

Promoting safety, resilience and social cohesion through and in education: a capacity development process in support of ministries of education

Cost and financing: How much will it cost and who will pay?

Draft

Booklet 1

Booklet 2

Booklet 3

Booklet 4

Booklet 5

Booklet 6



ABOUT THE PROGRAMME

The basis for this series of booklets has arisen out of collaboration between the Protect Education in Insecurity and Conflict (PEIC) Programme, and UNESCO's International Institute for Educational Planning (IIEP) and International Bureau of Education (IBE). This collaboration and the overall framework build on the efforts and momentum of a wide range of stakeholders.

The overall purpose of the planning process outlined in these booklets is to strengthen education systems to better withstand shocks from disasters, insecurity or conflicts should they occur and to help prevent such problems. The aim of this programme therefore is to support Ministries of Education (MoEs), at central, provincial and district levels, to promote education systems that are safe, resilient and encourage social cohesion within education sector policies, plans and curricula. As recognized by the Education Cannot Wait campaign (which is within the UN Secretary General's Education First Initiative : 'No matter where a country is in its planning cycle there are opportunities to determine its priorities for conflict and disaster risk reduction and to integrate them into annual or sector plans'ⁱ.

More specifically, the programme objectives are:

1. For a core team to catalyse collaboration between partners to consolidate approaches, materials and terminology on the topics of planning and curriculum to promote safety, resilience and social cohesion.
2. To strengthen a cadre of a) planning, research and training specialists in planning for conflict and disaster risk reduction through education (from ministries of education as well as international experts) and b) curriculum developers experienced in integrating cross-cutting issues into school programmes.
3. To strengthen national training capacities through institutional capacity development with selected training institutes and universities.

The programme offers the following materials and booklets for ministries to consult:

- A. An online resource database/website**-this contains a consolidated set of resources on a range of related topics
- B. Booklets and training materials on planning and curriculum to promote safety, resilience and social cohesion**
- C. Policy briefs** for senior decision-makers
- D. Case studies and practitioner examples** (these will be part of the online resource database)
- E. Development of monitoring tools and distance learning an innovative monitoring mechanism.** *This is a self-monitoring questionnaire for MoEs to determine the level of integration of conflict and disaster risk reduction in their current planning processes.*

The various booklets can be read independently, although for clarification of terminology and rationale for undertaking a process of promoting safety, resilience and social cohesion readers should refer to *Booklet 1: An overview of planning for safety, resilience and social cohesion*ⁱⁱ.

Booklet 5 – Cost and financing: How much will it cost and who will pay?



Take away points

- Priorities for safety, resilience and social cohesion must be costed and included within the overall education sector plan. This will facilitate implementation and can be used to advocate with donors for funding and to align their support with plan priorities.
- Identifying cost items required for safety, resilience and social cohesion priorities is the first step in the costing process.
- A simulation model will help with the estimation of the different costs associated with safety, resilience and social cohesion priorities and will allow testing of different scenarios.
- Total costs need to be compared against available resources to determine whether additional funding is needed, from the national budget, from development partners or possibly from humanitarian donors, especially for priorities related to safety and resilience.

Introduction

This booklet focuses on costing and financing of initiatives focused on safety, resilience and social cohesion. Ministries of education have a vital role to play in accurately presenting costs and budgets to the Ministry of Finance and to external donors. Full costing of priority programmes for safety, resilience and social cohesion and integration within the education sector plan helps to make sure that priorities are properly planned and visible and will help the ministry advocate with external donors for funding and to align their support with plan priorities.

A well-costed plan is especially important when external resources are needed to support plan implementation. Donors will want assurances that cost estimates are reasonable and that the resources sought will result in achievement of plan priorities. As part of this process, donors will also want assurances that ministries have the capacity to spend the money requested. For example if a plan calls for retrofitting of a significant number of schools during the plan period, then donors will want to know that the ministry has the capacity to manage the entire retrofitting process. This process would include identifying schools in need of retrofitting, contract tendering and award, retrofitting identified schools, and signing off on all completed projects. Objectives, costs and capabilities to implement are all linked in the analysis of an educational plan.

This booklet looks at some typical costs associated with planning for safety, resilience and social cohesion. As the full costing of an education plan is essential to planning for social cohesion, the booklet also includes a brief discussion of how to use simulation models to assist with the overall costing of an education sector plan. In addition, the booklet includes a discussion on understanding projected costs within the context of a country's overall macroeconomic framework and identifies the types of financing that might be available for funding priorities related to safety, resilience and social cohesion.

Box 5.1: Understanding cost and financing

Costing: establishing the unit costs for all education expenditure items such as teachers and construction of classrooms. A full costing is needed to answer the question of how much it will cost to implement the plan and all of the planned activities, including those related specifically to C/DRR.

Financing: the financial resources provided to support plan implementation. Financing deals with the distribution of funds inter-sectorally (for education in comparison with health, defense, etc.) and intra-sectorally (for primary, secondary, tertiary, etc.)

Steps to cost and finance priorities for safety, resilience and social cohesion

- ✓ Identify cost items required for safety, resilience and social cohesion priorities (e.g. teacher training, printing of textbooks, school retrofitting, etc.) and identify/compute unit costs
- ✓ Incorporate costs into the Ministry's overall cost projections using a simulation model and calculate total financial needs
- ✓ Use scenarios to test different assumptions and analyze their impact on the cost of the plan.
- ✓ Ensure equitable distribution of education resources.
- ✓ Agree on final cost scenarios for the plan.
- ✓ Mobilize resources (internal and external) for priorities to strengthen safety, resilience and social cohesion.

Step One: Identify cost items required for safety, resilience and social cohesion priorities

In most education systems, the vast majority of the annual education budget (upwards of 85-90%) is for salaries. This leaves little for other educational expenditures, such as teacher training, textbooks, educational supplies, maintenance of education facilities and other costs related to safety, resilience and social cohesion, such as contingency funds to be used for preparedness or post-crisis responses. It is essential, therefore, that priorities for safety, resilience and social cohesion are fully costed and integrated into the overall education sector budget. This signals recognition of their importance by key decision makers and also serves as a mechanism to help align donor support with plan priorities. As stated in Booklet 4, the costing process is not a stand-alone step that happens only at the end of the planning process. Rather part of the process of identifying programmes includes an analysis of affordability and cost-effectiveness in order to prioritise programmes to include in the plan.

Once the initial prioritization of programmes has been completed planners, working in cooperation with staff members from the ministry's finance and budgeting department, must determine the cost of these programmes. Typical costs that must be examined and included are highlighted in this section. Note that this list is not exhaustive and the relevant cost items will vary depending on the context.

- **Salaries and other remuneration/incentives:** In countries where a priority is placed on fostering social cohesion, a likely objective is to achieve an equitable distribution of qualified teachers throughout the country. This may involve hiring more teachers in some areas of the country and/or the provision of special incentives, allowances or housing schemes in order to attract teachers to rural or conflict-affected areas. These additional costs must be incorporated into the recurrent/operating budget and will require approval from the ministry of finance, which often places a limit on the number of teachers (and other civil servants) to be employed each year. If

specialised teachers are needed for teaching elements of Learning to Live Together, then these additional teachers will also need to be included in budget calculations and within proscribed staffing limits.

- **School construction and improvements** (such as boundary walls, latrines for boys and girls, and retrofitting for particular hazardsⁱⁱⁱ) may be a priority associated with objectives related to safety, resilience and social cohesion. In disaster prone areas, safe school construction is a critical element in protecting the lives of children, teachers and other educational staff. Safer schools are also more resilient as they are better able to withstand disasters and therefore protect a country's investments in infrastructure. Construction of schools and education facilities in areas that have been historically under-served can also be a priority in terms of improving social cohesion. For example, a priority may be to construct secondary schools in areas where none currently exist.

Costs associated with school construction and improvements are part of a country's capital (or development) budget. These costs are typically computed by the ministry of public works or the school construction department within the ministry of education (if the latter exists). In historically under-served and/or remote areas, unit costs for classrooms, schools and associated construction may be higher than in urban areas, particularly if materials and technical expertise are not available locally. Therefore separate unit costs may need to be computed for construction of classrooms or education facilities in different parts of the country.

- **Curriculum revision/reform:** As discussed in the Curriculum Resource Package, curriculum review and revision is an essential part of improving resilience and social cohesion. Costs for curriculum review and revision are included in the operating budget and typically include:
 - Technical assistance to support the review of the curriculum, including a conflict/crisis sensitive review, and the process of revising or developing textbooks, teacher guides or other subject-matter and pedagogical materials; and workshops for curriculum developers and those involved in the curriculum reform process (e.g. sub-national education authorities, teachers, and curriculum developers).
 - Training workshops for teachers or master trainers on use of the new materials in the classroom.
- **Textbooks and other learning materials:** As a result of the curriculum review and revision, it will be necessary to develop supplementary learning materials and/or to revise textbooks in order to incorporate a Learning to Live Together programme or other similar initiative, such as removing discriminatory content from materials. Certain textbooks and/or teacher guides may also require revision to incorporate messages about natural hazards and disaster risk reduction.

The costs associated with revising, printing and distributing textbooks are always significant. When language policies call for the use of different languages of instruction, then extra costs will be incurred for the translation, design and development of textbooks in each required language. It is critical, therefore, that planners and budget staff make sure to include all associated costs, especially those for:

- Design and layout of the textbooks, teacher guides or other learning materials
- Translation

- Printing
- Transport and distribution to make sure that the textbooks and other learning materials reach all schools in the country, including those in remote areas which may typically be under-resourced.
- **Monitoring and evaluation:** Any additional costs associated with monitoring and evaluation of priority activities related to safety, resilience and social cohesion must also be incorporated in the annual operating budget. These costs might include those associated with conducting a baseline Knowledge Attitude and Practice (KAP) survey (e.g. related to social cohesion and resilience), additional monitoring visits to schools (especially costs for transport and perhaps lodging), or programme evaluation, e.g. of a peace education or disaster risk reduction programme.
- **Capacity development:** Capacity development programmes use a variety of modalities ranging from training workshops to technical assistance, coaching and mentoring, distance learning and on-the-job training. Some of these initiatives can be relatively costly, e.g. in-service teacher training targeted at all teachers in a country; but others, such as changes in regulations or policies or development of a teacher code of conduct, can be implemented with little or no additional cost. Capacity development initiatives associated with safety, resilience and social cohesion include (among others):
 - Teacher training – The need for teacher training will vary based on the different priority programmes adopted. For example if curriculum revision/reform that incorporates messages of learning to live together or responsible citizenship is a priority, then teachers will need training so that they are familiar with the content of the new curriculum and that they are able to convey values, attitudes and behaviours that are consistent with the curriculum objectives. Similarly, if new messages related to natural hazards and disaster risk reduction are incorporated in the curriculum, then teachers will also need training on the new materials. The same applies to head teachers and principals as well as to other school-based personnel who all play a role disaster risk reduction and in the creation of a school ethos that is consistent with the values and attitudes associated with peace and non-violence.
 - Training for teacher educators (pre-service faculty and in-service trainers), inspectors, supervisors and education managers at all levels of the system.

A clear capacity development plan with accompanying budget will assist with mobilization of resources and will also facilitate effective implementation of planned initiatives for safety, resilience and social cohesion.
- **Contingency or preparedness costs:** These types of costs are included in the operating budget and might be budgeted separately or as block grants to schools or districts for use in preparing for or responding to crises. Examples of expenditures that might be made from these funds include:
 - Pre-positioning of supplies (such as learning materials)
 - Minor repairs or clean-up of school sites following disasters or conflict
 - Minor non-structural mitigation activities

- Backup of critical ministry systems, such as student records, human resource and payroll records, examination results and question banks, and electronic copies of textbooks, teacher guides and other critical learning materials.
- Purchase of supplies, such as first aid kits, tools for disaster recovery, megaphones for use during disasters, fire extinguishers, etc.
- Orientation/training of PTAs/SMCs as parents and community members can play a critical role in helping to enforce anti-bullying initiatives and teacher codes of conduct as well as with improving the safety of the school grounds and the safety of children on their way to and from school.
- Systems for communicating with parents during times of crisis, such as the use of SMS alert systems so that parents know that their children are safe or that parents should come and collect their children from the school or a designated safe area.
- Non-formal activities such as campaigns promoting safety and preparedness while at school or within the community.

Identify/compute unit costs

The costing process will require close collaboration with the planning, finance and construction^{iv} departments of the ministry of education in order to identify or compute unit costs for budgeting purposes. Calculating unit costs can be achieved by:

- Using historical costs of similar activities (e.g. the cost of a generic training workshop can be used).
- Using standard costs for transportation and living allowances, as specified by the ministry of finance or as used by the ministry of education for activities such as inspection visits.
- Consulting with the ministry of public works or the school construction department for their cost estimates for new disaster-resistant school construction or for the cost of retrofitting schools. Those responsible for school construction will be able to compile cost estimates by consulting with vendors, contractors, or development partners that are involved in school construction or retrofitting.

These costs may need to be increased/adjusted for hard-to-reach or insecure areas as costs are typically higher for these areas. Once unit costs have been identified, then they need to be applied to each of the priority safety, resilience and social cohesion programmes.

Step Two: Incorporate costs into the Ministry's overall cost projections using a simulation model

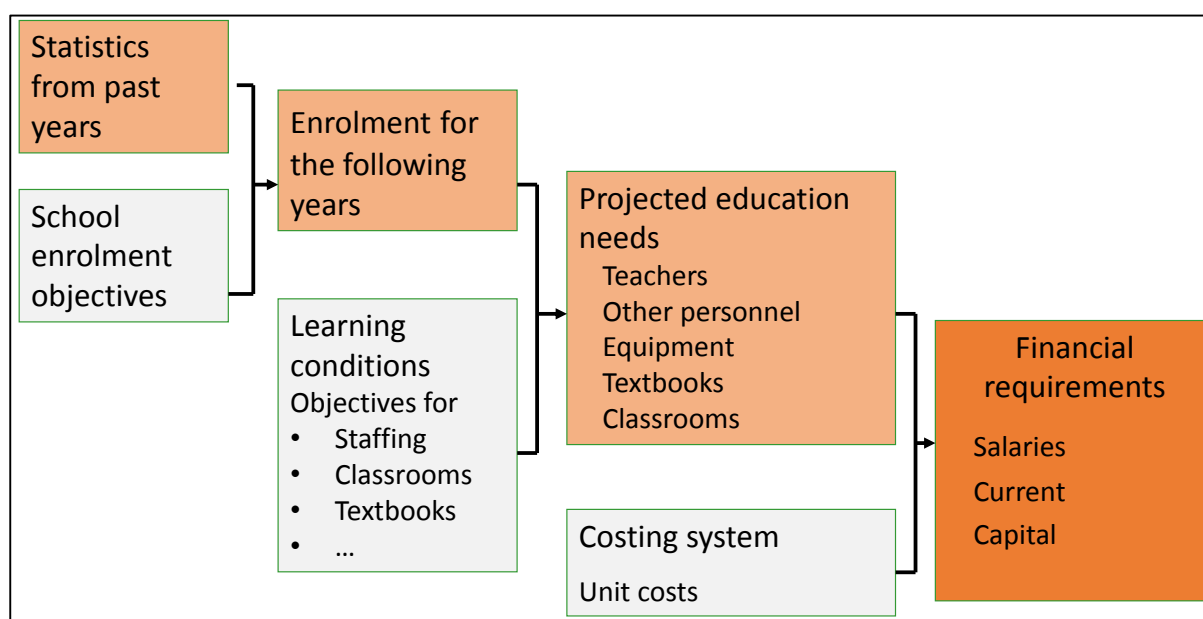
Simulation models use current and historical educational data such as enrollment data and promotion and repetition rates to simulate or estimate the state of the education system in the future (that is, over the course of the planning period). In general, simulation models have four objectives:

- To provide information that is needed for a political dialogue based on evidence and consensus and to test the feasibility of different options.

- To clarify the human, financial and educational resources (such as classrooms and textbooks) that are needed to achieve the planned objectives. They also illustrate the relationship between different elements of the system that affect the delivery of educational services, such as the relationship between the student-teacher ratio and the number of teachers to be employed and trained.
- To estimate the operating (or recurrent) expenditures and capital expenditures^v that are needed for implementation of a plan. Governments can thus identify financing gaps for which additional resources should be mobilized.
- To provide a framework in which costs of specific priorities, including those related to safety, resilience and social cohesion, can be estimated.

In educational planning, simulation models are typically used to project how many teachers, classrooms and textbooks will be needed to accommodate a planned increase in enrollment or to achieve a certain student-teacher or student-textbook ratio, for example. Many priority programmes for safety, resilience and social cohesion can be incorporated into a ministry's existing simulation model. For example, if the curriculum review identifies the need for revision or development of new textbooks to incorporate disaster risk reduction or learning to live together, then the costs associated with development, printing and distribution of these textbooks can be incorporated in the simulation model. Annex A includes the types of data that a ministry needs to gather in order to start the costing process. Figure 5.1 illustrates the main components of a simulation model.

Figure 5.1 Illustration of how a simulation model works



As shown in Figure 5.1, a simulation model works as follows:

- Current enrollment statistics are entered into the enrollment along with school enrollment objectives, e.g. to achieve Education for All goals and reach all children without discrimination. The model then calculates projected enrollment for each of the plan years.
- Objectives are also entered into the model for different learning conditions, for example, the number of teaching and non-teaching staff, student-teacher or student-classroom ratios,

student-textbook ratios, and number of classrooms. These objectives combined with projected enrollment for following years result in projected education needs.

- Unit costs are also included as inputs to the model. The model then calculates the annual financial requirements broken down in terms of salaries, current and capital costs.

Policy makers can use the results of simulation models to review the estimated costs and adjust priorities in line with available resources. A number of templates exist that can be used for the analysis and projection of education needs and costs. Examples of projection model templates are included at <http://inesm.education.unesco.org/en/explore/home>.

The overall usefulness of a simulation model depends on the existence and quality of the data that are available (educational as well as population and economic data). The Ministry of Education will need to work closely with the Ministry of Finance and the Central Statistics Office to gather data that will be used as inputs to the model.

Use scenarios to test assumptions

Simulation models can be used to generate multiple scenarios. Examples of scenarios include:

- Setting different enrollment targets, for example for primary or secondary education
- Considering different targets for student-teacher or student-classroom ratios
- Providing free textbooks to all primary and secondary school students
- Revising and printing new textbooks that have been produced to incorporate messages of learning to live together and disaster risk reduction
- Moving to a single-shift education system
- Increasing teacher salaries by a certain percentage in each year of the plan
- Retrofitting all schools based on identified hazard risks
- Providing schools with disaster contingency or preparedness funds to be used for school level preparedness or mitigation activities such as the purchase of emergency supplies or low-cost mitigation activities, such as anchoring bookshelves to walls or digging drainage ditches around schools to avoid flooding.

The above list is not all-inclusive but gives an idea of the different types of scenarios that can be analyzed. For example, if one scenario were to provide all students with four additional textbooks incorporating messages related to learning to live together and disaster risk reduction over a three-year period, then the current and projected data could be entered into a simulation model to analyze the number of textbooks that would be required and the estimated annual cost (assuming 3% inflation each year). Scenario 1 in Figure 2 shows the results for a hypothetical example for an education system where enrollment is also projected to increase over the same time period. In Scenario 1 the total number of textbooks required increases by 1,725,200 over the three-year development period with a corresponding increase in annual costs for textbooks of nearly 20 million dollars.

Scenario 2 therefore is to provide two additional textbooks (rather than four) for all students that specifically incorporate messages of learning to live together and disaster risk reduction. In Scenario 2, the number of textbooks required increases by a more modest 484,958 with a projected increase

in annual costs of approximately 6 million dollars instead. Depending on the ministry's available resources, it may be necessary to decide to implement Scenario 2 in the medium-term.

Figure 5.2 Hypothetical example related to increasing the number of textbooks/student

SCENARIO 1: Four additional textbooks incorporating messages of learning to live together and disaster risk reduction provided to all students				
	2014	2015	2016	2017
Students	377,642	388,368	400,226	413,414
Textbooks/student	2.00	3.00	4.00	6.00
# of textbooks required	755,284	1,165,104	1,600,904	2,480,484
Cost/textbook	10.00	10.30	10.61	10.93
Projected annual cost for textbooks	7,552,840	12,000,571	16,985,591	27,111,690
SCENARIO 2: Two additional textbooks incorporating messages of learning to live together and disaster risk reduction provided to all students				
	2014	2015	2016	2017
Students	377,642	388,368	400,226	413,414
Textbooks/student	2.00	2.00	3.00	3.00
# of textbooks required	755,284	776,736	1,200,678	1,240,242
Cost/textbook	10.00	10.30	10.61	10.93
Projected annual cost for textbooks	7,552,840	8,000,381	12,739,194	13,555,845

With regard to an overall education sector plan, the model will incorporate multiple priorities. Therefore one scenario to be developed be full implementation of all plan objectives. Once developed this scenario will be analyzed by policy makers and stakeholders in order to determine which adjustments are needed to the planned objectives.

Step Three: Ensure equitable distribution of education resources

An education sector plan that includes priorities for social cohesion will inevitably include goals related to equitable provision of education throughout an entire country. Disparities or discrimination in educational quality and access are two factors that have the potential to result in grievances or even conflict. Therefore, the issue of equity is essential in plan formulation but also must be considered with regard to costing of the plan and ultimate distribution of funds. One way that this can be accomplished is through analyzing educational data – inputs as well as outputs by decentralized levels as discussed in Booklet 2. Examples of disparities to look for include (but are not limited to) and then address during the costing process include:

- Is there at least one secondary school for girls and one for boys (or a co-educational secondary school when appropriate) in all districts of the country?
- Is financing to districts provided on a pro-rata basis, such as an equal amount per student? Note that such an analysis must also be accompanied by an analysis of the number of out-of-school children in a district. If a significant number of children is out-of-school this may be an indication that a district is under-resourced in terms of access to quality teachers or educational facilities.
- If there are differences in financing between districts, what are the reasons for the differences?
- Are there major differences in the qualifications or quality of teachers in different areas of the country?

- Are there major differences in the quality of schools and classrooms in different parts of the country?
- Do children in all parts of the country have equal access to textbooks and other learning materials such as science and computer laboratories?

These types of disparities will emerge during the education sector diagnosis (discussed in Booklet 2). If they exist due to historical under-investment in a particular region or regions, then the plan must include strategies for redressing them. Such strategies might indicate the need for positive discrimination and higher investments in remote, marginalized areas in order to achieve a more equitable system over the plan period.

One of the key methods for achieving equity in education and in the disbursement of educational funds is transparency. Ministries must have in place reporting procedures that are open and transparent so that all stakeholders, including communities and parents, are informed about resources that are planned for and ultimately provided.

Step Four: Identify funding gaps and resources including for safety, resilience and social cohesion priorities

Once the plan has been fully costed, the next step in testing the feasibility of the plan is to compare costs to available finances. This process starts with the country's education budget. This step will be done in consultation with the Ministry of Finance and will be based on the country's Medium Term Expenditure Framework (MTEF). The projected budget allocations for the education sector are essential for the analysis of cost estimates and will determine whether external financing and/or revisions to education plan priorities are needed.

While setting the medium-term fiscal targets and sector ceilings is usually a responsibility of the Ministries of Finance and/or Economy, estimating the costs of future policies and sector strategies and programmes lies with line ministries, such as the Ministry of Education. "Depending on the quality of the financing strategies and programmes prepared by these ministries, the programme cost estimates could be used as a basis for annual budget allocations. Often, unfortunately, one of the main problems in non-OECD [countries] is the lack of capacity and expertise to prepare credible programmes and strategies: (OECD, 2009). Therefore, development of fully costed, sound plans is a critical advocacy tool for ministries of education to use with the ministry of finance and other government partners in order to increase the allocation of the national budget to education. As a guide, it is recommended that countries allocate 20% of their annual budget to the education sector (UNESCO, 2013).

Once the estimated budget allocations have been received from the ministry of finance, the ministry of education will be responsible for comparing its cost estimates to the projected budgetary allotments. Shortfalls in domestic funding will require either adjustments to plan priorities or mobilization of additional resources to support plan implementation. Therefore part of the financial analysis must also include a review of potential funding from external partners (development partners and potentially humanitarian donors as well) or other sources. This can include funding received through general or sector budget support or through earmarked funding (GPE 2013). If there is still a funding gap after considering potential funding, strategies will need to be revised. Annex B contains the GPE checklist for reviewing the financing of the plan.

Step Five: Mobilize resources for safety, resilience and social cohesion

Education financing deals with mobilization of resources to fund the education sector plan. When all potential national government resources have been investigated and exhausted, the MoE must seek external financing for under-funded parts of the plan. A range of coordinated external financing mechanisms can be used to ensure that financing for education is funded for long-term programmes, including for safety, resilience and social cohesion initiatives, and to facilitate transition out of crisis, recovery from disaster or prevention of future conflict or disasters. (For additional discussion of this topic see also the *INEE Reference Guide on External Education Financing* and the ODI document *Dare to Prepare: taking risks seriously. Financing emergency preparedness through fighting crisis to managing risk.*)

Typically donor funds are allocated through either a donor's development or humanitarian assistance budget. Donors such as ECHO and DFID are considering how to approach funding in a more flexible manner to avoid this division between development funds (to assist with long-term development initiatives) and humanitarian assistance funds (to respond to disasters and other crises). Priority programmes to improve safety, resilience and social cohesion would potentially be eligible for funding from both development and humanitarian funding sources. Ministries of education may, therefore, wish to consult with the Local Education Group as well as the Education Cluster (if one is present in the country) when looking for additional funding for these types of programmes. The remainder of this section some of the major sources of donor funding that may be available to Ministries of Education.

Development funding

Development funds typically address the longer term, are based on projections over a number of years, and should be aligned with government priorities based on the education sector plan. The following are the typical funding mechanisms used by a range of multilateral and bilateral donors, including the African Development Bank, UN agencies and NGOs.

- **Project support:** earmarked funding for a specific project. This is the most common aid modality, particularly among bilateral donors.
 - Bilateral, multilateral, or non-state actors support specific projects
 - Non-state actors also support this mechanism, e.g. NGOs, private foundations, faith-based organizations, enterprises, individuals and diaspora populations
- **Pooled funds:** combine funds from multiple donors.
 - These can support development or humanitarian plans, or a project, programme, sector, or general government budget.
 - These are best coordinated through the government sector plan and budget.
 - An example is funding provided by the Global Partnership for Education (GPE, discussed in more detail below).

- **Multi-donor trust fund (MDTF):** collects funding from multiple donors and disburses it through different channels, including budget support and project funding.
 - This type of fund is often administered by the World Bank but can also be administered by a UN organization, a bilateral donor, or a private foundation.
 - An MDTF works directly with the partner government, and disbursements are conditioned on fiduciary standards and performance measures.
- **Sector budget support:** Bilateral and multilateral donor support to MoE budget based on the education sector plan.
 - The Ministry of Finance manages the funds.
 - This typically lasts three to five years and is conditional on progress.
- **General budget support:** Bilateral and multilateral donor support to government budget.
 - The Ministry of Finance manages the funds.
 - Disbursements are typically based on agreed conditions outlined in the performance assessment framework or the country's Poverty Reduction Strategy Paper (PRSP).
 - General budget support encourages donors to align with government systems and priorities. When jointly funded by multiple donors, it encourages them to coordinate their activities.

Humanitarian assistance

While the bulk of humanitarian assistance funds are dedicated to the response after a crisis occurs, these funds can in principle also be used for measures to reduce the risk of disaster or conflict before the next potential crisis. If an IASC Education Cluster is operational in a country^{vi}, this constitutes an important mechanism for MoEs to clarify priorities related to C/DRR, and is an entry point for obtaining more funds for MoE priorities from the various humanitarian funding mechanisms. For a further discussion of humanitarian assistance that may be available, refer to the *INEE Reference Guide on External Education Financing*.

Other financing sources

The private sector: This can range from parents and communities to faith-based organizations to large corporations or foundations. Funds can also be in kind or through direct finance. Sponsoring C/DRR measures, such as Peace Days or other extra-curricular activities designed to promote peace and tolerance, can be an act of corporate social responsibility for local, national or multinational businesses.

The Global Partnership for Education (GPE): This is a multilateral partnership between developing countries and donors, multilateral institutions, teachers, civil society organizations, and the private sector dedicated to ensuring that all children receive quality education. The GPE works with its partners in country to develop a sound education sector plan and then provides financial and technical assistance for implementation of the plan.

GPE has included a focus on fragile and conflict-affected states among its objectives. This means that well-conceptualized and well-costed C/DRR initiatives may increase the chance of GPE funding for countries that are GPE members or for countries that are applying for GPE membership and that have a credible plan including a vulnerability and conflict analysis as discussed in Booklet 2 of this series. See GPE's "[Guidelines for Accelerated Support in Emergency and Early Recovery Situations](#)" which include criteria for accelerated funding for countries affected by a crisis for which a UN humanitarian appeal has been launched.

Key actions

- Identify costs items for safety, resilience and social cohesion activities.
 - Obtain or compute unit costs with the assistance of the ministry of finance and/or the ministry of education's finance and budgeting department.
 - If the ministry of education has a simulation model in use for costing purposes, make sure that relevant objectives related to safety, resilience and social cohesion are entered and analyzed.
 - Use the ministry's simulation model (or create a new model) to analyze and decide upon different scenarios related to prioritization of safety, resilience and social cohesion activities.
 - Consult with the Local Education Group and the Education Cluster (if any) to determine possible sources of funding for safety, resilience and social cohesion priorities.
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Key Resources

- Chang, G.C. and M. Radi. 2001. Educational planning through computer simulation. Paris: UNESCO.
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Annex A

What data do you need in order to start the costing process?

Population estimates by age and by sex from the Central Statistics Office or other relevant government unit

Education data – ideally from the past three years for each education level to be analysed (e.g. pre-primary, primary, secondary, etc.)

- Enrollment by grade and by sex
- Number of repeaters by grade and by sex
- Number of classes by public and private
- Number of single and double shift classes
- Number of teachers (ideally by qualification level, e.g. with bachelor's degree and without)
- Number of administrative staff
- Total number enrolled in public and in private schools
- Number of public and private classes
- Total number of classrooms

Historical cost (or budget) data – ideally from the past three years (based on MoE's internal budget breakdowns)

- Staff salaries
- Recurrent expenditures
- Materials and supplies
- Equipment
- Building and works

Projected budget allocations from the Ministry of Finance for the education sector for the plan period

- Alternatively, gross domestic product (GDP) and the education budget for the last three years can be used along with an estimated economic growth rate

Annex B

GPE Checklist for reviewing the financing of the plan

- ✓ Does the financing plan take into account all sources of funding?
- ✓ What is the volume of domestic funding? Is there a comparison with domestic funding in other countries in the region?
- ✓ Is the projected domestic financing based on the country's macroeconomic framework? If not, are the assumptions regarding growth in public expenditures and allocations to the education sector reasonable in light of recent experience?
- ✓ Are the targets and costs of post-primary education described in the ESP reasonable in relation to the goals in primary education?
- ✓ Is there an integrated financial analysis or projection that ensures goals can be delivered within a reasonable domestic financial envelope? If domestic financing is insufficient, are the needs for donor contributions quantified?
- ✓ Are there mechanisms for consistent reporting to all stakeholders on available resources and expenditures?
- ✓ Does the financing plan include strategies to mitigate the vulnerability of the education system to political, social, and environmental impacts as identified in the sector diagnosis?
- ✓ Are effective strategies included to monitor education expenditure and leakage (for example, through sector expenditure reviews and the expenditure tracking of resources distributed or disbursed to schools)?
- ✓ Have potential risks in financial governance been sufficiently assessed and appropriate mitigation measures identified? Have all contextual (political, social, or environmental) risks associated with the implementation of the strategies been adequately analyzed and addressed?
- ✓ Do the resources and incentives outlined in the ESP have the potential to support implementation and progress toward the expected results?

Source: GPE, Guidelines for Education Sector Plan Preparation and Appraisal, 2012, pages 22-24.

Notes

ⁱ http://www.ineesite.org/uploads/files/resources/201209_GPE-UNGA_call-to-action_EN.pdf

ⁱⁱ Safety in these materials denotes ensuring the protection and safety of learners, school personnel and facilities; by resilience we are primarily referring to the ability of education systems and learners to withstand, adapt to, and recover from shocks and stresses; and social cohesion includes promoting a sense of belonging, being accepted by others and having a desire to contribute to the common good. See Policy Booklet 1 for the complete definitions used in these booklets.

ⁱⁱⁱ The retrofitting process is a technical one in which engineers assess the strength and vulnerability of buildings to specific hazard events. Once an assessment has been completed engineers will consider which retrofitting measures such as bracing or reinforcement are required. This process will also include a cost-benefit analysis to determine whether retrofitting is warranted or the construction of a new school would be more cost effective.

^{iv} If construction of education facilities is handled by a separate ministry (such as the ministry of public works, then the ministry of education will have to obtain cost data from that ministry).

^v Education budgets typically consist of two main components: the recurrent or operational budget and the development or capital budget. The recurrent or operational budget represents the annual ongoing expenses of the education sector. In most countries the largest cost of this component is salaries (typically 80-90% of the total operational budget). Other costs included in the recurrent or operational budget are textbooks and educational supplies, teacher training (in-service and pre-service) capacity development, supervision, and monitoring and evaluation. The capital or development budget includes infrastructure such as schools and other educational facilities. It includes the cost of construction as well as major renovations or retrofitting of buildings, and also includes equipment such as school furniture (IIEP 2011).

^{vi} The Cluster Approach was adopted for use by the UN Inter-Agency Standing Committee for use during humanitarian emergencies. Clusters are groups of humanitarian organizations, both UN and non-UN, in each of the main sectors of humanitarian action, including Education. They are designated by the Inter-Agency Standing Committee (IASC) and have clear responsibilities for coordination during emergencies.