



United Nations
Educational, Scientific and
Cultural Organization



Global
Education
Monitoring
Report

Background paper prepared for the 2016 Global Education Monitoring Report

Education for people and planet: Creating sustainable futures for all

Assessing the focus of national education financing policies on equity

This paper was commissioned by the Global Education Monitoring Report as background information to assist in drafting the 2016 report. It has not been edited by the team. The views and opinions expressed in this paper are those of the author(s) and should not be attributed to the Global Education Monitoring Report or to UNESCO. The papers can be cited with the following reference: "Paper commissioned for the Global Education Monitoring Report 2016, Education for people and planet: Creating sustainable futures for all". For further information, please contact gemreport@unesco.org.

Table of contents

Acknowledgements	3
Abstract	3
Introduction	4
A framework for assessing equity in national education financing policies	5
Methodology	9
Main results from selected country profiles	10
Conclusion	14
Bibliography	16
Annex: Country profiles	19

1 Acknowledgements

This report benefited greatly from discussion with Jan Herczynski from the Institute of Educational Research in Warsaw and Marco Kools from OECD. The author of the report is grateful to Manos Antoninis from the Global Education Monitoring Report team for the overall guidance and coordination support with the project.

2 Abstract

Using a general guiding framework, the report aims to systematically assess policies promoting equal learning opportunities and compensating disadvantage in education in ten countries. The work is intended to provide examples and lessons from a cross-country policy assessment exercise, and to open a discussion on how the effort of countries to promote equity through their education financing policies could be monitored, in view of the proposed Education 2030 thematic indicator.

3 Introduction

International policy debates emphasize the pursuit of equity and social inclusion as one of the key objectives of the development agenda. Target 4.5 under the Sustainable Development Goals endorsed in September 2015 calls on countries to “*eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples, and children in vulnerable situations*”.

A critical dimension of equity is the degree to which national education financing policies ensure access to education for all students and provide special assistance for those populations that are potentially at a disadvantage. However, there is relatively limited information on (i) the extent to which education financing systems are deliberately aimed at addressing inequality and (ii) whether they are successful in that respect.

One of the thematic indicators that were proposed by the Technical Advisory Group on post-2015 education indicators under this target is indicator 19 on the “*extent to which explicit formula-based policies reallocate education resources to disadvantaged populations*”. The indicator is aimed to turn attention of policy makers to the effort their countries are making to promote equity. However, there is no mechanism yet in place to assess these efforts in a comparative way.

An example of an approach to comparatively assess education systems has been the World Bank Systems Approach for Better Education Results (SABER), which has been providing a qualitative diagnosis evaluating national policies. For example, the SABER School Finance module provides a guiding framework on assessing equity in national education financing policies (World Bank, 201X). However, until recently there was no module dealing comprehensively with equity concerns. In March 2016, a new module on equity and inclusion was added to the battery of tools available through SABER, although this has not yet been tested in practice through country studies (World Bank, 2016).

Partly to fill this gap, this paper aims to provide a framework that would systematically assess policies and programs promoting equal learning opportunities and compensating for disadvantage in education in one country for each of the ten UNESCO regions and sub-regions. The focus of this work is on the degree to which education financing policies ensure that children have access to quality education irrespective of their gender, special needs, religious, ethnic, socio-economic belonging and geographic location. The intention of this work is not to establish an exhaustive database, but to open a discussion on how country efforts to improve equity through their education financing policies can be assessed.

4 A framework for assessing equity in national education financing policies

Equity in education can be defined in terms of two commonly accepted dimensions, inclusion and fairness (Field, Kuczera and Pont, 2007). Equity as *inclusion* means ensuring that all students reach at least a basic minimum level of skills. Equity as *fairness* implies that personal or socio-economic circumstances, such as gender, ethnic origin or family background should not be obstacles to educational success (OECD, 2012).

Mirroring these concepts, equity in education financing can be assessed in terms of two main principles. *Horizontal equity* promotes the equal treatment of equals, and is used to justify similar levels of funding across comparable schools or sub-national divisions. Accordingly, there may be a mechanism to equalize education spending across sub-national divisions to preserve fiscal neutrality, so the amount of available resources for education is not positively correlated with the wealth of where a student lives.

Vertical equity supports the unequal treatment of unequals (Underwood 1995). For example, appropriately progressive spending may be necessary to provide equivalent education to a student whose native language is different from the language of instruction or students with special education needs. Other systems may use targeted support programs (such as conditional cash transfers or scholarships), or student weights to distribute funding, so that spending differs for certain types of students (World Bank, 2013).

Equity in education financing inputs can be measured in terms of the variation in per pupil spending across sub-national divisions, the range from the school with highest amount of resources to the school with the lowest, the standard deviation of spending by school, and other methods (World Bank, 2013).

Countries implement various strategies to reach these two types of equity. The most sophisticated education funding systems use per capita formula funding mechanisms, which combine both horizontal equity (i.e. schools with similar characteristics are funded at the same level) and vertical equity (i.e. schools with higher needs receive higher resources). However, this type of funding may be difficult to implement and may not cover all school costs (e.g. infrastructure, staff, etc.). Besides, not all countries have the capacity to apply a funding formula, as it requires sufficiently detailed and reliable data as well as transparency (Levacic, 2008).

Reaching a consensus on what is a good set of education policies in any field, including financing for equity, is not an easy task. Trying to be prescriptive in terms of which education financing policies and mechanisms best promote equity in education across countries can be risky due to context differences in historical development, the political economy of education systems, as well as governance (e.g. decentralization, autonomy, and accountability).

At the same time, it is understood that there are differences in the efforts countries make to address equity concerns in education. There is therefore a need to understand better the extent of this effort and help engage countries in a constructive dialogue. For this reason, an indicative framework is used in this paper as a platform for future debate using the evidence from cross-country experience to test its strengths and limitations.

The proposed guiding framework borrows from the World Bank SABER approach – and in particular the school finance module – that comparatively assesses education policy *intent*. After several years of experience in applying its tools, the World Bank is currently engaging into an exercise to expand the scope of these assessments to capture not only intent but also policy *implementation*.

In the context of the proposed framework, an equitable approach to public education financing requires clear, systemic and continuous policies to provide:

- free access from pre-school to upper secondary education for all children;
- equal learning opportunities for all children with special support to vulnerable and disadvantaged groups, where disadvantage can be related to factors such as socio-economic background, gender, poverty, conflict or disaster, geographical location, ethnicity, language, age or disability.
- real protection and incentives to achieve equity in education in terms of both demand (supporting disadvantaged students) and supply (supporting disadvantaged schools and regions).

Some questions in the framework address horizontal equity and inclusion. These are related to the provision of universal and free pre-primary and basic education, and the existence of mechanisms aiming to equalize education spending across sub-national divisions to preserve fiscal neutrality in decentralized education systems. Other questions address the vertical equity and fairness. These are related to the existence of targeted and untargeted support mechanisms for disadvantaged students and schools.

Although examining the effectiveness of the government education finance policies in terms of equity is beyond the scope of this framework, several framework questions aim to point at factors contributing to the success of country efforts to ensuring equity in education. These include questions related to:

- targeting mechanisms, coverage and depth of programs
- monitoring and evaluation systems (e.g. in the case of social assistance programs or oversight of resource distribution at the sub-national level)
- transparency and accessibility of information on existing financial support for disadvantaged students (e.g. ensuring that parents of disadvantaged students have easy access to information on the rights of their children, available programs and amount of funding)

The following assessment questions were included in the framework.

	Question	Elaboration
1	Is the legal framework explicit on the obligation of the government to address disadvantage in education?	The commitment would be considered strong if the needs of several disadvantaged groups were addressed through child protection or general education laws, as well as specific regulations on school funding and estimated normative costs per student.
2	a Is the provision of universal and free pre-primary, primary and secondary education a directive principle of State policy?	Country effort would range from minimum when fees exist at pre-primary, primary, and secondary education to maximum if there is universal and free education at each level.
	b Does the government tolerate payments that have a detrimental impact on the education opportunity of disadvantaged children?	This question examines whether there are waiver mechanisms in place or other mechanisms to compensate for other costs, such as provision of free textbooks, school transportation or uniforms.
3	a Are there policies to provide more resources to students from disadvantaged households?	The commitment would be strong if there are policies that provide resources to students from disadvantaged households, such as cash transfers, grants or scholarships, and in-kind incentives, such as school meals programs.
	b ...and if so what share of total public education and/or social protection spending is being reallocated...	i.e. what is the depth of the intervention
	c ...and what percentage of the student population does it reach?	i.e. what is the coverage of the intervention
	d How are targeting decisions made...	i.e. whether there is any targeting, criteria are clear and records can be falsified
	e ...and is the success of targeting monitored and evaluated?	i.e. whether a country has a well-developed M&E system providing strong analysis on beneficiaries that feeds into policy
4	a Are there policies to provide more resources to disadvantaged schools ?	The commitment would be strong if schools that are disadvantaged due to their student intake, size or geographic location benefit from extra resources to compensate for their higher costs, through weighted per-pupil funding rules.
	b ...and if so what share of total public education spending is being reallocated	i.e. what is the depth of the intervention
	c ...and what percentage of schools does it reach?	i.e. what is the coverage of the intervention
	d How are targeting decisions made...	i.e. whether there is any targeting, criteria are clear and records can be falsified
	e ...and is the success of targeting monitored and evaluated?	i.e. whether a country has a well-developed M&E system providing strong analysis on

5	Are there policies to provide more resources to disadvantaged regions ?	<p>beneficiaries that feeds into policy</p> <p>The commitment would be strong if decentralization of education responsibilities to lower tiers of government is accompanied by additional financial support to the regions with relatively fewer resources that are at a disadvantage.</p>
X	Overall assessment: Does the government have an equitable approach to public education financing?	This is a concluding question that takes into account the answers to all previous questions.

5 Methodology

The aim of this exercise whether a set of general questions mapped well against available evidence to permit a better understanding of whether selected countries made sufficient effort to address education equity. The paper is therefore not based on specifically collected data. It draws on:

- a review of selected official policy documents, laws and regulations;
- a review of available literature, including country policy evaluations and overviews of country education systems;
- consultations with education experts in some countries
- an analysis of publicly available data on education and social protection expenditures

Ten countries were randomly selected to represent different regions of the world and different levels of economic development: the Democratic Republic of Congo, Georgia, Indonesia, Jamaica, Morocco, Netherlands, Peru, Poland, Samoa and Sri Lanka. After the analysis of publicly available data sources, a country profile was created against the 15 questions of the framework and a tentative ranking was made following a similar approach to SABER. A key difference is that there was no country involvement given the very specific objective of this exercise.

6 Main results from selected country profiles

The provision of policies and programs addressing disadvantage in education is managed on a component-by-component basis rather than in an integrated manner. Although some of the examined countries have made an effort to integrate their social and education support programs (e.g. Integrated Action Plan for social support services in Morocco, Youth Plan in the Netherlands), the research shows that none of the selected countries had an integrated policy document that provided information on all available mechanisms targeting disadvantage in education.

Nevertheless, the assessment found that all countries in the sample were making an explicit general commitment to promote equity and address disadvantage in education, as elaborated in their Constitution, education laws and development strategies. Elaborated and detailed documents related to financing policies for specific groups of disadvantaged students and schools, such as regulations on calculating per student costs, were found only in a few countries, such as the decree on the normative cost per student and the standard voucher in Georgia, the regulation on the calculation of the education subvention in Poland, and the educational priorities policy in the Netherlands.

All of the examined countries had adopted at least one policy or program to provide special funding to disadvantaged students and schools. Three countries stood out. The Netherlands, a country that consistently performs well with low levels of child poverty and social exclusion, provides some interesting and useful lessons for other countries aiming to improve their education financial policies to promote equity. Not only is the Dutch policy on disadvantage in education integrated, comprehensive and systemic, but it also has a strong focus on prevention, early detection and early support mechanisms for vulnerable children, emphasis on measurement, and better cooperation between professionals. In the Netherlands, the decentralization of care services for children, particularly in early childhood development, is characterized by strong commitment and involvement of local governments in the provision of these services. It provides more effective targeting methods, while early detection and prevention mechanisms decrease the use of specialized services, which is the most expensive type of care.

Samoa has made an effort to address the needs of disadvantaged students through a program (SSFSGS) covering all operating school costs. Primary and secondary education is free thanks to this program, while in the past the operating costs had to be covered through private payments. However, the country needs to address the issue of financial sustainability, as international donors mainly fund the program. The country also needs to develop direct social and education support programs, which are currently non-existent, for its disadvantaged students.

In the Democratic Republic of Congo there is a wide gap between official statements and the reality on the ground. The government has an official commitment to provide universal access to basic services and address the needs of the disadvantaged, has developed several equity-related education strategies and plans and has a mechanism for equalizing fiscal transfers. However, the evidence implies that the role of the state in providing education resources, provision, supervision and support, has been limited. Private payments exist at all levels of education that the government has not been able to curb.

The discrepancy between national policies and the actual financing decisions may be the result of the local configuration of powers, which are only marginally influenced by legal norms. This suggests that, while the proposed framework can be a good starting point providing an initial picture, follow-up country studies involving the government focused on specific issues would be needed to give a more accurate picture. Future assessments should identify policies that are systemic and funded by the

government in the long term (as opposed to ad hoc short-term policies, and programs entirely supported and funded by external donors, which may not be financially sustainable).

Demand-oriented interventions include social support programs, such as conditional cash transfer programs (e.g. PATH in Jamaica, PKH in Indonesia, Juntos in Peru), school feeding programs, scholarship programs (e.g. National Scholarship Program in Poland, BSM Scholarship program for poor students in Indonesia), disability benefits (e.g. Sri Lanka), universal and targeted child benefits programs (e.g. Netherlands), and full or partial subsidies for school supplies, transport and boarding (e.g. Morocco).

Supply-oriented policies include per capita weighted funding to provide additional funding for the education of students with special education needs and to cover higher operating costs of small and remote schools. Other relevant policies and programs include inclusive education programs, special training programs for teachers in disadvantaged schools, school rehabilitation programs, and education programs targeting specific groups of students (e.g. Program for the Roma Community in Poland, Intercultural Bilingual Education Policies for indigenous people in Peru). Policies in more advanced education systems also provide additional funding for special learning support for pupils who are lagging behind the rest of the class or have other problems but who are nonetheless deemed capable of regular learning. Schools get extra money for providing special assistance, according to the number of such students (e.g. Plus Program in the Netherlands for newcomer immigrants).

However, funding related to disadvantage in education is administered by different line ministries and is recorded in more than one budget by function. For example, the data on demand-oriented programs targeting households with disadvantaged students is recorded in social protection budgets, while scholarships and grants tend to be part of the education budget. Therefore, collecting information on depth and coverage of specific policies and programs turned out to be challenging as publicly available budget data for the majority of case study countries does not provide the necessary breakdown on education and social assistance expenditure by program, while even specific policy-related information in some countries does not include statistics on depth and coverage.

Likewise, collecting data or estimating depth and coverage of school support through per capita funding mechanisms presents a challenge as the breakdown of this type of data is usually not publicly available, particularly data on the total amount of funding allocated through the formula component, or the number of schools and students receiving additional amount through these weights.

For example, questions 3b/4b on the share of total public education or social protection spending that is being reallocated is very difficult to compare across countries. Different countries deal with different challenges and tasks requiring different levels of resources. Question 3b may indicate both the country financial commitment and the magnitude of the problem. Poorer countries may need to spend more on the disadvantaged because they represent a higher share of the population. In this regard, it would be very hard to establish clear comparative benchmarks in terms of the depth of the programs unless the countries compared share some common characteristics. Likewise, a higher share of the budget may not necessarily indicate a greater national effort to invest in education equity, if a country receives large amounts of external financial assistance.

Questions related to the depth of these policies should therefore be clarified where possible according to the main source of funding (national versus aid), and comparisons may be more appropriate between countries in the same region sharing the same challenges. Additional questions that might be more helpful in judging countries' financial effort would include information on whether funding is

sustainable and predictable, as well as clearly linked to policy plans (policy objectives and targets). In this sense, equitable education financing should be defined as a long-term investment with clear objectives and targets. As one of the most common approaches to measuring equity is based on capitation grants, the framework should ideally also provide information on differences in per student amounts across regions and schools (to evaluate horizontal equity) as well as across groups of students (to evaluate vertical equity).

Questions 3c/4c on the coverage of policies and programs are similarly ambiguous, as in its current formulation may indicate both the magnitude of the existing inequity problem (share of disadvantaged students in the total student population in the country), as well as the effectiveness of targeting (coverage of the targeted population).

The answers to questions 3d/4d on targeting should ideally include information related to (i) national definition and identification of disadvantaged groups, and the established eligibility criteria, and (ii) mechanisms involved in reaching disadvantaged students and schools, particularly existing oversight and enforcement mechanisms to ensure that the funding reaches designated institutions and is spent on designated individuals. The practices of Poland and the Netherlands demonstrate that reaching the designated students in decentralized education systems and schools with great budget management autonomy can be particularly challenging.

In Poland, although the per capita subvention formula supports disadvantaged students and schools through higher coefficients, in practice, many local governments do not always follow the formula when they allocate funds. Local authorities carry out their tasks autonomously and spend educational subsidies in accordance with their needs and priorities (which may be distant from education, including education for students with special needs). There is no oversight and enforcement mechanism in place to ensure that the funding received by local governments reaches the targeted students, and there are no statutory penalties for failure to implement the recommendations for additional support to designated students.

In the Netherlands, there is also no requirement that schools should use these extra resources directly on the designated students. However, there are other mechanisms in place that provide strong incentives for schools to use their resources effectively, and provide information on the success of the education disadvantage policy. These mechanisms include consultations with municipal authorities at least once a year, and school inspections by the Dutch Inspectorate of Education, which is responsible for the review of schools and educational institutions. Besides assessing the quality of education offered in schools and encouraging schools to maintain and improve the education they offer, the Inspectorate is also an important source of information on schools (Akkerman, 2011).

Questions 3e/4e on the monitoring and evaluation of targeting efforts are mainly related to the monitoring of specific policies. However, what may also be considered as part of this framework or future in-depth country analyses is establishing whether there are monitoring and evaluation systems in place to identify and address the needs of disadvantaged and at-risk groups of students early on. These mechanisms may be particularly effective at the regional and school level. Some countries have adopted preventive approaches.

In Morocco, the preventive mechanism includes a monitoring system at schools to provide individualized support for students at risk of dropping out and awareness operations to overcome difficulties with following the school curriculum. The Ministry of Education has also developed new criteria for locating primary schools and colleges where children are more likely to be poor or out of

school, with priority given to rural and semi-urban areas. Among these criteria are conditions related to school environment and infrastructure, areas with high levels of dropout, student or teacher absenteeism, and areas with underprivileged or low income population.

In general, it is recommended that more detailed information on targeting, monitoring and evaluation and oversight mechanisms should be collected and examined as part of an assessment. Publicly available information in the context of this work was not sufficient to properly judge some of the assessment criteria (e.g. whether the analysis on beneficiaries feeds into policy, whether program targeting mechanisms are based on records that can be falsified, and whether there is a proper oversight mechanism in place in decentralized education systems to ensure that the assistance funds are allocated as intended).

Finally, question 5 on regional inter-governmental transfers and fiscal decentralization is too complicated to examine in great detail in the context of this study. However, it may be the subject for further in-depth studies to support the proposed framework. As the profiles of Peru and the Democratic Republic of Congo demonstrate, even in inter-governmental funding mechanisms with fiscal equalization rules in place to address regional disparities, their effectiveness and pro-poor bias may be limited.

One of the issues to be considered while assessing decentralized education systems, is that school funding may never be completely horizontally equitable, since local governments' own initiatives and revenues influence spending per student. The positive relationship between local governments' revenue per capita (fiscal capacity) and expenditure per student is what would be expected, especially if the per student funding formula itself does not include weights for low income per capita or other indicators of social disadvantage (World Bank, 2011).

Note that the framework does not address the self-selection of usually privileged students into private schools. In several of the education systems examined, there is a tendency of growing segregation based on selection at school level.

7 Conclusion

The proposed framework helps provide a good basis for establishing whether national education financing policy efforts help promote equity. It is based on a comprehensive and multi-dimensional approach that takes into account various components of education systems, including disadvantaged students (demand side) and disadvantaged schools, or – in the case of decentralized education systems – disadvantaged regions (supply side). Clearly though, its aim was to be illustrative. It is neither sufficient nor sustainable as a basis for monitoring the indicator on equity in education financing over the period 2015-2030.

The key question is how a process to assess the equity focus of national education financing policies could be introduced and how it could be managed in order to meet four criteria:

- i) be informative about the strength of national efforts to address inequality in education;
- ii) be globally, or at least regionally, comparable;
- iii) encourage peer learning opportunities; and
- iv) strengthen national capacity.

The first question is fundamental. In order to assess whether countries are progressively strengthening their efforts, there needs to be a consensus on what constitutes such progress. However, reaching some consensus is very difficult because it is clear that there is no single way that leads to improved equity results in education. A general lesson from the SABER framework documents, which claim to be using the best evidence and experience on a particular policy topic, is that any attempt at a consensus view is more likely to represent particular viewpoints that are not widely shared across countries. However, there is no doubt that recording the key policy characteristics in a particular area in a systematic way goes a long way towards establishing the broad basis of a dialogue.

A conclusion that emerged from the analysis is that the criterion of *global comparability* may be somewhat undermined the more emphasis there is on the amount of resources countries spend (because their capacities, challenges and tasks may be different). Instead, global comparability may be strengthened if the framework questions focus more on establishing whether countries have important elements in place (such as legal commitments, sustainable long-term national policies with financing linked to specific targets and objectives, targeting and monitoring and evaluation systems for identifying the disadvantaged, reaching them, and producing evidence on the policy impact).

At the same time, information on the depth and coverage of policies is crucial. Yet, it may be more relevant for countries to be compared with others facing similar circumstances, for example within their region. The purpose of an assessment framework cannot simply be to collect information on an indicator but needs to be formative. To encourage *peer-learning opportunities*, it would be recommended to complement brief country profiles (as provided in the Annex of this report), with in-depth studies of a specific country experience, or a specific framework question. For example, one of the valuable issues to examine in future in-depth analyses would be the political economy context to understand the influences that brought more resources and effective policies for disadvantaged populations in a particular country.

Finally, the use of this framework should promote an integrated systemic approach for monitoring and evaluation education financing policies promoting equity. It can *strengthen national monitoring and evaluation capacity* by providing the countries with useful guidelines to compile, evaluate and publicly disclose comprehensive quantitative and qualitative data on their policies and programs for

disadvantaged students and schools, and through providing peer learning and knowledge sharing opportunities.

To sum up, the proposed framework provides a platform for a debate on equity in education financing policies, promoting an integrated systemic approach for assessing these policies, and providing evidence and lessons from cross-country experience. It could be introduced as a supporting guideline mechanism for monitoring indicator 19 of Education 2030 target 4.5 (i.e. the percentage of countries that have an explicit formula-based policy reallocating education resources to disadvantaged populations). In fact, it can provide the basis for a broader take on this indicator, which is only focused on reallocation of resources to schools.

The key question is what process should be introduced for collecting such information. This includes further refining the framework, linking responses to some grading of national efforts, assigning institutional responsibility to lead the process across countries, establishing a way of working with governments, and introducing a mechanism whereby the information does not travel from the periphery to the centre but is also circulated among countries to enhance peer-learning opportunities.

The World Bank SABER approach offers a strong example from which lessons can be drawn. It has brought to attention the importance of system-related information and has gone a long way to systematize knowledge on various issues, notably with the very recent addition of the equity and inclusion module. However, the model also has weaknesses. There is no clear process of how – and how frequently – countries may participate, while – as consultants mainly carry out the technical work – there is scope for the government role to expand. UNESCO and notably its Institute for Statistics, which has been given the mandate to collect information on thematic indicators and has the experience of interacting with governments, would need to play a stronger role. However, this would be a major departure from current data collection efforts.

An alternative to managing the framework on a global basis would be managing it on a regional basis and making it comparable within regions. As mentioned above, some of the issues related to education financing policies may not be comparable across different parts of the world, which face different circumstances. Managing the framework by regional institutions and making it regionally comparable may address some of these issues and mitigate some of the challenges in interpreting and comparing results. For example, the UN Economic Commission for Latin America and the Caribbean (ECLAC) has been collecting systematic information on social protection in the region. Such initiatives could serve as bases for expanding their scope to also include the management of a framework for monitoring equity in education.

8 Bibliography

- Akkerman, Y. (2011), *Overcoming School Policies, Policies that Work*, OECD Country Background Report of the Netherlands.
- Amosa, D. (2012), *Social Policies in Samoa*, Commonwealth Secretariat and United Nations Research Institute for Social Development.
- Ang, Sielicka, and Van Kan, 2006, *Too Cool for School? The Education of the Roma Minority in Poland*.
<http://www.humanityinaction.org/knowledgebase/213-too-cool-for-school-the-education-of-the-roma-minority-in-poland>
- Arunatilake N. and Jayawardena P. (2013), *School Funding Formulas in Sri Lanka*, Background Paper prepared for the Education for All Global Monitoring Report 2013/4, UNESCO.
- Blommesteijn, M. (2015), *Investing in Children: Breaking the Cycle of Disadvantage*, Country Report prepared for the European Commission.
- Brighouse, H. (1996). "Egalitarian liberals and school choice". *Politics & Society*, 24 (2), pp. 457-486.
- CCIIR (2014), *School Funding System and Equity*, Tbilisi: Centre for Civil Integration and Inter-Ethnic Relations (CCIIR).
<http://eric.ed.gov/?q=Shalva+Tabatadze&id=ED555617>
- Field S., M. Kuczera and B. Pont (2007), *No More Failures: Ten Steps to Equity in Education*, OECD, Paris.
- Gajate-Garrido, G. (2014), *Assessing the Differential Impact of "Juntos" Conditional Cash Transfer on Indigenous Peoples*, International Food Policy Research Institute.
- GIZ (2015), *Applied research concerning inclusion of persons with disabilities in systems of social protection: Social Protection Policy Analysis, Peru*, Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH.
- Gunawardena, G. (2011), *Sri Lanka Country Profile*, Final Draft Report.
- GUS (2014), *Education in 2013/2014 School Year*, Warsaw: Główny Urząd Statystyczny (GUS).
- Heckman, J. (2011), "The Economics of Inequality: The Value of Early Childhood Education", *American Educator*, Vol., 35, No. 1, pp 31-35.
- Hilverdink, P., Daamen, W., Vink, C. (2015), *Children and Youth Support and Care in the Netherlands*, Netherlands Youth Institute.
- Kleinpeter-Ross, A., (2014), *Decentralization in the Democratic Republic of the Congo: Challenges and Possibilities for Democracy*.
- Kubicki, 2012, Presentation: "Wszystko jasne. Dostępność i jakość edukacji dla uczniów niepełnosprawnych Wnioski i rekomendacje".
- Lavigne, M. (2013), *Social Protection System in Latin America and the Caribbean: Jamaica*, Santiago: United Nations.
- Lavigne, M. (2013a), *Social Protection System in Latin America and the Caribbean: Peru*, Santiago: United Nations.
- Ladd, H. and E. Fiske (2009), "The Dutch Experience with Weighted Student Funding: Some Lessons for the U.S.", *Working Papers Series*.
- Levacic, R. (2008), "Financing schools: evolving patterns of autonomy and control", *Educational Management Administration and Leadership*, Vol. 36, pp. 221-34.
- Levy, D. and Ohls, J. (2007), *Evaluation of Jamaica's PATH Program: Final report*, Mathematica Policy Research, Inc.
- Loayza, C. (2012), *Impact of Conditional Cash Transfers on Agricultural Production and Implications for the Use of Natural Resources in Rural and Poor Areas of Peru: Evidence from a Quasi-Experimental Approach*, Latin American and Caribbean Environmental Economics Program.
- ODI (2006), *Jamaica Policy Brief: The Programme for Advancement Through Health and Education (PATH)*, Overseas Development Institute.
- OECD (2012), *Equity and Quality in Education: Supporting Disadvantaged Students and Schools*. OECD

Publishing.

<http://dx.doi.org/10.1787/9789264130852-en>

OECD (2015), *Education Policy Outlook 2015: Making Reforms Happen*. OECD Publishing.

<http://www.oecd.org/publications/education-policy-outlook-2015-9789264225442-en.htm>

SSFSGS (2010), *The Samoa School Fees Grant Scheme*, Program Design Document.

http://wbgfiles.worldbank.org/documents/hdn/ed/saber/supporting_doc/EAP/Samoa/SAA/MESC_2011_Samoa_School_Fees_Grant_Scheme_Program_Design_Document.pdf

Sibieta, L., H. Chowdry and A. Muriel (2008), *Level playing field? The implications of school funding*, Institute for Fiscal Studies.

Underwood, J. K. (1995). "School Finance Adequacy as Vertical Equity." *University of Michigan Journal of Law Reform* 28(3): 493-519.

UNESCO (2010), *Reaching the Marginalized*. Background paper prepared for the Education for All Global Monitoring Report 2010.

UNESCO (2014a), *Achieving Transparency in Pro-Poor Education Incentives*, UNESCO Publishing.

UNESCO (2014b), (...)

UNESCO (2015), *Education For All 2015 National Review Report: Jamaica*.

UNESCO (2015a), *Education For All 2015 National Review Report: Georgia*.

UNESCO (2015b), *Education For All 2015 National Review Report: Indonesia*.

UNESCO (2015c), *Education For All 2015 National Review Report: Samoa*.

UNESCO (2015d), *Education for All 2015 National Review: Morocco*.

UNICEF (2003), *Examples of Inclusive Education: Sri Lanka*.

UNICEF (2013), *Out-of-School Children in Sri Lanka: Country Study*. Colombo: UNICEF.

UNICEF (2013a), *Global Initiative on Out-of-School Children, Democratic Republic of Congo*. National Survey on the Situation of Out-of-School Children and Adolescents.

UNICEF (2014), *Annual Report 2014: Morocco*.

UNESCO (2014b), *Rapport d'état du Systeme Éducatif*.

UNICEF (2015), *Vers la Réalisation du Droit à une Education de Qualité Pour Tous*.

United Nations (2014), *Consideration of reports submitted by States parties under article 44 of the Convention, Third and fourth periodic reports of States parties due in 2008: Poland*, United Nations Committee on the Rights of the Child.

USAID (2012), *Strengthening Education Management in Georgia*, Education Management Project Final Report.

USAID (2015), *Research on Reading in Morocco: Analysis of Textbook Procurement Chain and Market for Supplemental Reading Materials*.

Weijjs, B., Hilhorst, D., Ferf, A., (2012). *Livelihoods, Basic Services and Social Protection in Democratic Republic of the Congo*. Working Paper 2, Wageningen University.

Waszkielewicz, 2012, *Finansowanie edukacji osób z niepełnosprawnością*.

<http://www.rpo.gov.pl/pl/content/finansowanie-edukacji-os%C3%B3b-z-niepe%C5%82nosprawno%C5%9Bci%C4%85>

World Bank (2003), *The Glass of Milk Subsidy Program and Malnutrition in Peru*, Washington, DC: The World Bank.

World Bank (2009), *Scholarship Programs in Indonesia: Past, Present and Future*, Jakarta: The World Bank.

World Bank (2010), *The Decentralization Process and Its Links With Public Expenditure Efficiency*, Washington, DC: The World Bank.

World Bank (2011), *Reforming Education Finance in Transition Countries – Six Case Studies in Per Capita Financing Systems*, Washington, DC: The World Bank.

World Bank (2012), *Jamaica: SABER School Finance Country Report*, Washington, DC: The World Bank.

World Bank (2012a), *Bantuan Siswa Miskin Cash Transfers for Poor Students: Social Assistance Program and Public Expenditure Review 5*, Jakarta: The World Bank.

World Bank (2012b), *Protecting Poor and Vulnerable Households in Indonesia*, Jakarta: The World Bank.

World Bank (2013), *What Matters Most for School Finance: A Framework Paper*. Washington, DC: The World Bank.
http://wbfiles.worldbank.org/documents/hdn/ed/saber/supporting_doc/Background/FIN/Framework_School_Finance.pdf

World Bank (2013a), *Spending More or Spending Better: Improving Education Financing in Indonesia*, Jakarta: The World Bank.

World Bank (2013b), *Independent State of Samoa: School Autonomy and Accountability*, SABER Country Report.

World Bank (2014), *Toward Greater Social Inclusion in Poland: A Qualitative Assessment in Three Regions*, Washington, DC: The World Bank.

World Bank (2014a), *Implementation Completion and Results Report on a Loan to the Kingdom of Morocco for a Second Education Development Policy Loan*, Report No: ICR00003129.

9 Annex: Country profiles

Democratic Republic of Congo (DRC)

1. *Is the legal framework explicit on the obligation of the government to address disadvantage in education?*
Sufficient Commitment.

The 2010/2011-2015/2016 *Strategy Paper for the development of the sub-sector of primary, secondary and vocational education* adopted in March 2010 sets itself the general objective of “building an inclusive and quality education system”, which includes increasing access, accessibility, equity and retention in the various levels of education, in particular basic education, especially for girls, the vulnerable, disadvantaged, children in need.

The government has developed the Poverty Reduction Strategy Paper, which expresses the commitment to universal access to basic services, and has adopted a National Strategy for Social Protection of Vulnerable Groups (2008), expanded by a Plan of National Action for Orphans and Vulnerable Children in 2009 (Weijs et al, 2012).

Also, the Interim Plan for Education 2012/2014 includes a number of strategic areas and programs related to equity, including support to local communities for the development of preschool education accessible to a greater number of children, inclusion of out-of-school children and support for girls' education, reducing the distance to school and paying special attention to children with disabilities (UNICEF, 2013a).

- 2a. *Is the provision of universal and free pre-primary, primary and secondary education a directive principle of State policy?* **Emerging.**

The country's basic law, the Constitution, enshrines the principle of free and mandatory primary education. This principle was adopted to eventually lead to the launch of the policy of free education for the first four years of primary school in 2010 with plans to come to a completely free primary education by 2015/2016 (UNICEF, 2013a).

The government has made an effort to abolish the direct costs paid by households from first to third grade at the start of 2011, except in the cities of Kinshasa and Lubumbashi. However, it is at the local levels that a great deal of variation arises and where the levels of school fees are determined. Thus, the reality on the ground does not necessarily reflect policies made at a national level, and the actual fees are result of the local configuration of powers (school councils, director, parents, etc.), and are only ‘marginally’ influenced by legal norms.

Also, there is a discrepancy on the issue of education financing in different legal documents, for instance, the Law on Education allows school fees, which conflicts with the Constitution, which deems that primary education is free for all (Weijs et al, 2012).

As a result, school fees exist at all levels of education. In primary education, the fees continue to increase despite the efforts made by the central government as part of the so-called "free education" policy in primary education (UNICEF, 2015).

- 2b. *Does the government tolerate payments that have a detrimental impact on the education opportunity of disadvantaged children?* **Yes, students pay tuition as well as more than one other type of fee, and there are no waivers for students from disadvantaged backgrounds.**

The low funding for education by the government forces households to devote a significant proportion of their annual income to education spending.

School fees remain a major barrier for access to education, and many parents pay costs covering teachers' wages, school operating and administrative expenses, and participation in learning assessments.

Households contribute to over 75% in the financing of education through several types of spending, the largest of which is tuition (UNESCO, 2014b).

There are no specific formal policies on fee setting or fee waivers for disadvantaged students. There are disparities in fee setting across schools and regions, and all manners of alternative and discretionary payments exist, ranging from renegotiating the level of the fees, to payment in kind (Weijs et al, 2012).

3a. Are there policies to provide more resources to students from disadvantaged households... Patchy

Although the development of the DSCR2 has led to the development of a national social protection strategy in which several ministries participate, the policy is unclear, lacks coherent strategy and tends to reach only a small proportion of the population – mainly in urban areas (Weijs et al, 2012).

3b....and if so what share of total public education spending is being reallocated... Information is not available

3c....and what percentage of the student population does it reach? (Coverage) Information is not available

The level of social protection and education support for children and their households is very low. The proportion of 0-17 year-olds who received education support in 2009 was about 5.5 percent, and those who receive social support - only 1 percent (UNICEF, 2013a).

3d. How are targeting decisions made... Insufficient information

3e. ...and is the success of targeting monitored and evaluated? Insufficient information

4a. Are there policies to provide more resources to disadvantaged schools... Patchy

The country has seen a small progress in school support initiatives after doubling the percent of the national budget appropriated to education (from 6.5 to 13.8 percent from 2011 to 2013) and drafting its first Interim Education sector plan in 2012. The objectives of the Plan included increasing access to primary education through enhancing school construction program, supporting the development of community based early childhood development centers and preschool model, and improving learning achievements through investing in teacher training and career development, as well as curriculum review, textbooks preparation and dissemination. The results to date include the rehabilitating or building 12 school classrooms, distributing 20 million textbooks and teacher guides around the country, providing training for 4,000 qualified primary school teachers.¹ Several interventions addressing issues such as the rehabilitation of schools, the provision of textbooks, materials, and training of teachers, have been supported by international development organizations, such as the World Bank, UNICEF, CORDAID, DIFID, etc., and individual country governments including the Dutch and Belgium governments (Weijs et al, 2012).

4b....and if so what share of total public education spending is being reallocated... Information is not available.

4c....and what percentage of schools does it reach? Information is not available.

4d. How are targeting decisions made... Information is not available.

4e. ...and is the success of targeting monitored and evaluated? Information is not available.

5. Are there policies to provide more resources to disadvantaged regions... Patchy

¹ Source: <http://www.globalpartnership.org/country/democratic-republic-of-congo>

Article 58 of the 2006 Constitution states that “All the Congolese have the right to enjoy national wealth. The State has the duty to redistribute the wealth equitably and to safeguard the right to development.” The country has established the National Trust for Equal Development to finance public investment projects and programs in order to correct the uneven development among provinces and other decentralized territorial entities. It has a budget at the rate of ten percent of all national revenue due to the State each year (Kleinpeter-Ross, 2014). Although the National Trust was designed as a mechanism for ameliorating the unequal wealth of provinces, in practice its use does not prove to be very effective – The Democratic Republic of Congo demonstrates strong regional disparities in public education spending (as per student spending) at all levels, with the most significant differences at the preschool level, which raises the question of efficiency and fairness in the choice of national budgetary allocations in the country’s decentralized system (UNESCO, 2014b). Also, although there has been an overall increase of school provision in recent years at all levels of education, there are still disparities in school supply between provinces and between urban and rural areas, and the problem is particularly acute in rural areas (UNICEF, 2013a).

*Overall. Does the government have an equitable approach to public education financing. **Latent.***

Georgia

1. *Is the legal framework explicit on the obligation of the government to address disadvantage in education?*

Detailed Commitment

The regulation for school funding (Decree #395 “Estimation of Normative Cost per Student and the Standard Voucher Amount Corresponding to it, for Financing General Education”) was passed into law and began to be used on January 1, 2011.

The regulation provides detailed requirements for the education financing of Georgia, which is based on a voucher per capita financing system introduced in 2006, and provides information on additional coefficients/weights for various disadvantaged groups of students and schools.

2a. *Is the provision of universal and free pre-primary, primary and secondary education a directive principle of State policy?* **Advanced**

The Law of Georgia on General Education defines the state’s main policy priorities and goals in the field of education, among which is ensuring equal access to general education.

According to the law, the State provides full general education for free during 12 years of study to all public school students in Georgia. The State issues a voucher on each student with the amount calculated according to financial normative counted on one student. Every parent has right to receive voucher for any school-aged child (Chapter III, article 22) (CCIIR, 2014).

Local municipalities are responsible for financing of early and preschool education.

There was a recent policy initiative by the Parliament of Georgia in 2013, which abolished parental fees to public early and preschool education establishments. The policy initiative increased demand for children’s enrollment into preschools which in turn, resulted in excessive number of children in limited physical space and infrastructure of public kindergartens(UNESCO, 2015a).

2b. *Does the government tolerate payments that have a detrimental impact on the education opportunity of disadvantaged children?* **Students do not pay tuition, textbook, PTA, matriculation, or assessment fees.** Starting September 1, 2013, all school textbooks are free of charge to all students in public schools, as well as to orphans and students from poor families studying in private schools (prior to this, these were free of charge only to vulnerable socio-economically disadvantaged children).

There are no fees for school leaving exams. Public transportation to remote schools, has been provided to school children free of charge for the past few years (CCIIR, 2014).

3a. *Are there policies to provide more resources to students from disadvantaged households...* **No.**

There are no targeted social assistance or scholarship programs for socio-economically or otherwise disadvantaged students.

The government of Georgia has been supporting these students mainly by providing them with free textbooks and school transportation.

4a. *Are there policies to provide more resources to disadvantaged schools...* **Clear and Detailed.**

The voucher formula provides additional funding to small-size schools and specific types of schools providing education to special needs children (multi-campus schools, special/boarding schools and ethnic minority schools).

It also includes a geographical location component - rural schools receive 1.03 % coefficient per students and mountainous schools receive 1.05% coefficient per students according to the formula.

The Georgian voucher financing system addresses special needs of small, rural and mountainous schools. It also provides additional funding to as well as schools serving ethnic minority students and students with special needs.

The voucher formula includes school categories based on the number of students and student grade (with smaller schools and schools with higher grade students receiving bigger per capita amount), and several coefficients for additional funding to specific types of schools, such as multi-campus schools, special/boarding schools and ethnic minority schools.

Apart from vouchers, schools are provided with a single lump-sum payment for the total amount they need to operate efficiently, with very small-size schools (1-160 students) being funded entirely based on their calculated needs (they receive block grants rather than per-capita funding).

The funding for special/boarding schools with special needs children is provided based on their calculated needs. Also, as of October 2013, mainstream inclusive schools with special educational needs students receive additional funding through the voucher mechanism. The funds are allocated based on the number of special needs students in schools.²

4b...and if so what share of total public education spending is being reallocated... **The information is not available.**

4c...and what percentage of schools does it reach? **The information is not available.**

4d. How are targeting decisions made... **Based on records that cannot be falsified and clear criteria.**

Targeting through the voucher financing mechanism is based on specific types of students and schools. The voucher formula includes school categories based on the number of students and student grade, and several coefficients for additional funding to specific types of schools, including special/boarding schools and ethnic minority schools (CCIIR, 2014).


4e. ...and is the success of targeting monitored and evaluated? **There is analysis on beneficiaries and this feeds into policy.**

The financing of schools in Georgia comes directly from the central government, by-passing local governments. The involvement of regions in financing the education sector is negligible, and the option of reallocation of funds among individual schools by the municipality is not available (CCIIR, 2014).

The Education Management Information System (EMIS) of the Georgia Ministry of Education and Science collects detailed information on students and school-level financing. EMIS provides a useful platform for keeping track of highly vulnerable students (e.g., children with a disability, internally displaced children, children in particularly large families, vulnerability due to ethnicity) and ensuring that they receive their proper allowances.) (USAID, 2012)

5. Are there policies to provide more resources to disadvantaged regions... **Not applicable for Georgia**

² *General education funding of one student according to determined financial normative and respective standard voucher amount – Government Decree No: 9 of 29 January 2013, article No: 1.13, Georgia.*



The education financing in Georgia is centralized with schools receiving their funding directly from the central government.

Overall. Does the government have an equitable approach to public education financing? Established.

Indonesia

1. *Is the legal framework explicit on the obligation of the government to address disadvantage in education?*

Partial Commitment

Education Law 20/2003 serving as the legal basis for Indonesia's National Education System explicitly obligates the Government to provide scholarships in order to ensure an equal-opportunity 9-year compulsory basic education for all citizens. Article 12:1c and 12:1d of the Law state that every student in every school has the right to receive financing support including scholarships for those that are performing well academically and from poor family background, and whose parents cannot afford the cost of schooling (World Bank, 2009).

2a. *Is the provision of universal and free pre-primary, primary and secondary education a directive principle of State policy?* **Established**

The Law on National Education (No.20/2003) and the Constitution Amendment III emphasize that all Indonesian citizens have the right to education and that the Government has an obligation to finance basic education without charging fees.

Although currently ECE is not free, according to the Presidential Decree Number 60 about Holistic and Integrative Early Childhood Development launched in 2013, the Government of Indonesia has the objective to provide all families with the right to subsidized ECE services, reducing disparities and giving opportunities to poor and marginalized children access to free education (UNESCO, 2015b).

2b. *Does the government tolerate payments that have a detrimental impact on the education opportunity of disadvantaged children?* **Students do not pay tuition, but do pay other fees, and there are waivers for students from disadvantaged backgrounds.**

Although there are no tuition fees at primary and secondary education levels, students pay other types of fees, including textbooks, school committee fees, registration and exam fees (World Bank, 2012a).

The conditional cash transfer program (PKH) and Scholarships for Poor Students program (BSM) are intended for use on education fees and other non-fee costs of attending school.

3a. *Are there policies to provide more resources to students from disadvantaged households...* **Clear**

Indonesia has implemented scholarships to the poor and a conditional cash transfer programs to target socio-economically disadvantaged students.

The Bantuan Siswa Miskin (BSM) scholarship program provides cash transfers directly to public school students from poor households or schools they attend. The funds are intended for use on education fees and other non-fee costs of attending school, such as transportation to school and uniforms.

In 2012, the amount of the BSM transfers rises with the level of education, from Rp 360,000 for primary school to approximately Rp 1.2 million per year for a university student. However, BSM does not effectively address difficult and costly transition periods – between elementary and junior secondary, and again between junior and senior secondary – when the overwhelming majority of dropouts occur. Complex verification procedures plus slow rates of disbursement mean that BSM cash benefits are typically received one year or more after a child has enrolled in and attended a grade. (World Bank, 2012a)

Program Keluarga Harapan (PKH) is a conditional cash transfer providing direct cash benefits conditional on household participation in locally-provided health and education services. It is conditional on primary and junior secondary school enrollment and attendance for a minimum of 85 percent of school days for children aged 6-15, and senior secondary school enrollment for children aged 16-18 to complete 9 years equivalent.

In 2012, the PKH cash amount per year varied by level of education with children of primary-school age receiving 400,000 Rp and children of secondary-school age receiving 800,000 Rp.

Households with students with other disadvantages (such as related to disability, etc.) do not receive additional financial support.

*3b....and if so what share of total public education and/or social security spending is being reallocated... **Less than 5 percent.***

In 2010, Rp 3.6 trillion (around US\$ 397 million) was spent on the BSM program, equivalent to 4 percent of central government education expenditures. (World Bank, 2012a)

PKH accounts for a large and growing share of the Ministry of Social Affairs spending, but remains the second smallest of the household-based social assistance (SA) initiatives, consuming less than 5 percent of the total SA budget in 2010: Rp 1.1 trillion (US\$ 115 million), representing just 4.3 percent of total central government expenditures on social assistance initiatives or 0.3 percent of total central government expenditures.

*3c....and what percentage of the student population does it reach? **Less than 10 percent.***

In 2009, BSM programs assisted about 4.5 million poor students across all levels of schooling in 2009 and 6 million students in 2010, covering only 2.3 percent of all children aged 6 to 18 (World Bank, 2012a).

The PKH pilot program began in 7 provinces in 2007 and has expanded to 25 provinces of Indonesia by late 2011 and served over 800,000 households, or only 1 percent of all households in Indonesia. (World Bank, 2012b).

*3d. How are targeting decisions made? **Based on records and criteria (that is not always clear).***

BSM scholarship distribution is ultimately done by school-based committees after they receive province and district-level benefits quotas designed to come from the national poor household registry maintained by the Statistics Indonesia criteria. Schools, school committees, and school principals are then responsible for allocating their quota among beneficiaries. Program guidelines for targeting procedures are often modified and the resulting distribution of benefits, which does not closely track the distribution that would have occurred based on the original quotas alone.

The BSM selection process leads to the relative weak prioritization of students from poor households and is not effective in identifying students currently out of school, those likely to leave school, or potential students living in poor households. (World Bank, 2012a)

PKH is allocated to “very poor households” (according to the Statistics Indonesia criteria, these are households that have less-than-poverty line expenditure) with pregnant or lactating mothers, or with newborns, toddlers, or school-age children. Similar to BSM, PKH facilitators do not pursue students

who left school and schools themselves are not necessarily aware of the financial consequences for a PKH household of a child leaving school. (World Bank, 2012b)

PKH has no specific outreach for beneficiaries facing transition to the next level of education (disbursements are not timed to coincide with education expense schedules) (World Bank, 2012b).

3e. ...and is the success of targeting monitored and evaluated? **There is analysis on beneficiaries.**

In BSM program, although monitoring and evaluation activities are regularly undertaken, they do not always provide quality information to higher levels of program management and do not enter into the program reform and evaluation cycle.

Support operations like monitoring and evaluation are partly delegated to schools, which are also the main agency in charge of delivering BSM funds to beneficiaries (World Bank, 2012a).

In the PKH program, oversight, verification, and conditionality-monitoring processes, which together with the Management Information System (MIS) provide verification, became available after the 2009-2010 program reforms (World Bank, 2012b).

4a. Are there policies to provide more resources to disadvantaged schools... **Patchy**

Indonesia provides additional financial support to special schools serving children with disability. Also, remote and small schools in some of the regions receive additional financial support as many regional governments use their own resources to supplement school operational assistance grants from the central government with local school grants. Although the majority of regions use the same per student formula as in the central government's grants, a few of them use alternative equity-based formulas giving additional resources to remote and small schools (World Bank, 2013a)

4b....and if so what share of total public education spending is being reallocated... **The information is not available.**

4c....and what percentage of schools does it reach? **The information is not available.**

4d. How are targeting decisions made... **The information is not available.**

4e. ...and is the success of targeting monitored and evaluated? **The information is not available.**

5. Are there policies to provide more resources to disadvantaged regions... **Clear**

Indonesia has a highly decentralized and complex education financing system, which is largely dependent on intergovernmental transfers.

Most transfers have been developed to address a gap between the estimated fiscal needs and fiscal capacity of regions (addressing horizontal equity), and some transfers target specific disadvantaged regions (addressing vertical equity).

The main transfer to sub-national governments is the *General Allocation Fund (Dana Alokasi Umum, DAU)* block grant sourced from the central budget. DAU is allocated through a two-part formula consisting of the "Basic Allocation" (a portion of the sub-national budget for public servant salaries) and the "Fiscal Gap" (the difference between the estimated fiscal needs and fiscal capacity) aiming to equalize the fiscal capacities of sub-national governments. Fiscal needs are based on regional variables such as population, area, GDP per capita, and the human development index. Fiscal capacity is measured by a region's own-source revenue and a fraction of total revenue-sharing. There are also *Special Autonomy* transfers that include grants for specific regions, such as Papua, Papua Barat and Aceh.

***Overall. Does the government have an equitable approach to public education financing?* Established**

Jamaica

1. *Is the legal framework explicit on the obligation of the government to address disadvantage in education?*

Partial commitment

The Child Care and Protection Act of Jamaica makes provision for children in the age cohort of 4-16 to access educational opportunities and to be financially assisted if needed.

According to the Child Care and Protection Act, 2004 Section 28: (1) Every person having the custody, charge or care of a child between the ages of four and sixteen years shall take such steps as are necessary to ensure that the child is enrolled at, and attends, school. (2) Where a person having the custody, charge or care of a child is financially unable to provide the child with any article required for the purposes of the child's education at a school at which the child is registered, that person shall apply to the Minister, in the prescribed manner, for assistance. (UNESCO, 2015)

2a. *Is the provision of universal and free pre-primary, primary and secondary education a directive principle of State policy?* **Established**

The 2011 Act (The Charter of Fundamental Rights and Freedoms (Constitutional Amendment) Act, 2011) provides for the provision of free education for children at the early childhood and primary levels. Section 13 (3k) (ii) provides for “the right of every child who is a citizen of Jamaica, to publicly funded tuition in a public educational institution at the pre-primary and primary levels”.

There are no tuition or other fees at the primary education level in Jamaica. At the secondary level, some fees (such as PTA fees) exist (World Bank, 2012).

The development of the ECD sector hinges to a large extent on private and community based support. However, Government has been playing its part in providing feedings grants and salary subsidies to most institutions which are run by the communities as well as by increasing its presence in the sector. (UNESCO, 2015).

2b. *Does the government tolerate payments that have a detrimental impact on the education opportunity of disadvantaged children?* **Students do not pay tuition, but do pay other fees, and there are waivers for students from disadvantaged backgrounds.**

Payments for schooling in Jamaica are minimal and, when they exist, waivers are available for families who are unable to pay. There are no fees for tuition, Parent Teacher Association (PTA), textbooks, matriculation, or assessments at the primary level in Jamaica.

At the secondary level, PTA fees exist, but qualified students are eligible for waivers of these fees. Official school fees do not represent a burden for the poor in Jamaica (World Bank, 2012).

3a. *Are there policies to provide more resources to students from disadvantaged households...* **Clear**

By Jamaican policy, socioeconomically disadvantaged students receive additional social safety net transfer through the Ministry of Labour and Social Security's Programme of Advancement Through Health and Education (PATH). The program is conditional on regular school attendance of at least 85% for children aged 6–19.³

It provides more support for boys and higher level of education. Beginning Dec 2008, a differentiated scheme of benefits is in place: boys receive 10% higher benefits than girls at all grades (at the upper secondary education level, enrollment rate for boys is lower than for girls); lower secondary receive 50% higher than base benefit of 650 Jamaican dollars per month per beneficiary; upper secondary 75% higher than base benefit. Also, as part of the program, secondary level students have free access to the

³ Jamaica CCT program profile at go.worldbank.org

government's textbook rental scheme and free lunch in schools where there is a government-run school feeding program.⁴

The School Feeding Programme that is being implemented by the Ministry of Education ensures that breakfast and/or lunch are provided particularly to needy children in order to facilitate regular attendance and to increase the likelihood of better educational outcomes (UNESCO, 2015).

Students with other disadvantages (such as related to disability or geographic location, etc.) do not receive additional financial support.

*3b...and if so what share of total public education spending is being reallocated... **More than 10 percent.***

The total budget of PATH, the main social assistance program in Jamaica partially funded by the World Bank, was about J\$ 4 billion in 2011, which represented about half of the total Social Security and Welfare Services expenditure in Jamaica.⁵

*3c...and what percentage of the student population does it reach? **More than 25 percent***

In 2011, the program covered 371,469 people of which, 284,510 were children aged 0-18 representing about 30 percent of children in this age group.⁶

*3d. How are targeting decisions made... **Based on records and clear criteria.***

Eligibility for the program is determined using a 'proxy-means' test. Under the program, PATH eligibility is determined using a scoring formula, which draws on detailed information about household circumstances.⁷

*3e. ...and is the success of targeting monitored and evaluated? **There is analysis on beneficiaries and this feeds into policy.***

Monitoring and evaluation of activities and operations of PATH is carried out in three ways: through the use of data collected and stored in MIS (The Management Information System (MIS) Unit of the MLSS (The Ministry of Labor and Social Security), community consultations and external impact evaluation. The planning and monitoring manager of the Public Assistance Division at the MLSS is responsible for coordinating and preparing reports on all aspects related to planning, monitoring and evaluation of PATH. (ODI, 2006)

*4a. Are there policies to provide more resources to disadvantaged schools... **Clear***

Jamaica provides some additional public resources to schools with special needs students, specifically students with visual, auditory, mobile, cognitive, and socioemotional special needs. However, these resources are available only to special schools (World Bank, 2012).

*4b....and if so what share of total public education spending is being reallocated... **Less than 5 percent***

Expenditure on special education was about J\$ 904 mln, representing about 1 percent of total public education expenditure.⁸

⁴ Ibid.

⁵ Lavigne, 2013 and author's calculations based on estimated budget data of the Ministry of Finance and Planning at <http://www.mof.gov.jm/documents/documents-publications/document-centre/category/172-2010-2011.html>

⁶ Statistics on beneficiaries from the presentation on PATH at: <http://web.worldbank.org/WBSITE/EXTERNAL/TOPICS/EXTSOCIALPROTECTION/EXTSAFETYNETSANDTRANSFERS/0,,contentMDK:22930206~menuPK:282803~pagePK:64020865~piPK:51164185~theSitePK:282761,00.html>

⁷ Jamaica CCT program profile at go.worldbank.org

⁸ Author's calculations based on estimated budget data of the Ministry of Finance and Planning at <http://www.mof.gov.jm/documents/documents-publications/document-centre/category/172-2010-2011.html>

4c....and what percentage of schools does it reach? (Coverage) **The information is not available.**

4d. How are targeting decisions made...

The targeting is based on the type of schools – only special schools receive special education resources.

4e. ...and is the success of targeting monitored and evaluated? N/A

5. Are there policies to provide more resources to disadvantaged regions?

Providing additional support to disadvantaged regions is not relevant for small Island countries.

Overall. Does the government have an equitable approach to public education financing? Established

Morocco

1. *Is the legal framework explicit on the obligation of the government to address disadvantage in education?*
Sufficient Commitment.

The principle of equity in education is enshrined in both the founding texts of the guiding education policy document of Morocco since 1999, the National Education and Training Charter (CNEF), and the new Constitution of 2011. The CNEF document mentions in the basic principles that “the education and training system aims at the achievement of the goal of parity between citizens, the equal chances offered and the right for all girls and boys to education be it in rural or urban areas in conformity with the Moroccan Constitution” (UNESCO, 2015d).

In 2008, the government launched the National Education Emergency Plan (PUEN) for 2009-2012 to ensure equitable access to education and to improve the effectiveness of service delivery and educational outcomes in the country.

The Government education policy outlined in the Education Action Plan 2013-2016 (PAMT) ensures continuity by building on the gains of the PUEN, and among its priority areas is access by according priority to equity and equal opportunity through the adoption of an approach aimed at reducing disparities (World Bank, 2014a).

The “gender” dimension was included through the creation of a middle term strategic action plan for the institutionalization of gender equality (PASMT-IES). All of the projects of this plan have been integrated in the government’s agenda for gender equality that was approved by the cabinet in March 2011 (UNESCO, 2015d).

- 2a. *Is the provision of universal and free pre-primary, primary and secondary education a directive principle of State policy?* **Emerging**

The primary education in Morocco is compulsory and free for students in public schools. The Law 04-00 on compulsory education in 2000 was further enforced with the Emergency Plan in 2009, which included the requirement of compulsory education until 15 years of age (UNESCO, 2015d).

Pre-school education falls under the control of, almost exclusively, the private sector, either in its traditional (Quranic school/M’sid) or modern form (day care centers, nurseries) as they are dominant in urban areas (UNESCO, 2015d).

- 2b. *Does the government tolerate payments that have a detrimental impact on the education opportunity of disadvantaged children?* **Students do not pay tuition, but do pay other fees, and there are waivers for students from disadvantaged backgrounds.**

One of the factors impeding children enrolment is expenditure bared by families, including expenses related to purchase of stationary and textbooks.

The Ministry had already engaged in many operations to lower school charges carried by families. These include financial aid to the needy families, creation of school canteens and the distribution of school bags and stationary (UNESCO, 2015d).

- 3a. *Are there policies to provide more resources to students from disadvantaged households...* **Clear**

Social support for students from disadvantaged households in Morocco includes conditional cash transfer programs, school canteen program and distribution of school bags and stationary.

One of the largest national policies to address the issue of inequality in education was the Emergency Plan (Programme d'Urgence, 2009–2012) aimed at supporting enrollment in school and preventing dropout.

Supported by development partners, the Emergency Plan had several components including Social Support component through subsidies for transport, boarding, school lunch, conditional cash transfer program (Tayssir) and the One Million Schoolbags program launched in 2008 (free delivery of school materials) for Grade 1 primary school pupils. (Publishing sector and sup materials)

One of the innovative programs of the social support strategy, with a positive impact on enrolment and retention rates, is the “Tayssir” conditional cash transfer program. It provides a direct and conditional financial support to needy families in rural areas with the objective to reduce school drop-out and to improve school attendance rates and enrolment, particularly for rural girls that have been so far the most disadvantaged (UNESCO, 2015d).

3b...and if so what share of total public education spending is being reallocated... **Between 5 and 10 percent of education budget.**

The total budget of Social Support to Education in 2014–2015 was 2113 MAD millions, representing about 5 percent of total education expenditure. This budget included 778 MAD millions for the Conditional Cash Transfer (Tayssir) program, 34 MAD millions for school transport, 941 MAD millions for lunch and boarding, and 360 MAD millions for the *One million schoolbags* program (USAID, 2015).

3c...and what percentage of the student population does it reach? **Between 10 and 25 percent of student population.**

In 2013-2014, the number of beneficiaries of Tayssir program was 825,000 students, representing about 13 percent of total student population of primary and secondary school age.⁹

Also, 3,906,948 students benefitted from the School Supplies Program “1 Million de Cartables”, 123,101 students received boarding scholarship, 1,267,109 students were covered by the Canteen program, and 16,810 students received transport assistance. In total, ... students (share) were covered by at least one type of education support program by the government (World Bank, 2014a).

3d. How are targeting decisions made... **Based on records and clear criteria.**

For most programs, the targeting criteria are the poverty rate in the municipality.

The Department of Social Support (DAS) worked at integrating and improving the social programs which included: (i) participation in the efforts (supported by technical assistance from the World Bank) to improve the targeting of social assistance programs (including Tayssir) and the establishment of a single registry of the poor and vulnerable population; (ii) the integration of the database of the DAS to the new education information management system “MASSAR”; and (iii) the preparation of a diagnosis and plan to improve the school food program.

However, this activity was not completed and the social programs were not fully integrated. The provision of social programs is managed on a component by component basis rather than in an integrated manner (World Bank, 2014a).

⁹ Source for the total number of students data: www.epdc.org/sites/default/files/documents/EPDC%20NEP_Morocco.pdf

3e. ...and is the success of targeting monitored and evaluated? **There is analysis on beneficiaries and this feeds into policy.**

The Tayssir program was evaluated by the National Bureau of Economic Research through a large-scale, randomized experiment conducted jointly by the World Bank and the Moroccan Government (World Bank, 2014a).

UNICEF supports an innovating approach to M&E in Morocco through the Monitoring Results for Equity System (MoRES)-based Situation Analysis providing data on the most vulnerable and disadvantaged children in Morocco. It includes comprehensive data supported by the ONDH panel survey and studies on sensitive issues (including education of children with disabilities, early childhood development child protection system mapping, and children in residential institutions) that have supported important policy reforms and action plans, the most important of which was the Integrated Child Protection Policy launched by the Head of Government, after intensive advocacy (UNICEF, 2014).

4a. *Are there policies to provide more resources to disadvantaged schools...* **Clear**

Assistance to schools with children with disabilities

Since 2000, a national program of integration of children with disabilities in public schools was implemented through the creation of special integrated classes aimed at preparing children with disability to progressively join regular basic education classes (UNICEF, 2014).

The Ministry of Solidarity, Family, Women and Social Development (MSFFDS) has developed several actions, such as producing training module and personalized follow-up booklets for teachers on specialized education targeting, and implementing the Education Support program for children with severe handicaps coming from poor families, in specialized centers.

The results include more than 350 access passages for disabled children to ordinary and specialized classes, the creation of 114 integrated classes allowing for the enrolment of around 1370 disabled children, and the production of more than two million personalized follow-up booklets at the primary level (UNESCO, 2015d).

Assistance to schools with SEN students

The Educational Support program (ACS) that is currently a pilot project in four Regional Education and Training Academies (AREF) is attempting to develop innovative approaches in association with CSOs and education professionals to promote education support in schools. The direct beneficiaries of this program are essentially the reinserted students from the second chance schools and students identified by the support units requiring education support and showing personal or environmental risk factors in a particular school environment. Interventions include assistance with homework and tutoring, social and cultural assistance and family/school mediation (UNESCO, 2015d).

Morocco has developed interesting models of non-formal education to give a second chance to children excluded from formal education, and adopted preventive and remedial approaches to address out-of-school and drop-out issues. The preventive mechanism include establishing a monitoring system within schools and providing individualized support for students at risk of dropping out and awareness operations to overcome difficulties with following school curriculum (UNESCO, 2015d).

Gender equality

Gender equity is almost completely achieved for vocational primary and secondary education. However, conventional secondary education equity is in regression due to limited available education offer in rural areas, the quality of this offer, and cultural obstacles that prevent the accommodation of girls out of the family home.

The Ministry of Habous and Islamic Affairs developed in its strategy measures to guarantee that girls get a fair and unrestricted access to a quality basic education with the same chances for success. The strategy includes increasing the number of schools especially dedicated for girls through the establishment of new schools including boarding facilities for girls; building boarding schools specifically for girls in the schools that are yet not equipped; raising the level of awareness of the families regarding the importance of enrolling girls in conventional education (UNESCO, 2015d).

4b....and if so what share of total public education spending is being reallocated... **Insufficient information**

The Education Support program for children with disability was 14,994,200 DH in 2011 (UNESCO, 2015d).

The data on other relevant programs is not available.

4c....and what percentage of schools does it reach? (Coverage) **Information is not available**

4d. How are targeting decisions made... **Based on records and clear criteria**

The MEN has developed new criteria for locating primary schools and colleges where children are more likely to be poor or out of school, with priority given to rural and semi-urban areas. Among these criteria are conditions related to environment and infrastructure, areas with high levels of drop-outs, absenteeism of students or teachers, and areas with underprivileged or low income population (World Bank, 2014a).

4e. ...and is the success of targeting monitored and evaluated? **Insufficient information**

An evaluation of the PUEN in 2012 showed that impressive progress has been achieved with regard to developing educational services and ensuring more equitable access, particularly in rural and disadvantaged areas (World Bank, 2014a).

5. Are there policies to provide more resources to disadvantaged regions... **Insufficient information**

The responsibility of the provision of education services is devolved to the regional level, and the education budget is administered locally. The central government transfer mechanisms entails special fiscal transfers to less developed and poorer regions, however detailed information on these transfers and their effectiveness could not be identified and properly examined in the context of this study.

During the past few years, Morocco has given a priority to the reduction of disparities between rural and urban areas in education, especially after the development of the Emergency Plan, which led to the improvement of school enrolment in rural areas through increasing education opportunity supply and adopting a new type of primary schools (community-based school)¹⁰.

¹⁰ Community-based schools are public schools with boarding facilities to provide accommodation and meals to students, accommodation for teachers, and education services, which specifically meet the needs of disadvantaged families.

The number of public primary schools increased from 7003 in 2007-2008 to 7541 in 2013-2014, due to the creation of new establishments. The rural areas received the majority of these new establishments, including community-based schools (UNESCO, 2015d).

Overall. Does the government have an equitable approach to public education financing? **Established.**

Netherlands

1. *Is the legal framework explicit on the obligation of the government to address disadvantage in education?*

Detailed Commitment

According to the Netherlands' Coalition Agreement, "education can get the best out of children and students by challenging those with talent and narrowing the gap for those who lag behind — whether they are from immigrant or low-income families or have special educational needs" (Chapter IV).¹¹

The acknowledgement of the importance of equity is reflected in the school funding system of Netherlands. The system holds in account that children from low educated or social-economic background and those with special needs need more attention and resources in the educational system. The Educational Priorities Policy of 1985 introduced student weights for disadvantaged students as part of the per capita funding system for primary schools.

Special and inclusive education are governed by the Primary Education Act, Secondary Education (1998) and the Law on the Expertise Centers (1998) specifying that pupils are eligible for special education and funding if they meet certain criteria.

Also, the Youth Care Act (in Dutch: de Wet op de Jeugdzorg), introduced in 2005, is the legal framework of youth care services for youth at risk and their families. The act was replaced by the new Youth Act in 2015.¹²

2a. Is the provision of universal and free pre-primary, primary and secondary education a directive principle of State policy? **Advanced**

Equity is an important characteristic of the Dutch educational system, which aims at the inclusion of all students as early as possible. Although compulsory education starts at the age of 5 according to the Compulsory Education Act 1969, most children start school at the age of 4. All young people up to 18 years must attend school until they attain a basic qualification, and compulsory education in primary and secondary education is free until the age of 18 (Akkerman, 2011).

Pre-primary education is becoming widely accessible after the implementation of the Basic Childcare Provision Bill in 2004, according to which parents receive an income-related government subsidy.¹³

2b. Does the government tolerate payments that have a detrimental impact on the education opportunity of disadvantaged children? **Students do not pay tuition, textbook, PTA, matriculation, or assessment fees.**

Schools may ask for voluntary parental contribution for extra activities (e.g. celebrations, excursions), but it should not constitute an obstacle to the admission of pupils (Akkerman, 2011).

3a. Are there policies to provide more resources to students from disadvantaged households... **Clear and Detailed**

The government assists families with children under 18 years with the costs of bringing them up and caring for them. This assistance includes child benefit (kinderbijslag) for all children under 18 years, and

child budget - an extra monthly contribution from the government for low-income families.¹⁴

¹¹ <https://www.government.nl/government/contents/coalition-agreement>

¹² <http://www.youthpolicy.nl/yp/Youth-Policy/Youth-Policy-subjects/Child-protection-and-welfare/Child-welfare-policy>

¹³ <https://www.european-agency.org/country-information/netherlands/national-overview/complete-national-overview>

Dutch schools participate in the EU school fruit program providing school children with free vegetables and fruit (Blommesteijn, 2015).

When it comes to support for children with special needs, the Dutch youth care and welfare system pays special attention to preventive services aimed at detecting problems and intervening at an early stage to coordinate support and to refer children and families to the relevant youth care services.

The aim of the Dutch youth care system is to decrease the number of children in specialized care through increasing preventive and early intervention support and promoting the use of social networks. It consists of the whole continuum of care for children and families in need of help and is based on an integrated working approach to work with one family, one plan, one coordinating case manager (Hilverdink et al).

*3b....and if so what share of total public education spending is being reallocated... **Between 5 and 10 percent.***

In 2015, the expenditures for childcare and child benefits were estimated 7,221 million euros, which represented 9% of the total expenditure costs for social security.¹⁵

*3c....and what percentage of the student population does it reach? **The information is not available.***

*3d. How are targeting decisions made... **Based on records that cannot be falsified and clear criteria.***

The child-benefit program is universal (covers all children under 18 years), and the child budget depends on households' income and assets, which should not exceed a certain ceiling. The amount depends on the number of children and the age of the children.¹⁶

*3e. ...and is the success of targeting monitored and evaluated? **The information is not available.***

*4a. Are there policies to provide more resources to disadvantaged schools... **Clear and Detailed***

The Netherlands has been addressing educational disadvantage at school level through the system of weighted per pupil funding by which the central government provides additional (weighted) resources to support the education of disadvantaged students.

Since 2006, there are two weight categories in the funding mechanism: 0.3 weight for children whose parents have low education (no more than lower vocational training/ pre-vocational education qualifications), and 1.2 for children whose parents have very low education (one parent with only primary education and one parent with no more than lower vocational training/ pre-vocational education qualifications).

There is a specific threshold related to the number of disadvantaged students in school (6 percent) below which schools receive no extra resources based on the student weights. The additional funding applies only to the number of students above the threshold, not to all the weighted students, thus only schools with substantial numbers of weighted students receive more funds (Ladd and Fiske, 2010).

¹⁴ http://www.svb.nl/int/en/kinderbijslag/kinderbijslag_voor_kind/kindgebonden_budget/index.jsp

¹⁵ State Budget 2015 : Rijksbegroting 2015 XV Social Affairs and Employment, ESPN Thematic Report on Social Investment: Netherlands.

¹⁶ <https://www.svb.nl/int/en/kinderbijslag/>

In secondary schools, the allocation system of compensatory policy has a similar basis as in primary schools, though technically different. Schools receive extra funding if at least 30% of their pupils come from deprived neighborhoods or areas (via ZIP-codes) (Akkerman, 2011).

The weighted student funding is combined with a variety of other interventions addressing the challenge of educational disadvantage, including “extended” or “community schools” that provide enrichment activities for disadvantaged and out-of-school students, induction classes offering intensive Dutch lessons to newly arrived immigrant students, and the creation of specific platforms for ethnic minority parents. Induction classes are organised by local authorities and school boards in mutual consultation (Akkerman, 2011).

Wherever possible, children with special needs are encouraged to attend mainstream primary schools instead of special schools. A new “Inclusive Education Act” (*Wet Passend Onderwijs*) and “Education that Fits” policies that came into effect in 2014 require schools to streamline the provisions for special needs education that have their own funding and procedures. By co-operating with other school boards at a regional level, schools are required to arrange educational provisions in such a way that every child can be educated taking into account their special educational needs.

Parents can opt for a special or a mainstream school, which would then receive government funding to cater for students’ needs and arrange assistance as required.¹⁷

There is also special learning support for pupils who are lagging behind the rest of the class or have other problems, but who are nonetheless deemed capable of regular learning. Schools get extra money in the lump-sum for providing special assistance, according to the number of such students. *The Plus Program* is provided to young people between the ages of 12 and 23 who are cognitively capable of obtaining a basic qualification but face an accumulation of problems that make it impossible for them to complete their education in the customary manner. The aim of the program is to get young people back on track, bringing a basic qualification within their reach. *Plus* schools are financed by the government by means of a *Temporary Plus Program Funding Scheme* (Akkerman, 2011).

4b....and if so what share of total public education spending is being reallocated... Less than 5.

Total spending on combating disadvantage in primary and secondary education in 2008 amounted to EUR 530 mln. The largest shares of this amount include spending on weighting system disadvantaged pupils in primary schools (314 Euro mln); ‘Learning plus’ arrangement in secondary education, including spending for immigrant newcomers (72 Euro mln); and non-native speakers special primary education/special education (36 Euro mln).

This represented about 3 percent of the total government education spending on primary and secondary education in 2008 amounted to around EUR 15.6 billion.¹⁸ In 2008, about 3.5 percent of primary expenditure was provided to disadvantaged students (due to their parents’ disadvantaged educational background) through the weighted per capita mechanism.¹⁹

4c....and what percentage of schools does it reach? The information is not available.

¹⁷ <https://www.european-agency.org/country-information/netherlands/national-overview/special-needs-education-within-the-education-system>

¹⁸ The number estimated for spending on disadvantaged students underestimates the overall support to disadvantaged students as it does not include the category of total spending on special and inclusive education (the available data breakdown is only specific to non-native speakers in special primary education/special education.)

¹⁹ Based on Akkerman, 2011, Key Figures 2008-2012 report by the Education, Culture and Science, and author’s estimates.

4d. How are targeting decisions made... Based on records and clear criteria

The process of identifying “weighted” students, where additional weights in the per capita funding are linked to parental education level, relies on the system of parental self-reports. In identifying students with special educational needs, two different assessment procedures can be distinguished. One is for pupils falling under the so-called *Together to School Again* policy, according to which responsibility for assessing pupils with learning difficulties and mild mental impairments basically lies with the classroom teacher. The other procedure is for students possibly eligible for special education placement, which involves expert assessment and formulation of the findings not only in terms of eligibility, but also in terms of educational planning.²⁰

4e. ...and is the success of targeting monitored and evaluated? There is analysis on beneficiaries and this feeds into policy.

Although the level of funding for each school is determined by the needs of individual students, there is no requirement that schools use these extra resources directly on these students, and it is not possible for the national government to monitor resources at the school level. Schools can decide for themselves how they will spend the money, though they have to consult with the municipal authorities on the matter at least once a year.

However, there are other mechanisms in place that provide strong incentives for schools to use their resources effectively, and provide information on the success of the education disadvantage policy.

First, all schools face strong pressure from parents because parents have full choice of school and easy access to information on school performance via existing education data electronic portals.

Also, studies on student learning achievements with attention to the performance of different groups of students (monitored via a system of Periodic Assessment of Educational Achievement (PPON) play an important role in monitoring the effectiveness of the existing educational policies. In the Netherlands, learning achievements in various primary school subject areas are.

Finally, the Dutch Inspectorate of Education is responsible for the inspection and review of schools and educational institutions. Besides assessing the quality education offered in schools and encouraging schools to maintain and improve the education they offer, the Inspectorate is also an important source of information on schools (Akkerman, 2011).

5. Are there policies to provide more resources to disadvantaged regions... Clear and detailed.

The regional disparity in education spending is not an issue in the Netherlands as the education financing system in the country is highly centralized with most of the funding provided by the central government. Municipalities receive money for general purposes from the national „municipalities fund“, and many of them (especially the bigger municipalities) use this money for educational purposes (Akkerman, 2011).

There is a targeted program providing additional funding to the most deprived area of Netherlands. This national program for a ‘Quality Leap’ is designed to pull together the resources of different educational stakeholders in the South of Rotterdam. One of the ambitions of this program is to develop a ‘Children Zone’, like the one in the suburb of Harlem in New York (the United States) (OECD, 2012).

Overall. Does the government have an equitable approach to public education financing? Advanced

²⁰ <https://www.european-agency.org/country-information/netherlands/national-overview/complete-national-overview>

Peru

1. *Is the legal framework explicit on the obligation of the government to address disadvantage in education?*
Sufficient Commitment.

The National Plans of Action for Childhood and Adolescence (Planes Nacionales de Acción por la Infancia y la Adolescencia, PNAIA) of Peru aims to bring quality basic education for all the children between 6 and 11, creating participation spaces for adolescents between 12 and 17.

Among the 6 goals of the 2012-2021 PNAIA is the goal of reaching a 100% schooling rate for children between 3 and 5 in a quality school, targeting rural areas (Lavigne, 2013a).

Specific policies and programs addressing individual disadvantaged groups include a large-scale conditional cash transfer program called *Juntos*, created in 2005 through the Supreme Decree No. 032-2005-PCM, the *Inclusion of children and youth with disabilities in basic and productive technical education Programme Budget No 0106*, and other policies discussed in question 3a.

2a. Is the provision of universal and free pre-primary, primary and secondary education a directive principle of State policy? **Advanced.**

According to the Constitution of 1993 and the General Law of Education of 2003, the pre-primary, primary and secondary education are compulsory and free in public schools.

Specific pre-primary education programs targeted to children living in marginalized urban and poor rural areas are available through special programs, such as *Programa No Escolarizado de Educación Inicial*, (PRONOEI), *Wawa Wasi* and *Cuna Más* programmes.

2b. Does the government tolerate payments that have a detrimental impact on the education opportunity of disadvantaged children? **Students do not pay tuition, but do pay other fees, and there are waivers for students from disadvantaged backgrounds.**

Although public primary and secondary education system is free according to the Law, many families who enroll their children in public schools must finance a significant portion of education costs, including fees for textbooks, school materials, uniforms, and fees for the parents' association.

This is mainly due to very low public spending on basic education in the country, which makes it virtually impossible for a school to operate within the provided public budget.

The conditional cash transfer program *Juntos* discussed below is meant to cover these fees for poor and marginalized children from rural areas of Peru.

3a. Are there policies to provide more resources to students from disadvantaged households... **Clear and Detailed**

Introduced in 2005, the conditional cash transfer *Juntos* program focusing on Peru's rural areas requires to enroll children 6 to 14 years old in school and to ensure their attendance for at least 85 percent of the time (since 2010, the cash transfer has been extended to children up until they complete secondary education covering children up to the age of 20) (Lavigne, 2013a).

The state program *Vaso de Leche* (*Glass of milk*) implemented in 1983 aims to reduce food risks, bringing a daily glass of milk (250ml) or any nutritionally equivalent food to vulnerable population. It is oriented mainly to households living in poverty with children under 13 (in particular, those suffering malnutrition and tuberculosis), pregnant women and older adults (Lavigne, 2013a).

3b....and if so what share of total public education or social security spending is being reallocated... **More than 10 percent of social security spending.**

In 2012, *Juntos* had a budget around 1063 million of nuevos soles (USD 409 million), which represented about 30% of total budget of social policy (Loayza, 2012).

3c....and what percentage of the student population does it reach? **Between 10 and 25 percent.**

Juntos covered 1,047,381 children, or about 12 percent of child population in 2010 (UNESCO, 2014a).

3d. How are targeting decisions made... **Based on clear criteria and records**

The targeting of *Juntos* comprises three stages: 1) geographic targeting (based on several criteria including the existence of extreme poverty and access to infrastructure and basic services), 2) a means-tested household targeting, and 3) a process of community validation of potential beneficiaries (Gajate-Garrido, 2014).

The Glass of Milk Program operates in the districts where poverty is more concentrated and uses community-based targeting. While the bulk of the coverage of the poor is attributed to targeting of poor districts, receiving larger in-kind transfers by the poor is attributed to effective intra-district targeting (World Bank, 2003).

3e. ...and is the success of targeting monitored and evaluated? **There is analysis on beneficiaries and this feeds into policy.**

Juntos has a decentralized system of surveillance and monitoring, led by CLST (Local Committees of Supervision and Transparency - local leaders representing grassroots organizations: parents' association, program promoters, beneficiaries, governor, churches, representative of local government, NGOs). The CLST reports are submitted to National Committee of Supervision and Transparency for evaluation (CNST) (UNESCO, 2014a).

The program is regularly evaluated, however, the lack of a baseline study for the implementation of the *Juntos* makes it hard to obtain a real measure of progress by contrasting current indicators of schooling with that at the program's launch. The current evaluations have been made using control groups in neighboring communities.

4a. Are there policies to provide more resources to disadvantaged schools... **Clear**

Peru is a multilingual country with a sizable indigenous population (around 29 percent of the population is of indigenous descent), where having an indigenous maternal language is also associated with other individual and family characteristics, such as being poor, living in a rural environment, as well as low educational achievement.

Intercultural Bilingual Education Policies (EIB), which was included in the education policy in 80's, is an official program executed by the Ministry of Education along with several NGO and international organizations. The aim of the program is to support bi-lingual education, to promote the culture of indigenous people and the dialogue between different communities (UNESCO, 2010).

Inclusive education began to emerge in Peru in 2003 when the Peruvian Government declared the 'Inclusive Education Decade: 2003-2013', followed by a series of complementary policies and plans. Since 2013, the Peruvian government has implemented the *Inclusion of Children and Youth with Disabilities in Basic and Productive Technical Education Programme* (Programme Budget No 0106) aiming to improve educational services for children and youth with disabilities, to strengthen specialized support services for inclusion in regular classrooms, and ensure attention to students with severe and multiple impairments (GIZ, 2015).

4b....and if so what share of total public education spending is being reallocated... **Less than 5 percent.**

In 2014, the budget for Inclusion of children and youth with disabilities in basic and productive technical education' program was 127.5 million soles (about 0.7% of total education expenditure), with more than 89% of this budget allocated to the special education system (GIZ, 2015).

4c....and what percentage of schools does it reach? **Information not available.**

According to the last school census, there are 3,804 EIB schools, however it is not necessarily that the program is implemented as programmed (UNESCO, 2010).

In 2008, about 32% of children between 3 and 5 years and 38% of children between 6 and 12 years attended an intercultural and bilingual school (Lavigne, 2013a).

4d. How are targeting decisions made... **Information is not available.**

4e. ...and is the success of targeting monitored and evaluated? **There is data on number of beneficiaries.**

Intercultural/Bilingual Schools are monitored by local and regional authorities, however impact evaluations of bilingual education programs are limited (UNESCO, 2010).

5. Are there policies to provide more resources to disadvantaged regions... **Clear**

In Peru, where the education is decentralized and education functions are shared obligations of central, regional and local government functions, the current intergovernmental funding systems includes limited fiscal equalization mechanisms to address regional disparities. A regional compensation fund (*Fondo de Compensación Regional*, FONCOR) is meant to benefit poorer regions but the pro-poor bias is only slight. At the local level, the municipal compensation fund (*Fondo de Compensación Municipal*, FONCOMUN) is also not designed as a true compensatory fund but rather depends on collections from the sales tax in a given area. FONCOMUN is equivalent to 2 percentage points of the VAT collected in the region, distributed using a formula that considers poverty and unmet needs.

The unequal sharing of natural resource revenues and revenues collected directly by the local government account for a big part of regional disparities: education public expenditure on a per capita basis is highest precisely in those areas of the country that are richest (World Bank, 2010).

Overall. Does the government have an equitable approach to public education financing? **Established.**

Poland

1. *Is the legal framework explicit on the obligation of the government to address disadvantage in education?*

Detailed

The issue of addressing disadvantage of education is explicitly defined in the Regulation on the calculation of the education subvention (as in Regulation # 1541 on the calculation of the education subvention for 2013, December, 2012).

- 2a. *Is the provision of universal and free pre-primary, primary and secondary education a directive principle of State policy?* **Advanced**

Primary and secondary education in public schools is free of charge.

Regarding the pre-primary education in Poland, the Parliament amended the School Education Act (Ustawa o systemie oświaty, 2013) to:

- introduce a limit of PLN 1 per hour for the fee paid by parents for pre-primary education attended beyond the five free compulsory hours (local governments receive ear-marked grants from the state budget to compensate additional costs)
- provide that from September 2015, every 4-year-old will have a right to participate in pre-primary education, and from September 2017, every 3-year-old will have a place in a pre-primary education institution (OECD, 2015)

- 2b. *Does the government tolerate payments that have a detrimental impact on the education opportunity of disadvantaged children?* **Students do not pay tuition, but do pay other fees, and there are waivers for students from disadvantaged backgrounds.**

Students in primary and secondary public education do not have to pay tuition fees, but they pay other types of students fees, such as textbook fees.

Support for disadvantaged students is provided through subsidies for school meals program, textbooks and transportation for students with disabilities (GUS, 2014).

- 3a. *Are there policies to provide more resources to students from disadvantaged households...* **Clear and Detailed**

National Scholarship Programme provides the basis for the policy of financial support to students whose financial and life situation may pose a threat to the systematic fulfilment of schooling obligations or duties, limit educational ambitions or make the children and youth resign from education at higher levels. It is implemented by the local governments, as own task, but is co-financed in the form of restricted grant from the State budget. (UN, 2014)

School meals are partially or fully subsidized for disadvantaged. From 2005 to 2013, the provision of school meals for disadvantaged children were part of the “**State Aid in the Scope of Meal Sponsoring**” Programme jointly financed from the State (up to 65 percent of the program) and local budgets. In 2014 (after the end of the program), students whose family suffer from particularly unfavorable financial conditions continue to receive partially or fully subsidized (reimbursed) school meals, which are covered by local government social welfare institutions. (GUS, 2014 and UN, 2014).

- 3b....and if so what share of total public education spending is being reallocated... Less than 5 percent.**

In 2010, funds for scholarships and school allowances allocated to local government through the National Scholarship Program amounted to PLN 387 mln.

In the same year, the State budget allocated PLN 550 mln to subsidize school meals program. These two programs combined represented about 2 percent of total education budget (UN, 2014).

3c....and what percentage of the student population does it reach? More than 25 percent.

In 2010, 677010 students received scholarships and 19429 students received allowances through the program.

School meals program covered 1977351 students, including 994984 students from rural areas in 2010 (UN, 2014).

These two programs combined covered about 36 percent of all students in primary and secondary schools.

3d. How are targeting decisions made... **Based on records that cannot be falsified and clear criteria**

National Scholarship Programme is provided according to criteria determined in the Regulation of the Minister of National Education and Sport of 22 February 2005 on terms of conveying of special subsidy to communes for subsidizing material aid benefits of social character, and the manner of determination of the amount of this subsidy, issued under article 90r, paragraph 3 of the Act on Education System. Students, course participants and pupils who meet the income criterion stipulated in the act on social assistance (i.e. up to PLN 351 a month per one person in the family) have the right to apply for the support (UN, 2014).

3e. ...and is the success of targeting monitored and evaluated? **The information is not available.**

4a. Are there policies to provide more resources to disadvantaged schools... **Clear and Detailed.**

The per pupil financing formula in Poland includes additional weights that depend on level of education (with higher per-capita amount for higher education level), school type and students needs, schools size and location (providing additional support to small town and rural schools).

The Polish formula also includes a range of additional financing formula weights for schools serving students with various forms of special needs. Specifically, the formula weights target schools serving students with moderate learning difficulties, students with special needs due to disabilities, children and youths with very severe learning difficulties in special schools, students with motor problems in integrated classes of mainstream schools, students who are from national minorities, local students who speak a regional dialect and need additional lessons in Polish, and bilingual students.

Only recurrent expenditures are supported by the per-capita subvention, not capital expenditures, which are distributed from a special reserve according to approved applications from local governments. A reserve is kept back of 0.6 percent of the subvention for which local governments make a formal application against specified criteria to Ministry of Education whose decisions are presented to the Commission for agreement. This enables local governments, which have an unexpected increase in student numbers, to receive additional funding, or if they have experienced some unforeseen emergency, which necessitates additional funding (Makarova, 2013).

The formula itself does not include weights for low income per capita or other indicators of social disadvantage.

Other policies targeting disadvantaged schools include the *Program for the Roma Community*, which provides special funding to improve attendance and graduation rates of Roma students at the primary school level, and to increase their number beyond primary school. The funding supports enrollment of Roma children in nursery schools, continuing with the policy of integrated classes (as opposed to remedial all-Roma classes), compiling textbooks to teach Roma language, making effective use of Roma assistants in the classroom, and adapting current curricula to emphasize the artistic and musical abilities of Roma children (Ang, [Sielicka](#), and [Van Kan](#), 2006).

4b....and if so what share of total public education spending is being reallocated... **The information is not available.**

4c....and what percentage of schools does it reach? **The information is not available.**

4d. *How are targeting decisions made...* **Yes, not based on records or clear criteria.**

The per capita includes a range of additional financing formula weights for targeting specific types of students with various forms of special needs.

However, the subvention is not earmarked, and local governments can spend less than the subvention on education or add more from their own revenue sources. Local authorities carry out their tasks autonomously and spend educational subsidies in accordance with their needs and priorities (which may be distant from education, including education for people with disabilities) and not with objectives that reflect the way of calculating the grant. This is due to the Article 7, paragraph 3 of the Act of 13 November 2003 on income of local government units (DU of 2010 No. 80, item. 526, as amended.), according to which "the designation of funds received from the general subsidy is determined by the local authority".

There is no oversight and enforcement mechanism in place for ensuring that the funding received by local reaches the targeted students (as assigned in the per-capita financing formula), and there are no statutory penalties for failure to implement the recommendations for additional support to designated students. (Waszkielewicz, 2012, Kubicki, 2012)

4e. *...and is the success of targeting monitored and evaluated?* **There is data on number of beneficiaries.**

There are monitoring and evaluation activities of schools' Board of Trustees, however these are conducted without interviews with parents and without checking actual support provided to their children (Waszkielewicz, 2012, Kubicki, 2012).

5. *Are there policies to provide more resources to disadvantaged regions...* **Patchy**

The responsibility for managing and resourcing schools is decentralized to local governments who have the right to determine their own level of resourcing of education.

The evidence indicates that the school funding system of Poland is not horizontally equitable, since local governments' own revenues per capita influence spending per student. The positive relationship between local governments' revenue per capita (fiscal capacity) and expenditure per student is what would be expected when the formula itself does not include weights for low income per capita or other indicators of social disadvantage (World Bank, 2011). The per capita subvention formula supports education in disadvantaged regions through higher coefficients for small town and rural schools, however in practice, many local governments do not always follow the formula when they allocate funds, and may divert part of the education subvention to funding needs of other sectors.

Overall. Does the government have an equitable approach to public education financing? Established

Samoa

1. *Is the legal framework explicit on the obligation of the government to address disadvantage in education?*

Partial Commitment.

The current Strategy for the Development of Samoa (SDS) 2012 – 2016 emphasizes the importance of “improved quality of life for all”, including through increasing and broadening universal access to education, ranging from Early Childhood Education (ECE) to Post School Education and Training, and ensuring the gradual integration of inclusive education.

Samoa has passed disability specific legislation primarily in education and accessibility. The Education Act 2009 provides explicit recognition of the rights of students with disability and makes provisions for Special Needs Education (UNESCO, 2015c).

- 2a. *Is the provision of universal and free pre-primary, primary and secondary education a directive principle of State policy?* **Emerging.**

Primary education is compulsory in Samoa, and enforced by the enactment of the Education Act 2009. The *Compulsory Education Act* requires all children to attend school between the ages of 5 to 14 years.

With the introduction of the Samoa School Fees Grant Scheme (SSFSGS), education has been provided free of charge in primary schools since 2010 and in secondary schools since 2013. However, the SSFSGS has been primarily funded by external donors, and the sustainability of this program will need to be verified in the future.

The major constraint facing early childhood education (ECE) development is the lack of a clear policy framework clarifying resourcing. ECE in Samoa is financed primarily by donations from community members and churches, as well as tuition fees and per-capita grant funding from the Ministry of Education, Sports and Culture (MoESC). It is mainly provided by NGOs, fee-charging mission and community schools (UNESCO, 2015c).

- 2b. *Does the government tolerate payments that have a detrimental impact on the education opportunity of disadvantaged children?* **Students do not pay tuition, textbook, PTA, matriculation, or assessment fees.**

Until 2010, the Government appointed and paid the salaries of principals and teachers, while maintenance costs were passed on to parents who paid maintenance fees and contributed in other ways in funding their child’s education, including funding school uniform costs, transport, lunches, building maintenance and other school requirements.

In the FY 2010/2011, the Governments of New Zealand and Australia through the Government of Samoa provided financial assistance to enable primary school students to attend school without having to worry about school fees. In the FY 2013/2014, the Government of New Zealand contributed more funds to the School Fee Grants Scheme to enable secondary students from Year 9 to 11 to attend school without having to worry about schools fees (UNESCO, 2015c).

- 3a. *Are there policies to provide more resources to students from disadvantaged households?* **No**

Samoa society traditionally places enormous responsibility for social security on the family and to some extent on the village community. This cultural aspect, along with financial constraints, are the reasons why the Samoan government has held back from introducing the large-scale social protection or social assistance programs targeting vulnerable population (Amosa, 2012).

- 4a. *Are there policies to provide more resources to disadvantaged schools...* **Patchy**

Introduced in July 2010, the SSFGS is a fixed formula-based grant that determines the operating budget for each school according to the policy and program design document. The formula provides a yearly per capita allocation for enrolled primary school children, with a double amount per enrolled child with special needs. In addition to the per child subsidy, the SSFGS entitles schools to base grants, which are determined by the number of students enrolled with less populated schools receiving higher base grants. SSFGS grants are intended to substitute for schools fees and reduce the financial burden of schooling for parents, and to provide schools with adequate resources to help them meet the MESC Minimum Service Standards (MSS) (World Bank, 2013b).

First, the Scheme provided access to fee free education at primary level for all schools (with the exception of private schools), but in 2013, the program was expanded to also cover secondary education level for Years 9 to 11.

SSFG is jointly funded by the Governments of New Zealand and Australia, however, MESC and MOF committed to developing a mechanism to absorb part or all of the financial responsibility for the Program over time. The program includes the transfer of funding from development partners to MESC's budget with donor funding to cease in financial year 2014/2015 for primary education, and in 2016/2017 for secondary education (UNESCO, 2015c).

Inclusive education

The Government of Australia has been funding the *Samoa Inclusive Education Demonstration Program (SIEDP)* from 2009 – 2014. The aim of the SIEDP was to develop enabling environment for inclusive education and to reach those children and young people currently not in primary and secondary education, specifically students with disabilities from rural and remote areas, and children living in disadvantaged circumstances. The program was implemented with the hope that it can be replicated and supported by the Government of Samoa in its future.

Although inclusive education is recognized and promoted in Samoa, there is only a small portion of these students attending regular schools. NGOs still play the most important role in educating children with special needs. They are education centers for children with disability that operates as 'special schools', in that they are segregated in both setting and most programs. Mission and private schools are also providers of education to some children with special needs (UNESCO, 2015c).

*4b....and if so what share of total public education spending is being reallocated... **Between 5 and 10 percent.***

The SSFGS program's cost was estimated ST 4,575,000 in 2010, representing about 10 percent of total primary education expenditure. Donors financed the entire program from 2010 to 2012. It was envisaged that over the period 2013 to 2015, the proportion of SSFGS costs borne by the Samoan government would increase annually to be at least 70% of the total program costs by 2014 (SSFGS, 2010).

*4c....and what percentage of schools does it reach? **More than 25 percent.***

In 2013, the SSFGS benefitted students in 142 Government primary schools, and 15 mission schools and 3 Special Schools, covering 97 percent of all primary schools and 100 percent of all public primary schools (UNESCO, 2015c).

*4d. How are targeting decisions made... **No Targeting***

Rather than developing a targeted grant scheme that benefitted only the nation's poorest families, the SSFGS scheme was designed to benefit the majority of the primary school population (all schools,

except private - these include all primary public schools, mission primary schools and primary schools serving children with disability or other special needs) (SSFGS, 2010).

4e. ...and is the success of targeting monitored and evaluated? **There is analysis on beneficiaries and this feeds into policy.**

Monitoring and evaluation systems of SSFGS were developed not to assess the success of targeting per se as the program has almost universal coverage (all schools except private), but to monitor progress against the program targets and to enable critical program decisions to be made based on valid and verified data and information. The Program is evaluated every year by MESC and donors to assess the extent to which it is meeting its objectives in a cost-effective and efficient way (SSFGS, 2010).

5. *Are there policies to provide more resources to disadvantaged regions...* **Not applicable in case of Samoa.**

Overall. Does the government have an equitable approach to public education financing? Emerging.

Sri Lanka

1. *Is the legal framework explicit on the obligation of the government to address disadvantage in education?*

Detailed Commitment.

The Education Sector Development Framework and Programme (ESDFP) of Sri Lanka includes the theme of ‘increasing equity in the distribution of resources’ and guidelines to ensure that no child is left out of school due to poverty. It also emphasizes gender equality and acknowledges that children with disabilities need specific attention to ensure their access to education (UNICEF, 2013).

The new phase of the ESDFP, entitled Transforming School Education as the Foundation of a Knowledge Hub 2012–2016, promotes ‘equity of access to basic and secondary education, ensuring continuity in the provision of the demand-side incentives’.

Universalizing primary and secondary education to ensure social equity is a prime recommendation in national policy documents including the Mahinda Chintana 2005, the Ten-Year Horizontal Development Framework Programme 2006–2016, and most recently, the Mahinda Chintana: Development Framework. They reiterate continuity of the policy of free education up to university undergraduate level and the incentives provided over the years—scholarships, free textbooks and uniforms, subsidized transport, and a school feeding program.

The Protection of the Rights of Persons with Disabilities Act has been enacted to meet the needs of those with physical, mental, psychiatric and multiple disabilities. A National Policy on Disability has been implemented since 2003 to promote equity and inclusion as equal citizens for those with disabilities (UNICEF, 2013).

2a. *Is the provision of universal and free pre-primary, primary and secondary education a directive principle of State policy?* **Established.**

Sri Lanka has a policy of free primary, secondary and tertiary education in state and state-assisted institutions. The education of students in the age of 5 – 14 years is compulsory (UNICEF, 2013).

Early childhood care and development (ECCD) are private and fee-levying, thus access to pre-primary education is limited for the poor. ECCD education is mostly provided by non-government agencies, religious organizations, INGOs and private individual or companies, with only a few pre-schools directly supported by the Government (Gunawardena, 2011)

2b. *Does the government tolerate payments that have a detrimental impact on the education opportunity of disadvantaged children?* **Students do not pay tuition, textbook, PTA, matriculation, or assessment fees.**

Education fees in Sri Lanka do not have a detrimental impact on the education opportunity of disadvantaged children, largely because besides providing free primary, secondary and tertiary education, the government provides school textbooks and uniforms free of charge, and subsidizes school transport.

3a. *Are there policies to provide more resources to students from disadvantaged households...* **Clear and Detailed.**

The government of Sri Lanka has several social assistance and scholarship programs for disadvantaged students.

The country’s main social protection program, the Samurdhi Poverty Alleviation Program, which comprises a consumption cash transfer for poor households, provides Sipdora scholarships of SLRs 500

per month for two years for school children with good educational attainment in very poor Samurdhi beneficiary families (UNICEF, 2013).

Also, the Ministry of Education implements 3 scholarship programs for school age children. The main program is the Grade 5 Scholarship program, which operates with the objective of bringing equity to lower income groups by providing opportunities for gifted primary school students and providing them with access to better schools in secondary and higher education. The Ministry also facilitates two other private scholarship programs assisting a few poor students to take advanced level studies and one program specifically targeting math students (Galappattige et al, 2012).

The government provides scholarships to enable disadvantaged students to continue their education at advanced levels. These include the President's Fund scholarship program for advanced level general education students dropping out of school due to financial situation, and the *Sisu Diriya* scholarship program under the Secondary Education Modernization Project of the Ministry, providing financial assistance for students affected by financial difficulties and receiving education in grades 10-13 (Galappattige et al, 2012).

Other government-funded programs include disability benefits, a special program for education activities of street children, a foster parent program to assist children aged 6–13 years to pursue education; a sponsorship program for some families with children under 18 years of age; and the Senehasa Bank Account Programme for children who lost their parents in the tsunami (Galappattige et al, 2012).

The government also provides school meals for poor children in grades 1-5 in selected rural primary and secondary schools and students in special education schools.

*3b....and if so what share of total public education or social security spending is being reallocated... **Less than 5 percent.***

In 2011, expenditure on bursaries and scholarships for students amounted to 283 mln Rs, while the budget of the school meals program was 2,631 mln Rs. These two types of student support expenditures represented about 3 percent of total education expenditures.²¹

The Samurdhi social assistance program represented about 7 percent of total social transfers budget in 2011, however, the statistics on the part on this program related to education is not available.²²

*3c....and what percentage of the student population does it reach? **Between 10 and 25 percent.***

Bursaries and scholarships were provided to 85,000 students, while 834,306 students benefitted from school meals programs in 2011. These two programs combined reached about 20 percent of students.²³

²¹ If expenditures on textbooks, uniforms and transport subsidies were also taken into account, total expenditures on education support programs for student would amount to almost 8 percent of total education expenditures in 2011.

Data source: author's estimates based on the statistics from the 2012 Annual Report by the Ministry of Finance and Planning of Sri Lanka.

²² Data Source: Ibid.

²³ Data Source: Ibid.

The statistics on the scholarship part of the Samurdhi social assistance program is not publicly available.

3d. How are targeting decisions made... Based on records that cannot be falsified and clear criteria.

The Grade 5 Scholarship has a means-tested targeting: the annual family income has to be less than Rs. 54,000 (USD 470) to be eligible for a monetary scholarship of Rs. 5,000 (USD 43.50).

The *Samurdhi* program has a means-tested and community-based targeting (Galappattige et al, 2012).

3e. ...and is the success of targeting monitored and evaluated? The information is not available.

4a. Are there policies to provide more resources to disadvantaged schools... Clear.

Under the Education Quality Inputs (EQI) scheme introduced in 2000, all schools receive funds for the purchase of goods and services (repair and maintenance of capital goods) to improve their teaching and learning methods.

EQI funds are allocated according to a formula based on the student population and the grades offered by schools, with smaller schools receiving a higher amount of per student EQI funds. Disadvantaged poor rural schools with fewer facilities benefit from this scheme the most because smaller schools are largely located in rural areas, and these rural and remote small-size schools cater mainly to rural disadvantaged students (Arunatilake and Jayawardena, 2013).

The government of Sri Lanka recognizes the need to remove disparities in the distribution of schools, as well as supporting poor, backward and disadvantaged schools. The policy for Transforming School Education as the Foundation of a Knowledge Hub 2011–2015 envisaged a primary school in each village and a secondary school within a reasonable distance, and several projects to provide more facilities to schools in rural areas (UNICEF, 2013).

As for special needs education, although the Educational Reforms of 1997 support the philosophy and practice of inclusive education, a procedure in keeping with its concept within the school system has been somewhat challenging. Inclusive education practice in Sri Lanka is mainly characterized by special units within regular schools, where special teachers take the major responsibility for children with disabilities in a segregated environment, as well as monetary, equipment and special services support received from parents, community and volunteers (UNICEF, 2003).

4b....and if so what share of total public education spending is being reallocated... Less than 5 percent.

The amount allocated for EQI was around 3 percent of the total recurrent education budget in 2011 (Arunatilake and Jayawardena, 2013).

The budget data on other school assistance programs, including on special and inclusive education and the policy for Transforming School Education is not publicly available.

4c....and what percentage of schools does it reach? The information is not available.

In 2011, the number of schools receiving EQI funding was 9149, which represented about 94 percent of all national and provincial schools in Sri Lanka.²⁴ However, the data on disadvantaged (small) schools benefitting from the formula weighting is not available.

²⁴ Data source: Arunatilake and Jayawardena, 2013, and Education Information 2011 by the Ministry of Education of Sri Lanka available at: http://www.moe.gov.lk/english/index.php?option=com_content&view=article&id=1220&Itemid=922

4d. How are targeting decisions made... Based on records that cannot be falsified and clear criteria.

Although EQI funding does not specifically target disadvantaged schools, the allocation formula favors small schools that are more likely to be poor.

EQI is provided to all schools according to a formula based on the student population and the grades offered by schools, with smaller schools receiving a higher amount of per student EQI funds (Arunatilake and Jayawardena, 2013).

4e. ...and is the success of targeting monitored and evaluated? There is analysis on beneficiaries and this feeds into policy.

For more effective monitoring under the ESDFP, education officers and schools have been using a Results-Based Monitoring and Evaluation Framework. In addition, a Public Expenditure and Quality of Education Tracking System (PEQETS) is being gradually introduced (UNICEF, 2013).

As for the EQI allocation and spending in particular, they are directly credited to school accounts according to schedules prepared based on a formula; there is minimal opportunity for influencing the allocation of the funds. The schools have to report on utilization of EQI funds every four months to the divisional and zonal level officials, who monitor and evaluate utilization of EQI funds. These officials then work with schools having low EQI utilization to improve usage (Arunatilake and Jayawardena, 2013).

5. Are there policies to provide more resources to disadvantaged regions... Clear.

In the context of the wide regional disparities that prevail in the country, the government is expected to assist in meeting the needs of each of the nine provinces and to allocate funds to achieve balanced regional development. Thus, schools run by provincial governments depend on funding from the central government.

One of the ESDFP's themes is 'increasing equity in the distribution of resources'. It has implemented several new measures and modified the formula for allocations in order to direct more resources to disadvantaged districts (UNICEF, 2013).

Overall. Does the government have an equitable approach to public education financing? Established.

Summary

	Latent	Emerging	Established	Advanced
1. Is the legal framework explicit on the obligation of the government to address disadvantage in education?	No	Partial commitment Jamaica Indonesia Samoa	Sufficient commitment Peru Morocco D. R. Congo	Detailed commitment Georgia Poland Netherlands Sri Lanka
2a. Is the provision of universal and free pre-primary, primary and secondary education a directive principle of State policy?	Latent	Emerging Samoa Morocco D. R. CONGO	Established Jamaica Indonesia Sri Lanka	Advanced Georgia Peru Poland Netherlands
2b. Does the government tolerate payments that have a detrimental impact on the education opportunity of disadvantaged children?	Yes, students pay tuition as well as more than one other type of fee, and there are no waivers for students from disadvantaged backgrounds. D. R. Congo	Students pay tuition fees as well as one other type of fee, and there may be waivers for students from disadvantaged backgrounds.	Students do not pay tuition, but do pay other fees, and there are waivers for students from disadvantaged backgrounds. Jamaica Peru Poland Indonesia Morocco	Students do not pay tuition, textbook, PTA, matriculation, or assessment fees. Georgia Netherlands Sri Lanka Samoa
3a. Are there policies to provide more resources to <u>students</u> from disadvantaged households...	No Georgia Samoa	Patchy D. R. Congo	Clear Jamaica Indonesia Morocco	Clear and detailed Netherlands Peru Poland Sri Lanka
3b....and if so what share of total public education or social security spending is being reallocated... (Depth)	Zero Georgia	Less than 5% Poland Indonesia Sri Lanka	Between 5% and 10% Netherlands Morocco	More than 10% Peru
3c....and what percentage of the student population does it reach? (Coverage)	Zero Georgia	Less than 10% Indonesia D. R. Congo	Between 10% and 25% Peru Sri Lanka	More than 25% Poland
3d. How are targeting	No targeting	Not based on	Based on records	Based on records

decisions made...	Georgia	records or clear criteria	and clear criteria Indonesia Peru Morocco	that cannot be falsified and clear criteria Poland Netherlands Sri Lanka
3e. ...and is the success of targeting monitored and evaluated?	No Georgia	There is data on number of beneficiaries.	There is analysis on beneficiaries. Indonesia	There is analysis on beneficiaries and this feeds into policy. Jamaica Georgia Peru Morocco
4a. Are there policies to provide more resources to disadvantaged <u>schools</u> ...	No	Patchy Indonesia Samoa D. R. Congo	Clear Jamaica Peru Sri Lanka Morocco	Clear and detailed Georgia Poland Netherlands
4b....and if so what share of total public education spending is being reallocated... (Depth)	Zero	Less than 5% Netherlands Peru Sri Lanka	Between 5% and 10% Samoa	More than 10%
4c....and what percentage of schools does it reach? (Coverage)	Zero	Less than 10%	Between 10% and 25%	More than 25% Samoa
4d. How are targeting decisions made...	No targeting Samoa	Not based on records or clear criteria Poland	Based on records and clear criteria Jamaica Netherlands Morocco	Based on records that cannot be falsified and clear criteria Georgia Sri Lanka
4e. ...and is the success of targeting monitored and evaluated?	No	There is data on number of beneficiaries. Peru Poland	There is analysis on beneficiaries.	There is analysis on beneficiaries and this feeds into policy. Jamaica Georgia Netherlands Samoa Sri Lanka

<p>5. Are there policies to provide more resources to disadvantaged <u>regions</u> for decentralized education systems?</p>	No	Patchy Poland D. R. Congo	Clear Indonesia Peru Sri Lanka	Clear and detailed Netherlands
<p><i>OVERALL QUESTION</i> <i>Does the government have an equitable approach to public education financing?</i></p>	No D. R. Congo	Some required mechanisms are in place, and some additional funding is provided to students from a couple of disadvantaged groups of students. Samoa	Most required mechanisms are in place, and considerable funding is provided to students from a few disadvantaged groups of students. Jamaica Poland Indonesia Georgia Sri Lanka Peru Morocco	All required mechanisms are in place, and considerable funding is provided to students from several disadvantaged groups of students. Netherlands