Financing of Inclusive Education

Background Information Report

EUROPEAN AGENCY
for Special Needs and Inclusive Education

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The European Agency for Special Needs and Inclusive Education (the Agency) is an independent and self-governing organisation, supported by Agency member countries and the European Institutions (Commission and Parliament).

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LIST OF ABBREVIATIONS

Abbreviation	Full version
EACEA:	Education, Audiovisual and Culture Executive Agency
ECOSOC:	United Nations Economic and Social Council
EFA:	Education for All
ET 2020:	European strategic framework for cooperation in education and training
EU:	European Union
IPU:	Inter-Parliamentary Union
OECD:	Organisation for Economic Co-operation and Development
OHCHR:	Office of the United Nations High Commissioner for Human Rights
OREALC:	Regional Organisation of Latin America and Caribbean States
SEN:	Special educational needs
UN:	United Nations
UNESCO:	United Nations Education, Scientific and Cultural Organization
UNICEF:	United Nations Children's Fund

INTRODUCTION

This Background Information Report comprises an information collection activity within the Financing of Inclusive Education project (http://www.european-agency.org/agency-projects/financing). The project will focus on information collection via desk research and country data gathering in order to provide an update on the previous financing study from 1999 (Meijer, 1999).

The Financing of Inclusive Education project directly supports and informs ET 2020 strategic objectives 2 – improving the quality and efficiency of education and training – and 3 – promoting equity, social cohesion and active citizens.

In preparing this report, information from other projects and documents by the European Agency for Special Needs and Inclusive Education (the Agency) was used as a starting point for developing a comprehensive overview of available research and policy information. The goal of this paper is to provide a framework of background information from available literature to support the other project activities. Therefore this document will:

- examine key EU-level policy documents and statements on funding of education;

- consider work from the European Commission, as well as other international organisations, such as OECD, UNESCO and its institutes, UNICEF, etc.;

- take account of research on general and special education financing models, as well as those specific to inclusive education;

- incorporate relevant research literature provided by participating countries.

The analysis of information from project activities will have the following aims:

- to provide a mapping of country approaches to inclusive education linked to particular funding mechanisms;

- to identify critical factors within modes of funding that support access to inclusive education, without discrimination and on the basis of equal opportunity.

This Background Information Report aims to support these analysis activities.

METHODOLOGY

The methodology for this Background Information Report involved searches of internet resources, abstracts and databases, including ERIC and Northampton University Library, and journals sources such as Emerald. General search engines, like Google Scholar, were also used. Searches were also conducted on relevant EU websites (European Commission, EUR-Lex) and international sources and websites (OECD, Save the Children, UN, UNESCO, World Bank, etc.). Online reports as well as conference papers and working documents, where relevant, have also been consulted.

The search involved using the following key words in the various databases: 'financing inclusive education', 'funding inclusive education', 'resourcing inclusive education', 'funds allocation inclusive education'.

Given the overall paucity of quantitative and qualitative data on financing of inclusive education, the complex and varied systems in place in the different countries and the new economic and social challenges facing societies, this Background Information Report considers data related to some important issues that affect the financing of inclusive education. Material has been organised around a framework of thematic propositions – outlined below and that inevitably intertwine and overlap – which provide the main section headings for this document.

The following themes have been used to structure this document:

- The European and international policy context for inclusive education, as well as the impact of the economic crisis on financing and the challenges that the lack of data poses in studying and analysing the field.

- Funding mechanisms and their impact on the implementation of inclusive education.

- Effectiveness of funding, accountability and monitoring issues, as well as transparency in relation to governance mechanisms.

- Equity in financing for the implementation of the right to education and social participation in school settings.

Country literature

In addition to the resources – primarily in the public domain and published in English – accessed through desk research, this review has been supplemented by contributions from Agency member country representatives in the form of English language abstracts of research published in their country's language.

Countries were asked to provide extended abstracts of key research literature on financing in their own languages for consideration within the Background Information Report. Croatia, Iceland, Malta, Sweden and United Kingdom (Scotland) submitted abstracts.

The information collected through this research has been used to develop a conceptual framework for analysing the country information and as the basis for this Background Information Report.

1. THE WIDER POLICY CONTEXT FOR INCLUSIVE EDUCATION

Increased and improved investment in education is one of the core issues of ET 2020, not only because proper investment in education has positive repercussions on economic growth and employment, but also because of its significant impact on social inclusion (European Commission, 2015). Therefore, improved strategies for financing education must ensure better targeted investments to achieve the desired outcomes, leading to a more efficient use of funds. Said efficiency only relates to enhancing advantages that are not solely connected to knowledge acquisition. For decades, it has been widely acknowledged that all children are able to learn and that education has positive consequences for social skills and future income. Furthermore, it is recognised that investing in inclusive education is beneficial for society as a whole because of its returns in social, economic and political aspects (UNESCO, 1972; United Nations, 2006; Council of the European Union, 2007; UNESCO, 2009, 2013a; UNICEF, 2015; World Bank, 2014). Moreover, some findings show that proper implementation of inclusive education has positive outcomes for all learners, not just learners with SEN who experience inclusion and diversity, but also for all learners who can improve soft skills (Mitchell, 2009). Soft skills include collaboration, creativity, problem solving, communication skills and critical thinking. Many researchers argue that, when it comes to preparing learners for their working and social life, these lifelong learning skills are just as important as knowledge acquired in school (Greenberg and Nielsen, 2015).

As the European Commission's *Education and Training Monitor 2015* report highlights:

> *Effective education is about inclusiveness, ensuring every citizen has an opportunity to develop their talents and to feel part of a shared future. Building effective education and training systems requires a focus on inclusion as part and parcel of the broader quest for excellence, quality and relevance* (2015, p. 7).

1.1 Conceptions of inclusive education

The general understanding of 'inclusive education' encompasses a continuous process useful for establishing strategies and policies, but also refers to a service delivered (UNICEF, 2012), aimed at changing and adapting the education system to children with different needs (UNESCO, 2009).

According to Forlin (2006, in Forlin, 2007):

> *The guiding principle that underpins inclusion is that regular schools should accommodate all pupils regardless of their physical, intellectual, sensory,*

emotional or other special needs. Inclusion in an educational context, then, means that every child should be a valued member of the school community and none should be marginalized, alienated, humiliated, teased, rejected or excluded (p. 276).

The concept of inclusive education has evolved, shifting its focus from children with SEN to a broader framework which also incorporates the need to reform school systems through targeted policies in order to enable them to accommodate diversity (Forlin, 2007). Overall, it is known that more inclusive education is required to achieve the goals of democratising education and social inclusion (Drudy and Kinsella, 2009).

As a means of supporting its member countries' aspiration of developing more inclusive education systems, and in line with EU and international priorities, the Agency published the *Agency Position on Inclusive Education Systems* (European Agency, 2015). It presents the essential features of inclusive education systems and recognises the need to take action to make inclusive education a reality for all learners. According to the position paper:

The ultimate vision for inclusive education systems is to ensure that all learners of any age are provided with meaningful, high-quality educational opportunities in their local community, alongside their friends and peers.

For this vision to be enacted, the legislation *directing inclusive education systems must be underpinned by the fundamental commitment to ensuring every learner's right to inclusive and equitable educational opportunities.*

The policy *governing inclusive education systems must provide a clear vision for and conceptualisation of inclusive education as an approach for improving the educational opportunities of all learners. Policy must also clearly outline that the effective implementation of inclusive education systems is the shared responsibility of all educators, leaders and decision-makers.*

The operational principles *guiding the implementation of structures and procedures within inclusive education systems must be those of equity, effectiveness, efficiency and raising achievements for all stakeholders* […] *through high-quality, accessible educational opportunities* (European Agency, 2015, pp. 2–3).

The Agency position paper highlights the necessity to move from a needs-based approach, which associates the problem with the learner, to a rights-based approach. The latter shifts the focus to the challenges posed by schools and educational systems and their ability to respond to all learners' diverse needs in order to give all learners access and participation.

In 2003, Jonsson pointed out some important differences between the two above-mentioned approaches, highlighting that the needs-based approach does not require the existence of a duty-bearer. 'When demands for meeting needs have no "object", nobody has a clear-cut duty to meet needs, and rights are vulnerable to ongoing violation' (Jonsson, 2003, p. 20).

Furthermore, the main goal of the needs-based approach is to obtain additional resources in order to allow a group of people to access services. Meanwhile, the principle of equity is at the centre of the rights-based approach so as to develop a more equitable distribution of resources that can be accessed by everyone (Jonsson, 2003).

In 2006, the OHCHR re-defined a human rights-based approach as:

> *A conceptual framework for the process of human development that is normatively based on international human rights standards and operationally directed to promoting and protecting human rights. It seeks to analyse inequalities which lie at the heart of development problems and redress discriminatory practices and unjust distributions of power that impede development progress.*

> *Mere charity is not enough from a human rights perspective. Under a human rights-based approach, the plans, policies and processes of development are anchored in a system of rights and corresponding obligations established by international law. This helps to promote the sustainability of development work, empowering people themselves – especially the most marginalized – to participate in policy formulation and hold accountable those who have a duty to act* (2006, p. 15).

This definition frames the issue from a holistic point of view, as it considers elements such as *sustainability*, *development* and *empowerment*. Moreover, it refers to *accountability* and *duty,* offering a well-developed framework for education.

In the set of priorities stated in the *Agency Position on Inclusive Education Systems*, there is specific mention of 'sustainable investment, quality and efficiency of education and training systems' (European Agency, 2015, p. 5). Therefore, there is a clear necessity to let inclusive education become a reality for all learners through a cultural shift and concrete actions, starting with resourcing inclusive education.

1.2 European and international debates on financing of inclusive education

European political debate and some studies from international organisations have identified inclusive education as one of the tools to improve quality and equity in education and to ensure more inclusive societies (European Agency, 2015).

The effective implementation of inclusive education is one of the key factors for achieving the goals established by countries and delivering services that have positive outcomes for future societies. In order to implement effective inclusive education and attain the desired results, it is necessary to talk about the financing of inclusive education because the way in which money is allocated and spent has consequences for its implementation. However, despite some studies and the issue's growing presence in European political debates, the question of financing inclusive education struggles to establish itself as a major recurring study topic, as it raises controversial points and can lead to ineffective comparisons among countries and systems.

On the one hand, the debate concerning the favourable implementation of inclusive education must firstly take into account the different countries' financing systems, which are authorised and regulated by specific sets of laws according to the country, and on which the effective implementation of inclusive education depends. In fact, the different means of funding have a direct impact on the strategic behaviour of the actors that play a role in implementing inclusive education, such as teachers, parents and taxpayers (Meijer, 1999). Their role can affect the implementation of inclusive education to a large degree. Paying attention to this issue is therefore pivotal in order to understand outcomes and why and how countries are trying to reform financing systems, adjusting them to consider inclusive policies.

On the other hand, countries' specific ways of funding inclusive education constitute a means of understanding different societal backgrounds, economic traditions and mechanisms and using them to improve and integrate existing models. For this reason – and also taking into account the differences in school traditions, legislative evolution and methods of monitoring and analysis both at European and international level – any sort of comparison has a limited scope (UNESCO/ECOSOC, 2011).

At European level, an early example of constructive debate is the Agency report *Development of a set of indicators – for inclusive education in Europe*, which also focused on the financing of inclusive education (Kyriazopoulou and Weber, 2009). Starting the dialogue among 23 countries that participated in the project, the Agency represents the cutting-edge in the education field for collaborative work aimed at pursuing inclusive education (Smyth et al., 2014).

Recalling the need of the EU and organisations to comply with some points stated in their educational agendas, in the last few decades international organisations (OECD, UN, UNESCO/ECOSOC, UNICEF, World Bank) and the world of academia have also given some interest and attention to the financing of inclusive education.

International organisations (OECD, 2015; Save the Children, 2014; UNICEF, 2014, 2015; World Bank, 2014) dedicated some space to financing in most of their recent research and reports. Moreover, academic works published in the wake of the recent economic crisis (Barrett, 2014; De Boer et al., 2010; Drudy and Kinsella, 2009; Menne and Stein, 2012; Miles and Singal, 2010; Mitchell, 2010; Parrish and Harr, 2011; Huberman, Navo and Parrish, 2011; Smyth et al., 2014; Steer and Smith, 2015) show the necessity to focus on different aspects of financing of inclusive education and their possible consequences or implications.

The debate on financing of inclusive education was raised at international level in 2006, with the launch of the UN Convention on the Rights of Persons with Disabilities (United Nations, 2006), which impacts upon countries' legislation. At European level, most countries have already ratified the Convention and its Protocol which, with their powerful content and aim, provide for consequences in education and the implementation of inclusive educational practices. Specifically, Article 24 of the Convention enshrines the right of people with disabilities to be educated in inclusive systems. Moreover, it emphasises the necessity to provide financial resources to enable learners to achieve educational and social goals and to make educational institutions accessible.

In line with this trend, some governments both within and outside Europe (U.S. Department of Education, 2010; National Council for Special Education, 2014) undertook studies and proposals in order to understand what more can be done to foster mechanisms for financing inclusive education and to disseminate the philosophical change that this issue involves.

All in all, international literature focuses on different aspects of financing inclusive education. However, an initial examination reveals that there is not yet a systematic means of study, and varying speeds and approaches characterise the different countries, continents and hemispheres. This is mostly because the financing of inclusive education requires not only sufficient, clearly defined sums of money and funding systems suited to different kinds of societies and economies, but also the commitment of policy-makers, awareness of teaching staff, proactive stakeholders, and control mechanisms to ensure the system's utmost transparency.

1.3 Consequences of the economic crisis for financing of inclusive education

Nowadays, it is widely understood that the quantum shifts brought about by economic and social challenges mean that both developed and less developed countries must confront new and demanding tasks (European Commission/EACEA/Eurydice, 2013, 2014). The economic downturn of the last few years prompted some EU member states to cut education expenditure (European Commission/EACEA/Eurydice, 2013, 2014). In a context of economic crisis, countries face the challenge of undertaking reform with reduced budgets. This trend not only affects the educational sector, with its focus on the acquisition of skills and knowledge, but also the development of values and non-formal learning (UNESCO, 2013b). Economic constraints on resourcing education have an impact both on stakeholders' involvement in decision-making and the implementation of inclusive education. This jeopardises learners' rights to education, inclusion and participation.

1.3.1 Educational priorities before and after the economic crisis

As highlighted in the report *Funding of Education in Europe 2000–2012: The Impact of the Economic Crisis*, the financial crisis of 2007–2008 and the consequent reductions in countries' budgets had massive repercussions on public finances all over the EU (European Commission/EACEA/Eurydice, 2013).

Public expenditure cuts and the need to carry out reforms with fewer resources and provide improved outcomes affected the field of education, among others, for at least the five years subsequent to the crisis (European Commission/EACEA/Eurydice, 2013; UNICEF, 2014). However, the economic crisis is not the only reason why countries' governments have been looking at effective investments in education. An examination of the past decade's legislative proposals, goals and programmes shows the EU and international institutions' commitment to the educational field, their interest in establishing long-term strategies and the need to re-think education in light of new goals determined by social – and not just economic – developments.

The Lisbon Strategy, launched in 2000 as a response to specific challenges for the EU, aimed to establish a policy acknowledging the pivotal role of education and training in Europe's future development (European Commission, 2010a).

Also in 2000, in the framework of the Dakar Conference, UNESCO launched the Education for All (EFA) campaign, aimed at providing quality education for all learners (UNESCO, 2000a). This initiative can be taken forward another step, by adding that a quality education should be provided for all learners – together – because it is through confrontation and diversity, which entail challenges, that learning takes place (Peters, 2003).

The Council of the European Union's resolution on education and training as a key driver of the Lisbon Strategy posits the greater repercussion that education and training have in terms of economic outcomes and at personal level and their likelihood to foster social cohesion and personal fulfilment (Council of the European Union, 2007). For those reasons, in the EU political context, the Council and Parliament have also adopted various recommendations and conclusions that demonstrate interest in and commitment to the education field, with a particular focus on teacher education and training for strengthening competencies, as one of the most important tools for future growth and long-term competitiveness for society and individuals (European Commission, 2010b).

Financial support for students grew steadily in the years before the economic crisis, but since 2010 support schemes for pupils and students have been subject to increasing restrictions in educational budgets (European Commission/EACEA/Eurydice, 2013) and investments in education and training have been diminishing in some EU member states (European Commission, 2013).

Therefore, although the economic crisis has not been the departure point for re-thinking education at European level, it has indeed reshaped key priorities in education and considerations on future challenges and objectives.

It is generally agreed that spending in the educational field bears fruits at the economic, social and human levels (United Nations, 2006; Council of the European Union, 2007; UNESCO, 2009, 2013b; UNICEF, 2015). Therefore, in a context of financial austerity, priorities for investments and focus in education have been established, with policy actions intended to promote efficiency and with a greater focus on educational funding.

The Council of the European Union's conclusions on a strategic framework for European cooperation in education and training ('ET 2020') emphasise that:

> *Efficient investment in human capital through education and training systems is an essential component of Europe's strategy to deliver the high levels of sustainable, knowledge-based growth and jobs that lie at the heart of the Lisbon strategy, at the same time as promoting personal fulfilment, social cohesion and active citizenship* (2009, p. 1).

At European level, the Europe 2020 strategy recognises that investment in education is a key priority for growth.

The European Commission's Communication, *Rethinking Education: Investing in skills for better socio-economic outcomes*, identified the challenges that Europe had to face after the economic crisis, such as increasing productivity and economic growth and finding a more efficient way 'of deploying available

financial resources which might call for structural reform in particular education systems' (2012, p. 12).

Longer-term investments in education, the modernisation of education systems and the development of performance-based funding models are some of the priorities mentioned in the European Commission's *Annual Growth Survey 2014* (European Commission, 2013). Along the same lines, the *Council Conclusions on investing in education and training – a response to 'Rethinking Education: Investing in skills for better socio-economic outcomes' and the '2013 Annual Growth Survey'* (Council of the European Union, 2013) calls for prioritising and strengthening investments in education and training. However, while European institutions seem committed to including funding for education's empowerment in their rhetoric for reaching specific objectives, the shift from theory into practice often falls short.

Within the European context, the reason for the gap in the educational field may be found in the countries' responsibility for implementing measures. This is because, according to the treaties, education is a non-legally binding field for countries within the EU. Therefore, while European institutions can present a set of common goals in education, the means and timescales for carrying them out depend on each member state. This means there are varying speeds in how reforms are implemented and priorities are established.

1.4 Lack of quantitative data on the financing and cost of inclusive education

A recent study by the European Commission/EACEA/Eurydice (2014), entitled *Financing Schools in Europe: Mechanisms, Methods and Criteria in Public Funding*, focuses on how exactly countries allocate funds to schools and the levels from which money is transferred to the different supports related to inclusive education. However, although such data and information are of course needed to fully understand different school systems in light of their underlying rules and the strategic behaviour that they foster, what becomes apparent is the lack of data strictly related to the sums spent. The study does not focus on economic investments in inclusive education, but rather on mechanisms that allow money to flow in different directions. Therefore, the lack of quantitative and qualitative data raises questions about the cost of inclusive education compared to special education and about how effective implementation and policies can be monitored. There is a need for a satisfactory overview of the financing of inclusive education. Education can be effective and equitable without knowledge of the actual sums spent. However, obtaining this information, together with measures of outcomes, would help in understanding the degree to which this is true.

Despite the fact that the overall costs of inclusive education are difficult to ascertain, there is a general understanding that inclusive education systems cost less to implement and maintain than special education models (Centre for Studies on Inclusive Education, 1997; UNESCO, 2009; Mitchell, 2010; World Health Organization and World Bank, 2011, in UNICEF, 2015; Barrett, 2014). Moreover, UN, OHCHR and IPU (2007) state that inclusive models of education are less expensive than segregated ones.

There has not been any examination of the cost implications of inclusive education since the *Salamanca Statement* (UNESCO, 1994), although it has been acknowledged that 'Inclusive Education is not only cost-efficient, but also cost-effective' (Skrtic, 1991 and OECD, 1999, in Peters, 2003, p. 5). Thus its implementation should be of general interest.

According to Mitchell (2010), successful implementation of an inclusive education system is based on adequate levels of resources, not exceeding the amount of money that would be allocated to special schools. It is recognised that, in order to deliver and support appropriate educational programmes, a satisfactory level of funding is needed. UN, OHCHR and IPU argue that:

> *Inclusion is often (mis)conceived as prohibitively expensive, impractical, unsustainable or a strictly disability-specific issue. However, not all positive measures are costly.* […] *States should use available resources, focus on achieving clear goals, and ensure sustainability of education funding in the short, medium and long term. Cutting funding to an inclusive education system has dramatic adverse effects not only for individuals, but also for the policy of inclusion, in general* (2007, p. 84).

Nevertheless, it is also acknowledged that the policies underlying educational financing mechanisms 'may be as important in affecting programme provision as the amount allocated' (Fletcher-Campbell et al., 2003, pp. 222–223). Thus, it is clear that if an adequate level of funding is important for inclusive education's implementation, the ways funds are allocated also have significant consequences for said implementation (UNICEF, 2012).

The amount of money allocated to fund inclusive education is not more important than the mechanisms it can trigger. The money allocated to empowering stakeholders and to quality learning must be adequate, but does not have to be greater than the amount allocated to special needs education.

1.4.1 Financing inclusive education: the issue of learner outcomes

Throughout recent decades, one of the main debates surrounding the financing of inclusive education has been its economic feasibility in relation to learner

outcomes, meaning the cost-benefit relationship between inputs and results, and between inclusive and segregated settings (Reschovsky and Imazeki, 1998; Grissmer et al., 1997; UNESCO, 2009; Mitchell, 2010; OECD, 2015; Steer and Smith, 2015).

With regard to this issue, because the data comes from different countries it cannot be perfectly comparable, so it is important to use caution when interpreting it. This also applies to other topics in this report.

The 'money doesn't matter' hypothesis cited by Grissmer et al. has been subverted by the evidence that financial support for learners from disadvantaged and minority backgrounds leads to higher achievement, while supplemental funds directed at those from more privileged backgrounds do not have the same outcome (Grissmer et al., 1997).

The latest approaches taken by UNESCO, UNICEF and the World Bank focus on learning outcomes, rather than inputs given to schools:

> *For too many students, however, more schooling has not resulted in more knowledge and skills. The results of substantial resources spent on education have thus been disappointing in terms of learning outcomes* (World Bank, 2011, p. 37).

Moreover, a very recent report from UNICEF (2015), *The Investment Case for Education and Equity*, shows some data on elements that impact upon students' learning achievements from the Programme for the Analysis of Education Systems in Conference of the Ministers of Education of French-speaking countries. The study on investments for education and equity (which focused not only on access, but also on learning) points out the weak connection between resources per se and learning outcomes.

Therefore, some of the main challenges in funding inclusive education lie in the ability to transform resource allocation into learning outcomes and to try to identify the most cost-effective interventions to improve learning according to different learners' needs in inclusive systems (OECD, 2015; Steer and Smith, 2015). More specifically, 'quality learning' could be identified as the main aim for all learners and, in certain cases, it could be put into practice by re-thinking resource allocation (Barrett, 2014; World Bank, 2011).

1.5 Chapter summary

The topic of financing education systems has recently been recognised as a priority at EU and international level, based on the assumption that education for all is a human right and learning in inclusive education systems has positive consequences for all learners.

Despite international organisations and political institutions' stated commitment to the issue, financing of inclusive education struggles to establish itself as a recurring topic for myriad reasons. The complexity of modes of funding – which differ from country to country – and the different outcomes that these produce lead countries to fear comparisons in the field of education. Moreover, the economic crisis prompted spending cuts in many fields of the public sphere, including education. Therefore, countries are obliged to achieve results with less money. Furthermore, the lack of recent information on the public funding of education, especially in Europe, and up-to-date sources make it:

> […] *difficult to assess and discuss the current changes in public investment in the education sector, to pinpoint the factors explaining these changes and to analyse recent reforms undertaken by countries in their budgetary framework* (European Commission/EACEA/Eurydice, 2015, p. 5).

Finally, effectiveness in the field of education is an important key. The question is not only about money spent, but also how it is spent and reaching the predetermined goals.

2. FUNDING MECHANISMS: FEATURES AND CONSEQUENCES FOR INCLUSIVE EDUCATION

2.1 The complexity of education's funding mechanisms

Financing of inclusive education entails cross-ministerial action, multi-level financial responsibilities and inter-institutional funding. Therefore, the context of overall allocation and receipt of money is complex and unique for each country.

For inclusive education polices to be implemented, they need to be supported by specific resource allocation systems. In most countries, additional resources allocated to inclusive education can be assigned to learners for personal factors related to impairments, or can support schools by taking contextual requirements into account. Funding can therefore be directed towards different targets, like individual learners with special needs, mainstream schools and special schools. In many countries, the ministry of health and welfare is responsible for supporting individual learners with SEN, while funding for mainstream schools is under the aegis of the ministry of education (Meijer, 1999; OECD, 1999).

In addition to funding provided by the health-care and social protection systems, inclusive education requires supplementary funding that enables education systems to provide equal opportunities for learners formally identified as having SEN and their non-disabled peers (UNICEF, 2012). Most countries dedicate additional financial means to allow education systems to meet at-risk learners' needs and empower learners to cope with the education system's demands (Meijer, 1999; Network of Experts in Social Sciences of Education and Training, 2012). Thus, successful and effective implementation of inclusive education requires additional resources, over and above those from health-care funds or social funds, as in some European countries.

Leaving aside the recent economic challenges facing countries, for decades economic concerns about resourcing education in general (UNESCO, 1972; Reschovsky and Imazeki, 1998), and special and inclusive education specifically (Grissmer et al., 1997; Taylor, 1997; Meijer, 1999; OECD, 1999; UNESCO, 2009; UNESCO/International Bureau of Education, 2009; Huberman, Navo and Parrish, 2011), have played a pivotal role in ascertaining possible paths to take or programmes to follow (Mitchell, 2010). This is because it is widely recognised that funding mechanisms impact upon the implementation of inclusive education, given that these mechanisms and their implications for expenditure can either foster or hinder inclusive education.

Moreover, the objective underlying the use of funding mechanisms has consequences that can trigger stakeholders' influence or increase the complexity of the education system itself. Therefore, when considering the financing of

inclusive education, some factors have to be taken into consideration: the bureaucratic process involving authorities and internal sets of laws in countries, the allocation and control systems, the formal procedures and the ability of different stakeholders to influence processes and outcomes. This is important because the institutional, legislative, administrative and social systems across countries are not uniform. This cross-cutting theme sometimes calls for simplification because the question is not only where the money comes from, but also what the money is for and how it passes from the sources to the underlying objective(s).

What seems pivotal for Drudy and Kinsella (2009) is that inclusive schools can only develop in inclusive education settings. According to the authors, inclusion strictly relates to the identification of diversity in modern societies and:

> […] *it has come to mean that schools should concern themselves with increasing the participation and broad educational achievements of all groups of learners who have historically been marginalised* (Kearney and Kane, 2006, in Drudy and Kinsella, 2009, p. 648).

Nowadays, it is possible to identify different education methods used in European countries in relation to learners with SEN (European Agency, 2014). From segregated systems, to special classes in mainstream schools, to inclusive settings, all these practices entail different provisions and allocation mechanisms for resources. It is therefore important to analyse and understand different models and systems, because they result, to varying extents, in the effective implementation of inclusive education or, conversely, in ineffective outcomes. In certain cases, if the current organisation of resources turns out to be ineffective, resource reorganisation and redistribution are necessary to achieve a more inclusive education system.

2.2 Different funding models for effectively implementing inclusive education

General standards for resourcing education can be identified, starting with centralised and decentralised ways of funding. These are theoretical models, which have declined in reality through a mix of approaches in both European and U.S. states (National Council for Special Education, 2014; Fletcher-Campbell et al., 2003). However, an overview of models and levels of funding and how they intertwine can be useful to understand the different scenarios and outcomes they produce in relation to inclusive education (Fletcher-Campbell et al., 2003).

The European Commission/EACEA/Eurydice report of 2014 tackles the matter, providing a complete overview of the funding process and the roles of public authorities in the financial procedure in Europe. The study does not aim to evaluate funding levels or assess the amount of money that the public authorities

in each country allocate to the different educational aims; rather it shows, through diagrams, how funds are allocated to schools. The report does not tackle the issue of financing of inclusive education.

However, the aspects considered in the report link to some pivotal issues for reflecting on the financing of inclusive education. The issue of decentralising funding systems in education highlights the importance of flexibility in financing and the consequences of those mechanisms, such as identifying the different stakeholders involved in the process and related governance issues.

The report's first consideration is the different levels of public authorities that assign money to schools. Three levels have been indicated: the central level (or top level of national administration) which refers to ministries, but in the case of highly decentralised countries is identified as regional level; intermediate level, involving regional and local authorities, as well as school boards which are responsible for school funding, and the administrative division of central level authorities; and school level (European Commission/EACEA/Eurydice, 2014).

According to what the money is allocated for (teaching staff, non-teaching staff, operational and capital goods), different levels of authorities may be involved in the process (European Commission/EACEA/Eurydice, 2014). However, this classification does not imply a strict hierarchical position of responsibility in the money allocation process. The labelling of 'top' level as opposed to 'intermediate' level is not a value of judgement, but a verification of the nature of the different bodies involved in the money transfer.

System centralisation and decentralisation relates to the issue of flexibility and effectiveness of funding systems, because it is recognised that a given funding system presents certain features and mechanisms which are in line with implementing inclusive education.

This assumption does not only concern EU countries. A UNICEF study published in 2012, *The Right of Children with Disabilities to Education: A Rights-Based Approach to Inclusive Education*, states that in Central and Eastern Europe and the Commonwealth of Independent States, the decentralisation of education financing systems is underway, but will take a while to be extended to all states. Nonetheless, effective system operation can only be achieved through decentralisation of both political authorities and finances (UNICEF, 2012, p. 39) because the reality shows that intermediate levels of funding are more likely to take into account economic, cultural and historical traditions. Studies largely ascribe better degrees of inclusion to decentralised funding models rather than centralised ones (Meijer, 1999), due to local authorities' greater levels of autonomy and flexibility. Decentralisation is also linked to how flexible the

support for schools and learners is, and how flexible resource allocations are, which in some countries are linked to agencies.

These are some factors to be considered when trying to construct an inclusive education system. Moreover, regional decision-making can foster co-operation and responsibility (Hegarty, 1995; UNESCO, 1994) in the fund allocation and spending process. Porter (1997) shows how the Scandinavian countries' decentralised model promotes inclusion, resulting in fewer learners in segregated provision. However, the decentralised system is not the sole best model, because a certain degree of checks and balances from central level is needed in order to prevent fraud and mismanagement (UNESCO, 2007; UNICEF, 2012; Levacic and Downes, 2004). The evolution of education systems leads to more decentralised systems that ensure greater freedom in targeted choice from local and school authorities, but at the same time inevitably increases the education system's complexity (Burns, 2015a).

It is clear that modes of funding affect the inclusiveness of education systems, stakeholders' strategic behaviour and the flexibility of education systems.

2.3 Funding models' features and consequences for implementing inclusive education

The European Commission/EACEA/Eurydice report (2014) distinguishes between two main models and three diverse methods of funding. The funding formulae are defined as 'funding methods using defined criteria and applying a universally agreed rule to these criteria to set the amount of resources to which each school is entitled' (p. 99) and they are often linked to fixed amounts of money.

Funding formulae are also defined as:

> […] *an agreed rule for allocating resources to operational units such as schools that is universally applied to all schools for a given type within an education jurisdiction* (Ross and Levacic, 1999, in Levacic and Downes, 2004, p. 20).

This means that formulae define how resources have to be allocated to provide learners with equal opportunities.

The report also analyses criteria set by authorities to designate money directly to schools through grants for specific resources, lump sums and block grants.

The study concludes with national diagrams showing which level of public authority participates in money allocation to schools.

In 1999, a review of international approaches to special needs education (Meijer, 1999) described different categories of indicators for funding education: input,

output and throughput (please refer also to Fletcher-Campbell et al., 2003; Mitchell, 2010; UNICEF, 2012; National Council for Special Education, 2014).

2.3.1 Input, output and throughput models

Input funding (also known as demand-driven funding, per-capita models or categorical funding) is the most frequently used funding formula for children with official statements of SEN (UNICEF, 2012). According to this model, the number of learners with SEN is identified and fund allocation comes from ministry level. The funds are based on the number of children identified as having SEN and are allocated to regions or municipalities. This may be through using a per-pupil formula as a flat grant (the states provide every district with a fixed amount of money per pupil regardless of localities' capacities; localities can also add funding to this amount), a census-based count of total learner population rather than eligibility for special education (Waller, 2012), or a 'weighted student formula'. The latter method for allocating resources to schools is not to be confused with 'school-based management', although both models support decentralisation (Petko, 2005). However, with a weighted student formula, the money follows the learners to whichever school they attend, creating an equitable system of resource allocation and distribution (ibid.). Per-capita amounts may provide sums of money for specific categories, such as minority languages, social disadvantage and disabilities. This feature can therefore give a clear picture of money allocated and spent at the centralised level. However, this system presents some disadvantages: it focuses on disabilities instead of educational needs, hinders inclusion, can lead to inflated costs because of the necessity to identify needs and learners who can access funds, and creates the risk of over-identification of learners with SEN (Meijer, 1999; Parrish, 2000), as the allocation of funds depends on the demand.

In countries using input funding, mainstream schools with high rates of learners with SEN receive money according to the number of such learners. According to this model, a bonus is given for learners identified as having SEN or for ones who do not achieve a minimum threshold in test scores (Meijer, 1999). This model's drawback, both for mainstream and special schools, is that it does not promote quality in the services provided and can also bring about over-labelling situations where children are recognised as having SEN. Thus, it leads to inefficient strategic behaviour and misuse of rules to the detriment of inclusive education and the children who should benefit from it.

Another funding model, the output model, uses the criteria of funding directly linked to learner performance, low referral of learners with SEN or low rates of difficult behaviour among learners. Both mainstream and special schools are

funded based on learner achievement, with financial penalties for schools when the expected outcome is not reached or fixed parameters are not fulfilled. Penalisation also takes place when the reasons for failure are mobility factors or learner absenteeism; therefore they are not strictly related to schools' responsibilities (Peters, 2002). Although this model promotes learner achievement, it has also negative aspects (Meijer, Soriano and Watkins, 2003). For instance, it is liable to trigger high competition among school populations that can result in penalisation for learners with SEN, to make the system test-oriented (O'Hanlon, 1993), or to reward schools regardless of their real efforts or involvement in negative trends. Moreover, in the case of special schools, funds may be assigned proportionally to the number of learners with SEN sent to mainstream schools. This can result in a skewed strategic behaviour, by which schools with low numbers of learners with SEN receive more funding than schools with greater numbers of such learners.

The throughput model does not refer to children with an official statement SEN of (also called the resource-based model or supply-driven funding) and is focused on services provided rather than on child counts. This system usually identifies and establishes the number of learners considered eligible for additional funding (Mitchell, 2010) and the allocation and use of financial resources shifts from the central level to the regional or local one. These fiscal policies are intended to support specific programmes aimed at learners with SEN.

According to this method, mainstream schools receive money aimed at supporting specific SEN provisions, but in this case differences in SEN incidence are disregarded (Meijer, 1999). Nevertheless, in most cases, the level of funds turns out to be too low to allow for school-based provision. Also, schools may be unable to create an inclusive learning environment for learners and instead tend to segregate them, as the funds are not proportional or are strictly related to outcomes (Hegarty, 1995).

Throughput models applied to special schools lead to different outcomes. As special schools are financed to provide specific services, they can operate as resource centres, as happens in some countries (Meijer, 1999). Critics of this model point out the risk of adapting learners to programmes rather than vice versa (Pijl and Dyson, 1998; UNICEF, 2012). Furthermore, special schools in areas with a high rate of learners with SEN will receive more funds, fostering a flawed incentive. Areas where an inclusive system is widespread do not receive that same level of funding and, as a result, mainstream schools delivering good practice in the framework of the throughput model could end up being penalised by the system itself (Meijer, 1999).

However, the model does boast a positive feature, presenting itself as an alternative to the input funding in segregated systems. This model decentralises funds, fostering local initiative (Meijer, 1999; UNICEF, 2012) and greater accountability, for example through the easier identification of responsible key persons in the system and speedier communication. The throughput model takes into account local social history and evolution and both cultural and economic regional developments, permitting the development of a better-tailored system. However, countries with a more centralised policy struggle to implement this model.

Overall, given the diversity and the complexity of funding models, it is clear that funding mechanisms cannot be understood or judged out of the context in which they are applied (Levacic and Downes, 2004; OECD, 2015). Moreover, there is no perfect model, as each one has advantages and disadvantages (Meijer, 1999; UNICEF, 2012; National Council for Special Education, 2014). A combination of models would be desirable to allow effective inclusive education to be implemented. However, it has also been recognised that models fostering a more decentralised funding system can lead to better outcomes in terms of monitoring and effectiveness. Decentralised systems allow for better monitoring and consideration of local idiosyncrasies.

Despite the call for school effectiveness reforms, this does not always correspond to the implementation of inclusive education systems. Some features emphasising schools' effectiveness may hinder inclusive education, as Peters highlights:

> […] *evidence suggests that schools may reject students who do not measure up on standardized test scores, or who are 'difficult' to teach. The narrow emphasis on performance outcomes as measured by standardized test scores often disadvantages students when consideration for accommodations such as alternative formats and primary language differences are not given* (2003, p. 70).

2.4 Flexibility in funding systems for inclusive education

Flexibility is connected to many issues, such as school autonomy and teacher empowerment through training and incentives.

Inclusive education needs flexible support, flexible teaching and improved teacher preparation; therefore its implementation is strongly related to funding mechanisms' ability to support it. The flexibility of inclusive education is underpinned by funding criteria used to allocate resources and support the systems' ability to be responsive to learners' and schools' needs. Needs-based funding mechanisms tend, for example, to be less inclusive than funding

mechanisms focusing on outputs (Meijer, 1999). Flexibility also depends on existing allocation criteria and processes underpinning funding mechanisms. In some countries, for example, central/top-level ministries transfer resources directly to schools, while in others top-level ministries and regional or local authorities are jointly responsible for transferring funds (European Commission/EACEA/Eurydice, 2014).

2.4.1 Flexibility in decentralised funding systems

Flexibility is strongly related to decentralised financing systems. More decentralised systems appear to create greater opportunities for developing innovative forms of inclusive education, for promoting community-based approaches that encourage families' involvement, for providing flexible learning and support opportunities, and for strengthening school governance (Bottoms and Presson, 2000; Stubs, 2008; Network of Experts in Social Sciences of Education and Training, 2012).

While decentralised inclusive education systems support flexibility, they also face effectiveness, equity and accountability issues when provision is badly co-ordinated, when provision is unsustainable or when inclusive strategic behaviours are hindered (Meijer, 1999). The decentralisation of education systems results in a greater degree of independence in choices and the capacity to adapt to local needs. However, it also triggers multi-level governance that increases education system complexity (Burns, 2015a).

Flexibility in funding, policies and classroom practices, allowing teachers to have full support from the whole school system, is the key to effective inclusive education (Pijl and Frissen, 2009, in Barrett, 2014). Therefore, high-quality inclusive education is closely related to teacher education opportunities. In many countries, head teachers attribute schools' difficulties in providing quality instruction to the shortage of teachers with competences in teaching learners with diverse needs (European Agency, 2011; OECD, 2013). Moreover, high-quality inclusive education also depends on support provided to schools. Many countries have developed support services aimed at technically and methodologically empowering school stakeholders (European Agency, 2012, 2014). Schools should embrace the implementation of inclusive education as a free choice. An optimum outcome largely depends on stakeholders who promote and deliver inclusive practices within schools. As Forlin remarks:

> [...] *while inclusion tends to be internationally promoted as the panacea of education for all children, it is not necessarily supported by all professionals or parents and it is important to ensure that due consideration is given to all viewpoints* (2006, in Forlin, 2007, p. 277).

As highlighted by Shaddock et al.:

> [...] *the stark reality is that* [...] *the big effects on student learning are attributable to individual* teacher *differences. Thus 'some minimum level of resourcing is necessary, and after that, the key consideration in regard to finances and educational outcomes is how well the finances are spent'* (2009, in Mitchell, 2010, p. 80).

Therefore teachers' ability, schools' flexibility and parents' commitment and willingness to meet educational needs and to foster inclusive practices are more important than the money invested.

2.4.2 The need for funding mechanisms to empower teachers to work flexibly

Based on these findings, the financial investments to set up an inclusive education system should take investments for teachers into consideration. Teachers should be able to update their knowledge, use new technology, experiment with new methodologies, offer flexible ways of teaching and be willing to find new solutions and alternative paths to achieve better learning in a quality inclusive setting. Teachers' competencies, together with their commitment to the inclusive education process and their willingness to move forward, create a fertile environment for developing inclusive education (UNESCO, 2009; UNICEF, 2012). Some kinds of expenditure have greater impact on learner outcomes than others and support provided to schools is one feature of high-quality inclusive education, through stakeholders' empowerment at technical and methodological level (European Agency, 2012, 2014).

However, different international surveys conducted by OECD on teaching and learning (Teaching and Learning International Survey) show that, despite their initial and in-service teacher education (OECD, 2013), teachers do not feel sufficiently prepared to cope with SEN in their day-to-day work. National surveys (ibid.) also demonstrate that the main challenge does not come from large class sizes as such, but rather from the different types of learners with SEN or behavioural issues.

According to Barrett, learner outcomes are closely related to teachers' skills and capacities, so high-quality teaching is the key to learner achievement, especially for those who have SEN. For this reason, resource allocation to 'support recruitment, retention, and development of strong teachers and leaders is critical to the development of an effective inclusive system' (2014, p. 81).

Teachers' pivotal role in inclusive education practice is also underlined in a study conducted in four districts in California where learners with SEN performed at higher than statistically predicted levels (Huberman, Navo and Parrish, 2011). The

findings highlight that successful inclusion is due to different factors identified in 11 practices, such as teachers practising in an inclusive environment and teamwork between class and special education teachers. While, for example, the higher per-student expenditure and attractive salaries for special teachers have moderate consequences (Hattie, 2009; UNICEF, 2015), teachers' commitment to inclusive education is one of the key factors for its implementation.

In *A Blueprint for Reform*, the U.S. Government tackled the revision of the Elementary and Secondary Education Act (U.S. Department of Education, 2010). The document raises some important points for reaching the goal of world-class education and inclusion in classrooms. Among others, a specific chapter is dedicated to teachers' treatment, support and development opportunities through flexible mechanisms of choice for best achievements. In fact, the U.S. Department of Education recognises teachers' commitment and work. However, as new challenges in education for all learners have arisen in the school system, new tools and support must be provided to teachers in the U.S. As Arne Duncan, U.S. Secretary of Education, said during the presentation of the 'Teach to Lead' programme (http://www.ed.gov/teaching): 'Teacher leadership means having a voice in the policies and decisions that affect your students, your daily work, and the shape of your profession' (U.S. Department of Education, undated). Teacher empowerment and flexible ways of working are some of the main ways to implement inclusive education.

2.5 Chapter summary

Financing of inclusive education is embedded in a complex framework of financial responsibilities and inter-institutional funding, with the result that each country is a unique case.

However, when reflecting on the financing of inclusive education, it is helpful to study funding methods and mechanisms because it is recognised that these affect the implementation of inclusive education by hindering or fostering some strategic behaviours or producing certain educational results.

In the overview on funding levels, decentralised funding systems present some features and mechanisms that are aligned with the implementation of inclusive education. However, totally decentralised systems are not the solution for implementing inclusive education because a certain degree of checks and balances from the central level is needed to prevent flawed mechanisms. The same concept applies to the different funding models (input, output and throughput), which produce different strategic behaviours, but cannot be understood or judged outside of the context in which they are implemented. All in all, there is no perfect model as each one has its pros and cons. Therefore, a

flexible combination of models – which take into account different variables, such as awareness, commitment and traditions – would be desirable to allow effective inclusive education to be implemented.

When analysing different funding levels and mechanisms, the most important issue is the degree of flexibility that they grant to schools' and teachers' ways of working, because those levels enable the implementation of inclusive education.

3. MULTI-LEVEL GOVERNANCE TO SUPPORT EFFECTIVE INCLUSIVE POLICIES

The various crises (social, economic, environmental) that repeatedly affect societies highlight governments' and international organisations' weaknesses and, from time to time, their inability to face those problems or even to find independent or co-ordinated solutions. Furthermore, the emergence of new societal challenges makes it necessary to develop new strategies to predict change, or at least to build a flexible system that can respond effectively to change. Moreover, in every aspect under development, including education, coherent and multilateral governance is needed to contribute to inclusion (UNESCO, 2013b). Successful reform of the financing of inclusive education entails processes and players that have changed over recent decades, due to new trends, economic scenarios and social developments (Burns, 2015b).

3.1 School systems' complexity and the support of governance mechanisms

What makes the current education system complex is the combination of different factors, among them the growing power of parents, who exercise their control on school systems and who increasingly demand that schools meet their children's needs.

Although there have been great improvements in fund allocation in education during most of the past decade, the trend has declined in recent years. Moreover, they have been unbalanced and disproportionate from country to country, even in countries with similar income levels (Steer and Smith, 2015). This is because effective implementation of inclusive education does not depend solely on countries' economic development or possibilities of dedicating a high amount of resources to inclusive education. The capacity to implement inclusive education depends on the ability of governance mechanisms to permit effective collaboration among stakeholders and to foster strategic behaviours, as well as monitoring and accountability issues. Moreover, the effectiveness of funding mechanisms is interrelated with governance approaches and how means, processes and resources all come together in a country's policy-making (Meijer, 1999).

According to Fazekas and Burns, 'Governance refers to the process of governing societies in a situation where no single actor can claim absolute dominance' (2012, p. 7). A more general definition points out that the governance system defines not only policies, but also the process involved in implementation. Thus it entails the co-ordination of many actors, structures and balances (Business Dictionary, undated).

Beyond the formal structures and institutions in place in a system, governance also relates to the interactions among the different players (OECD, 2015). Appropriate governance allows for effective collaboration between the different sectors involved in learners' education and is designed to promote effective services for learners. Weaknesses in this area may, for example, hinder synergies among stakeholders involved in the education process and be detrimental to the quality of the support provided and the continuity and coherence of educational pathways (European Agency, 2006; UNICEF, 2012). A more inclusive, open, accessible governance system can ensure optimum outcomes in terms of targeted policies for the implementation of inclusive education, but it can also determine 'the likelihood of conflict among knowledge forms and stakeholders' (Fazekas and Burns, 2012, p. 26).

In many countries, decentralisation and its consequences have not simply entailed devolution of power to regional, local or school levels. According to Burns:

> *Lump sum funding, strengthening of stakeholders, horizontal accountability, and holding local authorities and schools accountable through performance indicators have changed the nature of the relationship between the central, regional and local levels, moving away from a hierarchical relationship to a division of labour and more mutual independence and self-regulation* (2015a, p. 3).

In any case, questions arise regarding the consequences of power asymmetries among countries in the achievement of education results, the degree of involvement of different stakeholders in education and their power to influence decisions and financial management in schools (UNESCO, 2013b).

Governance also refers to measures ensuring effective planning intended to develop appropriate and sustainable provision. The mechanisms and dynamics through which policy is defined, priorities are determined and inclusive education systems are piloted play a key role in implementing effective inclusive education.

While appropriate support requires sufficient flexibility to meet learners' needs, it also demands sustainable provision. Short-term funding hinders sustainable changes in practices and policies, in contrast to sustainable funding mechanisms that support long-term changes in schools' policies and practices (OECD, 2012).

Governance mechanisms impact upon – but are also affected by – the strategic behaviour of stakeholders in the decision-making process. The issue links to the funding theme because this has consequences for the effectiveness of funding mechanisms. Some funding mechanisms tend to align the interests of schools and parents with incentives to maximise resources allocated to individual learners,

irrespective of the limited resources available (Crawford, Sibieta and Vignoles, 2011). Other funding mechanisms may be an incentive for labelling learners as having SEN, to the advantage of schools, but to the detriment of more flexible teaching and support practices (Meijer, 1999) and to the detriment of learners who are mislabelled.

As already highlighted by Meijer, Pijl and Waslander (1999), there is an 'actor approach' that can explain the behaviour of some individuals or groups involved in the implementation of the inclusive education process though incentives or disincentives that they receive from the funding system. 'Strategic behaviours can never be totally eliminated, but they can be minimized' (Peters, 2003, p. 51).

3.2 Effectiveness of financing of inclusive education

Consideration of the system and methods of financing inclusive education requires reflection on the governance tools that can lead to specific ways of acting among different stakeholders.

Due to the economic crisis, policy-makers now have to face a review of financial resources and expenditures in education. However, efficiency and effectiveness demand a clearer allocation of funds and expenditure in every sphere of public life, not just education (European Commission/EACEA/Eurydice, 2013; OECD, 2015). Countries have to proceed with reforms, generally with less money to allocate. In the field of education, this impacts upon schools and learners with SEN. For this reason, it is more important than ever that money reaches its allocated destination and produces the intended effect.

Effective financing of inclusive education is not an end in itself: the effectiveness of funds enhances educational and social outcomes through inclusive education. Moreover, it leads to the implementation of equity in education and the right to education and it requires specific tools. As stated, the mechanisms and dynamics through which policy is defined, priorities are determined and inclusive education systems are piloted play a key role in implementing effective inclusive education. However, prior to the public expenditure cuts caused by the crisis, it had been observed that greater attention was paid to reforms towards inclusive education and the way these were executed than to the actual result of the intervention (Meijer, 1999). In fact, in Agency member countries there was no obligation to report goals achieved with special budgets. In the past, it was more important to take action and to have legislation that, in theory, allowed the country to proceed towards implementing inclusive education through funding, without looking at the expected outcome. Trends are changing and now there is greater recognition of the importance of results. A call for effective resource allocation is needed (Meijer, 1999; Mitchell, 2010; Menne and Stein, 2012; UNICEF, 2012; OECD,

2015). This means that countries must not merely have instruments that theoretically allow them to follow the path towards financing inclusive education; countries must prepare plans and the expectations must match the reality.

The interest – but also the responsibility – of financing systems for inclusive education concerns policy-makers as well as parents, teachers and taxpayers in general (Meijer, 1999).

3.2.1 Accountability and monitoring

Monitoring and accountability mechanisms ensure effective planning and management of resources and staff, intended to develop appropriate and sustainable provisions. Their efficacy depends in part on the method of funding to which they are related. At international level, the policy matter of accountability is increasingly important to assess the effectiveness of money's use with regard to what is produced (OECD, 1999). What seems to be more and more significant in the inclusive education financing system is that:

> Processes for allocating funds to promote the right to inclusive education for children with disabilities need to be transparent and accountable in order to ensure that they are used for the purpose for which they were assigned (UNICEF, 2012, p. 43).

Accountability, together with monitoring procedures and mechanisms, is essential to guarantee high-quality inclusive education systems (European Agency, 2012). Such mechanisms allow for decentralised policies, ensuring that resources effectively reach the intended learners with SEN and that they are well spent, leading to the desired results. Such mechanisms also facilitate external control of resource levels and performance standards that permit the analysis of cost-effectiveness (OECD, 2010). However, considering an issue like accountability without any background or contextual information has some drawbacks. For example, in a system evaluated for outputs linked to learner results or teacher performance, it could lead to an interpolation of outcomes, particularly if they are expressly linked to a financial reward or penalty (Linn, 2000). Moreover, accountability should not aim to foster uneven competition among schools, but to enhance co-operation and collective action (Fullan, 2010).

This trend is encouraged through different tools, such as, for example, reviews of school improvements (Barrett, 2014), which are different to school results. In fact, the latter could damage inclusive education practices if based solely on learner outcomes, or even create unfair completion among schools (OECD, 1999). Moreover, Barrett emphasises that:

It is important that schools, schools systems, and governments develop and utilize accountability processes that promote the goals they seek to attain as these processes can be powerful drivers that influence the allocation of time, energy, fiscal, and professional resources (2014, p. 85).

In 2004, UNESCO launched Education for All. Thanks to this initiative, all partners commit to providing access to education to all learners through 'ensuring that EFA monitoring processes include data and documentation of resources allocated to persons with disabilities' (UNESCO, 2004a, p. 20). This was also clearly stated in the U.S. Government's *No Child Left Behind Act* of 2001, which:

[…] ensures accountability and flexibility as well as increased federal support for education. No Child Left Behind *continues the legacy of the* Brown v. Board *decision by creating an education system that is more inclusive, responsive, and fair* (U.S. Department of Education, 2004, p. 13).

Moreover:

Before the passage of No Child Left Behind*, the 1997 reauthorization of the Individuals with Disabilities Education Act (IDEA) required that students with disabilities be included in state and district-wide assessment programs.* No Child Left Behind *builds on this requirement by ensuring that these assessments measure how well students with disabilities have learned required material in reading and mathematics. Students with the most significant cognitive disabilities can have results from specially designed alternate assessments used in accountability decisions instead* (ibid., p. 21).

Thus, centralised and local level monitoring is desirable in order to verify how expenditures are spent. The double check on spending from the authority levels, together with an assessment carried out by learners and parents, and clear figures on how money is allocated, are useful both for evaluating governments' ability to bridge the gap between wishes and real achievements in inclusive education, and for combatting corruption (UNICEF, 2012).

3.2.2 Transparency of the funding allocation process

It is clearly in the interests of education service users (learners and parents), governance bodies and citizens to assess the system's improvements and results (Meijer, 1999). Therefore, monitoring how money is spent at both central and local level should involve a high degree of transparency in education financing.

Transparency, which is an important means of verifying expenditures and their effectiveness, relates to the extent to which:

Stakeholders (schools principals, schools councils, parents, pupils and the local community) can understand the basis on which money is allocated to

their individual establishment and how it is used. This reveals, perhaps not surprisingly, that there is a massive need for training at all levels in the education system. Schools leaders, traditionally trained through the route of academic progression and pedagogic practice, now find themselves intimately engaged in financial procedures for which they may not have the experience necessary or possibly the temperament (Levacic and Downes, 2004, p. 16).

Therefore, transparency should go together with civic and public awareness, commitment and understanding regarding sums of money and the allocation process (UNESCO, 2007; UNICEF, 2012). Using audits to monitor systems may become liable to fraud or corruption and there are discrepancies in the capacity to ascertain possible flaws in the system, according to countries. However, as well as transparency, public understanding and involvement depend more on cultural and political factors than on mere knowledge about funding methods for education and sums spent (Levacic and Downes, 2004).

Moreover, despite the growing possibility to access information regarding school budgets and school managers' increasing capacity to understand how the allocation system works, in some cases the technical complexity of fund allocation constitutes a hurdle, and neither teachers nor parents have sufficient engagement and knowledge to understand how the funding system works (Levacic and Downes, 2004).

Taking into account those findings, it is not possible to have internal (principals, teachers) and external (parents, taxpayers) evaluation mechanisms on money allocation and spending if the directly affected parties are unaware of how the system works.

Overall, there is no general agreement among researchers regarding the undoubted value of transparency and accountability. Their value is recognised when it comes to understanding how funds are allocated and spent. However, they need to be supported by a detailed framework that provides a general overview of the history of the school or the school system and the context in which funding takes place. Transparency and accountability do not call for out-of-context comparison. Lastly, they must be considered a means for detecting money misuse, for implementing improvements (Linn, 2003) and for preventing corruption (Levacic and Downes, 2004).

3.3 Chapter summary

In current societies, different institutional levels participate and co-operate in order to reach predetermined goals. Therefore, in the education field, the implementation of inclusive education relies on the ability of governance

mechanisms to create effective collaboration among stakeholders. As in multi-level governance mechanisms, no single actor has absolute dominance; the ability to implement effective inclusive education depends on those actors' co-ordination capacity.

Discussion of governance mechanisms requires a reflection on the tools that facilitate effective implementation of inclusive education.

Effective financing of inclusive education is not an end in itself: the effectiveness of funds leads to the implementation of equity in education and the right to education and it requires specific tools. Accountability, together with monitoring procedures and mechanisms, are essential tools to foster high-quality, effective inclusive education systems.

However, it is clearly in the interests of education service users (learners and parents), governance bodies and citizens to assess the system's quality. Therefore, monitoring how money is spent both at central and local level should involve a high degree of transparency in education financing.

Transparency, which is an important means of verifying expenditures, should go together with civic and public awareness, commitment and understanding regarding sums of money and the allocation process. However, those tools do not guarantee the effective implementation of inclusive education through funding. Effective inclusive polices require a widespread awareness of learners' rights, an understanding of funding and allocation mechanisms and a multi-level, balanced system of checks. Finally, they also need components relating to how effectiveness in implementation will be measured and monitored.

4. LINKING RESOURCE ALLOCATION WITH THE UNIVERSAL RIGHT TO EDUCATION

Resourcing inclusive education should be a top priority for all countries, as education is largely recognised as a fundamental tool for self-development and improved economic performance, as well as a fundamental human right (United Nations, 2006; World Bank, 2013). However, despite the well-known preconditions, the potential of inclusive education and widespread commitments (UNICEF, 2012), there are still barriers that deprive children of the right to education in an inclusive environment (UNICEF, 2015).

4.1 Equity in financing: a way for implementing inclusive education

Adequate and effective allocation of funding for inclusive education results in high-quality settings in which learners can both be present in a classroom and have the chance to participate in educational activities.

According to Peters, it is recognised that learners with SEN can achieve the same or better results as their peers, provided that pertinent tools, policies and reforms:

> […] *focus on a unified system that provides an environment in which all students have an equal opportunity to reach their maximum potential. The distinction between equal opportunity and equal treatment is central to inclusive education policy. Inclusive education does not mean that everyone should be treated equally (one-size-fits-all), but that individualized supports (treatment according to need) aim toward equal success that is measured broadly* (Peters, 2003, p. 70).

Allocating funds to procure educational and social resources is not an end in itself. High-quality inclusive education systems should allow the system to be equitable and non-discriminatory for learners with SEN and those from disadvantaged backgrounds. Furthermore, an inclusive rights-based approach must embrace the idea that schools have to adjust to children's needs and be flexible in order to accommodate learners with varying needs (UNESCO, 2009). The distinction between the two is important, as it highlights the shift in perspective from the mere presence of children with SEN in classrooms, to the attention paid to the effective outcomes, knowledge acquisition and beneficial consequences (World Bank, 2013). The distribution of economic resources determines the distribution of opportunities. Therefore, equity in the financing of inclusive education entails finding a balanced way to distribute the available resources in order to allow every child to learn (Barrett, 2014), and not just to access and participate in education.

It is acknowledged that physical and intellectual disabilities can hinder children's enrolment in the mainstream school system due to many circumstances, ranging from parents' resistance, to shortcomings in the school system itself. Nevertheless, children with SEN attending mainstream classes also suffer from exclusion and inequality in terms of access to education (World Health Organization and World Bank, 2011, in UNICEF, 2015). This is because a mainstream school is not in itself a guarantee of inclusion; learners with SEN can attend schools and school systems without actually being included (Peters, 2003; UNICEF, 2012). Presence in the classroom does not necessarily mean participation and inclusion. Therefore, policies and practices for the financing of inclusive education should not only focus on accessibility (meaning physical access to buildings), but also on social and academic participation, which requires appropriate school programmes and the economic opportunity for every child to have access to education together with their peers (Peters, 2003). Getting children into schools is no longer the main objective of strategies and policies. The next challenge seems to be identifying funding mechanisms aimed at enabling learners with SEN to access the core curriculum and provide them with the same opportunities as their peers in terms of access, success, transition and affiliation opportunities (UNESCO, 2000b).

According to Li (2010), adequacy and equity are two of the issues that characterise educational funding. The former is strictly related to the system's capacity to provide enough funding to achieve pre-set outcomes. In order to proceed, the strategies established by governments, the policies to make them effective and, above all, the goals must be known.

Article 24 of the Convention on the Rights of Persons with Disabilities (United Nations, 2006) emphasises that people with disabilities have the right to education without discrimination and on the basis of equal opportunities. It recognises the right of learners with disabilities to education, ensuring an inclusive education system at all levels and the facilitation of access to lifelong learning. As defined within the Mapping the Implementation of Policy for Inclusive Education project (European Agency, 2011), funding mechanisms should allow for:

- *equity in access* for learners with SEN and their comprehensive participation in education in inclusive settings;

- *equity in distribution of learning opportunities and appropriate support* for learners with SEN according to their educational needs;

- *equity in achieving opportunities* and possibilities for success in academic and social learning and in the transition opportunities that are open to learners with SEN;

- *equity in reaching personal autonomy* during and after formal education and, in particular, the affiliation opportunities open to learners with SEN that support their inclusion in wider society.

4.2 Tackling inclusion and equity in education: the challenge for financing

Sometimes, obstacles to participation in education are not only due to financial factors, but relate to school accessibility. The context in which school systems develop impacts upon school participation. In some developing countries, child labour or child marriage impedes such involvement, while in developed countries migrant children or those from disadvantaged backgrounds may have difficulties participating and being involved in school activities (UNICEF, 2015). Inequality in accessing school systems hinders participation and, as a consequence, inclusion. It is a reality, even in economically developed countries. Sometimes it occurs because supports do not focus on learners' involvement. Therefore, resourcing options should aim for the goals of inclusion and equity, starting from the broad country context.

The acceptance of the concept of inclusion in society and in school systems and, consequently, in the way financing mechanisms operate, takes time as it involves a societal change of perspective and priorities (UNESCO, 2009). The report prepared by the UNESCO Secretariat within the Meeting of the Senior Experts' Group, entitled *Rethinking Education in a Changing World*, states that:

> *Equity in education may be understood as the social distribution of the opportunities for effective and relevant learning. The concept of the right to education has to do with the right of quality education for all* (UNESCO, 2013b, p. 12).

From the point of view of financing education, Li (2010) identifies 'horizontal equity' and 'vertical equity'. The former relates to the opportunity to be included in a school system that all learners should be afforded, regardless of their economic background and family support. The latter refers to the transversal support that learners should receive according to their needs and in order to reach educational goals: 'vertical equity […] means that students with diverse learning needs are treated variably such that they are able to achieve equal educational outcomes' (Baker and Green, 2008, in Li, 2010, p. 219).

In order to develop inclusive models of support for learners, some literature (Mitchell, 2010; National Council for Special Education, 2014) proposes identifying

criteria that foster inclusion through: funding for early identification, while avoiding incentives and disincentives; inclusive curricula which focus on learners' cognitive skills development rather than knowledge acquirement (UNESCO, 2004b, 2009; UNICEF, 2012); targeting resources and specific budgets (UNICEF, 2015); and assistive technology (UNICEF, 2013). Moreover, since 2000 and the related *Dakar Framework for Action* (UNESCO, 2000a), there has been some financial progress towards inclusion. All in all:

> *Because treating all students with similar needs the same is much easier than looking at students with diverse needs, measuring how diverse their needs are, and deciding how much assistance is needed to help disadvantaged students to achieve the required learning outcomes, efforts to establish a method of vertical equity for students are more difficult than those needed for horizontal equity* (Garner, 2004, in Li, 2010, p. 219).

The inclusion of learners in schools, classrooms, lessons and day-to-day activities through financing involves many sectors, which intertwine, overlap and sometimes conflict. Funding is a means of making inclusive education a reality.

4.3 Chapter summary

Education is recognised as a fundamental tool for self-development and Article 24 of the Convention on the Rights of Persons with Disabilities emphasises that people with disabilities have the right to education without discrimination and on the basis of equal opportunities. Therefore, financing inclusive education should be a top priority for all countries. Despite those preconditions, there are still obstacles that deprive children of the right to education in inclusive environments.

An inclusive, rights-based approach must adopt the idea that schools have to adjust to children's needs and be flexible in order to accommodate learners with various needs (SEN, disadvantaged backgrounds, migrants). Distinguishing between 'equal opportunity' and 'equal treatment' is pivotal in inclusive education policy because every child needs individualised support according to their needs.

Moreover, as the distribution of economic resources determines the distribution of opportunities, equity in financing inclusive education entails finding a balanced way to distribute the available resources to allow every child to learn, and not just to access and participate in education. The acceptance of the concept of inclusion in society and in school systems requires time, as it involves a societal change of perspective and priorities, as well as the adjustment of targeted financing mechanisms.

The inclusion of learners in schools, classrooms, lessons and day-to-day activities through financing involves many sectors that intertwine, overlap and occasionally conflict, but equity in financing is one of the means of realising it.

5. CONCLUSION

Financing of inclusive education is a topic which is progressively trying to impose itself in a broad European and international political debate. Although the topic has gained prominence because inclusive education is considered a human right and there is a common interest in discussing how resources should be used, it is difficult to obtain data because of the complexity and uniqueness of countries' financing systems.

Since the Lisbon Strategy and Dakar Framework in 2000, there have been steps forward in the field of inclusive education. As well as a change of perspective on how education should be, the path to operative inclusive education requires a set of reforms and financial investments. It is generally understood that the way in which public investment in education is addressed is even more important in terms of outcomes and effectiveness than the amount spent (OECD, 2015). However, some figures and data on how money is spent are essential in order to understand the path to be taken to change or improve different systems.

The scarcity of information on financing of inclusive education draws attention to some related topics. These include the inefficiency of funding mechanisms in fostering and supporting the implementation of inclusive education or in incentivising good policies and behaviours, and the lack of adequate and flexible governance, with all its consequences, such as insufficient accountability, monitoring and transparency.

Decentralised financing methods can only be an option if the entire funding system has checks and balances. It is acknowledged that it can only help to implement inclusive education if it is centrally monitored and if all actors are prepared and aware.

The issue at stake concerns future generations' empowerment, capacity for self-determination and ability to collaborate. Children educated in inclusive settings are likely to become adults who will take action in shaping their own futures.

As stated in the *Declaration on Promoting citizenship and the common values of freedom, tolerance and non-discrimination through education*:

> *The primary purpose of education is not only to develop knowledge, skills, competences and attitudes and to embed fundamental values, but also to help young people – in close cooperation with parents and families – to become active, responsible, open-minded members of society* (European Union Education Ministers, 2015, p. 1).

Children from every society represent the future of that society itself. Therefore, talking about the levels and modes of funding, the money spent, the right to

education and its consequences for the effectiveness and quality of education means talking about how policy-makers are willing and able to shape future societies.

These challenges have the potential to be transformed into opportunities. Therefore, the issue of strengthening the financing of inclusive education does not only concern money in the strict sense, but also the ability to look beyond the economic investment and see instead its greatest outcome. An effective inclusive education system passes through cultural mechanisms as well as financial ones, so it is important to analyse every facet already considered by studies and research and to ask why other issues have been set aside. One of the main challenges is to understand the extent to which policies can impact upon practice, and then if and how they have a real impact on the financing of inclusive education and its expected outcomes. This must also be considered in light of recent economic and social changes. All in all, the question relates to the degree of influence and the effective outcome of those policies (UNESCO, 2013b).

In order to trigger a change towards more effective resourcing of inclusive education, it would be useful to have data on financial allocation and expenditure to reflect on how schools, systems and countries themselves can change their systems, the path that has been followed and how efficient and sustainable it has turned out to be. Suspected negative findings on the financing of inclusive education, or the perceived struggle for systems to put theory into practice, with society and governments striving for inclusion in education but yielding few results, and powerful stakeholders who use their influence, do not serve as conclusive evidence. It is difficult to establish whether efforts have been sufficient or if the trend can be changed. However, all of these issues show how much can still be done and the abundance of room for improvement.

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