Financing of Inclusive Education

Mapping Country Systems for Inclusive Education

EUROPEAN AGENCY
for Special Needs and Inclusive Education

FINANCING OF INCLUSIVE EDUCATION

Mapping Country Systems for Inclusive Education

CONTENTS

LIST OF ABBREVIATIONS

Abbreviation	Full version
Agency:	European Agency for Special Needs and Inclusive Education
AT:	Assistive technology
CMPPN:	Commission Médico-Psycho-Pédagogique Nationale (Luxembourg)
CPD:	Continuous professional development
CRI:	Resource Centres for Inclusion (Portugal)
DAISY:	Digital Accessible Information SYstem
DFE:	Department for Education (United Kingdom – England)
E4A:	Education for All (Malta)
EOTAS:	Education other than at school
ESF:	European Social Fund
ET 2020:	Education and Training 2020
ETTA:	Education and Teacher Training Agency (Croatia)
EU:	European Union
EUR:	Euros
FM:	Frequency modulation
GBP:	Great Britain Pound

Abbreviation	Full version
GCC:	Centre of Guidance and Counselling for Children and Youth (Poland)
GDP:	Gross domestic product
GTCW:	General Teaching Council for Wales
ICT:	Information and communication technology
IE:	Inclusive education
IEP:	Individual education plan
ISCED:	International Standard Classification of Education
MoER:	Ministry of Education and Research (Norway)
NGO:	Non-governmental organisation
OECD:	Organisation for Economic Co-operation and Development
PDF:	Portable document format
PISA:	Programme for International Student Assessment
PPT:	Educational and Psychological Counselling Service (Norway)
PRU:	Pupil Referral Units (United Kingdom – Wales)
SEN:	Special educational needs
SEND:	Special educational needs and disabilities
SNE:	Special needs education
SPSM:	National Agency for Special Needs Education and Schools (Sweden)
STATPED:	National Support System for Special Needs Education (Norway)
UK:	United Kingdom
UNCRPD:	United Nations Convention on the Rights of Persons with Disabilities
UNESCO:	United Nations Educational, Scientific and Cultural Organization
UNICEF:	United Nations Children's Fund
VET:	Vocational education and training
WHO:	World Health Organization

EXECUTIVE SUMMARY

Countries have grown increasingly committed to the aim of inclusive education in recent decades. As a result, financing of inclusive education has become a crucial topic for evaluating the extent to which existing inclusive education policies:

- effectively meet learners' rights;
- improve schools' capacity to be equitable, effective and efficient;
- avoid the short- and long-term costs of exclusion related to lost productivity, human potential, health and poor well-being.

The Financing of Inclusive Education project examines funding mechanisms in education systems to support all learners' needs. It particularly focuses on learners who require additional support due to their SEN.

The project has aimed to support and inform ET 2020 strategic objectives 2 – improving the quality and efficiency of education and training – and 3 – promoting equity, social cohesion and active citizenship. It has done so by:

- identifying the critical factors of financing that support the right to education without discrimination and on the basis of equal opportunity, as outlined in Article 24 of the UNCRPD (United Nations, 2006);
- collecting information in line with a set of key parameters for analysing how funding mechanisms in countries support high-quality inclusive education;
- mapping country approaches to financing inclusive education by:
  - identifying information about funding mechanisms across the participating countries (presented in the main body of this report);
  - developing diagrammatic overviews of individual country systems of financing inclusive education (presented in the Annex to this report).

Eighteen Agency member countries participated in the project: Croatia, Estonia, Finland, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Norway, Poland, Portugal, Slovenia, Sweden, Switzerland and the United Kingdom (England, Scotland and Wales).

According to information provided in country reports, resource allocation promotes systems for inclusive education. Such systems involve cross-ministerial and cross-sectoral mechanisms and include non-educational aspects that impact upon learners' access to high-quality inclusive education. These non-educational aspects include the accessibility of buildings or transport and specialist support and means for reducing the functional consequences of different disabilities. They also include financial means and support for families. Systems for inclusive education in their current form are therefore far more complex than the general education system. Various additional components must be taken into account when examining and analysing the efficiency and cost-effectiveness of educational resource allocation mechanisms.

Systems for inclusive education reflect mechanisms developed at national level to achieve inclusiveness as a policy goal and to embed inclusive practice in all stakeholders' work. They are the result of national-level cultures, traditions and debates relating to social cohesion, to education generally and to inclusive education specifically.

The analysis of the country information highlighted the following key issues for the financing of systems for inclusive education:

- **The financial crisis has not always resulted in reduced spending on inclusive education.** On the contrary, many countries have seen an increase in spending. This is linked to schools' need to label learners as having SEN that require additional support.

- **Modes of funding in countries incentivise the labelling of learners.** Funding mechanisms may foster exclusionary strategic behaviours. This leads mainstream schools to directly connect the support learners may need with an official decision or label.

- **Modes of funding prevent special schools from acting efficiently as resource centres.** The prevailing demand-side approach of funding fails to take adequate account of the support that resource centres are expected to provide to schools or other stakeholders.

- **The increasing number of learners identified as requiring additional support for their SEN is directly linked to the ability of the system for inclusive education to enable stakeholders to implement the ambition of inclusiveness.** The goal of inclusive education is embedded in a multi-level and multi-stakeholder framework of policy and provision. Said framework considers the various dimensions affecting learners' access to inclusive education.

- **Flexibility in the financing of learning needs must be linked to an inclusive design approach to educational accessibility. This approach adequately combines universal design for accessible learning with extra support when needed.** The approach focuses on learning environments designed for all learners in terms of curriculum, assessment and pedagogy.

- ***The difficulties that stakeholders encounter in implementing inclusive education may be related to weaknesses in existing governance mechanisms.*** Such weaknesses prevent decentralised and flexible educational support at territorial and organisational level from aligning with the inclusive principles and social justice requirements stated in national policies.

- Despite various country efforts, ***governance mechanisms promoted fragmented systems for inclusive education by failing to embed means and resources in an integrated framework that allows for inter-institutional co-operation and co-ordinated provision.***

- In many countries, ***there is a lack of data for monitoring existing inclusive education policies. This hinders policy-makers in identifying inclusive education's academic and social outcomes***, as well as the system's strengths and weaknesses. Consequently, it is difficult to improve the quality of its implementation. Weak or inadequate reporting mechanisms hamper policy-makers' attempts to link funding mechanism outcomes with effectiveness issues.

Because of these factors, funding mechanisms may not always act as an incentive for developing inclusive education systems; they may even create disincentives. Ideally, they would lead schools to see inclusive education as an opportunity for them to provide high-quality, cost-effective learning opportunities for all learners.

In summary, the Financing of Inclusive Education project findings suggest that there is ***a need to increase the incentives for inclusive education and the effectiveness of governance of existing systems for education, as well as equity within country funding mechanisms.***

The project findings provide the basis for longer-term, more detailed analytical work on financing models in countries as regards:

- expenditure on learners with SEN in relation to overall resource allocation mechanisms;

- existing resource allocation mechanisms aimed at enabling schools to meet a diversity of educational needs;

- governance mechanisms and their ability to promote effective and equitable systems for inclusive education.

More detailed information about the project is available on the dedicated web area: www.european-agency.org/agency-projects/financing

INTRODUCTION

Background

'All European countries are committed to working towards ensuring more inclusive education systems' (European Agency, 2015, p. 1). Agency member countries broadly agree on the ultimate vision for inclusive education:

… 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.).

However, countries have very different ways of working to develop systems for inclusive education that implement this vision. These depend on the country's past and current policy context and history.

The premise of the Financing of Inclusive Education project is that all the countries' 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. Such systems cover mainstream and specialist provision. They involve cross-ministerial and cross-sectoral mechanisms and include non-educational aspects that impact upon learners' access to high-quality inclusive education. These non-educational aspects include the accessibility of buildings or transport and specialist support and means for reducing the functional consequences of different disabilities. They also include financial means and support for families.

Systems for inclusive education in their current form are therefore far more complex than the general education system. Various additional components must be taken into account when examining and analysing the efficiency and cost-effectiveness of educational resource allocation mechanisms.

These systems' resourcing and funding mechanisms provide indicators of countries' journeys towards implementing inclusive education. Changes in funding mechanisms are key to enable countries' education systems to ensure that all learners are provided with meaningful, high-quality educational opportunities. Within the Financing of Inclusive Education project, systems for inclusive education must therefore be understood to reflect the reality of complex forms of support and provision that countries have developed, and continue to develop, on their journeys towards inclusive education.

Such systems reflect mechanisms developed at national level to achieve inclusiveness as a policy goal and to embed inclusive practice in all stakeholders' work. Consequently, systems for inclusive education vary among countries since the policy goal of inclusive education does not have a single interpretation (Ebersold, 2008; 2014; European Agency, 2015). An understanding of inclusive education is embedded within national-level cultures, traditions and debates relating to social cohesion, to education generally and to inclusive education specifically. The policy conception of what inclusive education means is subject to conflicting societal expectations that must be balanced (i.e. selection vs. qualification vs. socialisation vs. stabilisation of existing social order) (Watkins and Meijer, 2016).

This report examines how countries are working towards the vision of inclusive education through the funding of systems for inclusive education. It presents the main findings of the Financing of Inclusive Education project. The Agency conducted said project during 2015 and 2016, with the involvement of 18 Agency member countries: Croatia, Estonia, Finland, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Norway, Poland, Portugal, Slovenia, Sweden, Switzerland and the United Kingdom (England, Scotland and Wales).

Financing of inclusive education as a priority policy issue

Many Agency member countries have developed incentives to promote inclusive education systems. These encourage schools to include everybody and to be responsive to individual needs (European Agency, 2015; Ebersold and Meijer, 2016).

These incentives aim to foster education systems' ability to meet the needs of all learners, including those identified as having SEN. They also aim to avoid the costs of exclusion in terms of lost productivity, human potential, health and well-being (Peters, 2003).

Furthermore, they at least partly result from the ratification of the UNCRPD (United Nations, 2006) and its Optional Protocol, as many countries are currently reviewing their legislation. Article 24 may necessitate changes to existing financing systems. It requires State parties to accommodate each person's educational needs. This may be by providing human, financial and technical resources to support learners in meeting academic, social and professional requirements. It may also entail empowering educational institutions to become pedagogically accessible to the diversity of needs.

These incentives also reflect a will to improve the cost-effectiveness of the education provided to learners with SEN. According to the OECD, segregated placements cost, on average, seven to nine times more than placing learners with disabilities in mainstream

classrooms with appropriate support. Moreover, special education per-capita costs are around 2.5 times higher than those of mainstream education (OECD, 1999; Evans, 2008). Cost-effectiveness is therefore a crucial issue for implementing inclusive education.

Information gathering

The Financing of Inclusive Education project information collection built upon a background information report on financing of inclusive education (European Agency, 2016a) and on country reports provided by the participating countries.

The overall project country information collection focused on funding mechanisms within the systems for inclusive education targeted at meeting the needs of learners with recognised SEN. The objectives were to complete existing information about equitable and effective funding of education systems (notably European Commission/EACEA/Eurydice, 2014) regarding inclusiveness, while supporting and informing ET 2020 strategic objectives 2 – improving the quality and efficiency of education and training – and 3 – promoting equity, social cohesion and active citizenship.

These objectives were pursued by:

- identifying the critical factors of financing that support the right to education without discrimination and on the basis of equal opportunity, as outlined in Article 24 of the UNCRPD (United Nations, 2006);

- collecting information in line with a set of key parameters for analysing how funding mechanisms in countries support high-quality inclusive education;

- mapping country approaches to inclusive education linked to particular funding mechanisms.

Country reports built upon a template focusing on six main issues. Said issues are highlighted in the background information report and are internationally acknowledged in wider research literature. The issues considered were:

- Does supplementary expenditure support inclusive education?

- Do funding mechanisms support inclusive education?

- Do modes of funding support capacity-building of school staff?

- Do governance procedures support co-ordinated provision?

- Does financing of inclusive education support the right to education and social participation?

- Do monitoring and accountability mechanisms support efficient and cost-effective inclusive education policies?

Country representatives were asked to prepare their reports with inputs from their network of national experts as necessary. Sections and specific questions proposed in the template served as a framework of headings for drafting the country report.

Countries were invited to cover all of the topics included in each of the six issues. They were also asked to address any other relevant issues or elements concerning funding policies for inclusive education in the country, even if these were not mentioned in the template.

The country reports emphasised learners receiving support for an identified special educational need in order to enable the education system to meet all learners' needs. This includes all learners who are receiving additional support to meet their educational needs, as defined within the country's legislation. Where possible, information distinguished between funding mechanisms for learners with and without an official decision of SEN. As defined by the Agency, the former are those whose eligibility for support meets the following criteria:

- *There has been an educational assessment procedure involving a multi-disciplinary team.*

- *The multi-disciplinary team includes members from within and external to the pupil's school.*

- *There is a legal document which describes the support the pupil is eligible to receive and which is used as the basis for planning.*

- *The official decision is subject to a formal, regular review process* (European Agency, 2016b, p. 13).

This report covers all compulsory education opportunities provided to learners with SEN. These include mainstream schools, mainstream classes, special classes and special schools. Following Article 24 of the UNCRPD (United Nations, 2006), the report focuses on inclusive education that moves beyond the provision of SNE for some learners only. Such a focus connects funding mechanisms with their ability to promote:

- an approach prioritising the identification of institutional barriers at all levels that takes individual needs into account by planning for a range of responses 'up front' (universal design) that ultimately benefits all learners;

- a rights-based approach embedded in a change in educational culture where, rather than focusing on individual support (often based on a medical diagnosis), the system supports stakeholders to increase their capability to respond to all learners' diverse needs without the need to categorise and label them;

- quality for all learners as part of an education system that is concerned with the principles of access, equity and social justice, democratic values and participation and the development of cohesive communities that celebrate and value diversity;

- the development of all learners' personalities, abilities and creativity to their fullest potential.

Information analysis

It was not easy for countries to cover the topics in the template extensively. It is a complex subject and not all information existed or was readily available. The information in some country reports was highly detailed, while other countries provided fewer details.

The mapping of country systems of financing inclusive education entails two elements.

Firstly, the information from individual countries was used to identify *what type of information about funding mechanisms is available across the participating countries*. The main body of this report presents this information.

Secondly, the *individual country information was used to develop diagrammatic overviews of country financing systems for inclusive education*. This activity built upon the Eurydice model (European Commission/EACEA/Eurydice, 2014) for describing general funding mechanisms of country education systems (presented in the Annex to this report).

The diagrams offer an overview of the transfer of public resources to enable compulsory education to be inclusive for learners with SEN. It highlights the mode of resource allocation in relation to cash transfers as well as in-kind transfers. In-kind transfers include methodological support and services provided to schools, municipalities and regions and to learners and their families.

The remainder of this report presents the main findings from the analysis of all sources of project information. It is structured around four critical issues, each presented in a separate section:

1. The challenges presented by the increasing need to label learners
2. The on-going development of systems for inclusive education
3. The need to promote accessible learning within effective and equitable educational opportunities
4. The need for effective governance mechanisms.

The report concludes with a series of main messages for further debate and consideration.

1. CHALLENGES FROM THE INCREASING NEED TO LABEL LEARNERS

Funding is a fundamental issue in the journey to inclusive education. This is especially so during a period of financial austerity that led many European countries to reduce their education expenditure. According to Eurydice, 19 European states cut their investment in education and training in 2012. Education systems are increasingly required to provide greater outcomes with fewer resources (European Commission/EACEA/Eurydice, 2013).

Countries were therefore asked to describe the trends in percentage of GDP spent on inclusive education between 2000 and 2014. They were also asked about the impact of the financial crisis on trends in funding inclusive education. Among countries that answered these questions, Italy, for example, had a 0.6% decrease in the general expenditure per pupil as a percentage of GDP (2000–2012). In Lithuania, state and municipal expenditure on pre-primary and general education decreased by 15% between 2009 and 2012. European Structural Funds finance or are intended to co-finance most educational projects there. In Norway, the percentage of GDP allocated to education decreased from 7.3% to 6.9% between 2010 and 2013. Portugal reduced operational costs in the education system by increasing the average number of pupils per class, integrating more schools into school clusters, merging existing school clusters and optimising resource use.

1.1 Increased spending on support for learners with SEN

In some countries, these financial constraints may impact upon the implementation of inclusive education, as some reports highlighted (UNICEF Office of Research, 2014). However, expenditure cuts in the general education system do not automatically mean decreased spending on education for learners with SEN.

Financing of Inclusive Education

Table 1 outlines country information regarding the trends in spending on the inclusive education of learners with and without an official decision regarding the need for support, the impact of the crisis on education spending and the numbers of learners with SEN.

Table 1. Trends in spending for learners identified with SEN and impact of the financial downturn

Country	Increased spending on the inclusive education of learners with and without an official decision	The crisis having a negative impact on education spending	An increasing number of learners with SEN
Croatia	No	Yes	Yes
Estonia	Yes	Yes	No
Finland	No	No	No
Italy	Yes	Yes	Yes
Latvia	No	Yes	Yes
Lithuania	No	Yes	Yes
Luxembourg	No	No	No
Malta	Yes	No	No
Netherlands	Yes	No	Yes
Norway	Yes	Yes	Yes
Poland	Yes	No	Yes
Portugal	Yes	Yes	Yes
Slovenia	Yes	No	Yes
Sweden	No	No	No
Switzerland	Yes	Yes	Yes
UK (England)	Yes	No	Yes
UK (Scotland)	Yes	No	Yes
UK (Wales)	Yes	No	Yes

Table 1 shows several countries reporting reduced expenditure on their education system because of the financial crisis, along with increased spending on the education of learners with SEN in need of additional support.

Where such information is provided, the reports indicate that expenditure on inclusive education ranges from 0.1% to 0.17% of GDP. In Malta, between 2011 and 2013, spending on mainstream education for learners with SEN in need of support rose by just under EUR 6.416 million, or 0.73% of the total education expenditure (European Agency, 2014a). According to the UK (England) report, the amount of high-needs funding allocated to mainstream primary and secondary schools nearly doubled between 2003 and 2012. In the UK (Wales), expenditure related to the notional budget allocated to mainstream schools for the education of learners with SEN in need of support in mainstream education doubled between 2002 and 2015. In the UK (Scotland), spending on additional support for learning in mainstream settings increased by GBP 50 million between 2013 and 2014.

In Norway, expenditure on special needs and inclusive education increased by some 18% between 2008 and 2012. In Poland, per-pupil expenditure on inclusive education increased by 33% between 2010 and 2015. It increased by 125% at ISCED level 0 (pre-primary education), by 37% at ISCED level 1 (primary education), by 19% at ISCED level 2 (lower-secondary education) and by 54% at ISCED level 3 (upper-secondary education) (ISCED classifications according to UNESCO, 2011). In Italy, due to rising numbers, the annual expenditure for support teachers doubled to EUR 6 billion between 2011 and 2014.

Most countries correlate these trends to the rising numbers of learners identified as in need of support, as Table 1 shows. Only a few of them provide precise data on this issue. However, the percentage of Italian learners with SEN increased by 40% between 2004 and 2015. In Croatia, the rising numbers of learners with SEN also increased expenditure on transport and on co-financing for nutrition and special teaching aids.

1.2 Increased expenditure reflecting the diversification of the profile of learners with SEN

Growing expenditure on the education of learners with SEN is strongly connected to a diversification of the profile of such learners. Inclusive education is no longer strictly associated with access to mainstream education for learners with an impairment[1] or a health problem who were previously excluded from mainstream education. It now includes designs for effective and equitable education systems for all learners with educational needs, including those with an impairment or a health problem. Table 2 describes the learner characteristics that countries take into account when allocating additional resources to the education of learners with SEN.

---

[1] According to the *International Classification of Functioning, Disability and Health*, the term 'disability' refers to the interaction between the individual and their environment and the term 'impairment' refers to organic factors (WHO, 2001).

Table 2. Learner characteristics taken into account in allocating additional resources

Key:

x: the characteristic is taken into account

−: the characteristic is not taken into account

Country	Learners with a disability	Socio-economically disadvantaged learners	Gifted and talented learners	Ethnic minorities (non-native language speakers)	Learners with learning difficulties
Croatia	x	x	x	x	x
Estonia	x	−	−	x	−
Finland	x	x	−	x	x
Italy	x	−	−	−	−
Latvia	x	−	−	x	−
Lithuania	x	−	x	x	x
Luxembourg	x	−	−	−	x
Malta	x	−	−	−	−
Netherlands	x	−	−	x	−
Norway	x	−	−	x	x
Poland	x	−	−	−	−
Portugal	x	−	−	−	−
Slovenia	x	−	−	x	x
Sweden	x	−	−	−	−
Switzerland	x	−	−	x	x

Country	Learners with a disability	Socio-economically disadvantaged learners	Gifted and talented learners	Ethnic minorities (non-native language speakers)	Learners with learning difficulties
UK (England) [2]	x	x	–	x	x
UK (Scotland)	x	x	–	x	x
UK (Wales)	x	x	–	x	x

Source: adapted from OECD, 2004 and European Agency, 2011.

1.3 A diversification of profiles resulting from schools' difficulties in meeting learners' needs

The diversification of learners with SEN is strongly connected to the focus on resource allocation mechanisms. As Figure 1 shows, funding mechanisms that (according to the reports) foster the inclusiveness of countries' education systems can be linked to a three-level resourcing model. Such a model can be mapped onto a framework of support for learners, like that proposed within the Response to Intervention model (National Center on Response To Intervention, 2012). The resourcing system is linked to different levels of intensity of intervention/support (described on the right-hand side of the pyramid presented in Figure 1). These aim to prevent school failure and, consequently, result in different levels of spending.

The first level of resourcing encompasses spending dedicated to the education of all learners, i.e. those who are not in need of support or for whom schools are considered able to act inclusively without any extra support in the mainstream education classroom. In the Netherlands, for example, school alliances have to build upon the block grant allocated by the Ministry of Education to meet all learners' needs. According to the Finnish report, there

---

[2] UK (England) categorises by SEN at School Action Plus (SA+) level and statements by types of need. SA+ is used where school action has not been able to help the learner make adequate progress. At SA+, the school will seek external advice from the local education authorities support services, the local health authority or from social services. For example, this may be advice from a speech and language therapist, an occupational therapist or specialist advisory services dealing with autism, behavioural needs, etc. SA+ may also include one-to-one support and the involvement of an educational psychologist. As well as the use of external services, SA+ requires more detailed planning of interventions for learners whose progress has been limited. A learner's progress at SA+ stage should be reviewed regularly (at least twice a year) and an IEP should be written to assist the learner.

is no supplementary funding allocated to schools for running special classes. Special schools are subject to the same funding mechanisms as mainstream schools.

The second level of resourcing includes extra funding that enables schools to provide intensified support for learners experiencing difficulties in coping with school demands and who are at risk of failure. These resources are allocated to schools and may be related to the throughput model described later on.

The third level of resourcing is targeted at learners in need of the most intensive support. They face the greatest long-term challenges in meeting educational demands. Schools may face difficulties in adequately addressing these learners' educational needs through second-level intensified support in classrooms and may require additional means and/or external support. Resources may be allocated to learners as a result of formal identification and may be associated with input-based funding (described below).
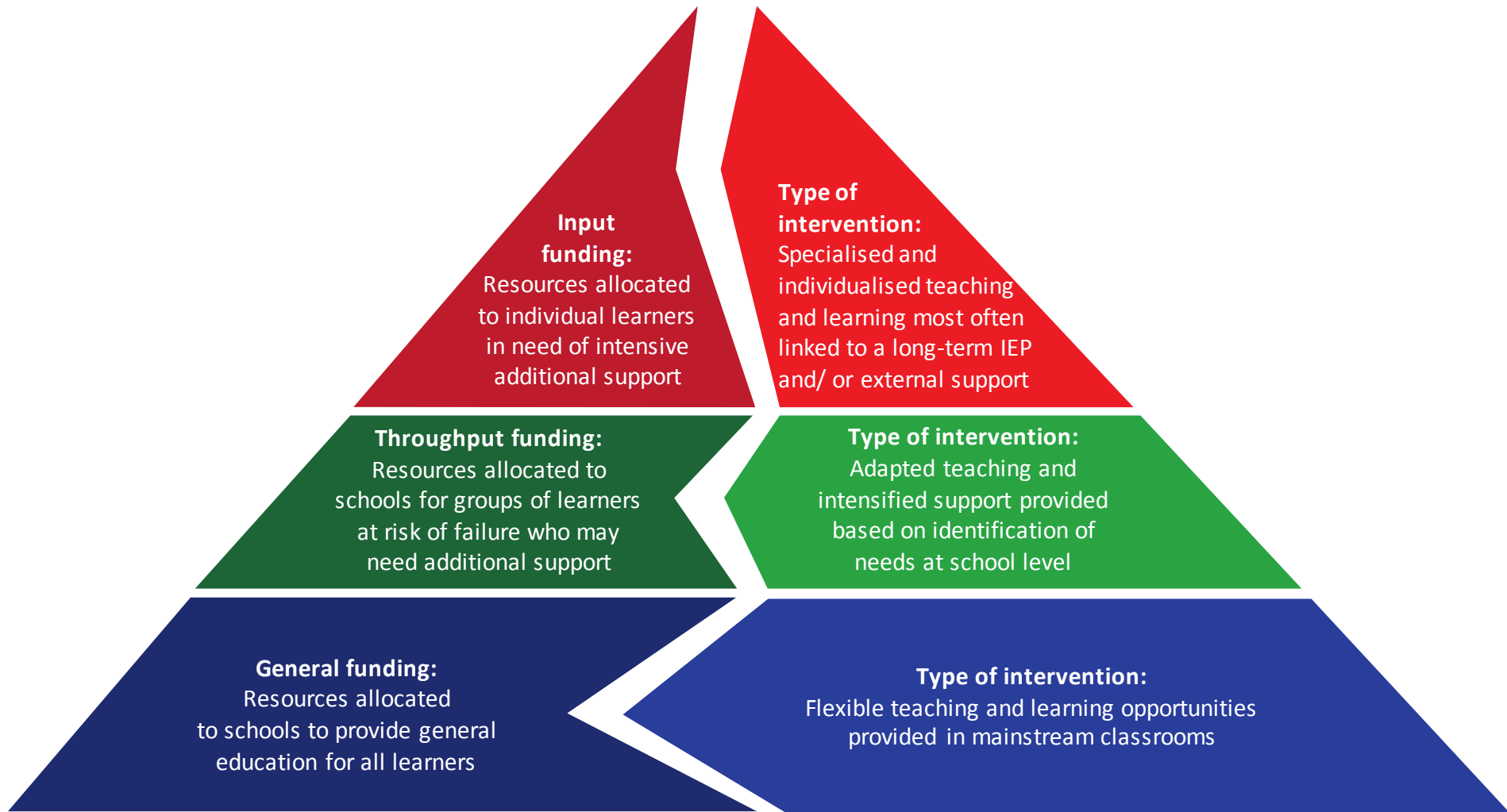
Figure 1. Resource allocation mechanisms for supporting learners in need

According to Eurydice (European Commission/EACEA/Eurydice, 2014), 14 European countries provide extra resources in their education systems for learners in need of support in mainstream schools, depending on the nature of their educational needs. Table 3 builds upon information provided in country reports. It shows that many countries allocate extra resources to schools to prevent school failure and dropout by supporting learners who need support but have not been specifically labelled through an official decision.

Table 3. Learners with SEN with and without an official decision by country

Country	Additional funding allocated to schools for learners with SEN without an official decision	Additional funding allocated to learners with SEN with an official decision
Croatia	Yes	Yes
Estonia	No	Yes
Finland	Yes	No
Italy	Yes	Yes
Latvia	No	Yes
Lithuania	No	Yes
Luxembourg	No	Yes
Malta	No	Yes
Netherlands	No	Yes
Norway	Yes	Yes
Poland	No	Yes
Portugal	No	Yes
Slovenia	Yes	Yes
Sweden	Yes	Yes
Switzerland	Yes	Yes
UK (England)	Yes	Yes
UK (Scotland)	Yes	Yes
UK (Wales)	Yes	Yes

These extra resources undergo a throughput model of funding (also called supply-side approach). This model focuses on services that schools provide to enable them to provide intensified support to learners who face difficulties in meeting schools' demands, without requiring the learners to be officially labelled by a multi-disciplinary team. Needs identification and the support provided to learners are the schools' responsibility. Schools are expected to provide learners with the same opportunities as their peers in learning and in achievement. In some countries, national authorities may not count these learners as learners with SEN. Therefore, many countries lack data about them, as well as about the type of support they receive from schools and/or its effectiveness (Ebersold and Meijer, 2016).

In the UK (Wales), for example, local authorities fund SEN provision through delegated budgets. These are provided to each individual school at the beginning of the financial year for delivering differentiated services. In Sweden, additional resources for pupils with special needs are added to the basic amount allocated for each pupil. In Croatia and Italy, learners at risk of exclusion, such as Roma children, are eligible for support without having an official decision of SEN. In Portugal, the Ministry of Education does not tie the funding to categories. Rather, it ensures the allocation of human resources (specialised teachers and other professionals) to regular schools and assigns them a monthly allowance for operating special units.

Table 3 also reveals that nearly all countries link resource allocation to an official decision of SEN. For these learners, resource allocation follows an input model of funding (also called a demand-side approach). This model requires learners to be labelled by an official decision. Their need for support is defined by a multi-disciplinary team and described in an IEP. The official decision builds upon an educational assessment procedure involving a multi-disciplinary team that includes members from within and external to the school. The official decision is stated in a legal document that describes the support the pupil is eligible to receive and which is used as the basis for planning. It is subject to a formal, regular review process.

For example, in Norway, if attempts to adapt the situation to suit the learner's needs are unsuccessful, schools can request additional support through an assessment by the Educational and Psychological Counselling Service. In Lithuania, learners with an official decision whose needs were identified at the local level by a multi-disciplinary team are eligible for an extra 35% of the basic pupil basket allocated to the average learner. In Italy, the teacher–learner ratio is lower when classes include learners whose need for support was identified by a multi-disciplinary team.

The way these funding approaches complement each other underpins the labelling of learners with SEN as learners in need of an official decision. Some countries strongly connect eligibility for support in education with an official decision. They mainly frame the implementation of inclusive education within a demand-side approach. Here, the proportion of learners with an official decision is higher than that observable in other countries. By contrast, other countries have a low proportion of learners with SEN with an official decision. It may be assumed that they mainly frame the implementation of inclusive education within a supply-side approach (Ebersold and Evans, 2008; Meijer, 1999).

The need to label learners as requiring an official decision often intensifies in secondary education. In most countries, the percentage of learners with an official decision enrolled at ISCED level 2 is higher than at ISCED level 1 (OECD, 2007).

1.4 Chapter summary

Countries indicate that spending on the education of learners in need of support is increasing. The number of learners in need of an official decision is also rising. Such a trend suggests that some schools may see and use input funding mechanisms as a financial opportunity to overcome difficulties they face in meeting the needs of learners without an official decision, i.e. those for whom support is defined by a throughput approach to funding.

This trend illustrates that the implementation of inclusive education is directly influenced by the way funds are distributed, to whom they are addressed and to what extent they enable stakeholders to act inclusively. The financial constraints highlighted in many country reports may lead schools to directly connect the support learners need with an official decision. Meijer (1999) identified this pattern of strategic behaviour and it continues to be reported in 2015–2016.

Overall, it may be argued that cost-effectiveness and increased efficiency in spending within systems for inclusive education may depend on the system's ability to support schools in different ways. These reduce the need to label some learners – avoiding all the negative consequences this may entail – in order to attract the necessary funding to meet *all* learners' needs more effectively.

2. THE ON-GOING DEVELOPMENT OF SYSTEMS FOR INCLUSIVE EDUCATION

Funding mechanisms play a key role in convincing stakeholders to see diversity as an opportunity for more efficient and inclusive practices within schools, rather than a burden or a means of increasing schools' resources (Ebersold and Meijer, 2016). Achieving this aim depends on the ability of regional or local authorities to promote inclusiveness in schools. The effectiveness of the supports provided appears to be a key factor (European Agency, 2014b). As some country reports highlighted, if these authorities feel incapable of fulfilling their responsibilities, they may be very hesitant to implement principles and practices defined at national level.

Attaining said aim requires schools to act inclusively and to develop education that is appropriate for all learners' needs. Schools should not be obliged to label learners who face difficulties in coping with educational demands. When support and provision are exclusively based on assessing individuals' needs instead of schools' needs, resources allocated to inclusive education may not incentivise schools to act inclusively. Insufficient support for learners or school staff, as well as weak pre- and in-service teacher training, may cause inclusiveness to be associated with a remedial approach. This is based on official labelling of the learner and involves extra costs (Ebersold and Mayol, 2016).

Furthermore, accomplishing such an aim requires teachers who are committed to inclusive education. They may, however, feel disempowered by their fears as well as by the challenges they face on a daily basis. The OECD's Teaching and Learning International Survey (TALIS) reveals that most teachers feel unable to cope with diversity in their classrooms following their initial and in-service teacher education (OECD, 2009). In many countries, head teachers attribute schools' difficulties in providing quality instruction to the shortage of teachers with competences in teaching learners with diverse needs (European Agency, 2011; OECD, 2014).

All the country reports indicate that, from a financing perspective, inclusive education is implemented by developing systems for inclusive education that have two aims:

1. to provide learners in need of support with equal learning opportunities as other learners;

2. to enable stakeholders to act inclusively.

Figure 2 presents the framework of resource allocation mechanisms of systems for inclusive education described in country reports. The components of this figure form the basis for the country diagrams presented in the Annex. It shows that these systems build upon cross-ministerial resource allocation mechanisms. Ministries of Health and Welfare, for example, are often responsible for compensating for the functional consequences of the disability that may have an educational impact (in orange). Spending may also complement the general education framework and be specifically dedicated to implementing inclusive education (in green). Resource allocation may aim to enable local authorities and schools to meet this policy goal or to develop training provision that increases individuals' ability to act inclusively. Resourcing of inclusive education includes also non-education issues that have an educational impact, such as physical accessibility or access to ancillary services. In many countries, the journey to inclusive education also requires resourcing of special provision (in purple) that completes both the general education system (blue) and resources dedicated to stakeholders' capacity-building (in green).
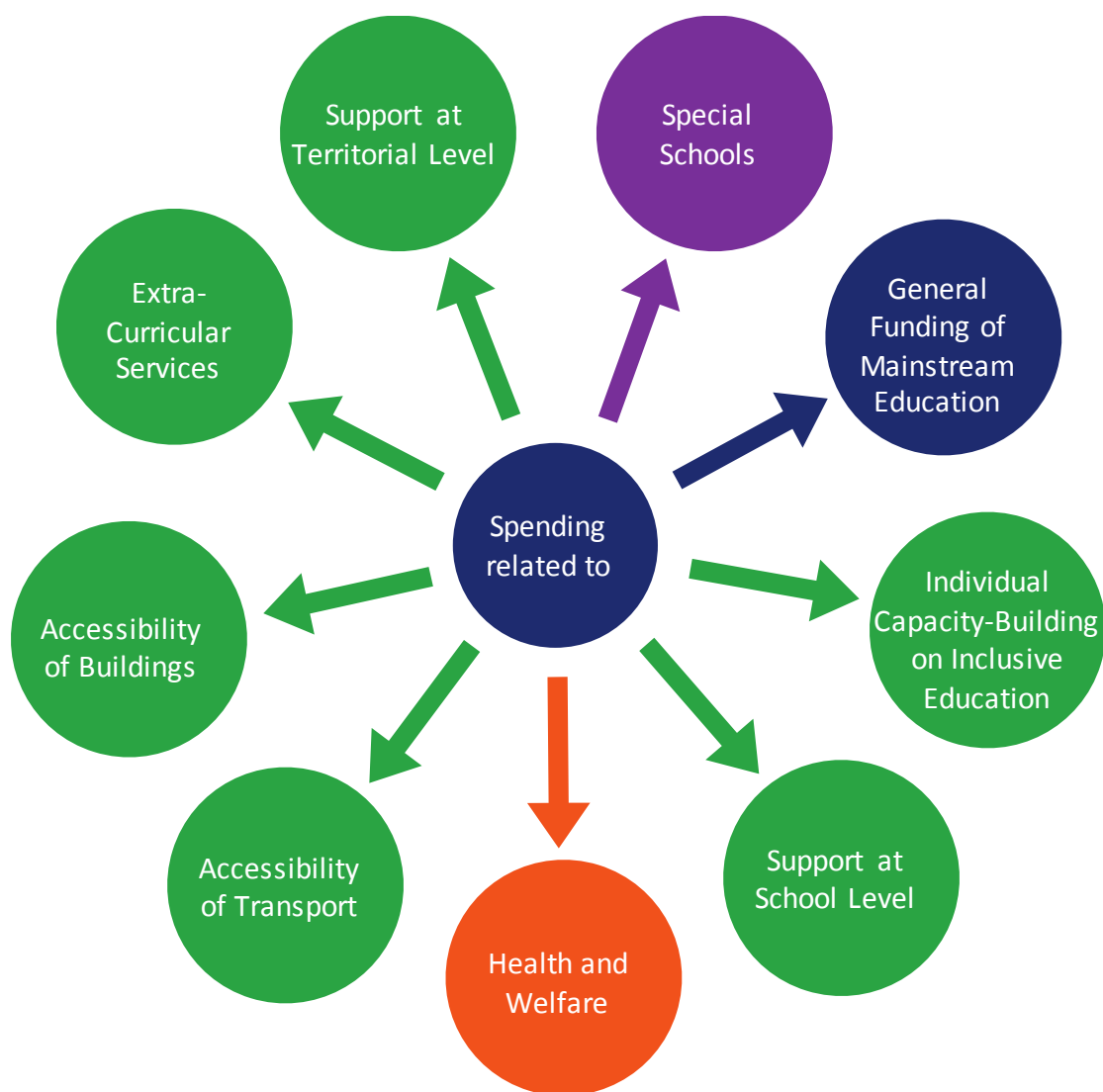
Figure 2. Framework of resource allocation mechanisms of systems for inclusive education

Systems for inclusive education should provide all learners, including those identified as having SEN, 'with meaningful, high-quality educational opportunities in their local community, alongside their friends and peers' (European Agency, 2015, p. 1). Developing such systems depends on how the different factors involved in implementing inclusiveness are interconnected (Ebersold, 2014).

Indeed, these systems may be framed differently and encompass different forms of provision and support. These depend on countries' national cultures, on the understanding of schools' missions and roles, on the approach taken to disability and often on the transformation of special schools into resource centres.

Table 4 describes the components of the systems for inclusive education highlighted in country reports. This chapter presents them in more detail. The table shows that only some countries report financial resources being allocated to a specific framework that supports local authorities in implementing inclusive education. It also reveals that only some

countries fund a specific framework for supporting schools to act inclusively. This task is instead delegated to the special schools that were transformed into resource centres.

By contrast, all country reports indicate spending on capacity-building, on physical accessibility or ancillary services, on special settings complementing mainstream settings and on the involvement of health and/or welfare systems.

Table 4. Components of systems for inclusive education

Country	Spending on a specific framework to implement inclusive education at school level	Spending on a specific framework to implement inclusive education at regional / municipal level	Spending on special settings	Spending to transform special schools into resource centres	Spending involving health and welfare services	Spending on building accessibility and ancillary services	Spending on capacity-building on inclusion education of staff
Croatia	No	No	Yes	Yes	Yes	Yes	Yes
Estonia	Yes	No	Yes	Yes	Yes	Yes	Yes
Finland	No	Yes	Yes	Yes	Yes	Yes	Yes
Italy	Yes	Yes	Yes	No	Yes	Yes	Yes
Latvia	No	No	Yes	Yes	Yes	Yes	Yes
Lithuania	Yes	No	Yes	Yes	Yes	Yes	Yes
Luxembourg	No	No	Yes	No	Yes	Yes	Yes
Malta	Yes	No	Yes	Yes	Yes	Yes	Yes
Netherlands	No	No	Yes	No	Yes	Yes	Yes

Country	Spending on a specific framework to implement inclusive education at school level	Spending on a specific framework to implement inclusive education at regional / municipal level	Spending on special settings	Spending to transform special schools into resource centres	Spending involving health and welfare services	Spending on building accessibility and ancillary services	Spending on capacity-building on inclusion education of staff
Norway	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Poland	Yes	No	Yes	No	Yes	Yes	Yes
Portugal	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Slovenia	Yes	No	Yes	No	Yes	Yes	Yes
Sweden	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Switzerland	No	No	Yes	No	Yes	Yes	Yes
UK (England)	Yes	Yes	Yes	No	Yes	Yes	Yes
UK (Scotland)	Yes	Yes	Yes	No	Yes	Yes	Yes
UK (Wales)	Yes	Yes	Yes	No	Yes	Yes	Yes

2.1 A multi-level, multi-stakeholder approach to systems for inclusive education

According to the country reports, a system for inclusive education takes into account the various dimensions impacting on learners' access, participation and achievement. It involves many stakeholders at different levels. All countries therefore allocate resources to meet the imperative of physical accessibility that Article 9 of the UNCRPD emphasises (United Nations, 2006). Inaccessible buildings pose a barrier to persons with reduced mobility. Many reports indicate that, by law, educational institutions must be accessible. Nevertheless, many problems still exist.

In Norway, the Anti-Discrimination and Accessibility Act and several other central laws, such as the Planning and Building Act, establish the framework for universal design, for land use and socio-economic planning and for building and facility design. The Ministry of Local Government and Modernisation has overall responsibility for planning, housing and building policy. In Portugal, municipalities must ensure buildings' accessibility from pre-primary to 9th grade. Meanwhile, another central department – Parque Escolar – is responsible for renovating and building secondary schools. Latvia used European Structural Funds when municipalities could not afford to make schools accessible. State-funded programmes support compulsory schools to renovate school buildings in Estonia.

A system for inclusive education also includes spending related to transport or extra-curricular activities. Transport is an important component of inclusive education since it enables learners to be physically present in mainstream schools. In Portugal and Lithuania, learners with an official decision may be eligible for support related to the cost of school transport. They may also receive support for extra-curricular activities alongside their friends and peers in all educational activities provided by mainstream schools. The Croatian report indicates that learners with developmental disabilities for whom public transport is unsuitable can be reimbursed for special transport costs.

In many countries, funding from the Ministries of Health and/or Welfare complements expenditure by the Ministry of Education. This covers costs related to health, care or rehabilitation. It may include financial support provided to learners and/or their families, as well as services such as speech therapy or physiotherapy. In Estonia, the Ministry of Social Affairs funds additional services such as teaching support, speech therapy and physiotherapy. In Luxembourg, it allocates financial support to parents for reimbursement of additional services and technologies. In Sweden, it funds personal assistants when learners require more than 20 hours' support. In Latvia, the Ministry of Welfare finances special equipment provided for learners with SEN (e.g. wheelchairs, FM system, etc.). In Croatia, the welfare system provides learners with financial support in the form of a personal disability allowance. Parents may have caregiver status which also includes financial aid when learners have a severe disability. The Italian Social Security Fund allocates a monthly disability allowance to the parents of children with an official decision. The parents of a child with an identified disability are entitled to support. Related

expenditure went from EUR 179 million in 2006 to EUR 219 million in 2008. Supports include an optional period of parental leave or two hours per day of special leave until the child turns three. After that, parents have three days per month to assist the child and have the right to choose a workplace closer to home.

2.2 A system for inclusive education with a specific support framework for inclusive education at regional or local level

Systems for inclusive education encompass specific frameworks – services, structures and organisations – for supporting stakeholders to implement their duties regarding inclusive education at territorial level. These services may target the needs of individual children or young people, or the needs of an entire working community, municipality or region. They may provide technical support and offer materials for the planning and implementation of support services. They may also offer advice and consultancy both at the system as well as at the individual level. In many countries, such frameworks of services are partially funded by ministries other than education – notably health and welfare.

In many countries, these specific frameworks and services for supporting inclusive education also provide in-service training opportunities. In Finland, the Valteri Centre for Learning and Consulting organises national, regional, local and school-specific training courses and seminars. Inclusive education courses can consist of long-term training and development processes or compact training sessions focusing on specific topics. Process-based courses can also include consultations and workplace consultancy.

In Norway, the number of teachers with approved teacher status increased gradually in recent years. The number of Educational and Psychological Counselling Service (PPT) staff with a master's degree rose by 10% between 2008 and 2012. Three in four of these employees held a master's degree or equivalent in psychology, special needs pedagogy or teaching in the 2013/2014 school year.

In the UK (England), the Department for Education developed a capacity-building network to enhance SEN skills and knowledge among prospective teachers. It also funds a free universal offer of SEN continuous professional development for teachers, from early years to post-16. This meets the requirements of providing high-quality teaching, as described in the SEND Code of Practice.

In Croatia, the Education and Teacher Training Agency develops and ensures the quality of professional development of educational staff members. This enables them to meet the diversity of learners' educational profiles.

This specific framework may result in the transformation of special schools into resource centres. In Finland, for example, former state-owned special schools were transformed into a network and, recently, into a national centre (Valteri Centre for Learning and Consulting). It supplements municipal learning and school attendance support services by offering a comprehensive range of services in the fields of general, intensified and special support. Croatia plans to transform special schools for learners with severe developmental

difficulties into resource centres. The process is on-going for other types of needs. The Portuguese Ministry of Education promoted the transformation of special schools into resource centres for inclusion within formal agreements.

This specific framework may also complement the work of resource centres. In Sweden, for example, the National Agency for Special Needs Education and Schools (SPSM) offers, inter alia, special needs support, accessible teaching materials and government funding. State-run resource centres co-operate with special schools to support municipalities, learners and school staff to ensure their maintenance in mainstream education. In Norway, the Educational and Psychological Counselling Service provides advice and guidance to schools, municipalities and counties on establishing measures and initiatives for children and adolescents with needs.

Finland, for example, spent EUR 45 million between 2009 and 2012 to support education providers in developing inclusive strategies. Croatia created expert multi-disciplinary teams that support mainstream education in working with learners with SEN.

2.3 A system for inclusive education encompassing a specific support framework for inclusive education at the school level

Capacity-building also results from support provided at the school level. Such support aims to empower school staff to adapt teaching and support practices to learners' profiles. It also aims to provide learners with equal opportunities for learning and success. In Italy, territorial support centres aim to empower schools' stakeholders by developing a peer-to-peer approach, collecting and disseminating best practices, providing advice on managing special needs, and supplying schools with technological devices. In Portugal, Resource Centres for Inclusion (CRI) provide specialised services in mainstream schools, aimed at learners with SEN, teachers and families. They oversee activities for an annual amount of over EUR 10 million. In Slovenia, support services provide consultancy to schools and support learners with an identified need.

This framework may include support teachers, specialised in SNE, who advise and support their colleagues in implementing inclusive education. In Portugal, spending on SNE teachers to support the implementation of inclusive education came to EUR 200 million in 2016. It was EUR 7 million for school-level specialised technicians.

The framework also encompasses extra learning materials, teaching aids and special classes. Portugal spent over EUR 500,000 a year to operate 25 ICT Centres for Special Needs Education that:

- assess learners' needs for assistive technologies (ATs);
- provide ATs to learners with SEN enrolled in public schools;
- adapt and distribute textbooks for basic and secondary education in accessible formats (Braille, DAISY and PDF), as well as universal design books for school libraries.

In Norway, the National Support System for Special Needs Education (STATPED) is responsible for developing adapted learning materials, enabling schools to provide adapted tuition to learners.

In many countries, schools employ assistant teachers to enable learners with SEN to have equal opportunities as their non-SEN peers. In Malta, increased expenditure on learning support assistants represented over 92% of the spending increase on all SNE support between 2011 and 2013 (European Agency, 2014a). In Italy, the number of support teachers increased by 82% between 2001 and 2014 and spending doubled during this period.

Some countries provide learners with SEN with extra teaching hours that may be provided in small groups. In Italy, extra assistance hours for support in communication, socialisation and autonomy are allocated to learners with severe needs. In 2013, 11 assistance hours per pupil per week were allocated at primary and at secondary level. In Norway, the number of teaching hours spent on SNE rose by 17% per pupil between 2002/2004 and 2013/2014. SNE constituted 18% of the teaching hours in primary and lower-secondary school in 2013.

2.4 A system for inclusive education that includes special settings

Article 24 of the UNCRPD (United Nations, 2006) states that persons with disabilities should not be excluded from the general education system on the grounds of disability. However, all countries have some form of special, separate educational setting. They embed funding for these settings in their resource allocation framework as a feature of provision on their journey to inclusive education.

The role and missions of such settings may differ, however. In many countries, they act as resource centres. They are expected, as in Portugal for example, to support and advise stakeholders in mainstream settings when enrolling learners with complex needs.

They are also meant to provide education to learners whose disabilities require educational approaches combining pedagogical, psychological and rehabilitation issues. They enrol a residual number of learners with SEN. This is the case in Sweden, where nearly 90% of the few learners with an official decision counted by the Ministry of Education are enrolled in special schools. In Norway, special schools cater for learners with severe and multiple disabilities. They enrol 3% of the learners with an official decision, while in Malta they enrol 2% of said learners. In Portugal, enrolment in special schools is only for learners with severe needs. It occurs when their needs require significant adjustments to the educational or teaching and learning process that are demonstrably unachievable in mainstream education with appropriate inclusion among peers or when the inclusion level proves demonstrably insufficient. In Italy, 0.4% of learners with a disability attend a rehabilitation centre financed by the local health services, but located in a mainstream school.

For another group of countries, special schools are part of a continuum of service provision. They provide an educational opportunity for learners who present the greatest challenge to schools. They enrol a high proportion of learners with an official decision. In

the Netherlands, nearly two-thirds of learners with an official decision of SEN were enrolled in special schools during the 2012/2013 school year. Special schools enrolled 36% of learners with an official decision in Estonia and 41% in the UK (England).

In these countries, resource allocation mechanisms may define special ratios for learners who are enrolled in this type of setting. In Estonia, central authorities run special schools for persons with severe needs or ensure availability of places in private or municipal special schools. The extra basket allocated to learners enrolled in special schools or in boarding schools ranges from 1.8 to 14.3%, depending on the multi-disciplinary team's official decision. In Lithuania, resource allocation mechanisms allocate the same extra pupil basket to special schools as to mainstream schools when enrolling learners with SEN. In the UK (England), both maintained and free special schools/academies are funded through the same routes.

2.5 Chapter summary

From a financing perspective, the goal of inclusive education is embedded in multi-level and multi-stakeholder systems of financing and support that cover mainstream and specialist provision. Such systems reflect mechanisms developed at national level to embed inclusive practice in all stakeholders' work. Consequently, systems for inclusive education vary among countries since the policy goal of inclusive education does not have a single interpretation (Ebersold, 2008; 2014; European Agency, 2015). They reflect the reality of complex forms of support and provision that countries have developed, and continue to develop, on their journeys towards inclusive education.

In many countries, systems for inclusive education include a specific framework that enables schools' stakeholders to meet the diversity of learners' needs and to support learners to cope with the education system's demands. The Ministries of Welfare and/or Health often support this specific framework financially. Such non-educational support is frequently provided to specifically compensate for the functional consequences of a learner's impairment – either through support for them or for their parents.

Most countries include in their resourcing mechanisms a specific framework for learners who cannot cope within general education and require separate provision. Such special settings may be the responsibility of the Ministry of Education or the Ministry of Welfare, depending on the country's approach to disability.

The ability of systems for inclusive education to support inclusive practice depends on how the different system components are interconnected and able to empower school-level stakeholders to act inclusively for learners and their families.

Inclusive practice may depend, for example, on how the resourcing of physical accessibility supports access to mainstream education. It may depend on how the funding of extra-curricular support allows learners to be included in their local community, alongside their friends and peers.

The efficiency and cost-effectiveness of inclusive education policies also strongly depend on the enabling effect of means and support provided to stakeholders, including learners. Moreover, the implementation of principles underpinning inclusive education depends on the enabling effect of the institutional framework developed within inclusive education policies.

This enabling effect is contingent on incentives provided by financial resource allocation mechanisms, as well as by technical and methodological support to all stakeholders in implementing inclusive education.

The implementation of principles underpinning inclusive education is directly linked to special settings' ability to effectively act as resource centres specifically dedicated to implementing inclusive education and actively supporting mainstream schools, as well as regional or municipal stakeholders. It is also linked to the availability of means and strategies aimed at promoting flexible and appropriate teaching and support for all learners.

3. PROMOTING ACCESSIBLE EDUCATION SYSTEMS FOR EFFECTIVE AND EQUITABLE INCLUSIVE EDUCATION

Meeting learners' needs and implementing inclusive education are strongly correlated to a community-based approach. Said approach encourages innovative forms of teaching, providing flexible learning and support opportunities (European Agency, 2009). Flexible and sustainable funding mechanisms are a key lever for inclusive education. They must provide local authorities and schools with the necessary means to act inclusively and must empower teachers to meet a diversity of educational needs (Ebersold and Meijer, 2016).

This flexibility requires a degree of decentralisation within systems for inclusive education, allowing school leaders and teachers to access a comprehensive system of support. Systems in which local authorities or municipalities make decisions based on information from school support services or advisory centres and where funds to meet learners' needs are allocated to mainstream schools – instead of separate settings – seem to be effective in achieving inclusive education (Meijer, 1999). More decentralised systems appear to create greater opportunities for developing innovative forms of inclusive education, for promoting community-based approaches encouraging family involvement, for providing flexible learning and support opportunities, and for strengthening school governance (Stubbs, 2008; NESSE, 2012).

3.1 Funding inclusive education: a multi-level responsibility

This flexibility requirement depends on how resource allocation mechanisms distribute responsibilities among stakeholders at national, regional, local and school level. In many countries, the Ministry of Education allocates overall funds to regional or local authorities.

These funds are used in a more or less decentralised way to fund schools which have the duty to provide reasonable accommodations. Depending on the country, these may include physical access, ATs, support staff and extra-curricular support.

In Lithuania, schools are responsible for developing learning materials, providing guidance and cognitive learning. In Estonia, they are also responsible for buildings' accessibility. Swedish schools have the duty to provide personal assistants to learners whose need for support does not exceed 20 hours. In the UK (England), schools provide learners with extra support staff or additional teaching staff, ICT, technical aids and adapted learning materials.

The percentage share may allow for greater or lesser autonomy at local level, depending on the country. For example, in Finland local authorities and municipalities contribute 75% of the funding of educational services provided, mainly through tax levy. They use it to fulfil their obligation to provide schools with materials, extra-curricular support, additional support and teaching staff and accessible buildings. In Switzerland, cantons fund mainstream education, resource centres, special schools, transport and extra-curricular activities. In the UK, local education authorities in England receive additional funding dedicated to the implementation of inclusive education. In Scotland, they fund all educational support, while further education authorities provide technological aids, personal assistants and reasonable accommodations for persons with disabilities. In Wales, local education authorities provide learning materials, additional support or teaching staff and ICT. In Sweden, approximately 15% of the total municipality budget is based on state grants (general and targeted).

By contrast, in Luxembourg, the Ministry of Education is solely responsible for resourcing the implementation of inclusive education. In Italy, public funds allocated to schools come from the central government (80.72%), from the regional level (9.01%) and from the local level (10.27%). In Portugal, the Ministry of Education allocates 74% of the budget for teaching and non-teaching staff and for most operational goods and services in schools. Social financial support is also provided to low-income families, for school materials, school milk, school meals and lodging (in case of large distances between home and school). Municipalities manage public funding provided by the Ministry of Finance and are responsible for providing school meals and transport. They also finance extra-curricular activities in primary schools.

The division of responsibility may differ among countries. Building on country reports, Table 5 describes the authorities that are responsible for the support to which learners with SEN are entitled. These authorities include the Ministry of Education (MoE), Ministry of Welfare (MoW), Ministry of Health (MoH), regions/counties (R), local authorities/municipalities (LA), and schools (S).

Table 5. Type of support learners with SEN may be entitled to by administrative responsibility

Country	Learning materials	Special settings	Financial aids	Rehabilitation	Additional teaching staff	Extra-curricular support	Physical accessibility	Specialists	Advice from counselling centres
Croatia	MoE	MoE	MoW	MoH	MoE	MoE	MoE	LA	MoE
Estonia	MoE	MoE	MoH	MoH	LA	MoE	S	Unclear in country report	MoE
Finland	LA	Unclear in country report	Unclear in country report	Unclear in country report	LA	LA	LA	Unclear in country report	MoE / LA
Italy	LA / S	MoH / MoE	LA	MoH	MoE	LA	R / LA	R / LA	MoE / S
Latvia	LA	MoE / LA	MoW	MoH	LA	LA	LA	Unclear in country report	LA
Lithuania	LA	LA	MoW	MoH	LA	LA	MoE	LA	LA
Luxembourg	MoE	MoE	MoW	MoH	Unclear in country report	Unclear in country report	Unclear in country report	MoE	Unclear in country report

Country	Learning materials	Special settings	Financial aids	Rehabilitation	Additional teaching staff	Extra-curricular support	Physical accessibility	Specialists	Advice from counselling centres
Malta	MoE	MoE	Unclear in country report	MoH	MoE	MoE	MoE	MoE	MoE
Netherlands	S	S	Unclear in country report	Unclear in country report	S	LA	LA	S	Unclear in country report
Norway	S	MoE	Unclear in country report	Unclear in country report	Unclear in country report	LA	LA	LA	MoE
Poland	MoE	MoE	MoW	MoH	LA	LA	S	LA	LA
Portugal	MoE	MoE	MoE	MoH / MoW	MoE	LA	LA	MoE	MoE
Slovenia	MoE	MoE	MoW	MoH	MoE	MoE	Unclear in country report	Unclear in country report	MoE
Sweden	LA	MoE	MoW / MoH	MoH / MoW	LA	LA	LA	MoW	LA

Country	Learning materials	Special settings	Financial aids	Rehabilitation	Additional teaching staff	Extra-curricular support	Physical accessibility	Specialists	Advice from counselling centres
Switzerland	S	R	Unclear in country report	Unclear in country report	S / R	R	R	Unclear in country report	Unclear in country report
UK (England)	S	MoE / R	R	R	S	MoE / R	S	MoE	MoE
UK (Scotland)	R	R	R	R	R	R	S	R	R
UK (Wales)	R	R	R	R	R	R	S	R	MoE

As Table 5 shows, in some countries the Ministry of Education has main responsibility for resourcing the educational and pedagogical issues of inclusive education. The ministry may run mainstream, special and boarding schools and provide schools with specific learning materials. Meanwhile, regional or local authorities may be responsible for physical accessibility, extra-curricular activities or transport opportunities for learners with SEN.

In Lithuania, the state budget covers educational needs by providing municipalities with a pupil basket covering the costs of learners. The municipal budget funds school maintenance. In Estonia, the state level is responsible for special learning materials and for providing schools with AT and pedagogical support. It also funds free meals, while it is up to municipalities to organise transport or reimburse pupils' travel expenses. Schools organise opportunities to implement the services of support specialists.

In other countries, the main responsibility for funding and implementing inclusive education lies with the local authorities. Accordingly, they are free to mobilise the funds in line with the identified territorial needs. In Finland, they are responsible for funding learning materials, extra-curricular support, accessibility of school buildings, and additional support or teaching staff. In Lithuania, local authorities are responsible for providing pedagogical and psychological assistance. They are required to allocate 7% of the funds in the pupil basket to identified educational needs. In Sweden, they are obliged to provide free transport and accessible school buildings and to fund additional support staff or additional teaching staff. They are responsible for offsetting extra transport costs at primary level in Croatia. In Norway, they are responsible for extra-curricular activities and universal design issues. In Italy, the regions regulate school assistance. Local authorities provide ancillary services and assistance and municipalities offer support services and assistance for personal autonomy.

This share may also depend on the severity of needs or the level of support learners require. In Latvia, the Ministry of Education funds additional support staff for persons with severe disabilities. Local authorities take responsibility for learning, extra-curricular support, accessibility of school buildings, and additional support or teaching staff. The Swedish Ministry of Education provides top-up funding to local authorities for learners with SEN in need of support. Its Norwegian counterpart runs special schools. In Switzerland, cantons are responsible for learners with SEN with an official decision and schools for those without an official decision. In the UK (Wales), the local authorities provide support to learners with a statement; schools are responsible for support services for learners without a statement.

3.2 A shared responsibility framed within different levels of flexibility

Shared responsibility among stakeholders may promote flexibility when resource allocation mechanisms combine a high level of autonomy at both the local and school levels. In Norway, Finland and Sweden, for example, municipalities are responsible for allocating

additional resources to schools according to local conditions, needs and priorities. Schools have considerable freedom to decide on their organisation and on the use of allocated resources, including those related to additional support. In the UK (England, Scotland and Wales), local authorities take strategic and operational decisions regarding the funding of additional support for learning allocated to mainstream and special schools, as well as to individual learners. Schools are responsible for identifying their own educational needs and selecting the most appropriate approaches to meet needs and make appropriate provision. In the Netherlands, school alliances are responsible for extra funding for special schools and for funding additional resources for mainstream schools.

Many countries support flexibility by giving schools sufficient autonomy to empower them to act inclusively. In the Netherlands, for example, school alliances can choose from a wide variety of support services within their members. Individual learners can apply for additional support, such as a sign language interpreter, AT and transport. In Norway, learners are entitled to a wide range of support, such as small groups or adapted tuition. They may receive support from assistant teachers and from a dedicated unit, as well as from support services. Dedicated services offer teachers and staff teaching aids and resources. In the UK (England), schools have a duty to provide reasonable accommodations, such as physical access, ATs and extra-curricular support. When learners' support costs exceed the amount allocated to a school, the school may apply for additional funding resources, including support staff. These are provided within an education, health and care plan. In Italy, schools can be flexible in adapting teaching time and curricula.

Recent reforms in Portugal, as in many countries, aim to shift power away from central government. The objective is to give local and school authorities greater involvement in the decision-making process. In addition, schools will have more autonomy over curriculum management, instruction time and flexibility in planning teachers' training.

Other countries are more centralised or have a national approach to education. The Croatian report indicates that fund allocation procedures are centrally managed and staff members at lower levels do not have responsibility. The Luxembourg report states that SNE is managed at national level. Schools there seem to have less autonomy than in other countries. In Lithuania, for instance, schools distribute 93% of the pupil basket fund. Nevertheless, their spending must adhere to the plan set out in the budget law. According to the Latvian report, a fixed amount is allocated to schools twice a year. Once the resources are allocated, schools may lack the financial means that enable them to meet the learner needs identified. In other countries, such as Lithuania, decision-making processes may deprive schools of the financial autonomy needed to provide flexible teaching and support.

3.3 Funding criteria impact on school autonomy and flexibility

The responsiveness of a system for inclusive education is also underpinned by funding criteria used to allocate resources and support. Needs-based funding mechanisms, for example, tend to be less inclusive than those focusing on outputs. This is because they

incentivise, inter alia, the labelling of learners as in need of an official decision (Meijer, 1999).

Some countries do not have any specific funding criteria to implement inclusive education at national level. Instead, they provide lump sums to municipalities or local authorities, which are responsible for the funds and for defining the criteria. Consequently, many reports do not provide any information about criteria used at local level. These are the responsibility of municipalities or local governments and relate to duties to be fulfilled and specific priorities and needs identified.

When information is provided, it may indicate – as with Finland and Latvia – that no specific funding is allocated for learners with SEN. In the Netherlands, the budget allotted to school alliances is based on the total number of learners in the region. The assumption is that the probability of extra costs for additional support is equal in all regions. In Portugal, the funding criteria for schools which gained autonomy through an agreement with the central authorities consider improved educational outcomes, as well as a reduction in early school leavers or those at risk of dropping out.

Some funding can be earmarked, while other funding is not. In Latvia, earmarked subsidies for educational materials are allocated to municipalities. The funds are divided among educational institutions according to local needs. In Norway, central government provides earmarked grants to various programmes for quality improvement, particularly professional development programmes for teachers and school leaders. In Sweden, additional resources can be allocated to schools within an application procedure. In Poland, the central budget gives local authorities earmarked funding specifically dedicated to the education of learners with SEN.

Another group of countries have identified criteria at national level. These criteria may be pupil-based and link resourcing with specific needs and the additional costs and/or support that these needs may entail. In Lithuania, the ratio for learners with SEN in special schools or classes ranges from 2.2 to 4.4, depending on the scope of needs. Learners with SEN in mainstream schools are eligible for an extra 35% of the basic pupil basket. In Sweden, a school voucher follows pupils to the schools where they are enrolled. Additional resources for pupils with special needs can top up the basic amount. In Estonia, additional coefficients allocated to learners with an official decision of SEN vary from 1.79% to 14.30%, depending on the official decision. In Latvia, resources allocated to municipalities include an additional 1.84% for the education of learners with SEN. Municipalities can use these according to identified local needs.

Criteria may be weighted depending on the local context or schools' characteristics. In Sweden, specific support and means are proposed to schools with poor results and difficult conditions. In Lithuania, rural areas are allocated more resources than urban ones. In Norway, the proportion of pupils with SEN identified at local and/or school level affects the allocated cost per pupil. In the UK (Wales), the local government revenue settlement is based on a formula. Said formula takes into account each authority area's demographic characteristics and the notional cost of delivering categories of services, including those dedicated to learners with SEN. For learners with severe needs, schools can apply to local authorities for access to additional resources. In the UK (England), the ratio is 1.2 to 1 per-pupil-funding for mainstream learners with SEN through schools' application to local

authorities. In Italy, the Ministry of Education allocates specific funds to schools for learners with an official decision of SEN. Funds allocated by the Ministry of Welfare, regions and local authorities are shared according to framework agreements at regional levels and through local planning at lower levels.

In fact, most countries have a mixed model, which combines pupil-weighted funding with a territorial or a local needs-based approach. The UK (England) report, for example, indicates that categories of duties or services are related to demographic characteristics, in combination with a notional budget for SEN and additional funding related to a statement for pupils with the most severe needs. In Italy, class size depends on geographical and demographic factors, as well as on the presence of learners with SEN. When including a learner with identified SEN, the average class size should not exceed 20 pupils. This is provided that the process is framed within an IEP that defines strategies and methods. The law also states that the support teacher–learner ratio should not exceed one support teacher for every two learners with SEN.

3.4 Flexibility of teaching methods and support linked to the approach to educational accessibility

Flexibility also depends on schools' autonomy since, in many European countries, most decisions affecting inclusiveness are made at the school level. Such autonomy may improve school outcomes by influencing teacher motivation and capacity and by increasing the school leaders' role in improving the efficiency and equity of school education. Schools that make autonomous decisions about curriculum and instruction achieve better PISA results than schools that do not (OECD, 2013).

The effectiveness of inclusive education is also determined by schools' educational accessibility. This depends on how universal design principles are applied to the learning environment. When such principles are incorporated into course design and development, they lay the foundation for learning outcomes, activities, assessments and teaching methods that improve accessibility for all learners (Rose and Meyer, 2002). By contrast, the reinforcement of formal curriculum teaching and traditional teaching methods hinders collaborative teaching, group teaching, etc. A focus on benchmark tests and examinations within the school curriculum offers pupils limited opportunities to demonstrate social learning or achievement. This leads to a disconnect between teaching and learning.

Schools' educational accessibility also depends on the type and the diversity of support offered to learners. Providing learners with a wide range of support opportunities allows schools to increase their capacity to respond to learner diversity, to reduce barriers to learning and to support participation. However, such support will not in itself increase the school's capacity – this needs to be done through professional development, collaboration with other professionals, etc.

Providing educational accessibility and wide-ranging support that favours learner autonomy underpins a universal design for learning that focuses on creating customised

learning environments adapted to individual needs. It aims to provide learners with various ways of acquiring information and knowledge and allows them to demonstrate what they know. Said design encourages multiple means of engagement to tap into learners' interests, challenge them appropriately and motivate them to learn (Rose and Meyer, 2002).

Despite the varying amounts of information that the participating countries provided on the issue, Table 6 describes the type of support provided to learners with SEN at school level. It shows that, in most countries, learners with SEN are entitled to a wide range of support at school level. This is provided either by the schools or by dedicated support services acting at national, regional or local level.

These supports are mainly underpinned by a compensatory approach to accessibility. This approach deals with difficulties learners (and, to a lesser extent, teachers) may have in implementing tasks at school by providing extra support or resources. Said extra support or resources address an identified educational need and help to make the curricula more accessible to eligible learners. It may, for example, consist of additional teaching resources, special classes or units; all countries provide these. It may also entail extra teaching hours, which only a few country reports indicate.

Table 6. Type of additional provision existing at school level according to national reports

Country	Teaching aids	Special classes or units	Additional teaching resources (learning support assistants)	Extra teaching hours	Small groups / remedial courses Reduced teacher–learner ratio	Extended education	Specific curriculum	ICT / AT
Croatia	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
Estonia	Yes	Yes	Yes	No	Yes	No	No	Yes
Finland	Yes	Yes	No	No	Yes	Yes	Yes	Yes
Italy	Yes	No	Yes	No	Yes	Yes	Yes	Yes
Latvia	No	Yes	Yes	No	No	No	No	Yes
Lithuania	Yes	Yes	No	No	No	Yes	No	Yes
Luxembourg	No	Yes	Yes	No	No	No	No	Yes
Malta	No	No	Yes	No	No	No	No	Yes
Netherlands	Yes	Yes	Yes	No	No	No	No	Yes
Norway	Yes	Yes	Yes	Yes	Yes	No	No	Yes
Poland	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes

Country	Teaching aids	Special classes or units	Additional teaching resources (learning support assistants)	Extra teaching hours	Small groups / remedial courses Reduced teacher–learner ratio	Extended education	Specific curriculum	ICT / AT
Portugal	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
Slovenia	Yes	Yes	Yes	No	No	No	No	Yes
Sweden	Yes	No	Yes	No	No	Yes	No	Yes
Switzerland	Yes	Yes	Yes	No	No	No	No	Yes
UK (England)	Yes	Yes	Yes	No	No	No	No	Yes
UK (Scotland)	Yes	Yes	Yes	No	No	No	No	Yes
UK (Wales)	Yes	Yes	Yes	No	No	No	No	Yes

A compensatory approach to accessibility differs from a universal design approach to accessibility. A universal design approach does not primarily ask teachers to adapt inflexible curricular elements that were not designed to meet the diversity of learner needs. Rather, it aims to prevent failure and educational exclusion by intentionally and systematically designing, from the outset, a curriculum (i.e. goals, methods, materials and assessments) that addresses the individual differences of all learners, including those with identified SEN. A universal design approach to educational accessibility may be promoted through teaching aids (books, pictures or maps) or devices (computers, AT, software) enabling teachers to enhance or vitalise classroom teaching. It may also be supported by capacity-building mechanisms. These empower teachers to create customised learning environments that adjust to individual needs. Said mechanisms facilitate teachers to act inclusively. This may be by presenting flexible information to the learners, actively engaging them in processes and supporting them in responding or demonstrating knowledge and skills. In this way, there are high expectations for achievement for all learners.

3.5 Chapter summary

Most countries have worked to decentralise their education system in different ways to improve its quality and increase municipalities' and/or schools' responsibilities. In some countries, local authorities gained the possibility to define resource allocation mechanisms with regard to identified local needs. In other countries, national funding criteria combine pupil-weighted funding with a territorial or a local needs-based approach. Stakeholders' ability to meet individual needs may depend on the flexibility of teaching and learning methods as well as of supports.

Most countries also support flexibility in teaching and learning by entitling learners to a wide range of support. This flexibility is mainly underpinned by a compensatory approach rather than a universal design approach to accessibility. Indeed, only a few countries include remedial teaching and changes to syllabi or curricula as possibilities offered to learners. Most of them mention providing additional teaching staff or special classes.

Flexibility appears to be a key factor for implementing high-quality inclusive education. However, funding mechanisms may disadvantage small schools or remote areas, to the detriment of quality education for all and the inclusion of all learners. Local authorities do not always have the capacity to use the flexibility of resourcing opportunities efficiently. Schools may feel disempowered to act inclusively or that they are receiving inequitable treatment. This is especially the case when there is insufficient support staff to adequately assist learners with severe conditions who lack autonomy.

Country reports highlight that funding criteria may, for example, favour inclusive schools and hinder those that most need support in developing an inclusive school culture and supporting learners with SEN. In other cases, funding criteria may penalise schools that are committed to inclusiveness. This occurs when resource allocation mechanisms do not take adequate account of the increasing costs arising from success among learners with SEN and their families because of the school's commitment. The reports may also indicate that the

resources allocated do not enable schools – and especially the weakest schools – to fulfil their duties. They may furthermore highlight inequalities in implementing inclusive education policies, depending on municipalities' wealth as a result of resource allocation mechanisms. In both cases, school policies may consequently fail to support inclusive strategic behaviour.

This trend towards decentralised and flexible education systems increases the need for capacity-building and support at local and at school levels. It also heightens the importance of governance mechanisms that combine decentralised and flexible education with the principles stated in policies, as well as with social justice requirements.

4. A NEED FOR EFFECTIVE GOVERNANCE MECHANISMS FOR EFFICIENT AND EQUITABLE SYSTEMS FOR INCLUSIVE EDUCATION

The effectiveness of funding mechanisms is interrelated with governance approaches and how means, processes and resources all combine for a country's policy-making. The way resource allocation mechanisms are embedded in regulations and laws determines discrepancies between policies and actual practice (Parrish, 2001; 2014).

While decentralised systems for inclusive education support flexibility, they also face effectiveness, equity and accountability issues when badly co-ordinated provision leads to a fragmented system. Many countries, for example, attribute existing weaknesses to a lack of co-operation between stakeholders involved in the inclusive education of learners with SEN. According to the Estonian report, families and young people are often confused about where to go for support, as each state sector has its own support system.

According to existing research (for example, Graham et al., 2003; Busemeyer and Vossiek, 2015), quality of governance goes beyond the formal structures and institutions in place within a system. It relates to:

- The ability of decision-making processes to prevent exclusionary strategic behaviours. Such behaviours can ensue when the amounts allocated to schools ignore their needs or when stakeholders do not feel enabled to act inclusively.

- Capacity-building mechanisms and their ability to foster effectiveness and fairness in educational institutions. Beyond the amounts spent, resource allocation mechanisms must be effective.

- The co-ordination and consistency of policy goals. Some country reports state that identifying standards of educational support for learners with SEN is a key factor for ensuring that every learner with SEN receives sufficient support at every level of education.

- Monitoring mechanisms and accountability mechanisms, which seem to be a key factor for ensuring consistent policy goals in decentralised countries.

This chapter will therefore refer to governance and accountability mechanisms, described in the country reports, designed to develop an integrated framework that fosters cross-sectoral co-operation and co-ordinated provision. It will also consider mechanisms to monitor the quality of inclusive education provision, as well as existing reporting mechanisms and their ability to support cost-effectiveness in implementing inclusive education.

4.1 Governance builds on an integrated framework

Effective and equitable systems for inclusive education do not solely require that the lowest levels of authority have educational responsibilities (European Commission/EACEA/Eurydice, 2014). They demand an integrated framework that fosters inter-institutional co-operation. This allows for consistent policy goals and eliminates ambiguity in stakeholders' understanding of their roles and responsibilities. Such systems promote strong co-operation between education and welfare stakeholders. They prevent barriers and gaps during transition periods, granting learners access to the supports needed in all domains. Consequently, they support effective and coherent educational pathways, as well as cost-effective inclusive education policies. Uncoordinated cross-sectoral funding generates overlaps in responsibilities. These not only confuse learners and their families, but also increase costs related to inclusive education. Increased costs may cause compartmentalisation between stakeholders. This makes it difficult to ascertain the total amount allocated to implementing inclusive education and, consequently, to precisely measure the cost of inclusive education.

This integrated framework builds on inter-institutional co-operation. Such co-operation is promoted by the development of multi-disciplinary teams whose task is to identify learners' needs. Croatia presents such an example. It harmonised the procedures for needs assessment of learners with autistic spectrum disorder and established committees that include representatives of all stakeholders in learners' education and support.

Inter-institutional co-operation may also result from incentives provided by central authorities. In the UK (Scotland), for example, Education Scotland has a key role in promoting practice across sectors and among regions. Scottish Government policy officials engage with education authority networks to discuss challenges and provide support (often referring to other authority area practice). This forms part of an on-going commitment to improved implementation of inclusive practice. In Finland, the Finnish National Board on Education (FNBE) and ministries (Ministry of Education and Culture and Ministry of Social Affairs and Health) arrange in-service education for multi-professional staff. Meanwhile, the long-term 'KELPO' programme proposes a co-operation model. In Portugal, implementation contracts between municipalities and the Ministry of Education govern the implementation of national policies at the municipality level. In Switzerland, inclusive

education is co-ordinated through yearly meetings of the stakeholders responsible for special needs and inclusive education.

Many countries frame inter-institutional co-operation within formal agreements between stakeholders. In Norway, for instance, the National Support System for Special Needs Education makes formal agreements with local authorities about their services. Ministries, directorates and county governors have joined forces to facilitate proactive, comprehensive, efficient and competent services for children and young adults within the 0–24 programme. The Netherlands has agreements made by school alliances and communities which are responsible for youth care, health and social services. In the UK (Wales), the Welsh Government and local authorities agreed on a framework for school improvement and the Children and Young People's Plan called the 'National Model for Regional Working'. According to this agreement, local authorities must co-operate with relevant stakeholders to draw up, on a three-year basis, an overarching mechanism to ensure co-ordinated provision of services for children and young people. In Italy, framework agreements at national and at territorial levels regulate, integrate and co-ordinate the policies of the various entities involved in educational, social and health intervention. These frameworks envisage progressive development in service integration, in sharing common guidelines on procedures to harmonise the content of each administrative authority's plan, and in identifying common priorities and goals. In Portugal, primary and secondary schools can enter formal agreements with the Ministry of Education. These grant them more autonomy in curriculum and pedagogical organisation, human resource management, school social support and financial management. The agreements include a school self-evaluation and require a positive external school evaluation.

Inter-institutional co-operation may also build upon co-operation between government bodies involving executive representatives of central and local levels. In Switzerland, there is an annual meeting of the persons responsible for SEN in inclusive education at the cantonal and regional levels. The National Educational Institute of Slovenia, which is responsible for procedures for placing learners with special needs into different educational programmes, holds national- and local-level meetings. In Estonia, ESF funding helps to foster close co-operation between the Ministry of Education and Ministry of Social Affairs for implementing new programmes.

Nevertheless, frameworks underpinning inter-institutional co-operation may not always support the development of integrated systems for inclusive education. According to some country reports, the effectiveness and quality of inclusive education policies may be hampered by administrative procedures that enforce compartmentalisation among stakeholders and reduce the degree of flexibility. Optimum use of available funds may be impeded by a lack of collaboration between health, welfare and education sectors that prevents the streamlining of services. A lack of networking and experience sharing at the school level hinders collaborative teaching and co-ordinated practices at local level. It weakens the practical implementation of inclusive education principles at national level and increases the need to label learners with an official decision of SEN.

4.2 An integrated framework weakened by existing monitoring mechanisms

Governance mechanisms also include monitoring and accountability issues (Hooge et al., 2012). High-quality inclusive education demands that policy-makers set clear objectives for their education system. They must ensure that schools, resource centres and support services provide adequate and cost-effective services. Monitoring of the implementation of inclusive education requires transparent and accountable processes for allocating funds needed by decentralised policies. Such processes ensure that resources effectively reach the learners with SEN for whom they are intended and that they are well spent. Monitoring also allows for external control of resource levels and performance standards, which makes it possible to analyse effectiveness. It ensures effective planning intended to develop appropriate, cost-effective and sustainable provision. A lack of systematic monitoring deprives policy-makers and stakeholders of experiences from which to learn. It fosters the persistence of unsuccessful initiatives and leads to an ineffective use of resources.

According to information provided in the country reports, the monitoring of systems for inclusive education combines several reporting mechanisms. It may be framed by annual reports from schools to local and/or national authorities. In Italy, the evaluation of schools' effectiveness builds on the annual plan for inclusion they draft at the beginning of each year as a basis for the educational offer. Said plan describes the curricular, extra-curricular, educational and organisational resources that each school adopts according to its autonomy. At the end of each school year, schools must monitor and evaluate the efficacy of their inclusiveness. They report to the regional offices of the Ministry of Education. In Slovenia, schools have to prepare a final report describing the goals achieved, as well as the financial components of their activity. In Norway, school-based assessment and an annual status report from the school owner are statutory. In Portugal, autonomy contracts between schools and the Ministry of Education include a self-evaluation procedure at school level as well as an external evaluation. In the UK (England), the annual statement sets out accountability and governance for education and children's services from central government through regional and local arrangements, depending on the type of provider.

Monitoring of inclusive education often includes evaluation frameworks implemented by agencies that are external to schools. In Sweden, school inspectors perform external school evaluation. This is in line with nationally established standards focusing on results (norms, values and knowledge), activities (teaching, guidance, management and quality work) and conditions (resources and access to information and education) in schools. In Finland, the Centre for Educational Assessment is responsible for the developmental evaluation of municipalities' implementation of the new law regarding intensified and special support. In the UK (England), a schools' report includes the appropriate use of ring-fenced grants. Resources allocated can only be used for the planned purpose. In Croatia, the Education and Teacher Training Agency participates in the monitoring, improvement and development of education in pre-primary, primary and secondary schools. It reports on the

implementation of inclusive policy measures and regulations via its regular inspections and supervisions.

Monitoring mechanisms relating to schools' functioning (such as school leadership, collaborative teaching practices, classroom management, existing supports and support strategies) are occasionally embedded in a data collection system that monitors schools' policies and practices. For example, in Estonia, the authorities conduct surveys that aim to monitor schools' practices. In Poland, reporting mechanisms build on statistical information gathered by the Ministry of Education about learners' profiles and achievements, as well as about schools' operating costs.

However, monitoring mechanisms may not always suffice for high-quality inclusive education systems. Furthermore, increased school autonomy is not necessarily balanced by effective accountability requirements. The unevenness of information that the countries provided about data may suggest that many countries face difficulties in managing the resources allocated to inclusive education. Country reports may indicate that existing data focuses on resources allocated to special settings, instead of focusing on inclusive settings. Some may indicate that no data is gathered on learners enrolled in mainstream education with their non-SEN peers. Others may highlight the fact that they do not have any data on learners enrolled in special classes. Many country reports indicate, moreover, that they do not have precise data on learners without an official decision who may receive support. All these weaknesses hinder countries in analysing the cost-effectiveness of inclusive practices.

In addition, many countries were unable to provide information about the sums provided for implementing inclusive education. Data on inclusive education expenditure often identifies the sums attracted by special settings (a type of input funding) or the costs of additional resources, such as support teachers or learning support assistants in mainstream schools (a type of throughput funding). However, the reports do not reveal overall costs for all types of general, throughput and input funding.

Consequently, while countries aim to promote effective systems for inclusive education, their data collection systems do not allow them to monitor total expenditure on their inclusive education policies. The lack of reporting mechanisms, or their weaknesses, impedes countries in linking funding with effectiveness issues.

4.3 An integrated framework hampered by inappropriate accountability mechanisms

Monitoring and accountability mechanisms should not exclude cost-effectiveness issues. As suggested in Ebersold and Meijer (2016), including this issue helps to define the alternative to be evaluated, to list the outcomes and costs, to quantify and value the outcomes and costs, to compare the costs and outcomes, to qualify or revise the findings in light of risk, uncertainty and sensitivity and to examine the distributional implications.

Most countries have data relating to the implementation of learners' rights and to the effectiveness of the education system in general. However, only a few of them look at cost-effectiveness issues. As Table 7 shows, most countries cannot inform precisely about spending allocated to learners with SEN enrolled in mainstream education. They may therefore be hampered in analysing the effects and cost-effectiveness of inclusive education policies.

Table 7. Existing information about spending related to financing of inclusive education

Country	% of GDP dedicated to inclusive education of learners with SEN in compulsory education	Total funding per pupil allocated in 2014 to learners with SEN enrolled in inclusive education settings	Distribution of funding across compulsory education levels	Trends in percentage of GDP spent on inclusive education, 2000–2014	Trends in total funding per pupil allocated to learners with SEN, 2000–2014	Trends in distribution of this funding across compulsory education levels, 2000–2014
Croatia	Not available	Not available	No information	Not available	Not available	Not available
Estonia	Not available	Not available	Not available	Not available	Not available	Not available
Finland	No information	No information	No information	No information	No information	No information
Italy	Not available	Yes	Not available	Not available	Not available	Not available
Latvia	Not available	Not available	Not available	Not available	Not available	Not available
Lithuania	Not available	Yes	Yes	Not available	Yes	Not available
Luxembourg	Yes	Not available	Not available	Yes	Not available	Not available
Malta	Yes	Yes	Yes	Not available	No information	No information
Netherlands	Yes	Not available	Yes	No information	Not available	Yes
Norway	No information	No information	No information	No information	No information	No information

Country	% of GDP dedicated to inclusive education of learners with SEN in compulsory education	Total funding per pupil allocated in 2014 to learners with SEN enrolled in inclusive education settings	Distribution of funding across compulsory education levels	Trends in percentage of GDP spent on inclusive education, 2000–2014	Trends in total funding per pupil allocated to learners with SEN, 2000–2014	Trends in distribution of this funding across compulsory education levels, 2000–2014
Poland	Yes	Yes	Yes	Yes (from 2010 onwards)	Yes (from 2010 onwards)	Yes (from 2010 onwards)
Portugal	Not available	Not available	Not available	Not available	Not available	Not available
Slovenia	Yes	Not available	Not available	No information	No information	No information
Sweden	Not available	Not available	Not available	Not available	Not available	Not available
Switzerland	Not available	Not available	Not available	Not available	Not available	Not available
UK (England)	Not available	Yes	Yes	Not available	Yes (from 2013 onwards)	Yes (from 2013 onwards)
UK (Scotland)	Yes	Yes	Not available	Not available	Not available	Not available
UK (Wales)	No information	Yes	No information	No information	Yes	Yes

Most countries do not have data on the percentage of GDP dedicated to inclusive education. They are therefore unable to measure the investment made to promote it.

Only a few participating countries could provide data on total per-pupil expenditure for learners with SEN enrolled in inclusive education settings compared with the general population. While the implementation of inclusive education differs between primary and secondary education, many countries are unable to identify spending and costs by level of education for learners with SEN. Countries may describe allocating more to primary or to secondary education without indicating differences in spending. They may also describe existing differentials in supporting learners with SEN by grades or level of education. Lithuania, for example, indicates that the pupil basket funds allocated per pupil with SEN in mainstream classes in urban areas average EUR 1,544 for learners in grades 5–8 (ISCED level 1), EUR 1,862 for learners in grades 9–10 (ISCED level 2) and EUR 1,898 for learners in grades 11–12 (ISCED level 3).

Most countries also face difficulties in indicating precise trends in spending for learners with SEN enrolled in inclusive education settings. This may prevent them from identifying the impact of the financial crisis on resources allocated to inclusive education, as well as the financial consequences of changes in policy orientations. It may also limit their ability to identify how strategic behaviours affect costs related to inclusive education.

4.4 Chapter summary

Existing governance mechanisms seem to hamper the implementation of high-quality, cost-effective inclusive education. Despite efforts, these mechanisms may not always successfully embed means and resources in an integrated framework allowing for inter-institutional co-operation and co-ordinated provision. The lack of data makes it difficult to monitor existing policies. This prevents policy-makers from identifying the academic and social outcomes of inclusive education as well as its strengths and weaknesses. Consequently, it impedes them in improving the quality of its implementation.

The lack of reporting mechanisms, or their weaknesses, impedes countries in linking funding with effectiveness. As a result, it may prevent them from having cost-effective measures that are relevant to national, regional and school-level governance, monitoring and oversight. The lack of reporting mechanisms deprives schools of the information they need to identify progress made towards inclusive practice. It prevents them from seeing inclusive education as an opportunity for them to become high-quality, cost-effective learning organisations.

CONCLUSIONS

Country reports suggest that the implementation of inclusive education is seen as being connected with increasing costs. These costs arise from the growing number of learners with SEN identified as needing support. Said identification is linked to an official decision that seems to be at variance with the aim of inclusiveness.

Looking across all information sources from the project, four areas of conclusions can be identified:

1. An increase in spending, linked to schools' need to label learners as requiring an official decision

The financial crisis did not reduce spending on inclusive education; in fact, in numerous cases the opposite is true. In many countries, this increasing expenditure may be due to:

- a diversification of the profiles of learners with SEN, engendered by resources allocated to schools to support learners at risk of educational failure due to their socio-economic or ethnic minority background or to their learning;

- schools' increasing need to connect support to learners with SEN by labelling them as being in need of an official decision.

Funding mechanisms aimed at preventing school failure and dropout support this diversification of learners with SEN by combining a supply-side approach with a demand-side approach.

- The supply-side approach allocates resources to schools to enable them to provide intensified support to learners at risk of failure, without requiring them to be officially labelled by a multi-disciplinary team.

- The demand-side approach addresses learners with additional challenges who need extensive support from a multi-disciplinary team in relation to an official decision and IEP.

Therefore, modes of funding certainly may have fostered increased differentiation at school level. They may, however, also have promoted exclusionary strategic behaviours, prompting schools to connect the support learners need with an official decision for financial purposes. Labelling may support inclusion for learners in need of more complex support than adapted teaching and intensified pedagogical support, especially if the supplemental grant is portable. Nevertheless, such strategic behaviours lead to unnecessary labelling, which stigmatises and victimises both learners and their families. Input funding mechanisms may appear to be a financial opportunity for schools to overcome difficulties in meeting the needs of learners without an official decision whose support is defined by a throughput approach to funding. Such strategic behaviours are reinforced when challenging financial circumstances demand greater efficiency and cost-effectiveness from schools.

Existing funding and governance mechanisms may increasingly lead schools to connect education equity and effectiveness with the labelling of learners in need of support. Further analysis is needed to identify which financing mechanisms may need to be developed to prevent stakeholders from connecting equity and efficiency with the need to label learners as requiring an official decision. Analysis could focus on moving financing mechanisms away from funding schools' failure to support learners in making progress. Rather, they should support a universal design for learning aimed at meeting all learners' needs.

2. Inclusive education relies on the enabling effect of the system for inclusive education

The increasing number of learners with SEN may consequently be linked with the enabling effect of the institutional framework developed to implement the aim of inclusiveness. The latter is indeed embedded in a multi-level and multi-stakeholder system for inclusive education that considers the various dimensions affecting learners' access to education. This system:

- Takes into account the imperative of accessibility of buildings and services, the need to compensate the functional consequences of the impairment for the individual as well as for the parents, and the technical, financial and human support that learners and/or their families may need for their education.

- Also includes a specific framework dedicated to enabling education system stakeholders to meet the diversity of educational profiles at territorial/local and school level. This specific framework may develop tools or capacity-building mechanisms that stakeholders can build upon in order to act inclusively on a daily basis and be more efficient. It may also aim to empower learners to cope with

education system demands through, for example, adapted tuition as well as technical or human support.

- Encompasses special settings in most countries. These act as resource centres and/or are part of the service provision continuum. In the latter case, they grant access to education to learners for whom the mainstream education system is unable to cater.

As a result, inclusiveness of education systems may depend, for example, on how the imperative of accessibility of buildings and services is met and how effectively the functional consequences of the impairment are compensated to allow learners to fulfil their tasks. It is also underpinned by the ability of supports provided at territorial, local/school level to empower all stakeholders to implement the principles of inclusive education. It is additionally dependent on the ability of financing mechanisms to empower special schools to act effectively as resource centres for all stakeholders involved in the mainstream education of learners with SEN.

3. A need to promote an inclusive design approach to funding accessible educational opportunities

Such difficulties may result in inclusive education policies that prioritise a compensatory approach to educational accessibility instead of a universal design approach. A compensatory approach retrospectively addresses difficulties learners may have with their tasks at school by providing extra support or extra resources. It links flexible support and appropriate teaching to a formal identification of special needs and requires learners to be labelled.

By contrast, a universal design approach aims a priori to systematically and intentionally address individual differences to prevent dropout and educational exclusion. Its objective is to meet all learners' needs. It does so by providing them with various ways of acquiring information and knowledge, allowing them to demonstrate what they know. It actively engages them in processes to tap into their interests, challenges them appropriately and motivates them to learn. Prioritising an inclusive design approach to educational accessibility – which incorporates universal design for learning and a compensatory approach for learners with the most severe needs – may foster inclusive education policies with reduced labelling.

4. A need to improve governance and the incentives and equity of funding mechanisms

Difficulties that stakeholders encounter in implementing systems for inclusive education may be related to weaknesses in existing governance mechanisms. Such weaknesses hinder countries in combining decentralised, flexible education with the principles stated in policies and with social justice requirements. Despite efforts, governance mechanisms do not always successfully embed means and resources in an integrated framework allowing for inter-institutional co-operation and co-ordinated provision.

A lack of data for monitoring existing policies prevents policy-makers from identifying the academic and social outcomes of inclusive education as well as its strengths and weaknesses. Consequently, it impedes them in improving the quality of its implementation. Weak or inadequate reporting mechanisms hamper countries in linking funding with effectiveness issues.

Expenditure trends also result from weaknesses in existing governance mechanisms. These weaknesses may not sufficiently embed means and resources into an integrated framework that allows for inter-institutional co-operation and co-ordinated provision. They fail to promote an integrated framework that generates synergies among stakeholders involved in the process. Decentralised and flexible inclusive education policies may consequently foster compartmentalisation between the ministerial stakeholders involved, as well as between the different territorial levels.

As a result, funding mechanisms may not act as an incentive for schools to see inclusive education as an opportunity for them to become high-quality, cost-effective learning organisations. Local authorities do not always have the capacity to efficiently use the flexibility of resourcing opportunities. Schools may either feel disempowered to act inclusively or that they are being treated inequitably. This is particularly true when there is insufficient support staff to adequately assist learners with severe conditions who lack autonomy. Funding mechanisms may place schools that are committed to inclusive education at a disadvantage. This can occur when resource allocation mechanisms fail to take sufficient account of the increasing costs stemming from success among learners with SEN and their families as a result of the school's commitment. The mechanisms may be a source of injustices and inequalities when they are detrimental to remote or deprived areas or to schools that most need support for developing an inclusive school culture and supporting learners with SEN.

Weaknesses in accountability and monitoring mechanisms fail to provide stakeholders with accurate data on the academic and social outcomes and the cost-effectiveness of existing support and provision. A further exploration of governance mechanisms could focus on mechanisms allowing for improved synergies among stakeholders, as well as on the effectiveness and accuracy of reporting mechanisms.

REFERENCES

Busemeyer, M. and Vossiek, J., 2015. 'Reforming Education Governance Through Local Capacity-building: A Case Study of the "Learning Locally" Programme in Germany' *OECD Education Working Papers*, No. 113. Paris: OECD Publishing

Ebersold, S., 2008. 'Adapting Higher Education to the Needs of Disabled Students: Developments, Challenges and Prospects', in OECD (ed.), *Higher Education to 2030, Volume 1, Demography*. Paris: OECD Publishing

Ebersold, S., 2014. 'Les savoirs de la comparaison internationale' [Knowledge of international comparison], in C. Gardou (ed.), *Handicap, une encyclopédie des savoirs* [Disability, an encyclopaedia of knowledge]. Toulouse: Érès

Ebersold, S. and Evans, P., 2008. 'A Supply-Side Approach for a Resource-Based Classification System', in L. Florian and M. McLaughlin (eds.), *Disability Classification in Education: Issues and Perspectives.* Thousand Oaks, California: Corwin Press

Ebersold, S. and Mayol, S., 2016. 'Évaluation des besoins, importunité scolaire et reconfiguration du handicap' [Needs assessment, school importunity and the reinvention of disability], in M. Meziani (co-ord.), S. Ebersold (dir.), S. Mayol and R. Toledo (eds.), *Les conditions de mise en œuvre du GÉVA Sco* [*The conditions of implementation of the GÉVA Sco*]. Suresnes: INS HEA

Ebersold, S. and Meijer, C., 2016. 'Financing Inclusive Education: Policy Challenges, Issues and Trends', in A. Watkins and C. Meijer (eds.), *Implementing Inclusive Education: Issues in Bridging the Policy-Practice Gap (International Perspectives on Inclusive Education, Volume 8)*. Bingley: Emerald Group Publishing Limited

European Agency for Development in Special Needs Education, 2009. *Key Principles for Promoting Quality in Inclusive Education – Recommendations for Policy Makers*. (A. Watkins, ed.). Odense, Denmark

European Agency for Development in Special Needs Education, 2011. *Mapping the Implementation of Policy for Inclusive Education: An exploration of challenges and*

opportunities for developing indicators. (S. Ebersold and A. Watkins, eds.). Odense, Denmark

European Agency for Special Needs and Inclusive Education, 2014a. *Education for All: Special Needs and Inclusive Education in Malta. External Audit Report.* Odense, Denmark. http://education.gov.mt/en/Documents/Special Needs and Inclusive Education in Malta -- External Audit Report.pdf (Last accessed October 2015)

European Agency for Special Needs and Inclusive Education, 2014b. *Organisation of Provision to Support Inclusive Education – Summary Report.* (V. Donnelly and M. Kyriazopoulou, eds.). Odense, Denmark

European Agency for Special Needs and Inclusive Education, 2015. *Agency Position on Inclusive Education Systems.* Odense, Denmark

European Agency for Special Needs and Inclusive Education, 2016a. *Financing of Inclusive Education: Background Information Report.* (A. Mangiaracina, ed.). Odense, Denmark

European Agency for Special Needs and Inclusive Education, 2016b. *European Agency Statistics on Inclusive Education (EASIE): Methodology Report.* (A. Watkins, S. Ebersold and A. Lénárt, eds.). Odense, Denmark

European Commission/EACEA/Eurydice, 2013. *Funding of Education in Europe 2000–2012: The Impact of the Economic Crisis. Eurydice Report.* Luxembourg: Publications Office of the European Union. eacea.ec.europa.eu/education/eurydice/documents/thematic_reports/147EN.pdf (Last accessed April 2015)

European Commission/EACEA/Eurydice, 2014. *Financing Schools in Europe: Mechanisms, Methods and Criteria in Public Funding. Eurydice Report.* Luxembourg: Publications Office of the European Union. eacea.ec.europa.eu/education/eurydice/documents/thematic_reports/170EN.pdf (Last accessed March 2015)

Evans, P., 2008. 'Facts and Challenges of Inclusive Education' *Include*, 1/2008. Brussels: Inclusion Europe

Graham, J., Amos, B. and Plumptre, T.*, 2003. Principles for Good Governance in the 21st Century.* Policy Brief no. 15. Ottawa: Institute on Governance

Hooge, E., Burns, T. and Wilkoszewski, H., 2012. 'Looking Beyond the Numbers: Stakeholders and Multiple School Accountability' *OECD Education Working Papers*, No. 85. Paris: OECD Publishing

Meijer, C. J. W. (ed.), 1999. *Financing of Special Needs Education. A seventeen-country Study of the Relationship between Financing of Special Needs Education and Inclusion.* Middelfart, Denmark: European Agency for Development in Special Needs Education

National Center on Response to Intervention, 2012. *RTI Implementer Series: Module 3: Multi-Level Prevention System—Training Manual.* Washington, DC: U.S. Department of Education, Office of Special Education Programs, National Center on Response to Intervention

NESSE Network of Experts in Social Sciences of Education and Training, 2012. *Education and Disability/Special Needs. Policies and practices in education, training and employment for students with disabilities and special educational needs in the EU*. Report prepared for the European Commission. Brussels: European Commission

OECD, 1999. *Inclusive Education at Work: Students with Disabilities in Mainstream Schools*. Paris: OECD Publishing

OECD, 2004. *Equity in Education: Students with Disabilities, Learning Difficulties and Disadvantages*. Paris: OECD Publishing

OECD, 2007. *Students with Disabilities, Learning Difficulties and Disadvantages: Policies, Statistics and Indicators*. Paris: OECD Publishing

OECD, 2009. *Creating Effective Teaching and Learning Environments: First Results from TALIS*. Paris: OECD Publishing

OECD, 2013. *PISA 2012 Results: What Makes Schools Successful? (Volume IV): Resources, Policies and Practices.* Paris: OECD Publishing

OECD, 2014. *TALIS 2013 Technical Report*. Paris: OECD Publishing

Parrish, T.B., 2001. 'Who's paying the rising cost of special education?' *Journal of Special Education Leadership*, 14 (1), 4–12

Parrish, T.B., 2014. 'How should we fund special education?', in B. Bateman, J.W. Lloyd and M. Tankersley (eds.), *Understanding Special Education: Personal Perspectives on What, Who, Where, How, When, and Why*. New York: Routledge

Peters, S., 2003. *Inclusive Education: achieving education for all by including those with disabilities and special education needs*. Washington, D.C.: World Bank. www-wds.worldbank.org/external/default/WDSContentServer/WDSP/IB/2003/09/08/000160016_20030908131732/Rendered/PDF/266900WP0English0Inclusive0Education.pdf (Last accessed July 2015)

Rose, D.H. and Meyer, A., 2002. *Teaching Every Student in the Digital Age: Universal Design for Learning*. Alexandria, Virginia: Association for Supervision & Curriculum Development

Stubbs, S., 2008. *Inclusive Education. Where there are few resources.* Oslo: The Atlas Alliance

UNESCO, 2011. *Revision of the International Standard Classification of Education (ISCED)*. General Conference 36th Session, Paris 2011, 36 C/19, 5 September 2011. Paris: UNESCO. www.uis.unesco.org/Education/Documents/UNESCO_GC_36C-19_ISCED_EN.pdf (Last accessed March 2015)

UNICEF Office of Research, 2014. *Children of the Recession: The impact of the economic crisis on child well-being in rich countries*. Innocenti Report Card 12. Florence: UNICEF Office of Research. www.unicef-irc.org/publications/pdf/rc12-eng-web.pdf (Last accessed March 2015)

United Nations, 2006. *United Nations Convention on the Rights of Persons with Disabilities*. New York: United Nations

Watkins, A. and Meijer, C., 2016. 'Changing Conceptions of Inclusion Underpinning Education Policy', in A. Watkins and C. Meijer (eds.), *Implementing Inclusive Education: Issues in Bridging the Policy-Practice Gap (International Perspectives on Inclusive Education, Volume 8)*. Bingley: Emerald Group Publishing Limited

World Health Organization, 2001. *International Classification of Functioning, Disability and Health (ICF)*. Geneva: World Health Organization

ANNEX: MAPPING COUNTRY RESOURCE ALLOCATION OF SYSTEMS FOR INCLUSIVE EDUCATION

This Annex provides diagrammatic overviews of the individual country systems of financing inclusive education.

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

The diagrams have been developed using the country information provided within the Financing of Inclusive Education project. They focus on the resource allocation framework aimed at supporting inclusive education and meeting all learners' needs. The diagrams represent the funding mechanisms in compulsory education. They cover mainstream and special educational provision in primary and lower-secondary education.

The colours of the arrows in this framework represent the end recipient of spending. Blue arrows correspond to general education system spending, while other colours indicate 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. Red arrows indicate learner-related spending.

The shapes of the arrows indicate the mode of resource allocation. Thick arrows correspond to cash transfers, 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)

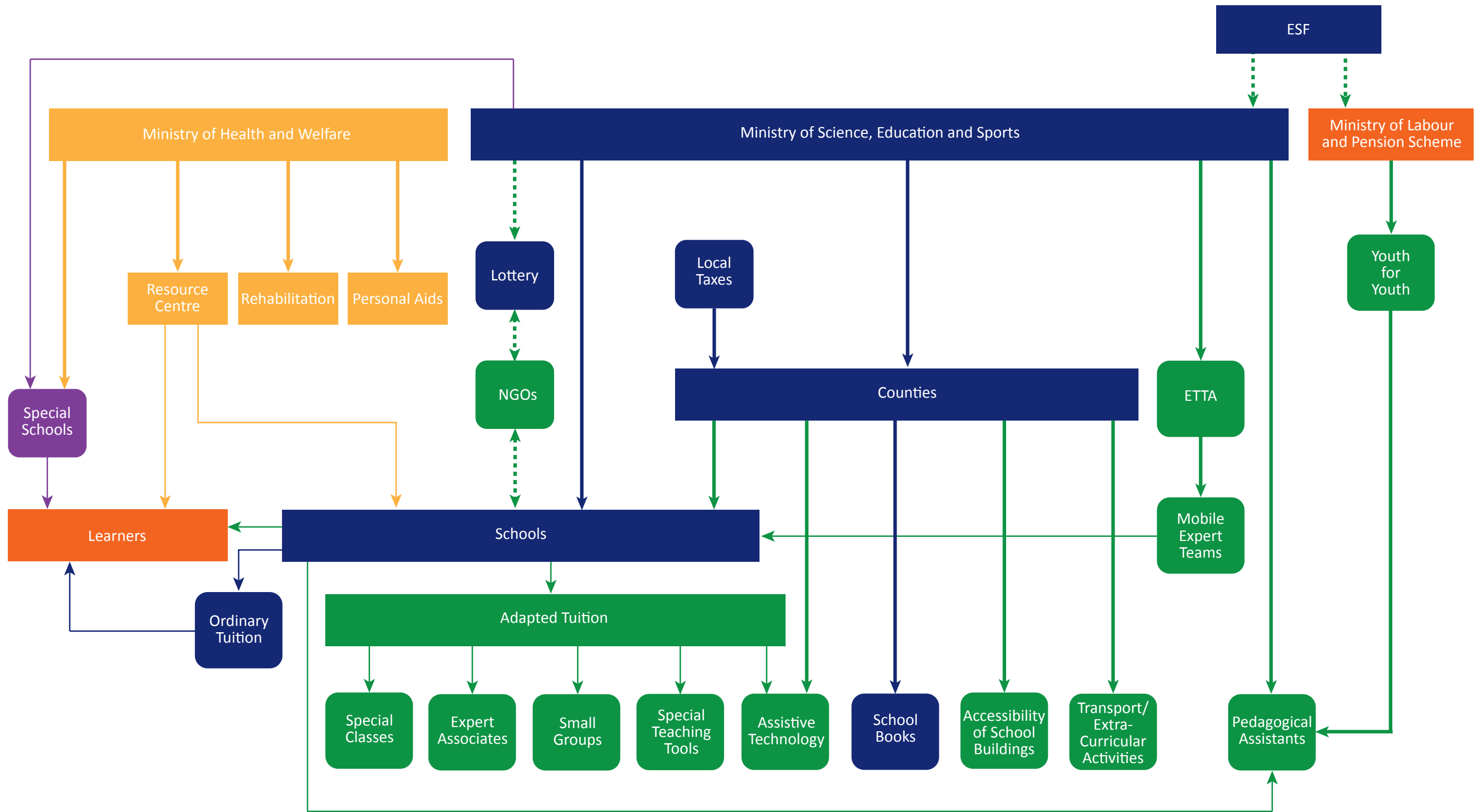↔ Cash transfer after application (thick, double-headed arrow)

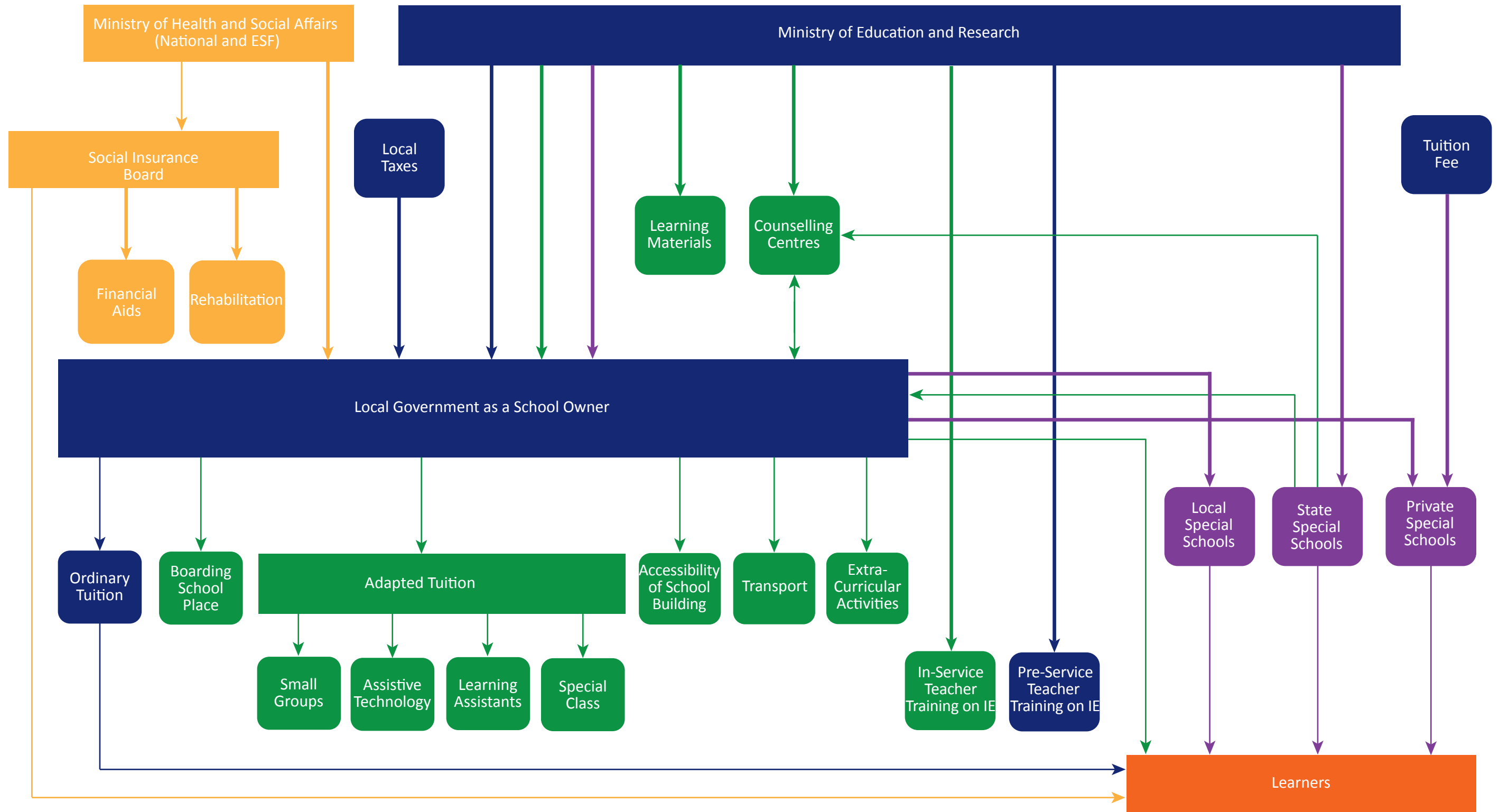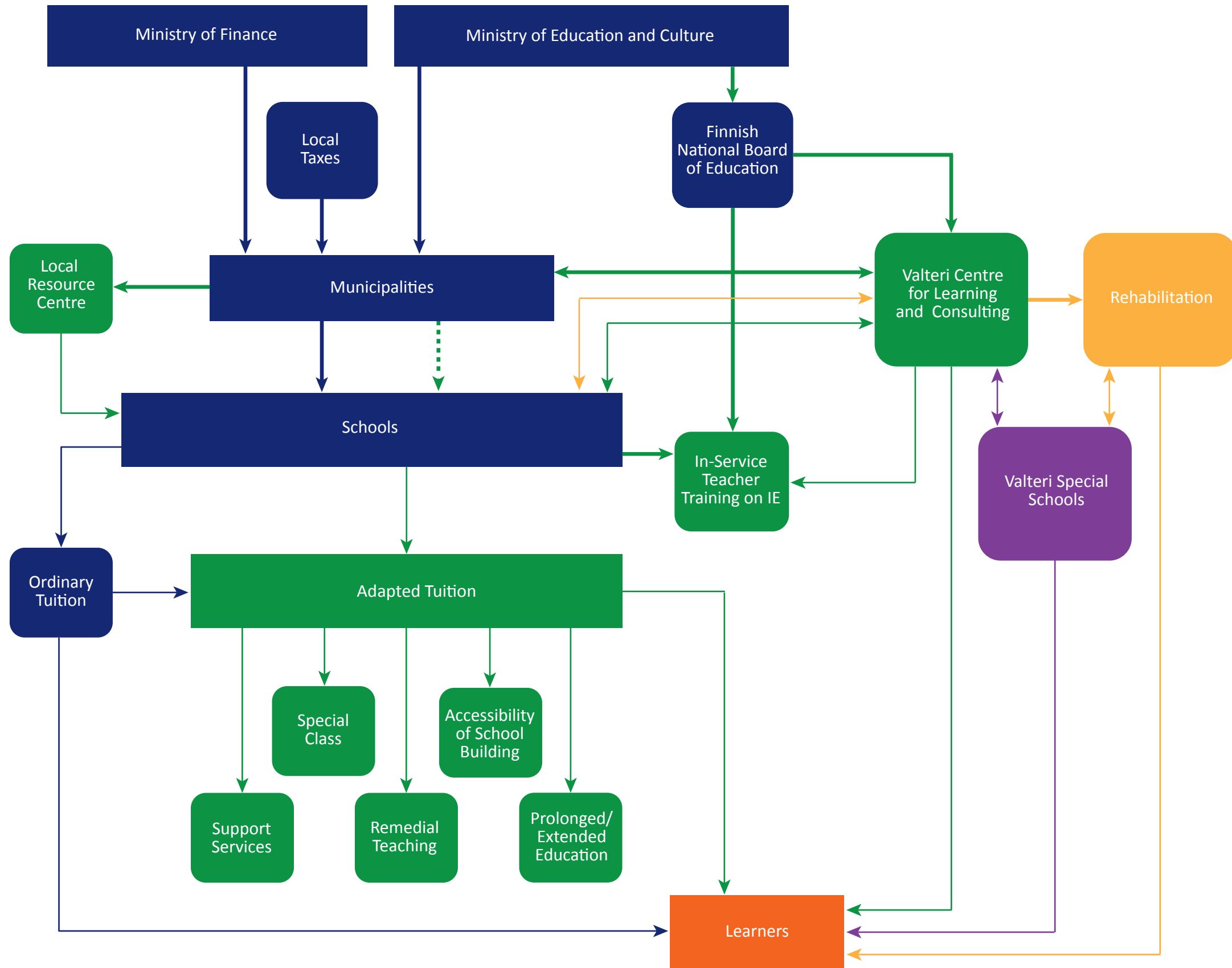→ In-kind transfer, e.g. service provided, methodological or technical support (thin, single-headed arrow)

↔ In-kind transfer after application, e.g. service provided, methodological or technical support (thin, double-headed arrow)
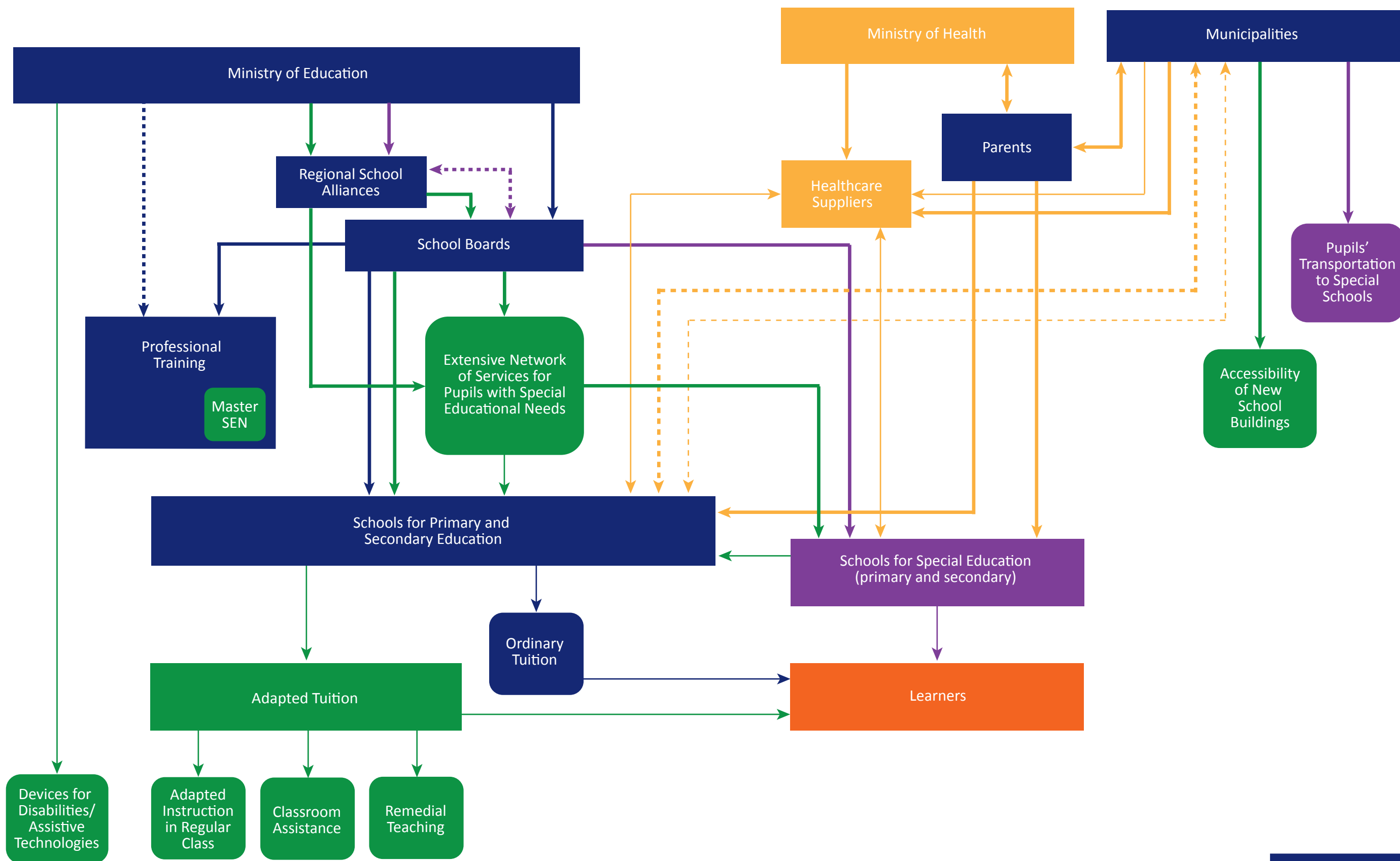
▪▪▪▪▶ Earmarked grants (broken, single-headed arrow)

Financing of Inclusive Education

ESTONIA

Ministry of Finance

Ministry of Education and Culture

Local Taxes

Finnish National Board of Education

Local Resource Centre

Municipalities

Valteri Centre for Learning and Consulting

Rehabilitation

Schools

In-Service Teacher Training on IE

Valteri Special Schools

Ordinary Tuition

Adapted Tuition

Special Class

Accessibility of School Building

Support Services

Remedial Teaching

Prolonged/ Extended Education

Learners

ITALY

Ministry of Health and Ministry of Welfare

Ministry of Education

Ministry of Finance

Ministry of Interior

Rehabilitation and VET Centres

Support Services and Facilities for Personal Autonomy

In-Service Teacher Training

Territorial Support Centres

Regions

Local Taxes

Families

Municipalities

Schools

Accessibility of Buildings

Ancillary Services

Adapted Learning Materials

Adapted Tuition

Ordinary Tuition

School Assistance

Support Teachers

Assistant Hours

Small Groups

ICT

Personal Assistant

Learners

LITHUANIA

Ministry of Education

Ministries of Health and Welfare

Ministry of Transport

Inclusive Education Board

CMPPN

Lifelong Centres For Training

Accessibility of Transport

Financial Aids

Rehabilitation

Ordinary Tuition

School

Accessibility of Buildings

Special Schools

Professional Training

Learners

Adapted Tuition

Additional Support

Special Classes

ICT

Extra-Curricular Activities

MALTA

Ministry of Health

Municipalities

Ministry of Education

Parents

Regional School Alliances

Healthcare Suppliers

School Boards

Pupils' Transportation to Special Schools

Professional Training

Master SEN

Extensive Network of Services for Pupils with Special Educational Needs

Accessibility of New School Buildings

Schools for Primary and Secondary Education

Schools for Special Education (primary and secondary)

Ordinary Tuition

Adapted Tuition

Learners

Devices for Disabilities/ Assistive Technologies

Adapted Instruction in Regular Class

Classroom Assistance

Remedial Teaching

NORWAY

PORTUGAL

SWEDEN

UNITED KINGDOM - ENGLAND

Secretariat:

Østre Stationsvej 33
DK-5000
Odense C
Denmark
Tel: +45 64 41 00 20
secretariat@european-agency.org

Brussels Office:

Rue Montoyer 21
BE-1000
Brussels
Belgium
Tel: +32 2 213 62 80
brussels.office@european-agency.org

www.european-agency.org