VARIABLE PART EARLY STAGE REVIEW (2015-2019)

Please note: Board documents are deliberative in nature and, in accordance with the GPE Transparency Policy, are considered public documents only after their appraisal by the Board. It is understood that constituencies will circulate Board documents among their members prior to Board consideration for consultation purposes.

For information by: Grants and Performance Committee

Considerations from Committee Members:

- Lessons learned, including the role of the VP in incentivizing strategy implementation, and policy dialogue and furthering equity priorities, resonate with Committee members and people with country level experience. While lessons learned could inform the operational framework of the next strategic plan, given that few grants with a variable part have closed it is too early to make definitive conclusions on the impact of the approach.
- For a comparative perspective, it was suggested to present the variable part within the context of the family of results-based financing (RBF) approaches, including vis-à-vis other partners' RBF initiatives (e.g. the Education Outcomes Fund, World Bank Program-for-Results Financing (PforR). Such a comparison could also provide a useful reflection for GPE on questions related to transaction costs and the mechanism emphasis on transformation and ambition.
- Further considering the potential of process, milestone and service delivery indicators is important. It was suggested that countries operating under very difficult circumstances should be advised to not only focus on outcomes, but rather receive credit for strengthening policy processes and outputs, which, in a well-developed results chain can plausibly lead to expected outcomes.
- Any differentiation in the funding model should not lead to a more complex process.
- Where relevant, technical assistance for design and implementation support is important and should be clarified in terms of whether that comes from country-level partners in agreed EPR accountability frameworks, from the Secretariat, and/or whether it should be reinforced within ministries.
- The new strategy should consider that as more grants with a variable part come to a close over the next 2-3 years, more information will be available on the effectiveness of the mechanism. The GPC Chair proposed that a mid-term review could be planned at some point with a request to the Board to delegate authority to the GPC to make changes to the variable part based on the findings of the review.
- As suggested in the variable part study, a 'variable part' learning agenda for the next strategic plan would be advisable. Such an agenda could be included in the next GPE monitoring and evaluation strategy and/or integrated into country-level evaluations. As

GPE considers future evaluation of the variable part, Committee members offered the following suggestions:
  - To go further in capturing DCP experiences on developing and implementing the variable part. *n.b: country-level evaluations were drawn on in the current study.*
  - To assess the degree to which the variable part is catalytic in rallying partners around the RBF model.
  - To evaluate the extent to which the variable part can support system strengthening and evaluate what transformation looks like in different country contexts, and
  - To consider the pros and cons of various disbursement mechanisms in different country contexts.
- The Committee agreed the variable part study should be disseminated within the partnership and countries should be encouraged to share experiences on the variable part with each other.
- The Committee requested that the Secretariat capture the above reflections in a cover note for the Board.

Board Policy Reference: GPE Funding Model

1. Objective

1.1 The Board is informed of early lessons learned with respect to the Variable Part of the GPE Funding Model and takes note of the reflections of Grants and Performance Committee members.

2. Background

2.1 In 2014, GPE introduced sector-level results-based financing into its operational model, with an objective of incentivizing implementation of country education sector plan transformative strategies that address basic education priorities in equity, efficiency and learning outcomes. In January 2020, the GPE Secretariat completed a review of the variable part. The review investigated strategy design and country implementation experiences of the first 22 ESPIGs with a variable part.

2.2 The Grants and Performance Committee at its April 15-17 meeting discussed the Secretariat's early stage review of GPE's variable part financing mechanism (2015–2019) set out in Annex A.

2.3 The Committee notes that the early stage review has served as an input into the development of the next strategic plan and offers the reflections of GPC members on that study as a further input.

ANNEX A: An early stage review of country program designs and implementation experiences with GPE's variable part financing mechanism (2015–2019)

April 2020

An Early Stage Review of Country Program Designs and Implementation Experiences with GPE's Variable Part Financing Mechanism (2015 - 2019)

GLOBAL PARTNERSHIP *for* EDUCATION

Contents

Acknowledgments iii
Overview iv
Introduction 1
Study approach 3
Grant characteristics and early results 5
Program design characteristics 5
Strategies in equity, efficiency and learning outcomes 11
Results thus far 24
Early observations on mechanism implementation 29
Sector-level policy dialogue 29
Program design phase 31
Strategy Implementation 35
Areas of difficulty 38
Looking ahead 43
Annex A Timeline: Variable part implementation 46
Annex B Study methodology 47
Annex C 56
C.1 Equity 56
C.2 Efficiency 60
C.3 Learning outcomes 64
Annex D Results of closed grants 68
References 71

Acknowledgments

A Secretariat team including David Balwanz, Naoko Hosaka, Kirsten Majgaard, Kimberly Parekh, Alvine Sangang and Dan Zhang supported analysis and drafting of this paper. The authors extend a warm thanks to peer reviewers Sven Baeten, Nidhi Khattri, Wenna Price and Anne Guison-Dowdy. Mafaizath Fatoke provided a background paper, and along with Arianne Wessal, provided feedback that has enriched this effort, while Jessica Lee and Hadi Khan, both at REACH, provided valuable reflections based on their work, and many others, too numerous to mention here, provided important insights, many of which are integrated into this draft.

Overview

In 2014, the Global Partnership for Education (GPE) introduced sector-level results-based financing into its operational model, with an objective of incentivizing implementation of country education sector plan transformative strategies that address basic education priorities in equity, efficiency and learning outcomes. This review reflects on experiences in 22 grants that include "variable part" financing. With only four grants closed, it is too early to provide an assessment of results or impact; however, experience thus far provides some insights for GPE to consider.

In most grants reviewed, the variable part appears to have encouraged sector-level policy dialogue on key challenges in equity, efficiency and learning outcomes, and to have incentivized the further development and implementation of selected education sector plan strategies to address identified challenges. The mechanism achieves this within a framework that delegates strategy prioritization and most program design choices to the country-level process.

During the 2015–2019 period, most countries that were expected to apply for variable part financing choose to do so. Countries not integrating a results-based financing approach into GPE financed programs include those with small grants (below US$5 million) and those with highly fragile implementation contexts.

Strategies and indicators linked to variable part financing reflect a diversity of country priorities, but the portfolio also shows some areas of convergence. Of the 73 strategies reviewed, more than two-thirds address one of the following issues: primary education access and completion, learning assessment systems, teacher professional development, or teacher allocation. The portfolio shows some variation in the following characteristics: the amount of the grant (in US dollar terms) that is required to be programmed as variable part, the proposed disbursement mechanism and the share of grant financing programmed as results-based financing.

Challenges associated with this new mechanism include increased transaction costs (reflected in delays during program design and implementation and grant restructuring) and insufficient differentiation in the context of small grants and fragile implementation contexts. The transition to results-based financing also comes with program design and implementation expectations that are new to many partners: these considerations not only increase transaction costs but also suggest that utilization of this mechanism has not yet been optimized across the partnership.

Most countries are still in the early stages of implementing strategies, with results on only 7 of 49 outcome and intermediate targets (across 22 grants) having been measured. Even so, this review provides some observations that may be considered in the next iteration of the variable part mechanism—in the areas of design guidance, reducing transaction costs and considering further differentiation in how the mechanism is applied.

The grants included in this study, most of which are still under implementation, are likely to provide a potentially rich source of evidence and experience, which could, if situated within a broader learning agenda, support further refinement of this mechanism.

Introduction

In 2014, GPE introduced results-based financing into its funding model. In the current funding model, most countries applying for a GPE grant are expected to program no less than 30 percent of their GPE grant, identified as the "variable part" of their allocation, as sector-level results-based financing. Over the past five years, GPE has approved 22 grants with a variable part and more than US$300 million in variable part financing.

GPE's motivation for introducing the variable part was "to provide additional pull for change [at the sector level] under the broad headings of equity, efficiency and learning outcomes."[1] Under this model, it was expected that countries propose strategies "deemed likely to lead to substantial progress in the medium-term," linked to indicators and targets judged to be "a stretch, but achievable," and "integrated within the broader ESP framework" of developing country partner governments. Underlying all of this was the expectation that further incentivizing strategy implementation would lead to improvements in equity, efficiency and learning outcomes in basic education. In line with the GPE model, dialogue over variable part strategies and indicators is expected to involve consultation with members of the local education group (LEG).[2]

The variable part was introduced within the context of GPE's broader approach of supporting and financing country progress toward large-scale and sustainable education outcomes–outlined in GPEs strategic plan, GPE 2020. Underpinning GPE's theory of change is country development of a quality education sector plan and inclusive dialogue of country-level stakeholders on sector plan development and implementation. The GPE operational model focuses on three areas: (1) strengthening country education systems, (2) encouraging more and sustained financing to education, and (3) providing results-based funding. Introduction of the variable part was done by splitting country grant allocations into two parts: a fixed part, for which countries became eligible based on meeting three requirements, and a variable part, linked to a country proposal to implement priority sector plan strategies and disbursed as results-based financing. In maintaining the fixed part—traditional grant financing, which in most cases is equal to approximately 70 percent of the grant amount—the operational model recognizes that all countries have sector needs for which results-based financing may not be the most suitable fit.

Literature on results-based aid (results-based financing) disbursed to country governments identify advantages and shortcomings to modalities like the variable part mechanism (Table 1). Results-based aid is expected to further incentivize *program implementation* and *results-orientation and prioritization* during planning and implementation phases. Notably, the concern around results orientation implicitly questions the extent to which traditional approaches to planning and implementation are sufficiently results-oriented (and, in addition, realistic about expected results). The GPE Board decision to adopt a results-based aid approach reflected a consideration of these expected advantages but also recognized the potential limitations of the approach.

The limitations include *higher transaction costs* associated with results-based financing (RBF) approaches, their demand on *country capacity and data systems*, the potential for *gaming* and the potential to

[1] GPE, "Operational Framework for Requirements and Incentives in the Funding Model of the Global Partnership for Education and Results-Based Financing Pilot" (GPE Board Paper BOD/2014/05 DOC 03, Global Partnership for Education, Washington, DC), 4.

[2] Ibid., 10–12.

privilege quantity (when counting results) over quality. Other concerns include that results-based financing introduces *disbursement uncertainty in aid flows* and that it represents a new form of *conditionality* that may not sufficiently account for the complex implementation environments in which it is deployed. There are also questions about the relationship of results-based aid to the aid effectiveness agenda.[3] This paper provides reflections on several of these topics (for example, transaction costs, credible data, incentivizing implementation).

Table 1: Potential advantages and limitations of results-based aid approaches

Expected advantages of sector-level results-based financing	Potential limitations
▪ Incentivize program implementation ▪ Promote results orientation ▪ Prioritization / attention focusing	▪ High transaction costs* ▪ Country capacity / need for credible data* ▪ Neglecting quality for quantity* ▪ Potential for gaming / adverse incentives* ▪ Disbursement uncertainty ▪ "Fit" of RBA in complex implementation contexts

**References topics identified in the GPE Board review of lessons learned from result-based approaches used by The Global Fund, GAVI and the World Bank: "Operational Framework for Requirements and Incentives in the Funding Model of the Global Partnership for Education and Results-Based Financing Pilot" (GPE Board Paper BOD/2014/05 DOC 03, Global Partnership for Education, Washington, DC, 2014), 27–28.*

The focus of this paper is to provide an early stage review of program design and implementation experiences associated with the country strategies linked to variable part financing. To date, only four grants with a variable part have closed, with an additional seven grants having gone through one cycle of target verification. As such, much of the paper focuses on describing the design characteristics of approved grants and consolidating and sharing information available on policy dialogue, the program design process, strategy implementation and results. Some early observations are provided in these same areas.

It is important to note that over time, GPE expectations of the variable part have evolved to consider its influence on sector policy dialogue and program development. While the GPE Board envisioned a mechanism that is primarily focused on incentivizing strategy implementation and progress toward results, during implementation it has been observed that the mechanism may also play a role in further promoting policy dialogue and the further development of the specific strategies linked to GPE results-based financing.

[3] A. Gershberg and W. Price, "Early Stocktaking of the Global Partnership for Education's Results-Based Financing Approach" (working paper, Global Partnership for Education, Washington, DC, 2019); GPE, "Operational Framework"; M. Pearson, M. Johnson, and R. Ellison, *Findings of Major Results Based Aid (RBA) and Results Based Financing (RBF) Schemes: Final Report* (London: Human Development Resource Centre, DFID, 2010); UNESCO, "Walk Before You Run: the Challenges of Results-Based Payments in Aid to Education" (Policy Paper 33, Global Education Monitoring Report, Paris, 2018); Universalia, *GPE Country-level Evaluations – Final Synthesis Report* (Montreal: Universalia, in draft).

After describing the study approach, the paper is organized into three sections:

> **"Grant characteristics and early results"** provides descriptive data from the 22 education sector plan implementation grants (ESPIGs) included in the study to provide a portfolio-level sense of how GPE's variable part financing is allocated across and within countries, strategy design and disbursement choices, and what types of strategies and indicators are proposed in the areas of equity, efficiency and learning outcomes. The section concludes by presenting available data on results and disbursement.
>
> **"Early observations on the mechanism"** considers the extent to which the variable part appears to support GPE efforts to promote sector-level policy dialogue, incentivizes countries' further development and implementation of sector plan strategies, and considers difficulties observed, including in relation to transaction costs.
>
> **"Looking ahead"** identifies some preliminary lessons learned and areas for further inquiry.

This paper includes several annexes, including a table with basic information on the 22 grants, a table with basic information on all proposed variable part strategies, detailed results for closed grants and a description of the study approach and methods.

Study approach

This review is framed by three overarching questions.

1. What are the design characteristics of ESPIGs with a variable part in the GPE portfolio?
2. What can we learn from implementation experience thus far?
3. To what extent do country experiences support, or not, expectations that the variable part mechanism incentivize (1) sector policy dialogue, (2) strategy development and (3) strategy implementation?

These questions were further divided into sub-questions (see Annex B) that were explored though two phases of inquiry.

Phase 1 focused on study question 1 and involved a systematic review of all ESPIGs with a variable that were approved from the start of the new funding model (mid-2015) through December 2018. Program documents for the 22 ESPIGs were systematically reviewed against a detailed set of questions, with information compiled and entered into a database, organized around a set of pre-identified codes. Variable part strategies and indicators were coded as well, and where pre-identified codes did not fit with raw data, new codes were consulted on and developed. Where needed, supplementary materials (for example, GPE Board decision papers, QAR III reports and ESPIG applications) were referenced. *This process allowed for the collection of descriptive information on program design.* The GPE Secretariat maintains a separate database for tracking grant implementation, including progress against variable part results and disbursement. Other descriptive data (that is, tracking grant application delay, split grants and restructuring) were compiled based on Secretariat records. *This allowed for the collection of descriptive information on strategy implementation and early stage results*

Table 2: Grants included in the review of program documents and country-level evaluations

Data source	Grants reviewed
ESPIG program documents	Afghanistan, Benin, Burkina Faso, Burundi, Cambodia, Chad, Cote d'Ivoire, Democratic Republic of Congo, Ethiopia, Liberia, Madagascar, Malawi, Mozambique, Myanmar, Nepal (2015), Nepal (2019), Rwanda, Senegal, Sierra Leone, Tanzania, Uzbekistan, Zimbabwe
Country-level evaluations	Cambodia, Democratic Republic of Congo, Ethiopia (2 CLEs), Malawi (2 CLEs), Mozambique, Nepal (2 CLEs), Rwanda, Zimbabwe (2 CLEs)

Phase 2 focused on study questions 2 and 3 and involved a structured review of 11 country-level evaluations and the development of background papers on selected topics and country cases. To elicit country-level perspectives, a structured review of 12 country-level evaluations (CLEs) was undertaken.[4] The review was framed by four questions related to the relationship of the variable part to sector policy dialogue, strategy development, strategy implementation and results. This review also identified implementation challenges and varied perspectives on the mechanism at the country level. While the scope of the CLEs (that is, to assess the effectiveness of GPE's operational model) is broader than that of this paper, CLEs asked specific questions about the variable part, including (i) Has GPE contributed to the observed characteristics of sector planning? How? and (ii) Has GPE contributed to the observed characteristics of sector plan implementation? CLEs were commissioned by GPE and completed by external organizations though a consortium led by Universalia.

Background papers including (i) targeted reviews of equity and efficiency strategies in selected grants, (ii) papers on country experiences with the variable part in the Democratic Republic of Congo and Ethiopia, and (iii) a paper on program design and country perspectives on the design process of the first five grants with a variable part (Democratic Republic of Congo, Malawi, Mozambique, Nepal (2015) and Rwanda) also contributed to reflection on early stage observations responding to study questions 2 and 3.

Data interpretation. The descriptive review of ESPIGs is based on information compiled though a document review and a coding methodology (for strategies and indicators) explained in Annex B. While an observational study is unable to make causal claims (that is, that the presence of the variable part leads to increased policy dialogue), it is often the case that observational data provides stronger support for some claims than it does others. For claims related to questions 2 and 3, the text and footnotes document sources backing claims (as well as contrary, conflicting and heterogenous data). For example, claims that the variable part appears to incentivize policy dialogue is supported by CLEs in six of eight countries. Claims this paper can make on the effect of the variable part on implementation are slightly less strong: In part because data sources provide less information on this question, because there may be other explanations for the pace of program implementation, and because in a small number of grants with a variable part strategy, implementation is significantly delayed. On some questions, insufficient data are available for a strong claim—such as on questions related to means of verification, program costing—and thus illustrations of potential opportunities or issues are provided. *This paper is organized to reflect the variation in the strength to which claims can be made, with the section on grant characteristics reflecting the review of the 22 program documents and subsequent sections reflecting observations based largely on other sources. Boxes throughout the text illustrate on specific issues and country experiences.*

[4] Country-level evaluations can be accessed at "Monitoring and Evaluation," Global Partnership for Education.

Limitations. The review is necessarily partial: Only four grants have closed, only two completion reports are available, and zero independently led evaluation on closed ESPIGs has been completed. Sixteen of the study's 22 grants were approved only in the last two years—more time is needed to capture and understand implementation experiences. Given the desk-review nature of this exercise, additional information and country-level perspectives were not collected (beyond what has been provided though the CLEs and GPE's annual consultation with developing country partners, and quarterly constituency-based dialogue through the Grants and Performance Committee). As noted above, while some data on implementation and results is available, background information on how results were attained (or not attained) is not always available.

Grant characteristics and early results

Program design characteristics

Characteristics of variable part grants are shaped by mechanism requirements. Eligibility to access the variable part of the grant is based on a country application that includes: "(i) a commitment to implement ESP strategies designed to improve equity, efficiency and learning outcomes at the system/sector level; (ii) funding-linked targets in each of the three dimensions of equity, efficiency and learning outcomes; (iii) a detailed plan for measuring and verifying results; and (iv) a clearly described mechanism for disbursement of financing."[5] While strategies and indicators for the variable part are expected to come from the education sector plan (ESP), a country's variable part application is normally developed as a part of the ESPIG development process.

Most countries that were expected to apply for the variable part (22 of 30) chose to apply. Twenty-two ESPIG applications included an application for variable part financing. For six ESPIGs (Eritrea, The Gambia, Somalia-Puntland, Somalia-Federal Government State [FGS], Somaliland and South Sudan) the Grants and Performance Committee approved an ex ante variable part,[6] where financing was provided prior to achievement of results. In two countries, Tanzania-Zanzibar and Papua New Guinea, the application for variable part financing is expected, but had not yet been approved within the study time frame (mid-2015-December 2018). Of the ESPIGs with variable part financing, 16 are in Africa, one in Eastern and Central Europe, two in East Asia and three in South Asia. In addition to the 30 ESPIGs outlined above, during the study timeframe nine other ESPIGs were approved which did not include a variable part. Six ESPIG were eligible for an ex ante variable part because the grant was below US$5 million, or the grant was to a small island state, and three ESPIGs for accelerated funding did not include a variable part.[7]

[5] GPE, *Guidance Note on GPE Variable Part Financing* (Washington, DC: Global Partnership for Education, 2019), 4.

[6] Under an ex ante approach, the variable part of the grant allocation is agreed based on a country's plan to undertake policy initiatives to drive progress in the three areas of equity, efficiency and learning outcomes as part of the ESP/TEP, but is disbursed before results are available.

[7] Information in this chapter is current as of April 2019. Two countries, Papua New Guinea and Tanzania-Zanzibar, have approved ESPIGs, and are planning to apply for VP financing. For six grants, the Grants and Performance Committee requested the variable part mechanism be waived because the grants were ex ante small grants (under US$5 million) (Bhutan, Comoros, Guinea-Bissau, Lesotho) or the countries were eligible for Small Island Developing States exemption (Cape Verde, OECS). In three cases, the grants were for accelerated financing (that is, emergency response), which does not require a variable part according to GPE financing rules (Bangladesh, Chad, Somaliland).

Table 3: ESPIG applications by variable part approach (May 2015–December 2018)

ESPIG approach to VP financing	ESPIGs
Variable part	22
Ex ante variable part (GPC approval)	6
VP application not yet submitted	2
Ex ante variable part (small states / small island states)	6
Accelerated financing (no VP)	3
Total	39

The amount of variable part financing in each ESPIG ranges from US$3 million to US$30 million, with the majority of grants (13) having a variable part greater than US$10 million and four grants having a VP greater than US$24 million (see Table 4). The total amount of GPE grant financing allocated to the 22 ESPIGs with a variable part is US$1.02 billion, of which 30.8 percent (US$314.8 million) is variable part financing. *Notably, the amount of the maximum country allocation (MCA), which ranges from US$10 million to US$100 million for grants included in this analysis, influences the size of the variable part since a country is required to allocate no less than 30 percent of the MCA as variable part financing*.[8] The average variable part allocation across the 22 grants is US$14.3 million.

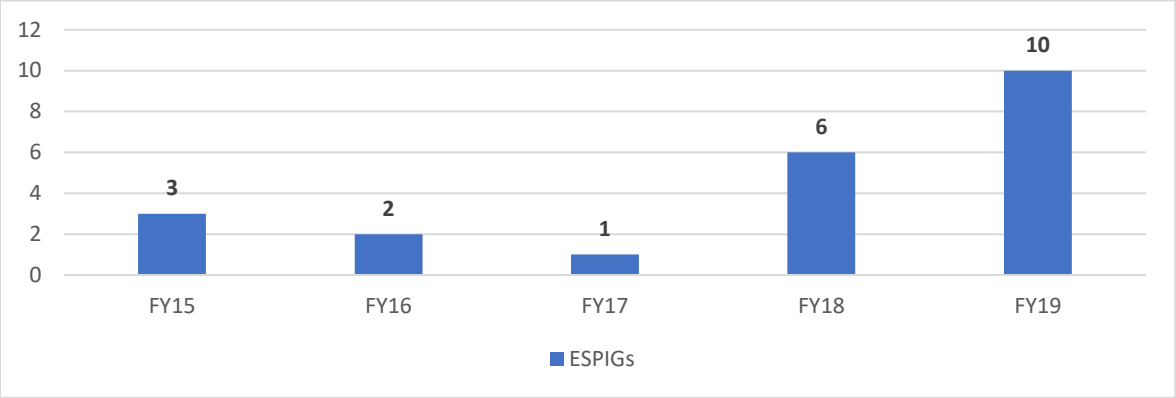
Table 4: Variable part allocation by grant

Variable part allocation	Countries
Less than US$5 million	Uzbekistan, Liberia
US$5 million–US$10 million	Benin, Burundi, Cambodia, Chad, Nepal (2019), Rwanda, Sierra Leone
US$10 million–US$20 million	Burkina Faso, Cote d'Ivoire, Madagascar, Malawi, Mozambique, Nepal (2015), Senegal, Zimbabwe
US$20 million–US$30 million	Afghanistan, Democratic Republic of Congo, Ethiopia, Myanmar, Tanzania-Mainland

The number of ESPIGs awarded that have a variable part has increased significantly over the past two years, with GPE awarding six grants with a variable part (VP) in fiscal year (FY) 2018 and 10 grants with a VP in in the first half of FY19 (Figure 1). This increase appears driven by the general increase in the number of ESPIGs approved in the previous two fiscal years. In the first three years after approval of a new funding model, GPE awarded six ESPIGs with a VP (Mozambique, Nepal and Rwanda, in FY15; Malawi and Democratic Republic of Congo, in FY16; Ethiopia, in FY17). The total value of VP financing awarded in FY18 and FY19 is US$58 million and US$140.6 million, respectively.

[8] In three ESPIGs (Nepal, Senegal and Zimbabwe), the GPE grant was based on the MCA and a Multiplier allocation (MMCA), which increased the dollar value of both the grant and the variable part. In only one ESPIG, Uzbekistan, was the GPE financing based solely on a Multiplier allocation.

Figure 1: Number of grants with a variable part awarded by fiscal year



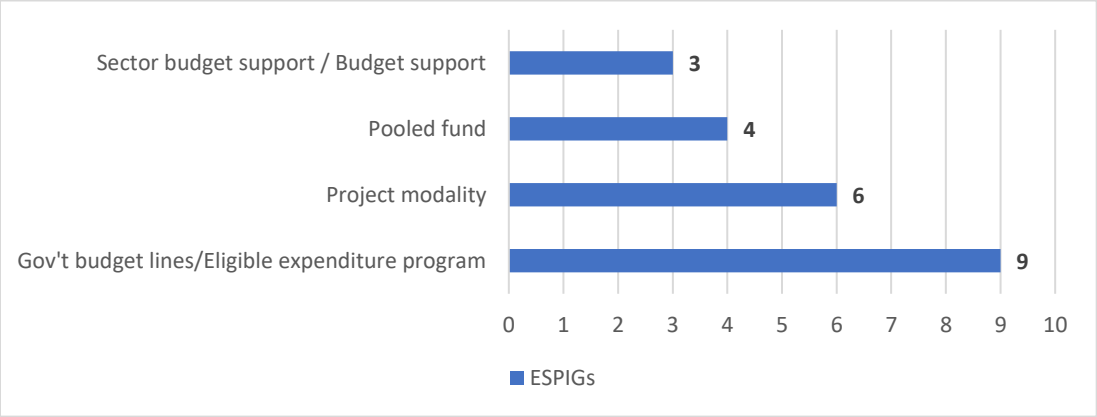
Twelve of 22 grants with a variable part are in countries that were classified as fragile and conflict-affected (FCAC)[9] at the time of grant approval: Afghanistan, Burundi, Chad, Cote d'Ivoire, Democratic Republic of Congo, Ethiopia, Liberia, Mozambique, Myanmar, Rwanda, Sierra Leone and Zimbabwe. Most countries that have applied for an approved ex ante allocation have made their fragile status part of the justification for an ex ante approach (for example, Eritrea, South Sudan and Somalia-FGS).

One result of the GPE funding formula is that it directs a large share of financing toward fragile contexts, which in turn results in large variable part allocations. Afghanistan and the Democratic Republic of Congo both have US$30 million variable part allocations, and other countries classified as FCAC also have relatively large variable part allocations (Burundi, Chad and Cote d'Ivoire, more than US$10 million; Myanmar, US$24 million).

Countries use a variety of disbursement mechanisms for the variable part financing (Figure 2). In six grants, the variable part releases funds into a project mechanism;[10] in three grants, the disbursement is to budget support or sector budget support,[11] and in four grants, to a pooled fund.[12] In nine grants, the variable part disburses to the government based on reimbursement of eligible expenditures against pre-identified government budget lines.[13] These grants follow an "Investment Project Financing with Disbursement-Linked Indicator (IPF with DLI)" modality, which is one of the project financing approaches used by the World Bank.

[9] GPE classification of FCAC incorporates two sources: the World Bank's Harmonized List of Fragile and Conflict-affected Situations and countries defined as conflict-affected by UNESCO.
[10] Same project: Burundi, Chad, Cote d'Ivoire, Sierra Leone, Uzbekistan and Zimbabwe.
[11] Sector budget support/ Budget support: Rwanda, Senegal and Tanzania.
[12] Pooled fund: Burkina Faso, Cambodia, Mozambique and Nepal (2019).
[13] Reimburse government eligible expenditures: Afghanistan, Benin, Democratic Republic of Congo, Ethiopia, Liberia, Madagascar, Malawi, Myanmar and Nepal (2015).

Figure 2: Disbursement mechanism of variable part financing



In nine grants, the variable part disburses into a more aligned mechanism than does the fixed part of the grant. In eight grants, the fixed part finances project activities, while the variable part is disbursed to the government budget. Such an arrangement is a characteristic of World Bank grants following a hybrid IPF with DLI modality (for example, Benin, Liberia, Malawi and Madagascar), but it is also seen in other grants (for example, Tanzania). In Cambodia, the fixed part of the grant funds project activities, while the variable part is disbursed into a pooled fund.

In grants that expect variable part financing to fund implementation of projects, non-disbursement of financing could undermine efforts to complete project activities. In these grants (for example, Burundi, Chad, Cote d'Ivoire, Democratic Republic of Congo and Sierra Leone), non-disbursement of variable part financing could result in non-implementation of classroom construction and teacher training activities. The issue of the potential impact of non-disbursement reflects the broader concern regarding the non-predictability of results-based aid.

The choice of disbursement mechanism seems an important but underappreciated feature of the mechanism. Designs that propose disbursement to projects provide clarity on the intended use of financing, but they also limit future flexibility in the use of financing. Alternatively, designs that propose disbursement to pooled funds or sector budget support allow governments more latitude in the use of funds once disbursed. Most GPE grants do not disburse RBF to stakeholders at decentralized levels, some of whom may be most likely to be able to effect change. In Tanzania, some DLIs disburse financing to local government authorities responsible for meeting district level targets. Table 5 provides examples of different disbursement choices.

Table 5: Proposed use of variable part financing in three grants

Grant	Proposed use of variable part financing
Uzbekistan	**Procurement of prespecified items related to project implementation:** In Uzbekistan, the program proposes using variable financing to procure teaching and learning materials for 750 preschool groups in schools supported by the project financing though the fixed part of the grant.
Malawi	**Reimbursement of government spending:** In Malawi, the program proposed using variable financing to reimburse Ministry of Education, Science and Technology salaries at the pre-primary and primary levels. However, during implementation, higher costs associated with construction of primary classrooms (a component under the fixed part

	of the program) led the government to use a large portion (US$4.08 million) of the earnings from the first tranche of variable part financing (US$6 million) so that it could meet a target of completing 500 classrooms (Malawi, Year 2 CLE, 2019, 132).
Tanzania	**Sector-budget support:** In Tanzania, through a program co-financed with three other partners (DFID, SIDA and the World Bank), GPE variable part financing is disbursed as sector-budget support with the government reporting on an annual basis how funds are used in the education sector.

Nearly half of the grants with a variable part include grant agent co-financing; in five cofinanced grants, grant agent financing is also programmed as results-based financing. Of the 22 grants with a variable part, 10 include cofinancing as a part of the grant and nine have no cofinancing.[14] The other three grants disburse into a sector budget support but do not include grant agent cofinancing as a part of the grant. The five grants where some grant agent cofinancing is also programmed as results-based financing are Afghanistan, Madagascar, Myanmar, Nepal (2019) and Senegal.

Table 6: Grant cofinancing

Cofinancing	ESPIGs
Grant cofinancing	9 grants: Afghanistan, Burundi, Madagascar, Mozambique, Myanmar, Nepal (2015), Nepal (2019), Senegal, Uzbekistan
No grant cofinancing	10 grants: Benin, Cambodia, Chad, Cote d'Ivoire, Democratic Republic of Congo, Ethiopia, Liberia, Malawi, Sierra Leone, Zimbabwe
No cofinancing, but disburse to budget support	3 grants: Burkina Faso, Rwanda, Tanzania

In most grants (16 out of 22), the share of the grant allocated as variable part financing is approximately 30 percent; however, there is some variation (see Box 1). In three programs—Uzbekistan, Mozambique and Nepal (2015)[15]—less than 6 percent of the *cofinanced program* was programmed as variable part financing; notably, Mozambique and Nepal were operationalized as additional financing to larger World Bank financing projects. In three other grants, a much larger share of the *cofinanced* grant was programmed as results-based financing, inclusive of variable part financing. In Myanmar and Nepal, more than 80 percent of the cofinanced grant (totaling US$180 million and US$209 million, respectively), inclusive of GPE financing, is programmed as *results-based financing*.[16] In Tanzania-Mainland, the share of GPE financing programmed as results-based financing is 57 percent.[17]

[14] Grants with variable parts that include cofinancing: Afghanistan, Burundi, Madagascar, Myanmar, Nepal (2015) and Uzbekistan disburse to EEP/projects; Mozambique and Nepal (2019) disburse to pooled fund; Senegal disburses to general budget support. Grants with variable parts that have no cofinancing: Benin, Cambodia, Chad, Cote d'Ivoire, Democratic Republic of Congo, Liberia, Malawi, Sierra Leone and Zimbabwe. In Ethiopia, the FP and VP were programmed as separate grants. The VP grant does not include cofinancing.

[15] ESPIGs disbursing to budget support, or pooled funds, provide a small share of financing to a much larger pool—for example, in Nepal and Mozambique the size of the pooled fund was greater than US$1 billion.

[16] In Myanmar, US$64 million of GPE financing programmed is as results-based financing, of which US$24 million is designated as VP.

[17] In Tanzania, where US$51 million of the US$90 million ESPIG was to be disbursed to the Education Program for Results (EPforR), the financing is aligned to the broader EPforR. EPforR is a results-based financing program supported by the World Bank, the U.K. Department for International Development (DFID), the government of Sweden (SIDA) and GPE, which is making over US$500 million available to the government of Tanzania to improve quality, equity and access in the public education system.

Box 1: Variation in results-based financing in cofinanced programs

In Uzbekistan, US$3 million of a US$73.5 million cofinanced grant (approximately **4 percent of grant financing**) was allocated as results-based financing, with the remainder of the grant following an investment project financing approach.

In Senegal, out of a total cofinanced grant of 72.2 million euros, **37 percent of grant financing** was programmed as results-based financing, of which 13.8 million euros came from GPE and 12.9 million euros from Agence Française de Développement.

In Nepal, **nearly 100 percent of grant financing** of a US$209 million grant was programmed as results-based financing, with US$9.4 million of the US$24 million of GPE financing identified as variable part, and the majority of the remaining grant programed as other DLIs.

For the three grants in which a high share of the total grant is programmed as results-based financing (Nepal, Myanmar and Tanzania), a choice was made to differentiate *GPE variable part financing* from other *results-based financing.* In each grant, the country was requested to designate specific strategies and indicators as "variable part"—generally those indicators which represent the greatest ambition—with other results-based financing allocated to results at a lower level on the results chain (for example, process or output level) or linked to supporting progress toward higher-level results (see Table 7 for examples).[18] *Based on a review of the existing pipeline, GPE appears likely to see more of the following: programs with cofinancing programmed as RBF and programs where a higher share of total grant, or loan, is programmed as RBF.*

Table 7: Examples of indicators linked to non-variable part RBF and variable part financing in grants where more than 30 percent of the MCA is programmed as RBF

Indicators linked to non-variable part results-based financing	Indicators linked to variable part financing
• Meet annual target for conducting Whole School Quality Assurance Visits (Tanzania) • 10,000 teachers participate in cluster meetings/activities with focus on early grade teaching (Myanmar) • SSDP (i.e., sector plan) activities have been integrated in Annual Work Plan and Budget by at least 140 local governments (Nepal)	• Improve girls' transition rates from primary to secondary (Tanzania) • Average Teacher Competency Standards Framework score of teachers in targeted townships has increased by 0.4 standard deviation (Myanmar) • Reduction in OOSC in 15 targeted districts, based on equity index (Nepal)

[18] The need to make a distinction between "variable part RBF" and "non-variable part RBF" is a consequence of the funding model, which seeks to promote country implementation of sector-level transformational strategies with stretch targets. In programs where a large share of financing is programmed as RBF, it is generally not the case that all proposed indicators and targets meet this threshold. As a result, in programs where much more than 30% of the MCA is programmed as RBF, countries generally identify the most ambitious indicators/targets as "variable part." Other indicators and targets on which RBF is placed are not considered in GPE's assessment of the variable part application.

GPE has realized a steady growth in the number of grants with a variable part and in the amount of financing allocated as variable part financing. The composition of the portfolio of grants with a variable part reflects some of the requirements of the VP mechanism, including that countries are required to allocate at least 30 percent of their MCA as variable part and to propose sector plan strategies in each of three dimensions of equity, efficiency and learning.

However, the portfolio also reflects some of the variation allowed for in the model, including country-level decisions on (i) grant agent selection; (ii) which strategies, indicators and targets to link to variable part financing; (iii) whether to disburse financing into a project, a pooled fund or budget support, or to use financing to reimburse government spending; and (iv) the extent to which the fixed part of GPE financing supports implementation of variable part strategies. Other factors add to the heterogeneity of the grant portfolio, including availability of grant cofinancing, government and partnership arrangement at the country level (for example, presence of well-functioning annual planning systems or pooled funds, such as in Nepal or Tanzania), and familiarity with or interest in results-based financing modalities.

Strategies in equity, efficiency and learning outcomes

In the 22 grants under review, countries have proposed implementation of 73 distinct strategies (see Annex C) and 127 indicators with targets tied to variable part financing. As countries are expected to propose one strategy per dimension, a minimum of 66 strategies would be expected: In seven instances, countries propose more than one strategy per dimension.[19] The majority of ESPIGs (12 out of 22, or 55 percent) support interventions across different education levels (early childhood education [ECE], primary, lower secondary), while 9 percent (2 ESPIGS) focus only on ECE and 36 percent (8 ESPIGS) only on primary education. A few strategies focus in education systems and administration (that is, education management information systems [EMIS], budget execution), which cut across subsectors.

The most frequently occurring strategies respond to the following themes: internal efficiency, equitable access to education, learning assessment systems, teacher allocation/management and teacher training (related to improving learning outcomes) (Table 8). Together these five themes account for nearly 70 percent of the strategies proposed. Six other strategies also include significant investments in teacher training. Annex B outlines the methodology used for coding strategy themes. In brief, each strategy was associated with one main code, though for many strategies a secondary code was provided. For instance, in the efficiency dimension, Zimbabwe proposed improving girls' survival rates. The strategy was coded as 'internal efficiency', with a secondary coding of gender equity. *Predominant themes appear to align well to GPE objectives of improving basic education completion and equitable access and promoting learning assessment / development of learning assessment systems.*

[19] Some countries have more than one strategy per dimension. Senegal, Myanmar, Ethiopia and Tanzania-Mainland have two equity strategies each; Cote d'Ivoire has three efficiency strategies; Senegal has two efficiency strategies; and Ethiopia has two learning strategies.

Table 8: Highest frequency strategies proposed for variable part financing (22 ESPIGs)

Strategy theme	Number of strategies
Internal efficiency: Improving student survival/promotion, reducing dropout/repetition	13
Equitable access: Targeting disadvantaged groups/areas for access promotion	12
Teacher allocation/management: Reducing disparities in teacher allocation	10
Learning assessment system: Building/establishing a national learning assessment system to support learning measurement	8
Teacher training: Teacher training/certification for improving student learning	6*
Other: Learning outcomes, gender equity, school quality improvement, school management capitation grants, EMIS, financial management, textbooks	24
Total number of strategies	73

** Learning outcomes strategies for Cote d'Ivoire, Democratic Republic of Congo, Myanmar, Nepal (2019), Senegal and Uzbekistan also include teacher training components; teacher allocation strategies (Benin, Liberia, Madagascar and Malawi) appear to rely on teacher training, or certification activities, to supply teachers required to meet targets.*

Two-thirds of strategies link variable part financing to an intermediate outcome or outcome indicator—a profile that appears to respond well to the expectations of the mechanism. For each of the 73 strategies, the highest-level indicator that was linked to variable part financing was coded by level (that is, process, output, intermediate outcome, outcome). In 67 percent of strategies, variable part financing was linked to a target at the intermediate or outcome level on the results chain (Table 9). As countries are expected to propose one strategy in each of three dimensions, indicator distributions are presented by dimension. Equity strategies were generally linked to outcome (for example, improved enrollment) or intermediate outcome (for example, pupil-teacher ratio) indicators. Efficiency strategies were generally linked to outcome (for example, improved survival rates) or process-level indicators (for example, EMIS / budget execution), and learning outcomes strategies to output (for example, learning assessment systems) and intermediate outcome (for example, service delivery) indicators, with four programs putting results-based financing on improving learning outcomes.

Table 9: Distribution of highest-level indicator in each strategy linked to variable part financing, grouped by dimension

Indicator	Equity	Efficiency	Learning	Total	Total (%)
Process	2	7	0	9	12%
Output	4	1	10	15	21%
Intermediate	11	4	9	24	33%
Outcome	9	12	4	25	34%
Total	26	24	23	73	100%

Table 10: Definitions and examples of indicators by level on the results chain

Process: A key step required to ensure the production of outputs, including government policy/regulation; completion of a strategy/implementation plan; government processes such as obligating budget, or availability of disaggregated education statistics; on-time delivery of school grants

Outputs: A product, good or service that results from a program intervention, new classrooms completed, teachers trained, schools inspected, completing a learning assessment
Intermediate: More than the direct result that is controlled for by an implementer, but less than an overarching outcome, such as change in pupil-teacher ratio, increase in teacher subject-matter knowledge, distribution and use of a new learning package at the school level
Outcomes: The expected medium-term effects of the program, student enrollment, survival/completion rates, learning outcomes

Source: Global Partnership for Education and International Institute for Educational Planning, Guidelines for Education Sector Plan Appraisal (Paris and Washington, DC: GPE and IIEP, 2015).

The next three subsections focus on strategies proposed in each of the dimensions of equity, efficiency and learning outcomes. Annex C includes detail on all strategies proposed.

Equity

One of GPE's overarching goals is increased equity, gender equality and inclusion. In line with Board guidance, countries applying for variable part financing are asked to propose implementation of equity strategies, where equity refers to *addressing disparities in education access, quality and learning outcomes across gender, income, disability, region and other factors.*

Equity strategies are distributed across three main themes: equitable access to education, teacher allocation and gender equity (Table 11). The portfolio includes 26 equity strategies with US$108 million in variable part financing linked to pre-identified targets.

Table 11: Equity strategies, by theme and subtheme

Theme	Subtheme
Equitable access to education (12 strategies)[a]	• Improve ECE access in rural or lagging regions (4) • Reduce share of out-of-school children (5) • Reduce cost barriers to primary school access/retention (2) • Improve transition to lower secondary education in lagging districts (1)
Teacher allocation (7)[b]	• Reduce disparity in teacher allocation (6) • Implementation of system for need-based teacher hiring and allocation (1)
Gender equity (3)[c]	• Improve girls transition to lower secondary education (1) • Increase number of trained female school principals (1) • Reduce gender disparity in grades 6–8 teachers (1)
Other (4)[d]	• Includes targeted support to vulnerable children and schools, capitation grants and top-ups to capitation grants ring-fenced for special needs education

a. Grants per subtheme: Cote d'Ivoire, Rwanda, Sierra Leone, Uzbekistan; Burkina Faso, Nepal (2015), Nepal (2019), two strategies in Myanmar; Cambodia, Democratic Republic of Congo; Zimbabwe.
b. Grants per subtheme: Benin, Burundi, Chad, Liberia, Madagascar, Mozambique; Afghanistan.
c. Grants per subtheme: Tanzania; Ethiopia; Malawi.
d. Ethiopia, Senegal, Senegal, Tanzania.

Observations on the strategies proposed include:

Geographic focus: The majority of equity strategies have a geographic focus, targeting rural areas or particularly disadvantages districts/regions. This type of targeting is not as prominent in strategies proposed under the efficiency and learning outcomes dimensions. *Nepal (2015) implemented an intervention to provide educational access to out-of-school children in targeted districts. Following successful implementation, the subsequent grant plans to scale the intervention to the national level.*

Indicator level: Most strategies link variable part to either intermediate outcome targets (11) such as pupil-teacher ratio (PTR) in deprived areas, or outcome targets (9), such as gross enrollment ratio or survival rates.

Milestones: Eight strategies include milestone targets; in six grants, variable part financing is only linked to outcome targets. A milestone target is an intermediate step toward meeting a higher-level target on a results chain. For example, in Nepal, the country developed an equity index (a milestone target) to identify districts where interventions would be implemented to reduce the share of out-of-school children (the outcome target).

Nonformal education: Four countries integrate nonformal or alternative education into their strategies (Cote d'Ivoire, Myanmar, Nepal and Uzbekistan). The efficiency strategy in Afghanistan proposed integrating community-based education (CBE) programs into the annual school census and email reporting; in Tanzania, the on-time disbursement of capitation grants includes disbursement to complementary basic education schools (that is, COBET).

Gender equality: In addition to the three strategies in Table 11, several other strategies promote gender equality. For example, in Afghanistan, the efficiency strategy explicitly promises hiring of female teaching staff; in Liberia (which has very low share of female primary school teachers), the teacher allocation strategy includes a provision to emphasize recruitment of female candidates for ECE and primary teacher certification courses; in Zimbabwe, improving girls survival rates is proposed as an efficiency strategy; and Senegal proposes targeting an increase in female staff in positions of influence at the national ministry (though target attainment is not linked to any results-based financing). Notably, many of the strategies focusing on equitable access focus on rural and remote areas, where historically girls have disproportionally low access to education. This case is similar for internal efficiency strategies identified in the next section.

Teacher allocation is discussed in Box 2.

Equity challenges vary by country, as illustrated by the strategies for reaching vulnerable children proposed in Senegal and Myanmar.

Senegal: Children without birth certificates are at higher risk of being denied schooling or access to sitting for examinations in Senegal. The proposed strategy notes that a large number of children in Senegal do not have these documents, including a majority of out-of-school children (an estimated 77 percent). To address this issue, schools will be expected to support the families of children lacking vital records in obtaining these documents, with a target of reducing the number of children without such documents by 30 percent when compared to a baseline figure that will

be collected in the first year of the program. The strategy places schools as service providers to respond to an issue that acts as a barrier to the enrollment and progression in school of vulnerable children.

Myanmar: In Myanmar, Ethnic Basic Education Programs (EBEPs)[20] provide education services to an estimated 300,000 children from minority ethnic groups in areas where either government schools do not operate or where there remains tension between ethnic groups and the government of Myanmar. The strategy proposes incentivizing an increase in the number of formal partnerships between the education ministry and ethnic basic education providers (so that the qualifications of EBEP graduates are recognized by the formal system) and includes a target that 70,000 students in ethnic areas be enrolled in education services delivered by EBEPs, which have signed partnership agreements with the ministry.

Box 2: Strategies to reducing disparity in teacher allocation in five grants

Nine countries (Afghanistan, Benin, Burundi, Chad, Liberia, Madagascar, Malawi, Mozambique and Myanmar) linked variable part financing to strategies and targets with the objective of improving the equitable allocation of teachers. An in-depth review of five country strategies (Benin, Chad, Madagascar, Malawi and Mozambique) was completed as a background paper to this study.

Diagnostic. Each of the five countries reviewed has an average pupil-teacher ratio (PTR) of 59 or greater at the primary level and thus faces an overall shortage of primary school teachers. The teacher shortage is related to a wage bill constraint that limits the number of ministry of education civil service positions and/or annual new hires. Proposals and sector plans in Malawi and Mozambique are explicit about this wage bill constraint. This general shortage is exacerbated by the inequitable distributions of teachers, with rural and remote districts often having the highest PTRs. In Malawi, the pupil–qualified teacher ratio (PqTR) ranges from 55 to 104 across districts, while in Benin, although the national average of student-teacher ratio in public primary school is 63, more than 500 schools have a PTR of between 20:1 and 30:1, while a different 500 schools have PTRs greater than 70:1.* Addressing disparities in teacher allocation is one way to mitigate unequal public spending on education, as teacher salaries generally account for the majority of public recurrent expenditure in the sector.

Variable part allocation: In four countries, the GPE grant is in the US$40 million–US$60 million range, with each country allocating US$4 million–US$5 million of variable part financing to teacher allocation strategies. In Benin, US$1.3 million of its US$19.4 million grant is linked to teacher allocation targets. In each country context, the allocation was relatively modest vis-à-vis the objective.

Strategies and indicators: Strategies in Malawi and Madagascar focused on reducing the unequal allocation of *trained* teachers. Strategies in Benin and Mozambique focused on posting newly trained teachers to high PTR areas (as a means of reducing existing disparities). In Chad, the strategy focused on providing a subsidy to community teachers in rural areas and, over time, posting trained civil service teachers to rural areas.

[20] The EBEPs comprise well-established systems operated by ethnic armed organizations operating in Karen, Mon, Kachin and Kayah States, among others, as well as a wide diversity of community and religious (monastic and beyond) schools, some of which are networked and/or supported by a range of nongovernmental organizations, civil society organizations, or local ethnic/cultural/religious organizations.

Strategies proposed included the following steps (to varying degrees): (i) Information gathering (often across different levels of government and ministries) on teacher allocation and posting; (ii) review of existing teacher management and information systems, policies and incentives; (iii) process for proposing changes to policies and incentives; (iv) stakeholder consultation/checkpoints, inclusive of decentralized decision makers; (v) identifying teachers (or potential teachers) to fill vacancies in disadvantaged areas; and (vi) transfer/posting. Strategies vary in terms of the extent they explicitly acknowledge the many and varied reasons many teachers prefer nonrural/remote postings.[†]

To track strategy implementation and progress, applications linked the following indicators to VP financing:

- Reduce *difference* between highest PTR districts and the national average from 52 to 20. (Benin)
- Reduce "distribution disparity index," an index that measures disparities between urban/rural areas with respect to rural schools' access to trained and paid teachers. (Chad)
- Indicator 1: Consulted and approved plan for deployment of newly trained teachers. Indicator 2: Post up to 70 percent of 6,000 newly trained teachers to rural and remote areas. (Madagascar)
- Reduce number of districts with a PTR over 80 from 12 to 2. (Mozambique)
- Indicator 1: Consulted/approved teacher allocation and management strategy. Indicator 2: Reduction in PqTR by 20 percent in grades 1 and 2 in eight most disadvantaged districts. (Malawi)

Observations

- *The proposed strategies are technically, politically and organizationally ambitious and complex, with financial implications that affect different stakeholders differently.*
- *The variable part appears to "set in motion" several activities oriented toward a particular target: While the results of some of these activities may be difficult to predict, their orientation toward a particular target may be a benefit of RBF.* Many of the tasks associated with a teacher allocation target (for example, rationalizing discrepancies between EMIS and payroll on teacher location; review and revision of a rural areas allowance, or regarding district decision-making in teacher posting; and increasing the wage bill) require inputs, consultation and ultimately agreement involving multiple stakeholders. While an initial strategy may not be able to foresee the result of a particular activity (for example, what will a revised rural areas allowance look like?), linking the activity toward a broader target could incentivize its completion and orient it toward a strategy's overarching objective (as seen in Malawi and Madagascar, below).
- *Two grants built in incentives to drive consultative processes.* Strategies for Malawi and Madagascar linked VP financing to process targets of consultation (with the LEG and teachers union, and with student teachers, respectively)—and both targets were met. In Malawi, variable part "played a key role in improving the dialog between the Ministry of Education and the Ministry of Finance … [and] MOE officials also mentioned that the DLIs had given them leverage to communicate to elected officials the importance of program implementation."[‡] In Benin, the strategy emphasizes consultation with and buy-in among district managers, the officers responsible for activities related to target attainment.

- *Results-based financing can support policy objectives with a long-term view.* Strategies for Benin and Malawi are explicit in their plan to address structural issues in teacher policy, including revising the posting policy and incentives related to rural and remote areas, and in Benin, the distorting influence of a policy requiring any new pedagogical group (no matter how small) to require a teacher. Strategies in Mozambique and Madagascar had a stronger focus on medium-term targets.
- *Three strategies were explicitly supported, operationally and financially, by other development partners.* In Benin, a Development Policy Operation is expected to support recruitment of 3,000 teachers and investments from the fixed part of the grant are expected to support "the preparation and implementation of the necessary protocols/tools to strengthen the human resources management system in order to improve teacher deployment," and in "establishing and validating a teacher deployment methodology, with a focus on newly recruited teachers to provide poorly served municipalities."[§] In Malawi, the grant agent supported technical work and piloting of a revised rural areas allowance. In Chad, external financing from the World Bank and GPE will support the government provision of a subsidy to community teachers in rural areas.

Sources: In addition to specific sources in notes below, sources include relevant program documents and CLEs for Malawi and Mozambique.

** P. Nkenge and L. Marin. "L'allocation des ressources enseignantes en Afrique subsaharienne francophone: pour une meilleure équité des systèmes éducatifs." Education et francophonie XLV, 3 (2018): 35–60.*

† The Malawi Teacher Management Policy (2018–2023) enumerates well teacher preferences / teacher (de)motivation over corrupt promotion/posting practices. In general, teachers prefer working in areas where there are better services (sanitation, clean water, access to markets and health care), professional development/career advancement opportunities, and jobs for spouses, among other things, and if posted somewhere unfavorable to them would seek to avoid the transfer.

‡ A. Gershberg and W. Price, "Early Stocktaking of the Global Partnership for Education's Results-Based Financing Approach" (Working paper, Global Partnership for Education, Washington, DC, 2019), 62.

§ World Bank, Benin Global Partnership for Education Project Phase 3, Project Appraisal Document (Washington, DC: World Bank, 2018), 21, 94.

Efficiency

Efficiency is defined as the ratio of outcomes versus resources (for example, financial or human resources, time) in relation to access, quality and learning outcomes.[21]

Efficiency strategies are distributed across three main themes: internal efficiency, system performance and staff performance management. The portfolio includes 24 efficiency strategies with US$104 million in variable part financing linked to pre-identified targets (Table 12). Strategies clustering around internal efficiency include those related to improving student survival and promotion rates and reducing dropout and repetition. System performance includes a range of topics including EMIS / data systems, financial management and decentralization and reforming examinations systems.

[21] The GPE Variable Part Guidance Note elaborates on this definition, noting that efforts to reduce primary school dropout or to improve the efficiency of teacher allocation (that is, reduce the disparity in pupil-teacher ratios across districts) have been approved as efficiency strategies. Other potentially relevant strategies may include but are not limited to certain service delivery indicators, teacher absenteeism, teacher retention and use of instructional time.

Table 12: Efficiency strategies, by theme and subtheme

Theme	Subtheme
Internal efficiency (13 strategies)[a]	• Improve retention, survival and basic education completion (5) • Reduce dropout (3) • Reduce repetition (4) • Primary completion rate divided by public recurrent expenditure in primary (1)
System performance (7)[b]	• Improve data / reporting systems (3) • Financial management / budget systems (2) • Exam system (1) • Improved utilization of school infrastructure (1)
Staff utilization / performance (4)[c]	• Headteacher performance (1) • Teacher utilization (1) • Removing nonperforming teachers (1) • Implementation of system for need-based teacher hiring/allocation (1)

a. Grants per subtheme: Benin, Chad, Zimbabwe, Madagascar, Tanzania-Mainland; Democratic Republic of Congo, Ethiopia, Senegal; Burundi, Cambodia, Malawi, Sierra Leone; Cote d'Ivoire.
b. Grants per subtheme: Rwanda, Nepal (2019), Afghanistan; Burkina Faso and Senegal; Nepal (2015); Uzbekistan.
c. Grants per subtheme: Mozambique; Cote d'Ivoire; Liberia; Myanmar.

Observations on the strategies proposed include:

Diversity of efficiency strategies: While 50 percent of proposed strategies focused on internal efficiency, other strategies reflected a wide range of priorities, reflecting in part a wide interpretation of "efficiency."

Notably, four efficiency strategies focused on teachers: making teachers a prominent theme cutting across the three dimensions.

Early-grades focus of internal efficiency targets: The majority of internal efficiency targets focus on the early primary grades, including grade 1 (Democratic Republic of Congo, Cambodia, Ethiopia and Sierra Leone) and grades 1–3 (Malawi, Senegal and Zimbabwe).

Indicator level: Most strategies link the variable part to either outcome targets (12), such as dropout or promotion rates, or process-level targets (7), such as those related to EMIS functioning or budget execution.

Strategies on transparency and accountability: Several strategies seek to incentivize improved transparency and accountability. For example, Liberia has committed to publicly updating the list of teachers on payroll (following a yearlong effort to remove ghost teachers from payroll). Nepal has committed to publication of data on release of conditional grants (which are meant for supporting school) to local governments from the ministry of finance. This intervention resolves the issue of there currently being no reporting mechanism at the local government level in place for either the Ministry of Education, Science and Technology (MOEST) or community members to verify proper allocation and use of these grants.

Theory of change questions: A recurring theme during grant quality assurance reviews of efficiency strategies included requests for clarification on the theory of change, including how proposed strategies were expected to create efficiencies relevant to improving access, equity or learning. In some instances, strategies that focused on improving staff performance or school management (for example, principal oversight of school grants) were also linked to internal efficiency targets (for example, Cambodia). Several strategies addressed budget reporting, execution or budget decentralization (Burkina Faso, Papua New Guinea and Senegal)—an area outside the normative framing of efficiency outlined in the Board paper.[22]

Illustration of an efficiency strategy: Improving staff utilization in Cote d'Ivoire. To support the efficient expansion of access to lower secondary education in rural areas and smaller schools, the government is working to recruit and deploy bivalent teachers (teachers with capacity to teach in two subject areas at the lower secondary level). The indicator "weekly teaching hours" is expected to increase from 15 to 18 hours per week, reflecting the more efficient use of teachers in the system.

Learning outcomes

Learning outcomes refers to actions to improve learning outcomes, inclusive of strategies to manage and remedy learning issues, with the expectations that financing should be linked to results in the form of improvements in student learning (for example, percentage of students achieving literacy or numeracy standards as defined by the country), or to proxy outputs linked to a theory of change to improve learning (for example, number of instructional hours, availability of instructional materials, textbook ratios for reading and mathematics, or percentage of qualified teachers).

Learning outcomes strategies are distributed across three main themes: building learning assessment systems, improving service delivery (inclusive of teacher training) and strategies that link variable part financing to a learning outcomes target. The portfolio includes 23 learning outcomes strategies with US$111 million in variable part financing linked to pre-identified targets (Table 13).

Table 13: Learning outcomes strategies, by theme and subtheme

Theme	Subtheme
Building learning assessment systems (8 strategies)[a]	• Implement nationally representative learning assessments / disseminate results (7) • Establish ministry of education (MoE) assessment unit / build MoE capacity (in 3 of 8 strategies) • Teacher capacity to evaluate ECE students' school readiness (1)
Service delivery / teacher training (11)[b]	• Textbook development/dissemination (2) • School quality improvement (2) • Delivery/implementation of a learning package (1) • Teacher allocation (1) • Teacher training / professional development systems (5)
Targeting improved learning outcomes (4)[c]	• Improve reading outcomes in primary (2) • Improve reading and mathematics learning in primary (2)

[22] Papua New Guinea is outside the scope of the 22 grants reviewed; the VP application was reviewed (but not yet approved) in late 2018.

a. Grants per subtheme: Chad, Liberia, Nepal (2015),[23] Rwanda; Benin, Madagascar, Sierra Leone (also supported development of assessment units); Uzbekistan (ECE strategy, only).
b. Grants per subtheme: Afghanistan, Burkina Faso; Ethiopia, Myanmar; Malawi; Nepal; Burundi, Cambodia, Ethiopia, Mozambique, Zimbabwe.
c. Grants per subtheme: Senegal, Tanzania; Cote d'Ivoire, Democratic Republic of Congo.

Observations on the strategies proposed include:

> **Indicator level:** Most learning outcomes strategies linked variable part financing to output (10) or intermediate indicators. Four strategies linked variable part financing to a learning outcomes target.
>
> **Learning assessment systems:** Under the funding model requirements, countries are expected to have or support the development of a mechanism for monitoring learning outcomes. Several strategies expanded on this initial expectation of the funding model. In three strategies, the variable part incentivizes establishment of a learning assessment unit (that is, staffing, budget lines). In Rwanda, the focus was on transitioning implementation capacity to the government system, while in other countries, strategies supported development of assessment policies and results dissemination. Benin linked targets on curriculum implementation to implementation of the new learning assessment system.
>
> **Service delivery / teacher training:** Six strategies focused on teacher training and competency development, with strategies in Burundi, Cambodia and Mozambique focusing on instruction of reading in early grades; Zimbabwe, on mathematics instruction; and Ethiopia, on certification of ECE teachers. Myanmar and Ethiopia proposed strategies designed to promote general school quality improvement (measured across multiple dimensions).

Strategies targeting improved learning outcomes were often ambitious and complex, involving several interlinked interventions and requiring a capacity to measure learning outcomes. The four ESPIGs that seek to improve learning outcomes (Cote d'Ivoire, Democratic Republic of Congo, Senegal and Tanzania) proposed multifaceted strategies including teacher professional development, provision of learning materials and implementation of a learning assessment. In all four countries, strategies were implemented alongside efforts to strengthen learning assessment systems. In the Democratic Republic of Congo, the strategy, implemented in nine provinces, included development of materials (in national languages) and their procurement and dissemination, training of teachers, and providing support to teachers between baseline and end-line learning assessments, and the development of a learning assessment system. Delay in the development, procurement and dissemination of appropriate textbooks and subsequently in the training of 28,000 teachers has resulted in the country deciding to restructure the grant to better reflect the implementation challenges to date.[24] In Tanzania, questions over the approach to measuring learning outcomes, and the implication of this concern in relation to a learning outcomes target, were unresolved as of June 2019.[25]

[23] Nepal (2015) is an outlier in this group, as the strategy focused on community implementation of early grade reading assessments, as opposed to a nationally representative approach.
[24] Background paper, Democratic Republic of Congo.
[25] World Bank, Tanzania Education Program for Results (EPforR) Programme Operations Manual (POM) (Washington, DC: World Bank Group, 2019).

In contrast, Nepal (2019) focused on delivery of a scaled back version of the above approach with the following target: *National Early Grade Reading Program (NEGREP) minimum package (for example, early grade teacher training and mentoring and reading materials provided, and community engagement around assessment results) implemented in at least 80 percent of community schools by local governments in at least 38 districts.* In contrast to the above four ESPIGs, Nepal's approach uses RBF to incentivize service delivery / implementation of a program that is expected to support progress toward improved learning outcomes.

Cross-cutting observations

At the portfolio level and grant level, variable part financing is distributed nearly equally across the three dimensions of equity, efficiency and learning outcomes—with some exceptions. In 15 out of 22 ESPIGS, variable part financing is equally distributed across respective dimensions. In the remaining seven ESPIGs, three allocate relatively more financing to learning outcomes (Nepal, 50.8 percent; Mozambique, 48.2 percent; Afghanistan, 45.5 percent); three to efficiency (Benin, 43 percent; Chad, 40 percent; Liberia, 38.4 percent); and one, an outlier, to equity (Tanzania, 71.4 percent).[26]

Strategies that rely on decentralized actors / strategies that incentivize progress toward objectives of national government though decentralized actors. Strategies are often explicit in relying on subnational government for strategy implementation and results attainment. In these instances, strategies may not be fully developed at the application stage, but rather district planning and activity implementation are expected to support progress toward expected results. In some grants, this planning is identified as a milestone (for example, improving promotion rates in Madagascar, based on plans developed at the subdistrict level), while in other grants (for example, Tanzania and Zimbabwe), district planning is not linked to an incentive payment. In Nepal (2019), targets are related to national government efforts to manage results in a decentralizing context, by encouraging local government implementation of national priorities, such as implementation of a learning package. Cambodia's learning outcomes strategy also reflects a related ambition: initial operationalization of a decentralized (and potentially less expensive) model for professional development and mentoring of teachers.

Placement of the incentive payment: In Tanzania, several DLIs are structured to incentivize targets that can be met through local government structures. While there is a reasonable body of evidence on RBF with teachers, students and schools,[27] more work is needed to better understand the opportunities (and potential downsides) of incentivizing subnational actors.

[26] In the Tanzania ESPIG, the majority of the MCA is programmed as RBF, with several indicators (including those associated with improved efficiency and learning) not classified as variable part. For the GPE assessment, the country proposed the four most ambitious indicators and targets to be classified as "variable part." Two of the four indicators/targets were proposed under the equity dimension, and compared to the other two indicators, were allocated a large share of financing. Importantly, the Tanzania application was developed within the context of the broader EPforR program, which includes RBF commitments from DFID, SIDA and the World Bank. The application for GPE financing and the indicators and targets proposed reflect this context. Note: This write-up is based on Tanzania's original application (2018) and does not consider Tanzania's application for an Additional MCA (which was assessed in late 2019).

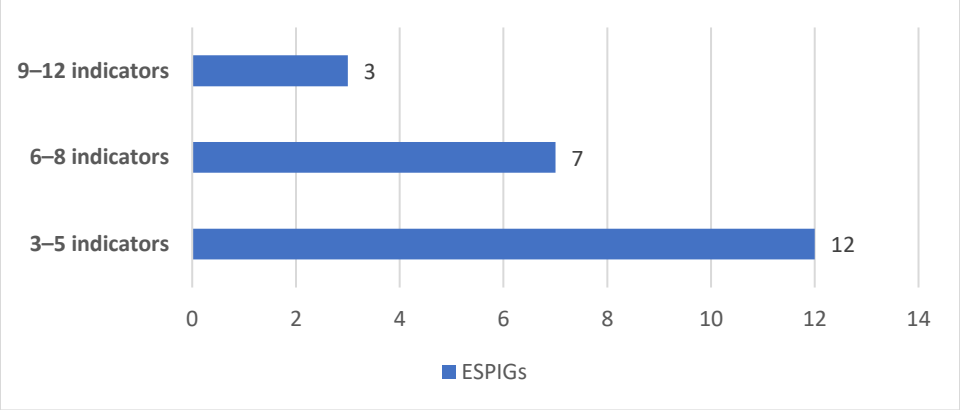
[27] See, for example, L. J. D. Lee and O. Medina, *Results-Based Financing in Education: Learning from What Works (English)* (Washington, DC: World Bank Group, 2019) and R. Perakis and W. Savedoff, "Does Results-Based Aid Change Anything? Pecuniary Interests, Attention, Accountability and Discretion in Four Case Studies" (CGD Policy Paper 052, Center for Global Development, 2015).

In both Nepal and Rwanda, some variable part strategies in their second grant under the new funding model build on experiences of the first grant. Rwanda, building on the successful implementation of nationally representative learning assessments in the previous grant, proposed improving math outcomes (grade 6) and Kinyarwanda reading (grade 3) in their subsequent grant.[28] Building on the success of the out-of-school children (OOSC) program implemented in 10 districts as part of Nepal (2015), Nepal proposed the following targets in its next grant: (i) 30 percent reduction in OOSC in 15 targeted districts (based on equity index), and (ii) OOSC in basic education age reduced to 5 percent in the relevant age group nationwide. The learning outcomes strategy in Nepal (2019) also builds on the experience of community engagement around learning assessment results that was incentivized in the previous grant.

More on indicators and targets

In the 22 grants under review, countries have proposed 127 indicators with targets tied to variable part financing, making an average of 5.7 indicators linked to variable part financing per ESPIG. Figure 3 shows ESPIG distribution by the number of indicators linked to variable part financing: Twelve ESPIGs (55 percent) have 3–5 indicators linked to variable part financing, seven ESPIGs (32 percent) have 6–8 indicators and just three ESPIGs (13 percent) have 9–12 indicators (Burundi, Senegal and Zimbabwe).

Figure 3: ESPIG distribution by the number of indicators linked to variable part financing



Thirty-three strategies had more than one indicator linked to variable part financing. In many strategies, process and output targets were linked to variable part financing and preceded intermediate or outcome results that were also linked to results-based financing. This approach is illustrated in Senegal's learning outcomes strategy and Afghanistan's efficiency strategy, to strengthen the country's EMIS, as outlined in Table 14.

Table 14: Strategies with multiple indicators linked to variable part financing

Improving student learning outcomes (Senegal)			
Year 2	Year 2 and 3	Year 3	Year 4
Collection of data on the distribution of	Share of teachers at the elementary level supported by dedicated	Share of qualified teachers in the first	Share of students who are proficient in reading

[28] At the time this paper was written, Rwanda's second grant had not yet been reviewed by the GPE Board; thus, it was not included in this study.

qualified teachers in grades 1–3	resources for teaching reading	three grades of elementary school	
Improving data quality and inclusion of nonformal schools in country EMIS (Afghanistan, efficiency)			
Year 1	Year 2	Year 3	Year 4 / Year 5
Establish education ministry call center and operational protocols for managing monthly phone surveys to schools	Online tool developed for school-level data input; data collectors trained; EMIS data entry completed	All 2019 and 2020 community-based education (CBE) information entered in EMIS, with verification via monthly phone survey data collection and visiting random sample of CBE schools	EMIS data verified with monthly survey data and a random sample of 5% of schools physically verified ~ 2021 and 2022 CBE information reported to education ministry and entered into EMIS

Several strategies linked variable part financing to only one higher-level indicator but spaced target attainment or disbursement of financing over several years, or provided for pro-rated, or scalable disbursement, for partial attainment of results. In Mozambique, the financial incentive (US$4 million) was distributed equally across two targets showing progress against the same indicator; In Liberia, the financial incentive (US$1.2 million) was distributed equally across four years, with annual targets and disbursements, which allowed for partial payment against partial results (Table 15).

Table 15: Indicators with pro-rated disbursement (two examples)

Indicator	Targets
Number of districts with a pupil-teacher ratio above 80 (Mozambique)	• Year 2: Reducing indicator value from 12 to 8 • Year 3: Reducing indicator value from 8 to 2
Proportion of qualified ECE and primary teachers, in the targeted disadvantaged counties (Liberia)	• Annual targets and annual disbursement with payment proportional to the increase in percentage point from the baseline

Twenty-four strategies include milestone targets, which are intermediate steps toward a later result. Some of these are "bottleneck" targets, with an intended purpose of unlocking progress toward higher-level results. Strategies in Afghanistan, Burundi, Myanmar, Nepal (2019), Senegal and Zimbabwe make extensive use of milestone targets, which allow for more regular disbursement and can make more explicit the program results chain—both of which are recommendations coming out of an Independent Evaluation Group (IEG) early stage review of World Bank Program-for-Results (PforR) Programs.[29] Box 3 gives examples of process and milestone targets: Targets are often at lower levels of a program results chain, making them prerequisites for making progress toward higher-level (intermediate, outcome) targets.

[29] The Independent Evaluation Group states that linking several results (along a results chain) to RBF can create a "clear line of sight" between processes/activities, expected outputs and expected outcomes. IEG, *Program-for-Results: An Early Stage Assessment of the Process and Effects of a New Lending Instrument* (Washington, DC: World Bank Group, 2016).

Additional process and milestone targets can increase time and cost spent on verification, however, which may be an issue in smaller grants.

Box 3: Examples of process and milestone targets

- Consultation with teachers union / student teachers on teacher allocation strategy (Malawi and Madagascar)
- Equity-focused primary scholarship framework is developed and adopted by the Ministry of Education Youth and Sport (Cambodia dropout prevention strategy)
- Piloting a learning assessment (several countries)
- School financing policy submitted to Cabinet (Zimbabwe)
- Collect data on distribution of teachers in early grades (several countries)
- Percent of school networks with resource staff trained in positive management of student repetition (Burundi)
- Review of district plans designed to improve student promotion rates (Madagascar)
- Development of the equity index and its utilization for providing targeted support to districts seeking to reduce the number of out-of-school children (Nepal)

Results thus far

Four ESPIGs with a variable part have closed (Ethiopia, Mozambique, Nepal and Rwanda) and another five (Burkina Faso, Liberia, Madagascar, Malawi and Tanzania)[30] under implementation have gone through at least one cycle of target verification.[31]

In the four ESPIGs that have closed, 11 of 16 targets linked to variable part financing were met and five targets were partially met, resulting in a disbursement rate of 86 percent—with US$62.5 million of US$72.7 million in variable part financing disbursed (Table 16).[32] Malawi, Mozambique and Rwanda performed well overall, meeting the majority of targets linked to variable part financing and disbursing the nearly all financing. In Mozambique, US$2,030,000 was not disbursed, and in Ethiopia, US$8.2 million has not been disbursed—in all cases, related to partial attainment of targets. Additional detail is provided below and in Annex D.

Table 16: Disbursement and targets met in four closed grants

	Rwanda	Nepal (2015)	Mozambique	Ethiopia	Total
VP allocation (total)	7,560,000	17,800,000	17,370,000	30,000,000	**72,730,000**
VP disbursement (total)	7,560,000	17,800,000	15,340,000	21,800,000	**62,500,000**
% disbursement	100%	100%	88%	73%	**86%**

[30] Preliminary data for open grants in Cambodia and Zimbabwe are available but not yet verified; thus, they are not included in this section.

[31] *N.b. in FY19, 10 of the 22 ESPIGs reviewed as a part of this study were approved, and for all but two ESPIGs (Tanzania and Zimbabwe) results are not expected.* Zimbabwe was not included in this assessment.

[32] In several grants, often one indicator was disaggregated into two or more targets (for example, dropout in Ethiopia). For the purposes of this analysis, some targets are simplified and considered as one overarching indicator with two separate dates for disbursement.

Number of targets	3	4	4	5	**16**
Targets met	3	3	3	2	**11**
Targets partially met	0	1	1	3	**5**

- In **Rwanda,** all three targets were met, including the equity dimension target, an increase in the pre-primary education gross enrollment rate from 10 percent to 17 percent in targeted disadvantaged districts. Rwanda also met (after a brief delay)[33] its learning outcomes target to conduct a national sample-based assessment of learning outcomes in literacy and numeracy at three grades (P2, P3 and P6).

- In **Nepal,** three targets were met and one target was partially met. The target for reducing the number of OOSC was partially met during the first round of target verification, and fully met during the second round of target verification. Since variable part financing was allowed to roll over, no financing was left undisbursed. By the end of the program, Nepal had seen a 52 percent reduction in the aggregate number of OOSC in 10 target districts.

- In **Mozambique,** three targets were met and one target was partially met. The equity dimension target on reducing the "number of districts with a PTR above 80" was partially met. The indicator went through two cycles of target verification: In both rounds, the target was partially met and partially disbursed. All other targets were met, including the learning outcomes dimension target, which resulted in 32,812 teachers completing a training program to support improved early grades reading in Portuguese. The original target was to reach 8,250 teachers.

- In **Ethiopia,** two targets were met and three targets were partially met. Targets on training ECE teachers and providing a 4 percent top-up to school grants to support education of children with special needs were met. Partially met targets include the following:

    - The grade 1 dropout rate in Southern Nations, Nationalities, and People's Region (SNNPR) decreased from 25.2 percent to 16.6 percent (vis-à-vis the planned target of 13 percent; 68 percent on target).
    - The number of additionally appointed trained female primary school principals and deputy principals increased from 3,150 to 5,274, an increase of 2,124 (vis-à-vis planned target of 6,210; 69 percent on target).
    - Reducing the share of low-performing primary schools in the Afar region (which has the highest share of these schools) from 46.5 percent to 32.2 percent as measured by inspection standards and confirmed by the verification (vis-à-vis planned 25.7 percent; 69 percent on target).[34]

In total, results information is available on 26 of 127 indicators across nine ESPIGs (four closed and five open). In open grants where GPE has information on target attainment (Burkina Faso, Liberia, Madagascar, Malawi and Tanzania), Table 17 shows data on results. The designation "first milestone" means that the indicator has multiple milestone targets and shares the assessment of the first milestone.

[33] The Grants and Performance Committee granted a deadline extension for this indicator.
[34] Ethiopia Draft Completion Report and Mission Aide Memoire, June 2019.

Targets met include the following:

- Process targets for consultation on teacher allocation plans (Malawi and Madagascar)
- An outcome target on improving girls transition to lower secondary education (Tanzania)
- Process target for contracting the publishing and printing of reading and writing textbooks for grades 1 and 2 (Burkina Faso)

The two partially met targets are both from the Tanzania ESPIG, related to on-time release of capitation grants and improvements in student survival rates at the primary and lower secondary levels of education.[35]

Table 16: Results attainment in open grants (for which we have information)

Target attainment	Number	Notes
Met	6	All process-level targets
Met – first milestone	2	Output level: 1 Outcome level: 1
Partially met – first milestone	2	Process level: 1 Outcome level: 1
Total	10	Process level: 7 Output level: 1 Outcome level: 2

Explanations for partial attainment of targets *based on experience thus far* include target ambition, implementation challenges and external/contextual factors.

- **Target ambition:** In the Tanzania ESPIG, one variable part indicator is "increase in student survival rates," wherein a certain number of local government authorities must show an annual increase in primary student survival rates for disbursement to take place. The indicator is part of the broader Education Program for Results (EPforR), now in its fifth year. After meeting this target for several years running, financing on the 2018/19 results will be partially disbursed (50 percent) against this indicator. Explanations for partial attainment include the influx of students, most from poorer households, following implementation of free basic education in 2016 and, perhaps, the difficultly of posting increases as survival rates rise toward 100 percent.[36]

- **Implementation challenges:** See Box 4 on Ethiopia's strategy to increase the number of female school principals.

  External/contextual factors: In Burkina Faso, school closure because of regional unrest and violence has prompted a restructuring of the variable part strategy targeting improved enrollment. In Ethiopia, social unrest that led to the closure of schools and the displacement of

[35] The Tanzania ESPIG is linked to the Education Program for Results, where results were verified and validated in late 2018. Disbursement against these results has not yet been made.

[36] EPforR 2019 Annual Report. In year 5 of the EPforR, 34 LGAs have improved their PSR and 57 LGAs have improved their LSSR. *At least 41 percent of LGAs must achieve an improvement for this DLR to disburse in full*. Aggregate performance against this DLR is 50.50 percent, triggering partial disbursement. EPforR is explained in an earlier footnote.

people undermined local efforts to reduce grade 1 dropout in the Southern Nations, Nationalities, and People's Region (SNNPR).

In grants that are currently open, progress toward proposed targets has also been delayed by external factors. In Madagascar, teacher strikes related to a proposed change in the school calendar (linked to the variable part strategy) have prompted plans to restructure the grant, and in Zimbabwe, implementation of the strategy to provide in-service training of all primary school mathematics teachers has been delayed owing to macroeconomic/government budget uncertainties.

Looking across the 22 ESPIGs, countries are still in the early stages of implementing strategies: Only 7 of 49 outcome and intermediate targets have been assessed; thus, the extent to which higher-level targets (including in teacher allocation, improved learning outcomes and improved survival and equitable access) will be met remains to be seen.

Box 4: Reflections on the Ethiopia Education Results Based Financing Project

The Ethiopia Education Results Based Financing Project (EERBFP) is a US$30 million ESPIG, of which all was programmed as variable part; it was implemented from July 2017 to June 2019.

GPE Board approval: The Board did not approve the original variable part application because it proposed meeting variable targets within one year of project effectiveness, which raised concerns as to whether the targets were sufficiently ambitious and transformative.* Following this decision, the country, with the grant agent, agreed to create two separate programs, adding the fixed part of the GPE grant as additional financing to an existing program in November 2016, and creating a separate program for the variable part, which became effective eight months later.

Original and revised variable part targets and results: The revised application programmed US$30 million in results-based financing across five disbursement-linked indicators (DLIs), all of which had more ambitious targets than those in the original application. Original and revised targets for two DLIs are noted below for illustration.

Indicator: Addressing gender balance in school leadership by increasing the number of female school principals

- *Original target:* Increase the number of appointed trained female principals by 595 over one year.
- *Revised target:* Increase the number of appointed trained female principals and deputy principals by 3,060 over two years.
- *Result:* The country succeeded in appointing 2,124 trained female principals and deputy principals (that is, a total of 5,274 vis-à-vis a planned target of 6,210), making the target partially met (69 percent).

Indicator: Reducing grade 1 dropout rates in the region with highest grade 1 dropout rate

- *Original target:* Reduce the grade 1 dropout rate in Southern Nations, Nationalities, and People's Region (SNNPR) from 25.2 percent measured in 2014/2015 to 20.5 percent over two years.
- *Revised target:* Reduce the grade 1 dropout rate in SNNPR to 13 percent over two years.
- *Result:* The grade 1 dropout rate was reduced to 16.6 percent over two years, far below the national average, but falling short of the proposed target of 13 percent. In terms of disbursement, 50 percent of the US$10 million linked to this DLI was disbursed, leaving US$5 million not disbursed.

Country development of DLI implementation and monitoring plans: To support strategy implementation, the government created implementation guidelines and task forces for implementing and monitoring results on each of the five DLIs (as some indicators were not collected though the regular EMIS system). The 2019 World Bank draft Completion Report identifies activities related to meeting the dropout targets, noting,

> *To improve school attendance and ensure children's successful transition and retention in Grade 1, the REB [Regional Education Bureau] sensitized communities on the importance of student participation/attendance in early years of schooling through awareness raising and working with parent associations, supported improvement of education quality through teacher training and strengthened the links between the School Improvement Plans and the inspectorate system, thereby reinforcing a focus on improved school attendance /completion (Intermediate Results Indicator 5). To impact the dropout rate, the REB provided resources for initiatives aimed at retaining children in class, including school feeding, support for purchase of uniforms for those in need, training staff at the REB, woreda and school levels, and identifying areas where grade 1 dropout was most prevalent to focus special attention in those areas* (p. 17).

Implementation challenges: While the program made significant progress in implementing all strategies, each faced implementation challenges. For example, progress toward the target of increasing the number of female school principals faced the following difficulties:

- The number of available vacancies turned out to be less than originally reported.
- Many new female trainees were not willing to relocate from their homes.
- Ethiopia civil service regulations (regarding open competition, to male and female candidates) for vacancies was difficult to navigate.
- In regions where there had never been women school leaders, it was difficult to influence local preferences on preferred candidates.
- Some experienced teachers preferred continuing their work as teachers, in part because the much higher workload of school principals was not matched by commensurate remuneration.[†]

Political turbulence / new government: Program implementation took place in 2017 and 2018, during a period of political turbulence, with a new prime minister announced in October 2018 and a subsequent reorganization of government. As a part of this reorganization, the Ministry of Education was split into two ministries: The Ministry of Education, responsible for basic education including pre-primary level, and the Ministry of Science and Higher Education, with changes in the departments and leadership of the ministry, including a change in the State Minister for Basic Education.

Results and reflections: The grant closed with two targets fully met, three targets partially met, 73 percent of variable part financing disbursed, and an overall outcome rating of "moderately satisfactory." Program documentation notes that even among partially met DLIs, significant progress had been made in the areas of grade 1 dropout and that a strong groundwork was laid for further progress in the areas of female school leadership and school inspection and quality improvement.

Sources: In addition to the sources noted below: Ethiopia, Year 1 CLE (2018) and Year 2 CLE (2020); Grant and Performance Committee emails (on extension of timeframe for target attainment); and interviews with Ethiopia ministry and GPE country lead.
** GPE, Ethiopia Education Results Based Financing Program, Final Readiness Review (Washington, DC: Global Partnership for Education, 2016). The draft ICR for this grant notes: "However, the variable part grant that financed the EERBFP was only approved in February 2017 due to the additional time and more ambitious targets requested by the GPE requiring additional discussions within the Government and with development partners (Education Technical Working Group)" (6).*
† World Bank, Ethiopia Education Results Based Financing Program: Draft Implementation Completion and Results Report (Washington, DC: World Bank Group, 2019), 15.

Early observations on mechanism implementation

Sector-level policy dialogue

The variable part encourages sector-level policy dialogue, although this dialogue is mainly on sector plan strategies linked to variable part financing (see Box 5). Country-level evaluations from six of eight countries recognize the variable part as stimulating policy dialogue,[37] as did an independent review of the first five ESPIGs—Democratic Republic of Congo, Malawi, Mozambique, Nepal (2015) and Rwanda—which noted that "the variable part had significant impact on the dialogue with DCPs, much of it positive, according to both country officials and GPE staff."[38] ESPIG program documents did not always provide sufficient information to assess the extent to which the variable part encouraged policy dialogue during the program design phase; however, Secretariat experience during the grant quality assurance review process indicates that in the majority of ESPIGs, the mechanism contributed to dialogue on proposed strategies. *Notably, country-level evaluations found limited evidence that the variable part influences the sector planning process, as "discussions around selecting and agreeing upon [variable part strategies and indicators] usually took place after the respective sector plan had been developed."*[39]

[37] The variable part contribution to "Relative effectiveness of different types of GPE support to sector dialogue and monitoring" was rated as "considerable" in Cambodia, Ethiopia, Malawi, Mozambique, Nepal, Rwanda and Zimbabwe, but not in the Democratic Republic of Congo or Malawi. *Universalia, GPE Country-level Evaluations – Final Synthesis Report*, 36. The DFID annual report (2019) provides two examples of the positive effect of the VP on policy dialogue and implementation in Rwanda and Zimbabwe. DFID, *Annual Review GPE 2019: UK Support to Global Partnership for Education (GPE) 2018-2021* (London: DFID, 2019, 7).
[38] Gershberg and Price, "Early Stocktaking," 21.
[39] Universalia, GPE Country-level Evaluations – Final Synthesis Report, 22.

Box 5: Examples of the influence of the variable part on sector policy dialogue

- GPE's new funding requirement stipulates the introduction of disbursement-linked indicators, which were incorporated as part of the 2015–2018 Operational Plan. These indicators have been tracked through subsequent RARs [JSRs]. The selected DLIs were in line with MINEDH priorities, helped attract additional attention to these topics and functioned as effective monitoring instruments. (Mozambique, Summative CLE, 2019, 35)
- It is likely that related discussions in ESWG [LEG] meetings to some extent contributed to fostering a more focused dialogue on learning assessments in Rwanda. (Rwanda, Summative CLE, 2019, 32)
- In Zimbabwe, non-attainment of a target on girls' survival rates (and resulting nondisbursement) led to the establishment of a technical group to investigate the issue. (Zimbabwe, Additional Financing QAR III report)
- During the review mission, many stakeholders commented on the increased sector participation due to the introduction of the variable tranche funding, which revitalized discussions around how it should be used. (Ethiopia, Year 1 CLE, 2018, 62)
- The LEG did not meet in 2018 or prior to the Mid-Term Review (MTR) of the ESPIG in March 2019. However, a LEG meeting was convened during the MTR and another LEG meeting took place in May 2019. The issue of disbursement of the Variable Tranche (VT) payments against the DLIs heavily influenced both the frequency and the participation levels of both meetings. (Malawi, Year 2 CLE, 2019, 26)
- In the Democratic Republic of Congo, some stakeholders found policy dialogue during program design to be "rushed," with the CLE finding that "processes for monitoring progress … [is] not effective given the generally weak dialogue and consultation structures and the absence of specific meetings to monitor progress against the variable tranche." (Democratic Republic of Congo, Year 1 CLE, 2019, 28)

Policy dialogue takes place during three distinct moments: program design, implementation (in fewer cases) and results verification.

Program design. During program development, countries go through an iterative process identifying and refining strategies that respond to GPE requirements that strategies address key challenges identified in the education sector plan in equity, efficiency and learning outcomes. Like the fixed part of the ESPIG, the variable part proposal goes through both a "program concept" and "draft program document" stage, which are worked on by the government and the grant agent and reviewed and commented on by local partners, though the extent of LEG consultation varies.

Program implementation. Nine of the 22 ESPIGs include milestone indicators and targets that link variable part financing to further consultation and policy dialogue.[40] Examples include securing finance ministry agreement to a scholarship scheme in Cambodia and endorsement of teacher management and deployment plans by student teachers in Madagascar.

[40] These ESPIGs are Afghanistan, Burkina Faso, Cambodia, Liberia, Madagascar, Malawi, Myanmar, Nepal (2015) and Zimbabwe.

Results verification / disbursement. Data from several programs—for example, Ethiopia, Malawi, Nepal (2015) and Tanzania—show results verification to be a third instance when policy dialogue takes place. In large RBF programs with multiple cofinanciers (Nepal and Tanzania), annual result verification activities also create space for dialogue and debate on key issues. In many countries, dialogue also reflects questions regarding data collection and reliability, and in some instances, the importance of strengthening data and analytical systems and processes.[41]

Policy dialogue on the variable part regularly extends beyond the education ministry to other ministries, including the ministry of finance. In the 22 ESPIGs, 32 percent of grants reviewed indicate the involvement of the finance ministry and other ministries (36 percent of grants). Approved VP applications (Burkina Faso, Cambodia, Senegal and Tanzania) reflect arrangements with the ministry of finance, or in the case of countries requiring additional teachers, and an increase in the wage bill, to meet VP targets (including Benin, Mozambique and Malawi) and expectation of dialogue with the finance ministry.

The variable part appears to "capture" stakeholders' policy attention, with attendant pros and cons. The CLEs for Mozambique, Rwanda and Zimbabwe noted that stakeholders found the variable part focused sector attention and dialogue on key priorities (for example, teacher hiring, learning assessment and school financing policy, respectively). However, the CLEs also noted that in Cambodia and Mozambique, the mechanism attracted attention *away from* other sector priorities.

Program design phase

The decision to apply for variable part financing often sets in motion a second phase in the development of education sector plan strategies. Country approaches to education sector planning vary widely. Sector plans, though broad in scope, often do not include fully fleshed out designs for operationalization of all of government priority programs. When a country decides to apply for variable part financing, it usually undertakes a next iteration of program development for selected strategies, which often involves the following:

- Identifying priority strategies/programs to link to results-based financing
- Fleshing out activities, results chains and theories of change
- Selecting, revising and refining relevant, appropriate and measurable indicators and targets

This work usually takes place during the ESPIG application process and is influenced by the GPE variable part criteria,[42] which are used to evaluate and recommend applications for approval. *Expecting country education sector plans to have fully fleshed out theories of change that respond to the demands of an RBF approach prior to their deciding on which strategies to program though such an approach seems an unrealistic expectation. This indicates a need for a second iteration of program design to match plans for strategy implementation in the context of a RBF approach.*

[41] The CLE synthesis paper notes that the variable part holds "the potential to contribute to sector-wide monitoring of plan implementation." But that this potential is "not consistently realized" in the grants reviewed. Universalia, *GPE Country-level Evaluations – Final Synthesis Report*, 106.

[42] The GPE Variable Part Guidance Note identifies the six standards used by GPE to evaluate variable part applications.

Table 18: Genesis of variable part strategies and programs

Initial expectation…	*In practice…*
Development of "variable part" strategies is an integral part of the sector plan development.	ESP strategies proposed for the variable part are often further developed during the program design phase

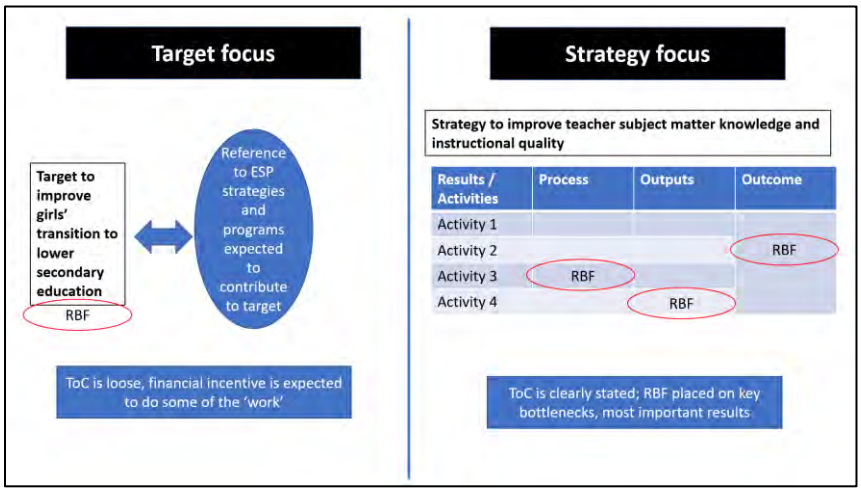
Draft program documents appear to follow one of two approaches in designing a variable part program: a target-focused approach or a strategy-focused approach. A target-focused approach places RBF mostly on a higher-level target, whereas a strategy-focused approach distributes financing at different levels of the results chain and across several activities (Figure 4). In a target-focused approach, the design process appears to start by agreeing on a target (for example, improving student promotion rates) and then identifying several ESP strategies, the implementation of which are expected to contribute to target attainment. The "target focus" often comes with a looser (or less explicitly delineated) theory of change and often with an assumption that the financial incentive will do some of the work (that is, the actors will figure out a way to meet targets). In two programs (Tanzania and Zimbabwe), it is expected that districts, or local authorities, would be given internal efficiency targets, and then they would figure out how to meet them in their respective contexts. The Madagascar ESPIG, which seeks to increase student promotion rates, links variable part financing to a sequence of steps (that is, changing the school calendar, district development and implementation of plans) that are connected to the ultimate objective of improving promotion rates.

The "strategy focus" places a greater weight on articulating a theory of change and results chain, after which decisions can be made on where to place the financial incentive. This approach appears to pay more attention to process, policy and consultative activities (for example, finance ministry, teachers union or district stakeholders' concurrence), some of which may be considered bottlenecks toward meeting targets at higher levels on the results chain. Many proposed teacher allocation strategies (see Box 2) occupy a middle ground, noting key steps and expected results but leaving room for a change process to take place (that is, Is a "rural areas" allowance even feasible? Will disparities be addressed by redeployment, or posting of newly trained teachers, or both?).

In several early stage applications, draft programs focus on presenting stand-alone indicators and targets, without situating them in an overarching strategy and logical results chain. **During the development of the variable part standards (2016) and the Variable Part Guidance Note (2018), the Secretariat increasingly emphasized asking whether proposed programs were grounded in a clear and logical results chain.**[43] Similar guidance comes out of an early stage review of World Bank's Program for Results, with the IEG recommending to "Strengthen the design of the results framework and DLIs to ensure that the PAD presents a clear line of sight to developmental results."[44]

[43] Gershberg and Price note of the first five grants: "The theories of change connecting indicators to transformational, sector-wide change vary widely in how they are presented across the cases and in how convincingly they marshal evidence to support their key arguments." Gershberg and Price, "Early Stocktaking," 47.
[44] IEG, Program-for-Results, xvi.

Figure 4: Variation in approach to design of RBF programs



Box 6: What is a "realistically ambitious" indicator/target?

The GPE Board noted that sector plan strategies proposed for the variable part should be transformational, "deemed likely to lead to substantial progress in the medium term," and that targets (which can bet at the process, output or outcome level) should be "a stretch, but achievable," identified as "above and beyond a mere continuation of current trends."* The Variable Part Guidance Note elaborates on this guidance. However, for all stakeholders, identifying and designing indicators and targets that demonstrate realistic ambition remains a challenging feature of the model.

GPE's approach has included consideration of the following questions:

- Does the indicator reflect change at a higher level on the results chain (that is, beyond outputs)? Is measurement taking place at a system/sector level?
- How important (to various stakeholders) is meeting the proposed target? Does it address a critical bottleneck, or leverage an important change (that can "unlock results further down the results chain")?
- How ambitious does the target appear in the given context? For example, a target that appears unambitious in one context might be quite ambitious in a different context?[†]
- Are there clear signals that the target is low ambition? For example, do demographic trends make it likely for a target to be met without any additional effort, or is the target "development of a policy framework" low stretch if the grant is in a context where such frameworks are often not implemented?

Other factors are also considered, including how well the indicator fits within the broader theory of change of the proposed strategy and in relation to other indicators on which RBF is placed and on the pricing of indicators (that is, Is the pricing of indicators a reasonable fit with the cost of target attainment, and/or the value partners place on the indicators and targets?). Lee and Medina (2019) note that "while a policy reform may cost nothing, it may be a major improvement in terms of enabling

results further down the results chain and, thus, could be priced accordingly."‡ Some experiences from GPE grants:

- In Rwanda, "stakeholders noted that the two other variable tranche indicators – pre-primary gross enrollment in 22 poorest districts, and education statistics disaggregated by district level had little influence on ESSP implementation. For pre-primary enrollment, the government had demonstrated its commitment by significantly increasing investments at the pre-primary level from 2012 and onwards, while the indicator on disaggregating education data was easy to meet since data was already disaggregated by districts for the 2015 Annual Statistics Yearbook."§
- As noted in Box 4, in Ethiopia, several targets initially considered "low ambition" can, in retrospect, be considered perhaps overly ambitious (given that 3 of 5 targets were partially met).

** GPE, "Operational Framework for Requirements and Incentives in the Funding Model of the Global Partnership for Education and Results-Based Financing Pilot" (GPE Board Paper BOD/2014/05 DOC 03, GPE, Washington, DC, 2014), 10–11.*
† Quoting GPE staff, Gershberg and Price suggest "the level of ambition [of] each strategy can only be determined if you are really in the dialogue." A. Gershberg and W. Price, "Early Stocktaking of the Global Partnership for Education's Results-Based Financing Approach" (working paper, Global Partnership for Education, Washington, DC, 2019), 55.
‡ L. J. D. Lee and O. Medina, Results-Based Financing in Education: Learning from What Works (English) (Washington, DC: World Bank, 2019), 70.
§ Rwanda, Summative CLE, 2019, 32.

Managing disbursement risk: balancing target ambition, indicator design and disbursement rules. Options for managing disbursement risk include allowing for pro-rated (also called scalable) disbursement, allowing a year grace period for results attainment, and allowing undisbursed financing to roll over into outyear targets. The rollover of undisbursed financing can mitigate the risk of nondisbursement (as seen in Nepal; see Table 18). In some grants, adopting some of these strategies could have reduced the amount of undisbursed variable part financing without diminishing the target ambition.

Table 19: Scalable disbursement and rollover of financing in Nepal and Ethiopia

Situation	Disbursement rule	Result
Nepal (2015) partially met an intermediate target for reducing out-of-school children (OOSC) in five districts.	Disbursement of financing was pro-rated (based on target achievement) and undisbursed financing was rolled over into the subsequent target.	Nepal met the final target. Since financing was rolled over, all variable part financing associated with the OOSC strategy was disbursed.
Ethiopia reduced grade 1 dropout in a target region from 25.2% to 16.6% (against a target of 13%) over two years.	Disbursement pro-rated along the following schedule: a payment of US$609,757 per 1 percentage point reduction in dropout for the first 8 percentage points (from 25% to 17%) and a payment of US$1,250,000 per 1 percentage point reduction for the following	While 69% of the target was achieved, given the schedule for pro-rated disbursement, only US$5 million of the total US$10 million in financing was disbursed. The target was ambitious and most of the financing was placed toward the highest ambition results.

	4 percentage points (from 17% to 13%).	

A related concern is that the "outcomes" focus of the current model could encourage disbursement to be nearer to the end of the project; however, the impact of this preference on GPE grant performance (that is, implementation delay, delayed disbursement, nondisbursement) cannot be assessed at this stage.

The variable part in grants where more than 30 percent of the grant is programmed as results-based financing: foundational activities, process-level targets and intermediate steps toward higher-level results. Starting from 2018, GPE began receiving more programs where more than 30 percent of the grant was programmed as RBF. In some of these grants RBF not programmed as "variable part" incentivized the implementation of 'foundational' sector-strengthening activities. For example, in the Tanzania Education Program for Results RBF has been used to incentivize EMIS strengthening and implementation of a new School Quality Assurance system. Both activities are foundational to the successful implementation of sector plan strategies and activities.[45] In Myanmar, where over 80 percent of the cofinanced grant is programmed as RBF, higher-level targets (often in year 3 or year 4 of the program) are associated with GPE variable part financing (see Table 20, year 4), while grant agent RBF is attached to process-level and output targets in the corresponding results chain.

Table 20: Improving skills and practices of teachers and head teachers (Myanmar)

Year 1	Year 2	Year 3	Year 4 (variable part target)
Guidelines, procedures, manuals. OGs, modules, etc. for the teachers (i) early grade training (EGT) and (ii) peace and inclusive education training (PT) designed and approved **DLI value**: $8 million	**DLI 6. Teacher in-service training.** (i) 10,000 teachers participate in cluster meetings/activities with focus on EGT and (ii) 10,000 teachers participate in cluster meetings/activities with focus on PT **DLI value**: $8 million	**DLI 7. Mapping and framework.** CPD mapping and framework developed and approved **DLI value**: $8 million	***DLI 8. Teaching and learning conditions.*** *Average Teacher Competency Standards Framework (TCSF) score of teachers in targeted townships has increased by 0.4 standard deviation* ***DLI value**: $4 million*

Strategy Implementation

In most countries that have gone through at least one cycle of results verification, strategies linked to variable part financing are generally being implemented. This list includes nine grants: Ethiopia, Malawi, Mozambique, Nepal, Rwanda and Zimbabwe (source: CLEs); and Cambodia, Madagascar and Tanzania (source: ESPIG reporting).[46] In the five ESPIGs still under implementation—Ethiopia, Rwanda, Nepal and

[45] Global Partnership for Education, "Tanzania Education Sector Program Implementation Grant Allocation: Report from the Grants and Performance Committee" (GPE Board paper BOD/2019/02 DOC 05, Global Partnership for Education, Washington, DC, 2019), 25.

[46] Universalia, *GPE Country-level Evaluations – Final Synthesis Report*, 71. ESPIG reporting indicates that Cambodia is implementing VP strategies, however the CLE synthesis report finds that the perceived influence of the VP on implementation in Cambodia is weak.

Mozambique have already closed—evidence of implementation is based on reporting on progress against early results, mostly process-level targets. According to the CLE Synthesis report, the *perceived influence of the VP on sector plan implementation* is strong in Ethiopia, Malawi, Mozambique, Nepal, Rwanda and Zimbabwe; moderate in Mozambique and Rwanda; and weak in Cambodia and the Democratic Republic of Congo. Additional fieldwork would be needed to gather further information regarding the extent to which strategy implementation is attributable to the variable part mechanism; however, stakeholder perceptions in several CLEs point in this direction, as seen in Rwanda:

> One of the indicators … focused on assessing learning outcomes in literacy and numeracy, with payment of US$2.52 million tied to assessments being implemented by October 2017 (P2 and P3) and March 2018 (P6, S3). According to stakeholders, this payment provided an incentive for MINEDUC to prioritize implementing learning assessments as planned for in the ESSP. Assessments for the P3, P6 and S6 grades were carried out in 2017 and published in 2018. (Rwanda, Summative CLE, 2019, 49–50)

Experience thus far suggests potential benefits to putting some RBF on process, milestone and bottleneck targets. Such targets can clarify the program results chain (the link between activities and outcomes); incentivize early implementation, including foundational activities, consultation and consensus building; and allow for more smoother disbursement along the program timeline. In Zimbabwe, some stakeholders felt that the process DLIs were much better indicators in terms of their capacity-building and motivation effect, as they were more directly tied to ministry effort and therefore easier for the ministry to push forward. Some stakeholders also indicated that, while there was an initial reluctance on the part of GPE to adopt process-type DLIs, which are directly tied to ministry effort, they have been an important mechanism, particularly when the many of the outcome-level DLIs have not been met despite efforts invested. (Zimbabwe, Year 2 CLE, 2019, 88–89)

In Cambodia, variable part financing is linked to development and adoption by the Ministry of Education Youth and Sports of an "equity-focused primary scholarship framework"—a change from the previous merit-based approach.[47] Process targets in Malawi and Madagascar (both met) have incentivized teacher consultation with unions and student teachers as part of a broader strategy to reduce disparities in teacher deployment (see Box 2).

In four countries, the implementation progress is mixed, or quite delayed: Burkina Faso, Chad, Democratic Republic of Congo and Liberia, though it should be noted that both Liberia and Burkina Faso have met initial process-level targets.

In eight countries, the grants have undergone or are expected to undergo a restructuring that includes a change to the variable part (Table 21). Five revisions include an interest in reducing target ambition, integrating milestone targets, addressing data quality challenges, managing disbursement risk and extending time frames. Three countries are restructuring the VP concurrent with applications for integrating an Additional MCA to their existing ESPIG.[48] In three grants (Burkina Faso, Chad and Democratic Republic of Congo), the restructuring also appears related to the likelihood of one VP target,

[47] Cambodia, Summative CLE, 2019, 83.

[48] In 2019, the GPE Board agreed to provide an Additional MCA to several member countries. Eligible countries, in designing/up-scaling programs to make use of additional financing, also chose to restructure existing ESPIGs, including in some countries variable part strategies, indicators and targets.

or several, not being met. In the remaining nine (of the 22) ESPIGs, it is too early to assess the role of the variable part on program implementation.

Table 21: Restructurings and planned grant restructurings that involve the variable part

Country	Process/change to the variable part (VP)
Cote d'Ivoire (May 2019)	*Additional MCA* process used to revise the VP, including to add indicators and change targets, including a milestone indicator in the learning outcomes strategy.
Burkina Faso (August 2019)	*Additional MCA* process used to revise the VP, including to add indicators and change targets, including reducing the ambition of the equity target (access to schools in insecure areas).
Zimbabwe (September 2019)	Additional MCA process used to extend program duration to allow an additional year for meeting outcome targets.
Chad (in process)	*Additional MCA* process was used to revise and add indicators and targets with consideration to data availability and target ambition.
Myanmar (in process)	Normal restructuring request, to revise indicators and targets in the equity dimension due to a change of strategy.
Sierra Leone (in process)	Normal restructuring request, to update equity target based on availability of new data.
Democratic Republic of Congo (in process)	Normal restructuring request, related to revising targets due to delay in implementation and reflection that initially proposed strategy and targets were overly ambitious.
Madagascar (expected)	Additional MCA process used to revise part of the equity strategy

It is too early to assess whether GPE's approach to the restructuring of variable part programs has an adverse effect on the incentivizing objective of the mechanism. In Mozambique, no restructuring request was made, even after it became clear that the target on PTR would not be met. In the Democratic Republic of Congo and Chad, restructuring efforts have been undertaken, in part because failure to restructure would likely result in nondisbursement of a large share of the variable part.

Box 7: A reflection from Nepal

In 2019, Nepal submitted a successful application for variable part financing, its second such grant under the GPE funding model. According to a recent country-level evaluation, the variable part is perceived to have contributed to sector plan implementation, sector dialogue and monitoring. The CLE further notes that the approach has promoted accountability and transparency at the federal level (by linking sector plan targets to results-based financing). However, the CLE also identifies some difficulties:

When MOEST staff were asked to comment on the lessons learned from the previous ESPIG and the value of the variable tranche, the reactions were somewhat mixed. There was recognition that results-based financing does encourage policymakers to focus on indicators and results. However, this focus did not just come from GPE's ESPIG and new financing model; joint-financing partners developed a set of 10 DLIs and have long encouraged a results-orientation in Nepal's education sector. Furthermore,

some MOEST staff expressed that results-based financing can be very punitive, particularly when financing partners are so active in developing indicators but then will not pay if results are not achieved. This can damage the sense of partnership and country-ownership so central to the SWAp in Nepal. (Nepal, Year 2 CLE, 2019, 51)

Areas of difficulty

Difficulties associated with implementation of the variable part include high transaction costs and consideration of partners' capacity readiness to design and implement a results-based financing program. Implementation experience also underscores the potential benefit of technical assistance as a means of reducing transition costs and further supporting the development of effective programs.

Transaction costs

High transaction costs—which were observed as a potential risk in the 2014 Board paper introducing the variable part[49]—are especially visible during program design, results verification, and in small grants.

The variable part is recognized as one of the most challenging parts of applying for a GPE grant, a challenge that is related both to the newness of results-based financing to many country partners as well as to the high expectations of the GPE model.[50] RBF makes different demands on program design teams than do normal grant development approaches. These demands include identifying strategies and indicators that are a good fit for an RBF approach, identifying a disbursement mechanism, ensuring capacity and budget to accurately measure results, including independent verification where relevant, and identifying who, and with what money, will implement the strategies that are expected to lead to the results linked to variable part financing. The variable part mechanism, in expecting proposed strategies to address sector-level challenges, with RBF linked to ambitious targets, requires that applications meet a high standard in order for them to be recommended for approval.

Notably, variable part is indicated as a significant factor in delay of program approval in approximately one-third of grants (Table 22). Out of 24 ESPIGs,[51] four countries (Cambodia, Ethiopia, Tanzania-Zanzibar and Zimbabwe) submitted separate grant applications for fixed and variable portions of their MCA; in two cases, the delay in submitting the application was by six months, while in the other two cases, the delay was by more than two years. In two counties (Burundi and Sierra Leone), review of the final application was delayed to a subsequent application round (by at least three months), in part related to finalizing the variable part. Several countries, including Cambodia, Mali, Tanzania-Zanzibar and Zimbabwe, underwent multiple iterations of program design review (QAR II), which also contributed to delayed submission of the final application. Notably, for several grants, delays attributable to the variable part also delay start-up of fixed part activities. *Reducing the risk of application delay and GPE nonapproval of variable part applications was raised as a critical challenge in several GPE initiatives (Effective Partnership Review, Quality Assurance Streamlining Pilot) and is an area where GPE could provide further support to country partners and grant agents.*

[49] GPE, "Operational Framework."

[50] This concern was identified during the EPR Grant Agent workshop and a finding from the Quality Assurance Fit for Purpose pilots with the World Bank and UNICEF, as well as by evidence on delays and resubmissions of ESPIG applications.

[51] Tanzania-Zanzibar and Papua New Guinea are included in the 24: Both have submitted approved fixed part grants, but as of April 2019 VP applications had not yet been submitted (Tanzania-Zanzibar) or approved (Papua New Guinea).

Table 22: Application delays attributable to the variable part

Type of delay	Number of countries
Submission of separate applications for fixed and variable parts of the grant	4
Resubmission of final application / resubmission of draft program document (QAR II)	4

Identifying "transformational" strategies and "stretch" targets is one of the most difficult features of developing a variable part application. This challenge is evidenced though the Secretariat quality assurance review (QAR) process and several CLEs and corroborated by a recent World Bank study that identified "choosing indicators" and "results verification" as the biggest challenges in designing RBF activities.[52] The Variable Part Guidance Note identifies characteristics of grants that are not recommended for approval, including when "proposed targets are not a stretch or are direct outputs of the fixed part of the grant; the criteria of transformative effect (that is, change at a system level/strong theory of change) is not met; a large share of variable part financing is placed on easy-to-reach targets; and/or indicator definitions or disbursement rules are not clear."[53] Newness to RBF and the risk of nonapproval may lead countries to propose overly ambitious strategies. In the Democratic Republic of Congo,

> [c]onsiderable concerns were expressed to the evaluation team over the choice and the feasibility of achieving stretch indicators. Of particular concern was that the purchasing of school books was allocated to the variable part [financing], whereas the purchasing of school books could in fact lead to the achievement of other stretch indicators. Other concerns, from the perspective of the MEPSP, are that the budgetary support for the abolition of certain levies at school level depends on the collaboration of other ministries (in particular finance). In both cases concerns were expressed that these targets would not be attained. (Democratic Republic of Congo, Year 1 CLE, 2018, 28)

The risk of adverse incentives created by linking RBF to certain indicators is expressed in the Malawi CLE, which notes that using indicators that capture multiple trends suggests that a target that is designed to measure one thing (for example, reduced PTRs) may also include an adverse incentive (for example, to limit enrollment gains).[54]

A retrospective look—based on implementation experience—may conclude that some targets were not sufficiently ambitious, while others were too ambitious. The Rwanda Summative CLE (2019) states that equity and efficiency targets, increasing ECE GER in disadvantaged districts and district-level

[52] In response to the question "What is the biggest challenge in designing RBF activities?" 67 percent of respondents to a World Bank survey noted "choosing indicators," followed by "results verification" (61 percent) (Lee and Medina, *Results-Based Financing in Education*, 54).

[53] GPE, Guidance Note on GPE Variable Part Financing, 15.

[54] The Malawi Year 2 CLE (2019, 34) provides a useful illustration, noting "One particularly contentious component of the variable tranche was DLI 1's outcome indicator: PqTR for grades 1 and 2 in the eight most disadvantaged districts. During the year 2 CLE mission, almost all government officials spoke to the DLI 1 being made up of two components (enrollment numbers and number of teachers). They articulated a sentiment of injustice at the perception that improvements in enrollments were being "punished" as they make up one of the two components of the indicator. When evaluators said that '*presumably, people know that the program was trying to increase enrolment when the DLIs were agreed,'* government officials responded that there was not enough focus on the relationship between increasing enrollment and its potential effect on the DLIs."

disaggregation of EMIS data, were perceived as *low ambition* by country partners. In Mozambique, "several donors expressed skepticism about the quality of training and evaluation, adding that DLIs only measure whether trainings and evaluations were completed, not whether they had any effect."[55] After Mozambique, several grants (for example, Burundi, Cambodia, Myanmar and Uzbekistan) linked variable part financing to indicators designed to measure a change in teacher quality. On the other end of the spectrum, some of the "output" targets in Ethiopia initially considered "low ambition" can, in retrospect, be considered perhaps *overly ambitious* (see Box 4).[56] However, there are also examples (for example, Nepal 2015, OOSC target) where partial attainment of results (and partial disbursement) was followed by results attainment in the next target cycle (and full disbursement of variable part financing, given the provision of rollover of undisbursed funds). In this case, did ambitious target setting, and partial disbursement, ultimately result in more children gaining access to school? A similar question could be raised regarding the influence of requests for higher ambition targets in Ethiopia.

Transaction costs are perceived as disproportionately high in small grants, where countries are also asked to develop sector-level strategies with stretch targets across each of three dimensions. In grants where GPE financing is relatively low, and/or there is additional cofinancing, a relatively small variable part allocation (that is US$3 million–US$5 million) might be split across three strategies, each of which is expected to have a *sector effect.* The Effective Partnership Review grant agent meeting (April 2019) highlighted this concern: that in smaller grants the relatively high expectations and transaction costs of the variable part are not well matched by the relatively small allocation that, per GPE policy, was required to be programmed as sector-level results-based financing. This issue may be more relevant in lower-middle-income countries and in Multiplier grants, where a GPE allocation is relatively small in comparison to the national education budget and other development partners contributions.

In Cambodia, one donor representative indicated that "GPE business has often been the focus of sector dialogue mechanisms (JTWG and ESWG), to the point … that it 'distracted' the actors on the ground from focusing on critical issues in the sector." This distraction includes the "extensive country-level discussions about the VT indicators, for the purpose of triggering a relatively small amount of funding (US$6.2 million out of total of US$20.6 million ESPIG)."[57] In Kenya, questions were raised as to whether the mechanism (with its sector-level ambition) is a good fit when the grant is very small (relative to domestic financing) and programmed as additional financing to a pre-existing grant that is expected to close in 18 months.[58]

Other transaction costs include time spent on restructuring and opportunity costs related to non-timely utilization of GPE financing, or nondisbursement. On the second item, once a variable part application is approved, the GPE Fund must maintain sufficient financing to meet commitments. In many programs, high-level targets are not expected to be met until three or four years into the grant cycle, meaning this financing is not utilized during that time. If targets are not met, then funds, which could have been put to work elsewhere, are not disbursed.

[55] Mozambique, Summative CLE, 2019, 32.

[56] The Tanzania EPforR, now it its fifth year of implementation, also reflects the complexity of balancing realism and ambition in target setting: In year 5, a process (on-time disbursement of capitation grants) and outcome indicator (primary and LES survival rates) were partially met, while a different outcome target (girls transition to lower secondary) was fully met.

[57] Cambodia, Summative CLE, 2019, 43. The Cambodia Summative CLE adds that different stakeholders (for example, the GA, coordinating agency, LEG and GPE Secretariat) "had limited experience with or divergent perspectives on the [variable part] requirements, leading to many revisions of the [VP] indicators and proposals in order to meet expectations for "stretch" indicators (43-44)."

[58] Universalia, GPE Country-level Evaluations – Final Synthesis Report, 66.

Related to the issue of transaction costs is a caution raised in a review of the first five grants (approved in 2015 and 2016) that "timelines for preparation, policy design, implementation and [monitoring and] achieving results under the variable part were unrealistically short."[59]

Measuring results and managing risks related to target attainment

Results verification in an RBF approach also appears to have relatively high transaction costs: In several countries, results verification is more time-consuming, taking longer than traditional project approaches. In nearly all grants with a variable part, some form of independent verification of targets is programmed. Independent verification takes place after the target is achieved, often requires tendering/contracting an independent firm and needs to be paid for.[60] In Mozambique, the timeline between results attainment and disbursement of financing was six months (that is, results were achieved in March 2017, external verification was completed in June 2017 and disbursement was made in August 2017). The Tanzania EPforR has a similar time frame of six months from target attainment to results validation.[61] Transaction costs also relate to clarifying responsibilities for results verification, results validation and disbursement authorization at the country level.

Country applications have not yet been consistent in terms of ensuring available budget for results verification—which can become a problem, as verification can be costly. Given the expectation of independent verification for several targets, it is likely that following an RBF approach is also more costly than a traditional approach; however, an analysis of budget allocated for results verification was not included as a part of this study.

Results-based financing necessitates the ability to reliably measure results—a difficulty in contexts where data systems are at various stages of development, shocks regularly disrupt data collection or trend indicators and complex indicators (for example, comparing change in learning outcomes over time) are linked to financing. A large share of equity and efficiency indicators provide year-on-year comparison (dropout and transition rates), which requires a robust EMIS and consistency in annual data collection, analysis and reporting. In some countries, delay in the analysis and publication of a statistical yearbook (that is, by more than one year) could undermine the potential incentivizing effect of the mechanism: being paid in 2020 for a target met in 2018, for example.

Challenges in results verification are not unique to fragile contexts: Accurately measuring learning outcomes across years, for example, is technically demanding and has been the subject of concerns in several non-fragile contexts. For example, in the Tanzania EPforR, stakeholders have been engaged in a robust discussion on the methodology used to assess learning outcomes, in part because multidonor results-based financing has been placed on a learning outcomes target. *Concern over results verification suggests that the GPE Secretariat and GPE partners could more carefully evaluate systems proposed for monitoring and reporting on results linked to variable part financing and, where relevant, indicate for which indicators reliable measurement may not be possible.*

[59] Gershberg and Price, "Early Stocktaking," 46.

[60] Identifying independent verification as a source of delay, recent guidance from one partner strongly recommends identifying the independent verification agent prior to the date of program effectiveness.

[61] In the EPforR, most targets met at the end of the school year (May), verification took place June through September, and completion of a verification report and annual meeting took place in October.

Concurrent with the challenge in measuring results is the possibility to further strengthen country data systems. Concerns over data quality associated with measuring a variable part indicator in Malawi have led to a greater focus in sector policy dialogue on data credibility and data quality. In a separately financed World Bank program in Nepal, the objectives of results verification and strengthening data systems were combined by making disbursement of funds conditional on an independent audit of the EMIS. This approach gave the government "an incentive to have the system evaluated and to make the necessary improvements so that future verification would be more reliable."[62] *At present, the focus of GPE grants on country data systems–though the funding model requirements and financing of EMIS are not linked to results verification under the variable part–is a characteristic of the operational model that merits revisiting.*

In nearly half of the ESPIG program documents, the source of financing for implementation of proposed variable part strategies is not explicitly stated, which in some countries has led to implementation challenges. While variable part strategies are expected to come from a country's education sector plan, GPE does not currently require that proposed strategies be fully costed. In Cambodia, the VP "had the unintended effect of compelling both the MoEYS and DPs to channel GPE funds through a pooled funding mechanism [as it] was the only way that they could ensure up-front funding for the MoEYS delivery of planned [variable part] activities."[63] This concern, of accurately costing activities that need to be completed for target attainment, is also noted in new World Bank guidance on IPF with Performance-based Conditions (PBC) programs.[64] *In other programs, targets are expected to be met with support of activities outside of the control of the government or remit of GPE financing, such as in Chad and Benin, where partner financing is expected to support an increase in the supply of teachers required to meet PTR targets.*

Costing risks appear somewhat mitigated in programs where there is a close link between strategies financed through the fixed part of the grant and strategies proposed for the variable part. Risks also appear mitigated in programs where the variable part financing is used to reimburse government spending associated with implementation of well-costed variable part strategies. The proposed disbursement mechanism reflects an important program design choice. In eight grants, the variable part is used to reimburse pre-identified expenditures related to implementation of activities that are expected to lead to results. In some instances, the budget lines identified are broad (for example, teacher salaries in Malawi), while in other cases, it is quite focused. In 10 grants (Benin, Burundi, Cambodia, Chad, Cote d'Ivoire, Liberia, Madagascar, Myanmar, Sierra Leone and Uzbekistan) there is a close link between activities financed through the fixed part (for example, development of a new system for continuous professional development) and variable part targets (for example, teachers' demonstration of newly developed competencies in the classroom).

[62] Lee and Medina, Results-Based Financing in Education, 17.

[63] Cambodia, Summative CLE, 2019, 56.

[64] The IEG review of PforR programs offers a related concern, noting that "there are few details in the PADs on the costing methodology used by the government to prepare the expenditure frameworks for the programs being supported" (IEG, *Program-for Results,* 27). It is worth noting that the potential to reliably cost a result may vary greatly by strategy: Costing expansion of school grants may be more straightforward than implementation of a new teacher professional development modality, or development and implementation of a new teacher management and allocation strategy.

Box 8: The variable part in fragile contexts

The majority of ESPIGs with a variable part (12 of 22) are in contexts classified as fragile. In six other grants, countries applied for an ex ante approach to the variable part, where financing was provided prior to results attainment. While a recent paper suggests that, in general, development agency practitioners are comfortable with the application of RBF in fragile contexts,* two recent papers on RBF in fragile contexts emphasize the importance of meeting RBF precondition and recommend special design considerations for RBF in fragile contexts.†

Thus far, in three countries classified as fragile and with closed grants (Ethiopia, Mozambique and Rwanda), implementation of the variable part has been relatively successful. In other countries, however, including Chad, the Democratic Republic of Congo and Liberia, strategy implementation is delayed, some targets appear too ambitious, and in the case of the Democratic Republic of Congo, require a major restructuring of the project to revise targets. In South Sudan, "the use of the variable tranche instrument was perceived as not desirable or feasible … given the scarcity of sector data and the dire humanitarian context. Stakeholders welcomed the waiving of this requirement."‡

In Zimbabwe, "the indicators that were seen as the most effective in terms of motivating improved performance at the ministry level were the process indicators." The CLE goes on to reflect on whether "a mixture [of indicators] should be chosen to provide long term goals, while also rewarding improved capacity in the short term"–the latter of which could provide "important foundations for a functioning system that can be more resilient to shocks."§ The grant duration was recently extended to allow additional time to meet some proposed outcome level targets.

This review identifies positive experiences, as well as some significant challenges, with the variable part in fragile contexts. The 2019 GPE Grant Performance Report suggests an association between country CPIA scores (as opposed to FCAC status) as potentially explaining the likelihood of implementation delays—a possibility that could be further explored.

** L. J. D. Lee and O. Medina, Results-Based Financing in Education: Learning from What Works (English) (Washington, DC: World Bank, 2019), 70.*
† M. A. Adelman, J. Baron, and J. D. Lehe. Haiti: Can Preconditions for RBF Be Established in Fragile States? Results-Based Financing Around the World (Washington, DC: World Bank Group, 2018); S. Olander and A. S. Högberg, Practical Guidance for Results-Based Financing Approaches (Stockholm: SIDA, 2016) (quoted in Lee and Medina, Results-Based Financing in Education).
‡ South Sudan, Summative CLE, 2019, 63.
§ Zimbabwe, Year 2 CLE, 2019, 116.

Looking ahead

With four grants closed and seven grants having gone though one cycle of target verification, GPE remains in the early stages of implementing and learning from the variable part. Currently, only 7 of 49 outcome and intermediate targets have been assessed; thus, progress toward higher-level targets (including targets in teacher allocation, learning outcomes and improved promotion and survival rates)

remains to be seen. *Even so, this review provides some observations to consider in the next design iteration of the variable part mechanism.*

The variable part and the GPE theory of change

The mechanism reflects well GPE's sector approach to education; prioritization of equity, efficiency and learning outcomes within a country-delegated design process; and emphasis on furthering policy dialogue and strategy implementation.[65]

Adapting design guidance

Some considerations include:

- *The expectation that variable part financing be used to incentivize "strategy implementation" should be reinforced.* Such an expectation would seek to reduce the risk inherent in programs where RBF is placed on intermediate and outcome level targets not grounded in a well-developed theory of change.
- *GPE guidance should reconsider the potential value add of process, milestone and service delivery indicators,* which can add clarity to results chains and be strategically placed to incentivize overcoming key bottlenecks.[66]
- *The model should further emphasize characteristics of good program design*, including development of sound theories of change and logical results chains, thorough costing of activities and strategies that are expected to lead to expected results and ensuring availability of financing (and a responsible authority) for strategy implementation.
- *Identifying appropriate indicators and writing good disbursement rules are two of the more complex tasks of results-based financing and demand more attention*. Notably, understanding (and communicating) context remains essential as certain indicators/targets may appear non-ambitious from an external perspective.[67]
- *Guidance should emphasize the importance of an early discussion on the disbursement mechanism for variable part financing, including consideration of the risks of nondisbursement.* While experience to date does not show high levels of nondisbursement, risk of disbursement delay and nondisbursement should be considered during the next design iteration of the mechanism.

Implementation of the existing model suggests that stakeholders have struggled to find the right balance between encouraging targets that are both "realistic" and "ambitious." This study identifies examples of nondisbursement and of restructuring in grants where ambition appears to have been privileged over realism. Any emphasis in future guidance on "stretch targets" could tempt partners to seek higher ambition targets (in the same way that a risk management approach could encourage country partners to propose more modest targets). *Notably, in hindsight, several targets that have been approved also appear relatively low ambition.* In a model where restructuring of a certain share of grants is

[65] Specifically, the variable part supports GPE strategic plan goals 1, 2 and 3, and objectives 1 and 2.

[66] L. J. D. Lee and O. Medina write that "RBF cannot serve as a substitute for a strong theory of change, nor can it compensate for improperly identifying the types of binding constraints in an education system that can be unlocked by incentives." *Results-Based Financing in Education* (Washington, DC: World Bank Group, 2019), 86.

[67] Additional discussion on indicator design and selection can be found in S. Holzapfel and H. Janus, "Improving Education Outcomes by Linking Payments to Results: An Assessment of Disbursement-Linked Indicators in Five Results-Based Approaches," *SSRN Electronic Journal* (January 2015), who identify three different approaches to pricing DLIs (that is, value for money, leverage effects, additional risks for partners); and in P. A. Holland and J. D. Lee, *Results-Based Financing in Education: Financing Results to Strengthen Systems* (Washington, DC: World Bank, 2017), who argue the importance of "striking the balance between, cost, effort, feasibility and ambition" (26).

acceptable, however, an emphasis on "realistic stretch"—with due reference to the country's sector plan and context—may allow for greater progress than an alternative approach with lower ambition.

Differentiation and transaction costs

GPE should consider a more differentiated approach to the variable part to provide a better fit of the mechanism to low implementation capacity contexts and in grants with a small variable part. In low implementation capacity contexts, in addition to allowing for an ex ante approach, GPE could revise its model to also consider the following:

- No longer requiring that countries program VP financing across three dimensions and considering linking VP financing to other indicators (for example, service delivery indicators) as opposed to emphasizing financing be linked to intermediate and outcome targets.
- Programming less than 30 percent of the MCA as variable part, or having a dollar-value "ceiling," as opposed to computing the size of the VP based on the share of the grant.
- Assessing implementation capacity and M&E systems more rigorously prior to grant approval.
- Consider 'differentiated' assessment criteria for evaluating variable part applications submitted from fragile, conflict-prone and violence-affected contexts.

Similar adaptations could also be considered in grants with a small variable part, with the possibility of exempting grants below a certain value from the variable part, or alternatively following a differentiated approach for small grants (for example, requiring applications respond to only one or two dimensions).

Technical assistance, optimizing utility and developing a learning agenda

Provision of technical assistance and sharing successful experiences should be a more prominent feature of GPE's approach to the variable part—and could reduce transaction costs and support partners' improved utilization of the mechanism. Given the demands of designing programs that respond to the variable part model, the provision of relevant country-level technical assistance could improve the efficiency of program design. Notably, great variation exists in how country partners use the mechanism, including in negotiation with other ministries, incentivizing implementation in decentralized systems and confronting political economy challenges or overcoming bottlenecks. Gershberg and Price state "there is an opportunity for the countries to learn from each other in this respect, and for those who have been through the new process to share insights with those preparing their first variable part applications."[68]

Finally, GPE should develop a variable part learning agenda as part of the next strategic plan. A systematic review of project completion reports, once a critical number of them are available, should be considered. The grants included in this study, most of which are still under implementation, are likely to provide a potentially rich source of evidence and experience on important technical (for example, improving teacher allocation, incentivizing service delivery) and operational (for example, the effect of RBF on EMIS systems, monitoring and evaluation capacity building, gaming) questions. GPE should make the most of these opportunities.

[68] Gershberg and Price, "Early Stocktaking," 47.

Annex A. Timeline: Variable part implementation

GPE guidance on the variable part has developed over time, with the majority of grants with a variable part (16 of 22) approved in fiscal years 2018 and 2019. In the first three years of implementation of the new funding model, only six grants with a variable part were approved.

Table A.1: Timeline of events in implementation of the variable part

2014	• May 2014, new funding model approved by the GPE Board, introducing the fixed and variable parts of the grant
2015 **2016**	• May 2015, first round of variable part (VP) grants approved (Mozambique, Nepal, Rwanda) • June 2016, second round of VP grants approved (Democratic Republic of Congo, Malawi); Ethiopia VP application not approved by the Board • 2015–2017, annual information / feedback sessions with developing country partners • 2016, GPE development of quality assurance standards for the variable part
2017	• February 2017, third round of VP grants approved (Ethiopia) • October 2017, Grants and Performance Committee paper on variable part: initial findings and roadmap for improving technical and operational guidance • December 2017, fourth round of grants approved (Liberia, Burkina Faso); Cambodia splits applications for fixed and variable part grants
2018 **2019**	• GPE Variable Part Guidance Note developed and published • 2018, 6 grants with a variable part approved • 2019, 10 grants with a variable part approved

Annex B. Study methodology

The focus of this paper is to provide an early stage review of program design and implementation experiences associated with the country strategies linked to variable part financing. Three questions frame this work:

1. What are the design characteristics of ESPIGs with a variable part in the GPE portfolio?
2. What can we learn from implementation experience thus far?
3. To what extent do country experiences support, or not, expectations that the variable part mechanism incentivize (i) sector policy dialogue, (ii) strategy development and (iii) strategy implementation?

Sampling frame. The review covers all ESPIGs approved since the start of the new funding model (mid-2015) through December 2018. Of these 39 ESPIGs, 22 grants included a variable part. Mozambique and Rwanda became effective in September 2015 and June 2015, respectively. Cote d'Ivoire was restructured in April 2019 and was the last grant for which there is descriptive data. Data from other restructurings (often linked to provision of an additional MCA) are not included in this analysis. Of the grants included in this frame, the most recent data available on grants implementation and results were sought (though November 2019).

Table B.1: Sampling frame

Time frame	All active and closed ESPIGs between January 1, 2016, and December 30 2018
Ex post VP (n=22)	▪ Afghanistan, Benin, Burkina Faso, Burundi, Cambodia, Chad, Cote d'Ivoire, Democratic Republic of Congo, Ethiopia, Liberia, Madagascar, Malawi, Mozambique, Myanmar, Nepal (2015), Nepal (2019), Rwanda, Senegal, Sierra Leone, Tanzania, Uzbekistan, Zimbabwe
Ex ante VP / No VP (n=15)	▪ Ex ante approach (GPC approval): Eritrea, Gambia, Somalia-Puntland, Somalia-FGS, Somaliland, South Sudan ▪ Ex ante approach for small grants: Bhutan, Comoros, Guinea-Bissau, Lesotho ▪ Small island ex ante: Cape Verde, OECS ▪ Accelerated financing grants: Bangladesh, Chad, Somaliland
VP application not final (n=2)	▪ Papua New Guinea, Tanzania-Zanzibar

Approach to descriptive data and analytical methods. This study drew on two main bodies of evidence: documents associated with the 22 ESPIGs included in the sampling frame and 12 country-level evaluations covering eight countries.

Table B.2: Countries /ESPIGs included in this study

ESPIGs program document review	Afghanistan, Benin, Burkina Faso, Burundi, Cambodia, Chad, Cote d'Ivoire, Democratic Republic of Congo, Ethiopia, Liberia, Madagascar, Malawi, Mozambique, Myanmar, Nepal (2015), Nepal (2019), Rwanda, Senegal, Sierra Leone, Tanzania, Uzbekistan, Zimbabwe
Country-level evaluations (CLEs)	Cambodia, Democratic Republic of Congo, Ethiopia (2 CLEs), Malawi (2 CLEs), Mozambique, Nepal (2 CLEs), Rwanda, Zimbabwe (2 CLEs)

Review of the 22 ESPIGs/database development: A team of staff and consultants conducted a two-stage systematic review of the 22 ESPIG program documents against a list of questions, with information compiled and inputted into a database, organized around a set of pre-identified codes. VP strategies and indicators were coded as well, and where pre-identified codes did not fit with raw data, new codes were consulted on and developed. The process of coding strategies and indicators is discussed later in this annex. Where needed, supplementary materials (for example, GPE Board decision papers, QAR III reports and ESPIG applications) were referenced. *This allowed for the collection of descriptive information on program design.* The GPE Secretariat maintains a separate database for tracking grant implementation, including progress against variable part results and disbursement. Other descriptive data (that is, tracking grant application delay, split grants and restructuring) were compiled based on Secretariat records. *This allowed for the collection of descriptive information on strategy implementation and early stage results.*

Structured review of country-level evaluations. To provide country-level perspectives and insights into key questions, a structured review of 11 CLEs was undertaken. The review was framed by four questions related to the relationship of the variable part to sector policy dialogue, strategy development, strategy implementation and results. The review also inquired specifically into the dimensions of equity, efficiency and learning outcomes; of potential challenges, or unintended consequences of the mechanism; and reflected on the "value add" of the mechanism. While the CLEs are the results of a broader, independent study, the study asked specific questions about the variable part, including:

- **CEQ 1.3** Has GPE contributed to the observed characteristics of sector planning? How? *This question included data on the role of the VP in sector policy dialogue.*
- **CEQ 1.4** Has GPE contributed to the observed characteristics of sector plan implementation? How? Here the study methodology notes: "*Progress made toward objectives/targets outlined in GPE grant agreement (where applicable: compare progress made in areas with specific targets as triggers for release of variable tranche compared to progress made in areas without specific targets).*

Structured review of CLEs allowed for collection of descriptive information on sector policy dialogue and strategy implementation, as well as stakeholder perspectives on interpretative questions in these same areas.

Background on CLEs. CLEs seek to provide a review of the effectiveness of GPE's operational model in supporting partner countries to achieve results in learning, equity and inclusion for all, and strengthened education systems. Summative evaluations (Cambodia, Mozambique and Rwanda) look backward on country experiences. Prospective evaluations (Democratic Republic of Congo, Ethiopia, Malawi, Nepal and

Zimbabwe) are implemented alongside program implementation and iteratively follow GPE-related programs up until 2020.

Interpretative approach and methods. For areas of interpretative inquiry, the following methods were used.

Literature review. Prior to and during the study, literature on results-based aid, and results-based financing more broadly, were consulted to provide a conceptual grounding to the study approach and identify some of the broad and specific issues associated with the approach (see the References section). Useful sources of information include the GPE Board paper "Operational Framework for Requirements and Incentives in the Funding Model of the Global Partnership for Education and Results-Based Financing Pilot" (2014), Pearson and Ellison's *Findings of Major Results Based Aid (RBA) and Results Based Financing (RBF) Schemes* (2010), UNESCO's paper "Walk Before You Run" (2018), the IEG' *World Bank Group Support to Health Financing* (2014) and *Program-for-Results* (2016), and Lee and Medina's *Results-Based Financing in Education* (2019). These matters are shared in the introduction (that is, expectations and limitations of RBA), and integrated into the report where relevant (for example, concern about accurate costing and country data systems).

Background papers, country case studies, and memos

A. Gershberg and W. Price, "Early Stocktaking of the Global Partnership for Education's Results Based-Financing Approach" (2019). This paper provides an assessment of the first five ESPIGs with a variable part (Democratic Republic of Congo, Malawi, Mozambique, Nepal and Rwanda), based on document review and key informant interviews, and discusses program design process and provides an assessment of strategies, indicators and targets proposed and the fit of the mechanism with the GPE operational model.

Case studies on equity and efficiency. Commissioned specifically for this review, these two case studies provide a high-level look at the distribution of equity and efficiency strategies in the 22 ESPIGs across the respective dimensions and drill down into a specific technical area to answer questions related to strategy design and indicator selection. The equity case study provides a comparison of ESPIGs with strategies related to teacher allocation (Benin, Chad, Madagascar, Malawi and Mozambique), focusing on proposed strategies, theories of change and indicators linked to variable part financing, as well as operational questions related to financial/other support to strategy implementation from key partners and means of verification. The efficiency case study provides a comparison of ESPIGs with strategies related to improving system performance, which is considered as improving teacher, school, and systems to improve traditional definitions of improved internal efficiency. ESPIGs reviewed include Burundi, Cote d'Ivoire, Nepal and Uzbekistan. The efficiency study explores the same themes as the equity study, comparing proposed strategies, indicators and verification approaches.

Country case studies on Democratic Republic of Congo, Ethiopia, Liberia and Madagascar. The Democratic Republic of Congo case study focused on program design and implementation experiences related to the learning outcomes strategy linked to the variable part. The case studies for Ethiopia, Madagascar and Liberia provided a general reflection on the program design with a focus on the extent to which strategies represented transformation, and the indicators/targets an adequate level of ambition.

Quality Assurance Note #1: What Have We Learned – Variable Part. This internal memo developed by Secretariat staff reflected on four areas: (i) Uptake of the variable part and articulation within different funding modalities, (ii) lessons learned/observations from the portfolio, (iii) other issues, and (iv) questions to consider.

Variable Part Guidance Note. The Variable Part Guidance Note (February 2019) was developed based on lessons learned from the design of the first 15 ESPIGs, inputs from a GPE Secretariat working group, and peer review facilitated though the Grants and Performance Committee, which included representation from all GPE constituencies. The note draws on feedback and reflections from two developing country partner constituency meetings. The note provides guidance to countries on development of strategies as well as guidance on the six criteria GPE uses to evaluate country applications for variable part financing. The note was developed with reference to GPE experience with 15 grant applications, each of which went through a three-stage quality assurance review process where the Secretariat provided an assessment of proposed strategies, indicators and targets.

Consultations with developing country partners. Since 2015, GPE has engaged in consultation with developing country partners on the variable part mechanism, with notes on consultations from the following sessions:

- A. Kibesaki, "New Funding Model – Variable Part Proposal: Experience from the First 3 Countries," 2015
- R. Martinez, "Discussing the Variable Part: Lessons Learnt from Country Applications," 2016
- D. Doug Lehman, "Variable Part Stocktaking," 2017
- D. Balwanz, "Variable Part: Drawing on Experiences and Lessons Learned to Develop a Guidance Note," 2018

Data interpretation. The descriptive review of ESPIGs is based on information compiled though a document review and a coding methodology (for strategies and indicators) explained below. While an observational study is unable to make causal claims (that is, that the presence of the variable part leads to increased policy dialogue), often observational data provides stronger support for some claims than it does others. For claims related to questions 2 and 3, the text and footnotes document sources backing claims (as well as contrary, conflicting and heterogenous data). For example, the claim that the variable part appears to incentivize policy dialogue is supported by CLEs in six of eight countries. Claims this paper can make on the effect of the variable part on implementation are slightly less strong: in part because data sources provide less information on this question, because there may be other explanations for the pace of program implementation, and because in a small number of grants with a variable part strategy implementation is significantly delayed. On some questions, insufficient data are available for a strong claim—such as on questions related to means of verification, program costing—and thus illustrations of potential opportunities or issues are provided. *This paper is organized to reflect the variation in the strength to which claims can be made, with the section on "grant characteristics" reflecting the review of the 22 program documents and subsequent sections reflecting observations based largely on other sources. Boxes throughout the text offer illustrations on specific issues and country experiences.*

Limitations. The review is necessarily partial: Only four grants have closed, only two completion reports are available, and zero independently led evaluations on closed ESPIGs have been completed. Sixteen of the 22 grants included in the study were approved only in the last two years—more time is needed to capture and understand implementation experiences. Given the desk-review nature of this exercise, additional information and country-level perspectives were not collected (beyond what has been

provided though the CLEs and GPE's annual consultation with developing country partners, and quarterly constituency-based dialogue through the Grants and Performance Committee). As noted above, while some data on implementation and results are available, background information on how results were attained (or not attained) is not always available.

Table B.3: Detailed study questions

Theme	Descriptive review (Review of 22 ESPIGs and CLEs)	Interpretative analysis and illustrations (Review of CLEs and background papers)
Portfolio/Grant characteristics **(Study question 1: Design characteristics)**	General questions about distribution of grants: ▪ By region, FCAC status, year approved, financing allocation across grants, and proposed disbursement mechanism s Other program design questions of interest: ▪ How many grants include a link between activities financed though the fixed part and proposed variable part strategies and results? ▪ In how many grants is there grant cofinancing? ▪ What is the share of grant financing programmed as variable part? How many grants include other sector-level results-based financing?	
Variable part strategies and indicators **(Study question 1: Design characteristics/ process)**	▪ What is the distribution of proposed strategies and indicators by dimension, theme and indicator level? ▪ What is the allocation of VP financing across dimensions and strategies? ▪ How many strategies appear explicitly costed? ▪ What is/are the number and level of indicators linked to VP financing in each strategy, each grant? ▪ How many strategies include milestone indicators? ▪ What share of indicators include flexibility in disbursement rules (i.e., delayed disbursement, scalable/partial disbursement)?	• To what extent are proposed strategies, indicators and targets further developed during the ESPIG program development process? (Study question 3) • To what extent does the mechanism fit well with the GPE model, in terms of being grounded in a country-level process and country-education sector plans? • What variations are seen in the strategies proposed, including variation in activities (to achieve similar outcomes), differences in results chains and theories of change and variation in process? • To what extent are policy / implementation bottlenecks considered in the strategy theory of change? • Are there example of strategies, or expected results that appear too complex or have too high a dependence on external factors to be considered a good fit for this mechanism? (Illustrations) • Are there examples of good and poor indicator design with due consideration to target realism/ambition, risk management

		and scalable disbursement? (illustration)
Strategy implementation and results **(Study question 2: Implementation experiences)**	▪ How many grant applications have been delayed or split because of the variable part? ▪ How many grants have been restructured because of the variable part? ▪ What results have been achieved so far, in which countries? ▪ How much variable part financing has been disbursed?	▪ To what extent does the VP appear to influence implementation of proposed strategies? (Study question 3) ▪ To what extent does GPE assessment of indicator stretch / ambition at the program approval stage correspond with perspectives on implementation and results attainment/non-attainment? ▪ Where information is available, what explanations are provided for non-attainment / partial attainment of results? ▪ What has been the experience thus far with results verification / use of country data systems? ▪ What other challenges, perspectives and issues are identified in the documents reviewed, paying special attention to developing country partner and country-level perspectives (mainly from CLEs)?
Sector policy dialogue (Study question 3: Policy dialogue)	▪ At what times of the policy and grant cycle did policy dialogue occur? ▪ What was policy dialogue about? And which stakeholders were involved?	▪ To what extent, if any, did the presence of the variable part influence education sector policy dialogue?
Contributions from country-level evaluations	Variable part questions included in the CLEs include: • **CEQ 1.3** Has GPE contributed to the observed characteristics of sector planning? How? • **CEQ 1.4** Has GPE contributed to the observed characteristics of sector plan implementation? How? *Progress made toward objectives/targets outlined in GPE grant agreement (where applicable: compare progress made in areas with specific targets as triggers for release of variable tranche compared to progress made in areas without specific targets)* • CLEs also provided data on sector policy dialogue.	
Questions for future studies	• To what extent is country implementation capacity (vis-à-vis proposed strategies) assessed, or considered during the program design stage? • To what extent do proposed strategies address, or reflect (explicitly or implicitly), efforts to overcome (or be captured by) country political economy issues (i.e., to reinforce, or upend inequalities in the distribution of power and their effects)? • To what extent are issues of gaming observed?	

Coding of strategies and indicators

In the 22 grants under review, countries have proposed implementation of 73 distinct strategies and 127 indicators and targets tied to variable part financing. As countries are expected to propose one strategy per dimension, a minimum of 66 strategies would be expected: In seven instances, countries proposed more than one strategy per dimension.[69]

A thematic code was assigned to each strategy based on what code best describes the ultimate objective of the strategy. GPE thematic codes (see Table B.4) were used to code strategies to allow for comparison with other GPE studies. A full explanation of each thematic code is shared in the GPE *Portfolio Review 2018* (Annex 7-B, 104).[70] In several instances, secondary codes were assigned—for example, in instances where strategies prioritize gender equality and internal efficiency (for example, improve female transition to lower secondary education). This coding was then used to group strategies. For some themes, new codes were developed, especially in the efficiency dimension, where existing codes did not capture the diversity of strategies developed by countries.

Table B.4: GPE thematic codes

Learning	Teacher management
	Teacher training
	Standards, curriculum and learning materials
	Learning assessment systems
	Use of ICT in learning
Equity	Education facilities and infrastructure
	Gender equality
	Cash transfers and other targeted incentives for students
	Access to education for out-of-school children
	Adult learning
	Well-being programs
	Support to children with disabilities/special needs
System (efficiency)	Systems strengthening at the central level (regardless of government level, unless specific to a particular level)[a]
	Systems strengthening at the decentralized/school level
	Education management information systems (EMIS)
	Internal efficiency (includes indicators whose objective is improvement in student flow—e.g., repetition, dropout, transition)

a. There is some overlap across all the system themes, but these distinct themes were still created to capture the types of activities emphasized at different levels of the education system administration.

For each of the 73 strategies, the highest-level indicator that was linked to variable part financing was coded by level (that is, process, output, intermediate, outcome). The methodology was to code only one indicator per strategy and to select the indicator that best describes the highest-level result (that is, process, output, outcome) of the strategy linked to variable part financing. Indicator-level definitions are

[69] There are cases where there are two strategies per dimension: Ethiopia (equity), Cote d'Ivoire (efficiency), Myanmar (equity), Senegal (equity and efficiency) and Tanzania-Mainland (equity).
[70] GPE, *Portfolio Review 2018* (Washington, DC: Global Partnership for Education, 2018), https://www.globalpartnership.org/content/2018-annual-portfolio-review.

based on the GPE and International Institute for Educational Planning's *Guidelines for Education Sector Plan Appraisal* (2015). Other sources follow slightly different approaches to defining indicator level.[71]

Table B.5: Definitions and examples of indicators by level on the results chain

Process: A key step required to ensure the production of outputs, including government policy/regulation; completion of a strategy/implementation plan; government processes such as obligating budget, or availability of disaggregated education statistics; on-time delivery of school grants
Outputs: A product, good or service that results from a program intervention, new classrooms completed, teachers trained, schools inspected, completing a learning assessment
Intermediate: More than the direct result that is controlled for by an implementer, but less than an overarching outcome, such as change in PTR, increase in teacher subject-matter knowledge, distribution and use of a new learning package at the school level
Outcomes: The expected medium-term effects of the program, student enrollment, survival /completion rates, learning outcomes

[71] L. J. D. Lee and O. Medina, *Results-Based Financing in Education: Learning from What Works (English)* (Washington, DC: Global Partnership for Education, 2019).

Annex C. Country strategies and targets

This annex includes information on each of the 73 strategies identified in the review of 22 ESPIGs with a variable part, arranged by dimension, thematic code and, where relevant, subtheme. This information is current as of April 2019. As several grants have undergone restructuring, changes made after April 2019 are not captured in these tables. In two instances, Afghanistan and Senegal, the variable part allocation noted varies slightly from what appears in the program document, in both cases because grant agent and GPE financing are co-mingled.[72] Strategies for Burkina Faso, Cote d'Ivoire and Myanmar have been revised since the publication of this report and are marked with an asterisk (*)

C.1 Equity

Equity theme 1: Equitable access to education				
Subtheme	**Country**	**Strategy**	**Indicator (final)**	**Amount (US$)**
Pro-poor /pro-rural access to ECE	**Cote d'Ivoire***	Increase the supply of quality community-based preschool services as well as pre-primary classes to improve the participation of children from the poorest regions and families in preschool	Increase in the percentage of rural children enrolled in preschool	5,210,000
	Rwanda	Increase access to quality early childhood education (ECE) in rural and poor communities mainly through classroom construction	Pre-primary gross enrollment ratio (GER) in Rwanda's 22 poorest performing districts (rural/poor)	2,520,000
	Sierra Leone	Increase ECE access, though classroom construction, in six disadvantaged districts to improve school readiness and primary retention and to reduce overage enrollment	Increase ratio of pre-primary to primary classrooms in the six most underserved districts	1,704,000
	Uzbekistan	Increase ECE access in five lagging regions though public system expansion (classroom refurbishment), public-private partnerships, community preschool model and increased parental awareness	Pre-primary (ages 3-7) GER in five regions	1,000,000
Targeting out-of-school children	**Burkina Faso***	Promote access in disadvantaged regions with school construction, commune action plans' implementation, and integration of the Franco-Arab primary schools	Annual rate of growth in primary school enrollment in priority communes in three regions	3,380,000
	Myanmar	Expand students' access /completion in quality government and nongovernment nonformal education (NFE) programs though capacity building and accreditation process	Number of students completing accredited NFE programs	4,000,000

[72] While the full value of GPE variable part financing is clear, the amount of GPE financing specific to each indicator/target in these two grants is not. Thus, the amount shown in the table below is an estimate of the share of GPE financing tied to achievement of a particular result.

	Myanmar	Build formal partnerships between government and Ethnic Basic Education Providers (EBEPs) to support inclusion of EBEP graduates into government system	Number of students enrolled in education delivered by *EBEPs having signed a partnership agreement* with the education ministry	4,000,000
	Nepal (2015)	Develop an equity index and provide targeted support to 10 most disadvantaged districts to reintegrate out-of-school children (OOSC) into basic education and to provide second chance education (in the NFE system)	Reduction in percentage of OOSC in 10 districts	5,800,000
	Nepal (2019)	Targeted interventions to bring OOSC into schools or NFE learning centers to improve access to basic education	OOSC in basic education age reduced to 5% in the relevant age group nationwide	2,400,000
School costs as a barrier to access/ retention	**Cambodia**	Revise MoEYS national primary education scholarship program by making implementation more equity orientated to ensure the most disadvantaged children receive assistance and can remain in school	At least 60% of scholarship beneficiaries receive the first tranche of scholarship payment within the first month of the 2020/21 school year	2,100,000
	Democratic Republic of Congo	Reduce out-of-pocket schooling expenses for poor households by removing fees barriers to education access, including through the integration of community teachers onto government payroll	Households' out-of-pocket for education reduced by 10% on average and 20% for the poorest quintile	10,000,000
Transition to lower secondary	**Zimbabwe**	Strategy to improve equitable access to LSE by targeting low performing districts to develop and implement local solutions to improving transition rate	Transition rate from grade 7 to form 1 for 17 lowest districts (avg.)	3,729,142

Equity theme 2 : Equitable allocation of teachers				
Subtheme	**Country**	**Strategy**	**Indicator (final)**	**Amount US$)**
Reduce disparities in teacher allocation	**Benin**	Reduce the pupil-teacher ratio (PTR) in underserved communes by identifying the number of vacancies to be filled per commune, the recruitment of new teachers and their assignment, and in addition, addressing longstanding policy issues and structural constraints related to teacher allocation	Reduce difference between highest PTR districts and the national average	1,320,000
	Burundi	To improve the allocation and use of new and existing resources to reduce the number of educational groups (classes) that accommodate large numbers of pupils, particularly in cycle 1 of the basic curriculum, in order to improve equity in learning conditions and public	Number of cycle 1 classes with 90 pupils or more	2,560,000

		spending and have a positive effect on student performance in disadvantaged schools		
	Chad	Reduce the disparities in the allocation of trained and paid teachers between urban and rural areas	Reduce "distribution disparity index," which measures disparities between urban and rural areas with respect to rural schools' access to trained and paid teachers	2,056,000
	Liberia	Increase in the proportion of qualified ECE and primary teachers, in the targeted disadvantaged counties, though targeted recruitment of trainees for certification courses, including the recruitment of female trainees	Increase in the proportion of qualified ECE and primary teachers, in targeted disadvantaged counties	1,200,000
	Madagascar	Better distribution of trained teachers assigned in rural and remote areas by supporting the implementation of the consulted and approved teacher deployment plan as well as better teacher management	Post up to 70% of 6,000 newly trained teachers to rural and remote areas, following agreed on plan for deployment of newly trained teachers	4,700,000
	Mozambique	Strengthen human resource management in the provinces to improve the equitable allocation of teachers to support improved learning	Reduce number of districts with a PTR over 80 from 12 to 2	4,000,000
Operationalization of need-based teacher hiring and allocation system	**Afghanistan**	Incentivizing the implementation of a policy for prioritization in the hiring and allocation of teachers based on need; prioritizes hiring of women teachers	Teacher policy for prioritization in the hiring and allocation of teachers based on need is developed and implemented	10,000,000

Equity theme 3 : Gender equality				
Subtheme	**Country**	**Strategy**	**Indicator (final)**	**Amount (US$)**
n.a.	**Ethiopia**	Increase the number of trained female school principals through prioritization of female applicants for school leadership training and their deployment/placement for new openings of school principal positions	Appoint an additional 2,040 trained female primary school principals	5,000,000
	Malawi	Strengthen girls' primary school retention through development of a national girls' education policy, including a focus on rural schools and female teachers' retention in these schools	Increase in female to male teacher ratio in grades 6–8 in 8 most disadvantaged districts	4,490,000

	Tanzania	Local strategies developed to support improvement in girls transition rate to lower secondary education, driven by competitive access to RBF among local governments and regions	LGAs improve girls' transition rates from primary to secondary, in no less than 38% of regions	10,000,000

Equity theme 4: Other				
Subtheme	**Country**	**Strategy**	**Indicator (final)**	**Amount (US$)**
n.a.	**Ethiopia**	Encouraging more inclusive learning environments by increasing the top-up funding for children with special needs	Each region received an additional 4% on top of their existing school grants to be directed to support children with special needs / more inclusive learning environment	5,000,000
	Senegal	To reduce child vulnerability by providing specific support to vulnerable children without identity papers—the absence of which make it difficult for them to access social services and enroll in school	At least 30% of students who did not have N-2 records are taken care of and have a civil status document	2,760,000
	Senegal	Focuses on reducing vulnerability with targeted actions at the school level, financed though the education ministry	Increase in the number of "vulnerable" schools covered by targeted actions by Education and Training Inspector	2,760,000
	Tanzania*	Expand capitation grant to include preschool and complementary basic education students, and add on to original strategy which proposes on-time disbursement of grants, directly from the Ministry of Finance to schools (as opposed to being transferred through regional and local government offices)	On-time disbursement of capitation grant, including pre-school and COBET learners	10,000,000

C.2 Efficiency

Efficiency theme 1: Internal efficiency				
Subtheme	**Country**	**Strategy**	**Indicator (final)**	**Amount (US$)**
Increasing retention, survival and completion	**Chad**	Improve the survival rate in the last grade of primary education through promotion of automatic promotion within primary, sufficient quantity of textbooks, reducing the size of educational groups, reduction of household out of pocket fees especially in poor households, reducing the proportion of incomplete cycle schools	Improvement of the survival rate to the last grade of primary education	3,342,000
	Zimbabwe	MoPSE and partners to work with the districts to identify the specific problem areas at the local level and adjust the district operational plans / fixed part project components to support interventions; school financing to provide a framework of local contributions to school; data for improved planning	Female survival rate form 1–4	3,729,142
	Tanzania (Mainland)	Local strategies developed to support improvement in retention at primary and LSE, driven by competitive access to RBF	Improved student survival rates in primary and lower secondary education	5,000,000
	Madagascar	Improve the promotion rate in the first two subcycles of basic education (primary) through (i) change in the school calendar year to align with the agriculture and rainy season, and (ii) implementation of locally developed plans (by districts) targeting improved promotion	Number of schools in eligible CISCOs (subdistrict education offices) that have increased promotion rates	4,700,000
	Benin	Reduce repetition and dropout though a range of ESP activities targeting increased promotion	Increase in the national average of promotion rate in public primary schools	2,500,000
Reducing dropout	**Congo**	Implement the approaches as identified by a study to reduce dropout, especially in provinces with low internal efficiency. Purpose of the study to operationalize the strategies for the reduction of dropout identified in the Education and Training Sector Strategy (SSEF), which include (a) school fee reduction, (b) improvement of the quality of education, (c) sensitization of parents, teachers, and school directors, and (d) adapting the school calendar to the geographical setting and season.	Reduction of grade 1 dropout rate in low efficiency provinces	10,000,000

	Ethiopia	Reducing the dropout rate at grade 1 in the Southern Nations, Nationalities and Peoples Region (SNNPR), a region which has the highest dropout rate at grade 1 with the third highest population among the regions through a number of strategies to increase attendance, sensitize communities, provide with supporting materials and link School Improvement Plans to the Inspectorate System.	Reducing grade 1 dropout rates in the region with highest grade 1 dropout rate	10,000,000
	Senegal	Decrease in the dropout rate in the first three years of primary/elementary education based on implementation of equity and learning outcomes variable part strategies	Decrease in the dropout rate in the first three years of primary/elementary education	2,760,000
Repetition	**Cambodia**	Improve school capacity to develop standardized school plans and budgets in the context of D&D reform and School Improvement Fund (SIF) implementation, which is intended to ultimately lead to a more efficient use of resources at the school level, better responding to local needs and challenges. Efficiency gains will be monitored at a system or outcome level through tracking progress on grade 1 repetition reduction in targeted districts.	Reduced average grade 1 repetition rate in 26 target districts	2,100,000
	Malawi	Development of a comprehensive National Implementation Strategy and Action Plan on internal efficiency, endorsed by the district councils, district managers, teacher union representatives, and LEG, and operationalization of all elements of Strategy and Action plan, that will result in improved retention and progression of students, improved cost-effectiveness and internal efficiency of the system.	Reduction in repetition rate in grades 1–4 in 8 most disadvantaged districts	4,490,000
	Burundi	To promote the academic success and continuation of the basic student's schooling, the reduction of repetition and dropout by training staff on positive repetition management and empowering teachers and pedagogical supervisors to implement repetition reduction measures	% of schools implementing specific repetition reduction measures	2,560,000
	Sierra Leone	Implementation of several strategies, including improving educational quality (though teacher training), promoting right age enrollment, and improved monitoring of school attendance, to reduce repetition in P1	A reduction in the national repetition rate in grade 1 (P1)	1,760,000
Other	**Cote d'Ivoire**	Increase "primary completion rate /recurrent spending" ratio by improved teacher management, integrating OOSC and strengthening early grade learning outcomes	Primary completion rate/share of primary education in recurrent expenditure on education	2,600,000

Efficiency theme 2 : System performance				
Subtheme	**Country**	**Strategy**	**Indicator (final)**	**Amount (US$)**
Improve data and reporting systems	**Rwanda**	Improve planning and budgeting capacity on the basis of evidence and analysis especially at district level for improved effectiveness and efficiency of the education sector by making education statistics published three months after end of academic year	Education statistics 2016, disaggregated at district level, available by March 2017	2,520,000
	Afghanistan	Incentivizing enhancements to system procedures for EMIS to produce quality data required for informed management decisions, planning; includes collection of CBE (which was previously not collected) to harmonize decision-making	Improved EMIS data collection and quality assurance procedures implemented	14,000,000
	Nepal (2019)	Ensure provision of open data on school grants by local governments to facilitate information for accountability	Data on conditional grants released to individual schools, consistent with the Grant Management Guideline, is made public on user-friendly websites (or accessible spaces) by at least 400 local governments	2,400,000
Financial management / budget systems	**Burkina Faso**	Improve the efficiency of education system management by significantly increasing the allocations for operational expenditure to deconcentrated establishments to enable them to support the local authorities to effectively and efficiently fulfill their new roles in line with their increasing responsibilities and levels of funding	Share of Treasury Special Allocation Account (CAST) operational expenditure allocated to deconcentrated services	3,380,000
	Senegal	Improved performance in the execution of the MoE investment program (in proportion to the entire national budget)	Performance in the execution of the MoE investment program is at least 50% better than last year's situation according to the latest external technical audit report	2,760,000
Improving exam system	**Nepal (2015)**	Transition from the current pass-fail assessment approach, which requires students to pass all subjects at the same time, to single subject certification for the	Single-subject certification implemented in SLC examinations and approved for higher secondary examinations	6,000,000

		grade 10 School Leaving Certificate (SLC) and higher secondary school exams		
Infrastructure utilization	**Uzbekistan**	Improve utilization of existing, unused infrastructure	Vacant seats/places in public preschools	1,000,000

Efficiency theme 3: Staff utilization / performance				
Subtheme	**Country**	**Strategy**	**Indicator (final)**	**Amount (US$)**
n.a.	**Myanmar**	Strengthen human resource management / teacher management processes by (i) revise policy and processes for recruitment, deployment and mobility, promotion; (ii) pilot and evaluate new processes; and (iii) build capacity of MOE staff at different levels to implement new processed	Teaching staff transferred, promoted, and deployed according to new processes (according to OGs) based on needs and/or "results"	8,000,000
	Cote d'Ivoire	Increase the teaching hours of teachers in lower secondary education systematically through recruitment of bivalent teachers, adaptation of training content, and improved management of teachers' recruitment	Weekly teaching hours of teachers in lower secondary education	2,410,000
	Mozambique	Improve accountability and performance of school managers with training, an incentive scheme and linking training to other decentralized governance-strengthening initiatives	Percent of trained school managers (year n-1) evaluated based on performance (year n)	5,000,000
	Liberia	Improvement in teacher payroll management by establishing transparent and published payroll information and removing functionally illiterate teachers from the payroll	Register of teachers on government payroll updated and published; removal of functionally illiterate teachers	1,370,000

C.3 Learning outcomes

Learning theme 1: Setting up a national assessment system / measuring learning				
Subtheme	**Country**	**Strategy**	**Indicator (final)**	**Amount (US$)**
	Rwanda	Transition from administering the assessment with external expertise to a full integration in the national assessment system for the 2016 data collection	National assessment of learning outcomes in literacy and numeracy at P2 and P5 conducted and used to inform teaching and learning	2,520,000
	Nepal	Mobilize parents in the EGRA assessments as observers, and improve pupils' reading skills through sharing and discussion of results between parents and teachers, to make schools more accountable for the children's learning outcomes over time	EGRA for grades 2 and 3 are conducted and results are discussed with parents in 3,000 schools/communities	6,000,000
	Liberia	Establish and implement a regular national primary assessment for grades 3 and 6 to lay the foundation for improved diagnostics, better targeting of training and material development, and more accountability around learning outcomes	Published results of national grade 3 and grade 6 student assessments in English (language arts) and mathematics	1,000,000
	Madagascar	Improve the monitoring of student learning outcomes through establishment of an assessment unit within the MoE and implementation of standardized assessments in French, mathematics and Malagasy to raise accountability and analysis for learning results	Creation of an official evaluation unit with a detailed plan for the first two years of operation; publication of the analysis of the results of the validated national evaluation representative at the regional level (up to 3 evaluations)	4,700,000
	Chad	Establish a national learning assessment system at all levels to ensure regular measurement over time to assess the level of learning outcomes	Establishment and operationalization of a national learning assessment system and completion of the first evaluation—system operational in 2019 and first evaluation conducted by 2020	2,506,000
	Benin	Support improved student learning by enforcing implementation of the new curriculum and implementing and publishing results of national learning assessment overseen by a newly established division	Publish results of the national assessment for CP and CM1 at the national level, and disseminate them in all the regions of the country	2,000,000
	Sierra Leone	Improve learning outcomes though training and improved oversight of teachers, establishment of a learning assessment unit, and implementation and publication of an early grades learning assessment	Valid statistical surveys of learning in the lower grades, upper primary and secondary are available on the MEST website and reported in other media (radio, newspapers, TV)	1,740,000

	Uzbekistan	Improve preschool children's school readiness by introducing preschool learning assessment, integrating it into the national education policy framework and training teachers its effective use	Measurement of child development outcomes is mainstreamed in the preschool education system with the MPSE and its teachers/staff using the instrument to measure outcomes in both public and private preschools	1,000,000

Learning theme 2: Service delivery / teacher training				
Subtheme	**Country**	**Strategy**	**Indicator (final)**	**Amount**
Textbooks	**Afghanistan**	Incentivizing the last mile distribution of existing textbooks and incentivize completion of providing essential learning tools to students and development of curriculum for improving content and both geared toward improving student learning outcomes	Existing textbooks distributed and teaching and learning materials for the new curriculum developed for all grades	20,000,000
	Burkina Faso*	Promote basic learning outcomes among pupils of the first grades of primary school, by expanding the availability of essential school manuals that are in line with the new curriculum	Target value: 1.5 textbooks/2 pupils and no school within the sample group unserved	3,380,000
School quality improvement	**Myanmar**	Improvement of school quality and teacher quality through targeted training, provision of grants and development and implementation of a school quality assurance framework	Increase in school quality assurance standards framework (SQASF) scores and teacher competency standards framework (TCSF) scores, compared to baseline, measured in terms of standard deviation	8,000,000
	Ethiopia	Improve minimum service standards from Level 1 to Level 2 in low performing schools in Afar by collecting and analyzing School Improvement Plans of targeted schools, implementing additional actions identified to improve their performance	Reducing the proportion of low performing primary schools (Level 1 in inspection standards) in the region with highest share of low-performing schools	
Delivery of a learning package	**Nepal**	Strengthening reading proficiencies and habits in early grades. The NEGRP package include the provision of supplementary reading materials and establishment of book corners, teacher training in EGR methodology, mentoring and classroom support training to headteachers, and community mobilization including sharing/discussion of EGRA results.	NEGRP minimum package implemented in at least 80% of community schools by LGs in at least 38 districts	4,958, 000

Teacher allocation	**Malawi**	Redress imbalances in teacher distribution in 8 disadvantaged districts through strategy for improving the distribution of teachers and teacher management policy	Reduction in PqTR in grades 1 and 2 in 8 most disadvantaged (high PqTR) districts	4,490,000
Teacher training / professional development	**Mozambique**	Develop and implement a program to better prepare teachers to use new pedagogical methodologies/ tools that are appropriate and efficient to improve early grade learning outcomes at classroom level	Number of teachers that have participated in the new in-service training program that focuses on applying adequate teaching methodologies in the classroom to enable children to learn to read, write and speak Portuguese	8,370,000
	Ethiopia	Support capacity development for the delivery of quality O-class teaching in Benishangul-gumuz and Gambella regions considering their strong engagement and efforts in ECCE services through training of teachers, development and distribution of a minimum package of locally available pre-primary teaching/learning materials	Improving the learning environment of O-classes (pre-primary class) in two emerging regions by increasing the capacity of O-class facilitators to deliver an early childhood education curriculum package / 90% of the O-classes have implemented the newly developed O class curriculum package	5,000,000
	Cambodia	Improve the quality of teaching, and thereby student learning, through the preparation and implementation of a CPD framework and action plan; assisting the structuring and establishment of this first systemic in-service training and professional support system for teachers and school director, and its implementation, particularly in relation to school-based mentoring	20% of grade 1 teachers in 21 target districts apply expected core early grade learning methodologies on reading, in line with the CPD Framework and Action Plan in SY 2019/2020	2,000,000
	Zimbabwe	Improving teacher subject matter knowledge to improve learning outcomes; other two targets relate to using data and information and delivering curriculum to improve learning	Number of primary school teachers (G1-G7) that have participated in the in-service training program using a new training package for mathematics—50% x2 teachers per school	4,361,713
	Burundi	Improve students “learning by strengthening teaching practices and improving teachers' ” command of the French language of instruction from the 3rd cycle of fundamental	% of trained teachers who use the new French instruction practices in the 3rd cycle of basic education.	2,560,000

Learning theme 3: Targeting improved learning outcomes				
Subtheme	**Country**	**Strategy**	**Indicator (final)**	**Amount (US$)**
n.a.	**Congo, Dem. Rep.**	Textbook provision, teacher training and pedagogical support, alongside establishment of an agency in charge of national assessments (CIEAS); dissemination and publication of the results with all relevant stakeholders	Improved test scores for grades 2 and 4 in public primary schools with results discussed publicly.	10,000,000
	Cote d'Ivoire	Improve test scores in reading and mathematics for grade 3 and grade 4 through improvement of pedagogic support provided to teachers by pedagogic advisers and inspectors; renewed classroom observations tools and methodology; continuous in-service teacher training; organization of pedagogic activities at inspectorate level	Percentage of pupils in grade 3 of primary school (cours élémentaire 1) that meet the "sufficiency threshold" in math proficiency; percentage of pupils in grade 3 of primary school that meet the "sufficiency threshold" in reading proficiency	5,410,000
	Tanzania Mainland	Based on implementation of existing reading program, support improved reading outcomes.	Meet annual target of improvement in average words per minute in 3R assessment	3,000,000
	Senegal	(i) Increase in the proportion of qualified teachers in the first three years of elementary school; (ii) dedicated resources for teaching reading; better supply teachers/schools with learning material; (iii) implement a learning assessment at the end of grade 3	Proportion of students who are proficient in reading at the end of grade 3	5,130,085*

Annex D. Results of closed grants

Strategy	*Dimension*	Indicator(s)	Allocation (US$)	Disbursement (US$)	Notes
Mozambique					
Improve equitable resource allocation and human resource management at the district level through a focus on a more equitable allocation of primary education teachers	*Equity*	Number of districts with pupil-teacher ratio (PTR) above 80	4,000,000	1,970,000	Partially met
Introduce a culture of evaluation for school directors that can be used to apply incentives (in terms of further career options, additional school grants, etc.) to improve accountability at the level of school management	*Efficiency*	Number of primary school managers who participated in management training (non-cumulative) Percent of trained school managers (year n-1) evaluated based on performance	5,000,000	5,000,000	Met
Shift from teacher-centered to student-centered pedagogy, the use of local languages and new learning materials, and student learning monitoring	*Learning outcomes*	Number of teachers that have participated in the new in-service training program, which focuses on applying adequate teaching methodologies in the classroom to enable children to learn to read, write and speak Portuguese	8,370,000	8,370,000	Met
Total allocation / disbursement			**17,370,000**	**15,340,000**	
Nepal					
Develop an equity index and provide targeted support to 10 most disadvantaged districts, in order to reintegrate OOSC into basic education and to provide second chance education	*Equity*	Development of the equity index and its utilization for providing targeted support to districts	5,800,000	5,800,000	Partially met in first cycle of target verification; fully met in second cycle of target verification. Fully disbursed as undisbursed funds were allowed to roll over.
Transition from the current pass-fail assessment approach, which requires students to pass all subjects at the same time, to single subject certification for	*Efficiency*	Single-subject certification implemented in SLC examinations and approved for higher secondary examinations	6,000,000	6,000,000	Met

the grade 10 School Leaving Certificate (SLC) and higher secondary school exams					
Improve learning outcomes though implementation of school-based learning assessments and engagement of parents and teachers in the sharing and discussion of assessment results	*Learning outcomes*	Standardized classroom-based EGRA for grades 2 and 3 are conducted with parent observation, and results are shared and discussed with parents in 3,000 schools/ communities	6,000,000	6,000,000	Met
Total allocation / disbursement			**17,800,000**	**17,800,000**	
Rwanda					
Improve school readiness of children from the poorest communities by improving access to quality ECE services	*Equity*	Gross enrollment rate (GER) for pre-primary increased from 10% to 18.5% by October 2017 in rural and poor communities in 22 districts	2,520,000	2,520,000	Met
Improve planning and budgeting capacity on the basis of evidence and analysis, especially at district level, for improved effectiveness and efficiency of the education sector by publishing education statistics three months after end of academic year	*Efficiency*	Education statistics 2016, disaggregated at district level, available by March 2017	2,520,000	2,520,000	Met
Transition from administering the assessment with external technical expertise to a full integration of the function in the national assessment system for the 2016 data collection	*Learning outcomes*	National sample-based assessment of learning outcomes in literacy and numeracy at P2 and P5, conducted in 2016 and used to inform teaching and learning	2,520,000	2,520,000	Met. This target was met with some delay.[a]
Total allocation / disbursement			**7,560,000**	**7,560,000**	
Ethiopia					
Promote equity by addressing the gender balance in school leadership and providing additional resources at the school level to support students with special needs	*Equity*	Addressing the gender balance in school leadership by increasing the number of trained female primary school principals	5,000,000	3,363,712	Partially met
Promote equity by addressing the gender balance in school leadership and providing additional resources at the school level to support students with special needs	*Equity*	Encouraging more inclusive learning environments by increasing the school grant allocation to support special needs	5,000,000	5,000,000	Met

Improving efficiency by targeting a reduction in grade 1 dropout rates through a number of strategies to increase attendance, sensitize communities, provide supporting materials and link school improvement plans to inspectorate system	*Efficiency*	Reducing grade 1 dropout rates in the region with highest grade 1 dropout rate	10,000,000	5,000,000	Partially met
Improve school quality as measured by agreed on school inspection standards and through training of pre-primary teachers, targeting low-performing regions	*Learning outcomes*	Reducing the proportion of low-performing primary schools (level 1 in inspection standards) in the region with highest share of these schools	5,000,000	3,437,500	Partially met
Improve school quality as measured by agreed on school inspection standards and through training of pre-primary teachers, targeting low-performing regions	*Learning outcomes*	Improving the learning environment of O-classes (pre-primary class) in two emerging regions by increasing capacity of O-class facilitators to deliver an early childhood education curriculum package	5,000,000	5,000,000	Met
Total allocation / disbursement			**30,000,000**	**21,801,212**	

a. The Grants and Performance Committee granted a deadline extension for this indicator.

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