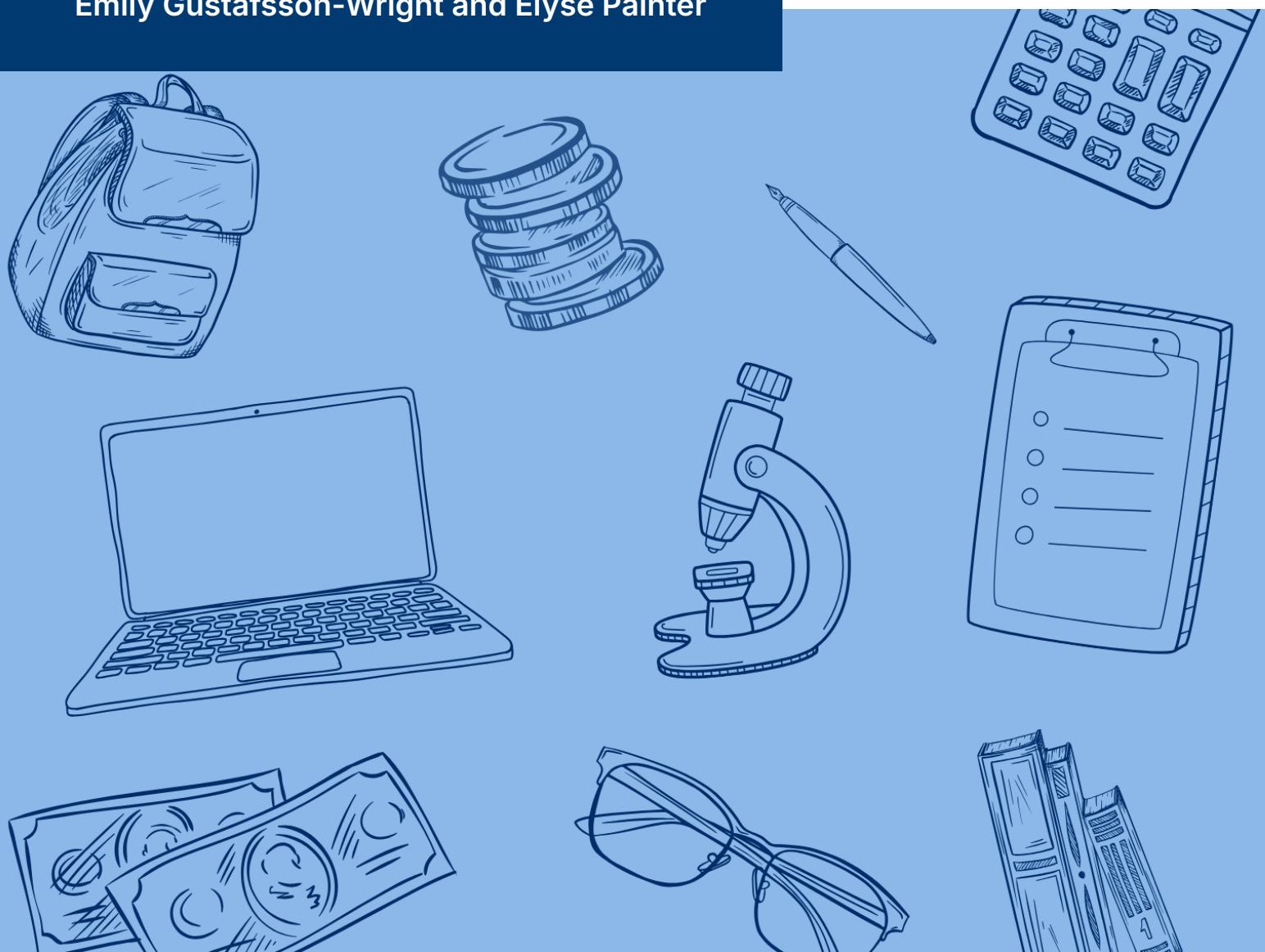


# THE GLOBAL COSTING TASKFORCE FOR EDUCATION AND ECCE: A PROPOSED ACTION PLAN

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# Executive summary

Global aid cuts have severely impacted funding for education and early childhood care and education (ECCE). This underinvestment has serious consequences: It limits children's development, reduces parents' ability to work, and costs governments trillions in lost revenue due to early school leaving and poor foundational skills. To reverse these trends, governments and donors must prioritize effective, evidence-based spending, guided by high-quality cost data. However, such data remains sparse and unreliable, undermining efforts to plan, budget, and scale impactful interventions.

In April 2025, the Brookings Center for Universal Education (CUE) launched the Global Costing Taskforce for Education and ECCE with the aim to garner commitment and harmonize efforts across the sector and funders to increase the volume of available quality cost evidence. The Taskforce was born out of over a decade of work by CUE on the topic of cost data in education and early childhood sectors.

The Taskforce is led by CUE as the secretariat and is comprised of a Steering Group, a group of distinguished high-level representatives from government, donors, practitioners, and researchers across the sector, as well as a Consultative Group, a broader group comprised of individuals from across the globe representing on-the-ground experience from these same stakeholder groups. At the launch of the Taskforce, the Steering Group provided instrumental support in helping structure the format and governance of the Taskforce. The Steering Group and stakeholders in the global education and ECCE communities who were invited to join the Consultative Group all provided feedback on the proposed Taskforce plan.

Engagements with the Steering Group and the Consultative Group revealed a strong interest and consensus among participants on the need for coordination and cohesive action to improve cost data collection, analysis, and publication in education and ECCE. Both the Steering Group and Consultative Group members largely agreed with the identified challenges (limited availability, limited utility, and limited coordination) and flagged a fourth problem: limited demand. The discussions reflected the diverse experiences members brought from their work in the sector, helping to frame each challenge by actor type. The meetings also emphasized the importance of focusing on increasing the amount of high-quality, contextualized, usable cost data over just increasing quantity.

Building upon this foundation, the members found the proposed action plan well aligned with the identified challenges. Proposals for straightforward standards, sector-wide harmonization, and institutional commitments, especially from donors, to require and support cost data and analysis resonated strongly. The members' expertise helped further refine the proposed activities and their sequencing. Capacity strengthening, transparency, and trust received emphasized importance among the group. Adapting to capacity limitations will help fit practitioners' immediate needs, and the sector must also frame cost collection and analysis within political incentives and practical decisionmaking contexts.

Beginning in January 2026, the Taskforce, led by CUE, will take forward the proposed action plan through technical working groups that will tackle the main pillars of the plan. Over the next three years, the Taskforce aims to make significant progress in achieving its mission of increasing the availability of quality cost data in the education and ECCE sectors so that more children have access to the programs and services they need to thrive.

# Introduction and background

This report summarizes a proposed action plan for the Global Costing Taskforce for Education and ECCE housed at the Brookings Center for Universal Education (CUE). This Taskforce aims to increase the amount of quality published cost data for education (pre-primary through secondary) and early childhood development systems, including responsive caregiving, health, and nutrition as per the nurturing care framework (Wertlieb 2019,1275). The report also captures the consultative process which gathered feedback and input from the global education and ECCE communities, a process undertaken to ensure that the plan represents a collective global vision.

The Taskforce is part of the Childhood Cost Data initiative which began at CUE in 2014, with an initial focus on determining the costs of early childhood development services at scale (Brookings Center for Universal Education 2025a). Since then, CUE has expanded the mission of the initiative to primary and secondary education, has led two working groups focused on cost data, and launched two cost calculators, the most recent being an online, publicly accessible costing tool (Brookings Center for Universal Education 2025b). In late 2024, with the support of the Hilton Foundation and Hempel Foundation, the initiative launched its next phase of work structured around both capacity-strengthening partnerships in costing with local implementers as well as supporting large-scale coordination in costing practices across stakeholders in the education and early childhood ecosystems through the Taskforce which was launched in April 2025.

## Rationale

There has never been a more critical time for governments and funding organizations to make sound decisions about financing education and early childhood interventions. Budgets are tightening across the aid sector—this includes U.K. reductions from 0.5% to 0.3% of gross national income starting 2027, the Netherlands cutting around €1 billion (Government of Netherlands 2024), Sweden \$1 billion (UNRIC 2024), Belgium 25% (Global Citizen 2025), France 37% (Ibid), and Switzerland has confirmed it will slash \$15 million which includes cutting its contributions to United Nations development aid (Swissinfo 2025) and the dismantling of USAID (Walls 2025). These cuts have already and will continue to massively impact funding for children across developing countries, exacerbating already insufficient funding in the education and early childhood sectors.

The cost of not investing in children and youth is profound and multidimensional for both families and society overall. Without access to reliable, affordable, quality childcare, and early education, not only do children fail to develop to their full potential, but parents also (especially mothers) are less able to work or seek better employment, increasing the family's vulnerability, limiting socioeconomic mobility, and hampering economic growth (Raikes et al. 2023). This is also costly to governments who, in total across the globe, experience \$ 1.1 trillion in foregone revenue annually for early school leavers and \$ 3.3 trillion for children without basic skills (Inter-Agency Task Force on Financing for Development 2025). According to the World Bank, 70% of 10-year-old children in low-

and middle-income countries are learning impoverished, meaning they cannot read and comprehend a simple text (Azevedo et al. 2022) and the Global Business Coalition for Education estimates that, by 2030, over half of the estimated 1.5 billion school-age children in low- and middle-income countries will be unprepared to enter the workforce due to a lack of basic skills (Global Business Coalition for Education and the Education Commission 2019). At this critical juncture, governments and donors must urgently commit to more and better spending on children and youth to ultimately protect our collective future. This means that they cannot waste time nor their limited resources on interventions that do not lead to improved developmental and educational outcomes.

To make cost-effective decisions, cost data are critical at local, national, and global levels. Cost data allow for accountability of spending, setting priorities, budgeting, planning, managing program activities, and advocating for investment (Adamba et al. 2023). Without the ability to collect and analyze high-quality cost data, decisionmakers are uninformed when implementing, changing, reducing, or scaling programs. Nevertheless, cost data remain sparse and suffer from poor quality (Brown and Tanner 2019) even though cost-effectiveness analysis is considered to be critical to improving development finance (Popova and Evans 2014).

## Taskforce consultative process

The Taskforce was launched in April 2024 with an initial meeting with the high-level Steering Group comprised of high-level representation from the World Bank, UNICEF, Inter-American Development Bank, Global Schools Forum, International Education Funders Group, ECDAN, Human Capital Africa, and from ministries in Nepal, South Africa, Sierra Leone, Tanzania, and Zambia, who support and amplify the work. In the kickoff meeting, the Steering Group was asked to provide feedback on four main topics: the overarching mission; the posited problem statements or challenges hampering the capture and publication of quality cost data; the governance structure and timeline; and the proposed action plan of the Taskforce.

This meeting was followed by the consultative process with a Consultative Group. An open call to join the Consultative Group of the Taskforce was issued on LinkedIn, inviting those interested in joining the group to complete a registration form collecting basic demographic information. A total of 87 individuals working in at least 56 countries expressed interest in the first call, and the secretariat also set up an additional seven bilateral consultations with individuals deeply engaged in the costing movement.

In the first round of consultations, over the course of 16 consultative meetings—four with targeted individuals and 12 with participants from the open call—the secretariat introduced the proposed mission and plan of action for the Global Costing Taskforce and gathered input through structured open-ended questions as well as open discussion. In total, 59 individuals participated in live meetings, with others contributing feedback via email. Following these consultations, a second Steering Group meeting was held to share feedback from the sessions and to receive guidance on the next steps.

In the second round of consultations, CUE homed in on select organizations and networks to gain perspectives that were not captured in the first round of consultations. In addition, the team put out a final open call via social media to the global education and ECCE communities. These meetings, held in October 2025, included four group sessions with 15 participants who signed up via the open call and seven individuals who were directly targeted.

Of the 75 individuals participating in live meetings, 48% were from the area of research/policy/academia/consulting, 27% were from implementing organizations, 15% were from bi-/multilaterals, and 11% from philanthropy/foundations. They represented work being done across the globe, with 32% reporting work in Africa, 9% in the Americas, 13% in Asia, 4% in Europe, and 1% in Middle East and North Africa. Twenty percent noted that they work at a global scale.<sup>1</sup> A further 29% did not identify the region in which they work.

In addition, CUE held an online workshop in June 2025 in partnership with VVOB Education for Development. Eighteen individuals from nine countries (Belgium, Cambodia, Ecuador, Kenya, South Africa, Tanzania, Uganda, Vietnam, and Zambia) plus the African Centre for School Leadership, participated in the interactive workshop. In September 2025, in a workshop held in partnership with the African Early Childhood Network (AfECN), the team presented the proposed action plan to a group of over 300 implementers, policymakers, and researchers.

Additionally, CUE gave presentations about the Taskforce in two events taking place in the margins of the U.N. General Assembly and presented at the Association for the Development of Education in Africa (ADEA) Triennale to garner further interest and input for the Taskforce. In late October 2025, the Steering Group was convened a third time to discuss collective feedback and the final draft report and was joined by a new member, a former Minister of Finance from Costa Rica (see Members of the Global Costing Taskforce Steering Group).

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<sup>1</sup> Note that the percentages do not add up to 100 because some individuals work in multiple regions.

# Mission statement

The starting point of the consultations was an examination of the proposed mission statement. Several recommendations were made to ensure that the statement most accurately represents the needs of the sector. Most notably, an emphasis on how to incorporate quality and equity into cost data surfaced in the consultations, as did the need to not only generate the data but to publish them. The need to connect cost data and evaluation data was also brought up by multiple members of the group. Greater clarity on the scope within the education and ECCE sectors was also requested. While this is not explicitly addressed in the mission statement, in forthcoming communications the team will also include that the Taskforce mandate will include pre-primary through secondary education as well as those interventions that are part of the nurturing care framework for the early years. The following statement was the final one agreed upon through a consensus across Taskforce members (Steering Group and Consultative Group):

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**Increase the demand for and volume, quality, publication, and use of cost data in the global education and ECCE sectors to guide equitable, efficient, and cost-effective policy decisions, program design, implementation, evaluation, and resource allocation.**

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# Barriers to more and better cost data and analysis

Across all sessions with the Consultative Group members, there was a strong focus on the problem statements presented by the secretariat. As a result, the statements were modified to reflect the feedback.

First, the discussions resulted in the expansion of the original set of problem statements: limited availability, limited utility, and limited coordination to include an additional one, limited demand. Second, it was noted that within each of the problem statements, the challenges varied by actor type, and it was recommended that the corresponding proposed solutions reflect this. Further, more detailed commentary was provided for each of the problem statements which is reflected in the revised and further expanded set of problem statements below.

TABLE 1

## Barriers to more and better cost data by actor type

	Limited demand	Limited availability	Limited utility	Limited coordination
<b>Policymakers</b>	Resistance to transparency (potential for revealing corruption), lacking incentives (lack of understanding of value of cost data, insufficient resources to conduct cost capture and analysis), low capacity regarding understanding the type of data needed in cost analysis to address needs of government and population.	Underlying cost data non-existent, limited capacity to capture and analyze cost data, failure to harness existing data systems.	Data collected too late in the process, data lack detail and relevance to individual child needs and context, mismatch between accounting/budget data and cost data.	Lack of harmonization in standards, definitions, and language for costing and cost analysis.
<b>Donors</b>	Misaligned incentives (pushed to get out more and larger loans as fast as possible, low-level of understanding of the value of cost data).	Underlying cost data non-existent, do not require cost capture and analysis.	Data collected too late in the process, data lack detail and relevance to individual child needs and context, mismatch between reporting standards of donor and government systems.	Lack of harmonization in standards, definitions, and language for costing and cost analysis. Failure to coordinate across the sector efforts to increase the volume, quality, publication, and use of cost data.
<b>Implementers</b>	Resistance to transparency (desire to be profit-maximizing but competitive), lacking incentives (lack of understanding of value of cost data, are not required to and/or insufficient resources to conduct cost capture and analysis), low-level of understanding around the value of cost data and analysis to the organization.	Underlying cost data non-existent, limited capacity to capture and analyze cost data, failure to harness existing data systems.	Data collected too late in the process, data lack detail and relevance to individual child needs and context, mismatch between reporting standards of donor and implementers' systems.	Lack of harmonization in standards, definitions, and language for costing and cost analysis.
<b>Researchers</b>	Lacking incentives (no funding for costing included in research programs or impact evaluations, and journals do not require or reward cost data).	Underlying cost data non-existent, limited capacity to capture and analyze cost data.	Data collected too late in the process, data lack detail and relevance to individual child needs and context, data not required for their purposes.	Lack of harmonization in standards, definitions, and language for costing and cost analysis. Failure to coordinate across the sector on efforts to increase the volume, quality, publication, and use of cost data.

SOURCE: Authors' elaboration from a consultation process with stakeholders which took place from April to July 2025.

## What is needed to make progress

The Consultative Group members agreed strongly with the five key areas needed to achieve the mission proposed by the Taskforce secretariat: Garnering commitment; harmonizing efforts; agreeing on best principles and practices; sharing knowledge, resources, and tools; and strengthening capacity.

Of the five areas, the most emphasized was garnering commitment. For this to occur, the members noted that agreeing on best principles and practices and harmonizing efforts were both critical. Further, the need for capacity strengthening and the need for a common platform for sharing costing resources were highlighted in many of the consultations. The five areas of focus were consolidated into three pillars of action.

# PROPOSED ACTION PLAN: 2026 THROUGH 2028

## Pillar 1: Harmonize standards and efforts and garner commitment from key institutions

The Taskforce secretariat will work closely with stakeholders in a technical working group to create a simple reduced set of transparency standards and a lexicon of terminology and definitions that implementing partners, donors, and policymakers can agree on and commit to. "Costing Champions" including governments, donors, implementers, and research organizations, will be invited to take the commitment into action utilizing the additional resources developed by the Taskforce (including the pillars below). Country representation will include key line ministries and/or subnational secretariats that make up education and early childhood systems which could comprise health, social development, or other entity housing early childhood programming. Donors will include top multilateral and bilateral contributors to the sector. Implementers will include both international and local non-governmental organizations (NGOs). Research organizations will include both the key international organizations working in low- and middle-income countries as well as locally-based organizations.



### EXPECTED INTERMEDIATE OUTCOMES:

- Institutions allocate resources to quality cost data collection, use, and publication.
- Countries and implementing partners commit to conducting cost data collection and set standards for budgeting, planning, and programming.
- Donors and foundations commit to require quality cost data collection and set standards for all grants and loans.
- Key impact evaluation organizations commit to requiring quality cost data collection and set standards, analysis, and publication for all impact evaluations published.
- Key impact evaluation journals commit to requiring quality cost data collection and set standards, analysis, and publication for all impact evaluations published.

## **Pillar 2: Create online repository for resources and tools for cost data capture and analysis**

The Taskforce, with the guidance of a technical working group consisting of implementers, policymakers, funders, and researchers, will create a highly curated repository of existing guidance documents and tools on cost data capture and analysis. The repository will be accompanied by guiding maps to facilitate the identification of the most appropriate resources for certain contexts or costing questions. Costing Champions will pilot the utilization of the repository and provide feedback on its utility and user experience.

### **EXPECTED INTERMEDIATE OUTCOMES:**

- Centralized and organized publicly available center for costing resources that eliminates duplication of efforts.
- Relevant institutions and individuals have access to contextually applicable costing methodologies, tools, and case studies.



## **Pillar 3: Strengthen capacity in cost capture and analysis**

Through a dedicated technical working group consisting of experts and end users, the Taskforce will create a set of simple tailored training modules aimed at scaling and institutionalizing costing capacity. The training modules will be piloted in partnership with Costing Champions to test their quality and utility. In addition, the Taskforce will organize a series of webinars in which implementing organizations and governments will share costing case studies and gain insights from experiences across the globe. Furthermore, a costing community of practice will allow implementing organizations to compare and contrast their costing experiences and data for the purpose of promoting greater cohesion and commitment.

### **EXPECTED INTERMEDIATE OUTCOMES:**

- Stakeholders have knowledge and skills to apply costing methodology in practice.
- Costing resources and processes are embedded into planning, budgeting, and evaluation processes.
- Costing data are explicitly linked to evaluating cost-effectiveness.

# CONCLUSIONS AND NEXT STEPS

The Global Costing Taskforce for Education and ECCE represents an important and timely response to the urgent need for reliable cost data in education and early childhood development. As demonstrated throughout the consultative process, there is broad global consensus that greater availability, quality, and use of cost data are essential to ensuring equitable and efficient investments in children and youth. By aligning priorities across governments, multilaterals, implementers, researchers, and funders, the Taskforce creates a platform where localized costing efforts can be elevated to a global level, with the mission of generating actionable evidence to inform policy, program design, and resource allocation.

The consultative process confirmed both the magnitude of the problem and the strength of the collective will to address it. Stakeholders emphasized that effective change would require not only more and better data but also greater demand, improved coordination, and shared ownership of principles and practices. The adoption of the finalized mission statement demonstrates a unified vision that balances the push for increased volume of data with a commitment to quality, transparency, and equity. By rooting the strategy in collaborative governance and building upon the insights of diverse actors across regions, the Taskforce has established a foundation of legitimacy and inclusivity that strengthens its prospects for long-term impact.

Moving forward, success will depend on translating this consensus into sustained action under the consolidated pillars of garnering commitment and harmonizing efforts, creating an online repository of resources and tools and strengthening capacity. In a global environment of shrinking aid budgets and heightened competition for limited resources, the importance of sound evidence to guide funding decisions cannot be overstated. With careful stewardship, the Taskforce can play a catalytic role in reshaping how cost data inform educational investment, ensuring that scarce resources are directed toward interventions that maximize outcomes for children and youth worldwide.

As a result of the activities and findings from the first year of this work, the Global Costing Taskforce for Education has distilled an actionable roadmap to ensure the success of these goals, from January 2026 through December 2028:

## 2026

- Form three technical working groups:
  - Group 1: Establish simple, reduced set of standards around costing practices, principles, definitions, and language.
  - Group 2: Guide the creation of repository of existing resources and tools plus guides and maps for the resources and tools.
  - Group 3: Guide the creation of capacity strengthening resources such as training modules and explainers.
- Conduct a rigorous landscape review of existing guidance documents from a broad set of organizations leading the charge in the field as well as case studies to establish standards and principles.
- Engage in consultations with global stakeholders to refine a proposed set of standards.
- Develop set of standards for institutional commitment in partnership with organizations.
- Select Costing Champions.
- Commence review and categorization of existing costing resources, such as guidance documents, case studies, and tools and create guides and maps for the resources and tools.
- Socialize the importance of costing and quality cost data through consultations, working groups, conferences, webinars, and simple, user-friendly media engagement (interviews, podcasts).
- Organize webinars to share case studies of costing and other forms of cost analysis (e.g., cost-benefit and cost-effectiveness).
- Publish ongoing commentary on Brookings website to document and share the process and progress of the Taskforce.

## 2027

- Continue the review and categorization of existing costing resources, such as guidance documents, case studies, and tools and create guides and maps for the resources and tools.
- Publish set of standards around costing practices, principles, definitions, and language.
- Launch website/webpage to house the repository of costing resources and tools.
- Create capacity strengthening training modules and explainers.
- Organize webinars to share case studies of costing and other forms of cost analysis (e.g., cost-benefit and cost-effectiveness).
- Develop a costing community of practice (or potentially sub-groups) across geographies and stakeholder groups.
- Socialize the importance of costing and quality cost data through conferences, webinars, and media engagement.
- Publish ongoing commentary on Brookings.edu to document and share the process and progress of the Taskforce.

## 2028

- Publish capacity strengthening training modules and explainers.
- Organize webinars to share case studies of costing and other forms of cost analysis (e.g., cost-benefit and cost-effectiveness).
- Continue costing community of practice (or potentially sub-groups) across geographies and stakeholder groups.
- Socialize the importance of costing and quality cost data through conferences, webinars, and media engagement.

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## GLOBAL ECONOMY AND DEVELOPMENT

The Global Economy and Development program at Brookings generates actionable insights and tools to address shared challenges and achieve a more equitable, sustainable, and prosperous world for all.

## CENTER FOR UNIVERSAL EDUCATION

The mission of the Center for Universal Education (CUE) at Brookings is to transform education systems so they are adaptable and responsive, ensuring that every young person, regardless of their background, develops the skills they need to thrive. We work in partnership with educators, policymakers, communities, young people, and others across the globe to advance research, develop practical tools, and create spaces and mechanisms for sustained dialogue, transformative learning, and cohesive action in support of inclusive, equitable, high-quality, and contextually relevant learning.

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