

Quality Child Care Services for the Young Child

Institute of Social Studies Trust, New Delhi

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HOW TO COST QUALITY DAY CARE SERVICES

EVIDENCE FROM 5 CASE STUDIES

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Introduction

Costing of quality day care is a critical element in advocating government for the provision of childcare. Therefore a useful starting point is to look at how government presently allocates funds for children under 6. The delivery of childcare in the context of this study refers to the collective delivery of Early Childhood Care and Education (ECCE) services, which include Care, Nutrition, Health and Education broadly targeted at children under 6.

A study on public spending and children shows that the trend in budgeting for ECCE between 1991 to 2004-05, has been to increase spending on education significantly, while the allocations for child development have remained fairly stagnant. The budgeting for children in difficult circumstances as a percentage of total expenditures on child development in the union budget has also remained unchanged since 1991. Further evidence shows that public spending on children is focused at a much higher rate towards children aged 6 and above without low budgetary allocations for children under 6 where it would be better served ensuring that children under 6 get the basic necessary inputs that lead to a positive path dependence for development into adulthood.¹

The five models for child care in this study highlight that contrary to government trends for spending for children under 6, specific focus is required for children under 6, and particularly for children under 3 who are the most vulnerable and where targeting of key inputs are the most effective. Moreover, greater weight must be given to children's developmental needs outside of education such as quality care, health and nutrition, which are integral to meeting the needs of young children. Evidence from the case studies also show that targeting children under 3 requires specific resources particularly around care givers, infrastructure, health and nutrition. The case studies therefore provide evidence that government spending must be more focused on the under 3 children and that it needs to be distributed more evenly to the non-educational needs of young children.

The study on the five models of day care interventions across different contexts provides an opportunity to assess the costs of providing this care in different settings and sets of users. This costing exercise is however an entry point into a larger debate on what a holistic costing exercise for quality childcare should consider. The 5 case studies are individualistic in nature and cannot provide a basis for cross comparison and therefore are snapshots of what quality care costs for different populations in varying regions based on their local needs.

A detailed costing exercise within the case studies is further complicated by the fact that the range of childcare services is provided for a wider category of children (under 6, rather than just under 3) and it varies across the four

¹ Kaul V. and D. Sankar, (2009) Early Childhood Care and Education in India, National University of Education Planning and Administration, Page 30-32

elements- health, nutrition, care and education. In addition as evident from the case studies presented in this research monitoring of services and making other locally available state and non-state services are essential to each model of care. An expert on each of these services for example a health economist and a nutritionist would need to assess the needs of vulnerable children in that particular locality, and the corresponding costs associated with providing specific inputs and this is beyond the scope of this exercise.

Several other factors impact on costs for quality childcare. Geography is an important factor – an urban-based center will have cost implications for food, transport, infrastructure and the salaries of crèche workers. Similarly being located in a remote tribal area as is the case with Jan Swasthya Sahiyog and being some distance from markets has cost implications for sourcing food and transporting it to the childcare centres.

The range of services offered by each NGO will impact on their cost. The scope of each model and how many children each center accommodates will also have cost implications. As the sections detailing each model below will show each NGO offers a different package of ECCE services with some providing 2 meals a day, others 3 and variations for malnourished and under three children, supplementing with fruit, oil, vegetables. Some NGOs have on site health services, others link up with state services or provide information to parents on accessing these services. NGOs such as SEWA also rely on voluntary health services by local providers. Mobile Crèches' rely on the PHC or a health day provided by government to access services and inform parents about health issues for children. JSS has its own village health centres that provide services to the creches. Each model also caters to a different range of children using the centres. For JSS each crèche centre caters to 10-12 children, for SEWA the number varies to about 30 or 35 and for Mobile Crèches it goes to 50 children per construction site.

Within individual NGO models, services may vary between locales. A key element for successful delivery of ECCE is maintaining flexibility in design to adapt to local needs, which may vary for a number of reasons. Therefore costing can never be exact, as an element of variability should be factored in from site to site. In models such as the Mobile Creche model for slums where the NGO plays a role of facilitator or supervisor this can vary significantly depending on the capacity of the community to run a community based crèche. Therefore costing itself would need to factor in this variability understanding the needs of the local community first.

The broad picture that emerges across the models leads towards identifying broadly key quality services across the four components of ECCE and the costs that would be associated with this in differing locales. Therefore any meaningful costing exercise would use a baseline of services essential for delivery of ECCE to children under 6, differentiated between the age groups and their corresponding needs and then appropriately costing across these ages and services.

Moreover, in the absence of detailed evaluation of outputs or an assessment of the quality of services provided for each model a comparative exercise would be less meaningful. Therefore this exercise presents some issues that need to be considered when putting together a costing exercise for ECCE.

Broadly costing would focus on operational costs of a centre and the administrative costs of the programme. Within the operational costs there are often start up costs for a centre that may get hidden. Further training of staff which is a critical element in delivering quality care is often unaccounted for in costing. Monthly operational costs are fairly well accounted for but these often exclude maintenance costs, community meetings, monitoring and the many voluntary services that NGOs rely upon to provide a wide range of services within a reasonable budget.

The administrative costs of the NGOs are often difficult or impossible to compute as they get merged across programmes and computing salaries and time of NGO staff on a particular project is complex. Monitoring and evaluation of the NGOs of their crèche programmes is difficult to compute on a yearly basis often not kept track of as essential costs of the programme. Similarly fundraising costs to support these programmes are often hidden masking the true costs of provision.

In this study these factors make costing an individualistic exercise that varies based on the range, quantity and quality of services provided in differing locales. Therefore the costing of each case study can be benchmarked only against that specific set of services that is constructed based on the needs of the people the NGO is servicing influenced by a variety of factors such as need, budgetary constraints, sourcing of inputs and a flexibility of design that allows for variation between sites of service.

1. Mobile Crèches

Mobile Crèches offers two types of day care services in urban areas - on construction sites and the second in slums. For the purposes of this study their programmes in New Delhi was studied. For the purposes of this costing exercise only their construction site model was costed.

Within the construction site model there are three variants:

- a. MC provides all services with some financial support from the builder.
- b. Crèches where personnel management and financial responsibility rests fully with the builder but the initial set-up, training and other inputs like monitoring for quality are provided by MC.
- c. Crèches where the complete responsibility rests with the builder and MC takes on the role of consulting.

The costing presented in the table below is for the model at the construction site where Mobile Crèches provides all services with some financial support from the builder. The first table provides a breakdown of all the services that Mobile Crèches provides. The crèche functions as full day care centre with long working

hours running 6 days a week with the option of extended hours for children from the age 0-12 where the children are divided into specific age groups and fed and educated accordingly. The ratio of caregiver to child also varies across age groups with one caregiver for every 10-12 children under 3 and 1 caregiver for every 25 children in older groups. Excluded from this list of services provided below are a number of voluntary services and donations that may vary across sites. For example the organisation receives donations of cloth to assist with keeping the children clean. Donations of food and medicine vary between centres. Often the infrastructure to set up the crèche is provided or donated by the builder and this too does not get factored into costs.

Table 1: List of Services for Provided By Mobile Crèches/Construction Site

Name of Organisation	Types of ECCE services	Services	Age Group	Region	Social Group
Mobile Crèches' construction sites	Health	3-4 doctor visits per month, immunization, medicine, weighing, outreach for mothers, Behavioural Change Communication	0-6 years	New Delhi/Urban/Construction Site	Migrant workers; Primarily ST, SC's, OBC
	Nutrition	3 meals a day, additional food for malnourished children, IEC around nutrition to mothers			
	Care	Hours 9 to 5:30 (also available post 5:30pm) 1 caregiver per 10 (0-3); 1 per 25 (3-12) on an average 2 teachers and one helper at the construction site	0-3; 3-6; 6-12		
	Education/Stimulation	Education and play activities, exposure trips	6-12 years non formal education		
	Monitoring	1 supervisor for 2-3 centers, feedback session, community meetings			
	Convergence	ICDS, Public Health Centre's, schools, local health services, voluntary services and donations			

Mobile Crèches' has worked out an annual costing for a construction site for 50 children. Monthly Expense for 50 children is Rs. 60095 and the cost per child per month is about Rs. 1200 leading to a cost per day per child of Rs. 48.

About 50% of the costs are operational costs and the other half relate to personnel and administration. Operational costs include food, educational material, medicine and doctors' fees, general care for cleanliness etc, and communication for community awareness. The personnel costs include salaries for the teachers for crèche, balwadi, non-formal education and the center in charge; and monitoring costs relating to supervisor salary. The bulk of the operational costs fall on food and salaries for the health and crèche worker.

Excluded from these costs are infrastructure, training, community capacity building, NGO costs around monitoring, evaluation and planning, transportation costs, fundraising and salaries of NGO staff. The NGO has recently embarked on a detailed costing exercise involving hiring health and nutrition experts to provide a comprehensive costing analysis of its models.

Table 1.1: Mobile Crèches' Annual Budget for 50 children

		Annual	%of
1.	Health		
	Medicines/First Aid @ Rs.25 per child p.m. 25x50x12	15000	2,1
	Doctor/Consultant @Rs.750 per visit-Thrice in a month 750x3 x12	27000	3,7
	Salary of in-charge @ Rs.9000/- p.m. 9000x1 x12	108000	15,0
2.	Nutrition		
	Supplementary Nutrition, 3 meals @ Rs. 10/day10x50x26x1	156000	21,6
	Crèche Worker @Rs.6500 p.m. 6500x1 x12	78000	10,8
3.	Education		
	NFE Staff @Rs.8000/- p.m. 8000x1 x12	96000	13,3
	Educational and Play material, teaching aids @ Rs50 p.m./child 50x50 x12	30000	4,2
	Balwadi worker @7000/- p.m 7000x12	84000	11,6
4.	General Care cleaning materials, towels, napkins etc. @Rs.33/- child p.m.33x50x12	19800	2,7
5.	Community Communication 1000x1 x12	12000	1,7
	Street Plays, community meetings etc.		
6.	Excursion/outing with children/(Expenses for taking approx. 50 children) 6500x2	13000	1,8
7.	Administration		
	Monitoring and supervision @ Rs.4000 p.m. 4000X1x12 48,000	48000	6,7
	Total	686800	95,2
	Overheads @5%	34340	4,8
	GrandTotal – Annual	721140	100

2. Jan Swasthya Sahyog

The Jan Swasthya Sahyog model of day care is focused on small crèches catering to 10 -12 children aged 0-3 and providing a range of ECCE services with flexible hours that accommodate the agricultural seasons. The childcare centres are

presently implemented across 35 villages in 78 centres in remote and tribal areas of Chhattisgarh. Significant attention is given to the nutritional content of the meals and health services targeted to specific age groups, along with health services and behavioural change communication provided to parents for practices within the centre and inside the household such as the clean storage of water. Excluded from the services listed below are a number of voluntary services provided from the community such as donations of food, firewood and transport. The community is also a key part of the monitoring system for the programme.

Table 2: Jan Swasthya Sahyog Childcare Services

Name of Organisation	Types of ECCE services	Services	Age Group	Region	Social Group
Janwadi Swastha Sahyog	Health	De-worming, iron supplement, hand washing, purifying water, height and weight, management of diarrhoea/fever, referrals	6m - 3yrs	Chattisgarh/ Rural/Tribal forested areas	ST (79%) OBC(19%) SC (2%)
	Nutrition	3 meals/day, Take home ration			
	Care	1 care giver per 10 children; 8 hours a day but flexible, 6 days a week			
	Education/ Stimulation	Toys, songs			
	Monitoring	Community based, monthly meetings, supervisor			
	Convergence	Information around ICDS (Take Home Ration), own community health program.			

The costing for the JSS model provided below shows that the bulk of the expenses for a 10-child crèche fall into the wages of crèche worker and food. Even though salary levels are relatively lower compared with the urban models for the tribal context they constitute the bulk of the costs. Overall costs per day per child are Rs. 21.32 but these exclude the administrative costs of the NGO that are difficult to calculate as JSS has other health related programmes such as community health centres in these areas and the administrative costs often overlap between different interventions. Salaries of NGO workers, transport and logistics, monitoring, evaluation and planning, fundraising efforts (the programme is not payer supported and fully financed by JSS) are excluded from the costs below.

Table 2.1: Jan Swashtya Sahyog Costing for a childcare Centre for 10 Children		
Inputs	Monthly/Annual	%
Sattu	7800	11,7
Eggs twice a week	3600	5,4
Daal and rice for khitchdi	7740	11,6
Oil 10 ml / child	2640	4,0
Salt and turmeric	480	0,7
Food cost / 10 children / month	22260	33,5
Transport of food	1200	1,8
Rent of phulwari	1800	2,7
Medicines	960	1,4
Minor illness treatment	0	0,0
Soap	600	0,9
Miscellaneous overhead costs	1500	2,3
Crèche worker wages	31200	46,9
Transport for supervisor	720	1,1
Supervision cost	72	0,1
Vehicle repair and maintenance	12	0,0
Bus fare for crèche worker meetings	12	0,0
Purchase of firewood in rainy season	60	0,1
Additional nutritional supplement	2400	3,6
Non-food recurring	40536	60,9
Total monthly recurring	62796	94,4
Annual costs / crèche		0,0
Mosquito net	300	0,5
Toys 0	0	0,0
Washcloths	35	0,1
Utensils	400	0,6
U-V drum	1800	2,7
Mats, buckets, mugs etc.	700	1,1
Preschool learning material	500	0,8
Total annual costs /10 children	3735	5,6
Total monthly recurring + annual	66531	100
Cost / child / day Rs. 21.32		

3. SEWA

Two models of SEWA day care services are costed one in an urban setting in Ahmedabad catering to primarily Muslim communities. SEWA has 27 centres with close to 30-35 children per crèche. The second model is a rural model in KhedaAnand where there are 21 centres with about 30 children per crèche. SEWA provides a similar package of services in both models with a ratio of

caregiver to child being 2:30. In both models the crèches provide access to existing services particularly government health services for children and their mothers. Behavioural change communication is also an important part of the health services provided to mothers.

Table 3: SEWA Childcare Services in Kheda Anand

Name of Organisation	Types of ECCE services	Services	Age Group	Region	Social Group
SEWA	Health	Growth Monitoring, Behavioural Change Communication	0-6	Kheda-Anand/ Rural/ Highly Developed re infrastructure but poverty stricken	Agricultural/ Tobacco Worker/ Landless agricultural labourers mostly OBC/ for parents looking for better quality services
	Nutrition	2 meals a day (2-6) + milk (0-2)			
	Care	0-6, 1:15 care giver ratio for 6-8 Hours per day			
	Education/ Stimulation	toys, puzzles, games, exposure trips, role play, songs, story telling			
	Monitoring	Monthly reporting meeting, MIS, Supervision, Executive Comm. Meeting, Visit of Coordinator(once in a month)			
	Convergence	ANM, ASHA ,Public Health Centres, milk cooperative, Panchayat			

Table 3.1: SEWA Childcare Services in Ahmedabad

Name of Organisation	Types of ECCE services	Services	Age Group	Region	Social Group
SEWA	Health	Growth Monitoring, BCC	0-6	Ahmedabad /Urban slums	Home-based workers, vendors, service providers, producers, migrants, Muslim, OBC, SC
	Nutrition	2 meals a day			
	Care	0-6, 6-8 hrs., 2:30, ratio of caregiver			
	Education/ Stimulation	toys, puzzles, games, exposure trips			
	Monitoring	monthly reporting meeting, MIS, Supervision, Executive Comm. Meeting, Visit of Coordinator (once in a month)			
Convergence	Urban Health Center, Govt. and Pvt. Formal schools, Govt. hospital				

Table 3.2 provides a detailed costing of SEWA's services. Some of the infrastructure costs are once off costs for setting the center that are not included in the following table on annual costs. Using the costs below the NGO is able to provide a set of services for approximately Rs. 31.49 per child per day in Ahmedabad and Rs. 27.98 in Kheda Anand. However these costs exclude training, start up costs, NGO administrative costs. By comparison SEWA is able to keep their food costs extremely low by sourcing food from their SEWA member food cooperatives, which is a significant advantage in keeping the overall costs of delivery low. SEWA also estimates that it receives close to 15% of the costs of running its centres or about Rs. 20,000 per month in donations and voluntary services such as raw materials for the nutrition supplied at the centres and in addition to this some centres receive free health services.

Table 3.2 Details of Costing for SEWA (Urban and Rural)

	Rural	Urban	Costs
<u>Infrastructure</u>			
Cradle	3 000	3 000	Once off costs
Stove	500	500	Once off costs
Utensils	3000	3000	Once off costs
Storage Containers	2000	2000	Once off costs
Weighing Scale	1000	1000	Once off costs
Fan	1500	1500	Once off costs
Total	11000	11000	
<u>Salaries (Monthly) for 2 care givers</u>	8000	8000	Monthly
<u>Food (Monthly)</u>	3510	4095	Monthly
<u>Supplies</u>			
Toys	500	500	Monthly
Medicines	50	50	Monthly
<u>Rent</u>	600	1000	Monthly
<u>Utilities (Monthly)</u>			
Carpet	170	170	Monthly
Detergents/Soaps	100	100	Monthly
Duster	50	50	Monthly
Broom	75	75	Monthly
Stationery & Teaching Materials	300	300	Monthly
Towel/Napkin	50	50	Monthly
Total	1195	1195	
Maintenance	100	100	Monthly
<u>Monthly Meetings/Trainings</u>			
Conveyance 2*50/- *1 day	100	100	Monthly
Tea/Snacks 2*10/-*1day	20	20	Monthly
Hall Rent 2*33/-*1 day	66	66	Monthly
Supervision	25	25	Monthly
Total	211	211	Monthly
<u>Administrative Costs (monthly)</u>			
Supervisor Salary	7600*	7600*	Monthly
Conveyance	1000*	1000*	Monthly
Coordinator salary	14100**	14100**	Monthly
Conveyance	1200**	1200**	Monthly
<u>Over Head Costs</u>			
Comp. Operator cum Administrator:	6000	6500	Annual
Accountant:	7000	8700	Annual
Audit:	3000	3000	Annual
Office rent/Electricity/Cleaning/Maintenance/Utilities:	10000	15000	Annual

*1: 9 centres, **1:27 centres

Table 3.3 SEWA Annual Costs for Urban and Rural

Costs	Urban/Annual	% of	Rural/Annual	%of
Infrastructure (set up)	11000	4.9	11000	5,5
Staff (set up)	6000	2.6	6000	3,0
Community Meetings	800	0.4	1600	0,8
Rent +Utilities	26340	11.6	21540	10,7
Salaries (for 2)	96000	42.3	84000	41,7
Supplies (food, medicine, toys)	55800	24.6	48600	24,1
Maintenance	1200	0,5	1200	0,6
Meetings	2532	1,1	2532	1,3
Fundraising, Monitoring and Evaluation, NGO Staff Salaries	18252	8,1	18252	9,1
Balmela	5555	2,5	4762	2,4
Sangingi Coop AGM	741	0,3	952	0,5
Exposure Visit	5555	2,5	4762	2,4
Overhead Costs	14756	6,5	14857	7,4
Total	226731	100,0	201457	100,0

4. URMUL

Urmul works in the Kolayat block of Bikaner providing childcare support to the existing ICDS programme. Since the 1990s Urmul has built 60 Anganwadi centres in Kolayat targeting areas with vulnerable communities and provided a range of complementary and support services to these centres from identifying and training workers, capacity building of workers, supervisors and the community to monitor and demand services. Urmul has two models of intervention, where it manages and provides resources and services directly and where it facilitates existing ICDS services through support and training of workers. Much of Urmul's services focus on the supply of educational materials for children under 6 and a greater focus on training of caregivers to provide quality care including the use of the educational materials by the children and engaging and stimulating the children. Additionally Urmul trains other frontline workers such as the ASHA and ANM and ICDS supervisors and engages extensively with the Panchayat and community, as a monitoring and feedback mechanism towards keeping the Anganwadi centres responsive to the communities needs.

Table 4: Urmul Services and Support provided to ICDS

Types of ECCE services	Services	Age Group	Region	Social Group
Health	growth monitoring machines, health camps, training frontline workers such ASHA and ANM	0-6	Rajasthan/Rural/ developed infrastructure	S.C, OBC & General
Nutrition	Take home ration 0-3, Supplementary Nutrition 0-6	0-6		
Care	rugs, training to care giver, 0-6	0-6		
Education/ Stimulation	toys, wall hangings, educational materials, training care givers to engage with educational materials	0-6		
Monitoring	Community meetings, Panchayat,	0-6		
Convergence	Primary health centre, VHNC, ASHA, ANM, Panchayat	0-6		

The costs presented below are the annual costs of Urmul for 60 centres where they provide the primary services. There are once off infrastructure costs listed for building 60 Anganwadi centres. The bulk of Urmul's costs come from providing toys, educational materials, games and operational equipment such as water campers and growth monitoring machines and rugs. Capacity building at the community of PRIs, ASHA, ANM and other service providers and community meetings, which work as a monitoring and feedback mechanism. These costs exclude the NGO's internal costs such as staff, administration, fundraising and monitoring and evaluation. After working with ICDS for over 20 years Urmul's programme and costs reflect the gaps and areas which need support within the national programme, such as infrastructure support, educational materials and training and community participation and these factors allow Urmul to provide a higher quality of care than the regular ICDS Anganwadis in their area.

Table 4.1 Urmul Costing Annually

No.	Services	ICDS Dept.	Urmul	%	Total	
1	Infrastructure	0	3600000		3600000	When ICDS Start Urmul built 60 ICDS building
2	CDPO Facilitator training	106333	55000	1,3	161333	
	Training Supervisor	0	131000	3,0	131000	Yearly
	Capacity building of ANM,ASHA, Sahiyya		260000	6,0		
3	Rent+ utilities	0	0		0	
4	Salaries AWW	4330	0		4330	
	Salaries AWS	1600	0		1600	
	Salaries AWH	2315	0		2315	
5	Supplies (food 0-3 year child)	5,28	0		5,28	per day
	Supplies (food 0-3 year child Mal.)	6,43	0		6,43	per day
	Supplies (food 3-6 year child)	6,43	0		6,43	per day
	Supplies (food pregnant lactating mother)	5,52	0		5,52	per day
	Supplies (food adolescent girl)	9	0		9	per day
6	Toys	Govt.Sup.	1405971	32,6	3062720	
	Soft board		110715	2,6		
	Rugs		923269	21,4		
	Written Materials		159200	3,7		
	Water Camper		137674	3,2		
	Growth Monitoring	300000	7,0			
	Misc. office supplies	60000	1,4			
7	Travel AWW		5000	0,1		
	Maintainance	0	0		0	
	Meetings	0	0		0	
	Fundraising	0	0		0	
	Monitoring and Evaluation	0	0		0	
	Salaries	0	0		0	
8	Workshops	0	260000	6,0	260000	
	Transport	0	0		0	

5. TN-ICDS

The Tamil Nadu ICDS provides a greater number of services and better quality services around ECCE when compared to the regular ICDS. With a push towards universalization within the state greater emphasis has been placed on nutrition increasing the amount of supplementary nutrition and the provision of mid may meals at the Anganwadi centre. The programme caters to children within the age group of 0-5 years (children in Tamil Nadu enter school at the age of 6). The TN-ICDS also offers care services to children between the ages of 2-5 from about 8 to 3:30 pm 6 days a week. To ensure higher quality services greater emphasis is placed on the work conditions for the Anganwadi worker and their helper by providing higher wages to them. The quality, variety and quantity of supplementary nutrition is higher in the TN-ICDS when compared with the regular ICDS. Community monitoring and political pressure are key to ensuring better service delivery.

Table 5: Services provided by Tamil Nadu ICDS

Name of Organisation	Types of ECCE services	Services	Age Group	Region	Social Group
TN-ICDS	Health	Immunization, ANC, PNC, Growth monitoring, IEC, referral services, basic medical services	0-60 months	385 rural, 47 urban, 2 tribal ICDS Projects;	N A
	Nutrition	SNP	6-12 months		
		SNP one Egg per week	12-24 months		
		SNP, MDM, Mong Dhall, potato, 3 eggs per week	24- 60 months		
	Care	Creche - 8-3:30 pm 1:25 ratio, mini 1:15, higher salary for AWW (7,500) and Helper (3,500) Average time for day care is 3-4 hours.	24-60 months		
	Education/ Stimulation	pre-school education	24-60 months		
	Monitoring	Government Monitoring, Community Based Monitoring	0- 60 months ICDS services		

	Convergence	Local Body (Panchayat, Municipality, corporation) + Public health Preventive medicine Department, Education Department	0- 60 months ICDS services	
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Tamil Nadu ICDS Unit Cost

S.No.	Food Items	Quantity in (Gms)		Ave.cost (in Rs.) per day	GoI (Rs.)	GoTN (Rs.)
		State	GoI			
1.	Food grains (Rice)	100	100	0.56	0.56	
2.	Cooking cost				2.17	3.4 / 3.96
	i. Pulses	15	20	0.93		1.38 1.25
	ii. Vegetables	50	50	0.32		
	iii. Oil fat	3	5	0.13		
	iv. Salt	1.9	0	0.14		
	V. Fuel and condiments	0	0	0.24		
3.	Egg (3 Eggs per week)	46 per egg	0	0.20		
4.	Banana	100	0	0.18		
5.	Bengal gram (or) Green gram (Tuesday only)	20	0	0.59 / 1.15		
6.	Potato (Friday only)	20	0	0.16		
7.	Salary AWW			14.6	Rs 1000/- per month	Rs 6500/- per month
	AWH				Rs.700/- per month	Rs. 2800/- per month
8.	Supplementary Nutrition 6 months -2years 2years – 3 years	130		5 / 9	Rs 2 Rs 2	Rs 3 Rs.7
Total				25.3 / 27.3	2.17	3.4 / 3.96

The costing of the TN-ICDS is a very complex exercise that would require the input of several government departments. The costing for this study has focused on food costs for under three children as well as the salary costs of the ICDS worker and helper. The food and salary costs for children between the ages of 6 months to 24 months per child per day cost = Rs.22/-. The food and salary costs for children aged 24 months to 36 months per day per child cost = Rs.27.05 This is only an approximate value - it does not include rent, pre-school education, health, community's contribution, administration costs and monitoring and evaluation.

Conclusion

This broad view of the costing challenges faced by NGOs providing day care services captures some of the challenges around delivering quality day care for children under 3. Training, food and salaries of caregivers often form the bulk of costs for service providers. There are several hidden costs that are often not reflected in the per child costs of NGOs such as voluntary services and the organisations own administrative costs. Costs vary significantly between locales and scale of the services and number of children being accommodated per centre.

A detailed costing assessment of each NGO or the ICDS would require health, education and nutrition specialists who can assess minimum quality standards and cost them. For care of young children some indicators to look for are the quality of infrastructure, ratio of caregivers to children, hours of services offered, training of caregiver, ability to provide a safe and nurturing environment and monitoring and feedback that are essential to being responsive to the needs of the community and ensuring quality care.