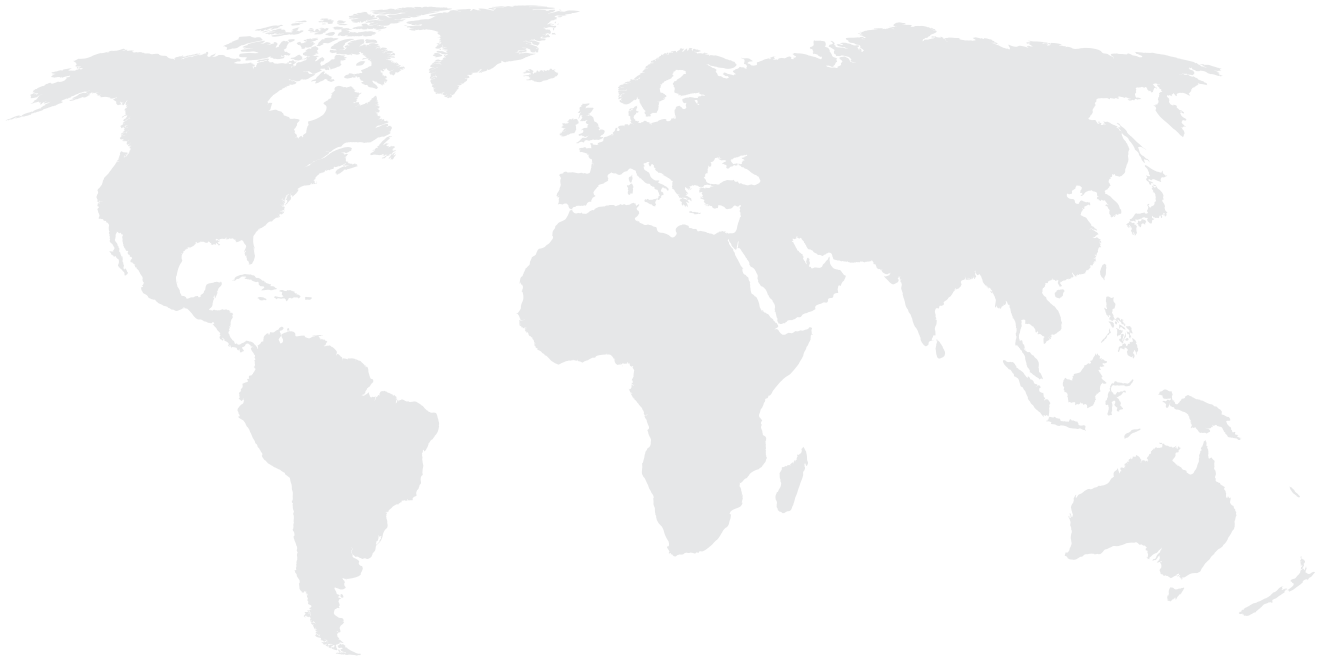




Roadmap for **Results-Based Financing** in Inclusive Early Childhood Education

Technical guidance for the design of local pilot projects and the creation of dialogue opportunities with funders, government authorities and sector experts



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Generative artificial intelligence tools were used solely as editorial support in the drafting and summarization process. All conceptual development and technical analysis were produced and validated by the responsible team.

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Purpose

To define the technical, pedagogical, financial and contractual design of a Results-Based Financing mechanism aimed at strengthening inclusive early childhood education and supporting continuity across educational pathways from early childhood onward.

Scope

Local pilot with potential for scale-up and adaptation into public policy.

Suggested Timeline

Three months of preparation, 18 months of implementation, followed by an evaluation and decision-making phase on scaling.

Target Population:

Children with disabilities in early childhood education, especially those between 3 and 8 years of age, including support for their transition to primary school.

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Executive Summary

This Roadmap proposes a Results-Based Financing mechanism to strengthen inclusive early childhood education for children with disabilities and improve the continuity of their educational pathways into the transition year, first grade and subsequent educational cycles.

The proposal is based on a central premise: the main bottleneck is not simply access to a school place, but the gap between formal enrolment and a truly inclusive educational experience that ensures proper supports, meaningful participation, family accompaniment and pedagogical continuity across institutional transitions.

This document has been restructured in line with the guidelines for curriculum expansion and harmonization in early childhood education. As a result, it moves away from a general notion of “educational inclusion” toward a broader approach to inclusive early childhood education grounded in holistic development, experience areas, interactions,

environments, qualitative monitoring and curriculum alignment between early childhood and early primary education. Transition is no longer understood as an administrative event, but as a pedagogical and managerial process that must ensure continuity, structure progression and manage institutional change without disrupting learning pathways.

The design of the mechanism recognizes that Results-Based Financing approaches must not limit rights-based frameworks or weaken the minimum obligations of the State and other duty bearers in inclusive education. It also affirms that critical elements such as reasonable accommodations, accessibility, non-discrimination and the provision of basic supports are immediate duties that must be guaranteed in accordance with constitutional protections of this right.

The added value of Results-Based Financing lies in its ability to align additional resources, including cooperation funding, philanthropy and working capital, with verifiable

implementation and performance. It can also strengthen execution discipline, improve coordination among stakeholders and generate evidence to inform public policy and resource allocation decisions.

This proposal is intended to foster dialogue among specialists in early childhood education, inclusion and disability, impact investors, Results-Based Financing programme designers and public policymakers. By bringing these perspectives together, it seeks to support the design of strategic interventions and investments that enhance the efficiency of public spending, reduce the costs of inaction and strengthen accountability processes.

This Roadmap proposes an 18-month local pilot programme, with a 3-month preparatory phase followed by an evaluation and scale-up decision phase.

The programme targets children with disabilities aged 3 to 8, with a particular focus on transitions between early childhood education modalities and services, including pre-kindergarten, kindergarten and the transition year, as well as entry into primary education.

This pilot design prioritizes administratively verifiable results, such as regular attendance and continuity during critical transition periods, alongside implementation milestones related to the quality of supports, teacher capacity, learning environments, family engagement and data traceability. From a fiscal and public policy perspective, the document argues that inaction is more costly than intervention. Fragmentation of

educational pathways, inadequate implementation of Individual Plans for Reasonable Accommodations, the burden of unpaid care work, litigation and loss of educational continuity generate both direct and indirect costs for families and governments. The pilot is therefore presented as an innovation in financing and management that seeks to protect rights, reduce corrective costs and generate knowledge for local and national scale-up.

1. Introduction, purpose and scope

Ensuring quality, inclusive early childhood education for children with disabilities requires simultaneous attention to three interconnected dimensions: pedagogical, institutional and financial. The pedagogical dimension encompasses the experiences, interactions, environments and supports that enable meaningful participation and learning in everyday educational settings.

The institutional dimension involves coordination among sectors, education providers, schools, families and information systems. The financial dimension requires that available resources be deployed in ways that promote verifiable results, rather than being exhausted on inputs or activities whose effects cannot be effectively tracked.

The purpose of this Roadmap is to guide the design of Results-Based Financing mechanisms that can contribute to access, retention, participation and continuity in inclusive educational pathways beginning in early childhood. It is not intended as a standalone tool or financial solution; rather, it is a complementary mechanism that should be integrated into public policies and local governance structures to strengthen institutional capacities and help identify effective interventions that integrate supports, management and coordination, leading to better outcomes for children with disabilities and their families. The proposal focuses on the early childhood education cycle, particularly for children aged 3 to 8, while recognizing the importance of ensuring continuity from Cycle 1 through primary school.



This distinction is strategic: transitions between services, campuses, grade levels and teaching teams are often the points at which support systems, information flows, family engagement and the education system's ability to guide and protect learning pathways are most vulnerable to disruption. Furthermore, it is suggested that the unit of analysis for Results-Based Financing mechanisms should not be the individual institution, but rather the **inclusive educational pathway** during a critical stage of holistic child development.

The Roadmap serves a dual purpose. First, it is intended as a technical document for review and validation by specialists in early childhood education, disability, public policy and results-based financing. Second, it seeks to facilitate the development of pilot projects and territorial interventions that may be co-financed by public institutions, international cooperation agencies, philanthropic organizations and impact investors.

2. Strategic, rights-based and regulatory framework

This Roadmap is grounded in a rights-based approach that recognizes both early childhood education and inclusive education as fundamental, substantive and non-negotiable rights that are essential to ensuring the holistic development and autonomy of children and adolescents with disabilities on an equal basis with others.

Decree 1411 of 2022, which organizes early childhood education into two cycles, reinforces the need to understand it as a continuum of developmental and learning experiences rather than simply a collection of services.

This perspective is particularly relevant for the design of Results-Based Financing mechanisms. The outcome of interest is not merely physical attendance at a facility, but the existence of coherent, relevant and inclusive pathways throughout a critical stage of early child development.

Law 1618 of 2013 and Decree 1421 of 2017 establish the obligation to guarantee inclusive education that is free from discrimination and supported by accessibility measures and reasonable accommodations. Consequently, the mechanism cannot be designed on the assumption that basic supports are optional or contingent upon performance. The contractual and financial structure must clearly recognize that Results-Based Financing serves to mobilize additional resources to strengthen implementation, coordination, accountability and evidence generation. It does not replace the State's minimum obligations, nor can it be used to justify delays in the effective realization of this right. The guidelines for expanding the early childhood education curriculum further reinforce the conceptual foundations of this document.

Early childhood education is organized around fields of experience and the dynamic relationship among interactions, experiences, environments and contexts. Development and learning are monitored through a qualitative, process-oriented approach that respects each child's rhythm and style. Likewise, curriculum alignment with primary education requires explicit attention to continuity, progression and change. This framework is particularly relevant for Results-Based Financing because it provides a technically sound basis for translating educational transitions into observable and manageable objectives.

From a public policy perspective, the mechanism also aligns with efforts to improve the efficiency of public social spending on children. Across education, social protection and disability services, a significant share of resources continues to be allocated according to inputs, places, service provision or processes, often without sufficient evidence of outcomes or impact.

A Results-Based Financing mechanism makes it possible to direct part of the financing to verifiable results that are highly valued by the system but are not typically incentivized. These include continuity of educational pathways; the development and effective implementation of person-centered Individual Plans for Reasonable Accommodations; reductions in dropout during critical transition periods; stronger coordination across educational levels and services; and a reduction in care burdens arising from system failures.

3. Inclusive early childhood education: A pedagogical framework for programme design

This Results-Based Financing Roadmap recognizes that development and learning processes cannot be effectively organized through fragmented lists of content or isolated objectives. Instead, they are structured around fields of experience that include play, exploration, oral communication, relationships, expression, motor development, meaning-making and the active participation of families and caregivers. For children with disabilities, genuine inclusion depends on these fields of experience being accessible through multiple forms of participation, expression, communication and support.

Accordingly, this proposal defines inclusive early childhood education as an approach that ensures access, participation, well-being, learning and continuity of educational pathways through meaningful pedagogical experiences, accessible environments, individualized supports, responsive teacher-child interactions and active collaboration with families. This definition is more precise than the broader concept of “educational inclusion” because it reflects the distinctive characteristics, objectives and assessment approaches of early childhood education. The concept of a supportive environment is particularly relevant. The curriculum harmonization guidelines for early childhood education emphasize that environments are not merely physical spaces; they are also relational, human and pedagogical in nature.

From a Results-Based Financing perspective, this means avoiding overly narrow metrics focused exclusively on infrastructure or training. A technically robust pilot programme should incorporate elements that strengthen the pedagogical and socio-emotional environment, including context-specific support for teachers, enhanced pedagogical observation practices, strategies to facilitate participation, effective coordination of support services and onboarding and transition processes that reduce anxiety, exclusion and early disengagement.

It is also important to address a common limitation in financing documents: the tendency to equate learning with early academic outcomes modelled on school-based achievement. In early childhood education, the quality of the educational experience is more appropriately reflected in children's participation, continuity of engagement, relationships, communication, exploration, play, autonomy, interaction with peers and access to timely supports.

Therefore, this Roadmap sets out a results framework that, while aligned with administrative records and the requirements for payment eligibility, does not compromise the pedagogical specificity of early childhood education.

4. Curricular harmonization, continuity, progression and the pedagogical management of change

This Roadmap recognizes the transition from early childhood education to primary education as one of the most critical stages in a child's educational pathway. Therefore, it seeks to create incentives that support strategic solutions for safeguarding continuity during this transition.

Curricular harmonization should not be understood as a minor administrative adjustment, but as a pedagogical process designed to prevent disruptions in children's educational experiences. For children with disabilities, such disruptions can lead to the loss of supports, setbacks in participation, repeated assessments of needs, reclassification or relabelling and increased care responsibilities for families.

The continuity category helps clarify what must be protected throughout the transition process. Continuities include the recognition of play as a central mode of learning; a holistic approach to child development; meaningful collaboration with families; a qualitative, process-oriented understanding of development and learning; the preservation of relevant information on supports, interests, communication preferences and effective strategies; and access to safe, nurturing environments. Within a Results-Based Financing framework, these continuities can be translated into transition protocols, transition files or records, coordination meetings between educational levels and procedures for the systematic transfer of pedagogical information and support arrangements.

The category of progressions helps organize the gradual increase in complexity of experiences and expectations without turning the transition to primary education into a rupture. For the mechanism, this implies that targets should not incentivize abrupt adaptation to a school-centered logic or the notion of a uniform “readiness” standard. Instead, they should support pathways in which children continue to learn from their existing knowledge, interests and ways of participating, with appropriate support. In contractual terms, this points to prioritizing indicators of continuity and participation over simplified measures of early academic achievement.

Finally, the pedagogical management of these changes requires identifying what actually shifts between grade levels – such as spaces, schedules, rules, assessment approaches, classroom organization, larger group sizes and expectations for autonomy – and actively supporting those transitions. In designing a Results-Based Financing pilot, this dimension should be operationalized through actions such as orientation and induction processes, adaptation support, preparation of families, shared pedagogical observation and targeted support for both transition- and first-grade teachers. Explicitly incorporating this approach strengthens technical quality and reinforces the rationale for Results-Based Financing, as it reduces the risk of designing incentives that overlook one of the system's most critical points of discontinuity.

Category	What it helps protect or organize	What are the risks if it is missing	Implications for the pilot
Continuity	Connections, play, pedagogical information and relationships with families.	Disruption of the experience and anxiety.	Process files, coordination meetings and orientation.
Progress	Gradual increase in the complexity of development and learning.	Abrupt expectations and inadequate interpretation.	Goals focused on the child's developmental pathway rather than on early schooling.
Changes	Classroom spaces, schedules, rules, assessment and organization.	Maladaptation, drop- out or loss of support.	Pedagogical management of change and preparation of families and teachers.

5. Definition of the public problem and prioritized bottlenecks

The public problem addressed by this Roadmap is the system's inability to consistently guarantee inclusive and continuous educational pathways for children with disabilities from early childhood onward, particularly during transitions between educational settings, grades and levels. This results not only in reduced educational participation, but also in learning losses, higher risks of disengagement and dropout, increased care burdens on families, legal action and additional fiscal costs for the State.

The first bottleneck is the fragmentation of educational transitions. In many contexts, information is not transferred across institutions, supports are not anticipated or coordinated in advance, families are required to restart administrative processes and educational records are limited to diagnostic

information without a contextualized pedagogical interpretation.

The second bottleneck is limited data interoperability. Existing systems do not consistently capture or integrate information on disability status, required supports, continuity of services, or educational outcomes. This weakens both public management and the independent verification of the mechanism.

A third bottleneck is the largely nominal implementation of Individual Plans for Reasonable Accommodations and other instruments. While these instruments exist formally, they are not systematically translated into observable changes in classroom practice, learning environments, pedagogical interaction or the child's meaningful participation.

The fourth bottleneck is the wide variation in teachers' competencies, particularly when professional development is limited to isolated workshops rather than context-specific support. The fifth bottleneck is the insufficient availability of supports and basic accessibility conditions. These range from signage, learning materials, assistive technologies and human support, to communication strategies, multisensory environments and pedagogical mediation.

Finally, the sixth bottleneck is the misalignment of incentives within the system. Most public spending rewards the availability of services or the execution of activities, rather than the effective continuity of learning pathways or the verifiable quality of supports. Results-Based Financing is justified in addressing this gap: it introduces a layer of funding and governance oriented toward measurable, verifiable results during a critical stage, while remaining consistent with a rights-based approach and with the pedagogical specificity of early childhood education.



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6. Objectives of the mechanism and expected results

The overall objective of the mechanism is to improve the continuity, participation and quality of inclusive educational pathways for children with disabilities during early childhood education and in their transition to primary school. There are five specific objectives:

- 1** Strengthen the capacity of educational institutions and pedagogical teams to provide inclusive early childhood education experiences with appropriate supports.
- 2** Ensure that transitions between services and levels are managed according to established protocols, useful pedagogical information and shared responsibility among stakeholders.
- 3** Improve the traceability and quality of data to guide educational pathways and verify results.
- 4** Reduce barriers that shift the cost of care onto households.
- 5** Generate evidence to inform public policy, budget allocation and scaling decisions.

The expected results are organized into three levels:

- ▶ **At the implementation level**, the mechanism aims to ensure that teams are trained and supported, transition protocols are in place and operational, basic accommodations have been implemented and educational pathway records are maintained.
- ▶ **At the intermediate results level**, the mechanism seeks to improve the effective implementation of the Individual Plans for Reasonable Accommodations, the delivery of reasonable accommodations, strengthened participation in educational experiences and coordination with families.

- ▶ **At the level of final, payable results**, the mechanism is expected to increase regular attendance, reduce dropouts at critical transition points and ensure educational continuity in children's educational pathways from early childhood education to primary education.

The logic of the mechanism prioritizes a limited set of primary, payable and verifiable results, accompanied by complementary results and implementation gateways.

This approach reduces contractual complexity and transaction costs while maintaining technical rigor. It also ensures that the payable component of the scheme is anchored in robust results, while the remaining components function as enabling conditions and quality assurance mechanisms.

7. Technical design of the intervention

The intervention is organized into six integrated components:

- 1** Pedagogical support and context-specific guidance. This includes modular training in inclusive early childhood education, Universal Design for Learning (UDL), reasonable accommodations, pedagogical observation, multimodal communication and work with families. However, its core emphasis is on coaching and context-specific feedback to ensure that changes are effectively translated into daily practice.
- 2** Management of educational pathways and transitions. This includes progress records, transfer protocols, meetings between levels, orientation and adaptation activities and monitoring of cases in high-risk areas.
- 3** Adaptation of environments and supports. This extends beyond infrastructure or equipment to include accommodations to spatial organization, the use of open-ended and multifunctional materials, multisensory kits, communication supports, signage, basic assistive devices and the availability of support resources aligned with the pedagogical approach.
- 4** Work with families, caregivers and support networks. This includes support circles, educational dialogues, transition guidance, shared responsibility for care and strengthening the advocacy skills of families and caregivers.

5 Information management and pathway analytics. This includes baseline data, capture protocols, reconciliation of data sources, monitoring dashboards, early warning systems and data governance.

6 Intersectoral coordination and pilot governance. This includes the establishment of a steering committee and a technical committee, as well as clear agreements on roles and responsibilities across education, early childhood development, disability, social protection and, where relevant, health sectors. It also includes mechanisms for making operational adjustments without compromising the integrity of the Results-Based Financing contract.

The combination of these components addresses the qualitative evidence from key Constitutional Court rulings regarding persistent shortcomings in inclusive education, particularly the need to ensure smooth transitions as critical points of heightened risk, the persistent challenge of the merely nominal implementation of Individualized Reasonable Accommodation Plans; and the fact that the quality of the educational experience depends on the interaction among pedagogical supports, learning environments, families and information systems.

This integrated logic is important for investors and payers because it reduces the risk of an underspecified intervention that promises educational pathway results without addressing the factors that actually produce them.

8. Change Theory

The theory of change is based on the following hypothesis: if a prioritized territory strengthens the pedagogical capacity of its teams, improves the management of transitions, enhances learning environments and support systems, engages families and establishes robust data traceability, then it will increase the meaningful participation and continuity of children with disabilities in early childhood education and during their transition to primary education. In the medium term, this should lead to more stable educational pathways, reduced dropout rates, fewer legal disputes, a lower burden of unpaid care work and improved

conditions for future autonomy and social inclusion.

This theory of change relies on several critical conditions. First, there must be a minimum level of institutional commitment from the region and the Education Secretariat to generate and safeguard data, activate protocols and ensure effective governance. Second, the implementing entity must have sufficient technical capacity and working capital to implement the intervention. Third, the independent verifier must have secure access to information and the ability to conduct sampling with

methodological integrity. Fourth, the payment mechanism must be sufficiently simple to be operational, while remaining robust enough to avoid perverse incentives.

The design also acknowledges attribution risks. Attendance and continuity are influenced by multiple external factors, including transportation, health conditions, violence, migration and family crises. For this reason, the theory of change is translated into a combined indicator framework: primary results focused on continuity and attendance; secondary results related to the quality of support and participation; and implementation gateways that demonstrate whether the intervention has been effectively delivered. Hence, the contract avoids paying for changes that cannot plausibly be attributed to the intervention, while also reducing the risk of financing activities that do not produce observable results.



9. Institutional, contractual and governance architecture

The institutional architecture can take at least two modalities. Under the direct contracting modality, a public entity or results-based fund contracts an implementing organization and disburses payments based on independently verified results. In the intermediary modality, a social investor or working-capital vehicle finances implementation upfront and recovers its investment once the outcome payer disburses funds following verification. Both approaches are viable,

provided that risk allocation, cash flow schedules and governance arrangements are clearly defined from the outset.

The territorial entity, and in particular the Education Secretariat, plays an essential role as the custodian of administrative education data and as the anchor of public policy. However, it does not necessarily need to implement all components.

Functions such as pedagogical support, case management, coordination with families and independent verification may be carried out by specialized operators, universities, foundations or other local partners. Clear definition of these roles is critical to avoid contractual ambiguity and to ensure the sustainability of results beyond the pilot phase.

A three-tier governance structure is recommended: a steering committee composed of representatives from the payer, the local government, and, where applicable, funders; a technical committee including the

implementer, the independent verifier and relevant sector stakeholders; and a territorial operational body per cluster or institution.

The steering committee is responsible for major accommodations and strategic oversight.

The technical committee validates protocols, measurement windows, sampling criteria and risk management procedures.

The territorial entity is responsible for monitoring alerts, managing transitions, ensuring data quality and coordinating day-to-day implementation.

Role	Primary role	Risk assumed	Note
Payer	Determines results and disburses funds upon verification.	Budgetary and policy risk.	Must ensure consistency with a rights-based approach.
Implementer	Implements technical and support components.	Operational and performance risk.	Requires technical capacity and liquidity.
Verifier	Certifies results and data integrity.	Information risk.	Must be independent and methodologically sound.
Territory	Safeguards data, coordinates stakeholders and enables sustainability.	Systemic and institutional risk.	It is the anchor of the pilot's public policy.

10. Financial structure, cash flow and rationale for investors

For impact investors and philanthropic funders, the mechanism's appeal depends on a clear value proposition. In this design, Results-Based Financing is not intended to replace standard public expenditure, but to finance a package of policy improvements and learning activities with defined outcomes in a highly vulnerable segment. The financial return, where applicable, will be moderate and subordinate to the achievement of results; the primary return is social and systemic: more stable educational pathways, reduced exclusion, improved spending efficiency and replicable evidence.

Cash flow design must follow three core principles. First, access to basic rights must not be made contingent on future payments. Second, sufficient working capital must be ensured so that implementers can deliver high-quality interventions. Third, there must be clear traceability between disbursements, achieved results and verification processes. In practical terms, this implies a baseline budget for preparation, a structured milestone payment schedule, semi-annual verification windows and straightforward disbursement rules. Where investors are involved, clear agreements should also be established in advance regarding return expectations, partial performance scenarios and distribution rules in cases of underperformance or overachievement relative to targets.

The Roadmap is based on an 18-month pilot programme involving approximately 20 prioritized facilities or locations and around

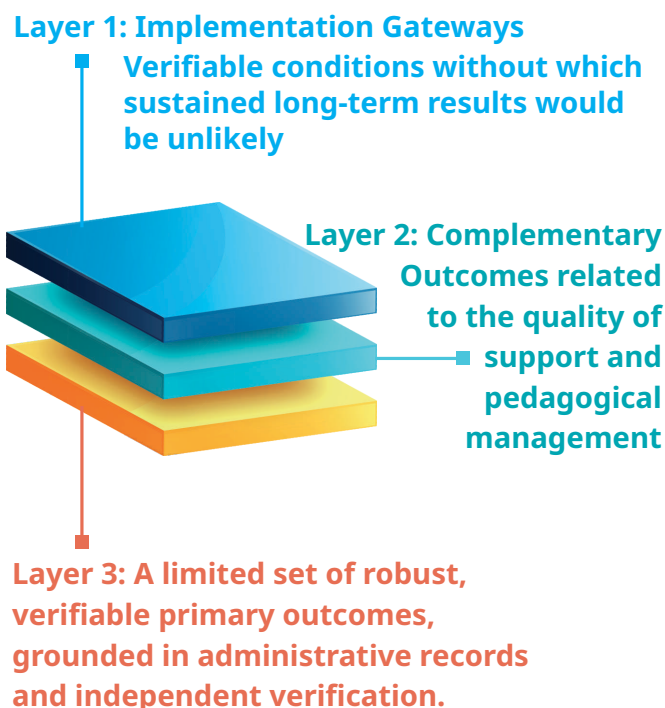
300 children with disabilities as direct beneficiaries. While this may vary according to the territory, this scale provides sufficient critical mass to test the mechanism without making it unmanageable. It also allows for the estimation of costs per beneficiary, costs per sustained transition and costs per improvement in regular attendance, key indicators for assessing cost-effectiveness or return on investment, as well as for informing future comparisons in budget allocation decisions.

From the perspective of public spending, the mechanism generates value not only when it achieves results, but also when it helps identify which components should be incorporated into the regular service offering.

The pilot should be understood as a tool for budgetary learning. In other words, it functions as a mechanism for testing combinations of support and coordination to determine which elements should be institutionalized, which can be financed through regular public spending, and which require blended financing from cooperation and philanthropic sources.

11. Results framework and indicators

The central recommendation is to work with a three-tiered results framework:



Implementation gateways include the percentage of pedagogical teams that complete training and provide contextualized support; the percentage of institutions with active transition protocols; the availability and use of individual case files or process records; the percentage of sites with prioritized accommodations and support resources; and the existence of data governance agreements. These milestones should not account for the majority of the payment, but they should account for a sufficient portion to ensure disciplined implementation.

As complementary results, it is advisable to measure the effective implementation of Individual Reasonable Accommodation Plans

(IRAPs), rather than their mere formulation; the quality of pedagogical observation and qualitative follow-up; family participation in transition and shared-responsibility activities; and the perceptions of children and caregivers regarding welcome, continuity and understanding of supports. Not all of these results need to be payable, but they should inform the technical analysis of the pilot.

The two primary results proposed are:

- 1** Verifiable improvement in regular attendance among beneficiary children compared to the baseline, defined using a measurement window and data cleaning rules.
- 2** Educational continuity in critical transitions: a reduction in dropout and loss of tracking during the transition between prioritized modalities, grades, or levels.

In certain contexts, a third primary result may be added, linked to retention with effective support, provided that verification is feasible and the risk of subjectivity is reasonably controlled.

It is important to avoid indicators that reward behaviours contrary to a rights-based approach, such as selecting easier cases or excluding children with greater support needs in order to improve rates. Therefore, the contract must include eligibility criteria, rules against cherry-picking, an obligation to maintain the cohort except for justified reasons and specific audits in the event of

Level	Indicator	Definition	Source	Payment
Gateway	Teams formed and supported	Training programme and coaching completed	Records	No / Milestone
Gateway	Transition protocol in place	File and agreements in place	Records	No / Milestone
Supplementary	Effective Implementation of IPRA	Support and accommodations can be observed in the sample	Observation	No / Calidad
Primary	Regular assistance	Improvement vis-à-vis baseline	SIMAT + Reconciliation	Yes
Primary	Continuity during transition	Reduction in dropout or loss of tracking	SIMAT + Audit	Yes

12. Independent Verification, Data and Audit Protocol

Independent verification is central to the credibility of the mechanism. An Audit and Results Verification Protocol is proposed, combining document review, consistency checks across administrative databases, site visits and contextual observation. The primary sources for monitoring and continuity will be administrative records and reconciled institutional records.

In cases of significant discrepancies, a dual-source rule will apply, with audited data prevailing in line with the protocol.

For results related to the quality of support, verification must avoid two extremes: relying exclusively on documentation or depending on qualitative judgments without clear standards.

The solution is a structured observation and review framework with explicit, verifiable criteria for assessing the implementation of Individual Plans for Reasonable Accommodations, the delivery of reasonable accommodations, the availability of supports, the use of student progress files and the activation of transition protocols. This verification layer is not intended to become a comprehensive evaluation of teaching practice, but it must be strong enough to distinguish between nominal compliance and effective implementation.

Data quality must be addressed from the preparatory phase onward. This includes establishing a dictionary of variables, defining data capture rules, specifying cohort definitions, inclusion and exclusion criteria, measurement windows, protocols for closing data gaps and designing monitoring dashboards.

From the outset, there must also be agreement on how to document external shocks – such as migration crises, public health emergencies, lockdowns, or natural disasters – and on the conditions under which such events may justify adjustments to baselines or timelines without undermining contractual integrity.

For reasons of cost and feasibility, it is not advisable to assess 100% of the population in each cycle. Stratified random sampling, with oversampling at key transition points, is generally sufficient, provided the design remains auditable. From the perspective of funders and governments, this approach preserves methodological rigor while keeping transaction costs at a manageable level.

13. Cost-effectiveness, the cost of inaction and the fiscal case

Cost-effectiveness analysis must address a specific question: **Does the intervention generate socially valuable outcomes at a reasonable cost compared to available alternatives or to the cost of inaction?** To answer this, it is not sufficient to report the total cost of the pilot programme. At a minimum, the analysis should estimate the cost per child served, the cost per improvement in regular attendance, the cost per sustained transition and the cost per effectively implemented Individual Plan for Reasonable Accommodations (PIRAs). These indicators support more mature conversations with ministries of finance,

cooperation agencies, development banks and impact investors.

The cost of inaction has at least four dimensions. The first is educational: grade repetition, dropout, delayed re-enrolment, loss of continuity and the need for remedial interventions. The second is legal and institutional: constitutional injunctions, judicial orders, emergency interventions and reputational costs. The third is economic and gender-related: increased unpaid care responsibilities, disproportionately borne by mothers and other caregivers,

with direct impacts on income and time availability. The fourth is long-term: increased dependency, reduced autonomy and cumulative exclusion.

It is recommended that this analysis is strengthened through three scenarios: a conservative scenario that considers only direct and short-term savings; a conservative scenario that incorporates reductions in care-related costs; and an expanded scenario that includes sustained educational pathways, future autonomy and systemic benefits. In presentations to investors and decision-makers, this disaggregation enhances credibility and demonstrates methodological rigor.

It is also advisable to include an analysis of the opportunity cost of public spending. When systems finance programmes without tracking results, or respond to exclusion only through delayed corrective spending, they effectively forego investments in early interventions that could generate better results at lower cost. Well-designed Results-Based Financing programmes help make this opportunity cost visible and support smarter public resource allocation.

Scenario	What it includes	Use for decision making
Conservative	Direct educational and legal savings.	Discussions with tax authorities and public payers
Moderate	Direct savings + reduced caregiving burdens.	Dialogue with cooperation and philanthropy sectors.
Expanded	Moderate scenario + future autonomy and systemic benefits.	Arguments for impact investing and scaling up.
Comparative	Cost per sustained transition or improved services.	Analysis of the pilot's relative efficiency.

14. Risk and mitigation matrix

The first group of risks concerns data and verification, including incomplete records, inconsistencies, limited interoperability and potential manipulation of reports. These risks are mitigated through strong data governance, clear protocols, independent verification, a dual-source rule, supplementary audits and final payment contingent on data integrity. The second group relates to implementation risks, such as teacher turnover, delays in procurement or adjustments, weaknesses in implementing partners, low family participation or operational overload in schools. Mitigation measures include modular programme design, on-site support, standardized service packages, realistic timelines and a well-designed preparatory phase.

The third group involves incentive design risks. A poorly calibrated contract may encourage the selection of less complex cases, underreporting of needs or pressure on schools to demonstrate short-term results. To mitigate these risks, the mechanism must clearly define the target cohort, prohibit arbitrary exclusions, incorporate qualitative audits and maintain an appropriate balance between payable outcomes and quality assurance of support services. The fourth group relates to contextual risks, including external shocks such as migration crises, violence, administrative closures or changes in government. These risks require limited adjustment clauses, strong governance arrangements and an early institutionalization strategy to ensure the pilot does not depend excessively on individual goodwill.



In practice, the risk matrix should be a living annex to the contract rather than a mere formality. For each risk, it should assign an owner and specify its probability, impact and corresponding contingency plan. This level of discipline is particularly important when external funders are involved, as it helps distinguish between risks that can reasonably be managed by implementers and systemic or sovereign risks that should not be disproportionately transferred to implementers or investors.

15. Pilot Phase, Territorial Selection Criteria and Implementation Roadmap

The three-month preparatory phase should be used to select the target territory and cohort, agree on governance arrangements, finalize indicator design, refine the baseline, map available supports and resources, recruit the implementer and verifier and activate data and transition protocols. Omitting this phase is one of the costliest risks in Results-Based Financing programmes, as it often results in inconsistent definitions and the need for corrective adjustments during implementation.

The selection of the target territories should consider at least seven criteria: (i) sufficient cohort size; (ii) political and technical commitment from the Education Secretariat; (iii) availability of a minimum level of usable data; (iv) feasibility of coordination between early childhood and primary education systems; (v) presence of capable implementing partners; (vi) feasibility of independent verification; and (vii) potential for learning and scale-up. The objective is not to identify a “perfect” context, but rather one

in which the pilot is both challenging and feasible.

Over the 18-month pilot period, a four-wave sequence is recommended. The first wave focuses on setup and training. The second, on the intensive rollout of supports and transition protocols. The third on consolidation and intermediate measurement. The fourth, on cohort closure, final audit and evidence systematization. This wave-based design facilitates monitoring and cash-flow management and makes explicit for funders when implementation results should first be observed, followed by pathway outcomes.

The implementation plan should include quarterly milestones, clearly defined responsibilities and verifiable deliverables.

For public decision-makers, this approach is particularly useful as it aligns the pilot with budget cycles and strengthens its integration with local government monitoring frameworks.

16. Scalability, sustainability and the public policy agenda

The scalability of the mechanism should not be assessed solely by the ability to replicate the contract. It should be assessed by its capacity to leave behind useful public functions: stronger transition protocols, improved data quality, reinforced teaching capacities, observation tools and a more

precise understanding of which supports generate better outcomes. In this sense, the pilot can be considered scalable even if some components are no longer financed through Results-Based Financing and are absorbed into the regular service offering.

Three scale-up pathways are proposed:

1

Horizontal scaling: expansion to other urban or intermediate territories with similar contextual conditions.

2

Functional scaling: incorporation of specific model components, such as educational pathway records, transition protocols, or verification of implemented Individual Plans for Reasonable Accommodation, into regular public administration.

3

Financial scaling: expansion through outcome funds, public-philanthropic partnerships, or blended financing mechanisms in which private or philanthropic working capital is concentrated in the initial deployment and learning phase.

To ensure sustainability, the document recommends developing an institutionalization strategy from the outset. This includes identifying which products, tools, protocols and unit costs could be absorbed by the local jurisdiction after the pilot concludes; what regulatory or administrative decisions would be required; and what evidence would be necessary to support a robust budget discussion with local or national authorities. In other words, sustainability should not be treated as an end-of-pilot consideration.

17. Final recommendations and next steps

When designing a Results-Based Financing mechanism, it is recommended to validate and review this Roadmap with a technical working group including experts in early childhood education, disability inclusion, Results-Based Financing structuring and territorial authorities. In parallel, the results framework should be refined and formally agreed, minimizing the number of payable outcomes while strengthening the precision of the operational definitions.

It is also necessary to develop the pilot budget with sufficient granularity to enable cost-effectiveness analysis and negotiation with potential funders and the Education Secretariat. Finally, the pilot territory should be

selected through a rigorous and objective process and the institutionalization strategy and use of evidence should be defined from the outset.

It is important to note that no Results-Based Financing mechanism replaces the State's responsibility to guarantee rights, nor can it, on its own, resolve structural system deficits. Its role is to catalyse improvement, strengthen coordination, generate evidence, guide resource allocation and accelerate institutional learning in a context where inaction carries very high costs. Understood in this way, the mechanism can be a powerful tool for aligning pedagogy, inclusion and smart public financing.

18. A commitment to integrating results-based financing into public management, cooperation and impact investment strategies

For public authorities, this Roadmap should be understood as a tool for improving public expenditure rather than as a parallel mechanism. Its main promise is to enable territorial entities to identify more precisely which management and support levers generate continuity in educational pathways and reduce corrective costs. The language of return on investment is not purely financial; it also refers to returns in spending efficiency, reduced litigation, improved information and strengthened system capacities. This makes Results-Based Financing mechanisms compatible with a results-oriented public policy approach without compromising a rights-based framework.

For international cooperation actors and strategic philanthropy, the distinctive value lies in the ability to finance innovation that is directly useful for public policy. While traditional funding often supports isolated components, Results-Based Financing enables the support of a coherent package with traceable outcomes, structured learning and explicit governance arrangements. In addition, it offers a strong narrative for resource mobilization, as it integrates inclusion, early childhood development, gender equality, disability and public spending efficiency within a single proposal.

For impact investors, this document presents a limited but technically robust opportunity. It is not designed as a vehicle for high financial returns or short-term gains; rather, it functions as an investment with high demonstrative value, where working capital helps accelerate a public intervention with verifiable results and potential pathways toward blended finance models. Its attractiveness depends less on financial return alone and more on the strength of the case, methodological rigor and the possibility to demonstrate that results-based financing can be applied rigorously in early childhood and disability contexts without compromising rights.

For sector experts in disability and inclusion, the central message is that the pilot does not reduce inclusion to infrastructure provision or to the existence of an Individual Plan for Reasonable Accommodations. Instead, inclusion is understood as meaningful participation in fields of experience, the availability of appropriate supports, emotional and educational continuity, a context-sensitive understanding of each child and learning pathways free from avoidable disruptions. This definition strengthens the quality of the proposal and helps prevent the mechanism from incentivizing superficial compliance or premature enrolment.

19. Suggested framework for structuring pilot programmes and territorial interventions

The first stage of structuring should focus on a targeted technical validation of the public problem, the prioritized phase of the educational pathway and the set of potentially payable outcomes. At this stage, it is not advisable to open an overly broad discussion of all desirable results. Instead, the priority is to define a core set of verifiable results alongside a set of components with a plausible causal link to those results. Discipline at this stage helps prevent the mechanism from becoming unworkable due to excessive ambition or unclear definitions.

The second stage involves translating the model into operational tools. This includes a data protocol, contractual glossary, variable dictionary, verification manual, design of progress records, pedagogical observation instruments, guidelines for context-specific support, minimum service standards and a risk matrix template. In Results-Based Financing initiatives, these operational tools often have a greater impact on implementation success than the overall narrative of the document.

The third stage involves financial and institutional negotiations. This includes finalizing the budget, defining the relative weight of each payment tranche, agreeing on the working capital structure, clarifying the responsibilities of each stakeholder and establishing a dispute resolution mechanism. In parallel, a clear public and technical narrative must be developed to



explain that Results-Based Financing introduces greater discipline and evidence, without replacing minimum obligations.

This political and communication clarity is essential to address legitimate concerns and sustain inter-institutional alignment. The fourth stage focuses on territorial preparation. This includes the final selection of facilities or sites, initial training, baseline data collection, data-sharing agreements and the establishment of governance structures. Only once these elements are adequately in place should the contractual results-measurement period formally begin.

20. Methodological considerations for estimating impacts and returns

It is advisable to avoid overly optimistic return estimates or those based on opaque assumptions. In the fields of early childhood education and disability inclusion, methodological credibility is more important than the magnitude of the estimated return. For this reason, impact and social return analyses should clearly specify the time horizon, attribution assumptions, the sources of each avoided cost and the distinction between short-term monetizable benefits and long-term social benefits, which should be reported separately.

With respect to attribution, a cautious approach is recommended: stronger attribution can be applied to management results and to observable changes in continuity or attendance within the monitored cohort. In contrast, attribution should be more limited for results related to future autonomy, poverty reduction or long-term productivity. These latter effects may be presented as plausible or scenario-based benefits, but they should not constitute the sole foundation of the financial case.

Maintaining this distinction strengthens the credibility of the analysis for public finance authorities, donors and external evaluators.

It is also advisable to distinguish clearly between result indicators and value proxies. An increase in regular attendance is a result; the monetary value attributed to that improvement is a subsequent calculation that must be interpreted with caution. Likewise, a sustained transition is a result,



while its translation into fiscal savings or avoided costs depends on explicit assumptions regarding the likelihood of dropping out, grade repetition or remedial expenditure. The robustness of the Roadmap is strengthened by maintaining this analytical distinction.

Finally, the pilot evaluation should be designed to produce evidence that extends beyond the scope of the Results-Based Financing contract. This requires detailed documentation of implementation processes, comparison of unit costs, systematic recording of operational adjustments and identification of which combinations of support and guidance are most effective across different types of facilities and child profiles.

That evidence is the true foundation for scale-up.

21. Annexes

Annex 1. Operational glossary

Term	Operational Definition
Inclusive early childhood education	Ensuring access, participation, well-being, learning and continuity of educational pathways through relevant educational experiences, tailored support, accessible environments and collaborative work with families and caregivers.
Inclusive educational pathway	A continuum of experiences, support and transitions that enables every child to participate and learn without avoidable disruptions between educational modalities, grades and levels.
Fields of expertise	Educational spaces that foster development and learning through interactions, experiences, environments and contexts
Continuity	Principles, practices, connections, assessment methods and supports that must be maintained between early childhood education and early primary education.
Progressions	Gradual and intentional increase in the complexity of experiences and learning based on each child's prior knowledge and processes.
Pedagogical Management of Changes	A set of strategies to accommodate differences in space, time, rules and expectations across grade levels without causing abrupt disruptions.
Individual Plan for Reasonable Accommodations	This must translate into observable supports and changes in the classroom and in pedagogical organization.
UDL	Universal Design for Learning, an approach that expands opportunities for access, participation and expression for all students.
Implementation Gateways	Verifiable milestones demonstrating that the intervention has been implemented and that the context is conducive to producing results.
Primary Payable Outcomes	Results linked to payment, based on their relevance, verifiability and plausibility of attribution.
Independent verification	A third-party process to review the integrity, consistency and auditability of the reported results.
Cost of inaction	Estimation of educational, legal, fiscal, caregiving and future autonomy costs that arise when barriers to inclusion are not addressed in a timely manner.

Annex 2. Fields of experience and their translation into the pilot design

Field of experience	Implications for inclusive early childhood education	Operational implementation in the pilot
Affective bonds and psychological development	Requires safe environments, a sense of welcome, emotional continuity and sensitive observation.	Protocols for welcoming and helping students adjust, working with families and supporting teachers in their interactions and in fostering a positive learning environment.
Motor skills, freedom of movement and autonomy	Requires access to movement, supports for physical exploration and respect for individual rhythms.	Environmental adaptations, mobility aids, support resources and classroom organization.
Language, oral expression and literary experiences	Requires multiple forms of communication and participation.	Communication supports, accessible materials, oral language strategies and teacher mediation.
Exploration, problem-solving and expression	Involves open-ended materials and opportunities to investigate, play and create.	Multisensory kits, flexible materials and support for designing inclusive learning experiences.
Construction of meaning from a biocultural framework	Requires recognition of identity, context, territory and belonging.	Contextual adaptation of the curriculum, community participation and situated understanding of each child.
Families, caregiving and networks of affection	Families are active agents in the educational process and in transitions.	Support circles, pedagogical conversations, shared responsibility for attendance and transitions.

Annex 3. Indicative indicator framework

Level	Indicator	Summary Definition	Source	Suggested Use
Implementation milestones	Trained teaching teams and tailored support.	Percentage of teams completing training pathway and coaching sessions.	Implementer records and minutes.	Preparation and deployment milestone.
Implementation milestones	Active transition protocols.	Percentage of institutions with defined protocols, schedules and designated personnel.	Signed protocols and case files.	Enabling condition.
Implementation milestones	Sites with prioritized support resources.	Percentage of sites with accommodations and basic resources implemented.	Technical data sheets and sample verification.	Enabling condition.
Complementary Result	Individual Plan for Reasonable Accommodations effectively implemented	Sample of students with Individual Reasonable Accommodation Plans translated into observable supports and practices.	Document review and observation.	Quality assurance.
Complementary Result	Family Involvement in Transition	Families participating in welcome, orientation and follow-up activities.	Minutes and records.	Quality assurance.
Primary Result	Regular Attendance	Verifiable improvement in attendance compared to baseline and measurement window.	SIMAT and reconciled records.	Results-based financing
Primary Result	Continuity during critical transitions	Reduced dropout or loss of follow-up in prioritized transitions	SIMAT, cohort tracking and audit.	Results-based financing
Additional incentive	Exceeding targets	Additional payment for exceeding agreed thresholds while maintaining data integrity	Auditor's report.	Calibrated incentive.

Annex 4. Financial architecture and indicative payment rules

Component	Description	Indicative weight
Preparatory Phase	Baseline, governance, data design, readiness and procurement.	15%
Implementation Gateways	Training, transition protocols, basic support and activation of files.	20%
Primary Result 1	Verified regular attendance.	25%
Primary Result 2	Educational continuity in critical transitions.	25%
Complementary results and stretch bonus	Effective implementation of Individual Reasonable Accommodation Plans and/or other agreed results; additional payments for overachievement.	5%
Final Retention	Integrity audit and closure.	10%

Annex 5. Summary risk matrix

Risk	Probability of Occurrence	Impact	Summary of mitigation measures	Primary Owner
Data inconsistency or low data quality	Medium	High	Dual-source rule, variable dictionary, audit and final retention.	Education Secretariat + Auditor
Turnover of teachers or administrators	High	Medium	Modular training, ongoing orientation and substitution packages.	Implementer + Territory
Delays in support or accommodations	Medium	High	Standardized packages, early procurement and prioritized phases.	Territory + Implementer
Low family involvement	Medium	Medium	Flexible modalities, support groups and psychosocial support.	Implementer + Institutions
Cherry-picking or exclusion of complex cases	Low/Medium	High	Cohort definition, audit and contractual prohibition.	Payer + Verifier
External shocks	Medium	High	Adjustment clause, steering committee and limited recalibration.	Governance Committee

Annex 6. Cost of inaction: analysis framework

Dimension	Analysis Questions	Indicative variables
Preparatory Phase	What costs are associated with grade repetition, dropout, or late re-enrolment due to inclusion barriers?	Repetition, dropout, loss of continuity, corrective measures.
Implementation gateways	How much does it cost to respond reactively to constitutional injunctions or emergency orders?	Legal proceedings, emergency care, administrative costs.
Primary Result 1	How much time and income do families lose due to system failures?	Hours of care, caregivers' labour participation, out-of-pocket expenses.
Primary Result 2	What long-term costs are exacerbated when early inclusion fails?	Dependency, future labour market exclusion, subsequent intensive supports.
Complementary results and stretch bonus	What portion of the corrective spending could be avoided with early interventions?	Budget reallocation, opportunity cost, avoidable spending.

Annex 7. Criteria for selecting pilot territories

Criterion	Guiding question
Cohort size	Is there a sufficiently large cohort to test the mechanism with critical mass?
Institutional commitment	Do the Education Secretariat and partner organizations actively support the pilot programme?
Minimum data quality	Are there usable records and is there capacity to improve them?
Coordination capacity	Is it possible to coordinate early childhood education, the transition grade and basic primary education?
Implementation capacity	Are there stakeholders with the technical capacity to implement the intervention?
Feasibility of verification	Is it possible to access the information and conduct an independent audit?
Potential for learning and scale	Does the territory offer the conditions to generate useful and replicable evidence?

Annex 8. Phased implementation worksheet

Phase	Purpose	Key deliverable
Preparation (0–3 months)	Finalize design, data and governance.	Baseline, contract, verification protocol, cohort and operational plan.
Deployment 1 (4–8 months)	Training, support, case files and early transition.	Teams supported, sites activated, protocols in place.
Deployment 2 (9–14 months)	Consolidate practices, monitor alerts and conduct interim measurement.	Progress reports, corrective adjustments, interim verification.
Closure and evaluation (15–21 months)	Final verification, audit and scale-up decision.	Final report, lessons learned, proposal for institutionalization.

Annex 9. Due diligence questions for funders and payers

Dimension	Key questions
Pedagogy	Does the pilot programme's design take into account the unique nature of early childhood education and avoid metrics that promote a school-like approach?
Rights	Was it made clear which minimum obligations cannot be contingent on results-based financing?
Data	Are the baseline, cohort and verification sources auditable and consistent?
Capacity	Does the implementing entity have experience in early childhood education, inclusion and territorial management?
Finance	Does the cash flow structure safeguard operations and reasonably distribute risk?
Governance	Are there clearly defined processes for decision-making, adjustment and risk resolution?
Scale	Will the pilot yield functions, tools, or evidence that can be incorporated into public policy?

Annex 10. Illustrative budget by pilot categories

Category	Content	Role in the pilot project
Preparation and structuring	Baseline assessment, indicator design, procurement, enrolment and governance.	Ensures technical and contractual feasibility.
Pedagogical support	Modular training, coaching, classroom observation and feedback.	Brings about changes in teaching practices and the quality of support.
Transitions and pathway management	Records, cross-level meetings, orientation activities and cohort follow-up.	Ensures continuity and reduces loss of support.
Supportive environments and resources	Basic accommodations, materials, communication and prioritized accessibility.	Reduces barriers in everyday experiences.
Work with families	Guidance, support circles and shared responsibility initiatives.	Strengthens transition, assistance and sustainability.
Data and verification	Dashboards, reconciliation and gap resolution.	Ensures the integrity of the mechanism and payments.
Evaluation and systematization	Final analysis, lessons learned, comparisons and scaling strategy.	Transforms the pilot into public policy learning.

Annex 11. Suggested verification and monitoring tools

Instrument	What it verifies	Suggested frequency
Baseline and cohort matrix	Definition of population, variables and eligibility criteria.	At the beginning and controlled updates
Implementation gateways checklist	Activation of training, protocols, supports and governance.	Quarterly
Pedagogical observation log	Effective implementation of supports and classroom participation.	Semi-annual sample-based review
Transition record sheet	Existence and use of student progress records and cross-grade-level meetings.	Before and during critical windows.
Administrative data reconciliation	Attendance, continuity and data cleaning.	Monthly and at the end of the window.
Final audit report	Data integrity, findings and approval for closure.	Annual or final closure.

Annex 12. Territorial preparedness checklist

Critical question	Yes/No	Comentts
Is there a defined and verifiable cohort?		
Does the Education Secretariat serve as the data custodian?		
Is there agreement on a prioritized segment of the educational pathway?		
Does the territory have implementation capacity or partnership potential?		
Has the governance architecture been defined?		
Has the feasibility of independent verification been validated?		
Has a preliminary institutionalization strategy been agreed?		

Annex 13. Key messages by audience

Audience	Question raised	Message to be received	Design implications
Education Secretariat	Why use this mechanism?	It helps organize educational pathways, improve information systems and generate learning on the use of public resources.	Simple, traceable results that are useful for public policy.
Finance Secretariat	What is the fiscal benefit?	It allows comparison between pilot costs, corrective spending and the cost of inaction.	Cost-effectiveness analysis and conservative scenarios.
International cooperation	What does it finance differently?	A demonstration package with evidence and potential for institutionalization.	Robust documentation, verification and learning narrative.
Strategic philanthropy	What changes with its contribution?	It accelerates public innovation in a critical high-vulnerability stage.	Flexibility for preparation and components not absorbed by the system.
Impact investor	What is the return case?	High social return, moderate financial return and replicable evidence.	Simple payment structure and well-allocated risks.
Early childhood education experts	Does it respect pedagogical specificity?	Yes, because it is based on pathways, fields of experience and curriculum alignment.	Non-schooling indicators, with emphasis on learning environments and participation.
Disability experts	Is inclusion limited to access?	No. The approach focuses on supports, implementation of the Individual Reasonable Accommodation Plan, participation and continuity.	Verification of the quality of supports, not merely presence or enrolment.
Families and organizations	What changes in daily experience?	The aim is to reduce repetitive administrative procedures, improve supports and facilitate transitions	Transition protocols and shared-responsibility work with families.

Annex 14. Guiding assumptions for a scale-up scenario

Variable	Territorial pilot	Intermediate scale	Partial national scale
Territories	1	5	10 or more
Direct cohort	300	1,500	3,000 or more
Prioritized locations	20	100	200 or more
Need for verification	High proximity and intensive sampling	Standardized sampling by territory	Multilevel audit architecture
Governance	Territorial steering committee and technical committee	Light national coordination + territorial nodes	Outcomes fund or blended financing architecture
Expected use of evidence	Test feasibility and adjust design	Compare unit costs and results across territories	Inform guidelines, budget and programme expansion
Main challenge	Calibrate indicators and payment structure	Maintaining quality across diverse territorial contexts	Standardize implementation without losing local relevance

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Results-Based Financing Strategy

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