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## Best Practice in Early Childhood Development Financial Governance: A Case Study in Indonesia Villages

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**ABSTRACT:** Early childhood development (PAUD) is a fundamental investment that is included in the Sustainable Development Goals (SDGs). Previous research has shown that ECD investment in Indonesia, and its financial governance remains a challenging issue. Through a qualitative approach to a case study method design, this study aims to examine the state of PAUD financial management in Panggungharjo Village, Yogyakarta. This study uses in-depth interviews and desk research as data collection techniques. The instrument was developed from the SABER-ECD World Bank Assessment and ECD Financial Profiling Tools. The results showed that PAUD financial management in established villages had innovative financing, budget management and institutional development resulted in a blueprint for managing PAUD financing in other villages in Indonesia. Important policy objectives in all aspects, including the legal framework, cross-sectoral coordination, program coverage, coverage, equity, data availability, quality standards, and compliance with standards, the vision of financing early childhood development will be more achievable for future research.

**Keywords:** *Early Childhood, Financial Governance, Village*

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## 1 INTRODUCTION

Efforts to improve Early Childhood Development (ECD) in Indonesia, have grown significantly following the global growth of ECD in other countries, which are pursuing Sustainable Development Goals (SDGs). Although ECD in Indonesia has shown improvement, policies at the national, sub-national, and district levels are still lacking, and many ECD programs are facing complex challenges, such as limited coverage of the educational program. Low levels of teacher remunerations, limited sources of funds, and budget allocations, and other poor conditions of ECD investments (Alatas et al., 2013; Brinkman et al., 2017; Denboba et al., 2015). Most of the factors that hinder ECD financing are limited funds from the government budget, high costs per child, especially for vulnerable children who available funds cannot cover, and the capacity to manage funds faced by districts and schools internally (Boggild-Jones et al., 2017; Britto et al., 2013; Hasan et al., 2013; Jeffrey & Guido, 2014; Juniar, n.d.; Sayre et al., 2015; Suryadarma & Jones, 2013).

There are 196,378 village ECDs in Indonesia, and almost all of them are managed privately, often by the village communities themselves. The role of the village, especially the village government, to participate in managing, maintaining, and improving the quality of ECD are essential. ECD services are available in 74 percent of villages, although private sectors provide funds for most of ECDs, parents still view these ECD services as unaffordable where the enrolment rate is only 34.6 percent (Ambang.Yudanto, 2019; Aqsati, 2018; Astuti & Suaedi, 2019; Basuki et al., 2019; Pratama & Pambudi, 2017). The Complexity of ECD financial governance brings curiosity to learn more about best practices of how the village ECD manages their finances and how they survive the challenges that come ahead. The massive number of village's ECD centers and One Village One ECD policy in Indonesia has given birth to ideas for further research on best practices of ECD financial governance at the village level. This research chooses Panggungharjo Village as the location of the current study to explore best practices in the village and provide an example of how ECD financial governance can be a good lesson for other villages in Indonesia.

In previous years, the Indonesian government issued three pillars of government policies in the field of early childhood education in the Ministry of National Education's Strategic Plan from 2009 to 2014, and these policies were updated in the Strategic Plan of the Ministry of Education and Culture 2014-2019. The three pillars are 1) Expanding and Equitable Access to Early Childhood Education, 2) Improving Quality, Relevance, and Competitiveness, 3) Strengthening Governance, Accountability, and Public Image. This governance and accountability policy, according to the government, includes a good performance-based financing system at the education unit level and local government, and school-based management (SBM), to assist the Government and local governments in allocating resources and monitoring overall education performance. This stage of budgeting in public sector organizations is a stage that has an important role in the planning and control cycle where the budget can be used as a tool to create public space,

in the sense that the budget preparation process must involve the public. This community involvement can be carried out through the process of collecting community aspirations, the results of which are used as the basis for the formulation of general guidelines and policies for budgeting (Istiqomah, 2016).

Most of the research on ECD financial governance examines how ECD financing is budgeted, what budget priorities are, budget-related policies, budget allocation mechanisms, and multi-sectoral coordination between policymakers (Britto et al., 2013). Many Studies have acknowledged the success of Panggungharjo Village as an exemplary village in developing village governance and how this village addresses the challenges of its rural development, including financial and educational problems (Aqsati, 2018; Astuti & Suaedi, 2019; Basuki et al., 2019; Mizwar Hasyim, 2019; Vegas & Santibanez, 2009). Regarding ECD, from year to year this village has shown some notable achievements, the First Winner in the National Competition of Holistic Integrative/HI-ECD (2013). The First Winner in the Regional Competition of ECD Task Force (2013) and the First Winner in the Sub-District Competition of ECD Centers (2013), Child Friendly Village Pilot Project in 2013 by Women and Community Empowerment Agency-Yogyakarta Special Region, The Best Village (Edi & Wardhani, 2019).

Based on the achievements of Panggungharjo Village and if the Panggungharjo village government also provides examples of best-practice PAUD financial management, this study chose Panggungharjo as a case study. This study aims to examine the state of PAUD financial governance in Panggungharjo Village with new analytical approaches, explore impacts, lessons learned from the process, and implementation of PAUD financial governance at the village.

## 2 THEORITICAL STUDY

This study uses a theoretical framework adapted from Emiliana Vegas and Santibanes, namely the SABER-ECD (Systems Approach for Better Education Results – Early Childhood Development) combined with a conceptual framework from the Results for Development Institute (R4D).

### 2.1 *Early Childhood Financial Governance Framework from SABER-ECD*

SABER or *Systems Approach for Better Education Results* is a program that collects and compares data on education system policies and institutions worldwide (Denboba et al., 2015; Hasan et al., 2013; Klees et al., 2020). SABER identifies and assesses significant education policies to help countries achieve education goals. It analyzes several policy levers from early childhood development to teachers to private sector engagement in Indonesia. SABER for Early Childhood Development (SABER-ECD) is a derivative tool that serves as a comprehensive inventory of ECD programs operating in a country. SABER-ECD is a conceptual framework developed by Emiliana Vegas & Santibanes (The World Bank, 2013).

This framework describes how policies and contexts influence child development and how children's growth in the early year's affects life outcomes and social and economic development. Children's experiences are affected by the macro and micro contexts in which they live. The macro context includes the nature and scope of social policies that directly affect the well-being of children and the types of services available to young children and their families. The micro context includes the child's situations and experiences at the family level. Development in the four main domains (cognitive, linguistic, socio-emotional, and physical well-being and growth) in the early years, in turn, has an impact on life outcomes. The results of this life and individual development have implications for a country's social and economic development.

SABER-ECD has developed a policy classification rubric that summarizes the number and coverage of indicators used to assess the level of development under each policy lever. Data collected through program and policy questionnaires transpose into a rubric, along with additional secondary data collected from relevant sources. For each indicator, the country will receive a score; these scores will determine each policy lever (1-4, with one corresponding to the "latent" level of policy development and four corresponding to the "advanced" level of policy development), and the policy leverage scores will then be averaged to form the score for each policy goal. The policy lever of ECD finance is part of the policy lever consisting of four indicators and 10 sub-indicators that assess the main aspects of policy levers in finance. With its ten sub-indicators, this research adopts the rubric into a village-level context interview guideline as one of the research instruments for this study.

## *2.2 Early Childhood Financing Framework from R4D (Results for Development) Research on ECD Finance*

Results for Development Institute (R4D) analyzes the financial state of ECD in low and middle-income countries and present a brief report of a country profile on ECD finance. It provides examples of ECD financial profiles from developing countries, and this research uses the model as an example of how to make an ECD financial profile of a village ECD. It analyzes the roles of international, national, and private actors in ECD financing, significant financial barriers to promoting access, quality, efficiency, and effectiveness in delivering ECD, and potential solutions to enhance the effectiveness of financing while addressing equity issues. The report first establishes what is currently known about ECCE financing, based on a review of cross-national data on ECD expenditure, data on international financing, and existing frameworks that analyze how funds are sourced, collected, and allocated. It also examines the status and future potential of international financing for ECD, providing an international perspective by analyzing ECD financing in 12 diverse countries, including 10 LMICs (Low and Middle-Income Countries) and two HICs (High-Income Countries).

In Indonesia, R4D research findings show some significant advances in the global indicators of early childhood development. The pre-primary gross enrollment ratio increased from 43% in 2008 to 51% in 2013. Under Five mortality rates declined from

33/1,000 births in 2010 to 27.2/1,000 births in 2015, the prevalence of stunting declined from 40% in 2007 to 36% in 2013, public expenditure on pre-primary education as a % of GNP: 0.1% in 2012 (lower-middle-income countries average: 0.1% in 2012). R4D has a more specific description of ECD financial indicators ranging from assessing public spending by sector to describing challenges or lessons learned from ECD financial policies to complement the SABER-ECD indicator, which focuses on levers of financial policy. The R4D indicators provide further examination of the state of ECD financial governance in Panggungharjo Village and adapt these indicators to the village-level context.

### 3 METHOD

This research uses the financial case study method of PAUD in Panggungharjo Village. The research analyzed the factors that determine the success of PAUD financial governance using in-depth qualitative interviews and quantitative data analysis. Based on the research framework, this research has two phases of research procedures: 1) adapting the SABER-PAUD framework to the village level and 2) adapting R4D to the village-level context.

#### 3.1 *Instrument and Procedure*

The research instrument is SABER-ECD as a general tool that shows four factors of PAUD financial governance and R4D as a specific tool that describes the criteria for measuring PAUD financial governance. It uses the tools developed by SABER-ECD World Bank Assessment Tools and ECD Financial Profiling Tools from Results for Development Institute. The ECD financial policy lever is the tool to develop a systematic approach to document the ECD financial governance and identify gaps. There are four indicators with ten sub-indicators that assess the main aspects of the financial policy lever to the extent to which adequate finance is available: 1) transparency of the budget process, 2) sustainability of revenue, 3) mechanisms for transferring funding, and 4) the relative burden of finance on segments of the population. The sub-indicators are 1) criteria for deciding ECD spending, 2) coordination effort across departments/local government bodies, 3) village government's public report of ECD expenditures, 4) percentage of the annual education budget allocated towards pre-primary education, 5) the percentage of routine health & nutrition support financed by the village government. 6) types of fees levied for ECD services, 7) level of out-of-pocket expenditures as a percentage of the total village ECD expenditures, 8) remuneration for pre-primary teachers, 9) ECD professionals paid by the village government, 10) ECD extension service professionals paid by the village government.

R4D creates an ECD financial profile at a country level consisting of several assessment indicators not included in the SABER tool. It is to complement the SABER-ECD by providing a profile model using similar indicators of ECD finance, adapted to the village level. The village-level ECD financial profile serves as a more profound elaboration tool to analyze and categorize the results of the key stakeholder interviews.

The indicators adapted from R4D are 1) ECD expenditure, 2) policy & budget coordination, 3) program & responsibility of government bodies, 4) program & funding resources, and 5) funding allocation. Furthermore, in the results and discussion is an explanation of the sub-indicators.

### 3.2 *Research Question*

The following research questions (RQ) guided the research process: RQ 1) how is the current state of ECD financial governance in Panggungharjo Village? And RQ 2) what are the impacts and lessons learned from the process and implementation of ECD financial governance in Panggungharjo Village? To answer those questions, the selected scope of this research is ECD financial policy lever, identifying the policy goal of establishing an enabling environment that aims to develop an adequate legal and regulatory framework to support the provision of ECD. Coordination within sectors and across institutions and the availability of financial resources and systems to allocate finance will show how the enabling environment supports the ECD system (Hasan et al., 2013).

## 4 RESULT AND DISCUSSION

### 4.1 *Result*

#### 4.1.1 *ECD Centers in Panggungharjo Village*

Panggungharjo has ECE Educators Association (ECE-EA) as an institution specifically formed to manage ECD in the village. This institution is managed by Empowerment of Family Welfare (EFW) and ECE-EA functions as a community-level educator association formed to coordinate all ECD stakeholders in the village. Apart from the existence of the Association of Indonesian Early Childhood Teachers and Educators (AIECTE)- a formal association of ECD that already exists at the sub-district level, the formation of ECE-EA is a unique idea from the village head and the community. The existence of an institution such as ECE-EA is unavailable in other neighboring villages, which makes ECD in Panggungharjo more advanced than other ECDs in the same sub-district or district. This ECE-EA consists of 35 ECD units categorized as playgroup and kindergarten. Most of these ECD centers are founded by EFW cadres and managed or owned privately by one cadre. The source of funds for this ECD usually comes from school fees paid by parents. The average number of students in the ECD varies, from 15 to 100, depending on their capacity and year.

The tuition fee for ECD services varies from 35 to 175 thousand Rupiahs per month, depending on the type of program. The more complete the ECD services (including daycare), the higher the tuition fee and the average number of students per class vary from 4 to 15 children, and generally. The maximum number of children per class follows the ratio between the number of students and teachers set by the government. The funds received to ECDs come from pilot funds provided by the village government through the

EFW of 10 Rupiahs. All ECD centers in Panggungharjo which are already registered in the Educational Basis Data also receive the Operational Assistance Funds (OAF) of ECE.

#### *4.1.2 Innovative Financing through a Waste Management Program to Support ECD Finance*

All ECDs in Panggungharjo are obliged to have additional funds from an integrated regular Waste Management program as part of the village Waste Management program run under the Village-Owned Enterprise (VOE). This additional source of income from Waste Management programs can help the village ECDs finance extra expenditures that are not covered by tuition fees and OAF of ECE, such as outdoor activities, field trips, or building maintenance. The idea of the Waste Management program is as a Family Resilience Strengthening Program through financial literacy and gold saving's investment in collaboration with PT owned enterprise. The Waste Management program at the ECD centers is not partial but integrated, and all Panggungharjo villagers carry it out. This program aims to encourage every villager to have waste bank savings and build collective awareness regarding the overall management of environmental, health, and educational issues.

The contributions of this integrated Waste Management program as one of the financing innovations for ECD and other village development programs are among other Panggungharjo's achievements. In addition to funding sources from waste banks and gold savings, ECD in Panggungharjo also received regular financial support from Village Budget Plan or named it as APBDes. Reports from the APBDes Realization Report and the Village Fund Realization Report have been published on the Panggungharjo website since 2017-2019.

#### *4.1.3 ECD Financial Governance in Panggungharjo Village*

##### *4.1.3.1 Transparency of Budget Process*

ECD budget goals were decided at the beginning of all village development programs designed in the RPJMDes (Village Mid-Term Development Plan). The budget implementation and coordination mechanism of RPJMDes are distributed yearly in APBDes and RKPDes (Village Development Plan). Precisely, for the ECD budget, the disbursement of the budget was coordinated with EFW, ECE-EA, and other related government bodies. The ECD budget generally uses explicit criteria to decide ECD spending (i.e., number of students, socioeconomic status, geographical location, the school's performance, attendance, or historical precedent). In Panggungharjo, it is stipulated in APBDes and consists of three sources: Village Original Income, Village Fund, and Village Shared Revenue from Taxes. The spending criteria for the 2019-2020 budget are for routine ECE-EA meetings and Supplementary Feeding of ECD students. Criteria to decide ECD spending is based on proposals and suggestions from discussions held in the workshop before preparing the RPJMDes.

The coordination mechanism for determining the APBDes is through the village meeting and village development planning meeting. ECD budget is managed through

EFW and the under-bow institution which specifically manages ECD, namely ECE-EA. ECE-EA is the entry point for coordination with the District Education Office of Bantul, ECD Supervisor, AICTE, ECE Cluster, teacher working group, and community health center. The village government reports ECD expenditure originating from the APBDes on the website, and the APBDes are printed and disseminated to and households. Panggungharjo Village Government took the initiative to provide APBDes Infographics as a medium for Public Transparency. This infographic is compiled based on Village Regulation No. 02/2018.

#### 4.1.3.2 Level of Financing for ECD

The Level of ECD financing in Panggungharjo Village for budget adequacy refers to how ECD financing is adequate to meet the population's needs. Two indicators of minimum budget adequacy for minimum ECD service standards are the annual education and health budget percentage to support ECD provisions. The commitment of this village to increase the budget adequacy level of ECD finance increases from 15% to 43%, although the amount decreases significantly from around 156 million Rupiahs to 94 million. Compared with the inflation ratio in the Bantul district - where this village exists - which is 3% on average as stated on the website of statistics Indonesia, locally known as BPS (2020), the increase in budget provision for ECD is far below the inflation rate. It reflected the overall education budgeting at the national or sub-national level, which remains below the level of adequacy to meet the needs of every child.

#### 4.1.3.3 Distribution of Financial Burden

The burden of ECD finance equity is still challenging to be equitably distributed across various segments of society where private funds are the primary sources of ECD financing. Tuition fees set by ECD centers vary depending on the number of students, the ability of each school, the work background of the parents, and the assistance received by the school. In general, ECD centers set fees in the form of registration fees, tuition fees, uniform fees, snacks, annual activity fees, medical fees, extracurricular activity fees, and special fees for daycare. Almost 100% of ECDs in Panggungharjo Village are private ECDs whose primary funding source comes from SPP. The fund from the central government is Operational Assistance Funds (OAF) of ECE and what comes from the village government is the allocation of village funds for infrastructure support, provision of educational toys, training assistance for teachers, ECE-EA routine meetings, and PMT. The burden of ECD financing is thus entirely borne by the parents of students, and the central and local governments finance only a tiny portion. The costs borne by parents are mainly to pay ECD teacher salaries and educational fees outside those stipulated in the OAF of ECE.

#### 4.1.3.4 Level of Personnel Remuneration

ECD personnel is among the lowest-paid educators compared to other levels of school educators. Some ECD educators stated that remuneration was not a significant factor that hinders teachers from giving their professional services as ECD educators. Salary scales



for ECD educators vary depending on the tenure of the teacher. Teachers with the longest tenure receive an incentive of IDR 750,000, a medium tenure of IDR 450,000, and the lowest tenure of IDR 250,000. Some ECD centers are only able to pay for the transportation costs of their personnel.

The Indonesian government does not have a policy requiring a minimum wage rate at which ECD owners or employers must compensate their employees. The income level of ECD service personnel in Panggungharjo village is an average of IDR 150,000 per month and less than IDR 1 million. The village government does not provide incentives for teacher salaries but provides support in training fees based on each ECD center's submissions and needs. The village government also does not provide incentives for the salaries of education personnel, including ECD managers and caregivers but provides the same support for teachers.

#### 4.1.3.5 Financial Level of Panggungharjo Village ECD

Results show the financial level of Panggungharjo Village ECD is at an advanced level for the indicators of 1) establishment of budget planning committees that include all essential sectors, 2) the percentage of ECD annual budget is above 10% of total education spending. In indicators 1) criteria are used in 2 to 3 sectors to determine ECD spending. 2) Expenditures on ECD are reported in 2 sectors, and 3) types of fees are 2-4, indicating Panggungharjo Village is at an established level. In one indicator of ECD percentage to the overall health budget. Panggungharjo Village is at emerging level and in the rest indicators, the village is at a latent level for household/parents' contribution to pay teacher salary and overall teacher remuneration. The table 1 shows the financial level of Panggungharjo Village ECD (written in italic and shaded).

Table 1. ECD Financial Level of Panggungharjo Village

Latent	Emerging	Established	Advanced	Findings
No Criteria	Criteria are used in one sector	<i>Criteria are used in 2 to 3 sectors</i>	Criteria are used in all sectors	Panggungharjo Village decides ECD spending based on three criteria: socioeconomic status of the students, special needs (in three sub-sectors: education, health & nutrition, and social protection), and performance of the school
No coordination mechanisms	Joint budget planning sessions that include 1 to 2 sectors	Joint budget planning sessions that include three sectors	<i>Establishment of budget planning committees that include all essential sectors</i>	Panggungharjo Village, through the ECE-EA, has established a budget planning committee that involves all sectors representatives
No	Expenditures on ECD are reported in 1 sector	<i>Expenditures on ECD are reported in 2 sectors</i>	Expenditures on ECD are reported in 3 or more sectors.	Panggungharjo Village reports their education and health spending on the website annually and distributes the report to

				village leaders
Less than 1%	1% to 5%	5% to 9%	10 or more%	The average ECD budget in Panggungharjo Village for the year 2017-2019 is 24% of the total education budget
Less than 25%	26% to 59%	60% to 89%	90% and above	The average ECD health budget in Panggungharjo Village for the year 2017-2019 is 31%
Ten or more types of fees	8 to 9 types of fees	4 to 7 types of fees	0 to 3 types of fees	ECD centers in Panggungharjo Village are charged 2-4 types of fees: tuition, registration, uniform, snacks; while other fees are charged freely or subsidized by the village government
40% or more	25% to 39%	15% to 24%	Less than 15%	The burden of ECD expenditure remains the responsibility of parents, while the village government tends to finance the health sector more than the education sector
Less than 50% of primary teacher salary	50-74% of primary teacher salary	75% of primary teacher salary	Parity in pay with primary teachers	The ECD teachers are paid far less than the primary teachers
No		Yes		No
No		Yes		No

From the table above, to answer the question; to what extent the budget uses explicit criteria for determining ECD expenditure. The results of the interviews show that criteria are used in 2-3 sectors such as a student socioeconomic status, health, and nutrition provision, and school development level. For the second question, to what extent the budget is a coordinated effort across government agencies. The results show that forming a budget planning committee covering all important sectors is at an advanced level where ECD in Panggungharjo village is managed by the budget planning committee through ECE-EA. The third question is 'can the government accurately report public expenditure on ECD,' spending on ECD is reported in 2 sectors: health and education. The annual education budget is allocated to preschool education is 10% or more; and for the question, 'what is the percentage of routine vaccines financed by the government,' the result is 31%, which is the latent level. Four to seven types of fees are levied for ECD services, and the level of own expenditure as a percentage of total health is at the latent level (25-39%). Remuneration for pre-primary teachers is also latent, with ECD teachers being paid 50-74% less than primary school teachers' salaries. Moreover, for the last two questions: 'are community childcare center professionals paid by the government' and 'whether the

government pays professional health educators,' the result is equally 'no,' the ECD centers themselves pays them.

#### 4.1.4 *Financial Profile of Panggungharjo ECD*

##### 4.1.4.1 ECD Expenditures

ECD expenditures in Panggungharjo village specifically refer to community group development. The budget approach is mainly dedicated to family welfare than to ECD. Some budgets target students, teachers, and infrastructure, but a significant target is strengthening family institutions. Budget reporting is formally submitted through the village information system (website), including the APBDes document, which is given in full, hard copies and distributed to all villagers. All data and information in the village become public data except those exempted by law, such as, population and data on villagers. Apart from that, the data are public domain that everyone can ask for from the village government.

Public expenditures on ECD by age group of children show that total ECD Spending from APBDes is IDR 341,622,000 (2017), 254,005,000 (2018), and 268,750,000 (2019). Public expenditures on ECD by sector are distributed for education, health, nutrition, social protection, and child protection, varying percentages depending on local budgets' needs and availability. Based on the 2017-2019 APBDes report of Panggungharjo village, the average ECD expenditure is approximately 20% of the total village expenditure.

Public expenditures on ECD by types of services show that parents pay preschool/early childhood education fees (3-5 years), childcare (0-5 years/daycare) is also paid by parents. Parental training/support is provided free of charge through P3P and BKB for IDR 8,500 per person/meeting, and the village government provides school meals for IDR 1,500 per child; conditional cash transfer is provided by request. Public expenditures on ECD by the level of government show that ECD spending by level of government is divided around these percentages: 26% central, 3% province, and 71% district. It means that local governments still play an essential role in financing ECD and providing childcare. Compared with the division of responsibilities across levels of government to finance primary education, which relies heavily on the central government, ECD still lacks support from the national and provincial budgets.

##### 4.1.4.2 Policy and Budget Coordination

Budget planning from the Village Mid-Term Development Plan regarding the target mandated is measured through the education index that includes the average length of schooling and the literacy rate of children. Thus, the budget is disbursed into the Local Government Work Plan, from which it is then used to make the village budgets. The preparation of this Village Medium-term Development Plan follows the CIPOO's planning approach (context-implementation, input-identification, outputs, outcome's determination, and then planning). During the preparation of the village medium-term

development plan, the village government conducts various discussion series (workshops) to discuss all village development agendas.

One development agenda is discussed twice in a workshop and an FGD (focus group discussion). The workshop participants include stakeholders such as representatives of parents, children, women, ECD organizers, and related Village Working Operation Unit). The FGDs carry out technical, operational levels compiled as part of the Village Medium Term Development Plan for educational planning. Each year the Village Discussions review the one-year Local Government Work Plan (LGWP). The LGWP is a guideline, so the objectives and direction remain relevant. Then the leading performance indicators are set as a reference frame for the implementation of education in Panggungharjo. The involvement of various stakeholders becomes a significant success factor because it provides opportunities for various stakeholders to participate in village discussions.

The primary policy or regulation that influences ECD financing in Panggungharjo is a special Village Regulation for ECD to form a Working Group through a Village Head Decree regarding the Appointment of ECD Village Teachers in Panggungharjo No. 8A/2017, which is called ECE-EA of Panggungharjo). Its works initially consisted of 14 villages ECD, but now it involves 35 ECD centers. Budget planning for ECD coordination, for example, health support, is provided free of charge in the form of Early Childhood Development Detection and family building by community Health centers, and Supplementary Feeding by Posyandu (children integrated service post). The central government provides ECE operational costs for education delivery in the form of OAF of ECE, and the central government finances teacher salaries in the form of incentives that are given every three months with varying amounts according to the teacher's tenure.

#### 4.1.4.3 Programs and Responsibilities of Government Bodies

Panggungharjo Village provides cash assistance for education available for all children from an early age to college. The village government facilitates it, and the criteria for assistance are based on proposals, not programs from the central government. Every villager in need can apply, and there is a verification mechanism to measure their economic capacity based on seven aspects: type of job, size, and type of income, consumption patterns, ownership of assets, ownership of reserve funds, ownership of social security, and the presence of vulnerable groups. From there, they calculate whether the assistance is given 100%, 70%, or smaller. The basis of cash transfers is delivery, and it is a program that seeks to build the ultimate social safety net.

Backgrounds of program and services offered for ECD are the GoI mandates for developing community based ECD with Block Grants/CCT as one method of allocating funds to village levels of government. The project primarily focuses on creating a One Village One ECD policy to serve children aged 3-5 in all villages in Indonesia. ECD's program coverage in Panggungharjo village is 35 private ECD centers registered in Education Basis Data in 2020. Government bodies responsible for the program at the National level are the MoEC and MoRA responsible for setting policies and managing

the system, at the Sub-national level is District Education Offices, responsible for managing Education Basis Data. At the village level, the responsibility for managing ECD centers relied upon the Family Welfare Education Team and its cadres. The central government provides Operational Assistance Funds/Conditional Cash Transfer of 600,000 IDR per student per year; the district government provides salary incentives for Teachers and Education Personnel (TEP), which vary from IDR 250,000 to IDR 750,000 depending on the length of service the TEP has. The village government allocates village funds for ECD with varying amounts depending on the needs and submissions from the ECD centers in the village.

#### 4.1.4.4 Program and Funding Resources

The budget for ECD is mainly allocated from village funds (VF) given by the central government, which initially amounted to one billion Rupiahs per village. The amount has grown depending on the population and the area. Panggunharjo VF is around 1.3 billion Rupiahs, and the budget is taken from the 1.3 billion budgets while the village fund budget is given through the district, and the amount received is around 1.7 billion Rupiahs. Annual expenditure on the program based on the 2017-2019 APBDes provides financial support for the construction of ECD buildings based on submissions, funds for routine ECE-EA meetings, funds for teacher training and education personnel based on submissions. This educational toys/learning material's assistance on a rotating basis, facilities and infrastructure assistance based on submissions. The supplementary feeding regularly every month according to the number of students. Funds are raised in the ECD centers where they seek self-help funds to finance operational costs, especially for teacher salaries through tuition fees and Waste Management savings, which are then managed through pawnshop gold savings.

#### 4.1.4.5 Funding Allocation

The basic allocation of funds for ECD is usually used for education and learning costs (educational toys, salaries for ECD personnel, learning and teaching materials, and teacher transport), health and nutrition (supplementary food), renovation (labor costs for renovation or new construction), management and operational costs. The village government provides additional funds for teacher training and regular ECE-EA meetings. Indirect fees, direct fees, and in-kind contributions provided by households are financed by parents/household contributions through tuition fees. In general, ECD charges fees (for tuition, meals, transportation, registration, learning materials) are not always sufficient to cover all ECD costs, and some ECDs even charge a minimal amount of fees or even do not charge at all the low-income families.

Funding allocation to various levels of government, service providers, and beneficiaries in the village APBDes before 2020 was allocated for ECD Implementation Support, including education and training expenditures for early childhood teachers given to 14 hamlets for 500 thousand Rupiahs each, and meals for the ECE-EA meetings. The budget mechanism is conveyed through EFW's annual monitoring and evaluation of the hamlets.

In 2020, the budget allocation changed and allocated for two things: monthly ECE-EA meetings and supplementary food service (Supplementary Feeding) for ECD students with the total allocation were 300 students each week, IDR 1,500 for each student.

#### 4.1.5 *Best Practice of ECD Financial Governance in Panggungharjo Village*

The best practice of ECD financial governance in Panggungharjo Village occurs with the leadership of the Village Head of Panggungharjo, who is widely known for his strong vision, which has brought the village to become one of the best villages in Indonesia. Since his leadership in 2016, the Village Head has implemented a concept of village independence known as "*Desa yang Berdaulat*" (sovereign Village). The leadership of the village head is a determining factor for the successful implementation of ECD village finance. By a transformational leadership style, it was notably admitted by all critical informants that the leadership of Panggungharjo Village Head made many significant changes for the village. According to Wahyudi Anggoro - Head of Panggungharjo Village -, the vision and mission of the village are clear, and the knowledge management system has been implemented thoroughly; thus, the process and implementation of ECD financial governance run well in the village.

The Lestari VOE is one of the 266 most successful Village-owned enterprises in Indonesia, which has initiated several collaborative business models for-profit and non-profit, such as Community-Based Solid Waste Management called KUPAS, Oil Waste to Biodiesel (Oil Waste Management), Eco-Culturally Based Tourism called *Kampoeng Mataraman*, and Village Owned Cooperative called SWADESA (Village Supermarket). The contribution of its VOE to ECD financing is quite significant, especially with the existence of the KUPAS organization, which has succeeded in collecting resources from household waste and making it a source of income for the village ECD. Every day from Monday to Friday, students bring used bottles, boxes, paper, and other valuable garbage to be collected in schools, where the teachers then sell them weekly to KUPAS and the money into the school's gold saving account. The savings will be used to finance additional education expenses such as field trips, graduations, picnics, renovations.

ECE-EA plays an essential role in conducting training activities, knowledge-sharing between ECD institutions, making educational toys from waste materials, training in making games and learning materials for children, and socializing the accreditation process or available aid funds. FWE's donations for early childhood education include three laptops for 14 villages, which are given in turns to keep ECD educators excited. The requirements for getting this assistance are not through competitions but orderly administration and creativity.

FWE have 4-unit programs, one of which is workgroup (POKJA-2) in the education sector and cooperatives which plays a vital role in establishing ECD centers in their respective hamlets. Initially, the FEW cadres that founded ECD held teaching and learning activities at the hamlet's house in the afternoon. In its development, the mothers suggested that activities be carried out in the morning. Because this ECD activity is very

beneficial for young children, mothers are willing to pay for teaching staff and monthly fees. After ECD is running, the PKK administrator, who is concurrently the owner or manager of the ECD center, can take care of permits and propose assistance to the district government through the District Education Office. After the ECD center has an official permit, ECD educators can join *Himpaudi* (Association of Indonesian Early Childhood Educators and Education Personnel). Another role of the PKK is to ensure the implementation of Integrative Holistic ECD through collaboration with other workgroup in health, food and clothing, and planning.

#### 4.2 Discussion

As stated in the introduction, the purpose of this study is to understand how an early childhood education institution manages its budget and creates innovative financing. By exploring the state of early childhood financial governance, it brings results of understanding its impacts and lessons learned thus to provide recommendations for better early childhood. The research results show that the state of ECD financial governance in Panggungharjo Village is well established, has innovative funding, and has a well-managed budget. This provides a good example of best practices in governance for other villages ECD. According to the criteria developed by the SABER-ECD, Panggungharjo village ECD is at the level of established and advanced. However, according to the ECD financial profiling result, it is still lacking in the sustainability of financial resources, and in the minimum of the budget amount compared to the needs of the students.

##### 4.2.1 RQ 1: How is the current state of ECD financial governance in Panggungharjo Village?

The discussion from examining RQ 1 regarding the current financial state of ECD in Panggungharjo village shows that ECD financial governance at the village is at various levels ranging from latent, emerging, established, and advanced. However, from the number of indicators, it can be concluded that most financial conditions are at established and advanced levels. The state of the initial budget for ECD financing shows that it came from the government but has been supplemented by independent financing that uses an additional source of income from Waste Management programs. The contribution of this integrated Waste Management program has served as innovative financing for ECD and has become a good lesson learned from the village. This finding is aligned with the delivery of early-childhood education that has been devolved to local government, where the provincial government oversees the senior secondary level while the district government oversees early childhood education and primary also junior secondary level (Kurniawati et al., 2018). The initiative to use innovative financing through Waste Management is accordingly with government attempts to promote innovation to encourage economic growth (Bloom et al., 2019).

The state of budget transparency for ECD financing has been well provided within the village when seen from the transparency process of budgets channeled through FWE and ECE-EA. The existence of ECE-EA as an institution that facilitates the budget from

preparation to execution is transparent. The socialization and involvement of ECE-EA participants actively support the smooth running of this process. Empirical studies show transparency is a pre-condition of accountability and is assumed will lead to better governance (Zúñiga, 2018). The act of budget transparency here is a release of information that requires an open attitude from the village government of Panggungharjo about actions and decisions to be monitored and evaluated by its community, indicating a character of good and adaptive governance (Bauhr & Nasiritousi, 2013). The state of the adequacy of the budget for ECD in the village, if seen from the total budget allocation for education and health, is quite a large percentage. However, if seen from the nominal amount implemented from year to year, there is a decrease in the budget amount. It appears to be due to changes in budget priorities and distribution of funding burdens which are increasingly placed on family or parents' expenditures and public sector contributions through *Bumdes* (village-owned enterprises) and Waste Management. Although the impacts of parents' investment in ECD and its correlation with child outcomes during the preschool period are evidence, parents' priorities are still minimum to meet the budget adequacy (Magnuson & Duncan, 2016).

A lesson learned from Colombia's experience on prioritizing ECD finance suggests that allocation for early childhood care in vulnerable conditions should consider available resources and modalities within the community such as traditional care by family and institutional care by ECD centers (Cardenas & Cadena, 2020). In the case of Panggungharjo village ECD, in terms of budget equity, the condition of ECD in this rural area where most parents work as farmers, laborers, self-employed, and other informal jobs, should make these children entitled to sufficient funds according to what they need to attend ECD school. Findings that need to be prioritized should be for operational costs and program costs and improve the quality of education that children receive. Existing costs can only be allocated to finance operations, while program costs are low. Moreover, ECD centers with a small number of children should also receive more financial support when compared to other ECD centers with many students and are close to self-financing. It needs to be done so that ECD, which depends on students, can be more independent and develop.

The state of ECD teacher remuneration, which is a classic problem in the education system, also occurs in this village. Despite its remuneration, hiring teachers' or honoraria educators' beliefs about their work is considered determinant factors that make them stay and persist in ECD (Penner et al., 2019). Like in most areas in Indonesia, the teacher's salaries in almost all ECD centers in this village are far below the Regional Minimum Wage (RMW). The average salary received by ECD teachers ranges from 150 thousand Rupiahs to 900 thousand Rupiahs per month, including incentives from the government and education development tuition fees. This complaint was found in almost all interviews with ECD teachers. The statements of early childhood teachers generally say that being an ECD teacher is a dedication and not a profession that deserves to be paid the same as the teaching profession at a higher level of education.



The financial profile of ECD in Panggungharjo shows that the percentage of the budget focuses more on the health and nutrition sector with financing for supplementary feeding rather than for the education sector itself and child protection and social protection. Compared to that research, the case of Panggungharjo can also provide an understanding of the reasons for budget focusing and the concept of budget autonomy. The profile of ECD financing in terms of policy and budget coordination shows that this village has very advanced village governance, including budget management. Apart from adhering to the central policy in the budgeting and reporting mechanism, this village also has a unique approach known as CIPOO (originally CIPO), as described in the previous chapter. This CIPO (context-input-process-output) model was developed by Scheerens (2015) as a primary system model of school functioning, which can be applied at several levels in education from the system level to the school and classroom level. The model can also serve as an analytical framework through which the quality of education can be reviewed. According to the model, education can be seen as a production process, where input through a process produces output.

In terms of the programs and responsibilities of related government agencies, this village shows excellent coordination between government agencies. It is in line with good village governance. The specialty of this village in this regard is the education budget provided in the form of scholarships and direct cash assistance to finance children who attend school up to the undergraduate level. The village government's good governance process here is carried out through the existing community system (P3P) in the form of setting and organizing ECD teachers in one form of organization (Antlöv et al., 2016)

The program and sources of ECD funds in this village show that the efforts of the village government to provide more support to ECD do not only meet the minimum standards so that the program can run. The exceptional support provided includes providing laptops in rotation and funds for large-scale special activities such as competitions between ECDs or study tours for ECD teachers, based on delivery. This kind of financial support is one of the critical components for a sustainable ECD program in the future, apart from quality, supplementary services, market condition, household wealth, and parental participation (Nakajima et al., 2021).

The funding allocation for ECD that most needs support is for program delivery and teacher salaries. The findings in this village indicate that the largest allocation of all funds received from various sources, especially from monthly fees, is allocated for both. The funding allocation for ECD that most needs support is for program delivery and teacher salaries. The findings in this village indicate that the largest portion of all funds received from various sources, especially from monthly fees, is allocated for both. Like the condition of ECD in other countries, the allocation and amount of ECD funds varies and is influenced by the view of whether ECD is included in the category of care or education.

#### 4.2.2 RQ 2: *What are the impacts and lessons learned from the process and implementation of ECD financial governance in Panggungharjo Village?*

Findings from the examination of RQ 2 suggest that ECD financing in Panggungharjo village has accommodated all framework indicators with some caveats. In terms of income sustainability, there are still deterrents to changes and decreases in nominal budget amounts in the last three years. It is regrettable because prioritizing the budget for ECD is still very much needed to support the independence of ECD in this village. In terms of budget mechanism, the relative financial burden for ECD financing is still placed on parents as the main contributors after direct assistance from the government. This situation is like in many cases of ECD financing in this country where ECD has the highest return, but it is the sub-sector of education investment that is the most underfunded. The ideal condition is families from all socioeconomic, racial, ethnic, and geographic backgrounds who choose ECE programs will pay either no fee or an amount they can reasonably afford, with a systemwide harmonized combination of assistance mechanisms that do not leave gaps for any income groups and that are easy to navigate (National Academies of Sciences Engineering and Medicine, 2018)

There are positive impacts from the process and implementation of ECD finance in Panggungharjo Village, as stated by various informants, including the village government, ECD managers and teachers, and representatives from the education office and related government bodies. However, measured impacts need to be assessed by future research. Essential aspects that should be the subject of further research include measuring the child development index from year to year in Panggungharjo Village and measuring the effectiveness of ECD financial support related to improving ECD quality.

The interviews found that innovative financing through Waste Management programs can help improve ECD financing in Panggungharjo Village. It contributes as an alternative solution to enhance ECD finance in Panggungharjo Village. Another solution is the ECD business modeling approach using the socio-entrepreneurship model can serve as a tool to leverage the financial capacity of the village ECD to be financially independent instead of depending on government aid. It refers to a sustainability-oriented business model, since Panggungharjo ECD's has already an excellent context to be sustained, it still needs to find the drivers of sustainability to make the future of its ECD centers bright.

## 5 CONCLUSION

This research concludes that ECD financial governance remains a challenge for many ECD centers in most villages in Indonesia, as is shown in the case study of ECD financial governance in Panggungharjo Village. However, this village provides a best practice of ECD financial governance and can serve as the best practice for other villages to follow. It has an established and advanced financial governance, and it has innovative financing sources as well as good budget management.

Further recommendation for this village and other research is to determine essential indicators for achieving the next level of ECD financial governance at the village-level context by setting goals for all the needed systematic changes, village ECD and village governments can envision what they want to achieve in the future. For example, the status criteria for deciding current ECD expenditures are at a defined level where the criteria are used in 2-3 sectors (health, education, nutrition); the objective is to use criteria across all sectors with specific action steps such as integrating more sub sectors into the budget formulation process. It can be overcome by involving more relevant stakeholders in village workshops to prepare the *Musdus/Musrenbangdes* (Village Development Conference).

The targets and other action steps to move up from an established level to an advanced level or from a latent level to an emerging level are very close and not complex to achieve considering the results of the ECD financial profile mapping in Panggungharjo Village show that the management of this village is a level where they have the potential to tackle all the challenging ECD problems. However, it is preferable to set goals and steps for action through a participatory or collaborative process involving key stakeholders from a village in a district or a provincial level. It will create a coherent system that can overcome obstacles to achieving effective ECD policies (fragmented policies, limited and unequal access to services, and poor-quality assurance mechanisms).

As this study only examines one aspect of an effective ECD system which is building a conducive financial environment, a further recommendation for future studies is to undertake a comprehensive review of the three most important policy objectives for ECD system (a) Establishing an Enabling Environment; (b) Implementing Widely and (c) Monitoring and Assuring quality. By assessing the three essential policy goals in all aspects, including the legal framework, cross-sectoral coordination, program scope, coverage, equity, data availability, quality standards, and compliance with standards; the state of ECD financial governance in Panggungharjo Village no doubt be at a very high level.

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