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# Financing Policies for Inclusive Education Systems

Resourcing Levers to Reduce Disparity in Education

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**EUROPEAN AGENCY**  
for Special Needs and Inclusive Education

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# **FINANCING POLICIES FOR INCLUSIVE EDUCATION SYSTEMS**

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Co-funded by the  
Erasmus+ Programme  
of the European Union

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## EXECUTIVE SUMMARY

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This Synthesis Report provides an analysis and findings relating to financing systems for inclusive education emerging from the Financing Policies for Inclusive Education Systems (FPIES) project. FPIES is a three-year project, running from 2016 to 2018. It builds on a previous project by the European Agency for Special Needs and Inclusive Education (the Agency), entitled [Financing of Inclusive Education – Mapping Country Systems for Inclusive Education](#) (European Agency, 2016a). FPIES is co-funded by the Agency and the European Commission’s [Erasmus+ Key Action 3 ‘Forward-Looking Cooperation Projects’](#) framework (European Commission, no date).

The project is based on direct co-operation between eight partners: the Ministries of Education in [Italy](#), [Lithuania](#), [Netherlands](#), [Norway](#), [Portugal](#) and [Slovenia](#), [Universitat Ramon Llull](#), and the European Agency for Special Needs and Inclusive Education. The partners from Universitat Ramon Llull are external project evaluator partners with a focus on project activities and outcomes.

The FPIES project aims to systematically examine different approaches to educational financing and identify effective funding policy tools that work towards reducing disparity in education.

This Synthesis Report serves to support the development of a Policy Guidance Framework by highlighting decisive levers for reducing disparity in education through efficient, cost-effective and equitable funding mechanisms.

The methodology underpinning the information collection for this report is the peer learning approach, which has potential for facilitating self-review and experience exchange to support long-term policy development and implementation among participating countries. The main peer learning activities organised were six Country Study Visits (CSVs), where country hosts and visiting country partners engaged in a series of pre-agreed activities and discussions with a wide range of local and national stakeholders in each country. These country-level policy exchanges produced meta-level information sources that were used as the basis for the project analysis activities and recorded in:

- Country-Specific Issues Reports
- Country Reports
- CSV Issues Reports
- CSV Reports.

The various Country Reports, along with information about the visits, are available from the [project web area](#) (European Agency, no date-a).

The development of the analytical framework builds upon information provided within these reports in light of the main dimensions for developing financing mechanisms to promote inclusive education systems emphasised by the Financing of Inclusive Education project (European Agency, 2016a).

As shown through the analytical framework, there is no ideal way to fund inclusive education. Countries' inclusive education policies are embedded in multi-level and multi-stakeholder systems for inclusive education, covering mainstream and specialist provision. These systems involve cross-ministerial and cross-sectoral mechanisms and include non-educational aspects that affect learners' access to high-quality inclusive education. Beyond one-size-fits-all funding mechanisms, their efficiency and cost-effectiveness depend on decisive levers allowing resourcing mechanisms to embed means and resources in an integrated framework that allows for inter-institutional co-operation and co-ordinated provision (European Agency, 2016a).

The findings, therefore, connect funding mechanisms for inclusive education systems to decisive levers supporting the implementation of efficient and cost-effective inclusive education policies. These levers reflect fundamental topics and questions that the six country project partners involved in FPIES emphasised as being relevant for developing a Policy Guidance Framework that will be available in late 2018.

These fundamental topics connect funding mechanisms for inclusive education systems to four resourcing **issues** that frame the quality of inclusive education and its cost-effectiveness as important topics or policy dimensions to be considered in implementing effective, high-quality and cost-effective inclusive education policies. These issues are:

- Preventing costly and inequitable exclusionary strategies
- Providing incentives for a school-development approach that supports schools' social responsibility towards inclusive education
- Ensuring innovative and flexible learning environments through capacity-building
- Developing transparent and accountable systems for inclusive education.

Each issue is related to several **critical resourcing factors**. The participating countries see these as pivotal for determining equitable, efficient and cost-effective inclusive education.

Each critical resourcing factor is connected to **key funding drivers**. The participating countries see these as essential means for considering, understanding and then implementing critical resourcing factors.

The level of importance of the issues, critical factors and key drivers may vary depending on countries' journeys towards inclusive education. In some countries, they may be part of their inclusive education policies, while in others they are a policy goal to be achieved.

The first key issue for financing of inclusive education systems is **preventing exclusionary strategies**. These may deny learners their right to education, unnecessarily label learners as needing an official decision and, consequently, lead to increasing expenditure related to inclusive education. This key issue may be related to three critical factors which can then be connected to several key drivers. These are:

- A political commitment to the right to education for all learners. Key drivers may be connected with countries' financial commitment, with their commitment to excellence for all and with investment in developing support measures for learners.

- Resourcing mechanisms that embed inclusive education in local contexts within a community-based approach. Key drivers may involve embedding inclusive education as a key task and area of responsibility at all decision-making levels. This may also be achieved by promoting schools' social responsibility towards inclusive education.
- Resourcing mechanisms that promote a school-development approach. This may be achieved by moving from a needs-based approach to a whole-school approach, and through resourcing mechanisms that encourage the development of inclusive learning communities.

Promoting a **school-development approach to inclusive education** is the second key issue for financing of inclusive education systems that the participating countries identified. Reports and study visits stressed the need for resourcing mechanisms to encourage inclusive education by establishing decentralised and flexible systems leading schools to assume responsibility for developing innovative forms of teaching, allowing them to combine performance and equity. This key issue may be related to three critical factors which can be connected to several key drivers. These are:

- Providing incentives for a supportive learning environment. Key drivers supporting this key issue may consist of financial support for schools and learners at risk of underachievement and resourcing mechanisms that foster learning networks.
- Promoting school autonomy. Key drivers encouraging this may be flexible use of public funding, fundraising opportunities and organisational flexibility.
- Embedding inclusive education in supportive quality assurance mechanisms at school level. Key drivers may include support for distributed leadership and an adequate combination of means for supportive and innovative learning environments.

**Ensuring innovative and flexible learning environments** is the third key issue for financing of inclusive education systems that participating countries identified. Funding mechanisms are an incentive to inclusive education when they promote capacity-building mechanisms that empower stakeholders to have the relevant capacity to develop personalised learning environments. They encourage segregation when insufficient adapted teaching or assistance in mainstream settings may lead families to assume that special settings have better educational assistance capacity and to opt for this type of education. This key issue may be related to three critical factors which can be related to several key drivers. These are:

- Enabling capacity-building strategies. Depending on countries' journeys towards education, key drivers may involve aiming to empower local communities, schools or learners.
- Enabling special settings to act as a resource for mainstream settings. Some of the key drivers highlighted include incentives for special settings to act as resource centres and embedding inclusive education issues in pre- and in-service training of specialists working in special settings.

- Embedding inclusive education in professional development. Key drivers involve embedding inclusive education in teacher training opportunities, promoting leadership capabilities in developing inclusive schools and including parents in training opportunities.

**Transparent and accountable systems for inclusive education** is the fourth key funding issue that participating countries stressed. They connect the effectiveness of resource allocation mechanisms to regulatory frameworks' ability to act as a backbone for labelling the system instead of learners and combine efficiency, effectiveness and equity issues in a balanced way by focusing on improving the cost-benefit relationships within systems. This key issue may be related to three critical factors which can be linked to several key drivers. These are:

1. Network governance strategies promoting integrated systems for inclusive education. Key drivers may involve embedding governance in school networks, in local networks, in an interdisciplinary framework and in an inter-ministerial framework.
2. Moving from procedural control mechanisms to accountable systems for inclusive education. Key drivers may involve connecting the funding of inclusive education with an evidence-based resource planning framework and developing monitoring mechanisms that go beyond administrative compliance. They may also entail connecting the funding of inclusive education with an indicator framework mapping data against the goals of systems for inclusive education. Embedding inclusive education in reporting and dissemination mechanisms is an additional key driver.
3. Embedding inclusive education policies in a quality assurance system. This may mean reworking existing evaluation procedures and mechanisms for inclusive education issues in a quality assurance system. Developing a clear inclusive education quality assurance framework is a further key driver.

## INTRODUCTION

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Financing mechanisms are a critical lever in developing inclusive education systems (European Agency, 2016a; UNESCO, 2009; OECD, 2012). A previous Agency project looked at financing for inclusive education in 18 European countries. The project findings indicated that further analysis was necessary to identify which financing mechanisms can prevent stakeholders from connecting equity and efficiency with the need to label learners as requiring an official decision (European Agency, 2016a).

*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* (European Agency, 2015a, p. 1).

However, across countries there are different developments and approaches to implementing this vision, depending on each country's past and current policy context and history.

Policy-makers across Europe recognise that funding mechanisms are a critical lever in reducing disparity in education. They require more detailed information about the impact of funding mechanisms on inclusive education that can be used to guide their policy developments. The Financing Policies for Inclusive Education Systems (FPIES) project is a response to this identified policy need.

### The FPIES project

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FPIES is a three-year project, running from 2016 through 2018. It builds upon previous work in the field, most notably the [Financing of Inclusive Education – Mapping Country Systems for Inclusive Education project](#) (European Agency, 2016a). FPIES is co-funded by the Agency and the European Commission's [Erasmus+ Key Action 3 'Forward-Looking Cooperation Projects'](#) framework (European Commission, no date).

The project is based on direct co-operation between eight partners: the Ministries of Education in [Italy](#), [Lithuania](#), [Netherlands](#), [Norway](#), [Portugal](#) and [Slovenia](#), [Universitat Ramon Llull](#), and the European Agency for Special Needs and Inclusive Education. The partners from Universitat Ramon Llull are external project evaluator partners with a focus on project activities and outcomes.

FPIES aims to systematically examine different approaches to educational financing and identify effective funding policy tools that work towards reducing disparity in education. The project activities aim to:

- build on existing work to develop, trial and evaluate a coherent methodology for examining financing policy issues, developments and challenges in European countries;
- conduct a detailed analysis of financing policy issues for inclusive education, leading to the development of concrete policy tools that can be used to develop

more inclusive funding approaches and financing policies that reduce disparity in education and work towards all learners' educational and social inclusion and well-being.

The main project output will be a validated, open-source Policy Guidance Framework, available in late 2018. This guidance framework strives to support the development of financing policies that aim to reduce disparity in education and work towards all learners' educational and social inclusion and well-being.

The basic premise of FPIES is that the country partners' current resource allocation frameworks are based on education systems that aim to be increasingly inclusive. In order to achieve this political aim, resource allocation promotes multi-level and multi-stakeholder systems for inclusive education, covering mainstream and specialist provision. These systems involve cross-ministerial and cross-sectoral mechanisms and include non-educational aspects that affect learners' access to high-quality inclusive education. Systems for inclusive education in their current form are, therefore, far more complex than the general education system. This means that various additional components must be considered when examining and analysing the efficiency and cost-effectiveness of educational resource allocation mechanisms. Thus, developments in financing mechanisms are fundamental to ensure that all learners have access to equitable, meaningful and high-quality educational opportunities in countries' education systems.

## The FPIES Synthesis Report

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This report is framed by the Project Conceptual Framework, a working document developed to guide the project activities, and based on the previous [Financing of Inclusive Education report](#) (European Agency, 2016a). The Project Conceptual Framework will be finalised at the end of the FPIES project and published on the project web area (European Agency, no date-a).

This Synthesis Report serves to support the development of the Policy Guidance Framework by highlighting critical levers for reducing disparity in education through efficient, cost-effective and equitable funding mechanisms. It aims, therefore, to provide a coherent synthesis of findings relating to financing systems for inclusive education emerging from all the FPIES project activities: Country Reports, Country Study Visits and Country Study Visit Reports.

The report mainly draws on the various information sources developed with and by the country project partners, which are further explained in the [Methodology section](#):

- Country Reports on the financing system within each partner country, prepared by the partner teams
- Country Study Visits (CSVs)
- CSV Reports, prepared by the partner country teams.

All project partner information is available in the country information pages on the Agency website: [Italy](#), [Lithuania](#), [Netherlands](#), [Norway](#), [Portugal](#) and [Slovenia](#) (European Agency, no date-b).

## Report structure

This report presents the main findings from a detailed analysis of the available country partner information. It is structured around four sections that correspond to four main issues for financing inclusive education systems:

- [Issue 1](#): Preventing costly and inequitable exclusionary strategies
- [Issue 2](#): Providing incentives for a school-development approach that supports schools' social responsibility towards inclusive education
- [Issue 3](#): Ensuring innovative and flexible learning environments through capacity-building
- [Issue 4](#): Developing transparent and accountable systems for inclusive education.

Each of these four issues can be understood as a major facilitating factor underpinning the development of financing policies that promote quality inclusive education systems that can reduce disparity in education. Consequently, when these issues are not adequately addressed, it means major barriers to cost-effective and efficient systems exist.

The next section of this report presents the [FPIES project methodology](#). This includes a description of the methods for analysing the information used as the basis for this report.

The subsequent sections examine in detail the facilitating or hindering effects around the four main issues for financing inclusive education systems.

Following a short section representing overall conclusions, the report also presents a number of Annexes containing further information:

- A diagrammatic mapping of the system for financing inclusive education in the partner countries ([Annex 1](#))
- The framework developed for comparable data analysis of country documents ([Annex 2](#))
- The main perceived strengths and challenges of resourcing inclusive education in participating countries ([Annex 3](#)).

## THE FPIES METHODOLOGY

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The working processes underpinning the FPIES project activities were based on a peer learning approach. This has proved to be effective in supporting policy-makers to objectively review their country policy and practice (OECD, 2011). The approach was seen to have the potential to facilitate self-review and experience exchange to support longer-term policy development and implementation among the country project partners.

The FPIES project implemented this approach by organising a series of policy exchanges in the partner countries with the same aims and basic formats. During these working meetings, known as Country Study Visits (CSVs), policy-makers with a shared professional focus and knowledge base from visitor countries and the host country engaged in a series of pre-agreed activities and discussions. The participants in each CSV were a wide range of local and national stakeholders and visitors from three participating countries. The section on Country Study Visits presents further discussion about the CSVs. However, the following list provides an overview of each CSV's location and the number of participants:

- Oslo, Norway, in November 2016, with 35 participants
- Ljubljana, Slovenia, in January 2017, with 26 participants
- Rome, Italy, in February 2017, with 41 participants
- The Hague, the Netherlands, in March 2017, with 24 participants
- Lisbon, Portugal, in April 2017, with 35 participants
- Vilnius, Lithuania, in May 2017, with 34 participants.

The information generated from the country-level policy exchanges has the potential to inform longer-term policy and implementation for the country project partners concerned. However, the exchanges also produced meta-level information sources that served as the basis for the project analysis activities – each of these is described briefly below.

### Country-Specific Issues Reports

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The Agency team prepared short, internal reports before each CSV. These short documents aimed to highlight issues to be further developed and analysed in the Country Reports and Country Study Visits.

The preliminary issues were built upon the main characteristics of each country's system for inclusive education and identified emerging issues, as highlighted in the previous Financing of Inclusive Education project (European Agency, 2016a). The country partner teams used the reports as a starting point for drafting Country Reports and as a basis and stimulus for structuring discussion activities in the CSVs.

## Country Reports

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Country Reports were drafted by Country Analysts (CAs) and agreed upon by Project Advisory Group (PAG) members and other key stakeholders for each country. Their contact details are available on the [project web area](#) (European Agency, no date-a). The reports include six sections:

- A **brief introduction** to the inclusive education system in the country
- A section describing the **policy for financing systems** for inclusive education in the country
- A section describing the actual **governance, accountability, quality assurance and monitoring mechanisms** regulating the implementation of inclusive education policies
- A section discussing **country-specific funding issues** that were sent by the Agency staff team, as well as additional, specific issues that the participating countries identified in CSVs
- A section summarising the **perceived strengths and challenges** of the current funding mechanisms
- A section identifying **future developments** in the country system of financing inclusive education.

The draft Country Reports were sent out to the CSV participants before the visit to be used as a basis for discussions during the CSV. The reports identified the main strengths and challenges regarding financing, governance and capacity-building that underpin countries' systems for inclusive education. They were framed by the issues that the hosts indicated they wanted to reflect on and discuss in the CSV. The Country Reports were finalised after the CSVs had taken place, based on information and discussions in the CSVs.

- [Italy: Country Report](#) (European Agency, no date-c)
- [Lithuania: Country Report](#) (European Agency, no date-d)
- [Netherlands: Country Report](#) (European Agency, no date-e)
- [Norway: Country Report](#) (European Agency, no date-f)
- [Portugal: Country Report](#) (European Agency, no date-g)
- [Slovenia: Country Report](#) (European Agency, no date-h).

## Country Study Visits

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Each of the six partner countries hosted a three-day Country Study Visit (CSV). The CSVs followed a pattern of providing opportunities for detailed information gathering. The participants in each CSV were a wide range of local and national stakeholders and visitors from three participating countries. They included the local PAG member and CA and a

ministry representative. Furthermore, an evaluator partner was present at three of the six CSVs.

During the visits, the structured format of the peer-learning approach allowed for inputs from ministry level, local level and school level on the host country financing system, and discussions among all CSV participants. The information from the country-level policy exchanges gave participants the opportunity to identify existing strengths and challenges for each country's system of financing.

The discussions in the CSVs were framed by three descriptive questions arising from the Financing of Inclusive Education project findings (European Agency, 2016a). These questions, identified in the Project Conceptual Framework, are:

- How does the financing system for inclusive education enable stakeholders at territorial, local and school level to act inclusively? Explain why.
- How does the financing system for inclusive education support stakeholders at territorial, local and school level to avoid labelling those with the most severe needs? What is the idea behind it? Does it work in practice?
- How do funding and governance mechanisms promote co-ordinated, efficient and cost-effective systems for inclusive education?

On the last day of each CSV, the participants were asked to fill in a self-reflection sheet where they reflected on the financing system's governance, accountability, quality assurance and monitoring mechanisms. These self-reflection documents were a main source of information for subsequent analysis activities.

## **CSV Issues Reports**

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Following each CSV, the Agency team used the material gathered – particularly the participants' self-reflection sheets – to prepare short summary reports on key issues raised in the discussions. The Issues Report aimed to summarise each CSV, highlighting main points to be further developed and analysed in the Country Reports and discussed in the CSV Reports. The summary addressed the key questions regarding models of financing systems for inclusive education, processes, accountability and impact.

## **Country Study Visit Reports**

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The CSV Reports aimed to document the main discussion and learning points from each CSV by giving a summary of the visit and a comprehensive analysis of discussions. Furthermore, the CSV participants were presented.

The CSV Reports focused on analysing the key issues in each system of financing inclusion, the role of financing mechanisms and the topics under discussion. They thereby identified critical issues that facilitate or challenge the development of inclusive education, as well as gaps between policy and practice.

Moreover, the reports identified future developments and ways to move forward in the country system of financing inclusive education, based on the CSV discussions.

- [Italy: Country Study Visit Report](#) (European Agency, no date-i)
- [Lithuania: Country Study Visit Report](#) (European Agency, no date-j)
- [Netherlands: Country Study Visit Report](#) (European Agency, no date-k)
- [Norway: Country Study Visit Report](#) (European Agency, no date-l)
- [Portugal: Country Study Visit Report](#) (European Agency, no date-m)
- [Slovenia: Country Study Visit Report](#) (European Agency, no date-n).

## Analysis of FPIES information

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An analytical framework for information analysis was developed with the FPIES CAs. The work with CAs included qualifying the main aims of the analysis framework, identifying the main policy issues to be examined and clarifying what further information was needed within the available Country Reports.

The analysis framework developed through this collaborative work connects the effectiveness of resourcing inclusive education to its ability to:

- support the implementation of inclusive education systems, as defined in the *Agency Position on Inclusive Education Systems* (European Agency, 2015a);
- prevent the labelling of learners;
- promote governance mechanisms that support efficient, equitable and cost-effective systems for inclusive education;
- promote capacity-building mechanisms that empower stakeholders at regional, local and school level to act inclusively and implement innovative inclusive practice;
- promote capacity-building mechanisms that empower special, separate settings to act as resource centres for mainstream settings;
- develop integrated resourcing mechanisms that ensure co-ordinated, efficient and cost-effective systems for inclusive education;
- ensure universal design for teaching and learning environments that are accessible for all learners.

These dimensions of the analytical framework are framed by the main recommendations for developing financing mechanisms to promote inclusive education systems emphasised by the Financing of Inclusive Education project (European Agency, 2016a). The framework made it possible to examine funding policies and strategies and highlight policy trends, as

well as the strengths and challenges that the Country Reports described. The analysis framework served to:

- identify funding factors that facilitate inclusive education and promote high-quality and cost-effective inclusive education systems;
- identify key levers for efficiency, cost-effectiveness and equity issues highlighted in reports.

### **The analytical framework**

The FPIES project analysis makes it possible to connect funding mechanisms for inclusive education systems to four resourcing **issues** framing the quality of inclusive education and its cost-effectiveness. These issues appear in the reports and study as important facilitators supporting the development of financing policies that promote high-quality and cost-effective inclusive education policies. These issues are:

- Preventing costly and inequitable exclusionary strategies
- Providing incentives for a school-development approach that supports schools' social responsibility towards inclusive education
- Ensuring innovative and flexible learning environments through capacity-building
- Developing transparent and accountable systems for inclusive education.

Each issue is related to several **critical resourcing factors**. The participating countries see these as pivotal for determining equitable, efficient and cost-effective inclusive education. They are acknowledged to be critical if the implementation of a particular factor either supports or hampers the implementation of inclusive systems ensuring that 'all learners of any age are provided with meaningful, high-quality educational opportunities in their local community, alongside their friends and peers' (European Agency, 2015a, p. 1). The critical factors can also be identified as success factors of any financing education policy.

Each critical resourcing factor is connected to **key funding drivers**. The participating countries see these as essential means for considering, understanding and then implementing critical resourcing factors. They may, for example, consist of a rationale underpinning the resourcing of inclusive education, the operational principles directing capacity-building, or governance mechanisms and strategies. Some drivers may have a higher level of importance than others within countries' individual systems of financing inclusive education.

The resourcing issues, critical factors and key drivers described in this report do not claim to be exhaustive. They do, however, reflect fundamental topics and questions emphasised by the six country project partners involved in FPIES as being relevant for all policy-makers considering how to resource and implement high-quality and cost-effective inclusive education.

The level of importance of the issues, critical factors and key drivers may vary depending on countries' journeys towards inclusive education. In some countries, they may be part of their inclusive education policies, while in others they are a policy goal to be achieved. Critical factors and key drivers may furthermore be combined differently, depending on

the characteristics of countries' systems for inclusive education, such as the approach to [decentralisation](#) (European Agency, 2017a; European Commission/EACEA/Eurydice, 2014). However, all countries see them as vital for resourcing and implementing high-quality and cost-effective inclusive education systems.

The subsequent sections consider each of the four resourcing issues in detail.

## ISSUE 1: PREVENTING EXCLUSIONARY STRATEGIES

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Expenditure on inclusive education is closely related to resource allocation mechanisms. These are an incentive when they lead stakeholders to see inclusive education as an added value for the whole school community and to move away from a one-size-fits-all education model towards a tailored approach to education (NESSE, 2012). They are a barrier when they lead them to develop exclusionary strategies denying learners' rights as defined by international organisations (European Agency, 2016a).

As Agency data shows, these exclusionary strategies may connect inclusiveness with external support and unnecessarily label learners as needing an official decision. They may also involve outsourcing responsibility for the right to education of learners in need of support to special settings. Learners may then be excluded from some learning opportunities when enrolled in special classes, or even from education when enrolled in special schools (European Agency, 2017b).

Such exclusionary strategies may increase expenditure related to inclusive education, despite increasing financial constraints. They may lead stakeholders to seek enrolment in special settings or to have lower expectations for and discriminatory attitudes towards learners who need support (Ebersold and Meijer, 2016).

Preventing costly and discriminatory exclusionary strategies may, therefore, appear as a funding issue to focus on. The participating countries stressed three critical factors that may support it:

1. Political commitment to the right to education for all learners
2. Resourcing mechanisms that embed inclusive education in local contexts within a community-based approach
3. Resourcing mechanisms that promote a school-development approach.

### 1.1 Political commitment to the right to education for all learners

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Countries' journeys towards inclusive education are in line with an explicit policy that encourages rather than discourages it. Participating countries associate inclusive education with social innovation which needs a long-term vision. They therefore link resource allocation mechanisms to political commitment to the right to education for all learners reflected in legislation and policy as a critical factor that prevents exclusionary strategies. According to reports and study visits, political commitment underpins the alignment of funding strategies with policy objectives and the insertion of national priorities into local contexts. The vision of inclusive education promoted frames schools' ability to embed inclusive education issues in their policies and strategies.

Increasing trends towards enrolment in mainstream settings and in achievement among participating countries underline its importance. According to the Dutch report, recent studies show a slight decrease in pupils in special schools since the implementation of the 'Education that Fits' programme and resource allocation mechanisms that support

mainstream education rather than special education. In Portugal, political commitment to inclusive education contributed to reducing both the number of learners with special educational needs (SEN) enrolled in specialist provision and educational failure and exclusion within the general education system. Reports and country visits stressed three main key drivers supporting the critical factor of political commitment:

- a. Financial commitment to inclusive education
- b. Commitment to excellence for all
- c. The development of diverse support measures for learners.

### **1.1a The need for financial commitment to inclusive education**

**Financial commitment to inclusive education** is seen as a key driver for preventing exclusionary strategies (European Commission/EACEA/Eurydice, 2013). Most of the participating countries invested in inclusive education. The trends indicated in the reports show an increasing financial commitment to this issue. Lithuania, for example, increased the amount of the student basket allocated per learner and invested in support structures for learners with SEN, mostly through funding allocated as part of the European Union Operational Programme for ‘Promotion of Cohesion’ 2007–2013. In the Netherlands, per-pupil funding rose in both primary and secondary education between 2015 and 2017. Meanwhile, Portugal and Italy at least maintained the levels of funding for inclusive education, despite financial constraints. Norway’s report indicates that it spends significant resources on providing special needs support and special needs education.

### **1.1b The need for a commitment to excellence for all**

According to participating countries, an **extended understanding of educational needs** promoting excellence for all is another key driver supporting political commitment to inclusive education. Recent reforms embedded inclusive education policies in an agenda aiming to increase school systems’ ability to meet all learners’ right to education, rather than focusing specifically on disability issues.

The National Programme for Educational Success, presented in [Figure 1](#) below, supports this trend in Portugal. It is framed by an extensive approach to educational needs that focuses on each learner’s educational success rather than on learners with SEN. It shifts the debate from the reach of the educational system of a minority – learners with SEN – to the quality of the education provided to all learners. Inclusive education is no longer strictly associated with access to mainstream education for learners with an impairment or a health problem who were previously excluded from mainstream education. It now includes designs for effective and equitable education systems for all learners. It stresses the importance of innovative school projects, of flexible curricula management and of continuing education supporting education stakeholders’ professional development.



**Figure 1. An example from Portugal: the Portuguese National Programme for Educational Success.** Source: adapted from [Portugal: Country Report](#) (European Agency, no date-g)

In the Netherlands, the ‘Education that Fits’ programme supports this trend. The programme states that every child should attend a school that provides education suited to their talents and capabilities. It demands that schools provide any learner in need of support with appropriate services, within the school or at another school in the region. In Italy, inclusion aims to allow all learners who are potentially at risk of early school leaving or poverty to have the same learning opportunities, to feel involved in school communities and to be autonomous. While support provided by psycho-pedagogical helpdesks is dedicated to learners with SEN, support involves the whole class group. It therefore includes all learners, as well as parents and school staff.

### 1.1c The development of diverse support measures aimed at empowering learners

The **development of support measures and programmes** covering learners’ different and diverse requirements is another key driver that participating countries mention to emphasise the political commitment to inclusive education. Lithuania adopted funding mechanisms that make it possible to personalise public expenditure and support vertical

equality. Portugal developed an extensive set of measures and initiatives to encourage schools to pay closer attention to inclusiveness and their ability to address school failure and early school leaving.

According to the reports and study visits, such measures and programmes may have contributed to reducing underachievement and drop-out in many participating countries. In Portugal, for example, the percentage of learners with low skills in maths, reading and science declined between 2006 and 2015. Moreover, the completion rates for primary and lower-secondary education grew between the 2008 school year and the 2014 school year.

## **1.2 Embed resourcing of inclusive education in local contexts within a community-based approach**

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According to participating countries, a **community-based approach to resourcing** inclusive education is a critical factor that helps to prevent exclusionary strategies. Implementation of inclusive education depends on an agreement among all relevant partners on a common vision supported by several specific steps needed to put this vision into practice. Schools' commitment to inclusive education depends on support provided by the local community (UNESCO, 2009). According to reports and study visits, involving local stakeholders in implementing this policy goal is therefore critical to reduce the gap between the principles governing inclusive education, the political goal of inclusive education and their implementation.

According to participating countries, promoting a community-based approach makes it possible to embed inclusiveness in local contexts within shared responsibilities between central, regional, local and school level. It may strengthen the links between education and local development planning by encouraging local authorities to take responsibility for inclusiveness, to work out solutions within local opportunities and constraints and to use financing issues supporting changes in an inclusive way. A clear definition of criteria for responsibilities, roles and procedures among stakeholders is critical for providing a continuum of provision and support at local level. It may encourage innovative policies and practices when an appropriate balance between local autonomy and support from national level empowers local stakeholders to strengthen mainstream settings' capacity to cope with diversity in education. Reports and country visits stressed two main key drivers supporting a community-based approach:

- a. Embedding inclusive education as a key task and area of responsibility at all decision-making levels
- b. Promoting schools' social responsibility towards inclusive education.

### **1.2a Embedding inclusive education as a key task and area of responsibility at all decision-making levels**

According to reports and study visits, a community-based approach may be supported when defining inclusive education as a competence needed at all decision-making levels. The Norwegian block grant system, for example, supports a system for inclusive education in which responsibilities are highly shared among all levels. This ensures municipalities and

counties have autonomy and local room to manoeuvre and to decide how they organise their services and how they offer existing support services.

Italy developed horizontal and vertical decentralisation mechanisms that provide shared responsibility among central, municipal and school levels. As a result, regions and the State have a joint legislative role on issues related to education. Regions are responsible for the general planning of the educational offer and the school network, while municipalities are responsible for organising transport services in accordance with criteria established at regional level. Schools may be involved in decision-making processes at local levels through agreements with local authorities or entities in the field of inclusion and learners' well-being.

In Portugal, municipalities gained increasing autonomy to adapt resource allocation mechanisms to local needs. Their role in implementing inclusive education also increased. They may facilitate partnerships with local stakeholders – including schools and resource centres for inclusion – to develop family support activities, support curricula enrichment activities and family support initiatives. They may also provide training opportunities for special education teachers and specialised technicians, therapeutic activities that are complementary to those provided by schools, as well as adapted and supervised transportation.

The new Dutch Youth Act and the 'Education that Fits' programme led municipalities and school alliances to increasingly integrate education, social and health issues in their policies to prevent drop-out and early school leaving. It also fostered co-operation among local stakeholders to find the right schools and support for learners with special (educational) needs, especially those with complex needs.

In Slovenia, municipalities:

- fund inclusive education at pre-primary level;
- co-fund with the Ministry of Health from their own resources the counselling centres for children, young people and parents;
- are responsible for implementing internal audits of schools.

### **1.2b Promoting schools' social responsibility towards inclusive education**

According to international evidence and to participating countries, encouraging schools to take responsibility for inclusive education is another key policy action supporting the development of a community-based approach (European Agency, 2013).

The development of school clusters in Portugal and school alliances in the Netherlands aim to increase schools' social responsibility towards inclusive education. School boards gained responsibility for providing learners with the most appropriate schooling opportunities and for organising and (partially) funding the extra educational support that may be needed on their premises. In the Netherlands, school alliances decide whether to maintain the individual budgets or provide the budget to mainstream or special schools, or to other services. In Norway, policies aim to strengthen schools' ability to reach specific strategic priorities while reducing costs linked to special needs education and, consequently, embedding inclusiveness in their policies and strategies. In Italy, schools'

autonomy aims to enable them to take responsibility for each learner's success through flexible teaching and networking. In Lithuania, school management and child welfare commissions (at school level) are responsible for schools' inclusiveness, although inclusive education is not part of performance assessment.

By encouraging schools to take responsibility for inclusive education, participating countries assume that enforcing a rights-based approach to inclusive education requires schools' stakeholders to accept their own responsibilities in removing barriers to learning. As emphasised by reports and study visits, schools' will to assume social responsibility for inclusive education frames stakeholders' ability to see diversity as a value and a resource to support learning, rather than a problem to be overcome. It supports the commitment to democratic engagement and to a learner-centred focus promoting the common values of human rights, freedom and non-discrimination through education. It requires schools to promote an inclusive ethos supporting the development of welcoming and supportive learning communities for all learners with a personalised learning focus, including academic and well-being issues. It is critical for supporting schools to see inclusive education as a means for creating inclusive communities in which all learners have an active role, rather than an end in itself (Barton and Armstrong, 2007).

### **1.3 Resourcing mechanisms that promote a school-development approach**

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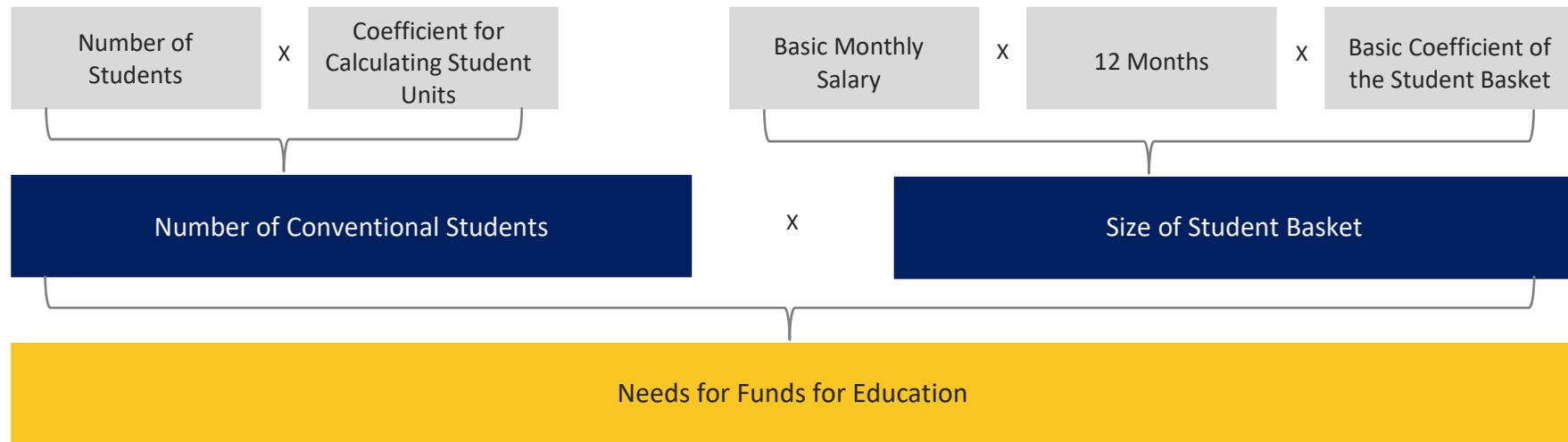
According to participating countries, financing systems promoting a school-development approach may be an additional critical factor that helps to prevent exclusionary strategies at school level. In contrast with in-service training opportunities, it directly affects changes in thinking and practices (Ainscow et al., 2012). As some country partners stressed during study visits, a school-development approach focuses on barriers to learning, as well as discriminatory practices within the school environment. It works towards preventative approaches by aiming to enhance schools to transform their organisation, teaching practices and classroom environments (European Agency, 2016b; OECD, 2013a; 2016). It relates the implementation of inclusive education to the enabling effect of capacity-building mechanisms. Reports and country visits stressed two main key drivers supporting a school-development approach:

- a. Moving from a needs-based approach to a whole-school approach
- b. Resourcing inclusive learning communities.

#### **1.3a Moving from a needs-based approach to a whole-school approach**

According to participating countries, moving away from an individual needs-based financing approach is a key driver to support a school-development approach. As stressed in previous work and in reports and study visits, a needs-based approach funding model may have a disempowering effect when resource allocation mainly covers costs instead of allowing for differentiated teaching and personalised learning. As [Figure 2](#) shows, the Lithuanian funding formula resources schools according to the number of conventional learners. This is calculated by multiplying the actual number of learners by the

conventional learner coefficient established on the basis of several factors. As well as the school location, school size and the learner grade, these take into account extra costs linked to the learners' profiles. The student basket for learners studying in a national minority language is 20% more than the basic student basket, for migrants it is 30% more, while for learners with SEN it is 35% more.



**Figure 2. Lithuanian student basket funding model in a general education school.** Source: adapted from [Lithuania: Country Report](#) (European Agency, no date-d)

According to reports and visits, this funding strategy provides a clear set of criteria schools may financially build upon to define their policies and strategies towards inclusiveness. Such an input-based strategy may, however, act as an incentive for labelling learners and increasing costs (European Agency, 2016a). It may reduce schools' levels of expectations for learners who need support and, consequently, foster drop-out and early school leaving (Ebersold and Meijer, 2016). It may lead schools to outsource their social responsibility towards inclusive education to specialists, instead of aiming to promote inclusive learning environments and enhance learning outcomes for all learners (Ebersold and Mayol, 2016). According to the Dutch report, the introduction of the pupil-bound budget (backpack) in 2003 resulted in an increase in the diagnosis and labelling of pupils with special needs and, consequently, increased enrolment in special schools.

By contrast, a throughput-based mode of funding may support and promote a school-development approach, building upon inclusive design for learning. As international evidence highlights, schools are encouraged to engage in inclusiveness when resource allocation mechanisms enable them to provide adapted teaching and intensified support to learners who need support (UNICEF, 2015; Meijer, 1999). According to some participating countries, such a mode of funding promotes financial reasoning with hiring staff, changing curriculum and organising extra support. Those that shifted their inclusive education policies to such an approach observed both a decrease in pupils receiving special needs education and an increase in outcomes. Some of them indicate that teachers are more willing to follow training activities and are more likely to expect professional development opportunities, enabling optimum teaching for learners who need support.

As a result, throughput funding appears to be an appropriate way to enable schools to adapt tuition within the ordinary curriculum framework, as well as to intervene as early as possible at the right time. This may entail embedding resourcing of special educational needs in the general education system and encouraging schools to promote an inclusive learning environment that aims to meet each learner's needs. For example, the Dutch regional school alliances must build upon the block grant that the Ministry of Education allocates to the school boards to cover all the possible special educational needs within the region.

In Italy, general funding allocated to schools includes resourcing of initiatives supporting the right to study. These include the purchase of assistive technologies in schools and improving teacher training opportunities. In Slovenia, general funding allocated to schools is meant to promote the principle of universal design for learning, as well as flexible teaching and learning opportunities.

However, embedding inclusive education issues in general funding may not appropriately cover the costs of support staff needed to address the range of a pupil's learning needs. Therefore, participating countries allocate extra funding to schools for providing adapted teaching and intensified support to learners experiencing difficulties in coping with school demands and who are at risk of failure. These resources are allocated to schools, without requiring the learners to be officially labelled by a multi-disciplinary team. Schools are expected to give learners the same opportunities as their peers in learning and achievement. Needs identification and the support provided to learners are the schools'

responsibility. These additional resources may include specific programmes dedicated to groups of learners at risk of failure, as well as to schools located in deprived areas or in areas at risk of social and economic disadvantage. They may also involve activation of pedagogic and didactic measures, such as temporary/mobile groups for specific subjects, personalised pedagogic and didactic measures or remedial education.

### **1.3b Resourcing inclusive learning communities**

Connecting resource allocation mechanisms with the **development of inclusive learning communities** is another key driver supporting a school-development approach. Beyond instruction, schools are educational communities promoting social cohesion and citizenship through democratic forms of school governance promoting participatory approaches, the common values of human rights, freedom and non-discrimination, as well as well-being and a sense of belonging in schools (Booth and Ainscow, 2002; UNESCO, 2017).

The development of learning communities is, therefore, an important factor supporting the individual commitment to inclusive education that is embedded in the school environment's unique characteristics. It supports the redeployment of resources and capacities that reflect its complexity (Fullan, 2011; Burstein et al., 2004; Carrington and Robinson, 2006).

According to reports and study visits, it promotes a trusting and collaborative climate and pays attention to dimensions enhancing the whole school to strive for strengthening learner performance throughout the school (Mulford and Silins, 2010; Newman et al., 2000 in King and Bouchard, 2011, p. 654). Some reports highlight the need to promote a common pedagogical language among stakeholders. Others emphasise the importance of peer collaboration or collaborative practices in changing school stakeholders' mindset towards inclusive education.

Reports and study visits also underline the role of communities of practice, engagement with and in research and collaborative development to build understanding in successfully implementing inclusive education. They emphasise the need to value collaboration with parents and the broader community.

## **Section summary**

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The first key issue for financing of inclusive education systems is the prevention of exclusionary strategies. This can be achieved with a political commitment to the right to education for all learners, underpinned by a financial commitment to inclusive education and excellence for all alongside the development of diverse support measures for learners.

It can also be achieved with resourcing mechanisms that embed inclusive education in local contexts within a community-based approach. Such mechanisms embed inclusive education as a key task and area of responsibility at all decision-making levels and promote schools' social responsibility towards inclusive education.



Preventing exclusionary strategies requires resourcing mechanisms that promote a school-development approach by moving from a needs-based approach to a whole-school approach and focusing upon the resourcing of inclusive learning communities.

## **ISSUE 2: PROVIDING INCENTIVES FOR A SCHOOL-DEVELOPMENT APPROACH THAT SUPPORTS SCHOOLS' SOCIAL RESPONSIBILITY TOWARDS INCLUSIVE EDUCATION**

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Financing mechanisms play an important role in developing inclusive learning communities within a school-development approach. They are an incentive to inclusiveness when establishing decentralised and flexible systems, leading schools to assume responsibility for developing innovative and flexible forms of teaching that successfully combine performance and equity (NESSE, 2012). However, they may create an incentive to unnecessarily label learners as needing an official decision when means are locked within a very limited budget or tied to lengthy procedural mechanisms (Eurydice, 2007; European Agency, 2016a).

Supporting and motivating schools to be socially responsible towards inclusive education within a school-development approach may, therefore, be a funding issue to focus on. Participating countries emphasised three critical funding factors that may support such an approach:

1. Providing incentives for a supportive learning environment
2. Promoting school autonomy
3. Embedding inclusive education in supportive quality assurance mechanisms at school level.

### **2.1 Providing incentives for a supportive learning environment**

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As international funding strategies highlight, allowing schools to combine performance and equity is a critical funding factor for enabling schools to assume responsibility for inclusive education within a school-development approach (OECD, 2012; UNESCO, 2009; European Commission, 2015). According to participating countries, such an aim may build upon two main key drivers:

- a. Financial support for schools and learners at risk of underachievement
- b. Embedding resourcing within learning networks.

#### **2.1a Financial support for schools and learners at risk of underachievement**

According to participating countries, financially supporting schools and learners at risk of underachievement is a key driver for promoting inclusive education. As the Programme for International Student Assessment (PISA) shows, the highest-performing school systems allocate educational resources more equitably among advantaged and disadvantaged schools and learners (OECD, 2012).

This may be supported by weighting mechanisms that consider the socio-economic context of schools’ intake areas. In the Netherlands, on top of the general funding from the national government, municipalities can also fund schools in disadvantaged neighbourhoods. In Norway, weighting mechanisms include territorial challenges that municipalities and counties may face. Resource allocation mechanisms allocate grants to rural areas to ensure high-quality local government services in small and peripheral municipalities. Urban grants are defined as compensation for urban challenges, while there are also grants for municipalities with high population growth.

This may also be supported by weighting mechanisms considering learners’ profiles and social background and family. As described previously, most participating countries target disadvantaged learners and those who struggle with school requirements either by additionally resourcing schools or learners.

### 2.1b Embedding resourcing within learning networks

Embedding resource allocation mechanisms towards inclusive education in **learning networks** is another financial key driver that reports and study visits highlight. As international evidence emphasises, learning networks give schools a wide range of valuable resources when enabling them to access adapted learning materials and to meet unpredicted needs or when learners and families gain access to therapeutic activities that are complementary to those provided by schools (Waitoller and Kozleski, 2013; Ainscow, 2005; European Agency, 2016a).

As Table 1 shows, this may be supported by earmarked funding dedicated to developing inclusive tuition for which municipalities may apply to implement specific projects within learning networks. This type of resourcing supports schools’ autonomy by being independent from local municipal economic priorities. It supports equity at territorial level by unifying tuition methods independently of the schools’ contexts.

**Table 1. Strengths and challenges of municipal funding in Norway**

Model	Strengths	Challenges
Model of general purpose grant scheme assigned from municipal to school level	Largely overall control  Able to distribute and use all funds from the first day of the school year	Mainly tying means for special education to individual decisions that cannot be overturned, may result in insufficient means if new pupils needing special education arrive during the school year  It also leads to less flexibility in developing an inclusive learning environment

Model	Strengths	Challenges
<p>Model of municipal earmarked funding of special needs education (special education)</p> <p>Funds to be allocated by application from schools</p>	<p>Could secure availability of funds in case of unpredicted needs</p>	<p>May result in unused funds that could have been used to increase the quality of mainstream and inclusive teaching</p> <p>Increased bureaucracy</p>
<p>Model of governmental earmarked funding of special needs education</p> <p>Funds to be allocated by application from municipalities</p>	<p>Not dependent on local municipal economic priorities</p> <p>Could ensure greater equity for the country as a whole</p>	<p>Could generate increasing needs, as municipalities see it as a possibility for increasing their funds</p> <p>Even more bureaucracy</p>
<p>Model of governmental earmarked funding of development methods for inclusive tuition</p> <p>Funds to be allocated by application from municipalities as part of projects and partnerships – learning networks</p>	<p>Not dependent on local municipal economic priorities</p> <p>More unified tuition methods could increase equity independent of the actual school</p>	<p>–</p>

Source: adapted from *Attramadal, E., Work and Status – Possibilities and Limitations, County Governor’s Department of Education for Aust- og Vest-Agder. Study visit presentation*

Most participating countries support the development of such learning. In Portugal, schools gained in autonomy in implementing educational support measures and funding allocation, operated through partnerships, involving municipalities, schools, resource centres for inclusion and other local organisations. In Italy, schools’ freedom to develop networking and sponsorship opportunities, and to apply to specific projects conducted at regional or local level, supports autonomy and flexibility. It makes it possible to provide extra-curricular education and activities, prevent drop-out, provide access to education for unaccompanied foreign minors and other disadvantaged groups and improve the quality of education of learners with SEN. In Slovenia, schools can increase their expertise by recruiting:

- school advisors and guidance services advising teachers, pupils and parents on individualised teaching and learning;
- teacher special educators providing specific support, such as additional adjustments, time adjustments, photocopying notes and oral assessment.

## 2.2 Promoting school autonomy

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According to participating countries, **school autonomy** is a critical funding factor for enabling schools to assume responsibility for inclusive education. As international evidence highlights, it is essential for developing innovative learning environments (Di Gropello and Marshall, 2011; Barrera-Osorio et al., 2009; OECD, 2017a).

School autonomy provides the room for manoeuvre needed to consider the diversity of educational needs and to face upcoming needs during the school year (World Bank, 2013; Ebersold and Meijer, 2016). It supports educational staff's capacity to innovate and is, therefore, essential to deal with everyday equity, teaching and learning challenges (European Commission, 2016; Eurydice, 2007).

This room for manoeuvre is greatest when the central level aims to steer and control schools, while schools take responsibility for decisions subject to legal constraints or to the general framework, as well as for consultations with other education authorities. It is reduced when schools are partly autonomous and take decisions within a set of predetermined options or require approval for decisions from their education authority (Eurydice, 2007).

Schools' level of autonomy varies among participating countries. However, reports and study visits emphasise the countries' will to develop schools' autonomy in order to increase stakeholders' commitment to inclusiveness and quality and to reduce costs linked to labelling procedures. According to participating countries, such an aim may build, inter alia, upon three main key funding drivers:

- a. Flexibility in the use of public funding
- b. Fundraising opportunities
- c. Organisational flexibility.

### 2.2a Flexibility in the use of public funding

According to participating countries, **autonomy in using and planning funding** is a key driver supporting schools' autonomy. International evidence shows that it supports flexibility of resource distribution within school budget and makes it possible to link budget planning to educational objectives, forecast resource needs and use evidence to inform future planning decisions (OECD, 2017a).

School autonomy is an incentive for schools to use resources for preventive purposes and to establish innovative practices. In Italy, schools gained autonomy and school leaders are responsible for planning their school's main goals and implementing inclusive education. In Portugal, the directors of school clusters are responsible for managing the allocated funds. They have to adapt the ministry's programmes for preventing school failure and drop-out and underachievement to the local contexts and to learners' needs.

In the Netherlands, the financial autonomy provided to regional school alliances within legal boundaries aims to enable schools to tailor teaching to learners' needs. The Slovenian report sees that increased school autonomy in planning and managing could be

an opportunity to avoid unnecessary labelling of learners within the five-stage response to intervention model developed for providing appropriate education to all learners.

## 2.2b Fundraising opportunities

According to participating countries, **autonomy in raising funds** is another key driver supporting schools' autonomy. In most participating countries, schools' ability to assume responsibility for inclusive education may be promoted by consolidation projects proposed by national or local stakeholders. In Portugal, schools may apply to projects proposed by municipalities for addressing a group of learners' specific needs. In Italy, schools may, for example, apply to projects specifically dedicated to preventing drop-out and improving the inclusion opportunities of learners with disabilities, unaccompanied foreign minors and other disadvantaged groups. In the Netherlands, school alliances may allocate resources to a network of services provided by special educational needs specialists and to which schools may apply in order to meet unexpected needs arising during the school year. In Slovenia, schools may apply for extra funding for support from school advisors or to buy guidance services.

Fundraising aims to enable schools to take into account the changing contexts and to adapt their practices to unpredicted needs. Reports and study visits stressed the importance of such resourcing mechanisms to promote a wide understanding of inclusiveness, to address specific issues that may arise at school level and to gain expertise in providing intensified support to learners at risk of failure. This type of funding advantageously complements existing resourcing mechanisms when it allows, for example, schools to access adapted learning materials or when learners and families gain access to therapeutic activities that are complementary to those provided by schools. In addition, targeted programmes allow for better steering and monitoring of the use of public resources for equity purposes at the school level.

## 2.2c Organisational flexibility

**Organisational flexibility** is another key driver supporting schools' autonomy stressed by international evidence and participating countries. As international evidence shows, autonomy over curricula and assessments as well as over human resource policies supports schools' performance and the implementation of inclusive education (OECD, 2012). According to reports and visits, organisational flexibility may, for example, support the autonomy and time teachers have for innovation, teamwork, feedback, self-reflection and evaluation as well as the development of mechanisms rewarding stakeholders' commitment.

Organisational flexibility is a means of empowering school heads to become instructional leaders who motivate teachers to improve the quality of their practice and provide a framework for effective teacher collaboration (Blumberg and Greenfield, 1980; Bossert et al., 1981; Blase and Blase, 1998; Hallinger and Heck, 1998). According to reports and study visits, it enables them to define the school's educational goals towards inclusive education, to ensure that instructional practice is directed towards achieving these goals, suggest modifications to improve teaching practices and help solve problems that may arise within the classroom or among teachers.

Some of them indicate that schools have the freedom to determine what is taught and how it is taught, within legal boundaries defined by responsible authorities. Others connect the implementation of inclusive education with schools' ability to adapt teaching time, curricula and didactics to pupils' specific learning needs. Country visits related the implementation of inclusive education to schools' autonomy in using and planning funds according to goals based upon national and local contexts.

## 2.3 Embedding inclusive education in supportive quality assurance mechanisms at school level

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Embedding inclusive education in **supportive quality assurance mechanisms** at school level is another critical funding factor supporting a school-development approach leading schools to assume responsibilities towards inclusive education. International evidence shows it is an incentive for improving commitment and performance and for reducing costs that are not quality-related by defining:

- a vision statement identifying the followed aims, which provides focus, supports clear decision-making and collaborative teaching and fosters synergies among stakeholders;
- a mission statement describing the organisation's overall purpose according to its specificity, the learners, the targeted aims and achievements, and the methods and procedures developed;
- a strategic planning process in which goals are developed to assist stakeholders in realising its mission and vision. A goal is defined as the expression of direction or priority and is characterised by the indication of a direction and/or vision (UNESCO, 2016; World Bank, 2013).

As reports and study visits emphasise, supportive quality assurance mechanisms favour a shift of mindset towards inclusive education by relating difficulties learners may have to school management and teaching issues, instead of primarily attributing them to their disabilities. According to participating countries, embedding inclusive education in supportive quality assurance mechanisms may build upon two main key funding drivers:

- a. Supporting distributed leadership
- b. Adequately combining the means for supportive and innovative learning environments.

### 2.3a Supporting distributed leadership

According to participating countries, resourcing mechanisms supporting **distributed leadership** are a key driver for embedding inclusive education in schools' quality assurance mechanisms. International evidence shows that schools' ability to combine performance and equity varies according to the level of collaboration among stakeholders. It requires school policies aimed at committing the whole school community to inclusive education (OECD, 2012; UNESCO, 2017; Downes et al., 2017).

As the European Policy Network on School Leadership emphasises, distributed school leadership is a culture that views leadership as emerging from on-going flows of interactions across the school and its hierarchy, not simply from the actions of the top school manager or a formal leadership team (Kollias, 2015). It values leadership contributions from across the school and its hierarchy. In some countries, budget and strategic plans are discussed with schools' teachers and employees before approval by the school board.

It spreads the human rights values underpinning inclusive education. The study visits showed its importance for developing democratic forms of school governance and participatory approaches empowering staff and learners to act inclusively on a daily basis.

Distributed leadership improves organisational effectiveness by facilitating flexible, collaborative working relationships across traditional boundaries and hierarchies. Study visits emphasised, for example, the role of such leadership in supporting inclusiveness in schools through teamwork, strong co-operation with external experts, peer support and volunteers' involvement.

### **2.3b Adequately combining the means for supportive and innovative learning environments**

According to participating countries, resourcing mechanisms that make it possible to adequately combine the means needed for personalised teaching and support strategies within a culture of high expectations and success are also a key driver for embedding inclusive education in schools' quality assurance mechanisms.

Reports and study visits emphasised the need to adequately combine needs assessment procedures with support measures and staff, as well as with personalised teaching practices. This supports the shift from an individually-based mode of funding, towards a more holistic approach aiming to develop innovative learning environments focusing on early efforts on a wide base and drawing attention to inclusion above exclusion in light of the needs arising in local contexts.

Such an aim is fostered in countries where schools can implement needs assessment procedures that make it possible to identify the type of support learners require. It is also encouraged in countries where schools include specialists among staff members, ensuring that both learners and staff are adequately supported. It is additionally stimulated when curricula, teaching, support methods and assessment procedures can be adapted to learners' needs. The means required to adapt teaching and support practices are adequately combined when schools can build upon external support provided by special needs specialists to meet the needs of the learners with the most severe needs.

Slovenia fosters this aim within the five-step model of support that Table 2 describes. This model aims to prevent exclusionary strategies by providing schools with internal support opportunities and expertise aimed at enabling their stakeholders to cope with diversity.

**Table 2. The Slovenian five-step model****The five-step model of support**

- The first step includes teacher's assistance in the classroom and remedial classes. It aims to enable teachers to adapt their teaching forms and methods.
- The second step mobilises the internal guidance service assistance (special educator, social pedagogue, psychologist), which is expected to identify strengths and challenges or to advise teachers, pupils and parents.
- The third step consists of individual or group support for learning for one hour per week.
- The fourth step involves assistance from external specialised institutions, such as counselling centres.
- The fifth step provides adapted educational programmes with additional professional assistance. It is used when the assistance and support in the previous steps were insufficient.

Source: adapted from [Slovenia: Country Report](#) (European Agency, no date-h)

Moreover, reports and study visits insisted on the importance of **adapting educational strategies according to learners' needs**. Slovenian schools use a five-step model for this purpose. According to Slovenia's report, the first three steps are designed to establish supportive and innovative learning environments.

The first step has a preventive purpose. It is based on good teaching practice and is carried out through multi-sensory teaching and general principles of differentiation and individualisation in mainstream classrooms.

The second step has a supportive purpose. It comprises additional help delivered by school advisors whose role is to identify learners' strengths and challenges and to advise teachers, pupils and parents on adapting teaching practices to learners' needs.

The third step aims to support learners at risk of failure. It consists of additional individual or collective support that is defined within an 'individual working project of help' and that may be provided by a teacher or other specialists. Support may be implemented within remedial classes that are located in schools or encompass additional programme adjustments (e.g. time adjustments, photocopying notes, oral assessment).

The fourth step involves external assistance and support for learners with whom schools fail to cope within the previous steps. It gives parents the option of involving external assessment and advisory help that aims to support learners, parents and school staff within team support and counselling. Support is usually provided by counselling centres for children, young people and parents and is not obligatory with an official decision.

The fifth step focuses on learners who need intensive additional professional support as a result of an official decision and as defined by an individual education plan. Support may be provided to an individual pupil or special group within or outside the class for up to five

hours per week. The Commission for Placement and Additional Professional Assistance allocates this support and decides which additional assistance is needed to meet the needs of the whole school. Support may involve an individualised programme for each identified pupil through adapted work practices, personalised methods of assistance and adjustments. It may also include reduced teacher–learner ratios, physical assistance, specific examination materials, computer use, tolerant attitudes and individualised assessment.

## Section summary

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Supporting a school-development approach to inclusive education is the second key issue for financing of inclusive education systems that participating countries identified. It can be achieved by providing incentives for a supportive learning environment within financial support for schools and learners at risk of underachievement, as well as resourcing mechanisms promoting learning networks.

It can also be achieved with resourcing mechanisms establishing school autonomy when encouraging flexible use of public funding, fundraising opportunities focusing on inclusive education and organisational flexibility.

Promoting a school-development approach to inclusive education may also be achieved by embedding inclusive education in supportive quality assurance mechanisms at school level. This may require the development of distributed leadership and adequately combined means for supportive and innovative learning environments.

## ISSUE 3: ENSURING INNOVATIVE AND FLEXIBLE LEARNING ENVIRONMENTS THROUGH CAPACITY- BUILDING

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Funding plays an important role in enabling capacity-building mechanisms (European Agency, 2016a; OECD, 2017a). It is an incentive to inclusive education when it promotes capacity-building mechanisms that empower stakeholders to have the relevant capacity to develop innovative and flexible learning environments (UNESCO, 2017). However, it favours segregation when it promotes inadequate capacity-building mechanisms. The reports and study visits emphasise how insufficient adapted teaching or assistance in mainstream settings may lead families to assume that special settings have better educational assistance capacity and to opt for this type of education.

Enabling stakeholders from mainstream settings and specialist provision to develop flexible and innovative learning environments may, therefore, be a funding issue to focus on. Such an issue may lead to a focus on the various factors involved in a whole-school approach to support an in-depth systemic change that combines performance and equity (Boettcher, 2007). These factors may, for example, include technological and conceptual frameworks that help learners to take control and manage their own learning. They may also encompass the managerial, human and financial resources that make it possible to customise the classroom and personalise teaching and learning (OECD, 2017b).

Participating countries emphasised three main critical funding factors that this section will consider:

1. Enabling capacity-building strategies
2. Enabling special settings to act as a resource for mainstream settings
3. Embedding inclusive education in professional development.

### 3.1 Enabling capacity-building strategies

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Resourcing that **enables capacity-building strategies** is a critical funding factor supporting the development of personalised learning environments. As international evidence emphasises, the effectiveness of decentralised and flexible education systems depends on stakeholders' ability to use this autonomy constructively and effectively (OECD, 2017a).

Therefore, participating countries underlined the need to develop capacity-building strategies empowering municipalities to face the growing demands for budget planning and financial management, especially in small cities and rural areas.

They also emphasised the importance of capacity-building strategies enabling schools to develop pertinent resource allocation schemes and to personalise learning environments through adequate teaching skills and materials.

However, key funding drivers governing such capacity-building strategies may vary among countries. Reports and study visits underscored three main key funding schemes that can be considered drivers:

- a. A community-based capacity-building strategy
- b. A school-based capacity-building strategy
- c. An external needs-based capacity-building strategy.

### **3.1a A community-based capacity-building strategy**

A first group of countries uses a **community-based funding strategy** as a key driver for enabling schools to personalise their learning environments. This strategy aims to prevent exclusionary strategies and related costs at all levels. It builds upon methodological and technical support at all system levels to prepare stakeholders for autonomy, flexibility and innovation and to promote co-operation among them.

Typically, such a strategy encompasses several specialist services targeting regions, municipalities and schools and providing several layers of support. Support may be provided to municipalities and regions that require assistance and to schools confronted with at-risk learners or experiencing organisational management issues. This type of support may be completed by a service aiming to equip school owners and school management with the right tools to act as learning organisations ensuring better performance and inclusion opportunities for all learners. Support opportunities may include a third type of support, targeting teachers, school leaders and school owners, that focuses on the basic tasks that are the school's responsibility. These include subject teaching, classroom management and evaluation of learners' performance. A fourth type of support provides personalised teaching and support through expert assessment and advice about adaptation of the learning environment that can help the individual in question.

Within this capacity-building funding strategy, development of more personalised learning environments builds upon an inclusive design for learning. It strikes a balance between regular funding framed by general funding and targeted funding aiming to compensate for the needs of the learners with the most severe needs. The efficiency of such a design depends on the ability of existing support services to efficiently complement each other to provide high-quality methodological support at territorial level, including schools. Such an approach may be an incentive for developing personalised learning environments when support services enable schools to act as learning organisations seeking to prevent educational exclusion. It may be a disincentive when it prevents schools from taking responsibility for inclusive education.

### **3.1b A school-based capacity-building resourcing strategy**

A second group of countries uses a **school-based resourcing strategy** as a key funding driver for enabling schools to personalise their learning environments. This mode of funding aims to support parental school choice by enabling schools to tailor the budget allocation to individual learner needs. Typically, tailoring the budget allocation involves

several sources of funding that schools can use to prevent failure and drop-out. Supportive funding can be targeted to schools and learners at risk.

Within this capacity-building funding strategy, the development of personalised learning environments depends on schools' ability to efficiently use existing resources and to build upon support provided by specialists working within the school or the school cluster. Its implementation involves greater decision-making power and accountability for school heads, especially when schools have the freedom to adjust the type, the intensity and the duration of additional support to learners' needs. Such learning environments also build upon the development of professional standards enabling them to embed inclusiveness in schools' policies and strategies and to develop efficient internal capacity-building mechanisms. It builds, to a lesser extent, upon earmarked additional funding for providing learners with facilities such as assistive technologies, sign language interpreters or adapted furniture.

As Table 3 shows, this resourcing scheme gives schools the autonomy to define and implement support allocation schemes according to their needs. In Dutch school alliances, support may, for example, undergo two resourcing models which may in practice be combined depending on the context. The expertise model centralises the organisation at school alliance level and resources are allocated to specialised staff based on applications from schools for individual pupils. By contrast, the school model decentralises the organisation of support at school level. Resources are equally shared among schools and schools are responsible for organising the support according to their needs.

**Table 3. An example from the Netherlands: resourcing strategies among school alliances**

Expertise model	School model
Support for pupils is organised at central level	Support for pupils is organised at local school level
Most of the funding is spent on staff working for the school alliance	Schools are responsible for additional support
Funding to schools is based on applications for individual pupils	Funding is often distributed equally among schools

Source: adapted from [Netherlands: Country Report](#) (European Agency, no date-e)

### 3.1c A needs-based capacity-building strategy

A third group of countries uses a **needs-based resourcing strategy** as a key driver for enabling schools to personalise their learning environments. This strategy aims to empower staff members to deliver externally prescribed teaching and support that learners are entitled to as a result of needs assessment procedures. Personalised teaching may be promoted by an increase in special education teachers or specialists acting in schools to support learners with SEN. It may also be encouraged by external support intended to enable schools to implement and monitor designed individual education plans

in relation to a type of support (assistive technologies, accessible learning material) or a type of need.

Within this resourcing approach to capacity-building, personalised learning environments are mainly framed by a compensatory approach to accessibility that retrospectively addresses difficulties schools' stakeholders may have with educational diversity. Its efficiency depends on the ability of specialist provision to be an enabling resource for learners identified at risk of failure or drop-out, rather than to technically or pedagogically empower school staff to manage diverse learning profiles. It requires schools to embed skills and abilities learned by staff members from specialists in school policies, and especially in teacher training opportunities.

According to reports and study visits, while this needs-based strategy supports placement in mainstream settings, it may be an incentive for labelling learners and lead to increased costs. Some study visits suggested that it may also hinder the full involvement of learners with SEN in schools' activities, when it promotes enrolment in special classes rather than in mainstream classes. Others showed that it may also worsen learning conditions when the funded level does not meet the increasing need for education assistance specialists.

### **3.2 Enabling special settings to act as a resource for mainstream settings**

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Schools' ability to personalise learning environments also depends on the **enabling effect of external support** provided by specialist provision. Participating countries see the quality of support provided by specialist provision as a critical factor.

Previous Agency work on financing of inclusive education has shown that, in most European countries, special settings are expected to support mainstream settings in developing their learning environments (European Agency, 2016a). For example, Portugal converted special schools into resource centres for inclusion to mobilise the knowledge and experience they accumulated over time to ensure the specialised skills of the general schools of the communities in a collaborative, complementary regime. Each year, Lithuania allocates a specific budget for transforming special schools into resource centres and reducing the number of special schools. In Slovenia, special schools became a base of mobile special educators who work as additional professional support teachers for learners with SEN in different mainstream schools.

According to participating countries, the ability of specialist provision to support schools in personalising their learning environment may build upon two main key drivers:

- a. Providing incentives for special settings to act as resource centres
- b. Embedding inclusive education issues in pre- and in-service training of specialists working in special settings.

#### **3.2a Providing incentives for special settings to act as resource centres**

**Providing incentives for special settings to act as resource centres** is a key driver that countries emphasised to enable schools to personalise their learning environments.

Indeed, allocating resources to transforming special settings into resource centres may not suffice. Some reports indicate, for instance, that budget allocated to achieve this aim may not be fully used, especially when stakeholders see special settings with dormitories as a means for providing education and living opportunities to pupils from care homes and/or from at-risk families.

The provision of such incentives to special settings to act as resource centres may therefore entail combining resource allocation with the elimination of parallel systems of a special or remedial nature (European Agency, 2013). Some reports and study visits underlined, for example, the disempowering effect of resource allocation mechanisms persisting in giving priority to specialist provision or a medical approach to disability. Others stressed the disabling effect of funding mechanisms establishing resource centres as subdivisions of special schools.

Supporting special settings to act as resource centres also requires funding mechanisms that provide them with adequate capacity. As some reports emphasise, the lack of equipment may prevent them from covering all learners' needs (adapted computers, braille machines, electronic magnifiers, adapted maps, other school materials and books for those with visual impairment) and adequately supporting teachers in mainstream settings. Other reports stressed the added value of resourcing strategies funding special settings to provide training to stakeholders from mainstream settings or for combining the support provided to learners who need support with specific competence training schemes for teachers who have these learners in their classroom.

### **3.2b Embedding inclusive education issues in pre- and in-service training of specialists working in special settings**

**Embedding inclusive education issues in pre- and in-service training** of professionals working in resource centres is another key driver that participating countries emphasise. Indeed, participating countries connected teachers' difficulties in implementing inclusive education with the lack of skills of specialised professionals.

As reports and study visits highlighted, these may be adequately trained to support learners who need support. However, they may lack the skills and competences needed to:

- enable schools to act as learning organisations;
- improve collaboration among stakeholders and ensure a continuum of support;
- empower teachers to meet diverse educational needs.

## **3.3 Embedding inclusive education in professional development**

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As international evidence emphasises, **strengthening the pre-and in-service training of stakeholders in mainstream settings** is a critical factor for developing innovative and flexible learning environments (European Agency, 2013; 2016c; UNESCO, 2005; 2017; OECD, 2009). More and more teachers face diversity in their classrooms. However, school heads in many OECD countries recognise that a shortage of teachers with competences in

teaching learners with special needs creates a barrier to high-quality education (OECD, 2013b). According to participating countries, strengthening the pre-and in-service training of stakeholders in mainstream settings may build upon three main key drivers:

- a. Embedding inclusive education in teacher training opportunities
- b. Promoting leadership capabilities in developing inclusive schools
- c. Including parents in training opportunities.

### **3.3a Embedding inclusive education in teacher training opportunities**

**Embedding inclusive education in teacher training opportunities** is a key driver for strengthening pre-and in-service training when enabling teachers to engage in four areas of competence (European Agency, 2015b), which correlate to:

- the learner and their ability to access education, to actively participate in education processes and to have the same learning and achievement opportunities as their peers;
- the curriculum and the transformation of individuals' learning capacity by supporting all learners;
- the context and the development of enabling social and physical environments through collaborative teaching that make it possible to build strong learning environments;
- the teacher and the responsibility they assume for their own lifelong learning and their ability to act as a competent inclusive practitioner.

Making in-service training compulsory is a strategy that many countries developed to strengthen this area in recent years. Staff, such as in Italy for example, may have the right and the duty to engage in professional development and schools may be financially and methodologically supported for that purpose.

Embedding inclusive education issues in the training opportunities provided is another strategy developed to strengthen existing training opportunities on inclusive education. This may be supported by defining inclusion and disability as a priority of the national plan for in-service teacher training to promote attention towards diversity of learning profiles, flexibility in curricular implementation and skills development among staff. This may also be supported by courses promoting an extended approach to inclusive education within courses that connect inclusive education with changes in schools' roles and missions instead of learners' difficulties.

Balancing a centralised funding approach with a decentralised funding approach is also a strategy that participating countries developed to strengthen existing training opportunities. This may be supported by central earmarked grants dedicated to programmes focusing on quality improvement. In the Netherlands, for example, the professional training offer developed by the school boards is supplemented by scholarships offered by the ministry to encourage teachers to obtain a (professional) master's degree, for example a Master's in Special Needs Education.

### 3.3b Promoting leadership capabilities in developing inclusive schools

Developing **leadership capabilities on inclusive education** is another key driver that participating countries emphasised to strengthen existing training opportunities on inclusive education. According to international evidence, school leadership gained in importance with the development of decentralised education systems. Nowadays, it is critical for ensuring that policies on school autonomy contribute in practice to an enabling school environment that is based on trust in professionalism (OECD, 2012; 2017b; European Agency, 2013; 2015b).

Reports and study visits emphasise the need to provide school leaders with the skills and competences required for implementing inclusive education. These may be linked to the main domains of competences identified by the Framework of Reference for Leadership in Education (Leadership in Education, 2011), which are:

- **Political and cultural expectations** towards inclusive education and their translation into internal meaning and direction. This may include the development of leadership, change management, strategic planning for schools, translating external requirements into internal meaning, negotiation and communication of meaning, visions and mission statements and ethical standards related to inclusive education.
- **Understanding and empowering** teachers and other staff to act inclusively. This may include fostering teachers' competencies in subject matters, didactics, methodologies, classroom management, information and communication technologies and collaborative teaching. It may also encompass the development of a human resource management system including performance management assessment and evaluation, development of a culture of professional learning as well as stakeholders' psychological welfare.
- **Culturing and structuring schools** towards inclusive education that enables staff involvement. This includes encouraging the distribution of leadership, appropriateness of management structure and creation of effective organisational and communication culture. It also involves developing an organisational structure that is in harmony with a school culture aiming to maximise all learners' learning opportunities. This encompasses rational, effective and efficient processes promoting inclusiveness and ensuring transparent decision-making.
- **Working with partners and the external environment.** This involves building and maintaining relationships with parents, the wider school community and national/local/school authorities. This may build through co-operation with agencies and organisations/institutions outside the school at local level, as well as networking with other schools.

### 3.3c Including parents in training opportunities

Reports and study visits emphasised the need to include parents in existing training opportunities. This is another key driver that participating countries highlighted to enable schools to personalise their learning environments. Such an aim is supported, for example, in Portugal. There, families may access programmes aimed at empowering them to

actively contribute to improve children's achievement opportunities and at increasing their commitment to innovative approaches to education.

## Section summary

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Ensuring innovative and flexible learning environments is the third key issue for financing of inclusive education systems that participating countries identified. This builds upon enabling capacity-building strategies that may, depending on countries' policies, focus on local communities, on schools or on learners.

This may also build upon the ability of specialist provision to support schools in personalising their learning environment. Financing should be an incentive for special settings to act as resource centres and embed inclusive education issues in pre- and in-service training of specialists working in special settings.

Ensuring innovative and flexible learning environments may additionally be achieved by embedding inclusive education in teacher training opportunities, promoting leadership capabilities for developing inclusive schools and offering parents possibilities to join training opportunities.

## ISSUE 4: DEVELOPING TRANSPARENT AND ACCOUNTABLE SYSTEMS FOR INCLUSIVE EDUCATION

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Countries' journeys towards inclusive education can be seen to be in line with governance mechanisms that provide incentives for implementing inclusive education, rather than discouraging it. As international evidence shows, the effectiveness of resource allocation mechanisms dedicated to this aim requires a regulatory framework that acts as a backbone for labelling the system instead of learners and combining in a balanced way:

- **efficiency** issues by focusing on improving the cost-benefit relationships within systems;
- **effectiveness** issues by considering educational outcomes for learners, as well as other stakeholders in the system;
- **equity** issues by ensuring equitable educational opportunities through respect for diversity and the elimination of discrimination (Watkins and Ebersold, 2016; Ebersold and Meijer, 2016).

Such a regulatory framework maps the system's ability to cope effectively and equitably with the diversity of learners' profiles and to implement all learners' rights to education (Watkins and Ebersold, 2016; Busemeyer and Vossiek, 2015; European Commission/EACEA/Eurydice, 2016).

Therefore, participating countries see the promotion of governance mechanisms embracing inclusive education issues as a funding issue to focus on. Reports and study visits stressed three critical funding factors that may support this. They may be combined differently, depending on countries' specificities. They are:

1. Network governance strategies promoting integrated systems for inclusive education
2. Moving from procedural control mechanisms to accountable systems for inclusive education
3. Embedding inclusive education policies in a quality assurance system.

### 4.1 Network governance strategies promoting integrated systems for inclusive education

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According to participating countries, network governance is a critical funding factor supporting effective and accountable governance mechanisms. As previous Agency work on financing has shown, inclusive education policies are embedded in multi-level and multi-stakeholder systems for inclusive education that involve different ministries and several levels of responsibility (European Agency, 2016a). Such systems involve cross-ministerial and cross-sectoral mechanisms. They include non-educational aspects that affect learners' access to high-quality inclusive education.

Systems for inclusive education in their current form are, therefore, far more complex than the general education system. Their effectiveness builds upon co-ordinated policies and services that prevent inefficiencies due, for example, to duplication of roles, overlapping responsibilities, competition between different tiers of government or a lack of transparency in resource flows.

According to reports and study visits, network governance is essential to promote cross-territorial co-operation among stakeholders involved at central, sub-central and school level. It is an incentive for ensuring a cohesive way of planning resource allocation, decision-making and monitoring. In Slovenia, for example, it may support co-operation between the central level (which both governs and funds basic education), municipalities (which are responsible for needs assessment and external support to schools) and schools (which are responsible for providing a continuum of support within the educational process).

According to reports and study visits, network governance is also vital for offering learners an effective continuum of support when fostering convergences between rehabilitation, accessibility, welfare and education issues towards learners' rights. In Italy, the continuum of support depends on co-operation between health services (which are responsible for rehabilitation purposes), social services (which care for welfare matters), educational services and the third sector. In the Netherlands, it may result from synergies developed between stakeholders from the education sector, from health services and welfare services for learners with severe multiple disabilities, as well as young people from care service providers for preventing early school leaving and drop-out.

Participating countries connected network governance with four main key funding drivers:

- a. Embedding governance in school networks
- b. Embedding governance in local networks
- c. Embedding governance in an interdisciplinary framework
- d. Embedding governance in an inter-ministerial framework.

#### **4.1a Embedding governance mechanisms in school networks**

Deployment of **school networks** is another key driver that participating countries emphasised to promote network governance. According to reports and visits, such networks support peer-to-peer networking and may improve schools' ability to promote collaborative teaching.

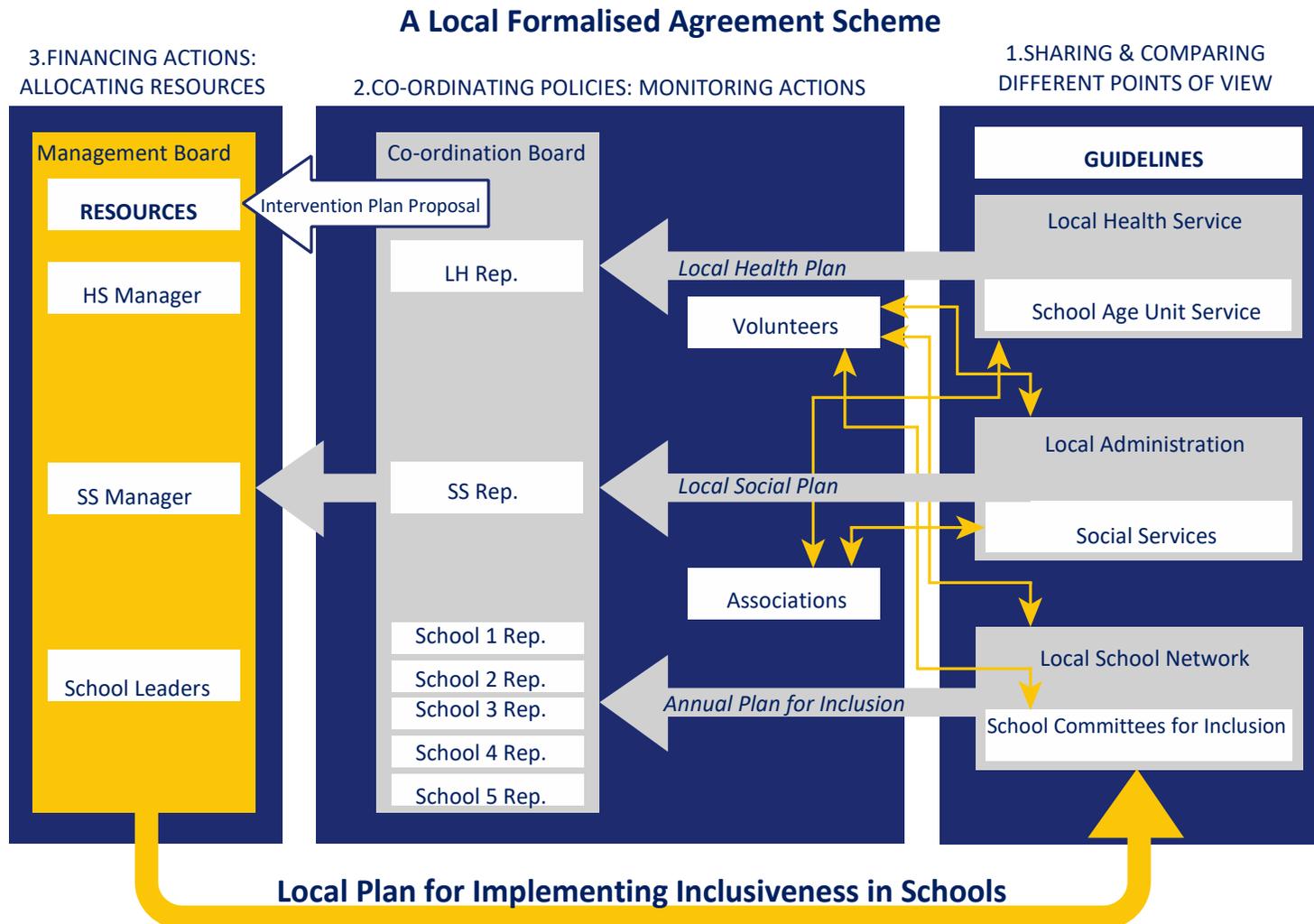
They may complement school autonomy to promote greater empowerment of schools and support innovative practices. In the Netherlands, for example, the creation of school alliances may have supported among participating schools the will to share, analyse and learn together and to overcome competition among schools. It increased the ability of education and social services to work and learn together and supported the development of flexible educational and social care programmes. Italy developed school networks to strengthen teachers' abilities to cope with increasing learning and behavioural difficulties in classrooms.

Such school networks are an incentive for sharing resources and means, developing cost-effective support and forms of professional development involving collaboration among local stakeholders (European Agency, 2013). According to some reports and study visits, this may be especially important for small schools in rural areas that may not have the required capacities to embed inclusive education in their policies.

#### **4.1b Embedding governance mechanisms in local networks**

Participating countries connect network governance with the development of **local networks**. According to reports and study visits, such networks may promote horizontal collaboration and decision-making, as well as shared use of facilities within local communities. In Norway, they may be promoted by the framework agreement developed by the National Service for Special Needs Education (Statped) with each municipality and each county. This agreement includes information about Statped for the local authorities and outlines the framework for co-operation. It is complemented by co-operation agreements that are specific to a service provided to one or several municipalities.

To support the development of local networks, Italy developed territorial agreements for inclusion to strengthen formal agreements between local authorities, local health services, schools and families defined by law 104/1992. As [Figure 3](#) shows, these local agreements encompass shared priorities, goals, areas of responsibility, quality assurance mechanisms and monitoring procedures at local level. They are the basis for developing a territorial ‘action plan for inclusion at school’ jointly designed, funded, implemented and monitored by each local authority. In Portugal, the national plan for promoting success in education plans aims to articulate municipalities and school plans to tackle educational issues at local level.



**Figure 3. The local formalised agreement scheme in Italy.** Source: adapted from [Italy: Country Report](#) (European Agency, no date-c)

#### 4.1c Embedding governance mechanisms in an interdisciplinary framework

The development of **interdisciplinary approaches** is an additional key driver that participating countries emphasised to foster network governance. To this end, Italy formed ‘workgroups for inclusion’ at regional, local and school level. These workgroups include teachers, medical staff, parents and other professionals (like social services, psychologists, physiotherapists, etc.) involved in the pupils’ education and life. They promote a shared approach to inclusive education and support co-ordinated practices and collaborative teaching. Interdisciplinary approaches support synergetic relationships between key stakeholder groups, such as school boards, teacher and school leader professional organisations, learner and parent associations, community organisations and employers.

#### 4.1d Embedding governance mechanisms in an inter-ministerial framework

An **inter-ministerial co-operation framework** is another key driver that participating countries emphasised to establish network governance. In Norway, for example, ministries, directorates and county governors joined forces within the 0–24 co-operation project to facilitate pro-active, comprehensive, competent services for persons under the age of 24. As a result, municipalities developed and offered interdisciplinary assistance and protection to vulnerable children and young adults to decrease the drop-out rate in upper-secondary education and to increase the employment rate of the most vulnerable. Inter-ministerial co-operation appears meaningful to overcome disagreements stakeholders may have on objectives, targets and indicators and to promote a comprehensive and integrated strategy for establishing inclusive education as a daily practice.

### 4.2 Moving from procedural control mechanisms to accountable systems for inclusive education

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Shifting from **procedural control mechanisms to accountable systems** for inclusive education is another critical funding factor that participating countries emphasised to support the implementation of effective inclusive education policies. As international evidence shows, school systems with high overall performance tend to balance autonomy with accountability issues (OECD, 2013a).

Adequate monitoring mechanisms may, for example, increase the perceived fairness of the allocation system regulating countries’ inclusive education policies (European Commission/EACEA/Eurydice, 2016). They are an incentive to ensure that funding mechanisms remain optimal and respond to unanticipated challenges (OECD, 2017c). They also provide central and sub-central stakeholders with the means to set clear objectives for their inclusive education policies, to adequately balance steering issues with autonomy issues and to strive for their continuous improvement (European Agency, 2016a).

Monitoring mechanisms are also critical for framing necessary reforms and changes to inclusive education within a whole-system approach to education planning. Such an approach to education planning allows for longer-term predictability with a sufficient

degree of flexibility to respond to changing conditions in the short term (OECD, 2017a). According to participating countries, it is essential for leading schools to insert inclusive education in their development plans, to improve teaching and learning for all learners and to reward stakeholders' commitment to inclusive education.

Most participating countries underlined the need to increase stakeholders' level of accountability towards inclusive education, both at territorial and at school level. Reports and study visits connected such an aim with four main key funding drivers:

- a. Connecting the funding of inclusive education with an evidence-based resource planning framework
- b. Developing monitoring mechanisms that go beyond administrative compliance
- c. Connecting the funding of inclusive education with an indicator framework mapping data against the goals of systems for inclusive education
- d. Embedding inclusive education in reporting and dissemination mechanisms.

#### **4.2a Connecting the funding of inclusive education with an evidence-based resource planning framework**

**Evidence-based resource planning** considering inclusive education issues is acknowledged to be a key funding driver for promoting accountable systems for inclusive education (OECD, 2017a; European Agency, 2016a). It is an incentive for embedding inclusive education in policies that strike a balance between predictability and flexibility in resource allocation, as well as in governance strategies.

According to reports and study visits, evidence-based resource planning supports an alignment of funding strategies with clear policy objectives on inclusive education and tracking systems that make it possible to connect the effectiveness of financial support with further development. This may, for example, be supported in countries where schools' planning processes can build upon data and statistics based on national standards that include results of national and local tests, economic reports on the schools' functioning, population statistics for the schools' intake area, pupil surveys and employee surveys.

#### **4.2b Developing monitoring mechanisms that go beyond administrative compliance**

Developing monitoring mechanisms that go **beyond compliance with administrative rules** is another key driver that participating countries emphasised. Many reports and study visits underscored the necessity to go beyond evaluation procedures focusing on the verification of legal and regulatory compliance on implementing educational activities, expenditure and results. They emphasised the need to link schools' use of resources allocated to inclusive education and the achievement of their strategic goals in this area with reliable evidence informing on their ability to meet efficiency and equity issues.

This may, for example, be supported by data gathering procedures looking at stakeholders' ability to achieve planned strategic goals towards inclusive education, as well as inclusive teaching and learning.

#### **4.2c Connecting the funding of inclusive education with an indicator framework mapping data against the goals of systems for inclusive education**

According to participating countries, developing **indicator frameworks** that enable the mapping of available information against the goals of their system for inclusive education is another key driver supporting accountable systems for inclusive education. As international evidence highlights, this may make it possible to design national strategies to monitor pupil learning standards and to inform stakeholders about resourcing mechanisms' ability to promote equity at central, sub-central and school level (OECD, 2017a; UNESCO, 2017). Reports and study visits suggest that it may also help countries to target financial support more effectively, especially through data on the demographic characteristics of schools and learners, on learning and on the outcomes of groups at risk of underperformance. It may additionally support new and innovative ways of tracking pupils that are not based on the existence of a dedicated label, but on the system's ability to meet their needs.

This may, for example, be supported in countries where monitoring mechanisms require schools to inform stakeholders about equity and financial issues, as well as about improvement strategies. It may also be fostered in countries where inclusive education policies aim to streamline the time and costs of inspections and interventions by improving the quantity and quality of data available.

#### **4.2d Embedding inclusive education in reporting and dissemination mechanisms**

Available, useable and accessible **reporting and dissemination mechanisms** are another key driver that participating countries emphasised for promoting accountable systems for inclusive education. According to reports and study visits, they may help communicate the goals of investments in inclusive education and support the development of a social consensus about efforts made to achieve the policy goals related to this issue.

This may, for example, be supported in countries where stakeholders can access evaluation reports on the programmes developed to support inclusive education and reduce education disparity. When guidance and relevant information provided to schools aims to empower school boards, it can play a key role in monitoring schools' use of funds.

### **4.3 Embedding inclusive education policies in a quality assurance system**

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International evidence suggests that **quality assurance mechanisms** regulating the components of a school system have an overall effect on the system (European Commission, 2015). Anchoring inclusive education in a quality assurance system is, therefore, an additional critical funding factor that participating countries emphasised. According to reports and study visits, it may enable school heads to improve the quality of school management, teachers to implement better teaching practices and class management and parents to perceive the importance and the enabling effect of education for their children. They stressed two funding key drivers:

- a. Re-labelling evaluation practices as part of a quality assurance system

- b. Developing a clear inclusive education quality assurance framework.

#### 4.3a Re-labelling evaluation practices as part of a quality assurance system

Participating countries see **re-labelling existing evaluation practices or processes as part of a quality assurance framework** considering inclusive education issues as a key driver supporting the development of a quality assurance system.

As Eurydice suggests, such a system may comprise an integrated set of policies, activities, procedures, rules, criteria, tools, verification instruments and mechanisms that, together, are designed to ensure and improve the quality of inclusive education policies and practices (European Commission/EACEA/Eurydice, 2014).

It aims to ensure that funds dedicated to inclusive education are allocated transparently and predictably (OECD, 2017a). It seeks to promote a quality-oriented culture towards high-quality inclusive education among stakeholders that strives for continuous improvement in performance and quality of inclusive education policies and practices, beyond the verification of legal and regulatory compliance on implementing educational activities, expenditure and results. It may build upon key indicators that seek to:

- inform the implementation of learners' rights;
- label the system and not the learner;
- ensure necessary data coverage and provide an integrated dataset;
- explore the enabling effects of provision;
- explore wider social issues, such as well-being, as well as learning outcomes (European Agency, 2011; UNESCO, 2017).

Development of such a system may be supported when school evaluation encompasses inclusive education issues and is connected with a strategic plan emphasising future aims for this area, policies and strategies developed, and the required means.

#### 4.3b Developing a clear inclusive education quality assurance framework

According to international evidence, anchoring inclusive education issues in a **quality assurance framework** is a key driver for embedding this political aim in a quality assurance system (European Commission, 2015; OECD, 2017b; European Agency, 2016a).

As the participating countries emphasised, such a framework may comprise a quality assurance approach covering sets of more systematic behaviour meant to emphasise inclusive education issues. This approach may highlight a way of considering or performing quality assurance, influenced by the understanding of inclusive education, the specific characteristics of countries' systems for inclusive education and the expected results or outcomes.

As Eurydice emphasises, this quality assurance approach may frame the quality assurance activity. This may involve designing, implementing, evaluating or reviewing the system for inclusive education as a cycle for realising continuous improvement and including:

- a standard-setting phase during which quality assurance standards on inclusive education are designed;
- an accountability phase during which quality assurance activities and tools provide information about the performance of individuals, schools and/or the school system as a whole;
- an improvement phase during which quality assurance activities and tools support quality improvement processes among individuals, schools and the school system as a whole through staff training, school development plans, the provision of supportive material, counselling or methodological support of qualified advisors, networking activities, etc.

Following Eurydice, the quality assurance activity may be embedded in a quality assurance tool developed to support stakeholders in maintaining or improving quality standards or objectives for inclusive education. This tool may include qualification standards, competence frameworks, centrally-set guidelines on teaching and learning methods, frameworks for school external or internal evaluation, etc. (European Commission/EACEA/Eurydice, 2014).

## Section summary

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The participating countries see promoting governance mechanisms that embrace inclusive education issues as an additional funding issue. Such an aim may build upon network governance strategies that promote integrated systems for inclusive education within schools and local networks, as well as within interdisciplinary and inter-ministerial governance frameworks, thereby fostering co-operation among stakeholders.

This aim may also be achieved by moving from procedural control mechanisms to accountable systems for inclusive education. Participating countries emphasised the need to connect the funding of inclusive education with an evidence-based resource planning framework and to develop monitoring mechanisms that go beyond administrative compliance. They furthermore stressed the need to connect the funding of inclusive education with an indicator framework that maps data against the goals of systems for inclusive education and to embed inclusive education in reporting and dissemination mechanisms.

Governance mechanisms that embrace and promote inclusive education issues may be ensured by embedding inclusive education policies in a quality assurance system. This can be achieved by relabelling existing evaluation mechanisms of inclusive education as part of a quality assurance system and by developing a clear inclusive education quality assurance framework.

## CONCLUDING COMMENTS

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The premise of the Financing Policies for Inclusive Education Systems (FPIES) project is the need for policy-makers across Europe to have more detailed information about the impact of funding mechanisms on inclusive education that can be used to guide their policy developments.

Indeed, as a European Commission Communication emphasises:

*There is ... no guarantee that increasing public spending yields automatically better results. In fact, comparing the results of PISA and the level of public spending on pre-school and school education reveals large differences in how efficient Member States make use of their resources. This evidence points to the critical importance of increasing efficiency, i.e. to make best possible use of limited resources to ensure quality, equity, and performance (European Commission, 2016, p. 3).*

The FPIES project aims, therefore, to support the development of high-quality and cost-effective inclusive education policies that help to reduce disparity in education and to work towards all learners' educational and social inclusion and well-being in a lifelong perspective.

The findings from the Financing of Inclusive Education project and all the FPIES project activities indicate that there is no ideal way to fund inclusive education. Countries' inclusive education policies are embedded in multi-level and multi-stakeholder systems for inclusive education, covering mainstream and specialist provision. In their current form, these systems for inclusive education are far more complex than the general education system and frame the journeys countries take towards inclusive education.

Covering all aspects of education in a lifelong perspective, as suggested by the Conclusions of the Council of the European Union, therefore requires the involvement of cross-ministerial and cross-sectoral issues and the inclusion of non-educational aspects that affect learners' access to high-quality inclusive education (Council of the European Union, 2017).

Findings drawn from all the FPIES project activities connect efficient and cost-effective inclusive education systems with **four resourcing issues**. The participating countries see these resourcing issues as major facilitating factors underpinning the development of efficient and cost-effective inclusive education systems that can reduce disparity in education. When inadequately addressed, these issues are major barriers to this aim.

These resourcing issues build on **critical resourcing factors** that the participating countries see as pivotal for determining equitable, efficient and cost-effective inclusive education. Their implementation is underpinned by **key funding drivers** that the participating countries see as essential.

The **prevention of costly and inequitable exclusionary strategies** aims to ensure that stakeholders do not connect inclusiveness with external support and the costly, potentially unnecessary, labelling of learners. It is therefore critical for ensuring, as

stressed in the Conclusions of the Council of the European Union, that high-quality education:

*... should be available and accessible to all learners of all ages, including those facing challenges, such as those with special needs or who have a disability, those originating from disadvantaged socioeconomic backgrounds, migrant backgrounds or geographically depressed areas or war-torn zones, regardless of sex, racial or ethnic origin, religion or belief, disability, age or sexual orientation (Council of the European Union, 2017, p. 3).*

The **provision of incentives for a school-development approach supporting schools' social responsibility towards inclusive education** is another key resourcing issue ensuring high-quality systems for inclusive education. When resourcing moves from a needs-based approach to a whole-school approach that combines performance and equity, it leads schools to assume responsibility for developing innovative forms of teaching dealing with everyday equity, teaching and learning challenges. It is an incentive for improving commitment and performance at school level and for reducing costs that are not quality-related. This move supports, as the *Conclusions of the Council on Inclusion in Diversity to achieve a High Quality Education For All* suggest, the development of inclusive education policies that address and respond 'to different needs of all learners in formal, non-formal and informal settings with the objective of encouraging participation of all in high quality education' (Council of the European Union, p. 3).

**Ensuring the availability of innovative and flexible learning environments** through mainstream capacity-building is an additional key resourcing issue that participating countries identified to support the development of high-quality systems for inclusive education. It connects funding of inclusive education with the enabling effect of capacity-building strategies, as well as of resources provided by specialist provision for mainstream settings, and embeds inclusive education in professional development. It makes it possible to customise the classroom and personalise teaching, learning and supports. As suggested by the aforementioned Council Conclusions, it enables school stakeholders to 'move away from the traditional "one-size-fits all" mentality' and 'to pursue "equity" in the aims, content, teaching methods and forms of learning ... to achieve a high quality education for all' (Council of the European Union, 2017, p. 3).

**Developing transparent and accountable systems for inclusive education** is the fourth key resourcing issue that participating countries identified to promote the development of high-quality systems for inclusive education. It acts as a backbone for labelling the system instead of learners and maps the system's ability to cope effectively and equitably with the diversity of learners' profiles and to implement all learners' rights to education. It enhances, as suggested by the Conclusions of the Council of the European Union, policy efforts to invest more effectively in young people and makes it possible to continuously improve the quality of education of all learners. It is also an incentive for developing network governance and improving co-operation across policy areas, as well as the links between schools and the local community (Council of the European Union, 2017).

FPIES aims to support the development of high-quality and cost-effective inclusive education policies that will reduce disparity in education and work towards all learners'

educational and social inclusion and well-being in a lifelong perspective. In fulfilling this aim, the findings and outputs, such as the Policy Guidance Framework, have a real potential to support future discussions at national and European levels regarding financing policies for inclusive education systems.

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## ANNEXES

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### **Annex 1: Diagrammatic overviews of individual country systems of financing inclusive education**

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The diagrams have been developed using the country information provided within the Financing of Inclusive Education project (European Agency, 2016a). They focus on the resource allocation framework aimed at supporting inclusive education and meeting the needs of all learners, particularly those identified as having special educational needs (SEN). The diagrams represent the funding mechanisms in compulsory inclusive education systems and cover mainstream and special educational provision in primary and lower-secondary education.

The diagrams build upon the Eurydice model for describing general funding mechanisms of country education systems ([European Commission/EACEA/Eurydice, 2014](#)). They provide additional information to the original scheme proposed by Eurydice to describe funding mechanisms of the general education systems in countries. They include all components and sectors intervening in the resourcing of inclusive education meeting the needs of all learners, particularly those identified as having SEN. They describe, therefore, the resourcing mechanisms of inclusive education systems.

The colours of the arrows in this framework represent the endpoint recipient of spending. Blue arrows correspond to general education system spending, while other colours describe additional spending related to the education of learners with SEN. For example, orange arrows correspond to health- and welfare-related spending. Green arrows describe spending specifically dedicated to implementing the goals of inclusive education. Purple arrows show spending related to special schools.

The shapes of the arrows highlight the mode of resource allocation. Thick arrows correspond to transfer in cash, and thin ones to in-kind transfers. These might consist of methodological support and services provided to schools, municipalities and regions and to the learners and their families.

## Key

### Colours indicating:



Health- and welfare-related spending (orange)



Inclusive education-related spending (green)



General education system-related spending (blue)



Learner-related spending (red)



Special school-related spending (purple)

### Arrows indicating:



Cash transfer (thick, single-headed arrow)



Cash transfer after application (thick, double-headed arrow)



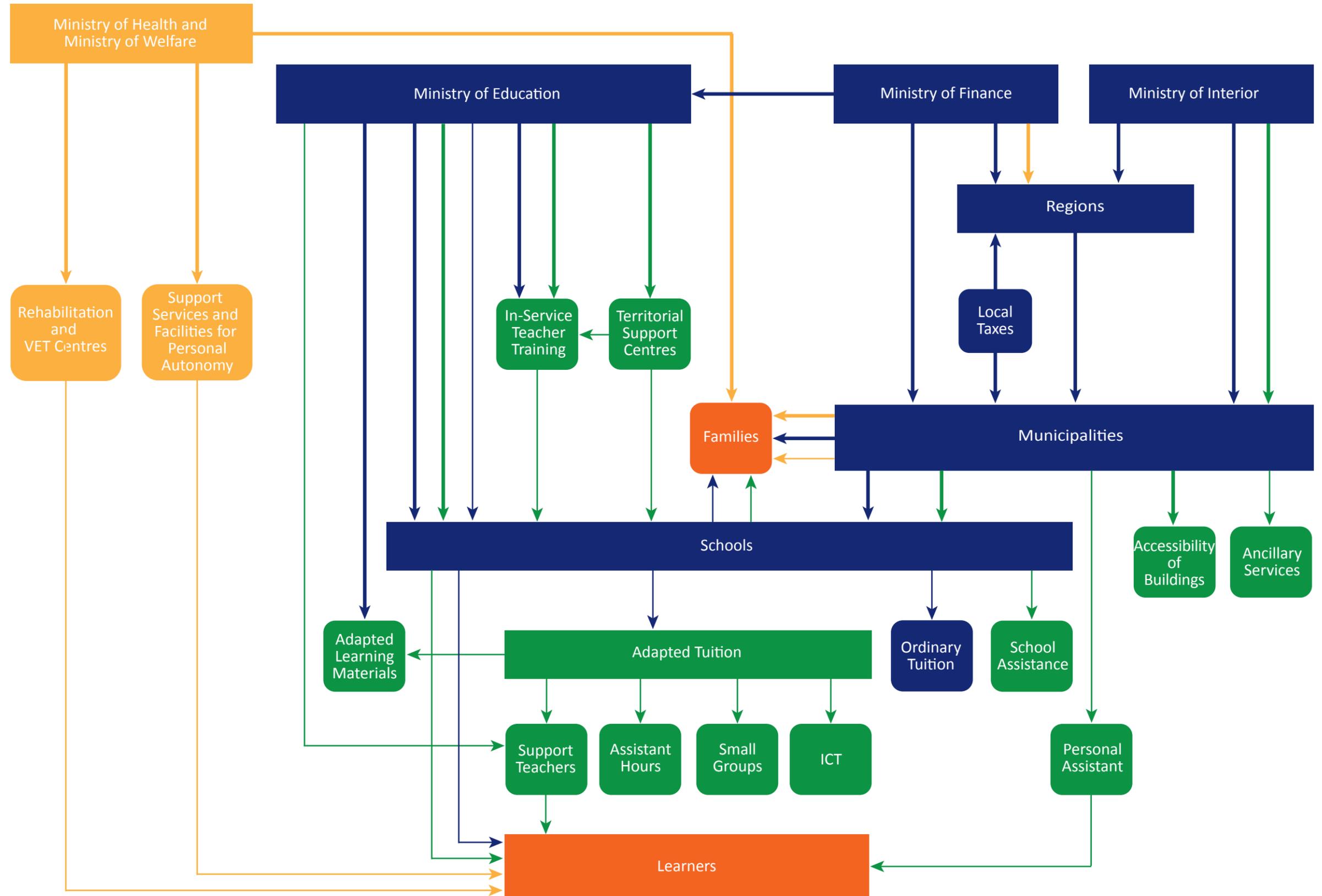
In-kind transfer, e.g. service provided, methodological or technical support (thin, single-headed arrow)



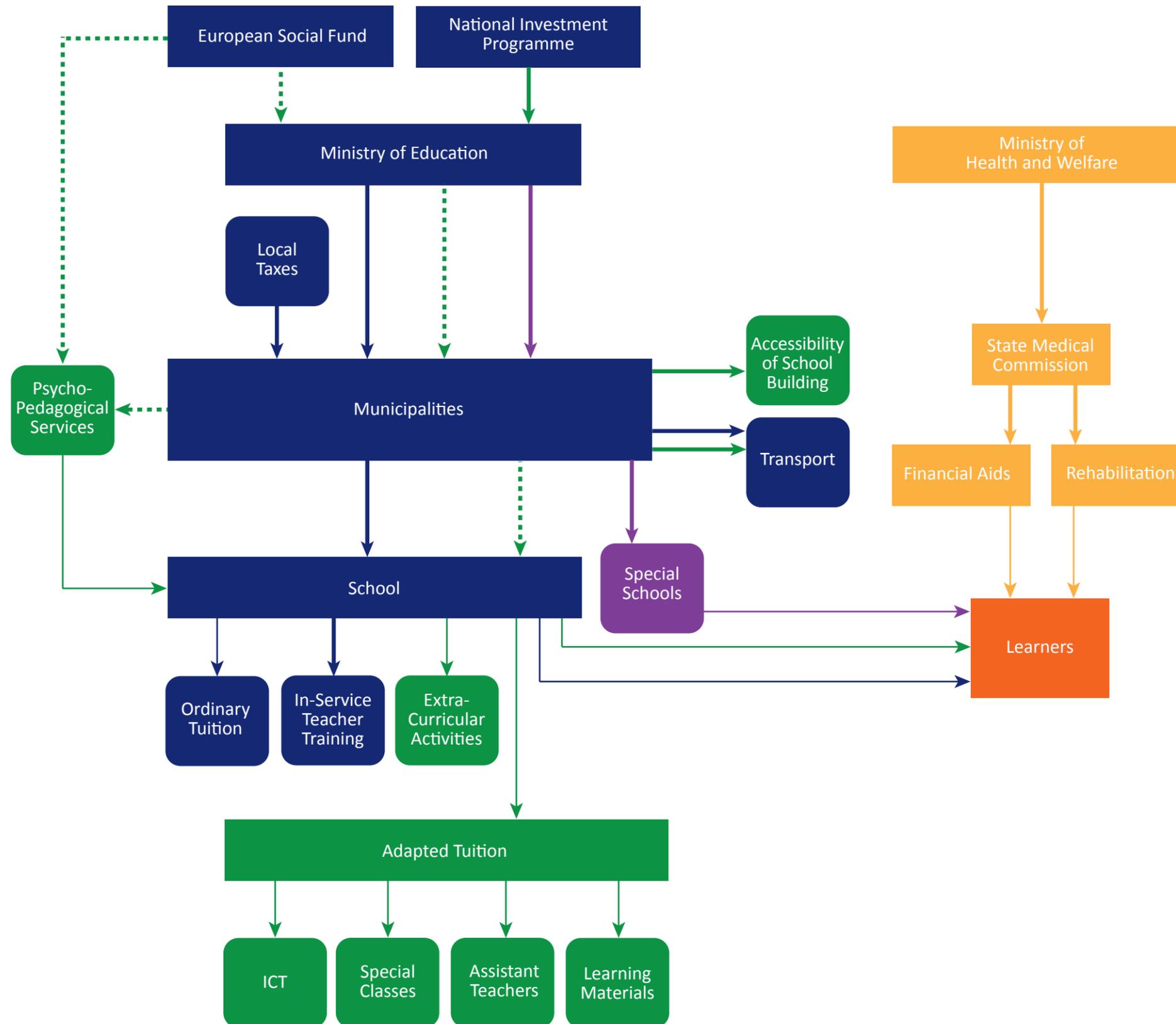
In-kind transfer after application, e.g. service provided, methodological or technical support (thin, double-headed arrow)



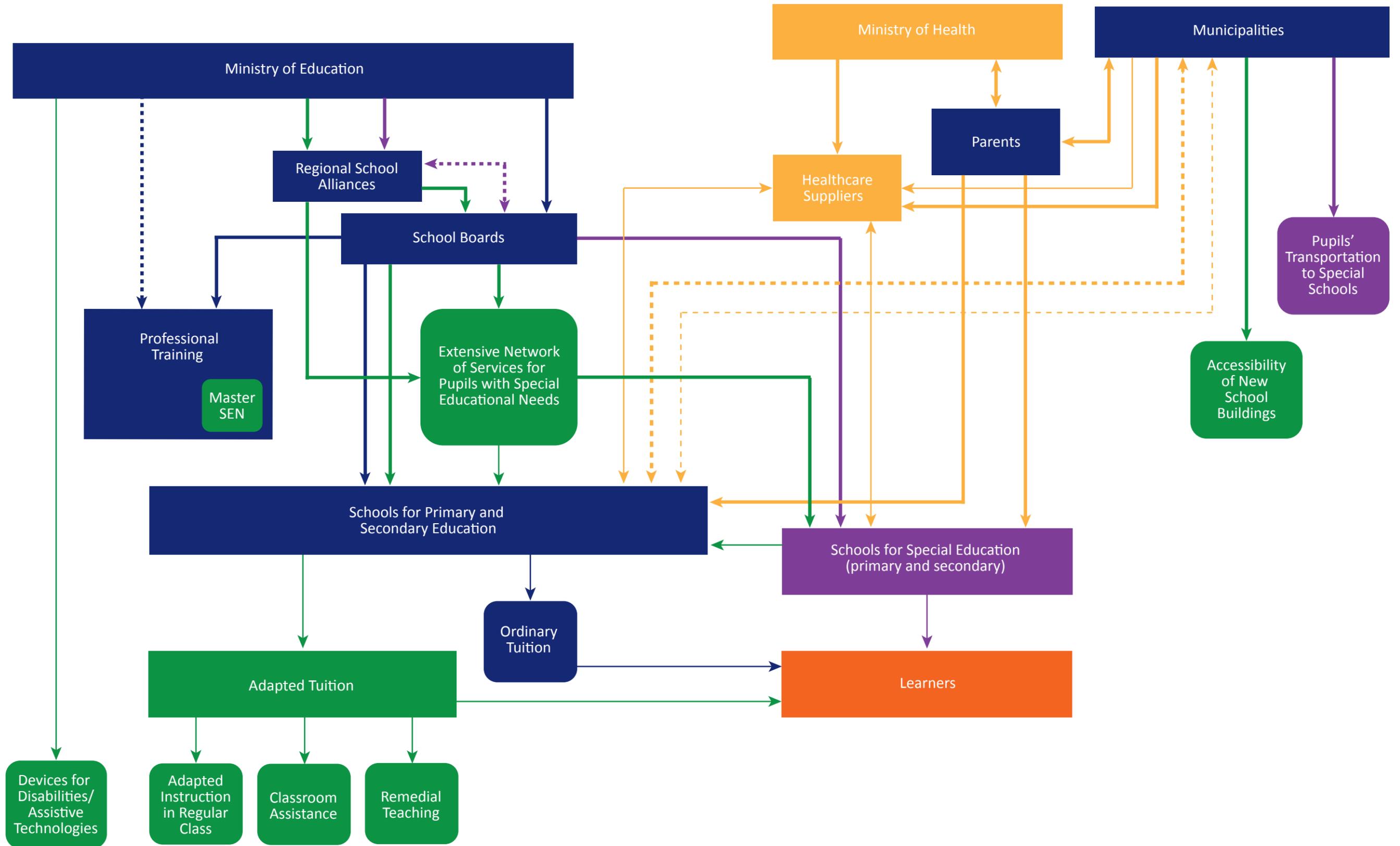
Earmarked grants (broken, single-headed arrow)



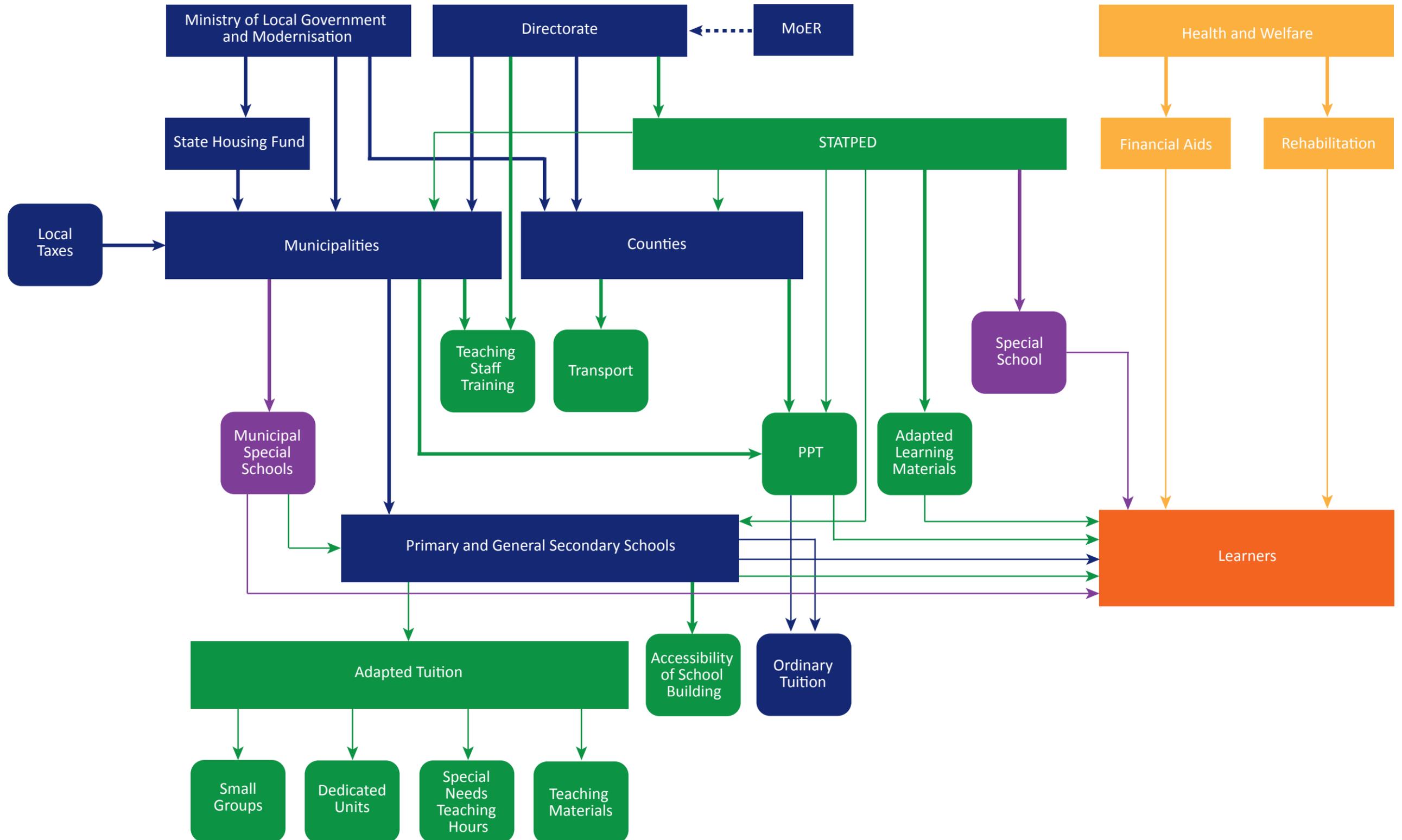
# LITHUANIA



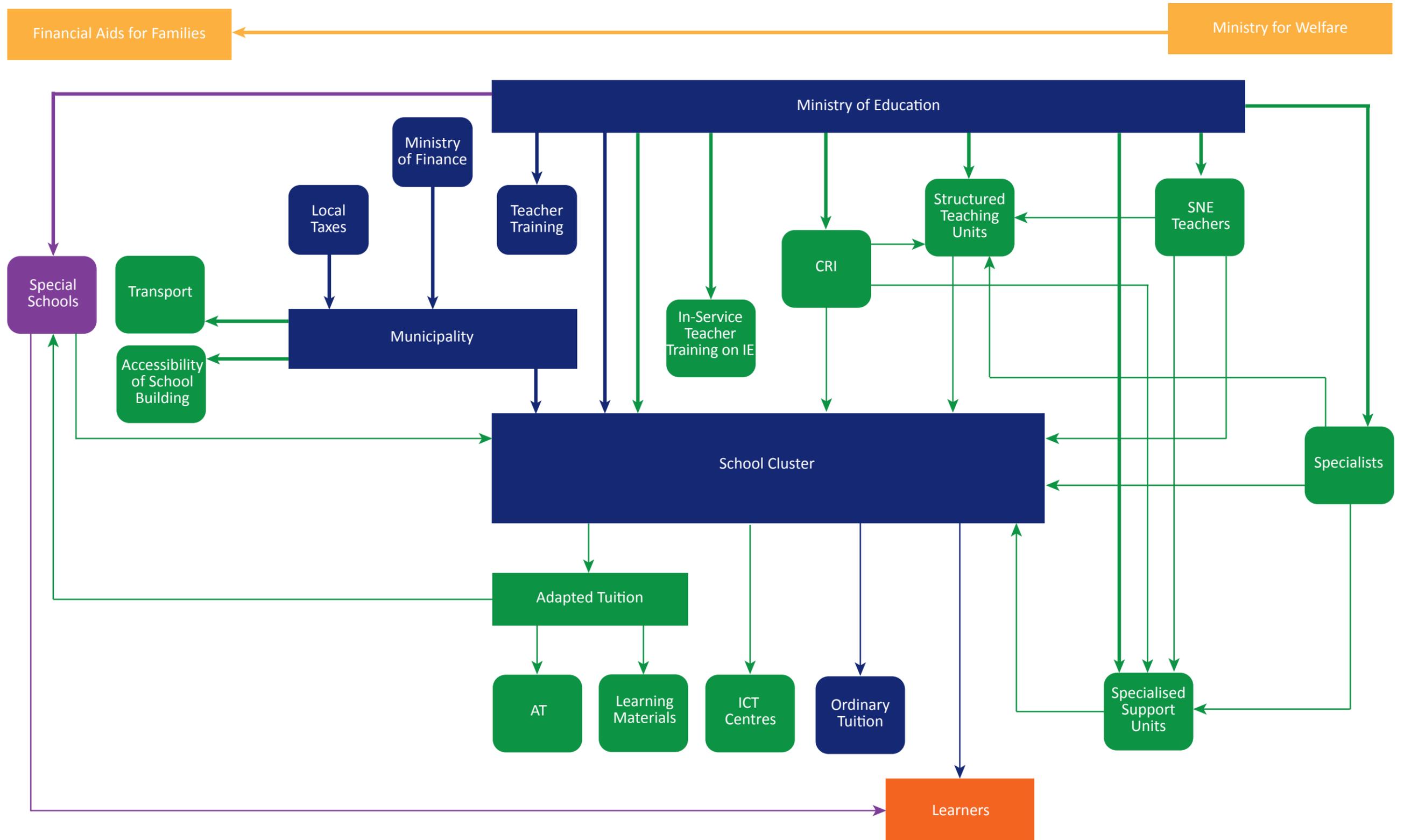
# NETHERLANDS



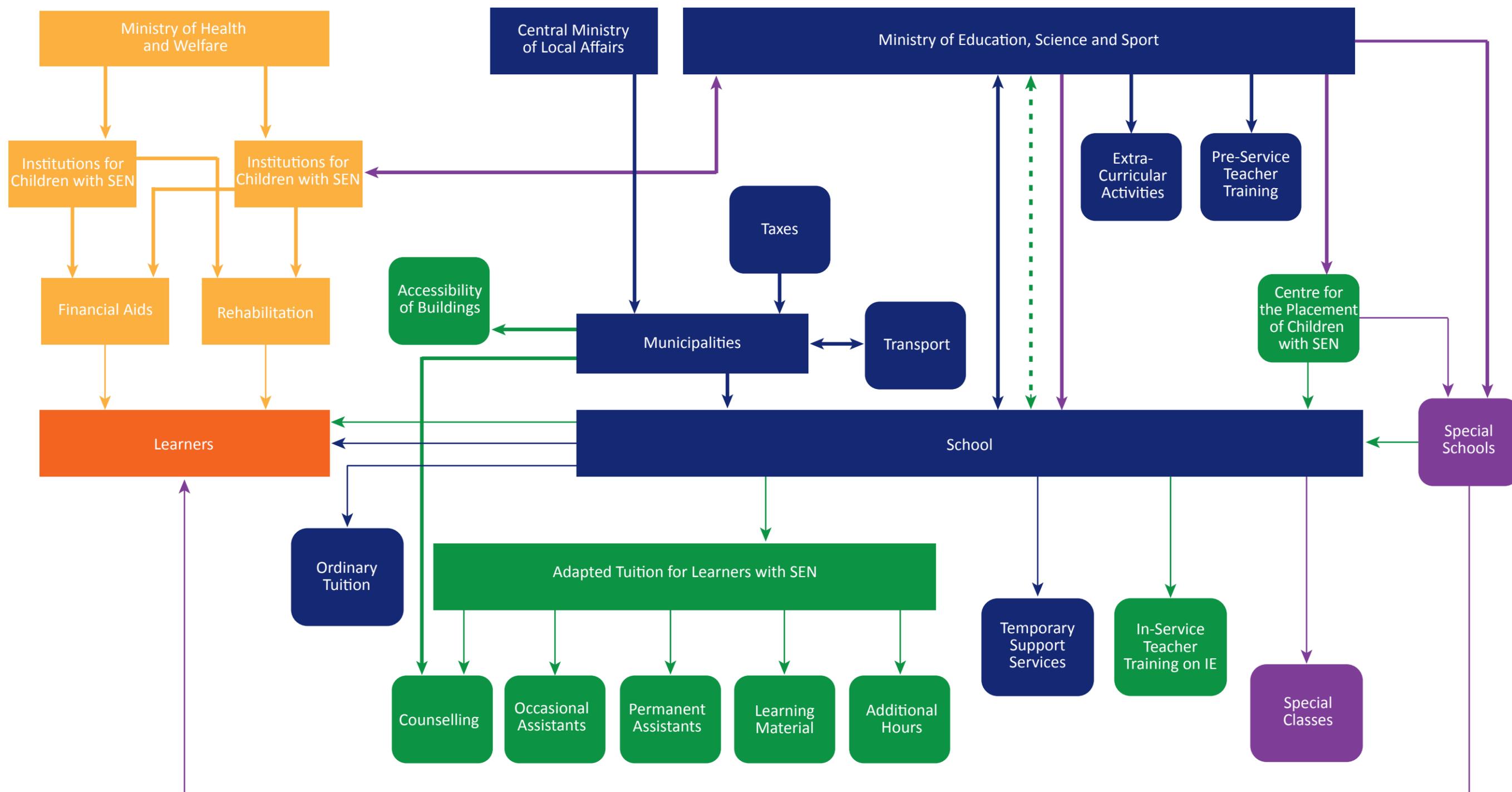
# NORWAY



# PORTUGAL



# SLOVENIA



## Annex 2: Mapping for drawing up the analytical framework

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### Context

The analytical framework is intended to support the drafting of the Synthesis Report, as well as the Policy Guidance Framework, by highlighting areas of strengths, challenges and weaknesses.

It was drawn up with Country Analysts to qualify the main aims followed by the analytical framework, key policy issues it relates to and information that may be needed.

### Aims of the analytical framework

The analytical framework should be able to:

- describe funding approaches in principle and in practice;
- connect financing mechanisms with the Agency's position paper on inclusive education;
- relate funding approaches to the development of efficient, equitable and cost-effective inclusive education systems;
- provide a framework for next steps to develop resource allocation mechanisms supporting efficient, equitable and cost-effective inclusive education systems;
- provide the evidence base for the Synthesis Report and the Policy Guidance Framework for those who are involved in decision-making on funding.

### Key focus of the analytical framework

To meet the aims listed above, the analytical framework should address the following issues:

- What are the existing funding approaches?
- How do financing systems for inclusive education enable stakeholders to act inclusively on a daily basis?
- How do financing systems support stakeholders to avoid unnecessary labelling?
- How do governance mechanisms promote co-ordinated, efficient and cost-effective systems for inclusive education?
  - planning of resources;
  - decision on use of resources;
  - monitoring how they are used;
  - results generated.

Country Analysts were asked to review their reports based on the draft analytical framework provided below. The criteria presented in the framework are:

- 'Available in report' – this information is discussed in the Country Report and/or CSV Report
- 'To be checked' – meaning that the information needs to be investigated further
- 'Not available' – the information is not currently available in the country.

Statements can be checked through looking for the information within Country Reports and CSV Reports.

## Required information

1. Do the following aims meet the expectations for the project deliverables? (Why we are using the analytical framework)

Aspect	Available in report	To be checked	Not available
1.a Describing funding approaches in principle and in practice			
1.b Connecting financing mechanisms with the Agency's position paper on inclusive education			
1.c Relating financing to approaches in developing efficient, equitable and cost-effective inclusive education systems			
1.d Providing a framework for next steps in developing resource allocation mechanisms supporting efficient, equitable and cost-effective inclusive education systems			
1.e Providing the evidence base for the Synthesis Report and the Policy Guidance Framework targeted at those who are involved in decision-making on funding			

2. Does the focus of the analytical framework meet the expectations? (How are we interrogating the information?)

Aspect	Available in report	To be checked	Not available
2.a Financing systems for inclusive education enable stakeholders to act inclusively on a daily basis			
2.b The financing system supports stakeholders to avoid unnecessary labelling			
2.c Governance mechanisms promote co-ordinated, efficient and cost-effective systems for inclusive education. (Governance includes what the different actors have to do to plan resources, decide how to use resources, monitor how they are used, generate results and work towards improvement)			
2.d Monitoring and accountability mechanisms support efficient, cost-effective, equitable inclusive education systems in a transparent way			
2.e Aspects and mechanisms developed to support the development of efficient, cost-effective, equitable inclusive education systems			

3. In light of the expectations highlighted, what information should the analytical framework look at? (How do we get the information?)

Aspect	Available in report	To be checked	Not available
3.a Strengths and weaknesses of prevailing financing models identified			
3.b Development of high-quality competences and skills among teachers			
3.c What are the existing funding approaches?			
3.d Governance and monitoring mechanisms allowing schools to act inclusively			
3.e Prevention, intervention or compensation policy actions needed			
3.f Key levers and factors resulting in the biggest changes in financing models			
3.g Identifying prevailing funding approaches (input, throughput and output)			
3.h Level of decentralisation/centralisation			
3.i Autonomy of different levels			
3.j Levels of decision-making on financing			
3.k Resource allocation mechanisms (earmarked, lump sum, etc.)			
3.l Resourcing of special education (including special schools and classes)			

Aspect	Available in report	To be checked	Not available
3.m Non-educational resources provided for inclusive education			
3.n Extra resourcing approaches			

*4. How do financing systems support stakeholders to avoid unnecessary labelling?*

Aspect	Available in report	To be checked	Not available
4.a Financial incentives or disincentives for unnecessary labelling			
4.b Enabling effect of support provided to school stakeholders			
4.c The mindset following the resource allocation mechanisms (earmarked, lump sum, etc.); the connection between labels and financing			
4.d Modes of funding leading schools to innovate in organising support for learners instead of asking for external resources based on the type of problem			
4.e Approach to accessibility			

5. How do governance mechanisms promote co-ordinated, efficient and cost-effective systems for inclusive education?

Aspect	Available in report	To be checked	Not available
5.a How policies are cross-sectoral at different levels			
5.b Co-ordination of support and resources at different levels			
5.c Effectiveness of supervision (inspectorate, internal supervision)			
5.d Use of data for governance purposes			
5.e Integrated way of planning resource allocation, decision-making and monitoring			

6. Do monitoring and accountability mechanisms allow for efficient, equitable and cost-effective inclusive education systems in a transparent way?

Aspect	Available in report	To be checked	Not available
6.a Strategies for defining and implementing the measures necessary to reach the goals			
6.b Existence of evaluation mechanisms related to the measures and strategies implemented in terms of objectives, criteria and parameters			
6.c Accountability mechanisms that make stakeholders responsible and that make it possible to identify the use of money for intended results			

Aspect	Available in report	To be checked	Not available
6.d Existence of indicators for analysing the effectiveness of the inclusive education system			
6.e Which levels are responsible for accountability and for which type of information?			
6.f Ability of data to identify spending, efficiency and cost-effectiveness			
6.g Accountability mechanisms at all levels			
6.h Accessibility and usability of data			
6.i Independence of evaluators			
6.j Public availability of evaluation reports			

*7. Which aspects and mechanisms should be developed to support efficient, equitable and cost-effective inclusive education systems?*

Aspect	Available in report	To be checked	Not available
7.a Strengths, weaknesses, challenges and ways forward			
7.b Planned country actions			
7.c Existing innovative practices and best practices			

## Annex 3: Main perceived strengths and challenges of resourcing inclusive education in participating countries

This Annex summarises the strengths and challenges of resourcing inclusive education that country partners emphasised in the self-reflection sheets and summarised in staff country visit reports. Information is correlated with three questions:

1. How does the financing system for inclusive education enable stakeholders at territorial, local and school level to act inclusively?
2. How does the financing system for inclusive education support stakeholders at territorial, local and school level to avoid labelling learners with additional needs?
3. How do funding and governance mechanisms promote co-ordinated, efficient and cost-effective systems for inclusive education?

### 1. How does the financing system for inclusive education enable stakeholders at territorial, local and school level to act inclusively?

Strengths	Challenges
<p>Clear formula for allocation of grants, but allowing for flexibility.</p> <p>Funding available for learners' needs.</p> <p>Municipalities are taking responsibility for supporting learners.</p> <p>Block grant system encourages local authorities and schools to work with solutions within their systems.</p> <p>Balance between local autonomy and support from national level.</p> <p>Policy focus with a clear goal for and practice to provide a high-quality inclusive education system.</p>	<p>Lack of financial incentive supporting moves towards inclusion.</p> <p>Focus on special needs over empowering teacher didactics and general practice – in relation to teacher responsibility.</p> <p>Building teacher capacities is a challenge.</p> <p>The system is dependent on competence on all levels – because of decentralisation.</p> <p>Lack of transparency in what is allocated to the capacity of inclusive education.</p>
<p>The high level of centralisation enables a clear definition of criteria for responsibilities, roles and procedures that may support changes within the system.</p> <p>The personalisation model that is used by professionals, as well as the five-step model, may support a whole-school approach.</p>	<p>Empower municipalities to develop a bottom-up approach to capacity-building – in terms of training and resources (capacity).</p> <p>The current system may be improved by a shift from an input-based model related to the need for a medically legitimated official decision, to a throughput model connected to educational needs and the</p>

Strengths	Challenges
<p>The current expenditure on the education of learners with special needs may support a shift to a more inclusive education system.</p> <p>Existing tracking system of expenditure may enable stakeholders to analyse trends and progress made and support further development.</p>	<p>school's ability to meet diverse educational profiles.</p> <p>Highlight inclusive education as a competence needed in all municipalities and in national strategies and priorities.</p> <p>Stakeholders' ability to act inclusively may be improved by funding and monitoring mechanisms enabling special schools to act as resource centres at territorial and at school level.</p> <p>Acting inclusively may also be fostered by improving capacity-building mechanisms. Development of research could allow for identifying the gap between the 'theory' of how the system is supposed to function and how it really is functioning in practice.</p>
<p>The strong commitment to inclusive education that sees inclusive education as a means for high-quality education for all learners and embeds additional supports in the general education system.</p> <p>Increase in financial investment in education to improve both equity and performance.</p> <p>The close attention to all learners, including the poorest, through developing programmes for supporting disadvantaged learners, as well as the transformation of special schools into resource centres.</p>	<p>The shift of mindset needed to act inclusively on a daily basis requires clarification of the understanding of inclusive education at all levels – including key stakeholders – and promoting a wider approach to accessibility which is not restricted to buildings or transport.</p> <p>Administrating the many programmes within a school cluster may be challenging and too dependent on the skills and engagement of the school heads.</p> <p>Resource allocation mechanisms allowing schools to access support and programmes may be too fragmented.</p> <p>Resource allocation mechanisms may foster regional and territorial disparity and there is a need to improve cross-level co-operation.</p>
<p>The commitment to inclusive education through maximising the budget at regional level and developing school alliances that make it possible to develop integrated and co-ordinated service provision.</p>	<p>The shift of mindset needed to act inclusively on a daily basis may be hampered by the dual mode of funding of school alliances that could institutionalise a focus on special needs education,</p>

Strengths	Challenges
<p>The existence of strongly decentralised resource allocation mechanisms providing financial responsiveness to learners' needs at school level and supporting the development of forward-looking plans.</p> <p>Resource allocation mechanisms promote both territorial equality among regions and a level of autonomy at school level that makes it possible to tailor courses and programmes to learners' needs.</p> <p>Resource allocation mechanisms support balanced autonomy between the different levels and stakeholders involved in the Dutch system for inclusive education. This reduces bureaucracy at national level and promotes flexibility at regional level, as well as within the school alliances.</p>	<p>instead of inclusiveness towards all learners, and support placement in special schools.</p> <p>The implementation of the principles ruling inclusive education is dependent on co-operation with school alliances, whose interests may conflict with the national interests.</p> <p>Resource allocation mechanisms may appear paradoxical by aiming to promote both equality and diversity.</p> <p>Resource allocation mechanisms may appear fragmented and supporting bureaucratic modes of governance.</p>
<p>The strong commitment to inclusive education.</p> <p>Increase in financial investment in education to improve both equity and performance and stability of means devoted to learner needs.</p> <p>Funding of education for learners with diverse needs provides vertical equality and the student basket is a way to personalise public expenditure.</p>	<p>Complexity of resource allocation mechanisms may be a disincentive for inclusiveness in terms of efficiency, equity and cost-effectiveness.</p> <p>Current resourcing mechanisms are seen as not empowering stakeholders at local and at school level.</p> <p>The current financing system is maintaining the special school system, as well as preventing special schools from efficiently acting as resource centres.</p> <p>Current resourcing mechanisms promote competition among schools instead of co-operation.</p> <p>Resourcing mechanisms may fail in providing learners with adequate support while mostly covering salaries and may be cost ineffective.</p>
<p>The existence of a strong inclusive education policy embedded in a clear vision of inclusive education aiming to enrol all learners in mainstream settings.</p>	<p>Shift in thinking from the medical approach to disability, to the social approach to disability.</p>

Strengths	Challenges
<p>This policy aims to promote an inclusive education system focusing on diversity instead of solely disability.</p> <p>A network of resource allocation sources supporting the commitment of all levels and stakeholders to inclusive education.</p> <p>The centralised funding mechanisms enable adaptation to local contexts through additional regional and municipal funding, as well as through school autonomy in running additional projects and using the budget.</p>	<p>Improve the combination of resource allocation mechanisms that are devoted to a specific group of learners and overall measures to ensure quality education for all learners.</p> <p>The multi-level system for inclusive education appears fragmented and does not foster a common understanding of inclusive education.</p> <p>In-service teacher training is only compulsory at primary level.</p>

**2. How does the financing system for inclusive education support stakeholders at territorial, local and school level to avoid labelling learners with additional needs?**

Strengths	Challenges
<p>The balance between accountability and the financing system is quite good.</p> <p>The system is transparent and discussed at all levels.</p> <p>Clear policy direction towards high-quality inclusive education.</p> <p>Awareness of the principles of inclusion.</p>	<p>Decisions are based on learner needs more than on the system, which leads to inequities between municipalities.</p> <p>There is not strong monitoring between the government and municipalities – some functions are the same in the agencies.</p> <p>Not enough knowledge and awareness about how the financing models influence the number of learners who receive special education, the organisation at the schools, etc.</p> <p>Lack of information/data on expenditure in the system.</p>
<p>The current level of centralisation makes it possible to monitor expenditure.</p> <p>Existing data gathering system has a lot of financing data details which would assist with following up developments or changes.</p> <p>The financing system creates a huge database.</p>	<p>Develop governance and monitoring mechanisms reinforcing co-operation among all stakeholders.</p> <p>Governance and monitoring mechanisms could be improved by analysing existing data more thoroughly and by developing a data collection system focusing on the enabling effect of support, as well as the cost-effectiveness of the means allocated.</p>

Strengths	Challenges
	<p>Increase stakeholders' level of accountability at territorial and school level.</p> <p>Develop indicators which will make the system more transparent regarding the pupils and support systems – to be aware of its strengths and weaknesses.</p> <p>How to give the school administration more room for manoeuvre within their budget.</p>
<p>The increasing trend towards autonomy provided by governance and accountability mechanisms.</p> <p>The trend towards decentralisation makes it possible to increase the efficiency of practices and adapt resource allocation mechanisms to local needs.</p>	<p>Effectiveness of decentralisation may be hampered by current governance, monitoring and accountability mechanisms.</p> <p>A co-ordinated, efficient and cost-effective system for inclusive education may be hampered by strategic behaviours of school clusters. There may be a need to focus on the latter's governance mechanisms and on their ability to equally empower each school.</p> <p>Effectiveness of the system for inclusive education may need reporting and monitoring mechanisms that help to identify more explicitly the enabling effect of support provided to learners and to stakeholders.</p>
<p>A good monitoring of the money flow includes cost-effectiveness as a criterion for monitoring schools' policies and strategies.</p> <p>Existing monitoring and evaluating mechanisms may allow for a co-ordinated system for inclusive education.</p> <p>The existing accountability frameworks may support effectiveness in implementing the principle of inclusive education.</p>	<p>A co-ordinated, efficient and cost-effective system for inclusive education may be hampered by strategic behaviours of school alliances. There may be a need to focus on the latter's governance mechanisms and on their ability to equally empower each school.</p> <p>Effectiveness of the system for inclusive education may need reporting and monitoring mechanisms that help to identify the quality of support provided to learners.</p>

Strengths	Challenges
	<p>Monitoring mechanisms may need to identify the strength and weaknesses of the different levels' models – why do some choose different models? How do these different models work and how do they empower schools to act inclusively?</p>
<p>Funding mechanisms support forward planning and monitoring of costs.</p> <p>There appears to be current work and procedures that can be built upon to develop more effective cross-sectoral working.</p> <p>Undue labelling at school level may be prevented by a decision-making process starting from a needs evaluation body which is independent from schools.</p>	<p>The need to strengthen governance mechanisms and to clarify levels of expertise and responsibility in the system.</p> <p>There is a need to shift from highly centralised (control) based governance mechanisms to a more decentralised (autonomy and trust) based approach.</p> <p>There is a need to develop quality indicators and data collection mechanisms for monitoring the effectiveness of the school system.</p> <p>There is a need to clarify criteria ruling the student basket for learners with SEN, as well as outcomes expected from additional resources allocated.</p> <p>There is a need to promote governance mechanisms for long-term planning and supporting innovation.</p>
<p>Criteria to finance schools are clearly set and schools' policies must include inclusive education in their strategic plans and develop inclusive strategies at school and at local level.</p>	<p>A co-ordinated, efficient and cost-effective system for inclusive education may be hindered by the complexity of a system combining both vertical and horizontal subsidiarity that does not allow for adequately streamlining the system.</p> <p>Current governance and monitoring mechanisms do not allow for developing an integrated system for inclusive education fostering co-operation among stakeholders.</p> <p>Evaluation and accountability mechanisms do not allow for efficient and cost-effective resource management.</p>

Strengths	Challenges
	The lack of focus on the enabling effect of support does not allow for adequate monitoring of policies and practices.

### 3. How do funding and governance mechanisms promote co-ordinated, efficient and cost-effective systems for inclusive education?

Strengths	Challenges
<p>The decisions are focused on the learner's needs.</p> <p>Shift from individually-based financing towards more holistic thinking.</p> <p>Different funding models within municipalities that means they can adapt to demographic situation, density, education level, employment status, etc.</p>	<p>Strategic behaviour from schools – connected to individual decisions of learner needs.</p> <p>Similar functions within municipalities and governments – strategic behaviour fighting for money.</p> <p>Lack of data on what is actually happening in schools – difficult to identify cost-effectiveness.</p> <p>The 'top-down' approach that still focuses too strongly on special needs thinking over inclusion.</p>
<p>Stakeholders' engagement and commitment towards inclusive education.</p> <p>Ability of head teachers to use the existing financing system as flexibly as possible at school level.</p> <p>Ability of school staff to work within inclusive pedagogy under constraints.</p>	<p>A gap between the theory and system – there might be a solution in the financing system.</p> <p>Lack of flexibility in support allocation may hinder stakeholders in acting according to learners' needs.</p> <p>Promote a school-development approach building upon inclusive design for learning, instead of focusing primarily on compensating for support needs resulting from an official decision.</p> <p>Enabling special schools and counselling centres to advise and support stakeholders in the schools on the response to intervention steps 1 to 3 without a need for an official decision.</p>

Strengths	Challenges
	<p>Build upon existing experiences to develop and mainstream initial and continuous teacher training on inclusive education.</p> <p>Support parental involvement.</p> <p>Develop incentives rewarding schools for developing a universal design learning environment and promoting inclusive practices on a daily basis.</p> <p>Break the isolation stakeholders may encounter by creating a network that makes it possible to develop a common understanding of inclusiveness, for sharing experiences and transferring good practices.</p>
<p>Development of school clusters increased schools' responsibility to act inclusively on a daily basis, invited stakeholders to use all resources existing at local level and to involve parent associations.</p> <p>Monitoring mechanisms between the ministry and the school clusters build upon trust.</p> <p>Resource allocation mechanisms give the potential for autonomy and flexibility in school clusters.</p>	<p>Resource allocation mechanisms may still foster labelling of learners hampered by a prevailing input approach based on learners' difficulties.</p> <p>Support provided by resource centres and special education teachers seems to be primarily connected to individual teacher needs, instead of aiming for capacity-building of the whole school.</p> <p>Capacity-building mechanisms may not be appropriate for adequately enabling school clusters and for increasing teachers' responsibilities.</p> <p>There is a need for autonomy at school level and for flexibility within school budgets.</p> <p>Need for monitoring development of schools and the system.</p>
<p>Financial disincentives for not sending learners to special schools, but to use competences of the latter to support members of the school alliances.</p> <p>The financial focus on classroom needs promotes a flexible resource allocation</p>	<p>Extra resources are needed for the individual to empower them to avail of the same learning opportunities as their peers if needed.</p> <p>Schools may not always be able to cope with minus budgets to the school alliances.</p>

Strengths	Challenges
<p>supporting all stakeholders' commitment towards inclusive education.</p> <p>Competition among stakeholders supports creativity and parental choice of schools.</p>	<p>There may be a need to develop a culture of co-operation among schools within school alliances.</p> <p>There may be a need to develop effective capacity-building mechanisms, especially by promoting collective teacher training opportunities.</p>
<p>The will to reflect on the system and to reshape financing mechanisms in light of promoting inclusiveness.</p> <p>The will to empower mainstream schools by transforming special schools into resource centres for mainstream education.</p> <p>The potential of the current higher education reforms that may affect the provision of more inclusive teacher education and school capacity-building opportunities.</p>	<p>Resource allocation mechanisms may still foster labelling of learners hampered by a prevailing input approach based on learners' difficulties.</p> <p>There is a need to support flexibility at all levels.</p> <p>The narrow understanding of inclusive education leads to a focus on learners with disabilities that is detrimental to other types of educational needs.</p> <p>There is a need to develop capacity-building mechanisms that prepare stakeholders for autonomy, flexibility and promoting inclusive design for accessibility.</p>



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