**Appendix 2**

In many countries ECEC funding is responsibility of the local authorities. Therefore, a third condition may be said to be necessary for the general hypotheses to apply, i.e., the central government should be responsible or share a significant portion of funding responsibility. Figure A2.1 in appendix 2 shows that this condition is fulfilled, and political learning significantly affect policy choice only in countries where the funding responsibility is either centralised or shared between the central government and the local authorities.

Figure A2.1 Average marginal effect of Wy lost for different level of government responsibility in ECEC funding

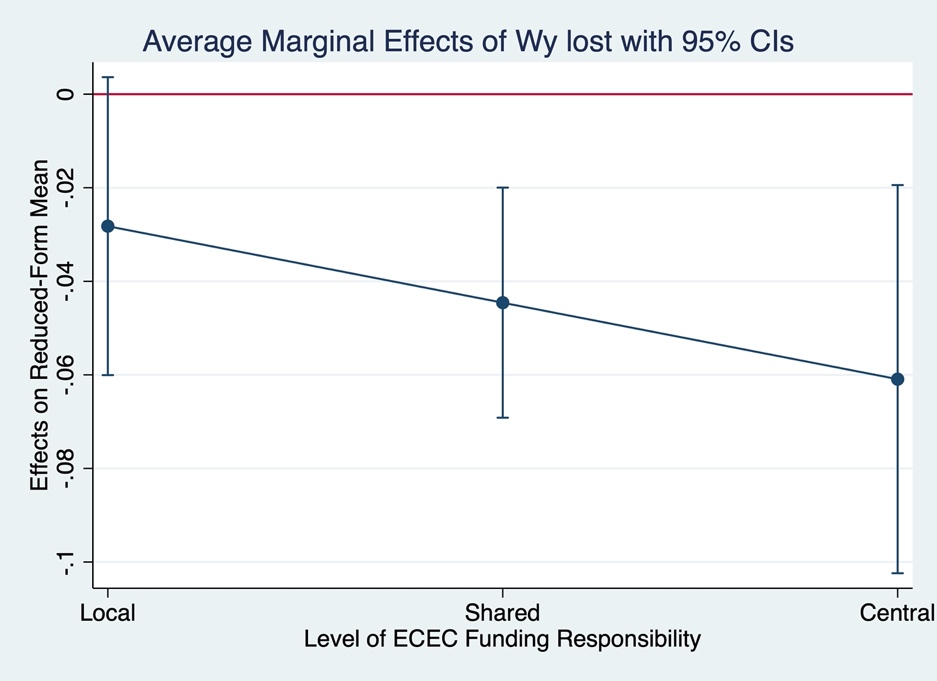


Table A2.1 Summary of ECEC funding responsibility, by country

|  |  |
| --- | --- |
| **Country** | **Level of funding responsibility** |
| Austria | Local |
| Belgium | Local |
| Czech Republic | Central |
| Denmark | Shared |
| Estonia | Local |
| Finland | Shared |
| France | Local |
| Germany | Local |
| Greece | Central |
| Hungary | Shared |
| Iceland | Central |
| Ireland | Central |
| Italy | Local |
| Netherlands | Central |
| Norway | Shared |
| Poland | Shared |
| Portugal | Shared |
| Slovak Republic | Shared |
| Slovenia | Local |
| Spain | Shared |
| Sweden | Shared |
| Switzerland | Shared |
| United Kingdom | Local |

Table A2.2 Estimated coefficients with standard error in parenthesis (Model 1) and jackknife standard error in parenthesis (Model 2)

|  |  |  |
| --- | --- | --- |
|  | (1) | (2) |
| VARIABLES | Standard | Jackknived |
|  |  |  |
| Childcare expendituret-1 | 0.813\*\*\* | 0.813\*\*\* |
|  | (0.029) | (0.058) |
| Log GDP per capita t-1 | 0.014 | 0.014 |
|  | (0.025) | (0.044) |
| Female labour force t-1 | 0.001 | 0.001 |
|  | (0.002) | (0.002) |
| GDP growth t-1 | 0.000 | 0.000 |
|  | (0.001) | (0.001) |
| Total fertility rate t-1 | 0.089\*\* | 0.089 |
|  | (0.035) | (0.057) |
| Female MPs t-1 | -0.000 | -0.000 |
|  | (0.001) | (0.001) |
| Social security transfers t-1 | -0.009\*\*\* | -0.009\*\*\* |
|  | (0.003) | (0.002) |
| Left-Right t-1 | -0.004\* | -0.004 |
|  | (0.002) | (0.002) |
|  | -0.139\*\*\* | -0.139\*\*\* |
|  | (0.048) | (0.052) |
|  | 0.013 | 0.013 |
|  | (0.010) | (0.010) |
| Sociocultural professionals | 0.671\*\*\* | 0.671\*\*\* |
|  | (0.197) | (0.234) |
|  | -0.040\*\*\* | -0.040\*\*\* |
|  | (0.012) | (0.013) |
| Production workers | 0.196\* | 0.196\* |
|  | (0.115) | (0.101) |
|  | 0.340\*\*\* | 0.340\*\* |
|  | (0.096) | (0.150) |
| Constant | -0.303 | -0.303 |
|  | (0.237) | (0.346) |
|  |  |  |
| Observations | 345 | 345 |
| R-squared | 0.873 | 0.873 |
| Number of tag | 23 | 23 |

Table A2.3 Robustness check - Models 1 to 23 sequentially drop 1 country, Model 24 drop four Scandinavian countries at once

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| VARIABLES | Minus one country | Minus one country | Minus one country | Minus one country | Minus one country | Minus one country | Minus one country | Minus one country | Minus one country | Minus one country | Minus one country | Minus one country | Minus one country | Minus one country | Minus one country | Minus one country | Minus one country | Minus one country | Minus one country | Minus one country | Minus one country | Minus one country | Minus one country | Joint removal of nordic countries |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Childcare expendituret-1 | 0.812\*\*\* | 0.812\*\*\* | 0.812\*\*\* | 0.816\*\*\* | 0.815\*\*\* | 0.818\*\*\* | 0.817\*\*\* | 0.814\*\*\* | 0.813\*\*\* | 0.811\*\*\* | 0.740\*\*\* | 0.809\*\*\* | 0.816\*\*\* | 0.813\*\*\* | 0.819\*\*\* | 0.817\*\*\* | 0.810\*\*\* | 0.853\*\*\* | 0.788\*\*\* | 0.813\*\*\* | 0.814\*\*\* | 0.810\*\*\* | 0.814\*\*\* | 0.835\*\*\* |
|  | (0.029) | (0.029) | (0.029) | (0.029) | (0.029) | (0.030) | (0.029) | (0.029) | (0.029) | (0.029) | (0.033) | (0.029) | (0.029) | (0.030) | (0.028) | (0.029) | (0.029) | (0.027) | (0.030) | (0.029) | (0.029) | (0.029) | (0.029) | (0.029) |
| Log GDP per capita t-1 | 0.011 | 0.009 | 0.012 | 0.013 | 0.023 | 0.016 | 0.019 | 0.015 | 0.012 | 0.020 | 0.016 | 0.009 | 0.013 | 0.001 | -0.002 | 0.006 | 0.021 | 0.051\*\* | 0.018 | 0.016 | 0.011 | 0.016 | 0.007 | -0.002 |
|  | (0.026) | (0.026) | (0.026) | (0.025) | (0.028) | (0.026) | (0.025) | (0.026) | (0.026) | (0.027) | (0.024) | (0.026) | (0.026) | (0.025) | (0.025) | (0.027) | (0.027) | (0.025) | (0.026) | (0.026) | (0.025) | (0.026) | (0.025) | (0.026) |
| Female labour force t-1 | 0.001 | 0.001 | 0.002 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.001 | 0.002 | 0.003\* | 0.000 | 0.001 | 0.000 | 0.001 | 0.002 | 0.001 | 0.000 | 0.001 | 0.001 | 0.001 | 0.001 | 0.002 | 0.002 |
|  | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) |
| GDP growth t-1 | 0.001 | 0.000 | 0.000 | 0.000 | 0.001 | 0.000 | 0.000 | 0.000 | 0.000 | 0.001 | -0.000 | 0.000 | 0.000 | 0.001 | 0.001 | 0.000 | 0.001 | 0.000 | 0.000 | 0.000 | 0.001 | 0.001 | 0.001 | 0.001 |
|  | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) |
| Total fertility rate t-1 | 0.092\*\* | 0.097\*\*\* | 0.082\*\* | 0.084\*\* | 0.093\*\* | 0.089\*\* | 0.084\*\* | 0.092\*\* | 0.088\*\* | 0.091\*\* | 0.106\*\*\* | 0.090\*\* | 0.093\*\* | 0.100\*\*\* | 0.098\*\*\* | 0.094\*\* | 0.081\*\* | 0.044 | 0.103\*\*\* | 0.088\*\* | 0.062\* | 0.087\*\* | 0.108\*\*\* | 0.064\* |
|  | (0.036) | (0.036) | (0.037) | (0.035) | (0.037) | (0.036) | (0.035) | (0.037) | (0.036) | (0.037) | (0.034) | (0.036) | (0.036) | (0.035) | (0.034) | (0.037) | (0.038) | (0.033) | (0.037) | (0.036) | (0.036) | (0.036) | (0.036) | (0.036) |
| Female MPs t-1 | -0.000 | -0.000 | -0.000 | -0.001 | -0.001 | -0.001 | -0.001 | -0.000 | -0.001 | -0.001 | -0.001 | 0.000 | -0.000 | -0.001 | -0.000 | -0.001 | -0.000 | -0.000 | -0.000 | -0.000 | -0.001 | -0.000 | -0.001 | -0.000 |
|  | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) | (0.001) |
| Social security transfers t-1 | -0.008\*\*\* | -0.009\*\*\* | -0.009\*\*\* | -0.009\*\*\* | -0.008\*\*\* | -0.008\*\*\* | -0.009\*\*\* | -0.008\*\*\* | -0.009\*\*\* | -0.008\*\*\* | -0.010\*\*\* | -0.010\*\*\* | -0.009\*\*\* | -0.008\*\*\* | -0.008\*\*\* | -0.009\*\*\* | -0.008\*\*\* | -0.008\*\*\* | -0.009\*\*\* | -0.009\*\*\* | -0.008\*\*\* | -0.009\*\*\* | -0.008\*\*\* | -0.005\* |
|  | (0.003) | (0.003) | (0.003) | (0.003) | (0.003) | (0.003) | (0.003) | (0.003) | (0.003) | (0.003) | (0.003) | (0.003) | (0.003) | (0.003) | (0.003) | (0.003) | (0.003) | (0.002) | (0.003) | (0.003) | (0.003) | (0.003) | (0.003) | (0.003) |
| Left-Right t-1 | -0.004\* | -0.004\* | -0.004\* | -0.004\* | -0.004\* | -0.004\* | -0.004\* | -0.004\* | -0.004\* | -0.004\* | -0.003\* | -0.004\* | -0.004\* | -0.004\*\* | -0.003 | -0.004\* | -0.004\* | -0.002 | -0.005\*\* | -0.004\* | -0.004\*\* | -0.004\* | -0.004\* | -0.003 |
|  | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) | (0.002) |
|  | -0.142\*\*\* | -0.136\*\*\* | -0.145\*\*\* | -0.136\*\*\* | -0.148\*\*\* | -0.142\*\*\* | -0.141\*\*\* | -0.141\*\*\* | -0.143\*\*\* | -0.144\*\*\* | -0.162\*\*\* | -0.142\*\*\* | -0.140\*\*\* | -0.113\*\* | -0.127\*\*\* | -0.127\*\*\* | -0.156\*\*\* | -0.122\*\*\* | -0.143\*\*\* | -0.148\*\*\* | -0.126\*\*\* | -0.133\*\*\* | -0.154\*\*\* | -0.111\*\* |
|  | (0.050) | (0.049) | (0.050) | (0.048) | (0.050) | (0.050) | (0.049) | (0.050) | (0.049) | (0.050) | (0.046) | (0.049) | (0.050) | (0.049) | (0.048) | (0.049) | (0.052) | (0.045) | (0.049) | (0.049) | (0.047) | (0.050) | (0.050) | (0.049) |
|  | 0.012 | 0.014 | 0.012 | 0.013 | 0.014 | 0.011 | 0.012 | 0.012 | 0.014 | 0.010 | 0.009 | 0.013 | 0.015 | 0.014 | 0.012 | 0.014 | 0.013 | 0.014 | 0.011 | 0.013 | 0.012 | 0.013 | 0.017\* | 0.008 |
|  | (0.010) | (0.010) | (0.010) | (0.010) | (0.010) | (0.010) | (0.010) | (0.010) | (0.010) | (0.010) | (0.010) | (0.010) | (0.010) | (0.010) | (0.010) | (0.010) | (0.010) | (0.009) | (0.010) | (0.010) | (0.010) | (0.010) | (0.010) | (0.010) |
| Sociocultural professionals | 0.691\*\*\* | 0.725\*\*\* | 0.660\*\*\* | 0.596\*\*\* | 0.683\*\*\* | 0.673\*\*\* | 0.727\*\*\* | 0.660\*\*\* | 0.694\*\*\* | 0.717\*\*\* | 0.489\*\* | 0.633\*\*\* | 0.669\*\*\* | 0.544\*\*\* | 0.845\*\*\* | 0.669\*\*\* | 0.689\*\*\* | 0.590\*\*\* | 0.785\*\*\* | 0.666\*\*\* | 0.653\*\*\* | 0.717\*\*\* | 0.598\*\*\* | 0.792\*\*\* |
|  | (0.203) | (0.206) | (0.202) | (0.203) | (0.200) | (0.201) | (0.199) | (0.208) | (0.205) | (0.210) | (0.195) | (0.201) | (0.205) | (0.202) | (0.199) | (0.199) | (0.206) | (0.182) | (0.206) | (0.202) | (0.195) | (0.206) | (0.201) | (0.207) |
|  | -0.041\*\*\* | -0.045\*\*\* | -0.039\*\*\* | -0.040\*\*\* | -0.041\*\*\* | -0.038\*\*\* | -0.035\*\*\* | -0.040\*\*\* | -0.041\*\*\* | -0.042\*\*\* | -0.036\*\*\* | -0.040\*\*\* | -0.043\*\*\* | -0.044\*\*\* | -0.040\*\*\* | -0.042\*\*\* | -0.038\*\*\* | -0.035\*\*\* | -0.040\*\*\* | -0.041\*\*\* | -0.034\*\*\* | -0.041\*\*\* | -0.043\*\*\* | -0.031\*\* |
|  | (0.013) | (0.013) | (0.013) | (0.012) | (0.013) | (0.013) | (0.012) | (0.013) | (0.013) | (0.013) | (0.012) | (0.013) | (0.013) | (0.012) | (0.012) | (0.013) | (0.013) | (0.011) | (0.013) | (0.013) | (0.012) | (0.013) | (0.013) | (0.012) |
| Production workers | 0.164 | 0.204\* | 0.208\* | 0.181 | 0.181 | 0.185 | 0.192\* | 0.199\* | 0.196\* | 0.239\*\* | 0.204\* | 0.182 | 0.199\* | 0.206\* | 0.182 | 0.210\* | 0.219\* | 0.242\*\* | 0.178 | 0.191 | 0.144 | 0.221\* | 0.180 | 0.103 |
|  | (0.127) | (0.119) | (0.125) | (0.116) | (0.119) | (0.118) | (0.115) | (0.119) | (0.118) | (0.120) | (0.109) | (0.121) | (0.119) | (0.115) | (0.112) | (0.119) | (0.121) | (0.105) | (0.119) | (0.130) | (0.115) | (0.119) | (0.116) | (0.115) |
|  | 0.340\*\*\* | 0.339\*\*\* | 0.358\*\*\* | 0.348\*\*\* | 0.324\*\*\* | 0.321\*\*\* | 0.325\*\*\* | 0.334\*\*\* | 0.356\*\*\* | 0.342\*\*\* | 0.394\*\*\* | 0.351\*\*\* | 0.332\*\*\* | 0.356\*\*\* | 0.309\*\*\* | 0.337\*\*\* | 0.355\*\*\* | 0.241\*\*\* | 0.359\*\*\* | 0.334\*\*\* | 0.343\*\*\* | 0.342\*\*\* | 0.395\*\*\* | 0.253\*\* |
|  | (0.099) | (0.099) | (0.101) | (0.100) | (0.101) | (0.103) | (0.096) | (0.100) | (0.100) | (0.098) | (0.093) | (0.098) | (0.098) | (0.095) | (0.097) | (0.096) | (0.100) | (0.089) | (0.097) | (0.098) | (0.097) | (0.099) | (0.101) | (0.117) |
| Constant | -0.257 | -0.272 | -0.290 | -0.283 | -0.391 | -0.318 | -0.351 | -0.308 | -0.268 | -0.400 | -0.371 | -0.178 | -0.302 | -0.155 | -0.180 | -0.265 | -0.380 | -0.562\*\* | -0.339 | -0.314 | -0.238 | -0.325 | -0.287 | -0.140 |
|  | (0.253) | (0.243) | (0.244) | (0.238) | (0.267) | (0.243) | (0.238) | (0.244) | (0.248) | (0.258) | (0.229) | (0.248) | (0.242) | (0.239) | (0.236) | (0.242) | (0.257) | (0.227) | (0.244) | (0.243) | (0.234) | (0.243) | (0.238) | (0.239) |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Observations | 330 | 330 | 330 | 330 | 330 | 330 | 330 | 330 | 330 | 330 | 330 | 330 | 330 | 330 | 330 | 330 | 330 | 330 | 330 | 330 | 330 | 330 | 330 | 285 |
| R-squared | 0.872 | 0.874 | 0.873 | 0.881 | 0.873 | 0.872 | 0.879 | 0.872 | 0.874 | 0.876 | 0.833 | 0.871 | 0.876 | 0.865 | 0.866 | 0.874 | 0.874 | 0.900 | 0.876 | 0.874 | 0.871 | 0.874 | 0.879 | 0.872 |
| Number of tag | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 19 |

Standard errors in parentheses

\*\*\* p<0.01, \*\* p<0.05, \* p<0.1

Table A2.4 Detailed table of ECEC funding responsibility, by country

|  |  |  |  |
| --- | --- | --- | --- |
| Country | Funding | Is central govenrment relevant? | Source |
| Austria | Legislation and enforcement in the field of elementary education (crèches, childcare facilities for infants and toddlers, kindergartens, after-school day care facilities and mixed-age care facilities) are the **responsibility of the nine provinces. […] T**he federal government plays a subordinate role with regard to the state funding of the elementary sector. | No | https://eacea.ec.europa.eu/national-policies/eurydice/content/early-childhood-and-school-education-funding-1\_en |
| Belgium | Belgium is a federal state.  As early as 1983, childcare policies were devolved to the Communities and the National Childhood Institution, the parastatal body responsible for protecting the interests of mothers and children.  Flemish community: The work of the recognised childcare centres & Childminding Services is partly funded from the grant from the Flemish government to the agency Child and Family and partly out of the income from families’ financial contributions.  French community: the parastatal body responsible for protecting the interests of mothers and children, became the Office for Birth and Childhood (ONE = Office de la Naissance et de l'Enfance) for the French Community. It is the task of the ONE to ensure – in compliance with current legislation – the authorization, approval, subsidisation, provision of guidance to, inspection and assessment of childcare outside the family setting for children under the age of 12. All childcare facilities must be authorised by the ONE, but some are also approved and subsidised | No | https://eacea.ec.europa.eu/national-policies/eurydice/content/early-childhood-and-school-education-funding-3\_en  https://eacea.ec.europa.eu/national-policies/eurydice/content/early-childhood-and-school-education-funding-5\_en |
| Czech Republic | **Children's groups** (dětské skupiny) provide childcare for children from one year of age until compulsory schooling (i.e. up to 6/7 years).  A children's group can apply the Ministry of Labour and Social Affairs for an ESF grant. About 80 to 90 % of children's groups currently receive these subsidies. Most children's groups work as non-profit organisations. The smaller part is run by municipalities, firms, higher educational institutions or churches. | Yes | https://eacea.ec.europa.eu/national-policies/eurydice/content/early-childhood-education-and-care-21\_en |
| Denmark | Nurseries, kindergartens, and other pre-primary institutions are administered by the Ministry of Children, Gender Equality, Integration and Social Affairs and financed primarily through subsidies by the local authorities which in turn receive block grants allocated by the state. The subsidy from the local authority should comprise of at least 75 % of the gross operational expenses excluding rent and maintenance.The rest is covered by the parents who each month pay a fixed amount, not to exceed 25 % of the above mentioned expenses, to the municipality.  Local authorities pay the cost of operating day-care facilities and schools in the Folkeskole system.The cost is funded on the basis of taxation, block grants and parent contributions.Block grants are usually government grants to the local authorities. These grants are not earmarked forany specific purposes, and it is therefore up to each individual local authority to decide how to use thegrants. The size of block grants is determined by the proportion of each individual local authority ofthe overall taxation base. | Shared | <https://eacea.ec.europa.eu/national-policies/eurydice/content/early-childhood-and-school-education-funding-22_en>  https://www.oecd.org/education/school/2475168.pdf |
| Estonia | Preschool child care institutions are mostly municipally owned and they are therefore financed from the budget of the local government. Parents also participate in covering the costs. The central government allocates support for in-service training of preschool teachers and for Estonian language courses for children whose native language is other than Estonian. | No | https://eacea.ec.europa.eu/national-policies/eurydice/content/early-childhood-and-school-education-funding-24\_en |
| Finland | In Finland, each of the 309 municipalities (in 2021) is obligated to provide basic services for people living in their area. Such basic services are for example health and social services as well as early childhood and basic education.   The funding of basic services is shared between the state and municipalities. The share of funding is divided approximately following way:  •    municipality 75 %  •    the state 25 %  Municipalities receive part of the funds from the state, but the biggest source of incomes are tax revenues since municipalities are entitled to levy taxes. | Shared | https://eacea.ec.europa.eu/national-policies/eurydice/content/early-childhood-and-school-education-funding-25\_en |
| France | Public nursery schools (ISCED 0) and primary schools (ISCED 1) do not have the status of a public institution. Consequently, they have neither legal personality nor financial autonomy. According to [Article L214-4 of the Education Code](https://www.legifrance.gouv.fr/codes/article_lc/LEGIARTI000038902155), the municipality is responsible for public nursery and primary schools. It is the owner of the premises and is responsible for their construction, reconstruction, extension, major repairs, equipment and operation. | No | https://eacea.ec.europa.eu/national-policies/eurydice/france/early-childhood-and-school-education-funding\_en |
| Germany | Publicly-maintained day-care centres for children (maintained by the local authorities) are financed by the local authority (*Kommune*), by the Land (subsidies to cover personnel and material costs etc.) and through parental contributions. Meanwhile, day-care centres that are privately maintained (by churches, parents' initiatives etc.) are also financed by the local authority (*Kommune*), by the Land and through parental contributions, and, in addition, by the maintaining body's own resources. Financing by the Länder may include subsidies to cover investment, personnel and material costs etc. | No | https://eacea.ec.europa.eu/national-policies/eurydice/content/early-childhood-and-school-education-funding-31\_en |
| Greece | The resources of Infant/Child & Child Centers are:   * Grants and any other benefits granted by the State or any Agency, Legal or Natural Person either to the Legal Person of the Infant/Child and Child Centers or through the Local Government Bodies (LGB) on their behalf * The annual ordinary grant and every extraordinary of the relevant any special grant of the relevant Local Government Body to it * All kinds of offerings, donations, legacies and bequests * Property proceeds * Proceeds from alimony.   The cost for the salaries/wages employed at the Municipal Nurseries is covered by the Ministry of Interior through the Municipalities by means of monthly regular grants.  For the purposes of allocating such grants, the minimum operating cost of an LGB is taken into consideration, as well as other criteria, such as demographic, and geographical ones.  With regard to the operating expenses (expenses for building maintenance, heating costs, etc.), the amounts allocated are need-based.  Furthermore, as mentioned above, there are also the Regional Operational Programs implemented by the Interim Managing Authorities, which finance infrastructure projects such as the construction of new buildings or the provision of the necessary equipment. | Yes | https://eacea.ec.europa.eu/national-policies/eurydice/content/early-childhood-and-school-education-funding-33\_en |
| Hungary | The majority of kindergartens are maintained by local councils, as the provision of kindergarten care is a mandatory municipal task, so their funding continues to be provided by local governments.[…] **The funding system is two-tiered**: most of the central budget support is allocated to the maintainers who determine the expenses of their kindergartens as part of their own budget.[…] The amount of the normative contribution from the central budget is defined in the Act on the Annual National Budget. Maintainers are permitted to set the budget of their institutions. | Shared | https://eacea.ec.europa.eu/national-policies/eurydice/content/early-childhood-and-school-education-funding-35\_en |
| Iceland | The construction and the running of pre-primary schools (including all salaries and operation costs) are by law at the expense and the responsibility of the municipalities. Funds are allocated to the municipalities from the national income taxation to fund, among other things, the construction and running of pre-primary schools. Local taxes may also be used for the financing. | Yes | https://eacea.ec.europa.eu/national-policies/eurydice/content/early-childhood-and-school-education-funding-36\_en |
| Ireland | Outside of the Early Start programme in 38 areas of disadvantage, and the first two years of primary school (infant classes aged 4-6), all expenditure on childcare is administered by the [Department of Children and Youth Affairs](https://www.dcya.gov.ie/viewdoc.asp?DocID=120) (DCYA). | Yes | https://eacea.ec.europa.eu/national-policies/eurydice/content/early-childhood-and-school-education-funding-37\_en |
| Italy | ECEC services for children aged 0-3 are run directly by the municipalities or indirectly by private and public subjects, based on the criteria defined by regional and central regulations. The Regions are in charge of the organisation of this ECEC level in their own territories. The Ministry of education has a general responsibility for the allocation of financial resources to local authorities, for the provision of educational guidelines, for the promotion of the integrated system at local level.  ECEC provision for children aged between three and six years is organised at ‘childhood schools’ (scuole dell'infanzia). This ECEC level is classified as ISCED 020. The responsibility for this stage of ECEC is of the Ministry of Education. However, the municipalities organise the offer at local level and are responsible for providing and maintaining the premises. Besides the State, also public and private subjects can run ECEC settings for children of this age range. This level of education is not compulsory and families do not pay fees. Educational guidelines for this ECEC phase are published at central level and are included in the guidelines that apply at primary and lower secondary education. In fact, this ECEC level is in continuity with the ECEC 0-3 and with primary education. | Yes | https://eacea.ec.europa.eu/national-policies/eurydice/content/early-childhood-education-and-care-39\_en |
| Netherlands | The Dutch government reimburses a substantial portion of the cost of childcare. The childcare benefit is called [kinderopvangtoeslag](https://www.belastingdienst.nl/wps/wcm/connect/bldcontenten/belastingdienst/individuals/benefits/moving_to_the_netherlands/my_child_goes_to_a_childcare_centre/).  For participation in VVE programs, parents of children with a VVE indication are also entitled to a contribution towards costs.  Primary education is funded by the government. Primary education in the Netherlands is free, this also includes the first two years (ISCED 0) of primary school for children aged 4 and 5.  From 1997 onwards municipalities have been given more responsibilities with regard to education and(primary) schools. The decentralisation of welfare policy started earlier - in the mid-1980s. Of course, thebudget for decentralised policy and provision was also transferred from the national to the local level, in mostcases as a block grant that was added to the Municipal Fund. In some cases, the decentralised budgets areearmarked, to ensure that local authorities will spend the budget on a specified provision or policy.Decentralisation of responsibilities from the national government to provincial and local authorities is anongoing process that has not reached its limits yet. | Yes | https://eacea.ec.europa.eu/national-policies/eurydice/content/early-childhood-education-and-care-53\_en |
| Norway | In Norway, kindergartens and schools are financed by municipalities and counties.[…] The main sources of revenue for municipalities and counties are local taxes, general grants, earmarked grants, charges and fees. The General Grant is a lump sum transfer to every unit of local government and is administered by the Ministry of Local Government and Modernization. Local taxes accounted for 40 per cent of total revenue in 2016, followed by general grants at 34 per cent, fees and charges at 14 and earmarked grants at 5 per cent. […]It is a national aim to offer citizens a high level of public services in all parts of the country. This is done through a redistribution of income between municipalities and between counties, which is achieved through the General Grant Scheme.  […]Tax income is paid by the inhabitants directly to the municipalities and counties. As the revenue from local taxes varies significantly between municipalities, redistribution is necessary to ensure an equivalent level of public services all over the country. Tax income is redistributed indirectly, and is used to calculate an addition of a subtraction from the General Grant. | Shared | https://eacea.ec.europa.eu/national-policies/eurydice/content/early-childhood-and-school-education-funding-54\_en |
| Poland | Funding for care provided to children aged up to 3 years at crèches, kids clubs and day-care providers comes primarily from:   * budgets of communes (gmina) and other local government units (LGUs), and * specific-purpose (targeted) grants from the State budget.   communes may receive specific-purpose / targeted State-budget grants for their statutory childcare tasks, based on public finance regulations. Such grants are subject to special accounting rules. […]Grants are awarded as part of ministerial and governmental programmes for the development of care settings for children up to 3 years of age. Programmes are developed and financially supported by the minister responsible for family affairs. | Shared | https://eacea.ec.europa.eu/national-policies/eurydice/content/early-childhood-and-school-education-funding-56\_en |
| Portugal | The public funds allocated to pre-school education settings are the joint responsibility of the Ministry of Education, Ministry of Labour, Solidarity and Social Security, and local authorities. The public pre-school education network is totally funded by the state. | Shared | https://eacea.ec.europa.eu/national-policies/eurydice/content/early-childhood-and-school-education-funding-60\_en |
| Slovakia | Facilities providing care for children up to 3 years of age (nurseries) are not a part of the school system and are not funded from the state budget.  Funding of public kindergartens (ISCED 0.2), special kindergartens, church and private kindergartens is provided from the income of the territorial self-government.  A municipality receives funding for kindergartens in its founder competence from the share on the income tax of physical persons. Shares on taxes constitute municipality’s own income and the municipality can decide how to use it.  Kindergartens for children with special educational needs in the founding competence of the district office in the seat of the county are partially funded from the budget of the Ministry of Interior of the Slovak Republic. | No | https://eacea.ec.europa.eu/national-policies/eurydice/slovakia/early-childhood-and-school-education-funding\_en |
| Slovenia | Pre-school programmes are funded from **municipality budgets**, **pre-school fees** and **other sources**. Parents contribute towards programme costs in dependence of their economic situation, the remaining funds come from the municipality where the kindergarten is located. | No | https://eacea.ec.europa.eu/national-policies/eurydice/content/early-childhood-and-school-education-funding-77\_en |
| Spain | Public funds are provided mainly by the Ministry of Education and Vocational Training and regional education authorities. Other ministries, as well as other regional and local authorities, also provide economic support, although to a lesser extent:   * State: the amounts allocated to education and their distribution among the different educational stages are annually established in the State Budget. It manages public funds for its sphere of management:   + the Cities of Ceuta and Melilla   + educational institutions abroad. * Autonomous Communities: they manage public funds within their territories and decide on the amounts earmarked for education and their distribution among the different types of provision, programmes and services, which is annually established in their budgets. Such funds come from:   + the taxes they collect and other revenues   + State transfers: the amounts established for each Autonomous Community are determined by different parameters, especially population ones | Shared | https://eacea.ec.europa.eu/national-policies/eurydice/content/early-childhood-and-school-education-funding-79\_en |
| Sweden | Preschool and school funding is shared between the state and the municipalities. The municipalities receive revenues from municipal taxes to finance municipal activities. State funds are paid as what is called ‘the general state grant’ to the 290 municipalities. Each municipality then allocates resources to individual schools and preschools. The preschool is financed in the same way, but also charges fees to cover part of its costs. The amount for these fees is regulated and a maximum fee determined centrally. […]  In the decentralised Swedish system, each municipality determines how it allocates resources and organises its activities and uses the budget. | Shared | https://eacea.ec.europa.eu/national-policies/eurydice/content/early-childhood-and-school-education-funding-80\_en |
| Switzerland | Parents or legal guardians have to pay for childcare services in principle. Child day-care facilities and day-care families are funded chiefly through parental contributions; the public sector and in some circumstances employers pay a share of funding. Thus, most cantons are involved financially in childcare. In the other cantons, responsibility for any joint financing lies with the communes. […]Through the [Bundesgesetz über Finanzhilfen für familienergänzende Kinderbetreuung](https://eacea.ec.europa.eu/national-policies/eurydice/content/legislation-88_en#Leg_FamErgKinderbetr_e) [Federal Act on Financial Assistance for Childcare] (in force since 1 February 2003), the Confederation has created a temporary [incentive programme](https://www.bsv.admin.ch/bsv/en/home/finanzhilfen/kinderbetreuung.html) which is designed to promote the creation of additional places in day-care for children. | No but also yes | https://eacea.ec.europa.eu/national-policies/eurydice/content/early-childhood-and-school-education-funding-114\_en |
| United Kingdom | ECEC policy is split between the UK government and the devolved governments of Scotland, Wales and Northern Ireland. While devolved governments have responsibility for the provision of education and social services, including early education and childcare, and aspects of workforce qualifications and development, the Westminster Government retains responsibility for other ECEC-related areas such as leave policies and the tax system.    On the other hand, formulating and implementing early childhood education policy has been a largely devolved responsibility since 1998 (Clark and Waller, 2007) | No | <https://www.gov.scot/publications/early-childhood-education-care-provision-international-review-policy-delivery-funding/pages/5/>  https://files.eric.ed.gov/fulltext/EJ1160135.pdf |