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# Financing Policies for Inclusive Education Systems

Policy Guidance Framework

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

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# **FINANCING POLICIES FOR INCLUSIVE EDUCATION SYSTEMS**

## **Policy Guidance Framework**



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Erasmus+ Programme  
of the European Union

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With a view to greater accessibility, the [Financing Policy Self-Review Tool](#) is available in 25 languages and this report is available in accessible electronic format on the Agency's website: [www.european-agency.org](http://www.european-agency.org)

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## PREAMBLE

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Policy-makers across Europe recognise that financing mechanisms are a critical lever in reducing disparity in education. However, they require more detailed information about the impact of financing mechanisms on inclusive education. They can then use this information to guide their policy developments.

This document presents the financing Policy Guidance Framework that has been developed through the [Financing Policies for Inclusive Education Systems](#) (FPIES) project, conducted between 2016 and 2018.

Countries' inclusive education policies are embedded in multi-level and multi-stakeholder systems for inclusive education, covering mainstream and specialist provision. The FPIES project activities have helped to identify a series of inter-connected financing issues, factors and drivers. These must be considered in developing more effective financing mechanisms for inclusive education systems.

The FPIES Policy Guidance Framework essentially focuses upon the **what** and **why** of financing inclusive education systems that apply across all member country situations. The how and when of funding are issues that must be identified, discussed and considered within specific country contexts. The Financing Policy Self-Review Tool incorporated within this document can serve as a possible starting point for self-reflection that supports such discussions in countries.

The intended target audience and potential users of this Policy Guidance Framework are policy- (decision-) makers for inclusive education working at different system levels – national, regional and/or local.

The next section presents the [policy elements](#) that underpin a comprehensive policy for financing inclusive education systems.

There is then a presentation of a [policy framework](#). This highlights the cross-sectoral policy issues, as well as policy goals and objectives, that constitute a comprehensive financing policy for inclusive education systems.

The final section presents the [self-review tool](#) that builds upon the proposed framework. This has been developed to support policy-makers' reflections on, and discussions about, financing policies for inclusive education.

A number of supplementary, online materials accompany this document:

- A [glossary](#) of key terms used in this document.
- A description of the [methodology](#) for developing this framework and the self-review tool. It outlines how policy-makers from all member countries of the European Agency for Special Needs and Inclusive Education (the Agency) have validated this framework and the self-review tool.
- An overview of potentially [useful resources](#) for further policy development work.



The overall intention of this FPIES Policy Guidance Framework is to support future discussions among policy-makers working at national, regional and/or local levels regarding their financing policies for inclusive education systems. All Agency member countries view such discussions as crucial for improving implementation, accountability and governance in the financing of inclusive education systems. As such, we hope that the framework and self-reflection tool are of practical use to policy-makers in their efforts to implement reforms that have the potential to reduce disparity in education systems across Europe.

**Cor J.W. Meijer**

**Director, European Agency for Special Needs and Inclusive Education**

## FINANCING POLICY ELEMENTS

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The Policy Guidance Framework's main purpose is to support the effective use of funding to promote learners' access to, participation in and achievement within inclusive education. This intention is in line with all Agency member countries' efforts to promote long-term inclusion in wider society, enhancing social inclusion and employment opportunities. It is therefore crucial to understand that financing is not an end in itself. Rather, it is a tool for promoting and ensuring inclusive education systems that provide quality educational opportunities for all learners.

The Policy Guidance Framework is based on the findings of the [Financing Policies for Inclusive Education Systems](#) (FPIES) project. The project's starting point was that current resource allocation frameworks in all member countries are based upon education systems that aim to be increasingly inclusive. Countries have developed these resource allocation frameworks to enable stakeholders to implement inclusive education principles more effectively.

The FPIES project findings specifically connect efficient and cost-effective inclusive education systems with underpinning resourcing issues. The FPIES synthesis report, *Financing Policies for Inclusive Education Systems: [Resourcing Levers to Reduce Disparity in Education](#)* (European Agency, 2018), presents all the project findings. It describes a framework of inter-connected issues, factors and drivers that underpin financing policies in countries.

The sections below present four essential elements for inclusive financing policies: [policy mandate](#), [policy vision](#), [policy principles](#) and the roles and responsibilities of a [lead organisation](#).

### Policy mandate

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The framework of financing policy issues, goals and objectives that a country establishes to fund and resource its education system is individual. It is based on the country's unique context, history and developmental path. However, all countries can refer to a number of international- and European-level guiding principle documents to contextualise their financing policy goals and objectives. These documents provide a wider policy mandate for a focus on financing of inclusive education systems.

The United Nations [Sustainable Development Goal for Education](#) is to 'Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all' (2015). The World Education Forum *Incheon Declaration* argues that:

*Inclusion and equity in and through education is the cornerstone of a transformative education agenda, and we therefore commit to addressing all forms of exclusion and marginalization, disparities and inequalities in access, participation and learning outcomes. No education target should be considered met unless met by all (UNESCO, 2015, p. 7).*

The Declaration specifically refers to funding and resourcing issues as follows: ‘the success of the Education 2030 agenda requires sound policies and planning as well as efficient implementation arrangements’ ([ibid., p. 9](#)).

The Declaration also highlights the importance of governance mechanisms:

*... the fundamental responsibility for successfully implementing this agenda lies with governments ... to establish legal and policy frameworks that promote accountability and transparency as well as participatory governance and coordinated partnerships at all levels and across sectors ([ibid., p. 9](#)).*

Finally, it emphasises the need for well-resourced education systems and for countries to:

*... ensure that teachers and educators are empowered, adequately recruited, well-trained, professionally qualified, motivated and supported within well-resourced, efficient and effectively governed systems ([ibid., p. 8](#)).*

The United Nations *Convention on the Rights of Persons with Disabilities* (2006) has been signed and ratified by the majority of European Union (EU) member states. It has also been signed by the EU itself. Article 4 outlines general obligations, including the need for progressive implementation towards the achievement of the rights outlined in the Convention:

*... each State Party undertakes to take measures to the maximum of its available resources and, where needed, within the framework of international cooperation, with a view to achieving progressively the full realization of these rights ([United Nations, 2006, p. 5](#)).*

Within the context of education, effectively financing the progressive realisation of the right to education and an inclusive education, as outlined in [Article 24](#) of the Convention, is paramount.

The *Education and Training Monitor 2015* report argues that:

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

The *Education and Training Monitor 2018* report builds upon this argument. It states:

*EU Leaders proclaimed in 2017 the European Pillar of Social Rights, as a guide towards upwards employment and social convergence, and towards promoting better opportunities for youth in Europe. The very first principle of the Social Pillar identifies inclusiveness and relevance of education as a key element to impact on people’s lives and enable to support the European construction in the 21<sup>st</sup> century ([European Commission, 2018, p. 26](#)).*

The *Council Recommendation on promoting common values, inclusive education, and the European dimension of teaching* argues that:

*Ensuring effective equal access to quality inclusive education for all learners, including those of migrant origins, those from disadvantaged socioeconomic backgrounds, those with special needs and those with disabilities — in line with the Convention on the Rights of Persons with Disabilities — is indispensable for achieving more cohesive societies. ([Council of the European Union, 2018, p. C 195/3](#)).*

The *Communication on Improving and Modernising Education* asserts that:

*There is ... no guarantee that increasing public spending yields automatically better results ... 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 *Conclusions on Inclusion in Diversity to achieve a High Quality Education For All* call for the promotion of ‘adequate and efficient investments in order to achieve inclusive and equitable high quality education for all’ ([Council of the European Union and Representatives of the Governments of the Member States, 2017, p. C 62/5](#)).

‘High quality education and training for all’ is seen as being based on ‘inclusivity, equality, equity, appropriate competences and values’ (*ibid.*, [p. C 62/4](#)).

The *Conclusions* suggest that stakeholders must be encouraged 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’ (*ibid.*).

These *Conclusions* also suggest that policy governance across different sectors is essential:

*... education and training cannot be seen in isolation from social, political, historical, environmental and economic aspects. The primary role of education and training policy should be cooperatively complemented and supported by other policy spheres in order to achieve a high quality education for all ([ibid.](#)).*

In summary, ‘all European countries are committed to working towards ensuring more inclusive education systems’ ([European Agency, 2015, p. 1](#)). Agency member countries broadly agree that the ultimate vision for inclusive education 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 ([ibid.](#)).*

To fully contextualise the specific policy goals and objectives for financing inclusive education systems, policy-makers should consider the overall policy mandate provided by the various international- and European-level guiding principle documents alongside their country’s own definition and conceptualisation of inclusive education.

## Policy vision

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The starting point for a policy framework for financing inclusive education systems is that funding is used effectively within all educational settings to promote learners' access to, participation in and achievement within inclusive education.

The long-term **policy vision** for financing inclusive education systems is to ensure the development of high-quality, cost-effective inclusive education policies. These policies will reduce disparity in education and work towards all learners' educational and social inclusion within a lifelong perspective.

## Policy principles

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Financing of inclusive education systems may or may not be framed as a single 'stand-alone' policy. In many country contexts, the goals, objectives and strategies for the implementation of financing are embedded within other educational policies and actions. Financing must be understood as being at the interface between several different educational policy areas, as Figure 1 shows.



**Figure 1. Financing at the interface with other policy areas for inclusive education systems**

Financing is a critical tool for the successful implementation of other general or more specific policies that ensure learners’ rights to inclusive education are met. The following **three principles**, which relate to the concept of learners’ rights, must underpin the development and implementation of any financing policy, framework or strategy:

1. **Efficiency**, in terms of focusing on improving the cost-benefit relationships within systems
2. **Effectiveness**, in terms of considering educational outcomes for learners, as well as other stakeholders in the system
3. **Equity**, in terms of ensuring equitable educational opportunities through respecting diversity and eliminating discrimination.

## Lead organisation

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Financing of inclusive education systems must take into account a wide range of dimensions impacting on and affecting all learners' access, participation and achievement. This involves many stakeholders at different levels. Funding from ministries of health and/or welfare may complement expenditure by the ministry of education. In some national contexts, other ministries also have a stake in financing the inclusive education system.

Comprehensive financing of inclusive education systems requires a multi-level, multi-stakeholder approach which demands effective cross-sectoral and inter-ministerial co-ordination.

A **lead organisation** is a ministry or department that assumes overall responsibility for leading, co-ordinating and implementing all financing policy goals and objectives. It is a necessary operational structure to ensure effective cross-sectoral policy implementation.

The lead organisation's specific tasks include:

- supporting inter-ministerial work and fostering cross-ministry collaboration;
- ensuring harmonisation between and co-ordination across all relevant policy sectors and between all interested ministries and departments;
- establishing a participatory and inclusive stakeholder approach to developing national strategies for implementing the policy;
- benchmarking aspects of current national and regional practice in relation to inclusive education and the provision of funding;
- monitoring all aspects of policy enactment and implementation;
- ensuring quality assurance and accountability frameworks are implemented in collaboration with wider stakeholders, including learners and their families;
- co-ordinating data collection for benchmarking, monitoring and evaluating the policy;
- disseminating findings to other ministries and departments;
- ensuring a seamless financing system for inclusive learning opportunities at all levels of education and lifelong learning that complies with all international and national legislative mandates.

## Framework of financing policy issues, goals and objectives

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Comprehensive policies – for financing or any other topic – incorporate and clearly present goals and objectives. Policies also include various other information elements that put the specific policy goals and objectives into an operational context.

Efficient and cost-effective inclusive education systems can be directly connected with four underpinning resourcing **issues**. These issues are linked to several critical resourcing

**factors** that determine equitable, efficient and cost-effective inclusive education. The factors are, in turn, linked to key funding **drivers** that are considered essential for implementing effective financing policies ([European Agency, 2018](#)). Together, the issues, factors and drivers can be seen as an indicative framework for providing the necessary funding and resources for inclusive education systems.

Within a policy development context, the issues, factors and drivers identified within the FPIES project can be re-interpreted as:

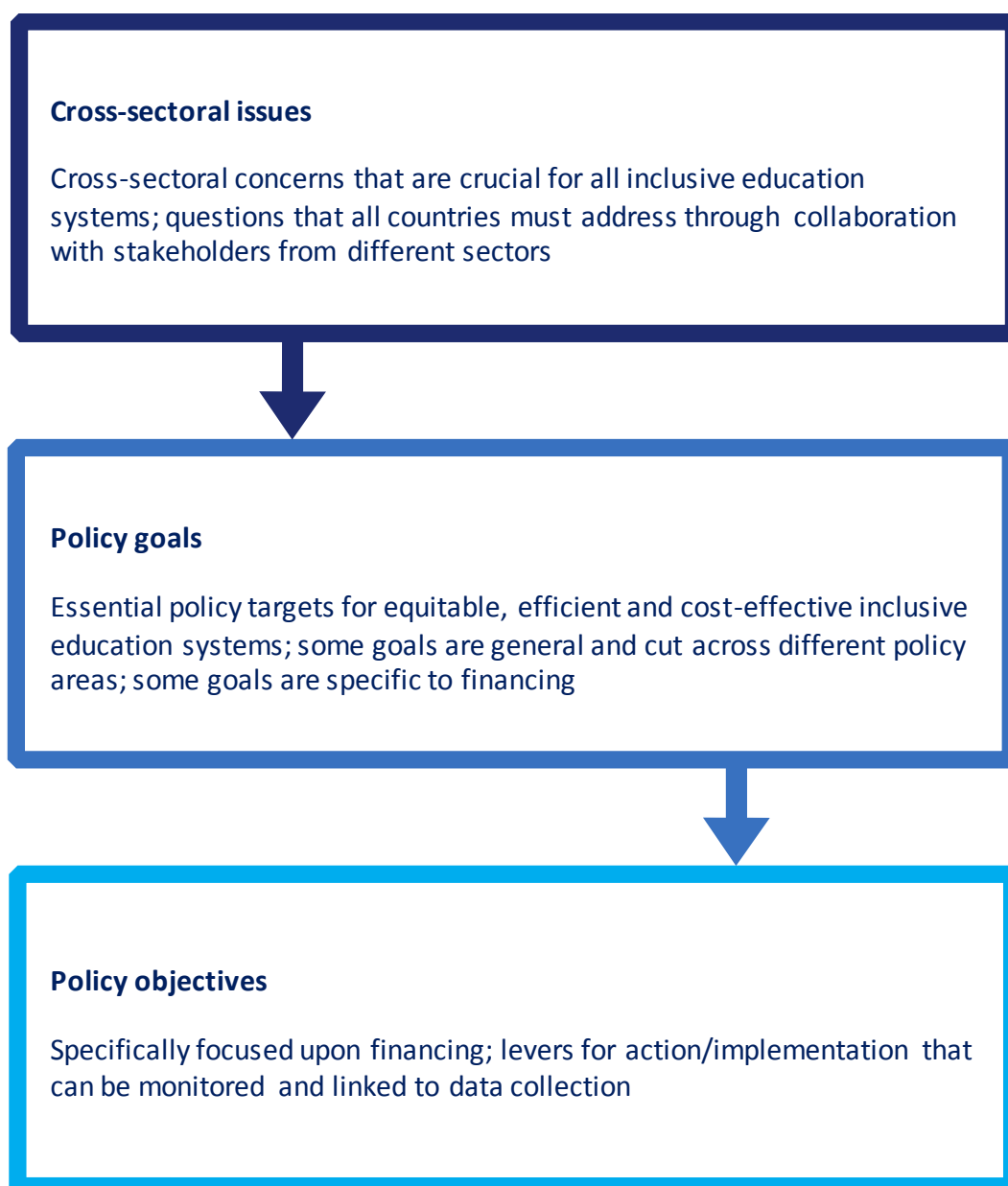
- **cross-sectoral issues** for decision-makers from the education, health, social/welfare, higher education and financing sectors;
- policy **goals** (corresponding to factors) guiding work within the inclusive education system;
- policy **objectives** (corresponding to drivers) to be specifically achieved.

Within a comprehensive policy framework for financing inclusive education systems, a number of the cross-sectoral issues and policy goals do not specifically focus upon financing questions. As previously stated, financing must be understood not as an end in itself, but as a tool for promoting and ensuring inclusive education systems that provide quality educational opportunities for all learners.

Therefore, policy issues and goals are centred around wider concerns for inclusive education. Policy objectives for the national, regional and/or local levels address how the financing mechanisms can be used to achieve those wider goals.

Figure 2 summarises this relationship.





**Figure 2. Financing policy cross-sectoral issues, goals and objectives**

## FINANCING POLICY FRAMEWORK

The tables below present the full framework of cross-sectoral issues, goals and objectives. A rationale for each of the four cross-sectoral issues explains why this topic is so vital for multi-stakeholder consideration in relation to financing systems.

Without linking to specific country contexts, it is not always possible to state what elements or forms of monitoring would be linked to the specific objectives for national-, regional- and/or local-level policy. Therefore, it is suggested that three parameters be used to indicate whether the financing policy framework comprehensively covers each specific objective within the framework:

The objective is:

- stated within all relevant policy documents;
- applied across all relevant policy sectors;
- implemented at national, regional and/or local levels.

A [graphic overview of the policy issues, goals and objectives](#) presented in the sections below is available to download.

### Cross-sectoral issue 1: Ensuring learners are effectively included in appropriate educational opportunities

**Rationale:** Exclusionary strategies that deny learners their right to education and to an inclusive education should be prevented. These strategies may involve excluding learners from education, from participation in inclusive education, or from engagement in meaningful learning opportunities. Such strategies are often linked to the over-identification of learners who require an official decision of special educational needs and, potentially, to increasing expenditure related to segregation and/or individual learner support and provision.

The main message underpinning this issue is the need to finance strategies that lead to educational inclusion, not exclusion.

Policy goals	Policy objectives
<p><b>1.1 There is cross-sectoral policy commitment to the right to inclusive education for all learners</b></p>	<p>1.1.1 The financial commitment towards inclusive education is clearly stated.</p> <p>1.1.2 The financial commitment towards excellence for all system stakeholders is clearly stated.</p> <p>1.1.3 The commitment towards the development of adequately resourced, diverse support measures for learners and stakeholders is clearly stated.</p>

Policy goals	Policy objectives
<b>1.2 All resourcing mechanisms support the implementation of inclusive education within local contexts using a community-based approach</b>	<p>1.2.1 The resources required to implement inclusive education as a key task and area of responsibility at all decision-making levels are described.</p> <p>1.2.2 The resources required for schools to implement their social responsibility towards inclusive education are described.</p> <p>1.2.3 The specific and targeted resources required for schools to meet the full range of learners’ diverse needs are described.</p>
<b>1.3 All resourcing mechanisms support school development and capacity-building for inclusive education</b>	<p>1.3.1 The implementation of a sustainable balance between whole-school (throughput) funding approaches and needs-based (input) funding approaches is outlined.</p> <p>1.3.2 The resources required for developing inclusive learning communities are identified and described.</p>

## Cross-sectoral issue 2: Promoting a school-development approach for inclusive education

**Rationale:** Financing mechanisms that act as a disincentive for inclusive education are to be avoided. Flexible financing systems must ensure a school-development approach that builds learning communities through the development of innovative and flexible forms of teaching that combine performance and equity.

The main message underpinning this issue is the need to support school teams to take responsibility for meeting all learners’ needs.

Policy goals	Policy objectives
<b>2.1 There are incentives for the provision of supportive learning environments in all schools</b>	<p>2.1.1 The targeted financial support for schools and learners at risk of under-achievement is specified.</p> <p>2.1.2 The provision of resources for effective working within learning networks is clearly described.</p>
<b>2.2 School autonomy in taking responsibility for meeting all learners’ needs is promoted and supported</b>	<p>2.2.1 The degrees of flexibility in the use of public funding are clearly outlined.</p> <p>2.2.2 The degrees of schools’ organisational flexibility over curricula, assessment and resource allocation are clearly stated.</p>

Policy goals	Policy objectives
<b>2.3 The implementation of inclusive education is embedded within quality assurance mechanisms at school level</b>	2.3.1 The resources to support schools to implement distributed leadership are clearly outlined.  2.3.2 The resourcing mechanisms necessary for supportive and innovative learning environments are clearly described.

### Cross-sectoral issue 3: Providing innovative and flexible learning environments

**Rationale:** Funding mechanisms can be an incentive for segregation and exclusion when teaching and support in mainstream settings are seen as inadequate for meeting learners' needs. This may lead stakeholders to perceive that special settings (i.e. separate schools and classes) provide better educational support for some learners.

The main message underpinning this issue is that effective funding mechanisms are an incentive to inclusive education when they promote capacity-building that empowers stakeholders to develop innovative and flexible mainstream learning environments for all learners.

Policy goals	Policy objectives
<b>3.1 All resourcing and support systems promote capacity-building strategies at different system levels</b>	3.1.1 The resources required for local-level community-based capacity-building strategies are outlined.  3.1.2 The resources required for school-level capacity-building strategies are outlined.  3.1.3 The specific and targeted resources required for capacity-building strategies around the provision of external support for learners' needs are outlined.
<b>3.2 Special settings are effectively supported to act as a resource for mainstream settings</b>	3.2.1 The incentives for special settings to act as resource centres supporting the mainstream sector are specified.  3.2.2 The resources required to ensure inclusive education issues are embedded within all pre- and in-service training of specialists working in separate, specialist settings are specified.

Policy goals	Policy objectives
<p><b>3.3 Inclusive education is embedded within all professional development opportunities</b></p>	<p>3.3.1 The resources required to embed inclusive education in all teacher training/education opportunities are identified and described.</p> <p>3.3.2 The resources required to promote leadership capabilities for developing inclusive schools are identified and described.</p> <p>3.3.3 The resources required to include parents in training/development opportunities are identified and described.</p>

### Cross-sectoral issue 4: Ensuring transparent and accountable systems of inclusive education

**Rationale:** Resource allocation mechanisms that promote the labelling of learners are not cost-efficient or equitable in the long term. Rather, areas for development within educational support and provision should be identified. Ineffective cross-sectoral collaboration (i.e. with health and social protection services) can result in duplication of services and inconsistent approaches.

The main message underpinning this issue is that funding and resourcing systems that balance efficiency, effectiveness and equity issues are clearly linked to regulatory frameworks focusing on overall system governance, accountability and improvement.

Policy goals	Policy objectives
<p><b>4.1 There are multi-level and multi-stakeholder governance strategies that promote effectively co-ordinated systems for inclusive education</b></p>	<p>4.1.1 The governance and resourcing mechanisms necessary to promote and guide the work of networks of schools are outlined.</p> <p>4.1.2 The governance and resourcing mechanisms necessary to promote and guide local-level, horizontal collaboration, resource allocation and decision-making within and across local communities are outlined.</p> <p>4.1.3 The governance and resourcing mechanisms required to ensure an effective professional inter-disciplinary support framework are described.</p> <p>4.1.4 The resources required to ensure there is an effective and efficient inter-ministerial governance framework are identified and described.</p>

Policy goals	Policy objectives
<p><b>4.2 A move from procedural control mechanisms to systems where key stakeholders are clearly held accountable for inclusive education is supported and implemented</b></p>	<p>4.2.1 The connection between the funding of inclusive education and evidence-based resource-planning is clearly described.</p> <p>4.2.2 The resources required to implement monitoring mechanisms that link schools’ use of resources to evidence of progress towards efficiency and equity goals are identified and outlined.</p> <p>4.2.3 The funding of inclusive education is clearly connected to and mapped against a framework of system goals and indicators for inclusive education.</p> <p>4.2.4 The resources required to embed inclusive education issues within all reporting and dissemination mechanisms are clearly outlined.</p>
<p><b>4.3 The goals and objectives for inclusive education underpin the quality assurance framework</b></p>	<p>4.3.1 The resourcing mechanisms required to ensure inclusive education issues are embedded within all quality assurance systems are identified and outlined.</p> <p>4.3.2 The resources required to develop and implement inclusive education quality assurance tools and mechanisms are identified and outlined.</p>

## FINANCING POLICY SELF-REVIEW TOOL

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The policy issues, goals and objectives identified in the previous section must be directly related to **policy actions** that have to be taken at the different levels of the inclusive education system: school, local and national. Initial policy actions can be identified in relation to four inter-connected phases of the overall policy implementation. These phases provide a progression of policy delivery that must be worked through for effective implementation of the policy:

- **Auditing** the current situation
- Ensuring essential **prerequisites** are in place
- **Implementing** the activities that deliver the policy objectives
- **Monitoring** all policy implementation activities and **disseminating** information on the outcomes of the policy implementation.

The phases can be seen as cyclical. They are also linked to a number of critical questions to be considered and answered in collaboration with all stakeholders, as Figure 3 shows.



**Figure 3. Cycle of policy questions and actions**

It is important to note that this cycle of policy questions and initial actions should not end at monitoring and disseminating. Working through the cycle should lead into a further process of critical review, further planning and implementation towards the policy vision.

The process of identifying the specific financing policy actions linked to each of these phases will be unique to each country's context and it goes beyond the scope of this Policy Guidance Framework to attempt this. However, the identified framework of issues, goals and objectives can be used as the basis for reviewing current situations relating to financing policies.

The next section presents a suggested self-review tool. The tool can be used to explore policy questions in relation to financing inclusive education systems, such as:

- 'Where are we now?'



- 'Where do we want to be?'
- 'How well are we doing?'

## Using the self-review tool

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The Financing Policy Self-Review Tool has been developed with two possible uses in mind:

1. It has the potential to initially be used as a support for **auditing** policy frameworks and identifying a baseline of current situations.
2. After a period of policy change and implementation, it has the potential to be used for **monitoring** policy implementation, identifying and recognising progress and developments made.

This self-review tool has been designed for use by policy-makers responsible for developing and implementing policies for inclusive education at national, regional and/or local levels. The tool has the clear intention of supporting reflection on financing policies for inclusive education with decision-makers working in different social sectors – education, health, welfare, etc. – at national, regional and/or local levels.

When used with groups of professionals, the information gathered through the tool can potentially:

- promote discussions around shared key issues;
- lead to shared understandings of key concepts across sectors;
- provide a mapping of perceived barriers and facilitators for financing policy implementation;
- support group reflection that leads to the identification of shared goals and priorities for future action.

## Completing the self-review tool

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The tables below are based around the idea of a **progressive continuum** in the development of comprehensive policies for financing inclusive education systems.

Each table contains two columns of texts representing the extremes of current policy situations (policy starting points and ideal policy situations). They are separated by shaded columns.

The texts in the left-hand column indicate **policy starting points** – i.e. there is limited or no policy action being taken in relation to a specific area.

Between the policy starting points and ideal policy situations text columns, there is a number of shaded columns containing  $\Rightarrow$  arrow symbols. These indicate a progressive continuum towards the ideal policy situation.

The next column contains texts indicating **ideal policy situations** – i.e. there is comprehensive and embedded policy action being taken in relation to a specific area.

There is then a column for noting **evidence** and possible **comments**. This allows users to provide information on the sources of their assessments, as well as clarifications or evaluative comments relating to specific items. Recording such information can also be used as the basis for discussion around the evidence for areas to be built upon and areas for development.

The last column is for noting **potential priorities** and possible **ways forward**. It is provided so users can identify possible next steps relating to specific items.

By completing all of the items in the tables, an overall perceived profile of strengths and challenges in the current policy situation will be apparent.

The tool does not provide any 'grading' for the  $\Rightarrow$  arrow symbols indicating the progressive continuum. The intention is that countries/users discuss and agree upon their own rating scale that links in with similar tools they may use, applying labels for policy strengths and areas for reflection already used within their own working contexts.

Users should indicate the position on the continuum of their country's current policies. This will build up an overall profile of perceived strengths and areas for reflection of current strategies in relation to financing inclusive education systems. Stakeholders can use this to identify areas to be built upon and areas for development.

Such a process is considered vital in finding solutions to overcome barriers and identifying priority policy actions linked to the framework of policy financing issues, goals and objectives.

The financing policy cross-sectoral issues, goals and objectives appear as follows in the tables:

- The four cross-sectoral issues are presented as section headings.
- The policy goals are presented as sub-headings. They are phrased as key questions for overall consideration and review.
- The specific financing policy objectives are the elements to be rated. They are presented as opposing statements at either end of a progressive continuum.

## Adapting the self-review tool

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The material presented in the tables is open-source and can be adapted and developed to meet specific country or local situations as needed (please refer to the [Creative Commons license](#) in this document for more details). The current tool has the potential to be adapted by country stakeholders for use in specific regional- or local-level situations. It also has the potential to be adapted into different versions for use with groups of schools or individual schools, possibly using different presentation formats or media.

It is hoped that users will adapt the materials in a variety of ways, as best suits their needs.

## Section 1. The need to ensure all learners are effectively included in appropriate educational opportunities

### 1.1 To what degree is there cross-sectoral policy commitment to the right to inclusive education for all learners?

Policy starting points	⇒	⇒	⇒	⇒	⇒	Ideal policy situations	Evidence/comments	Potential priorities/ways forward
1.1.1 There is limited or no financial commitment towards inclusive education	⇒	⇒	⇒	⇒	⇒	The financial commitment towards inclusive education is clearly stated and implemented		
1.1.2 There is limited or no financial commitment towards excellence for all system stakeholders	⇒	⇒	⇒	⇒	⇒	The financial commitment towards excellence for all system stakeholders is clearly stated and implemented		
1.1.3 There is limited or no commitment towards the development of adequately resourced, diverse support measures for learners and stakeholders	⇒	⇒	⇒	⇒	⇒	The commitment towards the development of adequately resourced, diverse support measures for learners and stakeholders is clearly stated and implemented		

**1.2 To what extent do resourcing mechanisms support the implementation of inclusive education within local contexts using a community-based approach?**

<b>Policy starting points</b>	⇒	⇒	⇒	⇒	⇒	<b>Ideal policy situations</b>	<b>Evidence/comments</b>	<b>Potential priorities/ways forward</b>
1.2.1 The resources required to implement inclusive education as a key task and area of responsibility at all decision-making levels (national, local and school level) are not available	⇒	⇒	⇒	⇒	⇒	The resources required to implement inclusive education as a key task and area of responsibility at all decision-making levels (national, local and school level) are widely available		
1.2.2 The resources required for schools to implement their social responsibility towards inclusive education are not available	⇒	⇒	⇒	⇒	⇒	The resources required for schools to implement their social responsibility towards inclusive education are widely available		
1.2.3 The specific and targeted resources required for schools to meet the full range of learners' diverse needs are not available	⇒	⇒	⇒	⇒	⇒	The specific and targeted resources required for schools to meet the full range of learners' diverse needs are widely available		

### 1.3 To what extent do resourcing mechanisms support school development and capacity-building for inclusive education?

Policy starting points	⇒	⇒	⇒	⇒	⇒	Ideal policy situations	Evidence/comments	Potential priorities/ways forward
1.3.1 There is an imbalance between needs-based (input) funding approaches and whole-school (throughput) funding approaches	⇒	⇒	⇒	⇒	⇒	A sustainable balance between whole-school (throughput) funding approaches and needs-based (input) funding approaches is effectively implemented		
1.3.2 There are limited or no resources available for developing inclusive learning communities	⇒	⇒	⇒	⇒	⇒	A wide range of resources for developing inclusive learning communities is available		

## Section 2. The need to promote a school-development approach for inclusive education

### 2.1 Are incentives for the provision of supportive learning environments available to all schools?

Policy starting points	⇒	⇒	⇒	⇒	⇒	Ideal policy situations	Evidence/comments	Potential priorities/ways forward
2.1.1 There is limited or no targeted financial support available for schools and learners at risk of under-achievement	⇒	⇒	⇒	⇒	⇒	A range of targeted financial support possibilities is available for schools and learners at risk of under-achievement		
2.1.2 There are limited or no resources available to support effective working within learning networks	⇒	⇒	⇒	⇒	⇒	A wide range of resources to support effective working within learning networks is available		

### 2.2 To what extent are schools supported to be autonomous in taking responsibility for meeting all learners' needs?

Policy starting points	⇒	⇒	⇒	⇒	⇒	Ideal policy situations	Evidence/comments	Potential priorities/ways forward
2.2.1 There are limited or no degrees of flexibility in the use of public funding	⇒	⇒	⇒	⇒	⇒	Clearly stated and effectively monitored degrees of flexibility in the use of public funding are in place		

<b>Policy starting points</b>	⇒	⇒	⇒	⇒	⇒	<b>Ideal policy situations</b>	<b>Evidence/comments</b>	<b>Potential priorities/ways forward</b>
2.2.2 There is limited or no school-level flexibility over curricula, assessment and resource allocation	⇒	⇒	⇒	⇒	⇒	Clearly stated and monitored degrees of flexibility over curricula, assessment and resource allocation are in place		

**2.3 To what extent is the implementation of inclusive education embedded within quality assurance mechanisms at school level?**

<b>Policy starting points</b>	⇒	⇒	⇒	⇒	⇒	<b>Ideal policy situations</b>	<b>Evidence/comments</b>	<b>Potential priorities/ways forward</b>
2.3.1 There are limited or no resources available to support schools to implement distributed leadership	⇒	⇒	⇒	⇒	⇒	A wide range of resources to support schools to implement distributed leadership is available		
2.3.2 A framework of resourcing mechanisms necessary for supportive and innovative learning environments is not in place	⇒	⇒	⇒	⇒	⇒	An effective framework of resourcing mechanisms necessary for supportive and innovative learning environments is in place		

## Section 3. The need to provide innovative and flexible learning environments

### 3.1 To what degree do resourcing and support systems promote capacity-building strategies at different system levels?

Policy starting points	⇒	⇒	⇒	⇒	⇒	Ideal policy situations	Evidence/comments	Potential priorities/ways forward
3.1.1 The resources to support local community-based capacity-building strategies are not available	⇒	⇒	⇒	⇒	⇒	There are widely available resources to support local community-based capacity-building strategies		
3.1.2 There are limited or no resources available to support school-based capacity-building strategies	⇒	⇒	⇒	⇒	⇒	A wide range of resources to support school-based capacity-building strategies is available		
3.1.3 There are limited or no specific and targeted resources for capacity-building strategies around the provision of external support for learners' needs	⇒	⇒	⇒	⇒	⇒	The specific and targeted resources for capacity-building strategies around the provision of external support for learners' needs are widely available		



**3.2 To what extent are separate, special settings effectively supported to act as a resource for mainstream settings?**

<b>Policy starting points</b>	⇒	⇒	⇒	⇒	⇒	<b>Ideal policy situations</b>	<b>Evidence/comments</b>	<b>Potential priorities/ways forward</b>
3.2.1 There are limited or no incentives for special settings to act as resource centres supporting the mainstream sector	⇒	⇒	⇒	⇒	⇒	There is a range of incentives available for special settings to act as resource centres supporting the mainstream sector		
3.2.2 The resources required to ensure inclusive education issues are embedded within all pre- and in-service training of specialists working in separate settings are not in place	⇒	⇒	⇒	⇒	⇒	There is a range of resources to ensure inclusive education issues are embedded within all pre- and in-service training of specialists working in separate settings		

### 3.3 To what extent is inclusive education embedded within all professional development opportunities?

Policy starting points	⇒	⇒	⇒	⇒	⇒	Ideal policy situations	Evidence/comments	Potential priorities/ways forward
3.3.1 There are limited or no resources to embed inclusive education in all teacher training/ education opportunities	⇒	⇒	⇒	⇒	⇒	The resources required to embed inclusive education in all teacher training/education opportunities are widely available		
3.3.2 There are limited or no resources to promote leadership capabilities for developing inclusive schools	⇒	⇒	⇒	⇒	⇒	The resources required to promote leadership capabilities for developing inclusive schools are widely available		
3.3.3 There are limited or no resources to include parents in training/ development opportunities	⇒	⇒	⇒	⇒	⇒	The resources required to include parents in training/development opportunities are widely available		

## Section 4. The need to ensure transparent and accountable systems of inclusive education

### 4.1 Are there multi-level and multi-stakeholder governance strategies that promote effectively co-ordinated systems for inclusive education?

Policy starting points	⇒	⇒	⇒	⇒	⇒	Ideal policy situations	Evidence/comments	Potential priorities/ways forward
4.1.1 The governance and resourcing mechanisms necessary to promote and guide the work of networks of schools are not in place	⇒	⇒	⇒	⇒	⇒	Effective governance and resourcing mechanisms necessary to promote and guide the work of networks of schools are in place and widely implemented		
4.1.2 The governance and resourcing mechanisms necessary to promote and guide local-level, horizontal collaboration, resource allocation and decision-making within and across local communities are not in place	⇒	⇒	⇒	⇒	⇒	Effective governance and resourcing mechanisms necessary to promote and guide local-level, horizontal collaboration, resource allocation and decision-making within and across local communities are in place and widely implemented		

<b>Policy starting points</b>	⇒	⇒	⇒	⇒	⇒	<b>Ideal policy situations</b>	<b>Evidence/comments</b>	<b>Potential priorities/ways forward</b>
4.1.3 The governance and resourcing mechanisms required to ensure an effective professional inter-disciplinary support framework are not in place	⇒	⇒	⇒	⇒	⇒	Effective governance and resourcing mechanisms required to ensure an effective professional inter-disciplinary support framework are in place and widely implemented		
4.1.4 The resources required to ensure there is an effective and efficient inter-ministerial governance framework are not in place	⇒	⇒	⇒	⇒	⇒	There are dedicated resources to ensure there is an effective and efficient inter-ministerial governance framework		

**4.2 To what degree has the move from procedural control mechanisms to systems where key stakeholders are clearly held account able for inclusive education been supported and made?**

<b>Policy starting points</b>	⇒	⇒	⇒	⇒	⇒	<b>Ideal policy situations</b>	<b>Evidence/comments</b>	<b>Potential priorities/ways forward</b>
4.2.1 There is no connection between the funding of inclusive education and evidence-based resource-planning	⇒	⇒	⇒	⇒	⇒	The connection between the funding of inclusive education and evidence-based resource-planning is clear and embedded in policy and implementation		
4.2.2 The resources required to implement monitoring mechanisms that link schools' use of resources to evidence of progress towards efficiency and equity goals are not in place	⇒	⇒	⇒	⇒	⇒	There are dedicated resources to implement monitoring mechanisms that link schools' use of resources to evidence of progress towards efficiency and equity goals		

<b>Policy starting points</b>	⇒	⇒	⇒	⇒	⇒	<b>Ideal policy situations</b>	<b>Evidence/comments</b>	<b>Potential priorities/ways forward</b>
4.2.3 The funding of inclusive education is unconnected with the framework of system goals and indicators for inclusive education	⇒	⇒	⇒	⇒	⇒	The funding of inclusive education is connected to and mapped against a framework of system goals and indicators for inclusive education		
4.2.4 The resources required to embed inclusive education issues within all reporting and dissemination mechanisms are not in place	⇒	⇒	⇒	⇒	⇒	There are dedicated resources to effectively embed inclusive education issues within all reporting and dissemination mechanisms		

**4.3 To what extent do the goals and objectives for inclusive education underpin the quality assurance framework?**

Policy starting points								
4.3.1 The resourcing mechanisms required to ensure inclusive education issues are embedded within all quality assurance systems are not evident or in place	⇒	⇒	⇒	⇒	⇒	There are clear and effective resourcing mechanisms ensuring inclusive education issues are embedded within all quality assurance systems		
4.3.2 The resources required to develop and implement inclusive education quality assurance tools and mechanisms are not in place	⇒	⇒	⇒	⇒	⇒	The resources required to develop and implement inclusive education quality assurance tools and mechanisms are in place and working effectively		

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