# #CostingEquity

## The case for disability-responsive education financing

# #CostingEquity

**#CostingEquity** is an advocacy research project on equitable financing for disability -inclusive education. It lays out some of the main challenges facing governments and the global education community in supporting the realisation of United Nations Sustainable Development Goal 4 (SDG 4) as well as Article 24 of the United Nations Convention on the Rights of Persons with Disabilities (UNCRPD).

The #CostingEquity research project was carried out by the **International Disability and Development Consortium (IDDC)** and **Inclusive Education Task Group (IETG)**. The IDDC research published in this report was funded by the **Open Society Foundations** and **LIGHT FOR THE WORLD**.

The #CostingEquity research project investigated the benefits of financing disability-inclusive education, the current state of education financing with regard to inclusion, and what needs to change in order for education financing to effectively support the realisation of SDG 4.

The #CostingEquity research report addresses three broad questions:
- How do international donors and domestic governments currently fund disability-inclusive education?
- What are the gaps and challenges in financing disability-inclusive education?
- What needs to change to increase quality, equitable financing for learners with disabilities?

The report aims to contribute to a better understanding of the issues related to equitable financing for education for learners with disabilities. It considers additional marginalising factors such as gender, socio-economic status, social circumstances and urban/rural location. It offers key arguments for civil society activists, donors and government advisors to make the case for building and strengthening inclusive education systems.

Detailed case studies provide useful examples of financing gaps, challenges and promising practice from developing country contexts, major education donors, and new and emerging philanthropic donor foundations. The focus of case studies and examples is on low and lower-middle income countries and were chosen to reflect a broad range of regions and countries.

The report concludes with a series of recommendations for domestic and external financing approaches.

## #CostingEquity research partners

The IDDC is a global consortium of 28 disability and development non-governmental organisations (NGOs), mainstream development NGOs and disabled people's organisations (DPOs) that together support disability and development work in more than 100 countries.

LIGHT FOR THE WORLD is an international disability and development organisation whose vision is an inclusive society where no one is left behind. LIGHT FOR THE WORLD strives for accessible eye-care services and supports inclusive education to empower persons with disabilities to participate equally in society.

The Open Society Foundations work to build vibrant and tolerant societies whose governments are accountable and open to the participation of all people.

# Acknowledgments

# Acronyms and abbreviations

| | |
|---|---|
| **ABC** | Accessible Books Consortium |
| **ABE** | alternative basic education |
| **CBID** | community-based inclusive development |
| **CBR** | community-based rehabilitation |
| **CDPO** | Cambodian Disabled People's Organization |
| **CIDA** | Canadian International Development Agency |
| **CSCQBE** | Civil Society Coalition for Quality Basic Education |
| **COSYDEP** | Coalition des Organisations en Synergie pour la Defensé de l`Education Publique |
| **CRS** | Catholic Relief Services |
| **CSO** | civil society organisation |
| **DFAT** | Department of Foreign Affairs and Trade (Australia) |
| **DFID** | Department for International Development (UK) |
| **DISE** | district information system for education |
| **DPO** | disabled people's organisation |
| **ECCE** | early childhood care and education |
| **ECD** | early childhood development |
| **ECI** | early childhood intervention |
| **EiE** | education in emergencies |
| **EFS** | Environmental and Social Framework |
| **EMIS** | education management information system |
| **ESP** | Education Sector Plans |
| **ESF** | environmental and social framework |
| **ESWG** | education sector working group |
| **GCE** | Global Campaign for Education |
| **GDP** | gross domestic product |
| **GEQIP** | General Education Quality Improvement Program |
| **GPE** | Global Partnership for Education |
| **ICT** | information and communication technologies |
| **IE** | inclusive education |
| **IEDSS** | Inclusive Education for Disabled at Secondary Stage |
| **IIEP** | International Institute for Educational Planning |
| **INGO** | international non-governmental organisation |
| **JICA** | Japan International Cooperation Agency |
| **JPKF** | Joseph P. Kennedy Jr. Foundation |

| | | | |
|---|---|---|---|
| **LEGs** | local education groups | **TESP** | Transitional Educational Sector Plans |
| **LMICs** | low- and middle-income countries | **TIGAR** | Trusted Intermediary Global Accessible Resource |
| **MDGs** | Millennium Development Goals | **TVET** | technical and vocational education and training |
| **MICS** | Multiple Indicator Cluster Surveys | **UIS** | UNESCO Institute of Statistics |
| **MoE** | Minister of Education | **UNABPAM** | L'Union Nationale des Associations Burkinabè pour la Promotion des Aveugles et Malvoyants |
| **MoET** | Ministry of Education and Training | | |
| **MoEYS** | Ministry of Education, Youth and Sport | **UNCRC** | United Nations Convention on the Rights of the Child |
| **NEA** | national education accounts | **UNCRPD** | United Nations Convention on the Rights of Persons with Disabilities |
| **NEP** | NGO education partnership | | |
| **NGO** | non-governmental organisation | **UNESCO** | United Nations Educational, Scientific and Cultural Organization |
| **NORAD** | Norwegian Agency for Development Cooperation | | |
| **ODA** | official development assistance | **UNGEI** | United Nations Girls' Education Initiative |
| **PDA** | private development assistance | **UNICEF** | United Nations Children's Fund |
| **RFAs** | requests for applications | **USAID** | United States Agency for International Development |
| **RFPs** | requests for proposals | | |
| **SDGs** | Sustainable Development Goals | **VCEFA** | Vietnam Coalition for Education for All |
| **SEN** | special educational needs | | |
| **SERCs** | special education resource centres | **WHO** | World Health Organization |
| **SIBs** | social impact bonds | | |

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# Executive summary

## The context

The Sustainable Development Goals (SDGs) are the first global goals to mention persons with disabilities and provide a clear message to 'leave no one behind'. SDG4 seeks to 'ensure inclusive, equitable and quality education for all and promote lifelong learning'. Reaching this goal, as spelt out in the Education 2030 Framework for Action, is a big challenge with half of the world's 65 million school-aged children with disabilities out of school.

Inclusive education offers quality formal and non-formal learning opportunities for every child within a mainstream system that adapts to the needs of all learners. Inclusive education necessitates significant changes to legislation, policy, financing, planning and implementation. Inclusive education follows a twin-track approach of balancing system-level change with specific support for learners with disabilities.

The cost of exclusion from education is significant for both the individual and the country. Countries lose billions of dollars of potential income when persons with disabilities are not educated or working. In Bangladesh, lack of schooling and employment for people with disabilities and their caregivers could be costing the country US$1.2 billion of income annually, or 1.74% of gross domestic product (GDP) (World Bank, 2008). By contrast, child-friendly inclusive education that starts in the early years brings better social, academic, health and economic outcomes for all learners, and at less cost than special or segregated education.

Global funding for education is declining. Provision for education in the early years is particularly underfunded, despite the clear benefits it brings to subsequent education efforts. Governments and donors are not prioritising education investment. Most governments and donors do not track the allocation of funding by education levels, let alone disaggregate expenditure linked to SDG targets.

The picture is equally concerning regarding humanitarian aid for education, where severe funding deficiencies impact disproportionately on children with disabilities.

Despite growing interest and effort, there is a lack of technical and financial resources to deliver on the SDG4 for inclusive and quality education for all targets. More equitable, inclusive approaches to resource allocation and budgeting are required. This includes developing innovative and flexible funding models that support the participation of learners with a range of disabilities, however complex, in mainstream pre-schools, primary schools, secondary schools and tertiary education.

Progressive universalism, widely supported as the most effective way of addressing inequities, involves investing more resources in reaching those people who are most marginalised and at risk of exclusion (Education Commission, 2016). The resources required would need to increase proportionately in consideration of compounding factors such as gender, rural location, socio-economic status and social circumstances.

Domestic efforts and international co-operation should all ensure that the costs associated with the inclusion of learners with disabilities are represented in education budgets. Disability-inclusive education will only work if it is well supported by strong cross-sector co-ordination at central, district and local levels.

Non-governmental organisations (NGOs), disabled people's organisations (DPOs) and civil society organisations (CSOs) and parents' organisations have long been the main supporters of education for persons with disabilities. These organisations need to be strengthened to provide technical expertise and to hold governments accountable in delivering on human rights and development agreements, in particular article 24 of the United Nations Convention on the Rights of Persons with Disabilities (UNCRPD).

# International donors

For this report, nine leading bilateral and multilateral education donors were surveyed on their efforts towards disability-inclusive education. The review found emerging commitment to disability-inclusive education across most agencies, with some reporting significantly stronger priority for disability and inclusive education more recently. Commitments do not necessarily reach all levels of the organisation, and none of the respondent donors could show a portfolio-wide approach to inclusive education.

Overall, bilateral and multilateral aid for education is declining, sometimes drastically, and risking the attainment of the SDGs. Most donor aid does not include amounts earmarked for disability or inclusive approaches. Greater investment in tracking funding for inclusion and reporting against equity indicators is needed to meet SDG commitments. The Global Partnership for Education (GPE), singled out by most respondents as the key player, helps stimulate finance and strengthen education systems by encouraging donors to invest in learning, equity and inclusion issues. However, GPE needs to improve its own Secretariat capacity and guiding tools to better support disability-inclusive education.

Donors are not investing and collaborating sufficiently to generate the necessary tools, guidance and evidence to support disability-inclusive education programming. Poor data has long been used as an excuse for slow and inadequate action. This is no longer acceptable. Positive steps to improve the collection and use of data exists, namely UNICEF's Multiple Indicator Cluster Surveys (MICS) in conjunction with the Washington Group on Disability Statistics question sets, but greater staff capacity is needed for such tools. The attainment of SDG4 relies heavily, in part, on governments commitments to measure disparities between groups on the basis of disability and other equity markers.

## Domestic financing

Domestic resources are the most important source of finance for education. International benchmarks urge governments to allocate 4% to 6% of GDP to education. Households are significant contributors to domestic financing for education. Some countries are moving towards expanding household contributions to education, but this move could exacerbate educational exclusion for persons with disabilities who often come from the poorest households. Very few governments commit enough resources to ensure disability-inclusive education, and neither do they disaggregate spending on special or inclusive education. Having an inclusive education plan, policy or strategy does not guarantee adequate domestic funding for its implementation.

Governments need funding formulas that take the higher costs associated with learners with additional needs into account and that take a twin-track approach to removing barriers to inclusion. There are various costs to consider. Evidence suggests that designing an accessible learning setting from the start costs less than making subsequent alterations to a non-accessible setting. In addition, information and communication technology (ICT) in education can help teachers to adapt lessons and help children to access learning, but few places of learning in low-income countries have access to ICT.

While many factors need to be considered in inclusive education financing, not all require additional funding. Many of the costs associated with disability-inclusive education can be covered by the strategic allocation of existing domestic funds, including disability-responsive budgeting that promotes universal design and co-operation agreements between government ministries.

## The future of financing for disability-inclusive education

Increasing domestic financing is vital to achieve disability-inclusive education. Donor-supported government efforts to expand the tax base and end tax dodging could drastically change education financing. More strategic use of existing domestic resources, re-prioritisation of budgets, a stronger focus on quality measures such as improved teacher education, and strong political and community leadership on inclusion are needed. Countercyclical and expansionary investment in education may also have a role to play.

The decline in aid needs to be reversed, with total overseas development assistance needing to rise 11% per year by 2030 (Education Commission, 2016). The GPE needs to be strengthened to play a more pivotal role in promoting increased funding for disability-inclusive education. Pooled and blended financing mechanisms and debt relief linked to improved inclusive education spending are options that need to be further investigated, while better harmonisation of aid with national inclusive education plans is vital.

Private development assistance (PDA) is growing faster than overseas development assistance, and with appropriate guidance could play a catalytic role in the provision of disability-inclusive education. Social impact bonds (SIBs) for harnessing private capital for education need further investigation. The use of earmarked taxes for inclusive education is also a possibility to support systemic changes or individual support interventions. National education accounts (NEA) – a comprehensive information system that helps produce reliable and transparent data on education spending from all sources, including government, household and external funding across all education levels – could identify gaps, overlaps and misuse of funds and help with planning and implementing more inclusive education systems.

Improved budget transparency and accountability could raise education expenditure levels. CSOs and DPOs and parents' organisations have a key role to play in improving transparency and advocating for greater resource allocation to inclusive education, but they need to be supported in developing the necessary skills. Disaggregated data on education expenditure and revenue receipts and losses supplied by governments could speed up progress on ensuring transparency and accountability.

## Summary of recommendations

### Financing disability-inclusive education

**Multi-stakeholder**
- UNCRPD General Comment on Article 24 to guide actions and policies
- Prioritise early childhood development
- Adopt targeted strategies to address multiple vulnerabilities
- Engage in new partnerships to bridge resource gaps
- Develop funding formulas to consider higher costs

**Evidence and data**
- Increase base of disaggregation and environmental accessibility data
- Invest in building evidence
- Adopt disability indicators
- Disaggregate funding and spending in compliance with UNCRPD

**Domestic financing**
- Implement twin-track budgeting
- Meet funding benchmarks
- Increase tax base and end tax dodging
- Improve use of existing resources

**External financing**
- Reverse aid decline
- Embed disability-responsiveness
- Harmonise with national plans
- Strengthen GPE Secretariat as a new funding window/facility

**Alternative financing**
- Build evidence around PDA, SIBs, earmarked taxes and NEAs

**Accountability**
- Ensure full budget transparency
- CSOs and DPOs to help monitor and track budgets
- Strengthen IE plans with GPE disability reviews

**Crisis contexts**
- Boost budgets and plan for disability-inclusive education in crisis contexts
- 'Education Cannot Wait' donors must support disability-inclusive education

**Accessibility and reasonable accommodation**
- Develop minimum standards for accessible teaching and learning materials
- Use WHO Priority Assistive Products List as the basis for planning and budgeting

**Philanthropic foundations and the private sector**
- Engage in global advocacy for disability-inclusive education
- Fund innovative approaches
- Support CSOs to hold government to account

**Capacity-building**
- Understand general comment on UNCRPD Article 24
- Multi/bilateral donors must create a senior position on disability and appoint focal people in technical teams
- Disability inclusion policies and strategies (with targets) must be developed and implemented by bi/multilateral donors
- Equip MoE staff with skills in equitable budgeting
- Build data collection and disaggregation skills
- Budget for raising teacher capacity
- Collaborate to learn

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# 1. Introduction

## 1.1 The Sustainable Development Goals

In 2015, world leaders adopted a new Agenda for Sustainable Development, promising progressive social, economic and environmental change. Strong advocacy efforts by civil society, as well as commitment from key leaders including Heads of State from the United Kingdom (UK) and Tanzania, have ensured that persons with disabilities are included in the shared vision of humanity represented by the SDGs presented in the 2030 Agenda. The underlying principle of the SDGs – leave no one behind – is a significant improvement on the previous Millennium Development Goals (MDGs), which made no mention of persons with disabilities.

Since the adoption of the SDGs, there has been increased focus on how to move from rhetoric to reality, especially with regard to inclusive education. For the first time, persons with disabilities are specifically referred to in the global goals to ensure that they are not 'left behind'. The most disability-inclusive of the goals is SDG4: 'ensure inclusive and equitable quality education and promote lifelong learning opportunities for all'. Two targets aim to ensure equal access to all levels of education for persons with disabilities (target 4.5) and inclusive, accessible learning environments for all (target 4.a). Access to good quality early childhood care and education (ECCE) is also ensured for all children (target 4.2). In addition, education's critical role in achieving the full range of SDGs is recognised. Education is an enabler for growth, gender equality, improved health and other key areas under the SDGs (Vladimirova and Le Blanc, 2015; GEMR, 2016).

The **Incheon Declaration** was adopted on 21 May 2015 at the World Education Forum (WEF, 2015) held in Incheon, Republic of Korea. The Incheon Declaration constitutes the commitment of the education community to Education 2030 and the 2030 Agenda for Sustainable Development, recognising the important role of education as

a main driver of development. The Education 2030 Framework for Action translates the commitments made at Incheon into actionable ways of implementing, co-ordinating, financing and reviewing the 2030 education agenda globally, regionally and nationally.

There is resounding consensus among the global education community that no SDG target will be met unless it is met for all, with a concerted effort to reach those who are most disadvantaged: children with disabilities. The Incheon Declaration also notes the importance of investing early in young children, particularly those with disabilities, as the best route to long-term impacts on development and education outcomes (UNESCO, Education 2030 FFA, 2015).

All countries are called on to allocate at least 4% to 6% of GDP to education, in line with international and regional benchmarks. Donors are urged to increase their support to the target of 0.7% of GDP for official development assistance (ODA). The least developed countries are prioritised and improved aid effectiveness is emphasised (Incheon Declaration, May 2015). Improving aid effectiveness is key, as is strengthening the capacity of developing country governments to raise and invest revenues so that they can fulfil their obligations to better quality and more equitable education.

In July 2015, the high-level **International Commission on Financing Global Education Opportunity** was launched to reverse trends in underfunding and strengthen the case for investment. The Commission was tasked with assessing the potential of a broad range of financing approaches to leverage domestic and donor resources, non-traditional partnerships, innovative finance and the private sector in order to deliver on SDG4 (Chair's Statement, Oslo Declaration on Education, July 2015).

One of the approaches strongly endorsed by the Commission is the notion of progressive universalism. Progressive universalism involves devoting more resources to those most marginalised and at risk of exclusion from learning.

Giving greater priority to the most marginalised of children would narrow the inequity gap in access and learning. Funding formulas that address disadvantage by allocating more funds to areas where there is the greatest need are being implemented in Brazil, Nepal, India and South Africa.

The **Addis Ababa Action Agenda**, signed by 193 countries in July 2015, provides a global framework for financing the SDGs (UN, 2015). The agreement recognises the importance of providing quality education for children with disabilities in 'inclusive and effective learning environments for all' (paragraph 78). The agreement commits to upscale investments and international co-operation, to strengthen the GPE, increase qualified teacher numbers and upgrade inclusive educational facilities.

## 1.2   Global context

An estimated 65 million primary and lower secondary school-aged children in developing countries have disabilities. Half of these children are out of school (Education Commission, 2016). Many more miss out on early childhood care and education (ECCE). Young children with disabilities are among the most marginalised, frequently excluded from national and global strategies to target out-of-school children who are often invisible in education and household survey data (UNICEF, 2013a; Graham, 2014).

Disability is strongly associated with poor primary school completion in Latin America, Asia and Africa (Mitra et al, 2013). Cultural and attitudinal barriers keep children with disabilities out of education, as do systemic and pedagogical barriers. Major barriers to accessing education include a lack of policies and political will, a lack of funding for education, having no teacher or having an untrained teacher, having no classroom or inaccessible infrastructure and a lack of learning materials.

Children with disabilities encounter multiple educational disadvantages: they are most likely to be poor, to face social isolation, discrimination

and abuse, to be underweight or stunted, to live in rural areas and/or in countries affected by conflict or humanitarian crises. Girls, young women and persons with particular impairments, including intellectual disabilities, face the most severe educational inequities (Le Fanu, 2014; Trani et al, 2011). These groups require specific, flexible solutions to enable them to access educational opportunities.

### Gender, disability and education

Girls with disabilities face a harder struggle to access and succeed in education than boys with disabilities. A girl's disabled status has a bigger impact on her likelihood of going to school than her location or ethnicity (SINTEF, 2004).

In Malawi, more girls with disabilities than boys with disabilities have never participated in formal education. In Ghana, national data places the literacy level of women with disabilities at 47%, which is considerably lower than 56% of men with disabilities and 70% of the overall male population (GCE, 2014).

The lack of education opportunities for girls has devastating consequences. Many girls with disabilities are subjected to abuse and isolation at the hands of their own families and the community. Families, communities and governments at large do not regard educating a girl, let alone one with a disability, as a worthwhile investment.

Too often, girls with disabilities are relegated to doing the household chores or given the responsibility of caring for younger siblings, instead of going to school. It is also not surprising that girls and women with disabilities are twice as likely to be sexually abused, mistreated and exploited compared to their non-disabled peers.

## 1.3 Defining disability-inclusive education

Inclusive education offers quality, relevant formal and non-formal learning opportunities within a mainstream system that adapts to all learners. When all students are brought together in one classroom and community, regardless of their differences, everybody in society benefits over the long term.

Good quality inclusive education can remove learning barriers for every child, reduce out-of-school populations, improve transition between education levels, and generally help tackle discrimination. An inclusive education system seeks to maximise the capabilities of all students by reducing barriers to learning and participation in and out of school.

Resources are targeted specifically to support the equal participation of each learner via multiple pathways to education. This includes reasonable accommodations such as extra time for tasks and alternative modes of communication for those with disabilities (e.g. Braille, sign-language and pictures). Inclusive early childhood intervention (ECI) is critical and can facilitate children's timely access to and participation and achievement in subsequent education levels.

Systemic reform is necessary to create the conditions for all children to thrive in educational institutions at all levels. Achieving these changes depends on an in-depth transformation of legislation, policy, planning, administration, financing and delivery (UNCRPD General Comment Article 24, 2016, paragraph 9).

**The right to inclusive education for children with disabilities**
The **United Nations Convention on the Rights of the Child** (UNCRC) is the first legally binding instrument at international level that spells out the rights of children with disabilities to education, without prejudice and with support, 'in a manner conducive to the child's achieving the fullest possible social integration and individual development, including his or her cultural and spiritual development' (Article 23, UNCRC).

Since it was adopted by the United Nations in November 1989, 195 countries have signed the UNCRC, with only two countries in the world still to ratify it. All countries that sign up to the UNCRC are bound by international law to ensure it is implemented.

The right to inclusive education for children with disabilities has subsequently also been enshrined in the **United Nations Convention on the Rights of Persons with Disabilities** (UNCRPD, 2006). The UNCRPD stipulates the right to inclusive education for children, young people and adults with disabilities at all levels 'without discrimination and on the basis of equal opportunity' (Article 24). Article 32 recognises the critical role of donors and international co-operation in providing technical and financial resources to support participation and inclusion of people with disabilities in national efforts. According to Article 11, children and adults who are caught up in emergencies, such as conflicts and natural disasters, also retain these rights: no contextual conditions can justify a failure to fulfil them.

National commitments to the UNCRPD have been accompanied by domestic legislation and policy aimed at safeguarding the right to inclusive education for children with disabilities. In reality, access to education for these children is often in 'special' classrooms and segregated settings.

**'Special classes and special schools without a view to facilitate inclusion at a later stage reinforce the stigma and negative beliefs about people with disabilities – among them the perception that they are different and inferior to others, with only the ability to learn crafts such as basketry.'**
Activist, South Africa

More recently, the UNCRPD Committee devised the General Comment on Article 24 of the Convention, the Right to Inclusive Education, to clarify what is meant by inclusive education and what the exact obligations of Member States are in providing persons with disabilities with an education.

The UN Committee on the Rights of Persons with Disabilities General Comment No. 4 (2016), Article 24: Right to Inclusive Education is clear on the core features of inclusion and inclusive education systems:

'Inclusion involves access to and progress in high-quality formal and informal education without discrimination. It seeks to enable communities, systems and structures to combat discrimination, including harmful stereotypes, recognise diversity, promote participation and overcome barriers to learning and participation for all by focusing on well-being and success of students with disabilities. It requires an in-depth transformation of education systems in legislation, policy, and the mechanisms for financing, administration, design, delivery and monitoring of education (paragraph 9).'

Outlined in the General Comment is a 'whole systems approach' that involves investing resources in inclusive education and strengthening the capacity of the education system to reach out to all learners. Teaching methods, approaches, strategies and structures require reform to ensure 'equitable and participatory' learning experiences for all (paragraph 11). In addition, it underlines that support and training for inclusive education will always be necessary and should become part of the systems for managing schools and providing professional development for teachers working at all educational levels (paragraph 12b). States parties are encouraged to 'redefine budgetary allocations for education, including transferring budgets to develop inclusive education' (paragraph 39).

The need for ECI is consistently mentioned throughout the General Comment and is recognised as particularly valuable for children at risk of developmental delays.

The following factors can also support systemic change:

- better data on equity indicators, including children with disabilities
- consensus-building with political leadership, as well as grass-roots communities
- parents and civil society groups
- stronger planning processes and cross-sectoral linkages
- inclusive leadership
- early childhood intervention
- inclusive pedagogy, flexible curricula and assessment
- support for transitions between grades and levels of schooling
- accessible infrastructure and classrooms
- quality child-centred learning practices and individual education plans
- availability of assistive devices, resource rooms or centres and itinerant specialist teachers
- accessible school transport.

    (Ainscow and Miles, 2008; WHO, 2011; Howgego et al, 2014; UNICEF/UIS, 2015; Committee on the Rights of Persons with Disabilities, August 2016: paragraph 67).

## The differences between segregated, integrated and inclusive education

The Committee on the Rights of Persons with Disabilities' General Comment on UNCRPD Article 24 (August, 2016) states that:

'*Exclusion* occurs when students are directly or indirectly prevented from or denied access to education in any form.

*Segregation* occurs when the education of students with disabilities is provided in separate environments designed or used to respond to a particular or various impairments, in isolation from students without disabilities.

*Integration* is a process of placing persons with disabilities in existing mainstream educational institutions, as long as the person with disabilities can adjust to the standardised requirements of such institutions.

*Inclusion* involves a process of systemic reform embodying changes and modifications in content, teaching methods, approaches, structures and strategies in education to overcome barriers with a vision serving to provide all students of the relevant age range with an equitable and participatory learning experience and environment that best corresponds to their requirements and preferences. Placing students with disabilities within mainstream classes without accompanying structural changes to, for example, organisation, curriculum and teaching and learning strategies, does not constitute inclusion. Furthermore, integration does not automatically guarantee the transition from segregation to inclusion.'

**Twin-track approaches lead to more inclusive education systems**

A successful disability-inclusive education system is likely to take a twin-track approach. This approach calls for system-level changes to attitudes, policies and practices that improve the quality of teaching and learning for everyone; and for providing individual level support for specific learners (such as those with disabilities) to ensure access and participation in the improved system.

Twin-track approaches to inclusive education balance system-level change with disability-specific programming. At the system level, the focus is on ensuring that educational facilities are accessible and that a child-centred education environment is supported. Disability-specific programming makes provision for assistive devices such as wheelchairs and sign language interpretation to individual users to ensure the full presence, participation and achievement of children with disabilities in education.

Although the pace of change varies across countries and regions, there is a discernible trajectory around the world in terms of how education systems are responding to children with disabilities and/or difficulties in learning (Howgego et al, 2014). The overall goal should always be to include children with disabilities in all aspects of the education system.

**Figure 1.1: The twin-track model for investment**



**TRACK 1: Invest in system transformation**
Invest in changing policies, practices and attitudes at all levels of the education system to achieve education for all/SDG 4. Remove barriers and create enabling conditions to enhance the quality and access to education for all children to achieve positive learning outcomes via disability inclusive teacher education and school improvement plans.

DONOR AND DOMESTIC INVESTMENT

INCLUSIVE SOCIETY

INCLUSIVE EDUCATION

**TRACK 2: Invest in the specific support needs of children with disabilities**
Empower individuals as rights holders by providing disability responsive health, rehabilitation and social support services. Offer learning and participation opportunities for individuals via differentiated teaching methods and reasonable accommodations, sign-language and material in accessible formats (i.e. Braille and audio).

Achieving sufficient domestic and donor financing for disability-inclusive education to support twin-track systemic change poses many challenges. Intersecting disadvantages such as gender, ethnic identity and poverty along with the multiplying effects of these on learners with disabilities and difficulties in learning mean that addressing their needs can be a complex task for governments and public services. For example, a girl with a disability, who is an orphan, and living in a rural area experiences multiple layers of disadvantage, all of which need to be tackled with appropriate interventions. This requires targeted resources and the co-operation of those working to address other inequities in areas such as rural development, education for girl children, and the care of children in need of statutory or alternative care and protection.

Government and external financing routinely fails to recognise the existence and importance of these two tracks, too often ring-fencing small allocations for special education and failing to invest in system-wide reform.

## 1.4   Inclusive education is cost-effective

The over-reliance on a medical model of disability, which focuses on the person's impairment and what can be done to 'fix' the individual or provide specialised support, can lead policymakers to conclude that including children with disabilities in mainstream schools is prohibitively expensive (Rieser et al, 2013).

In reality, inclusive education is more cost-efficient than special or segregated education, particularly in low-income contexts (UNESCO Bangkok, 2009; Peters, 2003). If good quality education, featuring well-trained teachers and strong peer support were in place, as many as 80% to 90% of learners with disabilities could be educated in mainstream schools with only minor additional support (UNICEF, 2012). Increasingly, countries are realising the inefficiency of multiple systems of administrations and the high costs associated with

the organisational structures and services of special schools (UNICEF, 2012).

Furthermore, in many low-income contexts the special education system, in addition to being extremely costly, simply cannot solve the problem of large numbers of out-of-school children with disabilities. With such small capacities, special schools can usually only accommodate a few hundred children, often in urban areas. This can violate the right of children with disabilities to inclusive, free education of good quality within mainstream settings and the child's right to not be separated from his or her family (Article 9, CRC, 1989).

Evidence from Bangladesh, Cambodia, India, Nepal and the Philippines shows that the returns on investing in education for people with disabilities are two to three times higher than that of persons without disabilities (Lamichhane, 2014). Conversely, exclusion impacts on national economic growth, generates significant costs and is not economically viable (Morgon Banks and Pollack, 2014).

### The long-term economic impact of excluding children from education

National economic growth may be limited by the exclusion of children with disabilities, and such exclusion can generate significant costs (Morgon Banks and Pollack, 2014).

In Burkina Faso, Côte d'Ivoire, Gambia, Lesotho, Liberia, Mali, Nigeria, Senegal and Yemen, the cost of out-of-school children (many of whom have disabilities) was estimated to be 'greater than the value of an entire year of GDP growth' (Thomas and Burnett, 2013). In Bangladesh, an estimated US$1.2 billion annually, or 1.74% of GDP of income is potentially lost due to lack of schooling and employment of people with disabilities and their caregivers (World Bank, 2008).

Educational exclusion leads to illiteracy, poor health, severely restricted access to labour markets, low-paid employment, malnutrition, unsafe living and working conditions, and

disengagement with social services and other protective mechanisms (UNICEF, 2013a; Mont, 2007).

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## Benefits of early disability-inclusive education

At present, few countries offer access to good quality inclusive ECCE opportunities for poor children, including those with disabilities, despite the overwhelming evidence of its economic and life-changing benefits (Education 2030, 2015; Shepherd and Bajwa, 2016).

There is strong evidence of large potential economic returns to investing in high-quality early childhood programmes (The Center for High Impact Philanthropy, 2015). ECIs that include screening, identification and assessment, help ensure developmental delays are addressed quickly, future health risks are avoided, and life prospects are significantly increased (UNICEF/University of Wisconsin, 2008; UNICEF, 2012).

On the other hand, delaying intervention can mean that a greater number of children and later adults require remedial education, clinical treatment, and other professional interventions. These are more costly than promoting healthy child development, nurturing, protective relationships and appropriate learning experiences earlier in life (The Center for High Impact Philanthropy, 2015; National Scientific Council on the Developing Child, 2008).

Studies show that participation in high-quality early care can help children avoid special education, grade repetition, early parenthood and even institutionalisation. These largely avoidable outcomes incur large costs for government and for society (The Center for High Impact Philanthropy, 2015). In Belarus, where a major system of health, medical and education services to strengthen ECI for children with disabilities was introduced, it was determined that the cost of institutionalising children with developmental delays and disabilities far exceeds the cost of providing preventive, and supportive child-centred and family-based services for families with special needs children (UNICEF, 2009).

Moreover, there is evidence that the earlier the investment in the child's life is made, the greater the return on investment (Heckman and Masterov, 2007). Each additional dollar invested in ECCE brings a return of US$6 to US$17 (Engle et al, 2011).

## Why disability-inclusive education

Creating inclusive education systems will not only address the barriers to education faced by children with disabilities and many others who are excluded, but will nurture tolerance in society and improve the quality of education for all children (Open Society Foundations, 2015).

Respect and understanding grow when students of diverse abilities and backgrounds play, socialise and learn together. Learners are also taught to respect and appreciate diversity, creating a welcoming environment for all (Open Society Foundations, 2015).

Education that excludes and segregates on the basis of difference perpetuates discrimination against marginalised groups. When education is more inclusive, so are concepts of civic participation, employment, and community life (Open Society Foundations, 2015).

Inclusive education has a mediating effect on poverty and can be a powerful way of ensuring that children and young people are protected against extreme poverty as adults (Filmer, 2008). Education has positive impacts in areas such as health, gender empowerment, crime, citizenship and population growth, which in turn have beneficial social and financial consequences (Hanushek and Wößmann, 2007).

In addition to securing the full enjoyment of rights and freedoms, stronger social networks, higher income and employment levels and better job security are likely outcomes for people with disabilities who have engaged in good quality education (Lamichhane, 2012; Mori and Yamagata, 2009; Lamichhane and Sawada, 2013; Morgon-Banks and Pollack, 2014).

Studies assessing differences in poverty rates between people with and without disabilities have reported that much (though not all) of this gap is reduced with higher levels of education. In low- and middle-income countries (LMICs), for each additional year of schooling the probability of a household lived in by an adult with disability belonging to the two poorest quintiles fell by 2% to 5% (Filmer, 2008).

Education exerts a significant influence on wages, with one study from Nepal estimating returns on education investment for people with disabilities ranging from 19.3% to 25.6% (Lamichhane and Sawada, 2013). In the Philippines, similar research reported that higher earnings among people with disabilities were associated with increased schooling, generating returns of more than 25% (Mori and Yamagata, 2009).

Many of these studies focus only on access to education. The development of cognitive skills is much more powerfully linked to national economic growth, income distribution and individual earnings than simple years of schooling (Hanushek and Wößmann, 2007). It is critical for the implementation of good quality inclusive education to be simultaneous with expanded access to education for children with disabilities.

Higher education for young adults with disabilities fosters civic and economic participation. Young people with disabilities often have difficulty accessing upper secondary and technical and vocational education and training (TVET) opportunities. However, as inclusive education systems develop and more learners with disabilities enrol in schooling, opportunities to develop the flexible skills and competencies needed to live and work in the 'more secure, sustainable, interdependent, knowledge-based and technology-driven world' championed in the Education 2030 Framework for Action are needed.

In one study, young adults in Zambia who had participated in inclusive learning a decade before reported being more engaged in the community and society due to their education experiences (Serpell and Jere-Folotiya, 2011). Young people in

India communicated a significant positive impact on how they felt about themselves and how schooling enabled them to foster enriched social relationships (Singal and Jeffrey, 2011).

Lamichhane (2012) found that access to higher education influences the likelihood of people with disabilities achieving gainful and satisfying employment. Report findings from studies conducted in Turkey and South Korea found that higher education was a good predictor of employment success for people with visual impairments (Lamichhane, 2012). In countries such as India, companies are actively recruiting employees with disabilities to ensure diversity in the workforce.

Inclusive education can result in increased achievement and performance for all learners in contexts where standards improve as a result of increased or improved teacher education and more child-friendly learning spaces (Holdsworth, 2002; Mitchell, 2010). Improved academic outcomes and behaviours for children with disabilities are therefore more likely in inclusive settings than in segregated classrooms, including fewer children dropping out early (Holdsworth, 2002; Acedo et al, 2011; MacArthur, 2009).

Inclusive education has a catalytic role to play in creating progressive norms and reducing barriers to learning. Barriers to learning are not limited to poor accommodation and support of learners with disabilities in education systems. These barriers also include school cultures where negative attitudes, discrimination and bullying are rife, old teacher-centred methodologies do not accommodate the diverse learning styles of all students, and the effects of poverty in the family on education outcomes are not taken into account. Having the right policies and practices in place can reduce large out-of-school populations and provide good quality education for every child.

## Included at work: Opening doors to employment in India

Education and training does not end with formal schooling. Employers in developing countries are now offering more career-development pathways to people with disabilities and welcoming the diversity this brings to the workforce. This is especially evident in India, according to Brinda Dasgupta in an article in the *Economic Times of India*, published on 20 May 2016.

**Jubilant Food Works** holds exclusive rights for the Domino's Pizza brand in India, Nepal, Bangladesh and Sri Lanka, as well as the rights for the international brand Dunkin' Donuts in India. It is India's largest and fastest growing food service company. Jubilant FoodWorks has introduced a programme that will see differently-abled employees in managerial roles in a year or two. The company also plans to increase the number of differently-abled workers in their city outlets.

Many other major companies in India are following suit in introducing disability-inclusive human resource programmes, including IBM:

**'Differently-abled employees bring in a diversity of thought to the organisation, and hiring such persons is a business imperative for us, not a CSR activity.'**
DP Singh, vice-president of HR (India/South Asia) at IBM.

In November 2015, **Accenture** established the **India Accessibility Council**, comprising leaders who directly influence and impact accessibility and accommodation outcomes: 'The council has identified four work streams – physical accessibility, technology accessibility, assistive technology accessibility and attitudinal accessibility. These work streams have laid out specific milestones which the council will focus on achieving going forward,' said Parag Pande, managing director of HR, Accenture (India).

Dell, Infosys, SAP Labs India, Shell, Flex and EMC India have all implemented programmes to boost the number of persons with disabilities in their workforce, not just through recruitment strategies and skills development, but more importantly through driving attitudinal change. With a greater openness to and demand for persons with disabilities in the workforce, the case for inclusive education is strengthened.



Image © CBM Australia

Image © Julia McGeown, Handicap International

# 2. Financing trends

## 2.1 Limited financing for disability-inclusive education

In recent years, the education sector globally has been substantially underfunded and international aid to education is declining (Chair's Statement, Oslo Declaration on Education, 2015; Global Education Monitoring Report (GEMR), 2016). Such trends are of particular concern for children with disabilities, given that they are already often last in line for support.

Between 2002 and 2010, aid to education more than doubled in real terms, reaching US$14.2 billion, but has stagnated since. Total aid to basic education fell in 2013/14, with bilateral donors reducing their aid by 12% (GEMR, May 2016). Governments are consistently failing to finance their own commitments to education and to children with disabilities.

Education is often not a priority sector for government or donor investment. The result is inadequate facilities, poorly trained teachers and a lack of accessible learning materials, and the most marginalised children are paying the price.

**Financing challenges in early childhood care and education**

Spending on ECCE and pre-primary education remains particularly low, receiving just 1.15% (US$106 million) of total aid to education in 2014 (Theirworld, June 2016). In sub-Saharan Africa, only 0.3% of education budgets are spent on pre-primary education, despite the proven high public returns (Education Commission, 2016). By 2030, the financing gap for achieving pre-primary education in all LMICs will be a staggering US$31.2 billion (Theirworld, June 2016). Even the top bilateral donors to primary education (United States (US), UK, Norway) do not prioritise pre-primary education (ibid).

ECI and ECCE require intense and often complex co-ordination and co-operation between health, social welfare and education ministries. Without clearly allocated ministerial responsibilities linked to budgets and expenditure, financing ECI and ECCE is further hindered. By failing to invest in cost-effective and successful early interventions, donors stand to undermine their own investments and fail to reach the most marginalised children (Theirworld, June 2016). Analysis of funding trends in pre-primary education is challenging due to a lack of transparency, erratic reporting or under-reporting by donors and governments. Only 46% of countries split their education spending so that they can identify allocations by level (Development Finance International, 2015b). Further budget disaggregation to track expenditure linked to SDG targets is often non-existent.

## Limited education-focused humanitarian aid for children with disabilities

Severe deficiencies in humanitarian aid for education impact disproportionally on children with disabilities and reinforce their experience of exclusion (Trani et al, 2011). Children with disabilities often have no access to educational opportunities or protection programmes in times of conflict and emergencies, despite being more vulnerable. Many of these children are at risk or vulnerable due to factors such as the loss of their caregivers, being unaccompanied or separated from their family, not having access to assistive and mobility devices, and not being able to escape from or recognise danger. They may be at a higher risk of physical violence and abuse.

Greater numbers of disabilities result from conflicts. Higher injury rates from small arms or landmines, inadequate medical care and disruption of preventive health campaigns can all result in long-term disability. For every child who dies in conflict, three more are estimated to sustain injury or acquire a permanent disability as a result (Pearn, 2000).

Education programmes in times of crisis and conflict, and the protection they provide, often overlook children with disabilities. This is partly a result of data and registration challenges, while associated budgets lack the flexibility needed for more accessible and flexible disability programmes (Saebønes et al, 2015). Although it is urgently needed, humanitarian response plans, appeal mechanisms and needs assessments do not make provision for children with disabilities. Budgets for education programmes in crisis and conflict situations not only need boosting, but also must reflect the inclusion of learners with disabilities (Sæbønes et al, 2015).

The **Education Cannot Wait** fund, launched at the World Humanitarian Summit in May 2016, has attracted initial investment of US$42 million for Yemen, Chad and Syria. It is expected that the major contributors (US, UK, Norway and the European Union) will continue their track record of supporting disability-inclusive education with this fund.

## Data deficiency hampers progress

Wide variations across countries and regions in the methodologies, instruments and definitions used to assess the prevalence of disability mean that obtaining data on numbers of children with disabilities, including those who are out of school, are difficult to obtain.

Reliable and meaningful data is crucial for implementing inclusive education. The data on children with disabilities, demographic markers and environmental barriers such as attitudes, lack of learning materials, skills and infrastructure, would be helpful to inform decision-making to improve the quality and inclusivity of education settings. Good quality data, disaggregated by age and the type and degree of disability, would make planning interventions to support children with disabilities easier.

The Out-of-School Children Initiative is a partnership between UNICEF and the UNESCO Institute for Statistics (UIS) with support from the GPE. The cornerstone of the Out-of-School Children Initiative was to collect reliable, consistent data that counts, identifies and profiles the 'invisible' children who are not in school, thereby facilitating the development of policies, programmes and targeted funding to address the factors leading to exclusion.

The initiative demonstrated that without the right assessment tools and approaches and the collection of disaggregated data, planning and funding of services and resources was difficult (Graham, 2014). Without data, governments are unable to justify increased expenditure on children with disabilities who experience a 'continuum of disadvantage' as a result (Croft, 2013; Lei and Myers, 2011).

UNICEF's under-5 data is collected through MICS from over 100 countries. MICS will continue to be a major data source during the 2030 Sustainable Development Agenda to measure SDG indicators (MICS, 2014, UNICEF, 2016).

In collaboration with the Washington Group on Disability Statistics, a UN body mandated with strengthening international co-operation on disability data, UNICEF has developed the Child Functioning Module. The Child Functioning Module helps produce comparable data and can be used as part of national population surveys or any other relevant surveys. The tool defines disability as the difficulty undertaking basic activities.

UNICEF recently released an inclusive education management information systems (EMIS) guide which was piloted in Tanzania (UNICEF Programme Education Division, 2016). Inclusive EMIS will help obtain data on disability disaggregated data on standard education outcome measures, namely school drop-out, retention and completion rates, as well as how many pupils transition between education levels.

Although reliable data is not always available, the barriers faced by learners with disabilities are obvious and well recognised. There is little doubt that a child with poor vision would have difficulty reading from a board or book, for example.

Poor data for children with disabilities should no longer suffice as an excuse for slow and inadequate action. Current data on children in conflict and protracted crisis is not particularly rigorous, but no one would step back and take no action until reliable data is available. The same should hold for disability.
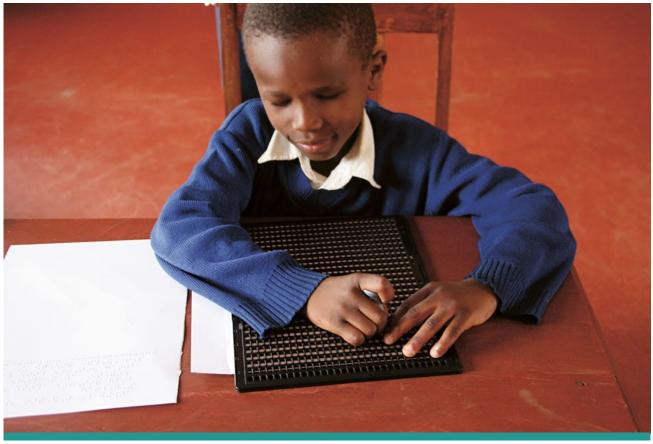


Image © Ulrich Eigner, LIGHT FOR THE WORLD

Image © Mission East

# 3. International donor support

## 3.1   Overview

Several bilateral and multilateral donor agencies have prioritised disability and inclusive education in the last two to three years, with new initiatives to bring disability to the foreground. Individual and joint efforts are on the rise with the new emphasis on equity and disability contained in the SDGs. But so far, there are limited signs of the scale and scope needed to end the exclusion of the estimated 93 million girls and boys with moderate or severe disabilities worldwide who need equal, quality, inclusive education.

To effectively promote disability-responsive inclusive education, donor agencies must not only provide sufficient aid to deliver a quality basic education system, but must target resources at children with disabilities. Donors should be able to identify and track these resources. Donors also need to support effective and equitable national financing systems for education, as well as systems for targeting national resources towards the most marginalised groups.

## 3.2   Donor review

The realisation of inclusive education for children with disabilities in LMICs is largely contingent on ODA or overseas aid. For this reason, part of this research included a survey of the nine leading bilateral or multilateral donors to education's contribution towards disability-inclusive education. The organisations included DFAT (Australia), DFID (UK), European Union (EU), Germany, GPE, NORAD (Norway), UNICEF, USAID (US), and World Bank. The following approach was taken when conducting the research:

### Selection of donors
Donors were selected on the basis of providing significant aid to basic education, either in absolute terms or in relation to national GDP.
### Donor interviews
Representatives of nine leading bilateral and multilateral education donors were surveyed to gain their views on the efforts their agencies are making towards disability-inclusive education.

## Document review

Strategies, monitoring frameworks and annual reports, as well as reports submitted against the UNCRPD's Article 32 on international co-operation were reviewed to gauge the level of support and contribution towards disability-inclusive education. The documents reviewed were for the period 2005 to mid-2016.

## Analysis

Donor agencies were reviewed against the following criteria, indicating the extent to which they were promoting disability and inclusive education:

- Funds allocated against inclusive education.
- Priority of inclusive education and disability in donor strategy documents.
- Requirements and encouragement for partners to promote disability-inclusion.
- Internal advocacy and capacity building to encourage staff to focus on disability.
- Use of disability indicators and disability-disaggregated data to inform programming.
- Reported education programming activities focusing on disability.

The findings of the donor survey are presented in Table 3.1 below.

**Table 3.1: Major institutional donors ranked by efforts in inclusive education promotion and education aid volume, based on findings from a 2016 survey and review**

| a) Donors ranked by disability-inclusive education as priority | Funds allocated against inclusive education | Priority of disability and inclusive education in strategy | Partners asked to promote disability inclusion | Advocacy and capacity building for staff | Disability indicators/ data | Education activities focus on disability | b) Donors ranked by volume of aid to basic education, 2014 (UNESCO, 2016) |
|---|---|---|---|---|---|---|---|
| DFID (UK) | ● | ● | ● | ● | ● | ● | *USAID (USA)* |
| UNICEF | ● | ● | ● | ● | ● | ● | *DFID (UK)* |
| DFAT (Australia) | ● | ● | ● | ● | ● | ● | *World Bank\** |
| Finland | ● | ● | ● | ● | | ● | *GPE\** |
| NORAD (Norway) | ● | ● | | | | ● | *EU* |
| GPE | ● | ● | ● | ● | ● | ● | *JICA (Japan)* |
| World Bank | ● | ● | ● | | ● | | *Germany* |
| EU | ● | ● | ● | | | ● | *DFAT (Australia)* |
| USAID (USA) | | | ● | | | | *NORAD (Norway)* |
| CIDA (Canada) | ● | | | | | ● | *France* |
| France | | | | | | ● | *CIDA (Canada)* |
| Germany | | | | | | ● | *Netherlands* |
| JICA (Japan) | | | | | | ● | *UNICEF* |
| Netherlands | | | | | | | *Finland* |

HIGH    MEDIUM    LOW    NO EVIDENCE

\* multilateral allocations overlap with bilateral agency aid

# 3.3 Strategic emphasis

The review found signs of emerging commitment to disability-inclusive education across most key agencies. Several of the largest agencies reported significantly stronger priority for disability and inclusive education on a strategic level in the past one to two years, perhaps reflecting the increased focus on equity in the run-up to agreeing on the SDGs.

## Disability and inclusive education prioritised

### DFID, UNICEF and GPE

**DFID**, the UK's aid agency, **UNICEF** and **GPE** are encouraging country teams and partners to prioritise disability-inclusive education in their strategic plans for donor investment. DFID has made significant institutional changes towards promoting disability and inclusive education in its work, as has UNICEF.

### Australia

DFAT, Australia's aid agency, has prioritised disability and inclusive education since the mid-1990s, but has articulated this commitment much more clearly in strategies and activity reporting from 2014. DFAT has a comprehensive and specific disability strategy for 2015 to 2020 and is pursuing a range of collaborations to promote disability-inclusive education.

### Finland

Finland has demonstrated a strong commitment to disability-inclusive education in its priorities and partnerships (Finland Ministry of Foreign Affairs, 2016). This emphasis has been reflected in engagement at country level, particularly in Ethiopia, where Finland is supporting resource centre development and the design and implementation of innovative financing mechanisms to support learners with disabilities.

## Evidence supporting commitment to disability and inclusive education as a priority

### The European Union and European Commission

The EU has shown commitment to disability and inclusive education in its thematic priorities and has put conditions in place requiring partners to integrate disability inclusion into their work (EuropeAid, 2014). However, beyond this choice of thematic priorities, there was no evidence that EuropeAid or other EU aid bodies were promoting disability-inclusive education as a priority focus. The IDDC has proposed that the 2017 mid-term evaluation of European Commission (EC) aid instruments address this evidence gap by focusing on disability and inclusive education (IDDC, 2016).

### Germany and France

In reports against the UNCRPD, **Germany** and **France** have stated an interest in increasing their aid efforts in disability and inclusive education and have commissioned research into ways in which their agencies could contribute. However, so far, no major changes towards improving implementation strategies or fund allocations have been reported.

### United States

**USAID**, the US aid agency, has over the years indicated an interest in disability from a social inclusion perspective, with significant human rights programming and requirements on partners to prioritise inclusion. The USAID Disability Policy has been in existence since 1997, but the operationalisation of the policy has varied over the years. Much of this variation has depended on the support and advocacy of senior-level staff.

A 2015 review of disability inclusion in USAID solicitations showed that the education sector faired the best among other sectors in its uptake of disability as a cross-cutting theme, with 43% of all solicitations requiring disability inclusion (Sabella, 2015). Only projects where the solicitation contained substantial, specific language on disability and required inclusion of persons with disabilities in all components of the project were regarded as disability-inclusive.

Building on USAID policy on disability from 1997, a directive was issued mandating that any construction funded by USAID should comply with the accessibility standards of the Americans with Disabilities Act. Consequently, efforts are underway to enhance the capacity of educational staff through training, online exchange platforms and an e-learning module on disability.

The Global Campaign for Education report (GCE US, 2015) on disability-responsiveness in education programmes also prompted increased efforts towards ensuring disability-inclusive education is taken up by programme teams.

The GCE review of USAID education programming found that there has been some progress in recent years, but not to a degree which indicates that disability-inclusive education is a strategic priority:

'Some USAID projects now address inclusive education, with components that promote public awareness about disability, train teachers for inclusive education, develop inclusion pilot programmes, and assist in the development of government policy. However, USAID does not require the inclusion of children with disabilities nor the inclusion of training for teachers to ensure quality learning in new education projects. Further, inclusion of persons with disabilities is rarely part of the application selection criteria in RFPs (Requests for Proposals) and RFAs (Requests for Applications).' (GCE US, 2015: 4)

There is still little evidence of published data on persons with disabilities and funds specifically allocated to disability and inclusive education in USAID programmes. However, this picture is changing with the appointment of an inclusive education specialist, and NGO representatives have recently reported increased RFAs and collaborations with USAID on inclusive education.

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**Ethiopia: USAID funding support for inclusive education**
Although **USAID** is in favour of inclusion, there has been little evidence of the prioritisation of disability-inclusive education strategies in its programmes. This may be changing.

**Handicap International** is currently developing inclusive education programmes in 49 schools in Ethiopia, funded by USAID. The project improves the planning and implementation of quality, disability-inclusive education services. Through the project, learning environments that facilitate inclusive education are being created. At the same time, the organisational capacity of DPOs is being expanded. The profile of reading in schools for children with and without disabilities is also being raised.

Handicap International is also collaborating with **Save the Children** in Ethiopia to share data about school enrolment of children with disabilities, how to assess disabilities and needs, how to develop reading corners with accessible materials, and how to train teachers on assessment tools for children with disabilities.

The improved knowledge and capacity from this collaboration is being mainstreamed into Save the Children's USAID-funded work in 2,400 schools across Ethiopia. This includes providing additional reading material, training teachers and developing community outreach programmes to promote reading among parents. Disability and inclusive education is not prioritised

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## Disability and inclusive education not prioritised
### Japan, Canada and the Netherlands
**Japan and Canada** offered no indications that disability-inclusive education is a strategic priority in their international aid programmes, although the **Canadian International Development Agency (CIDA)** has funded several disability-inclusive education projects such as teacher training in inclusive education approaches.[1] Neither education nor disability is currently a priority for the **Netherlands** in providing international aid.

1. w05.international.gc.ca/projectbrowser-banqueprojets/?lang=eng. (Accessed December, 2016).

## 3.4 Insufficient and untargeted aid

The global financial crisis in 2008 resulted in falling aid receipts from bilateral donors and a shift away from basic education. Unless this changes substantially in the near future, donors will not be able to support the conditions of quality basic education needed for inclusion to become a reality.

Despite multilateral donors increasing their aid to education by 10% in 2014, total aid to basic education fell by 12%, or US$255 million, between 2013 and 2014. France, Japan, the Netherlands and Spain each reduced aid to basic education by at least 40%. This means that donors were simply reallocating the same budget size.

The Netherlands has completely stopped funding to basic education and no longer contributes to the GPE. In addition, the UK reduced aid to basic education by 21% from 2013 to 2014, ending its status as the largest bilateral donor to basic education (all data UNESCO, 2016). This may have had a substantial impact on inclusive education, given the UK's long-standing focus on equity in education.

Most large donors allocate funds to basic education programmes in developing countries (including pre-primary education) without earmarking specific amounts for inclusive approaches.

**Investment allocated to inclusive education**
Seven out of the fourteen donor agencies surveyed showed signs of increasing their investment in disability-inclusive education. However, none were found to be making a clear offer to invest across the spectrum of efforts needed to deliver disability-inclusive education in terms of ensuring provision across disability groups, levels of education and intervention areas (literacy, science and teacher education).

Five donors reported an emphasis on financing, data and capacity development systems to support people with disabilities. The **World Bank** and **UNICEF** reported the most activity across all areas

specified, although UNICEF was able to provide more specific supporting details.

**DFID** has instituted reviews of its previous work to ascertain how much bilateral funding was targeted at disability. While findings were negative at only 5% (DFID, 2015), the decision to report on this data enabled a baseline against which to monitor progress. The funding data will be updated at the midpoint of the next five-year period of DFID's Disability Framework (2016–2020).

Of the smaller institutional donors, **Norwegian** aid allocations showed the strongest interest in inclusive education and disability (NORAD, 2016). **NORAD** does not provide official data on allocations to disability-inclusive education, but analysis conducted on its publicly available data found that 29% of Norway's basic education aid in 2015 went to projects which specifically referenced inclusive education (NORAD, 2016). Project descriptions suggested that most had a focus on disability-inclusive approaches. In percentage terms, this was the largest identifiable allocation to inclusive education found.

> **'In 2015, 29% of Norway's basic education aid budget was directed to inclusive education.'**
> (NORAD, 2016)

### Internal capacity-building to support inclusive education projects

Expecting employees working at donor agencies to promote mainstreaming of disability within the organisation, in addition to their existing programme commitments, places a high demand on them. All staff interviewed stated that they generally worked in small teams promoting disability and inclusion, although they also described detailed work advising and collaborating with much larger teams. These units have limited funds and staff capacity.

**DFID** respondents stated that disability inclusion had been a priority at ministerial level in the UK, which is vital for driving disability commitments. Sustainable political support for the issue has ensured that disability is now seen as a mainstream

part of development work in the UK. Reflecting this, DFID is being held to account by Parliament in the UK on its equity work in education: a 'Leave No One Behind' review is currently seeking examples of strengths and weaknesses in reaching excluded groups and places, including children with disabilities.[2]

**DFID's** disability framework asks staff and partners to take a disability-friendly approach to value for money considerations. This means, for example, that costs for making school buildings accessible will need to be built in from the start, rather than as an afterthought. Reach and equity of outcomes must be considered as more important than absolute cost (DFID, 2015a). On the other hand, equity is not referenced in DFID's overall departmental plan, which may weaken this impetus (DFID, 2016b). Nevertheless, a recent programme review is indicating that DFID country teams are prioritising investments in areas like accessible school infrastructure (ESSPIN, 2017).

**UNICEF** reported that the framework of the UNCRPD is driving its focus on disability and that it has engaged with the SDGs as the key mechanism to unite and drive international efforts on inclusion. Although UNICEF encourages emphasis on disability and inclusion on a global and regional level, the decision to prioritise disability in education work on the ground lies with the UNICEF country office. This means the extent of developments and support for inclusive education varies from place to place. One hundred out of 190 UNICEF country offices were reported to be working on disability, most of which are recognised to be promoting inclusive education. However, despite the high prevalence of children with disabilities who are out of school, inclusive education is not always prioritised on a country level.

Both **DFID** and **UNICEF** reported engaging with the **GPE** as a key way to promote delivery of inclusive education. Respondents from both agencies mentioned building capacity on disability, gender and equity within the GPE through secondments and dialogue.

The surveys indicated significant efforts from the **World Bank** to foreground inclusive education, but fewer organisational structures appeared to be in place to guarantee accountability for delivery to disabled populations. The new Environmental and Social Framework (ESF), which refers to persons with disabilities, requires borrowing governments to address certain social and environmental risks and practise non-discrimination as a prerequisite to receiving World Bank funds for investment projects (World Bank, 2016). This is a positive step forward.

Inclusive education is stated as a strategic priority for the **GPE**, but over the last strategic period from 2012 to 2015, staff time has only been allocated to inclusive education and disability on a part-time and largely voluntary basis. Equity, gender equality and inclusion have been part of one expert's role, with no identified lead on disability. However, GPE increased its emphasis on inclusive education in 2016, mainly through supporting increased knowledge production with the help of additional staff. A fellow from JPKJ foundation seconded to GPE in the same year.

The GPE planning process to develop the GPE Strategic Plan (2016–2020) included consultation and a greater focus on the areas of gender equality, health, early childhood development (ECD) and inclusive education. Indicator 16c specifically measures the proportions of Education Sector Plans (ESPs) or Transitional Education Sector Plans (TESPs) with a strategy to respond to marginalised groups that meets quality standards (including gender, disability and other context-relevant dimensions). The GPE strategic planning process (2016–2020) presents a greater focus on the areas of gender, health and EC. The Oslo Summit working group membership that prepared the background paper on disability-inclusive education was an important engagement for GPE that spurred on more work in the area. The Secretariat has been able to put more emphasis on inclusive education going forward, including in GPE 2020, reviewing partner and stakeholder engagement, among other initiatives.

The extent to which the GPE has boosted its capacity to deliver on inclusive education

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2. www.parliament.uk/business/committees/committees-a-z/commons-select/international-development-committee/news-parliament-20151/launch-tor-dfids-work-on-education-16-17/

engagement over the new strategic plan period, given the small team working on these issues at Secretariat level, is still uncertain.

The GPE Secretariat carries out desk reviews of ESPs to gauge the prioritisation and monitoring of inclusive education for children with disabilities. This Quality Assurance (QA) review process for Education Sector Plans provides upstream feedback on ESPs prior to their finalisation based on seven quality standards. These standards include: ESP having an overall vision, strategy, being holistic, evidence based, achievable, sensitive to context and pays attention to disparities. Under these standards, thematic areas like equity are reviewed for the marginalised groups based on evidence, relevance, monitorability of strategy proposed for addressing the marginalised groups.

These reviews need to be sufficiently in-depth to generate practical strategies to strengthen inclusion, rather than being mere paper feedback exercises. It is not clear at present how proactive GPE experts and supporting governments are able to be in encouraging inclusion improvements to sector plans. However, the upcoming Education Sector Analysis Guidelines Volume 3 chapter on inclusive education will provide local education groups with the guidance they need to develop inclusive education sector plans. Furthermore, the education sector plan appraisal guidelines evaluate the credibility of the ESP basis criteria such as being responsive towards key challenges identified in terms of plan, programmes, strategies and monitoring and evaluation framework.

**Building capacity through multilateral agency co-operation**

Co-ordination on inclusion and equity issues between multilateral agencies has been developing well at headquarters and international levels.

The **World Bank** and **UNICEF** recently established the Alliance to Advance Early Childhood Development. This initiative is expected to contribute to progress on SDG targets on inclusive and equitable quality education, poverty reduction, health, nutrition, gender equality and ending violence, through helping to ensure that all girls and boys have access to quality early childhood development, care and pre-primary education.

Few examples are available of co-operation on inclusion and equity issues between multilateral agencies at programme level, however in countries where it is taking place, progress is encouraging.

## 3.5 Information and data

Until the last two or three years, there have been no comprehensive efforts to track disability-inclusive education by any donor. However, all donor agencies reviewed could demonstrate examples of disability-inclusive education projects and programmes, except for the **Japan International Cooperation Agency (JICA)** and the **Netherlands**. With support from **DFID**, **DFAT** and **UNICEF**, it appears that more comprehensive data on impact and needs in disability-inclusive education can be generated, particularly if other agencies start to engage.

Both DFID and UNICEF have recently instituted global reporting against disability indicators to describe and monitor their education work. UNICEF's indicators have not yet been made widely available.

**DFID** has issued a guide to disability-disaggregated reporting against its indicators (DFID, 2016a) and will be asking all partners to use the *Washington Group Short Set of Questions*[3] to generate data on which beneficiaries are affected by disability. Further guidance and supervision is likely to be needed to ensure that this approach is adopted widely among DFID partners and contractors and used in conjunction with EMIS, household surveys and national and regional data systems.

**DFID** is also advocating for the SDG framework to use disability indicators more aggressively.

> **'It is vital that either a disability-specific indicator or the disaggregation by disability for relevant indicators is included under each of the targets in the SDGs that specifically mention disability.'**
> (DFID, 2015)

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3. A set of questions to be included in household surveys and censuses to determine how people's participation in society is affected by disability.

The **DFAT** overall accountability framework makes strong mention of disability, but does not set any targets or indicators for assessing its impact or targeting around disability (DFAT, 2015). DFAT's education strategy only refers to information collection on disability through thematic reviews, although it recommends that education programmes disaggregate data by disability.

However, the most recent DFAT disability framework (2015–2020) introduces the imperative of generating disability-disaggregated data using international frameworks and DFAT will be producing further guidance on this (DFAT, 2015). DFAT has commenced two new partnerships with the UN Statistical Division and the Washington Group on Disability Statistics to strengthen disability data collection and analysis globally. The **World Bank** is also keen to promote the use of the **Washington Group Short Set of Questions**. The World Bank's current monitoring guidance on equity promotes the **UNICEF MICS** framework on disability inclusion (World Bank, 2016), and further efforts will be made to collect evidence on what interventions are most effective.

Disability indicators are currently used in some World Bank education programmes, but the adoption of these indicators has not been universal.

**World Bank ECD diagnostic tool for monitoring policies and programmes**
The World Bank Systems Approach for Better Education Results (SABER) ECD tool is a diagnostic tool that analyses existing ECD policies and programmes and helps to identify gaps that will inform ECD strategies to promote development for all children. The tool provides an example that can be explored to generate disability-specific data (World Bank, 2016).

GPE partner countries receive 70% of their allocation based on credible education sector plans, a commitment to strengthen their education system using the data collected and increasing domestic spending on education to a minimum of 20% of the national budget. The remaining 30% allocation is contingent on the partner country's ability to show significant progress in the areas of equity, efficiency and learning outcomes (GPE, September 2015).

The GPE is considering offering disability inclusion indicators to countries for this area of work. Experts reported being keen to link up with specialist agencies that have many years of experience in GPE country contexts to make this as relevant as possible for GPE partner countries. The GPE is investing in several knowledge products on inclusive education during 2016/17 that would embed inclusive education for children with disabilities in education systems at country level:

- A **stocktake** of inclusive education and disability work in all GPE grants and country education sector plans. This will include financing information already provided in GPE programmes and sector plans.
- **Guidance** designed to support countries in integrating inclusion and disability issues in sector planning processes, including collaboration with health ministries .
- **Benchmarking** of GPE countries on inclusion using a framework adapted by UNICEF as part of the stocktake work.
- **Guidelines** for inclusive education as a chapter in Volume 3 of Methodological Guidelines on Education Sector Analysis for countries, developed in collaboration with UNICEF, UNESCO IIEP and the World Bank. However, previous GPE plans to generate tools on disability and inclusion as set out in the 2012 to 2015 strategic plan are not visible on their website.

Image © LIGHT FOR THE WORLD

# 4. Domestic financing

## 4.1 Overview

Domestic resources will continue to be the most important source of financing for education. The lack of domestic financing is one of the most significant barriers that needs to be addressed to ensure that no child with a disability is left behind.

At present, it is estimated that domestic resources for education will fall short of the levels required to meet SDG4 with an average financing gap anticipated at US$39 billion between 2015 and 2030. The shortfall will be particularly acute in low-income countries (UNESCO, July 2015).

One recent estimate from UNESCO indicates that a 40% rise in per-pupil costs will be needed for interventions to address disadvantage comprehensively (UNESCO, July 2015). In low-income countries, this would translate into a cost increase per pupil from US$70 to US$197 by 2030. The annual cost of achieving 12 years of quality education in low- and lower middle-income countries is projected to increase from US$149 billion in 2012 to, on average, US$340 billion between 2015 and 2030. The total cost is expected to triple in low-income countries (UNESCO, July 2015). Larger numbers of students and expenditure designed to address marginalisation and improve quality are reflected in the projected increases.

It is critical that governments do more to ensure that their own national priorities and commitments, reflected in the UNCRPD and domestic legislation, are adequately resourced.

The Education 2030 Framework for Action recognises that there is significant diversity and capacity across national contexts. However, the Framework for Action does set out international and national benchmarks on education spending targets. When considering reasonable accommodations for learners with disabilities such as adapted infrastructure and learning materials, as well as confounding circumstances that increase

inequities and disadvantages in low-income countries, the benchmark should be set at the upper end of the range.

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**Education 2030 spending targets**

Governments are encouraged to allocate at least:

- 6% GDP to education (the range is 4–6%) and/or
- 20% of public expenditure to education (the range being 15–20%).

(Education 2030, 2015

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Within those benchmarks, support for the most marginalised groups must be prioritised through good quality, inclusive, equitable and free education at all levels. Least developed countries need to reach and/or exceed these benchmarks if they are to achieve the SDG4 and associated targets. The GCE pointed out that increasing financing for education involves:

- raising national budget shares
- expanding the overall available budget for education
- increasing the sensitivity of the budget to equity indicators, and
- enhancing scrutiny (GCE, 2016).

This section of the report examines the challenges that governments are confronted with when providing domestic financing for disability-inclusive education, among which is the lack of funding and good quality disaggregated data. Innovative financing approaches are also discussed and examples of initiatives from LMICs are included. It also examines issues of accountability, governance and transparency in providing for disability-inclusive education.

## 4.2 Education budgets exclude children with disabilities

Despite progressive domestic legislation and evidence on the benefits of inclusive education, very few governments currently commit enough resources to ensure disability-inclusive education.

**Education sector plans do not ensure adequate funds to implement them**

The inclusion of disability or special needs education in a country's education sector plan is a good predictor of budgetary allocations. Unfortunately, the presence of an inclusive education plan, policy or strategy, is not a guarantee of adequate funding.

India, which arguably has some of the most progressive policies and programmes among LMICs for addressing the educational needs of children with disabilities, is being let down by the disconnect between policy aspirations and budgetary allocations.

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**India: A disconnect between policy and budget allocations**

In 2009 and 2010, India launched the Inclusive Education for Disabled at Secondary Education Scheme (IEDSS). The scheme focuses on children with disabilities studying in government and government-aided schools from classes IX to XII (ages 14 to 18). The Central Government fully funds the scheme, which provides students with aids and appliances, reader allowances, uniform and transport allowances, among others, to support them. Provision is also made for a school-oriented component. This includes recurring and non-recurring expenditures such as ramps, resource rooms, staff salaries and additional teaching allowances.

However, when the funding costs attached to many of the Scheme's aims are analysed, it is clear that if States strictly followed the norms of the IEDSS, they would incur an additional recurring expenditure of nearly £11 million

every year. This is equal to nearly half of the total planned expenditure of the Central Government on secondary education in India.

Not only is there a clear funding gap, but there is also a significant human resources gap. For example, the scheme provides for one special educator for every five children with special needs and/or disabilities at the block level. To meet this level of provisioning, a total of over 35,000 special educators are needed. The current numbers are around 25,000, and of these many do not have the required government accreditation. This is a significant gap.

(Researchers: Nidhi Singal and Anuradha De, 2016)

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A similar disconnect between policy and budget allocations is particularly evident in South Africa. South Africa's White Paper 6 on Inclusive Education (2001) was a highly praised plan for developing an inclusive education system, but its poor implementation and progress has been blamed on slow and inadequate financing (Wildeman and Nomdo, 2007; Human Rights Watch, 2015).

## South Africa: Budget allocated for students with disabilities not channelled into inclusive education

In 2015, Human Rights Watch reviewed progress on the implementation of South Africa's White Paper 6 on inclusive education. The findings were alarming.

Allocations for children with disabilities in special schools far exceed that for children with disabilities in mainstream schools in South Africa, in direct contradiction to the intentions set out in the country's own Education White Paper 6. A recent report showed that in the academic year 2014–15, the budget for special schools was 12 times higher than the budget for inclusive

education (Human Rights Watch, 2015).

Independent analysis of provincial budgets in South Africa for the period 2014 to 2015 shows that a maximum of just 3% of spending went to students with disabilities. Within that, special schools absorbed most of the allocated resources (Human Rights Watch, 2015).

Five out of nine provinces did not allocate any resources at all to expanding inclusive education in 2014 and four provinces had never allocated any budget to inclusion, resulting in serious backlogs in the implementation of inclusive education policy in South Africa (Human Rights Watch, 2015).

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## Less than half of LMIC education budgets target disability

Development Finance International (2016) found that only 31 out of 76 LMICs have specific budget allocations for children with disabilities or for special education.[4]

These countries tend to be those that have made specific provision for disability inclusion and/or special education in education sector plans (Development Finance International, 2016), but even these budget lines do not clearly indicate whether finances are for special or inclusive education.

A World Bank evaluation reported that only 1% of spending on the Education for All (EFA) policy in India was earmarked for inclusive education for children with disabilities (GCE, 2014: 21). Other countries fare no better. In Ethiopia, where 94% of children with disabilities remain out of school, research for this report has shown that under the education sector plan for the period 2010–2015, 0.2% of the entire education budget was allocated to inclusive education for disabled learners. No specific allocation has been made for disability under the latest plan for 2015–2020, as disability is included under the strategies for every level of education (Government

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4. These countries are: Angola, Bangladesh, Benin, Bhutan, Bolivia, Cape Verde, Colombia, El Salvador, Fiji, Ghana, Honduras, India, Kosovo, Liberia, Malawi, Mozambique, Nepal, Nicaragua, Pakistan, Peru, Rwanda, São Tomé and Príncipe, Sri Lanka, Solomon Islands, Tanzania, Timor Leste, Uganda, Zambia and Zimbabwe (Development Finance International, 2016).

of Ethiopia 2010; Government of Ethiopia, 2015b).

Where governments have not made budgetary provision for inclusive education, children with disabilities continue to be marginalised. In Peru, the 2010 National Budget had no figures for inclusive education activities and only 0.05% of the total Ministry of Education budget was allocated to special schools. This could mean that 87% of Peru's children and adolescents with disabilities are excluded from education. A recent gap analysis in Bhutan found that the only disability-specific budget available to support learners with disabilities was 0.4% of the basic education budget (UNICEF ROSA, 2014b).

Civil society groups have pointed out that this lack of investment in the education of children with disabilities serves as a very real example of their exclusion from the educational system (CONFENADIP, 2011). This does not mean that there is no funding supporting disability-inclusive education, but it is not specifically identified in budgets, making it difficult to ascertain what resources are available.

**Papua New Guinea: Funding of inclusive education for children with disabilities**
In Papua New Guinea, the educational approaches for children with disabilities were analysed to determine the extent to which their right to education is being upheld. A team from the Leonard Cheshire Disability and Development Centre, in collaboration with the Department of Education, University of Goroka, have undertaken the DFAT-funded research, which began in 2013 and is being carried out over four years.

The research has found that while government supports improved access to inclusive education through its policies, and indeed is a signatory to the UNCRPD and the UNCRC, several challenges remain. One of these challenges has been a significant lack of investment in inclusive education. Funds to support children with disabilities are mainly channelled through NGO-managed Special

Education Resource Centres (SERCs) and are not available at all to those studying in mainstream schools (Kett et al, 2016).

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**Poor disaggregation of data hampers planning, funding and implementation**
Very few countries identify and track what they are targeting with public spending – by sector, location or beneficiary. Only 46% of countries split education spending by level to make it possible to identify allocations to, for example, ECCE, primary, secondary or tertiary levels (Development Finance International, 2015b).

The disaggregation needed to track expenditure linked to SDG targets is often non-existent. Global Spending Watch (GSW) assessed 45 LMICs in 2014. They found that very few were ready for the SDGs in terms of tracking targets with reliable data and indicators:

- 13 countries track pre-primary or ECD
- 9 countries track special education
- 15 countries track TVET
- 7 countries track adult education and literacy.
    (Development Finance International, 2015b)

The availability of data and indicators is crucial to developing disability-inclusive education sector plans with adequate funding for their successful implementation. All countries need to strengthen their reporting on education spending, specifically disaggregated by beneficiaries and by educational level (Development Finance International, 2016).

### India: Under-reporting of disability due to poor data collection impacts allocation of resources for inclusive education

Reliable data on children with disabilities is important to ensure that adequate provision is made for appropriate interventions that reach those who need them.

Despite the existence of progressive disability-inclusive policies and budget allocations, many children with disabilities are falling through the cracks due to under-reporting. They are simply not being counted. It is estimated that India has 17.8 million out-of-school children, of whom 38% are thought to have disabilities (UNESCO UIS, 2014).

However, government data shows that children with disabilities represent only 1.15% of total enrolment in schools (DISE, 2015). The low percentage is attributed to the fact that unrecognised low-fee private schools are not included in these surveys.

India's 2011 census put the percentage of people with disabilities in India at 2.2%, significantly lower than the 15% average benchmark of the World Health Organisation (WHO, 2011). Social stigma, lack of clarity around definitions, translation challenges, enumerators untrained in asking sensitive questions and poor diagnostic services in rural areas are all thought to have contributed to under-reporting (DEOC, 2010; Singal, 2016).

Increasing the scope of existing surveys such as the District Information System for Education (DISE) in order to obtain more reliable national data, measuring qualitative indicators to assess impact such as learning outcomes for children with disabilities in mainstream schools, as well as tracking outcomes from specific interventions, could create a better understanding of the challenges and opportunities facing learners with disabilities in India and unlock access to programmes that will reach them.

Inadequate data and failure to standardise disability classifications have also held back public spending on disability-inclusive education in Mongolia, despite political will and available resources.

### Mongolia: Lack of clarity on disability classification inhibits allocation of available resources

Mongolia has made great strides in developing legislation and policy that recognise the needs of people with disabilities since the end of the Soviet era of invisibility. This includes the introduction of the Social Security Law for People with Disabilities (February 2016), ratification of the UNCRPD and the establishment of the Department for Persons with Disabilities in the Ministry of Population Development and Social Protection in 2012.

However, an official classification system for disabilities is completely lacking and there is still strong social stigma around disability, especially in rural areas. Development and implementation of a general methodology to detect and diagnose disability on a national level is one of the pressing issues if the implementation of policies and legislation is to be effective (Government of Mongolia, 2011).

The newly formed Cabinet will be responsible for making sure that new legislation is implemented and that the necessary regulations and procedural guides are developed and strengthened.

## 4.3 Costing equity in disability-inclusive education

To achieve disability-inclusive education, there must be substantial additional investment in systemic reforms through a twin-track approach. Experience from countries across the economic spectrum provides a range of financing approaches, structures and models, including some low-cost or cost-neutral approaches. Such options need to be better understood by governments, donors and the wider education community. There is also a clear role for private and institutional donors to support the development of a stronger evidence base to facilitate progress.

In some countries, while resources may be scarce, financing is not the primary issue. One study in Bhutan and the Maldives found that political will was a barrier, as was understanding at a technical level what investment was required (UNICEF ROSA, 2014b). Often it is not just the level of resource that is at stake, but how funds are distributed and allocated.

Special needs education directorates within Ministries of Education are often allocated the funds for 'inclusive education', which are then channelled to special schools rather than into strengthening inclusion across the mainstream education system. Budgets for implementing inclusive education should be across departments, with the special or inclusive education directorate providing technical support and carrying out internal advocacy to bring all departments on board.

### Nigeria: Financing and increased capacity needed to support newly adopted inclusive education policy

A new federal inclusive education policy is being drafted for approval and institution across Nigeria by 2017, but firm action will be needed to ensure effective implementation. Currently each state has its own education sector plan with widely varying levels of quality and few specific mentions of disability, potentially complicating the national roll-out.

The new country-wide, school-based management committee training and development model is supported by Federal and State government, the GPE, the Girls' Education Programme and the Northern Education Initiative, and communities are increasingly mobilising to bring more children with disabilities into primary school (ESSPIN, 2017).

To improve access and opportunities for children with disabilities, financing interventions need to provide concerted support for the implementation of the new policy. State capacity to use disability data and develop needs-based budgets that take upscaling and upgrading teacher skills, creating accessible settings and funding equipment and materials into account must be built. Cross-sector efforts between government departments and between government and donors to strengthen early childhood health and child development services require support.

Concerted civil society action will be needed to motivate government to strengthen targeted funding structures and prioritise capacity upgrades (Eleweke, 2013).

**Innovative financing models**

Various financing models for supporting disability-inclusive education already exist across developing countries, such as well-targeted school improvement grants, reasonable accommodation funds and cash transfers.

The Education Commission endorses the concept of progressive universalism as a guiding principle to inform spending decisions, recognising the scarcity of public funding. The Commission recommends that, when balancing spending across different levels of education and population groups, decision-makers should prioritise the poor and the early years where social returns are highest, and minimise household spending on basic education by the poor (Education Commission, 2016).

## School improvement grants

Some governments have used funding formulas to ensure public resources such as school improvement grants benefit children with disabilities. There is debate around how much additional financing is reasonable and necessary to provide and which resources should flow to children with disabilities via the health and education sectors. Clearly defining funding items for supporting learners with disabilities is a necessity for inclusive education to succeed (UNICEF ROSA, 2014b).

School improvement grants provide a vehicle for governments to target disadvantaged regions and groups and ensure that costs are not passed on to children and families. Such initiatives must be well targeted to ensure eligible learners are adequately identified and supported. Learning from the Basic Education Access Module (BEAM) in Zimbabwe suggested that the initiative did not address the high direct and indirect costs of schooling for children with disabilities, who were found to be least likely among marginalised groups to benefit (Deluca et al, 2014). Eligibility criteria involving means-testing may have had a role to play, inadvertently excluding children with disabilities from middle-income groups (Deluca et al, 2014).

### Ethiopia: School improvement grants for disability-inclusive education

Ethiopia's General Education Quality Improvement Programme (GEQIP) is a pooled fund supported by several development partners. Under GEQIP, school grants support non-salary recurrent expenditure at school level to improve education quality in Alternative Basic Education (ABE) centres and all government primary and secondary schools.

All regions received 1% of their total allocation as an additional amount to support mainstream school facilities and resources for children with special educational needs in mainstream settings. School grant spending must be based on school improvement plans and targeted at activities that each school has identified as key to improving learning outcomes for pupils. Parents and community members are expected to take an active role in school decision-making, grant implementation and performance monitoring.

Local flexibility was provided for regions to decide how to allocate the additional funds for special needs education. Some regions opted to share the grant across all mainstream schools accommodating children with disabilities; while other regions opted to target the response by focusing on equipping selected schools as resource centres for inclusive education or for screening children and purchasing assistive devices.

Data collected during review missions confirmed that the school grant for special needs has been used in various innovative ways. Feedback also indicated a request to increase the allocation to enable more substantive support for inclusive education in mainstream settings. Owing to positive indications of the special needs school grant utilisation and feedback collected during the first year of implementation, Ethiopia's Ministry of Education and pooled fund partners have decided to double the amount to be earmarked for special needs education to 2% for the 2016/17 school year.

(Source: Consultant's correspondence with representative of Finland's Ministry of Foreign Affairs)

### Reasonable accommodation funds

Several countries have made use of reasonable accommodation funds, which consider the unique needs of different disability groups and the spectrums that exist within disabilities. The provisions supplied by the fund help ensure that learning opportunities are differentiated according to the needs and learning style of the child. Gap analyses have been carried out in countries including the Philippines, South Africa and Zimbabwe, resulting in the establishment of reasonable accommodation funds to address shortcomings systematically (UN Human Rights Commission, 2013).

**'Providing equal amounts of finance on a per pupil basis is not necessarily a formula for equitable funding. For a child who enters an education system carrying disadvantages associated with poverty, gender, disability or ethnicity, more resources may be needed to achieve opportunities equivalent to those enjoyed by more privileged children. Unfortunately, spending is often skewed in favour of the most privileged pupils.'**

(UNICEF The State of the World's Children 2016, p. 61)

## Cash transfer programmes

Social assistance policies that offer grants and cash transfers for children and adults with disabilities help to break the cycle of poverty and disability in the most marginalised groups and increase human capital by enabling access to education.

Conditional cash transfer (CCT) programmes, where cash transfers or grants are dependent on the receiver's meeting specified obligations such as school attendance, have proven to be effective in improving health, education and human capital development amongst those who are most vulnerable.

However, CCT programmes have been criticised from a human rights perspective, as the conditions set may not be possible to achieve due to environmental and social constraints such as access to schools and clinics. Cash transfers are intended to ensure the protection of the human rights to food, an adequate standard of living and social protection. The exclusion of particularly marginalised people from CCT programmes due to non-adherence violates fundamental human rights, including the right to non-discrimination and equality. For this reason, many prefer the approach of unconditional cash transfers.

## Brazil: Pioneering inclusive budgeting through cash transfer programmes

Brazil has become a pioneer in targeted social assistance policy for the most marginalised.

*Benefício de Prestação Continuada* is a non-contributory scheme, which guarantees a monthly unconditional minimum wage for the elderly and citizens of any age with a physical, mental, intellectual or sensory long-term condition living in extreme poverty. It currently benefits around 4.2 million people, of which more than two-fifths of the beneficiaries are below the age of 24 and have a disability (UNDP IPC, 2006, Brasil Gov 2016).

Under the *Bolsa Familia* scheme, poor families with children under the age of 14 receive an average of R$70.00 (about US$35) in direct monthly transfers. In return, families commit to keeping children in school and taking them for regular health checks (OECD, 2010), thereby also reducing the incidence of disability which can be prevented by timely medical interventions. There has been an 8.7% fall in the country's ranking on the Gini index between 2003 and 2014, more than a quarter of which can be attributed to these programmes (World Bank, 2014; UNICEF, 2016).

## Household spending

Households are significant contributors to the domestic financing of education. In low-income countries, household contributions to education can amount to almost half of domestic expenditure (Brookings Institution, 2015a) and can represent a higher contribution to education spending than governments make (GEMR, 2016). This is the case for Rwanda and Ethiopia. Since household poverty and disability are often inherently linked, the socio-economic status of a family further compounds their marginalisation.

In Ethiopia, an estimated 4.8 million children with disabilities are out-of-school. The ESP anticipates closing a proportion of the financing gap using household and community contributions (Government of Ethiopia, Federal Ministry of

Education, 2015b). However, increasing reliance on household support for education financing risks exacerbating educational exclusion for persons with disabilities.

The share of household contributions to education is highest in South East Asia (GEMR Report, 2016). According to the WHO, this region has the second highest prevalence rate of moderate disabilities globally.

### Per capita approaches
In higher income contexts, three broad models exist for financing disability-inclusive education:

- input or per-capita models
- resource-based models
- output-based models.

  (see UNICEF CEE/CIS 2015 Webinar Booklet 8 for discussion).

Per-capita models are often considered the most appropriate for rights-based approaches to education. However, in resource-poor contexts, the most effective approaches are not those based on specific financing models, but on the creative ways in which resources are allocated.

In low-income contexts, focusing on teacher training and professional development, transforming special schools into mainstream resource and support centres, community-based rehabilitation programmes and mobilising parents may be more cost-effective and efficient approaches.

More generally, per-capita models can also be regressive and problematic to implement. In countries where data on the prevalence of childhood disability is poor, it is impossible for sufficient resources to be targeted accurately. Furthermore, if per-capita funding is based on EMIS for which schools have identified eligible children, the risks of over-identification can be high. Basing funding on school rather than individual needs is a more effective and equitable approach.

### Funding assistive technology and adapted learning materials
Consistent with the diversity and range of disabilities, the adaptation of learning materials depends on the pupil's support needs and preferred learning style. For instance, a learner who has difficulty reading print due to learning difficulties or a vision impairment, may prefer an audio version of a book or large font size. Other adapted learning material would be Braille books for readers who are blind, and sign-language and captioning for deaf learners. These recurring and non-recurring costs need to be factored into disability-inclusive education budgets.

### Teaching and learning material accessibility guidelines
Norms and standards for all teaching and learning materials that provide guidance on visual, language and physical accessibility would be a welcome starting point for companies and organisations producing these materials.

Simple measures to improve accessibility include spiral-bound books that open flat on a table and do not have to be hand-held, and using paper that is thick enough to prevent readers from seeing the text that 'bleeds through' from the other side of the page. These adaptations promote user-friendliness for all, not just children with disabilities.

Teaching and learning material accessibility guidelines would operate similarly to Web Content Accessibility Guideline (WCAG) 2.0, the main international standards organisation for the Internet, which defines how to make web content more accessible to people with different types and combinations of disabilities, including auditory, visual, language, speech, learning, and neurological disabilities.

### Access to assistive devices and Information and communication technologies (ICT)
ICT in education can be the game-changer. It has the potential to break down the barriers to learning commonly experienced by learners with disabilities and other learning difficulties. By optimising the use of ICT in the classroom and beyond, teachers could more easily adapt their lessons and the way content

or exercises are presented. Students with visual impairments can equally participate in lessons by having the material virtually instantly in accessible formats and those with disabilities that affect their communication can have a voice.

Unfortunately, in most low-income countries only 5% to 15% of the people who need assistive technology can obtain it (UNICEF, 2013b). Most others are barred from using assistive technology by a myriad of barriers and blockages, including the exorbitant cost, and lack of awareness about the benefits and about accessibility functions and applications available on everyday technologies (e.g. laptops, tablets, browsers).

The Education Commission recognises the importance of harnessing the power of technology to achieve better learning outcomes. It therefore recommends a cross-sector investment to get every school online and put in place the broader digital infrastructure necessary for learning (The International Commission on Financing Global Education Opportunities, 2016). A similar

investment is required to ensure that teachers and policymakers are well informed and adequately skilled to optimally make use of technology for learning and teaching.

**Colombia: National procurement initiatives make screen-reading software available free of charge**
Colombia secured a national licence for JAWS, a very popular screen reading software for people with vision loss, which made it free for them. The contract further involved training certified trainers. This resulted in employment opportunities for visually impaired youth.

This is a commendable initiative, but expenditure could have been further reduced if the procurers were aware of NVDA, an open-source software which is of equal quality, is available for free and includes a training certification programme.

**Table 4.1: Examples of assistive technology (UNICEF, 2013)\***

| Category | Product examples |
|---|---|
| Mobility | • Walking stick, crutch, walking frame, manual and powered wheelchair, tricycle.<br>• Artificial leg or hand, leg or hand splint, clubfoot brace, corner chair, supportive seat, standing frame.<br>• Adapted cutlery and cooking utensils, dressing stick, shower seat, toilet seat, toilet frame, feeding robot. |
| Vision | • Eye glasses, magnifier, magnifying software for computer.<br>• White cane, GPS-based navigation device.<br>• Braille systems for reading and writing, screen reader for computer, talking book player, audio recorder and player.<br>• Braille chess, balls that emit sound. |
| Hearing | • Headphone, hearing aid, amplified telephone, hearing loop. |
| Communication | • Communication cards with text, communication board with letters, symbols or pictures.<br>• Electronic communication device with recorded or synthetic speech. |
| Cognition | • Task lists, picture schedules and calendars, picture-based instructions.<br>• Timer, manual or automatic reminder, smartphone with adapted task lists, schedules, calendars and audio recorder.<br>• Adapted toys and games. |

\* These examples are meant to be illustrative only.

A range of costs needs to be considered by government in relation to accessible ICTs or assistive devices. Assistive devices remain too expensive for many children with disabilities. One study in Kenya found that this was due in part to high prices attached to imported devices and low market demand driving up costs (GCE UK/APPG EFA, 2015). Building costs into long-term national and regional budgets can ensure procurement costs are better absorbed within the overall fund allocation to inclusive education. Commonly, persons with disabilities and families of children with disabilities receive tax breaks for assistive devices purchased.

The Daisy Consortium is guiding and empowering those involved in procurement and publishing to make the right decisions around purchasing devices and encouraging the use of universally accessible tools such as mobile phones, tablets and similar technologies. The initiative will also greatly support global endeavours towards increasing literacy using paperless solutions and shared devices such as tablets and mobile phones.

**Burkina Faso: Partnership with DPO, NGOs and Government drive efforts to improve accessibility to books and learning material for blind and partially-sighted people**

With the appropriate use of universal, low-cost and some specialised ICT, accessible books can reach economically and geographically marginalised populations of persons with print disabilities.

Persons with blindness in Burkina Faso have very limited access to published materials in accessible format. In developing countries, less than 1% of publications become available to them in an accessible format.

Although only very basic infrastructure is available in Burkina Faso, the National Disabled People's Organisation for the Blind (UNABPAM) and the Ministry of Education are determined to find a sustainable solution that could benefit blind and partially-sighted people that would not only service their citizens, but the whole of Francophone Africa.

LIGHT FOR THE WORLD in collaboration with all major stakeholders and the Daisy Consortium supported a scoping visit and capacity building exercise to develop a strategy that looks at developing sustainable solutions to providing educational material, books and other knowledge resources in accessible formats. The strategy will aim to provide basic infrastructure for registering print-disability users, increase knowledge and skills among users, develop the capacity of publishers to use ICT infrastructure and leverage new opportunities, and ensure that appropriate assistive devices are made available to those who need them. Funding to support aspects of the strategy is currently being sourced.

Burkina Faso is one of the countries in the process of ratifying the Marrakesh Treaty, which will enable international exchange by enforcing copyright exemptions and increasing the number of titles available in accessible format in all parts of the world.

In addition, the international community of not-for-profit organisations, via the Daisy Consortium and 3GICT, has collectively facilitated the development of technologies and standards to reduce the cost of technology and increase the number of accessible books produced and distributed. Many French-speaking nations have already contributed several thousands of titles in French to the Trusted Intermediary Global Resource (TIGAR) service, a programme of the international accessible book exchange programme Accessible Books Consortium (ABC).

## 4.4   Inclusive budgeting

Inclusive budgets target the most marginalised groups, ensuring that funds are available to support specific reforms and that these funds are spent equitably and effectively for the greatest impact. Government education budgets should be aiming to improve and maintain the whole education system with inclusion in mind, and provide for individual accommodation measures where needed. This is rarely the case in low-income countries.

In decentralised education systems, understanding of and commitment to inclusive education can vary between provinces or states, affecting budget allocations and spending, as is the case in South Africa with inconsistent or non-existent provincial spending allocations to special needs and inclusive education programmes across the country.

**Multiple ministry responsibility**
Technical teams within ministries of education need to be sufficiently skilled to budget appropriately for equity. Multiple ministry responsibility for inclusive education can mean that budgets for children with disabilities are not always clearly identified (UNESCO, 2010). Legislation, policies and strategies that fit, complement and overlap with each other are needed across health, education, social and other sectors to ensure disability inclusion, but these need to be well co-ordinated to be effective. Merging budgets under one inclusive strategy can be a useful tool to accompany the move towards an inclusive education system. Clear roles and responsibilities of all the main stakeholders are needed for effective strategy implementation. 'Inclusion teams' with multiple ministry membership are a good place to start.

A major challenge in the Indian context is the involvement of multiple ministries in education that make provision for children with disabilities at both central government and state levels. The Ministry of Human Resource Development governs mainstream schools, while special schools are the responsibility of the Ministry of Social Justice and Empowerment (Singal, 2010). The Right to

Education Act 2009, which guarantees education to all children between the ages of six and 14, calls for the integration of mainstream and special schools (MHRD, 2009). However, there is lack of clarity on the strategy for achieving this given that schools are run by multiple stakeholders, including central or state government, NGOs, religious bodies or private organisations, and no guidelines or budgets are yet available for integrated working.

The Minimum Standards for Multiple Ministry Responsibilities diagram (Figure 4.1) shows the ideal pathway from infancy through to quality equal education for a child with a disability, demonstrating the necessity of co-operation between multiple government departments or ministries.

Partnerships between governmental structures, NGOs, international aid organisations and civil society have been clearly demonstrated to be an effective means of implementing disability-inclusive education in tandem with early identification and intervention in low-resource settings, lifting the most marginalised out of the cycle of poverty, disability and exclusion.

**Cambodia: Inter-sectoral, multi-stakeholder partnerships for eye health and assistive devices**
In Cambodia, there is a new multilateral agency agreement between the GPE, World Bank and other partners to take a disability-inclusive approach to school health. The GPE awarded the World Bank and partners, including Sightsavers, a US$3 million grant under its global and regional activities portfolio to manage a pilot programme. Activities included pilot programmes in four countries, namely Ethiopia, Ghana, Cambodia and Senegal. The School Health Integrated Project has promoted and supported cross-sectoral ministerial collaboration to deliver effective health interventions using the school as the platform.

Several innovative partnerships between government, multi-laterals, INGOs, private

sector companies and philanthropic foundations have been established to address the cost challenges of identifying and intervening in visual impairment in a school-based eye-health screening initiative. The pilot programme has developed protocols for vision screening, de-worming and other simple, cost-effective health interventions that can be delivered effectively at schools. The intention is that the pilot programme is not seen as a stand-alone effort, but as one element of integrated school health interventions across the education system.

Projects such as these are crucial for early intervention and prevention of disability and are a hopeful sign of the possibilities created through multilateral agreements on country and programme levels.

### Pilot project

Working in conjunction with the Ministry of Education, Youth and Sport (MoEYS), a consortium of the World Bank, Sightsavers, The Fred Hollows Foundation and Partners for Development (Australia), trained teachers from the Siem Reap province on vision screening for Grade Six children. In cases where it was appropriate, teachers referred children for treatment or eyeglasses.

The pilot was highly successful with more than 11,300 pupils being tested. Teachers who were trained during 2012 continue to test children's vision every year.

### The School Health Integrated Program (SHIP)

A consortium of the World Bank, GPE, Sightsavers and Partners for Child Development (UK) is training teachers in vision screening for children from Grade One to Grade Six. Essilor Co. Ltd. is piloting a new type of clip-in eyeglasses, which the Consortium will pay for on behalf of those who need them. The Fred Hollows Foundation will provide the training and refraction of the eyeglasses. The number of beneficiaries in SHIP is 12,658.

### The Vision Screening and Referral (V-Star) Project

The GPE funded a contract between the MoEYS and The Fred Hollows Foundation to train Grade Six teachers on vision screening and referral mechanisms. The project ran in the poorest districts of Phnom Penh, three districts in the remote province of Ratanakiri and six districts in Siem Reap. The total number of beneficiaries was 22,636.



Image © LIGHT FOR THE WORLD, CEFISE

**Figure 4.1: Minimum standards for multiple ministry responsibilities**

**Inter-sectoral collaboration is paving the pathway to schools for a child with disabilities**



### Health Ministry

· At scheduled vaccination appointments, a trained nurse or community health worker observes the boy or girl with disability and asks questions on the child's development to screen for impairments and delays.

· If a potential developmental delay or impairment/disability is noted, the child is referred for further investigation or full developmental assessment and medical intervention if needed. Ideally, depending on resources available, the assessment should be done by an interdisciplinary team.

· The community health worker or CBR or community-based inclusive development (CBID) worker provides rehabilitation exercises and refers the child and her family to a social welfare field worker.

· The community health worker/CBID/CBR worker continues to support and monitor the child's development and refers new issues for further investigation and medical intervention if required.

### Transport Ministry

· Public transport is accessible for boys and girls with disabilities.

· Transport to and from pre-school and school is available and accessible for children with disabilities.

· Public and school transport is subsidised or free of charge for poor families.

### Public Works Ministry

· The school is accessible for learners with a variety of challenges: white markings on stairs, high-contrast signage, wheelchair ramps, handrails, accessible toilets.

· Schools with accessibility features are available in or close to all human settlements.

### Social Ministry

· The social welfare field worker visits the child and family.

· She assesses the family's needs in caring for their young child and offers advice on the resources available to assist in raising their child to the fullest potential. This could involve supporting the child's inclusion in a home or centre-based early intervention programme.

· The family and child are registered for cash transfers or grants to help meet their needs.

· The social welfare field worker maintains a supportive role in assisting the family and their child.

### Education Ministry

· Accessible learning materials and assistive devices are available at the local pre-school or school.

· The child's specific learning needs are assessed by the teacher and support staff if required (e.g. itinerant special needs teacher).

· Teachers trained in the variety and spectrum of disabilities identify the child's learning needs and make reasonable accommodations with the support of other specialists if needed.

· Itinerant specialist teachers assist and advise the class teacher and school and monitor the child's progress and learning outcomes.

### Finance Ministry

· Develops fiscal policy and supports ministries with budget information.

· Allocates adequate financial resources to respective ministries.

· Identifies shortfalls and seeks or distributes overseas development aid.

## Budget transparency and accountability mechanisms

Deviation between planned and actual budget expenditure means that budgets may not be a credible guide for other stakeholders and investors, such as private sector and institutional donors, on where and how to invest to improve inclusion (Addison, 2012). This is of particular concern when considering the current funding gaps for inclusive education.

## The role of DPOs and civil society

It is essential that DPOs and organisations with experience in disability-inclusive education are involved in budget planning, accountability and transparency procedures, as well as advocacy related to education sector planning. This has not always been the case.

Endorsed by 370 organisations, a recent **IDDC position paper** to the High Level Political Forum on Sustainable Development showed that while many DPOs are seeking to engage actively with governments, many barriers exist to the full participation of DPOs in designing, implementing and reviewing national development programmes (IDDC, 2016).

A Stakeholder Group of Persons with Disabilities and one for education and academia have been formed to monitor and review global implementation of the SDGs. Such measures need to be integrated into efforts carried out by civil society education coalitions and local education groups at national level to ensure full accountability of resources supporting SDG4.

Even where resources are limited, solutions are available to enable and improve budget allocations for inclusive education. DPOs have a crucial role to play in contributing to budget planning, accountability and transparency procedures.

**Cambodia and Vietnam: NGO sector to provide input to government on financing, monitoring and provision of inclusive education**

As a member of the national Education Sector Working Group (ESWG), and the coalition NGO Education Partnership (NEP), Cambodia contributed substantially to the annual partner meeting on education budget priorities between the Ministry of Economy and Finance and the Ministry of Education, Youth, and Sport.

Key recommendations made by the NEP included funding the newly established Special Education Department to ensure inclusive education, improving quality and learning outcomes by funding measures to address the issue of teacher absences, reducing the financial burden on parents by removing informal school fees and improving data collection systems so that disaggregated analyses can be made for effective planning and budgetary allocation.

In Vietnam, the coalition participated in a series of consultations conducted by the Ministry of Education and Training (MoET) to prepare for the Education Sector Analysis Report and the National Education Forum. As part of this, the Vietnam Coalition for Education for All (VCEFA) could play an active role in the GPE processes and provide valuable input to the education sector analysis. VCEFA raised issues around discriminatory practices in the recruitment of deaf teachers, the lack of funding support for inclusive education, and emphasised the need to establish a specific department on inclusive education.

Civil society organisations have played a key role in improving accountability and transparency in education budget processes, and could now build on this to advocate for greater focus on resource allocation to inclusive education.

### Malawi and Senegal: Civil society track transparency and results for disability-inclusive education

COSYDEP, the GCE's member coalition in Senegal, works in communities to create public awareness and awareness among teachers, parents and children, including through radio and television outreach, about the issue of inclusive education.

COSYDEP is also working on establishing a participatory Budget Watch with a focus on inclusion and children with disabilities, and aims to use the findings of its Budget Watch in public hearings (GCE Global, 2014). In Malawi, the Civil Society Coalition for Quality Basic Education (CSCQBE) has a long history of tracking education spending, including by conducting questionnaires with teachers and officials at community level. This has helped to increase funds to special education, reduce rural-urban spending disparities and accelerate the disbursement of teachers' salaries (Government Spending Watch, 2015).



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# 5. The future of financing for disability-inclusive education

Sustained, innovative and well-directed additional financing for education will be needed to reach the SDG4 goals and targets. Existing resources need to be targeted more strategically, with a focus on supporting marginalised groups, cutting waste and corruption, and enhancing transparency and accountability. Equitable allocation of resources is an innovation that all countries need to work on.

Sustainable financing for education needs to come from domestic resources, bolstered by economic growth, progressive taxation, good governance and transparent institutions. Long-term investments in education are crucial and can lead to long-term returns. Short-term aid commitments or sudden surges in spending have limited effectiveness, reaffirmed by the Addis Ababa Action Agenda (UN, 2015).

## 5.1 Increased domestic financing

Increased levels of equitable domestic financing will be needed to make SDG4 a reality. Public funding for education will need to increase, targeted resources will need to support the most marginalised, and better governance and accountability will need to be in place to ensure resources are used efficiently for maximum impact. This offers the most significant and sustainable way for governments to deliver on the right to inclusive education for children with disabilities.

**Introduce progressive tax reforms to increase revenue**
A dramatic breakthrough in education financing would be possible if tax bases in developing countries were expanded. There is a need to raise the domestic resource base through progressive

taxation, the largest source of revenue for governments (Action Aid, 2009)[5], alongside action to address aggressive tax avoidance and damaging incentives. Donors can support this by building capacity and strengthening tax systems. The Copenhagen Consensus estimates that every US$1 spent on tax administration reform and modernisation yields US$45 in returns (Brookings Institution, 2015a). Equitable tax systems take a progressive approach to taxation, securing more wealth from multinationals operating in developing countries and cutting tax 'holidays' and other incentives, closing international tax loopholes and tax havens.

Recent analysis from Action Aid (2016) has shown that efforts to strengthen progressive tax systems and address perverse or harmful tax incentives, tax evasion and tax avoidance have the potential to raise huge sums:

- US$139 billion a year from persuading Ministries of Finance and Revenue Authorities to end harmful tax incentives
- US$100 billion to US$200 billion a year from promoting effective action to end aggressive tax avoidance in developing countries.

If the benchmarked 20% of these funds were used for education, breakthrough results could be realised for disability-inclusive education. Many countries struggling to make progress against education targets fail to leverage their tax base sufficiently. The 2013/2014 *Education for All Global Monitoring Report* indicated that if one fifth of modest increases in tax-raising efforts in 34 sub-Saharan African countries were channelled to education, US$4.5 billion would be raised for the sector (UNESCO, 2013/14). Much more could be raised if harmful tax exemptions, tax evasion and tax avoidance, particularly by large multinational corporations, were ended.

'Focusing on tax as source of revenue has other benefits – as well as raising predictable revenue it is a key means of redistribution of resources and reducing inequality. There are also major benefits in terms of building accountability – strengthening relations between citizens and state and encouraging better governance.'
(Action Aid, 2016)

Addressing corporate tax avoidance in developing countries has the potential to be a significant means of scaling up financing for disability-inclusive education. Co-ordinated action in this area could fill the US$39 billion global education sector financing gap identified by UNESCO (Action Aid, 2016; GEMR, 2016). Tax incentives which remove the requirement for multinationals to pay a reasonable share of taxes can have massive impacts on government revenues, while also encouraging corruption through discretionary 'special deals'.

Governments use tax incentives in the hope that they will encourage greater foreign investment. However, rather than strengthening economies, such incentives can carry significant costs. One study has estimated that 'developing countries lose US$139 billion a year just from one form of tax incentive – corporate income tax exemptions – or nearly US$3 billion each week. In just over two months, if channelled to where it is most needed, this could fill the annual global finance gap for basic education' (Action Aid, 2016).

**Ethiopia: Eliminating tax exemptions to get a million more children into school**
Ethiopia has one of the lowest tax to GDP ratios of all developing countries, reaching just 12% of GDP. This is largely due to generous tax exemptions, which amounted to about 4.2% of GDP in 2008/09. If Ethiopia eliminated these exemptions and devoted 10% of the resulting revenue to basic education, then this country

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5. In sub-Saharan Africa, Asia and Latin America, tax revenue accounts for nearly 80% of total revenue. Non-tax revenue includes aid, income from natural resource extraction and administrative fees and charges (Action Aid, 2009).

of 1.7 million out-of-school children would have an additional US$133 million available, enough to get approximately 1.4 million more children into school.

(UNESCO, 2013/14)

## Manage natural resource concessions to increase tax revenue

Losses can also occur when governments sell natural resource concessions for less than their true value. Deals with five mining companies in the Democratic Republic of Congo (DRC) between 2010 and 2012 incurred losses of US$1.36 billion, equivalent to the amount allocated to the education sector in the two years 2010 and 2011 (UNESCO, 2013/14).

The terms and conditions of such concession agreements must be reviewed if governments are to exploit maximum levels of funding for education and other public services. As the GCE has pointed out, this is particularly important where massive new oil and gas deposits are coming on-stream in many countries that are struggling to deliver quality education for all children (GCE Global, 2013).

An estimated US$36 million is lost in Ghana each year to deals with mining companies. This is enough to train a quarter of the country's untrained teachers. In Peru, estimated losses from failures to collect mining royalties adequately from 1994 to 2006 could have paid for four years of schooling for all of Peru's half a million out-of-school children (GCE Global, 2016).

## Domestic financing in the Education 2030 Framework for Action

As domestic resources will remain the most important source for funding education, there must be a clear commitment by governments to provide equitable financing commensurate with national educational priorities, needs and capacities to advance the progressive realisation of the right to education. Countries will need to:

- **Increase public funding for education:** This requires widening the tax base (in particular, by ending harmful tax incentives), preventing tax evasion and increasing the share of the national budget allocated to education.

- **Prioritise those most in need:** Disadvantaged children, youth and adults, as well as women and girls and people in conflict-affected areas, typically have the greatest education needs and financing should therefore be targeted towards them. Financing should be sensitive to their needs and based on evidence of what works.

- **Increase efficiency and accountability:** Improving governance and accountability can increase efficiency and effective use of existing resources and ensure that financing reaches the classroom.

- **Reverse the decline in aid to education:** The fall in aid to education in recent years must be reversed. The fulfilment of all commitments related to ODA is crucial, including the commitment by many developed countries to achieve the target of 0.7% of gross national income (GNI) for ODA to developing countries and 0.15% to 0.2% of GNI to least developed countries. In accordance with their commitments, those developed countries that have not yet done so are urged to make additional concrete efforts towards the target of 0.7% of GNI for ODA to developing countries. Moreover, support to least developed countries for education must be increased. Further to this, there should be a movement towards increasing aid spent on education according to countries' needs and priorities. Aid to education must be predictable.

- **Improve aid effectiveness through harmonisation and better co-ordination:** Donors, middle-income countries and other partners should support the financing of all the targets of Education 2030 according to each country's needs and priorities, seeking to leverage domestic and external finance in support of the common agenda. Donors should continue to bring development co-operation into line with aid effectiveness guidelines, ensuring that it is better harmonised and co-ordinated and that it strengthens each country's sense of ownership and accountability to its citizens.

- **Improve the equity of external financing:** External financing should be better targeted at supporting neglected sub-sectors and low-income countries, and vulnerable and disadvantaged groups in middle-income countries. At the same time, the trend of declining ODA to lower middle-income countries needs to be reversed. The allocation of official aid flows should not be guided by per capita income only. In this context, particular attention needs to be paid to the needs of vulnerable countries such as small island developing states. Multilateral and bilateral donors for education should develop strategies in co-operation with recipient countries as to what kind of support should be best provided through which channels and modalities of delivery.

- **Scale up and strengthen existing multi-stakeholder partnerships:** It is imperative that implementation of the full Education 2030 Framework for Action is supported. Investment and international co-operation will be scaled up to allow all children to complete free, equitable, inclusive, quality early childhood, primary and secondary education, including by scaling up and strengthening multi-stakeholder initiatives such as the GPE.

  (Education 2030, November 2015, paragraph 106/107).

## 5.2 More efficient use of existing resources and smart investments

Good quality inclusive education is the result not just of sufficient financing, but strategic use of existing resources, inclusive legislation, policies and systemic reform programmes, effective partnerships, strong leadership and priorities that lead to results. Quality is also driven by effective management of supply-side factors such as pre- and in-service teacher education, education workforce expansion (teacher aids, social workers, therapists, community-based rehabilitation workers) and curriculum, textbooks, and parental support (Commonwealth Education Hub, 2015). Inclusive, equitable, disability-responsive budgeting

of existing resources will be necessary to open up educational opportunities for all, and phased approaches can help to strengthen and maintain equity and quality in education and may be more effective than efforts to reform all levels of education all at once (Malala Fund, 2016).

Countries in South East Asia, including Lao PDR and Brunei, have used five-year development plans with interim targets for inclusive education system reform (UNESCO Bangkok, 2009) while others such as Zanzibar are developing 'stretch' targets and indicators for inclusion within their new Education Sector Plans (GPE, February 2016). Stepping stone targets or benchmarks can support progress up to 2030 by identifying desired outcomes for participation and learning which can then lead to the introduction of targeted measures for children with disabilities.

Short-term re-prioritisation of budgets can enable governments to pursue inclusive education without significant additional costs. For instance, already planned and budgeted revisions to teacher education could be brought forward and directed towards strengthening content around inclusive pedagogies and approaches, with no additional cost implication. When budgets are tight, a well-remunerated, effective, qualified teacher, working in a school environment with ongoing pro-inclusion support from leaders and the community, can have more impact on quality and equity than any other potentially higher cost intervention.

Strong leadership on disability inclusion, publicly demonstrating political will, can also play a significant role in tackling stigma and removing attitudinal barriers to inclusion – and strong leadership and political will does not require a budget. According to the Finance Commission (2016) the combined effects of improved teaching methods, provision of learning material, and remedial help for those who fall behind, can potentially improve learning outcomes by 25% to 53%. The smart investments identified for improving quality education and learning outcomes are the same investments that would boost disability-inclusive education.

## 5.3   External financing

Trends in the decline of aid need to be reversed and the majority share of resources need to be channelled to those countries with greatest need, including least-developed countries and those in emergency situations. The Addis Ababa Action Agenda (UN, 2015) reminds us that international financing can activate additional resources from other public and private sources, as well as improve tax collection and build public services and enabling environments.

Pooled and blended financing mechanisms can be used to unlock additional resources (Addis Ababa Action Agenda, paragraph 54). In line with the Education 2030 Framework for Action, harmonisation and co-ordination is needed to improve aid effectiveness, which must include the alignment of funds and technical assistance with national plans that specifically prioritise disability-inclusive education. All such efforts have a key role to play in creating change for disability-inclusive education.

Increased ODA in support of disability-inclusive education should be channelled through both dedicated programmes and disability-inclusion mainstreaming.

## 5.4   New sources and innovative financing

The role of non-state actors in education remains contentious. Nevertheless, innovative sources of financing and new partnerships are needed to meet the ambitious SDG agenda.

**Private development assistance and official development assistance**
In 2012, PDA from OECD countries, including charitable, religious and private sector grants, totalled US$30 billion, equivalent to approximately 25% of total net ODA. PDA has been growing faster than ODA, with a 51% increase between 2006 and 2011 (Brookings Institution, 2015a), although

education has not been a priority sector. There may be more interest in education from foundations and other donors in emerging economies. One study of Arab donors, for instance, 'found that cultural and religious traditions – Islamic guidelines strongly encourage giving to education – provide a strong foundation for greater engagement in the future' (Brookings Institution, 2015a).

With appropriate guidance on approaches to investment in inclusive education and respect for human rights, charitable foundations and the private sector could play a catalytic role in disability-inclusive education, targeting funding to the most marginalised, joining advocacy efforts and leveraging resources and expertise in key areas that would have long-lasting effects such as improving infrastructure for data, building evidence, teacher education.

**Cambodia: Private sector partnerships can fund innovation in disability inclusion**
IKEA Foundation has been funding Save the Children work in Cambodia to identify children with disabilities and support their access to quality schooling.

Government policy and practice in disability-inclusive education has been strengthened with the development of guidelines on inclusive education, as well as a manual for screening children with disabilities, both of which have been endorsed by the Ministry of Education, Youth and Sport (MoEYS).

Currently, IKEA Foundation is funding an initiative to develop eight model schools in Bakan District, which will document the costs of disability-inclusion to be used in advocacy efforts with government at all levels.

The project demonstrates simplified and streamlined procedures for accessing school improvement grants and supports the development of inclusive school improvement plans with realistic budgets.

Save the Children works with district and provincial authorities to better schools' access to budgets for school improvement and advocates with MoEYS to improve budget effectiveness, simplifying and speeding up budget disbursement.

The project works in collaboration with other agencies supporting inclusive quality education, such as UNICEF, Cambodian Disabled People's Organization (CDPO), Krousar Thmey, Aide et Action, Rabbit School and Catholic Relief Services (CRS). A Technical Working Group has been established together with the MoEYS's Office of Special Education. This will result in joint workshops and training material development for teachers and other stakeholders.

(Source: Consultant correspondence with Save the Children Cambodia)

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## Social impact bonds

The Addis Ababa Action Agenda actively encourages philanthropists to channel funds through impact investment 'which considers both profit and non-financial impacts in its investment criteria' (paragraph 42).

Social impact bonds (SIBs) harness private capital to public services like education with a focus on achieving specific outcomes by making repayment contingent on success. They may have a role to play in bridging financing gaps where domestic resources fall short.

SIBs use elements of results-based financing (RBF), but payment is made upfront rather than on completion of an initiative, and results are related to outcomes rather than outputs. With SIBs, investors invest upfront into a bond-holding fund. This is returned to investors, plus interest, if a service provider achieves key outcomes. When these outcomes are achieved, outcome funders such as donors and government must repay the cost of the initiative. If the investment does not yield a positive outcome, the investors must shoulder the cost. Rigorous private sector performance

management is a key feature. Social impact bonds can focus on delivering human development rather than infrastructure, which has traditionally been the focus of public-private partnerships (Brookings Institution, 2015b).

While evidence on the effectiveness of SIBs is still emerging, and only then primarily from developed country contexts, their potential to reduce risk for government, achieve scale, promote collaboration, focus on outcomes and longer-term impact offers an attractive proposition for disability-inclusive education – however, more research is needed in this field.

**'To date, 44 SIBs are being utilised in developed countries to, among other social issues, provide high-quality preschool education, reduce prison recidivism, avoid foster care placement, and increase youth employment. One impact bond has been contracted in a developing country, and several projects are underway to establish development impact bonds in various areas including health and education.'**
(Brookings Institution, 2015b)

SIBs which support initiatives geared towards achieving access to schooling and ECCE for children with disabilities, with outcomes identified through transition rates and learning outcomes, need to be considered with caution so as not to contravene the recommendations of the General Comment on Article 24 for inclusive education.

## Earmarked taxes

Earmarked taxes assign revenue from certain taxes to a specific sector, such as education. Earmarking may provide the only source of financing for a programme or blend with other sources and it may be enshrined in law or policy (Action Aid, 2016).

The Ghana Education Trust Fund is funded by 2.5% of VAT collections, while Nigeria's Tertiary Education Trust Fund is financed by 2% of assessable profits. The Brazilian Fund for Maintenance and Development of Basic Education is partly financed by earmarking 15% of VAT revenues. In China, an Educational Surcharge is levied on VAT taxpayers

at 3% of Consumption and Business Taxes. India's flagship education programme is funded partly by an 'Education Cess' – a 'tax-on-tax' introduced on all Union taxes at the rate of 2% (Action Aid, 2016). In providing additional revenue to existing allocations, earmarked taxes could give a time-limited boost to financing for inclusive education through mainstreaming and disability-specific initiatives, for example, assistive devices or reasonable accommodation fund.

## 5.5   Better governance, transparency and accountability measures

Improved transparency and accountability may yield unexpected positive outcomes. Better budget accountability can raise expenditure levels. Countries that improved budget transparency over the last decade of the Millennium Development Goals increased their related spending faster and made more progress than those countries that did not, as indicated in quantitative studies (Development Finance International, 2015a).

CSOs have played a key role in improving accountability and transparency in education budget processes, such as COSYDEP's participatory Budget Watch in Senegal (GCE Global, 2014) and NEP Cambodia, which is part of the National Education Sector Working Group. CSOs could now build on this to advocate for greater resource allocation to inclusive education.

Monitoring and tracking of education can significantly increase funds received at school level (Education 2030, paragraph 108), but there must be commitment to mutual accountability, transparency and attention to targeting resources towards the most vulnerable, including children with disabilities and least-developed countries. DPOs and organisations working in disability-inclusive education must be fully engaged and represented at the heart of these processes and be equipped with adequate skills to do so.

**'Nothing about us without us!'**
(Disability activists)

SDG4 commits governments to measure disparities between groups based on disability and other equity markers, so greater investment in disaggregated data and tools for inclusive education planning is expected. Faster progress on transparency and accountability could be made at little extra cost if governments publicly shared documents and data that are already being produced, such as pre-budget statements, executive's budget proposals, enacted budgets, citizens budgets, in-year reports, mid-year reviews, year-end reports and audit reports.

In addition, improvements can be made in the quality of data and available documents on government spending, including disaggregation of spending by gender, region and beneficiary group. This is particularly critical for tracking equitable resource allocations for learners with disabilities.

Annual, detailed publication of revenue receipts by type of tax, sector, size of enterprise, along with the publication of revenue losses due to exemptions and incentives and analysis of tax and spending policies, can be used to see the extent to which inequality is being addressed. External donors also need to improve and publish their own aid data, disaggregated by sector, sub-sector, gender, disability and other equity indicators. Programmatic data could complement and supplement, while the inclusivity of national data systems is being improved.

A new project to develop NEAs in eight countries, led by the UNESCO International Institute for Educational Planning (IIEP-UNESCO) with the Pôle de Dakar and UNESCO Institute of Statistics (UIS) offers the promise of better understanding of how education is financed by public, private and external donor assistance.

NEAs have significant potential to provide an improved basis for planning and implementing education reforms in developing countries. Using a structured methodology, the NEA organises

multiple data from key funding sources – public, private and external donors – in a compatible, sustainable way.

The information is then used to help identify gaps, overlaps or misuse in the ways in which education is funded, helping to better direct resources to policy objectives and assist in international monitoring of progress towards SDG4.

Current lack of data on spending may not be due to a lack of political will but to a lack of technical capacity and a lack of demand from parliamentarians and civil society. Raising awareness and strengthening technical knowledge will be a key step in improving accountability around equitable financing for children with disabilities among DPOs in particular. This will also improve advocacy to stimulate demand for better data and is therefore crucial in improving accountability around equitable education financing.

## 5.6    A global financing facility

Developing a global financing facility or window for inclusive education, with an explicit twin-track focus on disability, is an effective way of meeting the demands and complexities of funding inclusive and quality education for all.

As part of a multilateral knowledge and partnership initiative for inclusive education, such a facility would catalyse additional financing and ensure that donor financing was better targeted. Part of its function would be to bring private sector, charitable foundations and other new donors on board, generating new partnerships and prioritising nimble and flexible ways of targeting resources. Innovation grants, as well as large-scale evidence generation should be prioritised. If sufficient capacity were brought in to reach out to private and new donors, the management of such a mechanism could reside within the GPE.

The financing 'nuts and bolts' of such an initiative would need to be closely linked into a partnership of bilateral, multilateral and civil society organisations working at global, regional and national levels. INGOs working in disability inclusive education, DPOs and associations of parents of children with disabilities would be a driving force within the initiative with full oversight and participation in the fund's design, implementation and management.

Image © LIGHT FOR THE WORLD

# 6. Conclusion and recommendations

## 6.1 Conclusion

Despite growing interest and effort, there is a lack of technical and financial resources to deliver on SDG4: Ensure inclusive and quality education for all and promote lifelong learning. More equitable, inclusive approaches to resource allocation and budgeting are required that follow a twin-track approach. This includes innovative and flexible earmarked funds to support learners with disabilities in mainstream pre-school, primary and secondary schools.

Disability-inclusive education will only work if well supported by strong cross-sectoral equity and disability co-ordination at central, district and local levels.

Multiple stakeholders have important roles to play. Governments in low-income contexts need to close persistent gaps between inclusive education policy and practice and provide adequate domestic financing for this, but they cannot do it alone. The extent of systemic reform needed to improve equity requires resources, expertise and policy interventions from diverse stakeholders.

Domestic efforts, international co-operation and public-private partnerships should all ensure that the costs associated with the inclusion of learners with disabilities, including the most marginalised, are represented in education budgets.

NGOs, DPOs, CSOs and parents' organisations need funding and opportunities to offer technical expertise to ministries, and they need resources for advocacy and inclusive budget tracking. Better co-ordination is needed at national and global levels, along with stronger co-operation on implementation, monitoring and accountability.

## 6.2 Recommendations

Specifically, we call on all actors to take forward the following recommendations:

**Multi-stakeholder recommendations**

- Use the UNCRPD General Comment on Article 24 to guide actions and revise outdated policies.

- Prioritise ECD for children with disabilities as a matter of urgency. This would include building up and/or strengthening existing ECD services to support children with disabilities and ensuring that the professional skills needed to support early detection, assessment and intervention are available and of high quality. Collaboration with roles and responsibilities of various ministries need to be co-ordinated and outlined in a clear strategic plan.

- Adopt targeted strategies to address the multiple vulnerabilities faced by girls and children who, for example, are orphans, come from pastoralist and/or migrant families, live in remote rural regions or slums and informal settlements. Strategies should include improving the ability of mainstream NGOs working with vulnerable groups to actively and effectively respond to the needs of children with disabilities

- Ensure that humanitarian response plans, appeal mechanisms and needs assessments make provision for children with disabilities, while budgets for education in crisis and conflict programmes reflect the inclusion of learners with disabilities. The Education Cannot Wait fund needs to promote disability responsiveness in it disbursement criteria.

- Actively engage in new partnerships to bridge resource gaps, such as catalytic financing opportunities from the private sector to improve data and evidence.

- Develop funding formulas which consider the higher costs associated with learners with additional needs, and take a twin-track approach to ensuring system-wide reform, while addressing the specific needs of children with disabilities.

- GPE should develop a new financing window or initiative for disability-inclusive education, with an explicit twin-track focus, to catalyse additional financing and ensure that donor financing is better targeted within core support to ESPs. This window within GPE could help to bring private sector, charitable foundations and other new donors on board, generating new partnerships and prioritising flexible ways of targeting resources. Innovation grants, as well as large-scale evidence generation should be prioritised.

- GPE should address the lack of common standards and definitions of inclusive education and generate mutually-defined standards and targets for inclusive education, against which aid could be monitored.

- GPE Secretariat needs to be strengthened to enable INGOs and DPOs to be a driving force within GPE initiatives, with full oversight and participation in the financing window's design, implementation and management.

**Evidence and data**

- Develop accurate data on children with disabilities, disaggregated by gender, age and type of disability, as well as school-level data on accessibility and teacher training (amongst others) to ensure adequate resourcing at all levels of education.

- Work collaboratively to use the Washington Group/UNICEF Child Module to strengthen national surveys, censuses and EMIS data to ensure disability-disaggregation and collection of information on environmental barriers to education.

- Strengthen and invest in developing an evidence base of effective approaches that improve learning outcomes for students with disabilities and quality, disability-responsive inclusive education systems via rigorous evaluations. The evidence base would contribute towards spelling out new common standards and targets for inclusive education based on the UNCRPD General Comment on Article 24.

- Hold donors and governments accountable to regularly produce and review data on education funding, disaggregated by levels of education,

disability and other equity markers, including whether spending is compliant with the UNCRPD.

- Adopt disability programme indicators that include gender, location and age disaggregation, as well as environmental indicators related to accessibility in all education programmes.

- Collect and analyse data towards determining a country's level of disability-inclusiveness in education using the World Bank's Systems Approach to Better Education Results and DFID's Research on Improving Systems of Education (RISE). Prioritise both disability and inclusive education indicators for results-based aid components amongst country partners.

- Use the evidence base to address the lack of common standards and definitions of Inclusive education and generate mutually defined standards and targets for inclusive education, against which aid can be monitored. This can be linked to future financing mechanisms for scaling up resources for disability-inclusive education.

### Domestic financing

Governments must:

- Finance a twin-track approach to inclusive education (systemic change alongside specific initiatives to support the needs of learners with disabilities), and all donors must support them in this.

- Prioritise meeting the upper levels of internationally agreed benchmarks for funding education at 4% to 6% of GDP and/or 15% to 20% of public expenditure. However, least developed countries need to reach or exceed the upper benchmark limits to address disability accessibility and the confounding circumstances that increase inequities and disadvantages.

- Increase the domestic resource base through progressive taxation, counter-cyclical investment, and addressing tax dodging.

- Tax systems can be strengthened by addressing tax evasion, tax avoidance and tax loopholes to expand domestic resources available for education.

- Consider setting up trusts to fund specific areas

needing a boost in investment via earmarked taxes, such as reasonable accommodation funds and early childhood intervention services.

- Adopt disability-responsive budgeting and use this to make more strategic use of existing resources, as well as to develop funding formulae that take into account the higher costs associated with including learners with additional needs.

- Secure larger and longer-term commitments from donors for disability-inclusive education and strengthen aid effectiveness.

- Foster and co-ordinate collaboration amongst stakeholders and actively engage in new partnerships to bridge resource gaps, such as catalytic financing opportunities from the private sector that align with the public sector.

- Negotiate with donors and other development partners for funding to ensure education interventions are disability inclusive and take a twin-track approach.

- Create specific budgets for disability-inclusive education under the aegis of a wider equity and inclusion agenda which supports all marginalised children. Essential budget requirements include – but are not limited to – provisions for making pre-schools and schools accessible for all children (as per SDG4.a.), pre-service and in-service teacher education and on-going support, and accessible teaching and learning materials. Flexible school improvement grants and other targeted initiatives are also recommended.

- Explore and leverage innovative sources of finance, such as SIBs and new funding streams from earmarked taxes, to support twin-track approaches to financing disability-inclusive education, including strengthening of human resource capacity.

- Ensure co-ordination between all relevant ministries to develop a single strategy for inclusion, resourced from a pooled cross-sectoral fund. Merging budgets within one inclusive strategy can be a useful tool to accompany the move towards an inclusive education system. Clear roles and responsibilities of all ministries and main stakeholders are needed in relation to strategy implementation.

- Identify disability-inclusive education as a priority area of intervention in Ministries of Education, to be included in submissions for government financing and the allocation of appropriate human resources.

- Put in place full budget transparency and accountability mechanisms.

- Adopt results-based approaches for programme management in Ministries of Education and relevant inclusive education teams to enable budgets to be targeted appropriately and adjusted year on year.

- Engage with CSOs, DPOs and associations of parents of children with special educational needs and disabilities in all relevant budget procedures and facilitate assessments.

- Ensure that there is a robust structure within the Ministry of Education to deliver inclusive education, including a strong disability-inclusive education directorate with technical expertise, and designated focal points in every directorate to provide guidance on resource allocations.

### External financing

Donors must:

- Prioritise efforts to reverse the decline in aid for education.

- Normalise disability-responsiveness as a core criterion in education funding, both with partner governments (as UNICEF has done), and with implementing contractors, such as consultancies and NGOs. This should be reflected in donor policies and strategies on disability and inclusion to which all existing and new staff are oriented.

- Mainstream disability across all bilateral, multilateral, ODA-funded education programmes, as well as funding specific programmes to redress exclusion. Upcoming strategic reviews should prioritise disability or at a minimum ensure that disability is mainstreamed in all initiatives. Severely marginalised groups should be prioritised to 'Leave No One Behind', as called on by the Agenda for Sustainable Development.

- Ensure that funding for education is harmonised with national inclusive-education oriented plans.

- Review all tax and trade policies to assess their impact on developing countries, making revisions where there is a risk of harm, and supporting an international tax body with universal membership.

- Invest in building evidence around alternative financing related to PDA, SIBs, earmarked taxes and NEAs, in relation to disability-inclusive education.

- Encourage earmarked funding towards disability-inclusive education by donors financing multilateral funds such as the GPE.

### Accountability

- Full budget transparency and accountability mechanisms must be in place, and linked with improved data collection and sharing.

- CSOs, DPOs and parents' associations must be facilitated to engage in all relevant budget procedures, monitoring and tracking.

- Forthcoming GPE reviews of disability-focused work must be used to facilitate revision of country and partner plans and to strengthen the disability focus in education where needed. A taskforce incorporating civil society, IDDC, UNICEF and GCE should support the review.

### Capacity-building

All stakeholders must be engaged to:

- Build sufficient skills in technical teams within Ministries of Education to set, manage, disburse and monitor budgets for equity.

- Develop awareness and skills for appropriate data collection and disaggregation within donor organisations, government, NGOs, CSOs, DPOs and parents' organisations.

- Reform education budgets to make provision for improving the capacity of the teaching force through reforming pre-service and in-service teacher education, providing professional development and ongoing support, as well as expanding the education workforce via teacher-aids, therapists, social workers, itinerant specialists, etc.

- Enter partnerships that help bridge information, capacity and resource gaps.

- Collaborate as it is essential for learning more about disability-inclusive education and building a comprehensive evidence base of flexible approaches.

Bilateral and multilateral donor agencies must:

- Establish a senior leadership position on disability within the organisation to ensure that the issue gets the attention it deserves. In addition, disability focal point leaders should be appointed within technical teams, with champions at the senior management level at headquarters and country level (large donors specifically).

- Generate and implement a disability and inclusion policy and strategy. Where these exist, policies and strategies must be updated to align with the new General Comment on Article 24 of the UNCRPD, SDG4 and the Education 2030 Framework for Action.

- Make induction and refresher training regarding disability and inclusive education mandatory for all education staff, and this should include developing up-to-date resources for self-study. The training is particularly pertinent for staff who are part of Local Education Groups and those involved in education sector planning.

- Make the inclusion of persons with disabilities part of the selection criteria (as opposed to leaving it in clausal language) for new education projects. This would require specific budgets and programme allocations for inclusive education, disability indicators related to beneficiaries (disaggregated by type and spectrum of disability and other demographic markers) and adapted materials and infrastructure. Incorporating such indicators would contribute to improving data on learners with disabilities and improve the effectiveness of programmes. These recommendations should be applied across education portfolios at all levels of education and in all subject areas.

- Organise information about and lessons from inclusive education projects, so they can be shared easily with new projects.

- Create an inclusive education toolkit for grantees to use as a guideline on practical solutions for including persons with disabilities in project implementation, with examples of exemplary missions and projects, as well as areas where improvement is needed.

### Accessibility/reasonable accommodation

Various opportunities exist for donors and governments to better define needs, and in so doing, plan and budget more appropriately, including:

- Agreeing to minimum standards for visual, language and physical accessibility of teaching and learning materials, which could be like the international Web Content Accessibility Guideline 2.0.

- Making use of the global WHO Priority Assistive Products List, which includes 12 different technological solutions that would help children with disabilities to access education, and offers a starting point for planning and budgeting.

- Developing guidelines to generate greater provision for assistive devices in basic education, both within direct funding provision and in capacity development support.

### Emergencies

- Humanitarian budgets, response plans, appeal mechanisms and needs assessments must be boosted and make provision for disability-inclusive education.

- The Education Cannot Wait fund, launched at the World Humanitarian Summit in May 2016, has attracted initial investment of US$42 million for Yemen, Chad and Syria. The major contributors (US, UK, Norway, and the EU), must continue their track record of supporting disability-inclusive education within this fund.

**Philanthropic foundations and private sector**

Philanthropic foundations and the private sector must:

- Engage in global advocacy efforts, including research to fill gaps in knowledge about barriers, and influencing key multilateral and bilateral stakeholders and governments.

- Fund, engage with and document innovative approaches to inclusive education that align with national sector plans and have the specific goal of scaling up.

- Provide catalytic funding in areas that require a significant boost of investment, such as building data and evidence, teacher education and early childhood development education.

- Convene and empower others to represent different constituencies/voices advocating for inclusive education and facilitate networking and co-ordination leading to a civil society movement able to push the inclusive education agenda forward at country, regional and global level.

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International Disability and Development Consortium (IDDC) is a global consortium of disability and development NGOs, mainstream development NGOs, and disabled people's organisations supporting disability and development work in more than 100 countries around the world.

The aim of IDDC is to promote inclusive development internationally. Inclusive development means respecting the full human rights of every person, acknowledging diversity, eradicating poverty and ensuring that all people are fully included and can actively participate in development processes and activities regardless of age, gender, disability, state of health, ethnic origin or any other characteristic.