usually part of comprehensive education sector plans or multi-pronged approaches.<sup>90</sup>

Scholarship and stipend programs, in particular, have been implemented globally for decades and there is rich literature that provides evidence on their ability to improve enrollment rates and raise test scores.<sup>91</sup> For example, scholarships were part of Mexico's PROGRESA program and increased average enrollment by 3.4% for all students in grades 1-8,<sup>92</sup> targeted scholarships in Cambodia benefited over 30,000 students and improved gender parity,<sup>93</sup> and the Ningshan tuition relief program in China yielded significant positive impacts on test score and had the highest impact among the poorest students.<sup>94</sup>

Voucher schemes are less widely discussed in the literature, however, some examples of implementation do appear. Typically, school vouchers provide government funding for a student at a school chosen by the student or the student's parents. Additionally, in a school voucher system, the lump sum budget of the school is set to be proportional to the number of students, which results in the simplest possible formula-based allocation mechanism, without regard to special needs of different groups of students.<sup>95</sup> However, similar to scholarships and CCTs, voucher schemes can lead to improved schooling outcomes and affect equity by reducing the cost of education for poor families and marginalized children. They can do this through two basic channels: 1) parental choice increases competition amongst schools to improve their quality, and 2) a child's ability to attend a better school is not constrained by household factors.<sup>96</sup>

One study evaluating voucher schemes in five countries<sup>iv</sup> concluded that vouchers for basic education in developing countries can enhance education outcomes when they are limited to modest numbers of poor students in urban settings, particularly in conjunction with existing private schools with surplus capacity.<sup>97</sup> Another study found that school vouchers can increase access to education, increase completion rates, and improve performance for poor students, but also sometimes lead to overcrowding of classrooms and the increased use of private schools.<sup>98</sup> However, it appears that most major initiatives documented have only been attempted in countries with a well-developed institutional structure with mixed results.<sup>99</sup> Furthermore, like CCTs, it is unclear how much government funding is allocated to scholarship, stipend and voucher programs and there is little information available on the overall costs of individual programs.

## Allocation Mechanisms

### CURRENT STATE OF PLAY

- Allocation mechanisms and policies are almost always determined at the national level. While there is currently an increasing focus on these mechanisms at the international level regarding their effectiveness and impact, the development, design and implementation appears to always be done at the national level.
- In theory, every government that finances education around the world must use an allocation mechanism. However, there is limited data on the types of allocation mechanisms utilized and whether they have intended outcomes regarding equity.
- There is limited data on geographical patterns regarding typology and taxonomy of allocation mechanisms used. Though, it appears that much of the current research on the impact of these mechanisms and policies is focused on sub-Saharan Africa.

In recent reports,<sup>100</sup> it is argued that targeted funding allocation mechanisms are the key to addressing educational inequalities. While much of the discussion on allocation is centered on equity, very few examples of truly equitable and efficient resource allocation mechanisms and policies can be found in the literature. According to UNESCO, this is due in part to a critical

<sup>iv</sup> Chile, Colombia, Côte d'Ivoire, the Czech Republic, and Bangladesh

lack of data at the national level on how money is actually spent.<sup>101</sup>

Despite this lack of data, some information has been cited in the literature. For example, a 2011 World Bank study evaluated per-capita allocation funding reforms in six European and Central Asian countries, providing evidence of mixed success.<sup>102</sup> Additionally, in an effort to evaluate the different finance policy tools that governments can use to help disadvantaged students, UNESCO commissioned the evaluation of ten national education finance systems. While this study collected some evidence of funding formulas, detailed information on their impact and effectiveness is not readily available in the public domain.<sup>103</sup> Furthermore, countries including: Brazil, South Africa, Rwanda, Tanzania, and Zambia have all adopted needs-based allocation formulas targeting the poor and marginalized, which are seen as promising, though there is limited information available on what impact these formulas have had to date.<sup>104</sup>

While needs-based and progressive funding formulas are currently a popular recommendation to address educational inequities, there is little evidence supporting their success presented in the literature. Instead, the literature more frequently cites examples of regressive, inadequate or unsuccessful allocation mechanisms.<sup>105</sup> Evidence from education sector review documents confirms that even though some allocation formulas intend to include factors and characteristics related to equity, it is often a lack of accountability and education finance data that prevents such factors from being utilized in these formulas. Examples from countries such as Sudan<sup>106</sup> and South Sudan<sup>107</sup> provide evidence of inequitable and poorly administered allocation mechanisms, while examples from countries like Zambia<sup>108</sup> demonstrate the challenges associated even with the use of needs-based allocation formulas.

#### **BOX 9: Mixed Results in Georgia**

In 2005, Georgia introduced a system whereby schools would receive funds from the central education budget based on amounts calculated per-student. However, this initiative caused an increase in schools with deficit budgets, known as “deficit schools”, as the majority of public schools in Georgia have small number of students and the funds received were not enough to cover all of the operational costs. Additionally, budget deficits were further exacerbated by constant changes in voucher amounts.

Research shows that this system was a highly inefficient approach to education finance. Small schools were seriously underfunded, while large schools were seriously overfunded. In fact, schools with less than 40 students received about 50% of what they needed as minimum, while schools with over 500 students received almost twice as much as they need.<sup>109</sup> As such, there was a general consensus that this scheme failed to accomplish general education funding goals relating fairness, adequacy and effectiveness.

To address these issues, the government introduced a new funding model in 2011, whereby schools with up to 160 students were funded using a needs-based approach. While this system has led to a decrease in deficit schools, researchers argue that equality in school financing has not been reached due to the fact that school funding could be taken away based on the addition or subtraction of a single student from a school population, and numerous calls for amending and adapting the allocation system have been made.<sup>110</sup>

There is little discussion in the literature on the actual outcomes that these systems and mechanisms produce or the direct effects they have on poor and marginalized children. Rather, outcomes and impacts discussed in the literature are often broad and generalized. Detailed data on how allocation mechanisms and resource distribution affect learning outcomes, school enrollment rates, drop out levels, and other factors is limited. There is also little evidence available on why and how allocation formulas are designed and used by governments. Some discussion on this can be found in the literature, but it is largely outdated and centered on high and middle-income countries.<sup>111</sup> This highlights the need for more research to better understand the development and design of allocation mechanisms in order to inform how they can be improved to address issues of equity.<sup>112</sup> As such, new research is beginning to surface looking at the design and use of allocation mechanisms, as well as their more specific effects on the poor and other disadvantaged groups.<sup>113</sup>

#### **BOX 10: Mixed Feelings on South Africa**

To date, there has been much praise for South Africa's 'Provincial Equitable Share' formula. The formula attaches varying weights to population and to disadvantaged pupil characteristics, to encourage the achievement of equity goals.<sup>114</sup> In education, the size of the school-age population is adjusted in the funding formula by the size of the out-of-school population. While it is suggested that this is an approach that would help to develop more equitable education financing in other countries,<sup>115</sup> new research is contrary.

A recent article<sup>116</sup> suggests that limitations with the formula produce highly unequal spending per learner by province. Information from a 2016 budget review shows that while the two poorest provinces allocate more of their equitable share to education than any other province, they ended up with the lowest education allocations per learner in 2015. It is speculated that this problem arises from the fact that the formula only counts how many learners there are in each province, not what proportion of the total population these learners are – because of this, some provinces end up spending less on education per learner. Additionally, it has been found that the formula does not take into account the higher costs of education provision in rural areas and that it does not recognize the unequal starting points of historically disadvantaged and under-funded schools. A number of recommendations to amend this formula have been made,<sup>117</sup> however, there is no indication of whether these recommendations will be applied or not.

## **Results-Based Financing (RBF)**

### **CURRENT STATE OF PLAY**

- RBF approaches appear to generally be donor-driven and implemented by the international community in partnership with national governments. While some past initiatives originating at the national level may qualify as RBF, almost all current initiatives originate from the international level.
- RBF is very much a hot topic in education financing. Despite the fact that many RBF approaches are currently being tested and have yet to be proved, or deemed 'successful', there is ample indication that RBF is a promising set of tools that may be the 'way forward' in education financing.
- Currently, RBF approaches are being tested globally, though most examples come from South and Southeast Asia; sub-Saharan Africa; and Central and South America.

Generally, RBF is regarded as an encompassing term that refers to, “Any program that rewards the delivery of one or more outputs or outcomes by one or more incentives, financial or otherwise, upon verification that the agreed-upon result has actually been delivered.”<sup>118</sup> The central idea behind RBF is that a resource transfer is made only when performance or results criteria have been met. Additionally, most RBF approaches are donor-initiated and are implemented in collaboration with national governments and international partners.

RBF policies include:

- Cash On Delivery (COD)
- Debt Swaps and Loan Buy-Downs
- Output-Based Aid (OBA)
- Social and Development Impact Bonds (SIBs and DIBs)
- Teacher Performance Pay
- Conditional Cash Transfers (CCTs)
- Performance-Based Scholarships

Results for Development (R4D)<sup>119</sup> has produced the most complete survey of education projects that pay for results in low- and middle-income countries and finds only 25 programs. Only two of these programs pay governments directly, while the rest involve payments to schools, training institutions, NGOs, teachers, or students. Of the programs evaluated, 11 were located in South Asia, one in Southeast Asia, eight in sub-Saharan Africa, four in Latin America and one was a global initiative. While the majority of programs have unclear or no results available, nine of the programs<sup>v</sup> reported having generally positive results and the remaining four have planned evaluations forthcoming.

Additionally, the World Bank currently has 37 performance-for-results operations with 23 governments. Out of these, education is partly addressed in four general programs,<sup>vi</sup> while only two programs focus specifically on education. These are the Big Results Now in Education program in Tanzania, initiated in 2014, and the Enhancing Teacher Effectiveness in Bihar program in India, initiated in 2015.<sup>120</sup> As these initiatives are relatively recent, they are still in their initial implementation stages and have yet to produce any impact data.

While there is currently great interest in RBF policies and programs, experimentation with paying for results is limited with very little proof of concept. Additionally, RBF is rarely tested on public primary and secondary schooling. Rather, RBF is more often found in: private for-profit or non-profit schooling, early childhood development, TVET, tertiary education, and special education.<sup>121</sup>

RBF initiatives that seem to be most widely tested are scholarships and CCTs to families whose children are already in school. Initiatives that have traditionally faced more skepticism, but are increasingly being tested, include: performance pay for teachers, school reward systems, and a mix of SIBs, DIBs and OBA. Additionally, COD is an approach that currently

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<sup>v</sup> Programs included tuition subsidies & vouchers for students, COD, and school grants.

<sup>vi</sup> Burkina Faso, Ethiopia, Morocco, and Mozambique

has a strong theory base and has gained attention over the last five years,<sup>122</sup> however, the only initiatives documented to date come from Ethiopia<sup>123</sup> and Tanzania<sup>124</sup> with limited and mixed results.

SIBs and DIBs are particularly common in the current literature and are thoroughly examined in the Brookings Institute's recent publication, *The Potential and Impact of Impact Bonds*.<sup>125</sup> To date, 13 education-related SIBs have been tested in the US and UK, 12 of which focus on vocational education. Currently, only one DIB related to education is being tested, the Educate Girls program in Rajasthan, India, with stakeholders eagerly awaiting the results. Furthermore, in early 2016, the ICRC, in partnership with the Belgian government, announced the development of the first humanitarian impact bond, however, it is unclear if or how education will be targeted.

Most RBF policy approaches discussed in the literature include equity as a foundational goal and provide additional or special assistance to the poor and marginalized. Additionally, R4D maintains that RBF approaches are a promising set of tools specifically suited to targeting disadvantaged groups and promoting educational equity.<sup>126</sup> Some specific cases of this can be found in the literature already. For example, the RBF Tuition Waiver Program in Haiti targeted students from the poorest households,<sup>127</sup> the COD pilot in Ethiopia prioritized children from 'emerging' regions,<sup>128</sup> and Tanzania's Big Results Now in Education program focused on deploying teachers more equitably to resource-poor areas.<sup>129</sup>

Furthermore, there has been an increase in investment in RBF approaches. In addition to launching the Global Partnership on Output-based Aid (GPOBA) in 2003, the World Bank launched a multi-donor trust fund known as Results in Education for All Children (REACH) in 2015. REACH specifically funds RBF programs in education and aims to improve the learning outcomes of millions of children enrolled in school, increase completion rates through secondary school, and ensure that the remaining out-of-school children are enrolled and learn. Furthermore, the World Bank also announced at the 2015 World Education Forum that it will invest \$5 billion USD in RBF for education over the next five years.<sup>130</sup>

While there has been mixed success with each approach discussed above, there is an overall impression in the literature that RBF strategies are a promising new direction in education finance. However, R4D and the World Bank both note that a large and rigorous evaluation of RBF interventions in education is strongly needed to fill current gaps in the evidence base, with particular focus on the effects that RBF approaches have on equity dimensions.

## Decentralization

### CURRENT STATE OF PLAY

- Decentralization reforms inherently happen at the national level and became a widespread popular approach in the 1980s. However, due to the adoption of the Dakar Framework in 2000, there was a large policy push for decentralization from the international sector.
- While a number of countries introduced decentralization reforms years ago, some reforms are still ongoing. However, while decentralization is generally looked at as beneficial for education financing and a key strategy for increasing government accountability, it is not currently as much of a main focus, or 'hot topic', regarding education financing as it once was and doubts about its positive effects on equity have recently been raised.
- It is unclear from the literature what the geographic implementation patterns are for decentralization reforms and would require further research to determine.

The decentralization of education governance has become a common financing strategy since the adoption of the Dakar Framework in 2000. The Framework called for a move from highly centralized, standardized and command-driven forms of management to more decentralized and participatory decision-making and implementation. It was hoped that this shift would improve education governance, which would in turn improve equity in the education sector.<sup>131</sup>

Decentralization has typically taken place in three main areas: 1) executive autonomy – decision-making powers on specific items of education policy, including decisions with direct and indirect financial implications; 2) allocative autonomy over resource transfers – the modalities under which transfers are made from higher to lower levels of the system; and 3) accountability mechanisms.<sup>132</sup> While a number of countries undertook decentralization in the 1990s and early 2000s, a number of reforms are still in progress.

To date, only a few attempts have been made to identify the impact of these reforms. The 2015 EFA report provides some evidence of improved test scores in Argentina, Kenya and the Gambia.<sup>133</sup> However, UNESCO maintains that general evidence is crucially lacking and an evaluation of decentralized systems would be a complex task due to the inability to develop and adopt a rigorous evaluation research design.<sup>134</sup> A more recent report<sup>135</sup> has attempted to use an exploratory approach to evaluate the relation between education decentralization in general, and decentralization of educational financing in particular, and policy effectiveness, equity and efficiency. This report concludes that there is no evidence supporting the hypothesis that decentralization is beneficial to educational equity. Additionally, the report did not find any evidence that either supported or rejected the hypothesis that decentralization effectively creates incentives for governments to increase their investment in education.

## GIRLS

Since the 2000 Dakar framework, there has been significant focus on the importance of girls' education. There is overwhelming evidence in the literature on the positive effects of keeping girls in school and ensuring they can learn in safe and supportive environments.<sup>136</sup> However, there are still over 60 million girls out-of-school worldwide and women currently represent two thirds of the world's illiterate population.<sup>137</sup>

Research on financing for girls' education is readily available and there is robust literature on the topic that is largely rooted in equity. Most recently, the Brookings Institute has published a book entitled, *What Works in Girls' Education*,<sup>138</sup> which highlights a number of financing approaches that have been rigorously evaluated and documented. Most approaches discussed in this book fall under the concept of 'making schools more affordable'.

### Abolishing School Fees

#### CURRENT STATE OF PLAY

- As mentioned previously, free education policies have generally been recommended and driven by the international community, rather than from national governments themselves. This is also true for free education policies targeting girls.
- Again, as mentioned previously, free education policies, and those that specifically target girls, appear to be currently used by many national governments and continue to be regularly recommended by the international sector.
- Again, as mentioned previously, while free education policies, and those that specifically target girls, can be seen worldwide, the majority of current literature and data collection from developing countries regarding free education policies and their effects on girls has focused on sub-Saharan Africa, and East and Southeast Asia.

Abolishing school fees has been found to be an important approach for eliminating or reducing the costs of educating girls. According to Brookings, past research has shown that the most direct way for governments to boost girls' enrollment in school is to ban schools from collecting fees. However, recent research shows that eliminating fees alone is not enough to keep girls in school, and especially those from poor households.<sup>139</sup> Even if direct costs of schooling are eliminated, indirect costs such as cultural barriers, limited mobility, and other factors continue to keep girls out of school. Additionally, as discussed in previous sections, eliminating school fees can significantly impact the quality of schooling. Examples from Tanzania, Malawi, Kenya and a number of Asian countries all show a rapid increase in school enrollment rates following the elimination of school fees and the adverse effects that resulted (e.g. overcrowded classes, few trained teachers, poorer test scores among girls, etc.).<sup>140</sup>

#### BOX 11: Mixed Success in Uganda

Upon eliminating school fees at the primary level in 2002, Uganda saw enrollment rates double; total girls' enrollment rose from 63% to 83% and enrollment of the poorest fifth of girls went from 46% to 82%. By 2000, there was almost no gap between male and female net enrollment ratios. However, enrollment increases did lead to serious issues of overcrowding and poor education quality.<sup>141</sup>

## Scholarships, Stipends and Cash Transfers

### CURRENT STATE OF PLAY

- Scholarships, stipends, and cash transfer programs targeting girls are all policies that traditionally originated from national governments, but have since also become a common approach at the international level. While these approaches are often included in international-level recommendations and comprehensive approaches, there currently appears to be a mix of national-led, international-led, and collaborative implementation.
- Scholarships, stipends, and cash transfer programs are still currently used and continue to be popular approaches to reducing the costs of schooling for girls, though their sustainability has recently been called into question.
- Scholarships, stipends, and cash transfer programs that specifically target girls are most often seen in South and Southeast Asia, Central and South America, and increasingly so in sub-Saharan Africa, while programs that are included in comprehensive education plans or financing policies can be seen worldwide.

Scholarships, stipends and cash transfers make up a set of interventions that is perhaps the most popular and well-researched strategy for getting girls into school.<sup>142</sup> This is due largely to the success of programs in countries across South America, and South and Southeast Asia.<sup>143</sup> In their evaluation of eleven such programs, Brookings provides in-depth discussion on the best practices of designing and implementing scholarship, stipend and cash-transfer programs for girls, the mechanics behind each evaluated program, and the positive impacts that each program had on enrollment, retention and transition rates, as well as academic achievement for girls.

### **BOX 12: The Female Stipend Program (FSP) in Bangladesh**

The FSP<sup>144</sup> was established in 1982 with the aim of increasing the enrollment of girls in secondary schools, thereby delaying marriage and childbearing. The conditions included a minimum of 75% attendance rate, at least a 45% score in annual school exams, and staying unmarried until sitting for the Secondary School Certificate (SSC) or turning 18. Implemented initially in six areas only, the program was deemed so successful that in 1994 it was re-branded the Female Secondary School Assistance Project and continued until 2001 and then again from 2002 – 2008.<sup>145</sup> With adjustments, the program did increase enrollment rates and decrease drop-out rates for girls and was recognized as a huge success, both nationally and internationally.

However, later research has highlighted that data for adequately assessing the impact of the FSP are limited and the success of the program is largely linked to increased enrollment rates only. Furthermore, it was found that the program did not target the most marginalized girls and worried that doing so would lead to the withdrawal of strategic community support. In fact, it was later found that the program disproportionately benefited girls from land-rich families more than those from resource-poor families.<sup>146</sup> To date, the program is still considered a success and is often depicted as an exemplary model for the rest of the world. However, it should not be assumed that stipends can resolve a host of education, gender and development problems, without addressing issues of quality and equity.

## Gender-Responsive Budgeting (GRB)

### CURRENT STATE OF PLAY

- GRB inherently takes place at the national level, though there is limited evidence of some international involvement regarding guidance and assistance with best practices. Additionally, while GRB has been advocated for at the international level in recent years, it is unclear whether this has had any effect on national governments to adopt GRB.
- While GRB gained popularity between the 1980s and early 2000s, there is limited data available regarding its current use as a policy approach to financing girls' education. The 2015 EFA report is the only up-to-date document that provides some evidence of current use of GRB (e.g. Ghana, Tanzania and Argentina). There is also little indication in the literature of the future use of GRB.
- It is unclear from the literature what the geographic implementation patterns are for GRB, which would require further research to determine.

GRB ensures that gender-related issues are considered and addressed in all government policies and programs, and specifically in the budgets allocated to implement them. Originally pioneered by Australia in the 1980s, by 2003 GRB initiatives had been adopted in more than 60 countries,<sup>147</sup> and more initiatives have developed since. GRB initiatives are generally context-specific and usually differ from one another for a variety of reasons, including: political and social conditions, the nature of actors involved, the availability of the budget, etc.

Traditionally, GRB approaches are undertaken with three main goals: 1) to raise awareness and the understanding of gender issues and the impacts of budgets and policies; 2) to make governments accountable for their budgetary and policy commitments to gender equality; and 3) to change and refine government budgets and policies to promote gender equality.<sup>148</sup>

While discussions on the general concept of GRB are readily available in the literature, detailed information on GRB implementation and its effectiveness are limited. Though some evidence, found within dense education sector plan documents or budget reports, does exist on the positive effects that GRB can have specifically on education. For example, evidence from India,<sup>149</sup> Ethiopia,<sup>150</sup> Uganda,<sup>151</sup> Nepal,<sup>152</sup> and other countries<sup>153</sup> show how successful education reforms and finance policies, due to GRB, have led to increased enrollment rates for girls, better quality of education and management of schools, and improved accountability and transparency of government finance procedures.

## Results-Based Financing

### CURRENT STATE OF PLAY

- RBF approaches targeting girls appear to generally be donor-driven and implemented by the international community in partnership with national governments.
- While RBF in general is very much a hot topic in education financing, RBF approaches specifically targeting girls is less so. While many general RBF approaches are currently being tested, only a few RBF approaches specifically targeting girls are currently being tested.
- Past RBF approaches targeting girls have traditionally taken place in South Asia, while current approaches are being tested globally.

R4D's survey<sup>154</sup> provides evidence of three RBF initiatives aimed specifically at girls. These include the two stages of the Female Secondary School Assistance Projects in Bangladesh and the global Girls' Education Challenge, funded by DFID, whereby 25 associated initiatives with RBF elements are currently being tested around the world. R4D also presents eight other initiatives that target the those living in poverty and marginalized, but give a special focus to girls. Most of these programs report an improvement in gender parity and an increase of grade-level completion and exam pass rates for girls. Additionally, there is also much attention in the literature on the Educate Girls DIB,<sup>155</sup> which aims to increase equitable education outcomes for girls in India, in addition to being a proof of concept for the DIB financing model. While preliminary impact data on this initiative shows progress towards its goals, conclusions about the success of the initiative cannot be made until a final impact evaluation is completed in 2018, as is the case with other initiatives currently being tested.

## REFUGEES & IDPs

### CURRENT STATE OF PLAY

- Due to the humanitarian funding architecture, most policy approaches to financing education for refugee and IDP children take place at the international level by the humanitarian community. National governments are increasingly developing emergency preparedness plans and collaborating with international actors to provide education for refugee and IDP children, however, financing approaches for this population rarely take place at the national level due to a lack of capacity and limited funds available.
- The most current initiative for financing refugee and IDP education is the Education Cannot Wait Fund. Otherwise, other common and current approaches include reducing the costs of schooling through the elimination of school fees and cash transfers.
- These approaches are seen worldwide in most humanitarian crises, including, chronic and protracted situations.

Providing refugee and IDP children with access to education is currently a global priority and there is a renewed and strengthened commitment to increase spending on emergency education programs.<sup>156</sup> While it is acknowledged in the literature that targeted and efficient allocation of humanitarian funding is needed in order to provide equal educational opportunities for all emergency-affected children, there is limited information regarding specific policy approaches or best practices on how to do this. Rather, the literature focuses more on the challenges associated with getting enough humanitarian funding to the education sector in general. Although stakeholders have called for the education sector to receive at least 4% of all funds from humanitarian appeals, it has not yet come close to this target. In 2013, the education sector received only 2% of funds from humanitarian appeals and it continues to receive one of the smallest proportions of requests for humanitarian aid.<sup>157</sup>

Due to the humanitarian architecture, there are few funding strategies and policies for emergency education found at the national level. Rather, resources for emergency education activities often come from internationally pooled funding sources (e.g. CERF, ERFs, and the CHF). When national governments do provide funding for refugees and IDPs, it usually comes

from already stretched ODA funds. However, ODA funds are often limited in their capacity to support emergency education in both acute and protracted crises.<sup>158</sup>

While there are limited examples of national education finance policies targeting refugee and IDP children, literature on finance policies at the international level is available. The literature shows that past international initiatives, campaigns and discussions for and around refugee and IDP education have not always focused on equity, however new initiatives are now prioritizing equity as a foundational goal, namely the Education Cannot Wait Fund.

### **BOX 13: The Education Cannot Wait Fund**

The Education Cannot Wait Fund<sup>159</sup> (the Fund), an outcome of the 2015 Oslo Summit on Education, is a fund for education in emergencies that has been designed to unite global and national actors to generate a shared political, operational and financial commitment. The Fund will be managed and administered within UNICEF and will aim for more than 18% of crisis-affected children and young people to have improved education opportunities, appropriate for their age and ability, by 2020, with all reached by 2030 – in line with SDG4.

The Fund, has five core functions including: 1) inspire political commitment; 2) expand and coordinate planning and response; 3) generate and disburse new funding; 4) build national and global capacity; and 5) strengthen accountability and evidence.

This new initiative will specifically aim to reach the most vulnerable and crisis-affected children, at all levels of formal education, with additional efforts made to support non-formal education where appropriate. The Fund will have a special focus on children facing multiple discriminations – that is, those who are crisis-affected and denied access to education because they are refugees or displaced, as well as because of their caste, class, ethnicity, age, gender, disability or other factors.<sup>160</sup>

Current literature on financing refugee education is focused mainly on the impacts of the civil war in Syria and the European refugee crisis. Numerous reports have recently been published detailing the education needs, funding shortfalls, and lack of physical and personnel resources in Turkey, Lebanon, Iraq, Jordan, Greece, and Germany.<sup>161</sup> While there is much discussion on general funding needs and issues of donor fatigue, poor government capacity, teacher distribution, and the larger repercussions of keeping children out-of-school, there is little discussion on possible education finance policy approaches to address these issues and even fewer examples of successful approaches to date. As mentioned previously, some governments offer **free education for refugees** in formal schools or second shift programs, however, due to poor communication, many refugee and IDP families are unaware of these policies and opportunities.<sup>162</sup>

### **BOX 14: Free Education in Lebanon – Not So Free**

According to a recent Human Rights Watch report,<sup>163</sup> enrollment in public schools in Lebanon is free of charge for Syrian refugee children. However, refugee families have reported that schools still charged upwards of \$80 USD for enrollment at the beginning of the 2015/16 school year. Some initiatives have tried to address this issue, such as the Reaching All Children with Education (RACE) policy adopted in 2014 and external humanitarian initiatives, which aim to cover school fees for both Syrian and Lebanese students. However, a 2015 vulnerability assessment found that 48% of Syrian children in Lebanon, ages 6 – 14, and 95% of those aged 15 – 17, were still not in school.

A recent report published by UNHCR<sup>164</sup> highlights activities that could enable tens of thousands of refugee children around the world to enroll in school during the upcoming academic year. However, the report is largely general, does not specifically focus on finance approaches, and there is no mention of equity. Regardless, the report is relevant due to its evaluation of activities targeting refugee & IDP students in 16 host countries with a combined population of 2.1 million refugee school-age children, approximately 57% of who are out-of-school.

Almost all of the 16 countries reported on the prioritized provision of teacher salaries & stipends, as well as the provision of physical resources, including school equipment and learning materials. Bangladesh, Djibouti and Malaysia are currently providing monetary transportation allowances to assist children to get to school, while both Rwanda and Malaysia have invested in school-feeding programs. Six out of ten countries<sup>vii</sup> report paying for tuition/enrollment and exam fees, as well as providing education grants to students and families, while Nepal also provides vouchers to refugee children and Rwanda operates a targeted scholarship program. Unfortunately, the report does not go into detail on how these activities are funded or the mechanisms by which funding is allocated to them. While the report does provide impact data on enrollment rates, it does not provide any further information on learning outcomes, transition/completion rates or other equity indicators.

**While the activities described above are marginally documented, there is more in the literature on the use of cash transfers targeting refugee and IDP children.** General cash transfers are often used in humanitarian contexts and can have both direct and indirect positive effects on education. For example,<sup>165</sup> approximately 21,000 vulnerable households in Iraq have received child-focused cash transfers with positive effects on education;<sup>166</sup> CCTs were given to poor and displaced families in Yemen to cover the costs of enrolling their daughters in school, which led to a significant increase in girls' enrollment; and in Lebanon, a Save the Children study found that children in households receiving cash help were less likely to engage in child labor and more likely to enroll in school and attend consistently.<sup>167</sup> While the combination of functioning markets and flexible resources has led to an increase in the use of cash to respond to humanitarian emergencies, cash is still predominantly used to pursue food security and livelihoods objectives; positive impacts on education are often simply a by-product of cash transfers rather than a targeted approach.<sup>168</sup> Additionally, these programs are most often run by international actors, rather than national governments.

**Currently, there is almost no mention of refugee and IDP children in the literature on RBF.** In fact, there was no mention at all of this population in R4D's recent report on OBA,<sup>169</sup> last year's World Bank brief on RBF,<sup>170</sup> or last year's Brookings report on social and development impact bonds.<sup>171</sup> While the Education Commission does include this population in their recent Learning Generation Report, it is not specifically in relation to RBF.<sup>172</sup> Currently, the only RBF approach related to the humanitarian sector found in the literature is

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<sup>vii</sup> Cameroon, Chad, Egypt, Nepal, Rwanda, Zambia

the possible development of a humanitarian impact bond by the ICRC and the Belgian government.<sup>173</sup> However, it is unclear if and how education will be targeted by this initiative and if equity will be at all considered.

## CHILDREN WITH DISABILITIES

### CURRENT STATE OF PLAY

- As children with disabilities have traditionally not been prioritized in national education budgets, the majority of education finance policies targeting children with disabilities have come from the international community. However, some current examples cite nationally-led initiatives to prioritize children with disabilities in the budgeting process, while other examples provide evidence of collaborative implementation between governments and international partners and donors.
- While the prioritization of children with disabilities in national education budgets has not been widely seen in the past, the current landscape is seeing increased prioritization, though data on impact is limited. Additionally, there is limited evidence of specific policy approaches to finance education for children with disabilities. While advocacy for financing education for children with disabilities is currently very robust, it is unclear of whether specific policy approaches will develop and or become common practice in the new development era.
- It is unclear from the literature what the geographic implementation patterns are for policy approaches to financing education for children with disabilities and would require further research to determine.

According to the World Report on Disability,<sup>174</sup> approximately 1 billion people in the world are living with a disability, with at least 1 in 10 being children – 80% living in developing countries. Children with disabilities, especially among marginalized groups, remain the most excluded from many social services because of their disability, the lack of understanding of its cause or implications, and the stigma attached to it.<sup>175</sup> According to the UNICEF Global Initiative on Out-Of-School Children,<sup>176</sup> approximately 90% of children with disabilities in the developing world do not attend school.

Over the last five years, the literature on financing for inclusive education<sup>viii</sup> has increased since the publication of the World Report on Disability. The report itself was a flagship document that shined a light on the marginalization of children with disabilities around the world and devoted a 25-page chapter to the need for inclusive education. This chapter discusses the multiple barriers to education for children with disabilities, including the lack of legislation, policy targets and plans for this group, as well as limited and the inadequate education resources allocated to this population.

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<sup>viii</sup> Specifically regarding children with disabilities throughout the report, unless otherwise specified.

In this chapter, the WHO<sup>177</sup> identifies three main mechanisms that governments have used to fund inclusive education:

1. Through national budgets, such as setting up a Special National Fund<sup>ix</sup>, financing a Special Education Network of Schools,<sup>x</sup> or as a fixed proportion of the overall education budget<sup>xi</sup>;
2. Through financing the particular needs of institutions (i.e. for materials, teaching aids, training, and operational support)<sup>xii</sup>;
3. And through financing individuals to meet their needs.<sup>xiii</sup>

However, the chapter does not go into great detail about specific examples, impacts and outcomes of these mechanisms, nor does it mention equity.

### **BOX 15: Prioritization in Brazil**

Brazil has made an incredible effort to prioritize both children and adults with disabilities in their education sector plans. Their 2008-2010 plan included actions such as: the delivery of accessible school transportation services for disabled students; architectural adjustments to public schools and federal institutions of higher education, equipping them with adequate means of accessibility; the implementation of new multifunctional classrooms and the upgrade of existing classrooms; and the offer of up to 150,000 openings for persons with disabilities in federal vocational and technology training courses. Additionally, the plan aimed to invest a total of R\$1.8 billion in this effort through 2014. Furthermore, the plan earmarked funding to specifically target special education students, as well as consciously aimed to achieve equity within the sector by incorporating the perspectives of gender, race/ethnicity, sexual orientation, generation, and persons with disabilities in all education policies.<sup>178</sup>

As of 2015, these efforts were still being made and the recent Continuing Benefits Program has been added to the plan to enable low-income recipients with disabilities between the ages of 0 - 18 to access and stay in school. These efforts have led to a significant increase in enrollment of children with disabilities and remarkable progress in bringing students previously enrolled in specialized and segregated schools into the heart of the basic mainstream education system.<sup>179</sup>

While some concrete examples of funding inclusive education can be found, much of the current literature on financing for inclusive education is concerned with advocacy on the importance of investing in inclusive education, the need to increase funding for inclusive education, and the cost-effectiveness of doing so.<sup>180</sup> There is some discussion in recent reports on the state of financing for inclusive education, though it is largely simplified, pointing out that there is little evidence of governments currently committing enough resources to ensure disability-inclusive education in general.<sup>181</sup>

Recent research conducted for the 2016 Global Monitoring Report showed that only 31 out of 76 low- and middle-income countries, have specific budget allocations for children with

<sup>ix</sup> Seen in Brazil

<sup>x</sup> Seen in Pakistan

<sup>xi</sup> 0.92% in Nicaragua and 2.3% in Panama

<sup>xii</sup> Seen in Chile and Mexico

<sup>xiii</sup> Seen in Denmark, Finland, Hungary and New Zealand

disabilities, and that these budget lines do not clearly indicate whether these funds are for educating children with disabilities specifically or generally inclusive education.<sup>182</sup> Additionally, as seen in the cases of Peru and South Africa,<sup>183</sup> the presence of an inclusive education plan, policy or strategy is not a guarantee of adequate funding. These cases are considered examples of ‘symbolic implementation’.

In a recent report released by CBM (formerly the Christian Blind Mission), there is a large emphasis on the mismatch between comprehensive education policies that incorporate inclusion and the priority and financial commitment for actual implementation. CBM highlights how governments often adopt policies that are in line with international priorities on inclusive education, but do not actually have, or allocate, the funds needed to implement them. This is the concept of ‘symbolic implementation’ – meaning the lack of funding attached to such policies results in a symbolic presence on paper rather than impactful action in reality.<sup>184</sup>

There is a large body of literature that discusses general funding mechanisms and recommendations for financing inclusive education, however, the focus is mainly on European and high-income countries. For example, a 2012 UNICEF report<sup>185</sup> discusses the mechanics of input/per-capita models, resource-based models and output-based models in the CEE/CIS region. However, the report does not provide specific implementation examples or outcomes. Similarly, a 2014 UNICEF booklet on financing for inclusive education<sup>186</sup> revisits these three models, discussing the mechanics behind them and comparing and contrasting the advantages and disadvantages of each. The booklet does provide lists of countries implementing each model, though there is little discussion on the impacts of each model and, again, examples largely come from high- and middle-income countries. In the booklet, equity is a key point that is highlighted in the final discussion and is used as a measurement indicator to support the recommendation of the per-capita funding model.

A more recent report from the European Agency for Special Needs and Inclusive Education (The European Agency)<sup>187</sup> examines EU-level policies on funding for inclusive education and research on special education financing models. The aim of this report is to provide a mapping of country approaches to financing inclusive education and identify critical factors within modes of funding that support access to inclusive education. The report provides a lengthy discussion on the complexity of funding models and provides an overview of the theoretical mechanisms of centralized, decentralized and mixed approaches. The authors conclude their discussion on funding mechanisms by stating that there is no perfect funding model for inclusive education, as each has its pros and cons, and recommends a flexible combination of models, though no example of a successful combination of approaches is provided.

This European Agency report does provide a relevant discussion on financing for equity as it relates to inclusive education. It argues that the distribution of economic resources can determine the distribution of opportunities and that equity in financing inclusive education entails finding a balanced way to distribute available resources to allow every child to learn, and not just to access and participate in education. The report maintains that funding mechanisms should allow for equity regarding access, distribution of learning and

achievement opportunities, and reaching personal autonomy during and after formal education, for children with disabilities, however, it does not provide any evidence of governments currently applying these principles in their education finance policy approaches.

The recently released #CostingEquity report<sup>188</sup> provides a more comprehensive overview of inclusive education financing in low-income countries and covers the topics of international financing trends and donor support, domestic financing trends, and the future of financing for disability-inclusive education. While much of the report is concerned with advocacy, it is briefly noted that approaches including cash transfers, well-targeted school improvement grants, and reasonable accommodation funds for children with disabilities have seen some success in developing nations, though no specific examples are given. The report recommends that governments that must develop their own funding formulas that take into account the higher costs associated with educating children with disabilities. The report also discusses the need for inclusive-responsive budgeting, the same principle as gender-responsive budgeting discussed previously, as well as the twin-tracking approach, which calls for balancing system-level changes with specific support for learners with disabilities.

## CONCLUSION

The above review aimed to provide an overview of the education financing landscape at both the international and national levels, as well as identify existing financing approaches for equity and determine how in depth they have been researched and documented. While some documentation of this research exists, significant gaps in the literature on financing for equity remain and studies such as this one are scarce and limited by conceptual and methodological challenges. These include: a lack of taxonomy and classification of different policy approaches and strategies, the sometimes confusing co-mingling of the international and national levels regarding funding and implementation, the lack of national data available in the public domain, and the time and resource constraints for this particular project. While it is acknowledged that further evidence on specific policy approaches discussed above may exist in the literature, it was not found during the course of this literature review.

## SUMMARY OF FINDINGS

In general, there are very few policies that have been identified by this literature review that have been expressly developed and implemented with equity as an intended outcome. While such policies are becoming an increasingly popular trend due to SDG4, effects on equity dimensions have traditionally been by-products or indirect effects of past approaches. Also, most approaches identified in this literature review have been, or still are, implemented by the international sector (e.g. donors, multilaterals, INGOs, etc.), or in collaboration between national governments and the international sector, and are largely donor-driven. There is very little evidence in the literature of policy approaches originating from the national level with little or no involvement from the international community.

**Regarding the specific policy approaches and strategies** mentioned above, GRB and voucher schemes appear to be less popular in the current climate and are not mentioned regularly in current literature. However, other traditional approaches, including: free

education policies, cash transfers, stipends, scholarships and decentralization are very much continuing trends. While these approaches are still widely used at the national level, there is a sense that, in the current development era, there is less energy and fervor behind these approaches from the international community. While there is evidence that some of these traditional financing approaches can have positive effects on equity dimensions, there is a general consensus that they are not enough to reach SDG4. Therefore, much attention, and funding, is currently being given to identifying and testing innovative financing approaches and RBF. Furthermore, there is a large focus in the international community on improving allocation mechanisms at the national level to address issues of equity. Much attention is currently being given to needs-based funding formulas, however, there is little current evidence on their specific effects on equity dimensions.

**Regarding the priority of different equity dimensions**, those living in poverty have been the main focus of both past and present education financing approaches. Likely reasons for this include the fact that this population can often include other marginalized groups, such as: girls, refugees, IDPs, and children with disabilities. Therefore, targeting those living in poverty can be a ‘catch-all’ strategy, especially in trying to achieve goals such as UPE, and now USE. Since the Dakar Framework in 2000, girls have also been a large priority at both the national and international levels and many past and present approaches either have a special focus on girls or specifically target them. It is indicated in the literature that targeting those living in poverty and girls will be a continuing trend in the current development era.

Refugees and IDPs are becoming increasingly prioritized at the international level, however, national governments continue to lack the capacity and funding to prioritize this group; there is no indication that this will change anytime soon. While the international community is currently focused on getting enough funding to this population in general, there is acknowledgement that the allocation of humanitarian funds has not traditionally been equitable and new initiatives like the Education Cannot Wait Fund aim to address this. Children with disabilities are also an increasingly prioritized population both at the national and international levels, however, ‘symbolic implementation’ – the existence of a policy in theory, but not in practice – remains a large issue and there is currently more focus on advocacy for this group at the international level than there is on action at the national level.

**Regarding research patterns and available data**, there has been much research conducted, both in the past and present, on commonly used financing approaches, including: free education policies, cash transfers, stipends, and scholarships. Additionally, there has been a considerably large amount of recent research on the effects of these financing approaches on girls, as well as approaches that specifically target girls. Although traditional research has not always included equity as a driving factor, new research appears to be intentionally incorporating equity indicators and measurements due to SDG4.

While some recent research has been conducted on the impacts of decentralization, it was largely inconclusive and mainly focused on the challenges associated with conducting the research. Additionally, there has been little research done, past or present, on the effects of GRB. Conversely, much research is currently being done on innovative and RBF approaches,

though it appears that practitioners are waiting for impact data to be produced from initiatives currently being piloted and tested.

While there is a consensus at the international level that allocation mechanisms and funding formulas must be improved in order to effectively address issues of equity, there is little recent research available providing evidence of successful approaches and there is little indication of whether future research on this will take place. There has been some past research on the design and use of funding formulas, though it has largely focused on high-income countries. Furthermore, there is broad acknowledgement in the international community that education finance measurement tools can help governments to improve their finance systems, however, little research has been conducted on which of these tools has the most potential to impact equity. Recent research has been conducted that compares and contrasts the different tools available, however, there is little indication of whether future research on the effectiveness of these tools to help achieve equity in education will take place.

### **GAPS IN THE RESEARCH AND EVIDENCE BASE**

In conducting research for this literature review, several significant knowledge gaps have been identified. These can be broken down in the following way:

Gaps in knowledge and evidence base about specific policies	<ul style="list-style-type: none"> <li>• There is a lack of impact data on the strategy of decentralization.</li> <li>• While it is acknowledged that many actors are waiting on impact data from RBF initiatives that are currently being tested, this lack of impact data still represents a significant gap in the evidence base on RBF. Additionally, there is a lack of data on the impact of RBF initiatives on formal public education.</li> <li>• There is a lack of information about allocation mechanisms and funding formulas regarding how and why they are designed and their more specific impacts on different equity dimensions. There is also little evidence that needs-based funding formulas have positive impacts on equity dimensions.</li> </ul>
Gaps in knowledge about specific equity dimensions	<ul style="list-style-type: none"> <li>• There is a lack of evidence regarding national policies targeting refugee and IDP children.</li> <li>• There is a lack of impact data regarding national policies targeting children with disabilities.</li> </ul>
Gaps in knowledge about data collection and measurement tools	<ul style="list-style-type: none"> <li>• While many finance measurement tools have been evaluated or are currently being tested, it appears that existing tools are producing more data <u>about</u> equity, but there is a lack of data being collected <u>for</u> equity.</li> <li>• There is no research available on which tools have the greatest potential to affect, or have had the greatest impact to date on, equity.</li> </ul>
Other Gaps	<ul style="list-style-type: none"> <li>• There is a lack of information about financing approaches that have originated at the national level. Most policies found in the literature are international or donor-driven approaches.</li> <li>• While there is acknowledgement that teacher salaries take up the majority of budgets and that physical teacher distribution is largely inequitable, there is little available evidence on ways to improve these issues.</li> </ul>

## **RECOMMENDED NEXT STEPS FOR FURTHER RESEARCH**

Upon examining the literature, analyzing the findings, and identifying critical gaps in the knowledge base, the following next steps are suggested in order to further the discussion and research on education financing for equity:

- Conduct further research to build a better evidence base on specific policy approaches that originate from the national level and have no or very limited involvement from international actors and donors, and determine their impact on different equity dimensions.
- Conduct further research on allocation mechanisms and funding formulas to: 1) determine how and why funding formulas are designed and used; 2) gather in-depth data on the impact of existing formulas on different equity dimensions; and 3) determine if some funding formulas are more equitable than others.
- Conduct further research to identify strategies and policies that do or could help to balance education spending on teacher salaries and other recurrent and capital costs.
- Conduct further research to identify strategies and policies that do or could ensure more equitable distribution of qualified teachers and other teaching and learning materials.
- Conduct further research to determine if there is any existing evidence of responsive budgeting policies and practices for other marginalized groups.
- Evaluate the outcomes of RBF and innovative approaches that are currently being tested and conduct further research to identify: 1) which RBF approaches are most cost-effective; 2) which RBF approaches do or could impact equity the most; and 3) which RBF approaches are appropriate for different marginalized groups in different contexts.
- Conduct further research to determine if national government education finance policies targeting refugee and IDP children are being used, or developed for future implementation, in the current humanitarian landscape.
- Conduct further research to identify what successfully implemented education finance policies for children with disabilities exist or if any new policy approaches are being developed for future implementation.

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