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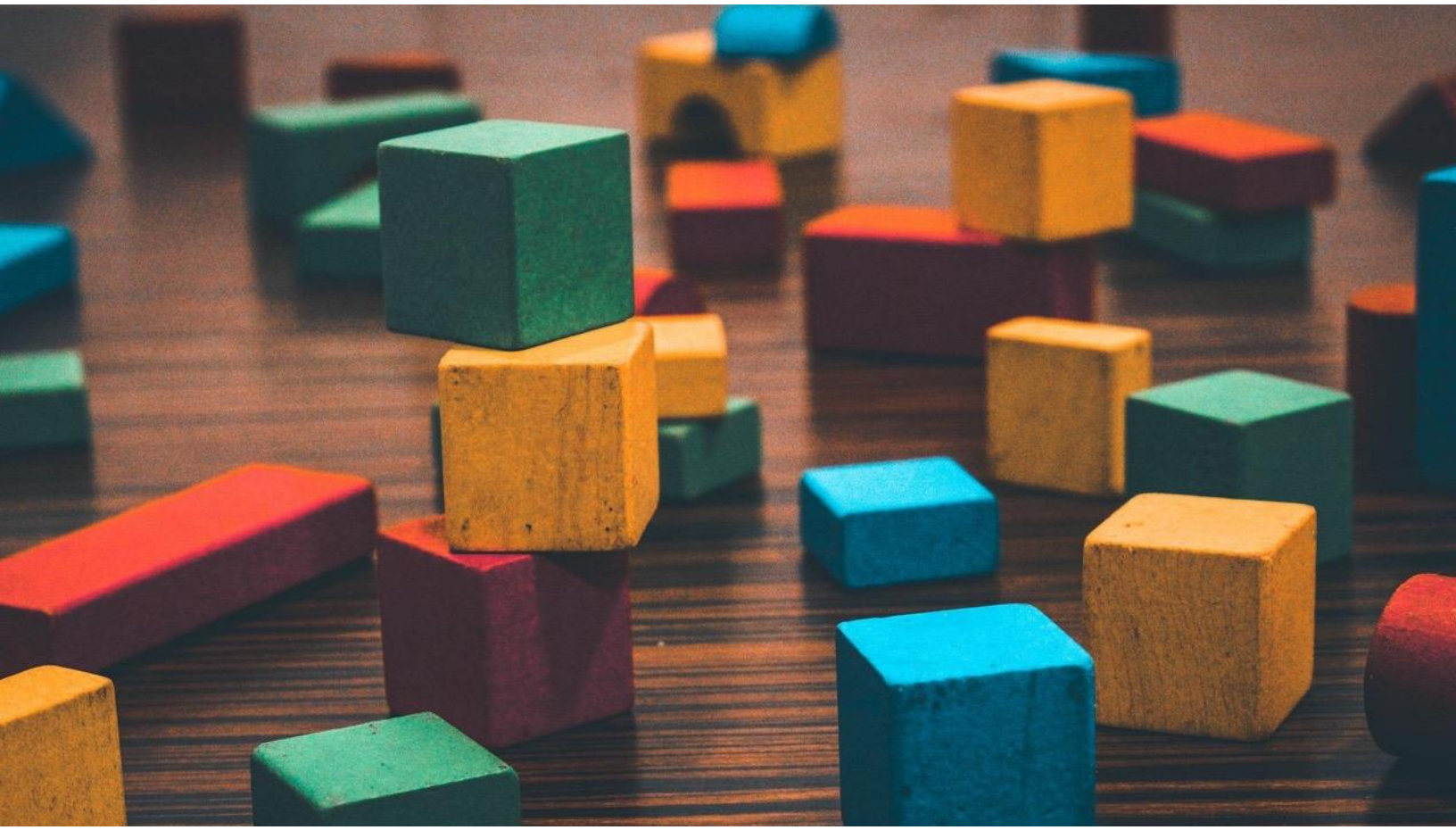

IMAGE BY ZEESHUTTERZZ

FINANCING DISABILITY-INCLUSIVE EDUCATION

WHITE PAPER

January 2023

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CONTENTS

ACRONYMS

ATIF	Assistive Tech Impact Fund
BEDP	Basic Education Development Plan (Philippines)
CBM	Christian Blind Mission
CEA	Cost-Effectiveness Analysis
CFM	Child Functioning Module
CRPD	Convention on the Rights of Persons with Disabilities
CSO	Civil Society Organization
DFAT	Department of Foreign Affairs and Trade (Australia)
DPO	Disabled Persons' Organization
ECW	Education Cannot Wait
EDC	Education Development Center
EFW	Education Finance Watch
FCDO	Foreign, Commonwealth & Development Office (UK)
FGD	Focus Group Discussion
GCE	Global Campaign for Education
GEMR	Global Education Monitoring Report
GLAD	Global Action on Disability
GPE	Global Partnership for Education
HI	Humanity and Inclusion
HH	Household
HICs	High-Income Countries
IDA	International Disability Alliance
IDDC	International Disability and Development Consortium
IE	Inclusive Education
IEI	Inclusive Education Initiative
IEMIS	Education Management Information Systems
IEP	Individual Education Plan
IETG	Inclusive Education Task Group
ILRC	Inclusive Learning Resource Center
IRR	Implementing Rules and Regulations
KII	Key Informant Interview
LICs	Low-Income Countries
LMICs	Low- and Middle-Income Countries
NORAD	Norwegian Agency for Development Cooperation
NGO	Non-Government Organization
ODA	Official Development Assistance
OECD-DAC	Organisation for Economic Co-operation and Development's Development Assistance Committee
OPD	Organizations of Persons with Disabilities

PFM	Public Financial Management
SEN	Special Educational Needs
TES	Transforming Education Summit
TVET	Technical and Vocational Education and Training
UDL	Universal Design for Learning
UIS	UNESCO Institute for Statistics
UMIC	Upper-Middle Income Countries
UN	United Nations
USAID	United States Agency for International Development
VI	Visual Impairment
WG	Washington Group

EXECUTIVE SUMMARY

Overview

Ensuring that learners with disabilities benefit from quality, equitable, and inclusive education in accessible environments alongside their peers and within their communities is a growing global priority. However, a range of barriers compound to exclude learners with disabilities from education systems, contributing to learners with disabilities being more likely to be out of school and less likely to achieve minimum reading proficiency than their peers without disabilities (UNICEF 20222; UNESCO 2020).

The vision for disability-inclusive education is one where education is delivered in one inclusive system, for all levels (early childhood, primary, secondary, and post-secondary), and where school systems are equipped with the necessary skills, knowledge, and resources to teach all learners in accessible environments. This involves a process of system transformation. While there has been progress in low- and middle-income countries (LMICs) to orient education systems toward this vision of disability-inclusive education following the ratification of the United Nations' (UN) Convention on the Rights of Persons with Disabilities (CRPD), there is still a long way to go.

In advance of the 2022 Transforming Education Summit (TES), the International Disability and Development Consortium (IDDC), International Disability Alliance (IDA), Global Action on Disability (GLAD) Network, and Global Campaign for Education (GCE) issued a call to ensure global action toward more inclusive education systems for learners with disabilities. In particular, this call urged inclusion and equity to be cross-cutting principles across the five TES thematic tracks that require greater attention, one of which was the financing of education.

A number of seminal publications in the last decade highlight finance as a critical entry point for advancing disability-inclusive education. This includes, but is not limited to, The Learning Generation: Investing in Education for a Changing World (The Education Commission 2016), the Global Education Monitoring Report (GEMR) Inclusion and Education: All Means All (UNESCO 2020), and #CostingEquity: The Case for Disability-Responsive Education Financing (IDDC, Light for the World, and Open Society Foundations 2016). However, the role and contribution of financing for sustaining and scaling disability-inclusive education is seldom a focus, and few of the efforts focused on disability-inclusive education have been sustained beyond the original insights and data they offer or have been translated into collective action.

Many practitioners and organizations in the education sector focus either on inclusive education design and implementation or on education finance. Very few currently work at the intersection of these issues. On the education finance side, this potentially misses opportunities to orient funds toward achieving equity for all learners, including those with disabilities. On the design and implementation side, it potentially misses opportunities to identify efficiencies or consider scale and sustainability. With many governments globally still below the recommended thresholds for education expenditure, and learners with disabilities falling behind due to COVID-19, there is a need for a dedicated focus on the intersection of education finance and inclusion of learners with disabilities.

Objectives and Scope of this White Paper

This white paper has three core objectives:

1. **Provide an overview of the state of finance for disability-inclusive[1] education**, with a primary focus on basic education in LMICs. This overview includes a snapshot of financing sources, the scope of challenges that exist related to financing disability-inclusive education, a summary of seminal global initiatives in the space of financing disability-inclusive education, and case examples of three countries (Nepal, Rwanda, and the Philippines) making strong advances in disability-inclusive education. This overview is intended to provide essential context for those interested in advancing this workstream.
2. **Propose a framework for describing and analyzing, planning, and coordinating action on financing disability-inclusive education at a country level**.
3. **Catalyze global action on financing disability-inclusive education** by presenting nine recommendations and opportunities for global actors including multilateral and bilateral aid agencies, national governments, disabled persons' organizations (DPOs)[2] and other civil society organizations (CSOs), and non-governmental organizations (NGOs),

The white paper primarily focuses on public sources of finance, as this is the largest source of education finance and therefore is a key lever of influence. However, some attention is given to private sources of finance. This paper's overview, framework, and recommendations primarily focus on basic education and the context of LMICs. Where relevant, lessons are shared from high-income countries (HICs).

Who is this White Paper for?

The core audience of this paper is multilateral and bilateral aid agencies and national governments to help guide their policies and investments in disability-inclusive education, track progress, and hold each other to account. It is also intended for DPOs, other CSOs, and NGOs, who have done so much to advance progress in disability-inclusive education, by shining a light on opportunities to use financing as a lever or catalyst in advancing disability-inclusive education and to hold public actors to account. More broadly, this white paper is for inclusive education and education finance practitioners interested in better understanding the intersection of finance and inclusion and identifying potential strategies for strengthening disability-inclusive education.

Methodology

A desk review, key informant interviews (KIIs), focus group discussions (FGDs), and a survey of USAID staff informed this white paper. Documents reviewed included program reports, evaluations, budget briefs, expenditure reviews, academic research papers, and policy documents and briefs. KIIs were held with seven stakeholder groups working to enhance the inclusion of persons with disabilities in international development and humanitarian action: DPOs, governments, USAID Missions, networks of DPOs and other actors, disability NGOs, international NGOs engaged in inclusive education, and multilaterals. FGDs were held with the GLAD Secretariat and eight representatives across Philippines-based DPOs, other CSOs, and NGOs. "Pause and Reflect" sessions were held throughout to provide opportunities for reflection, refinement, and sensemaking.

[1] See "A Note on Terminology" for a description of disability-inclusive education.
[2] Disabled persons' organizations, also known as organizations of persons with disabilities (OPDs), are CSOs led by persons with disabilities and exist in nearly all countries around the world.

>100 Documents Reviewed

17 KIIs with **21** Individuals

2 FGDs with **16** Participants

Survey of **28** USAID Staff

Key Takeaways

This paper reviewed financing for disability-inclusive education, as well as the challenges across the enabling environment of financing (financing sources and priorities and objectives) and the funding cycle itself: planning, budgeting, execution, and monitoring and accountability. Across both areas of analysis, the key takeaways are:

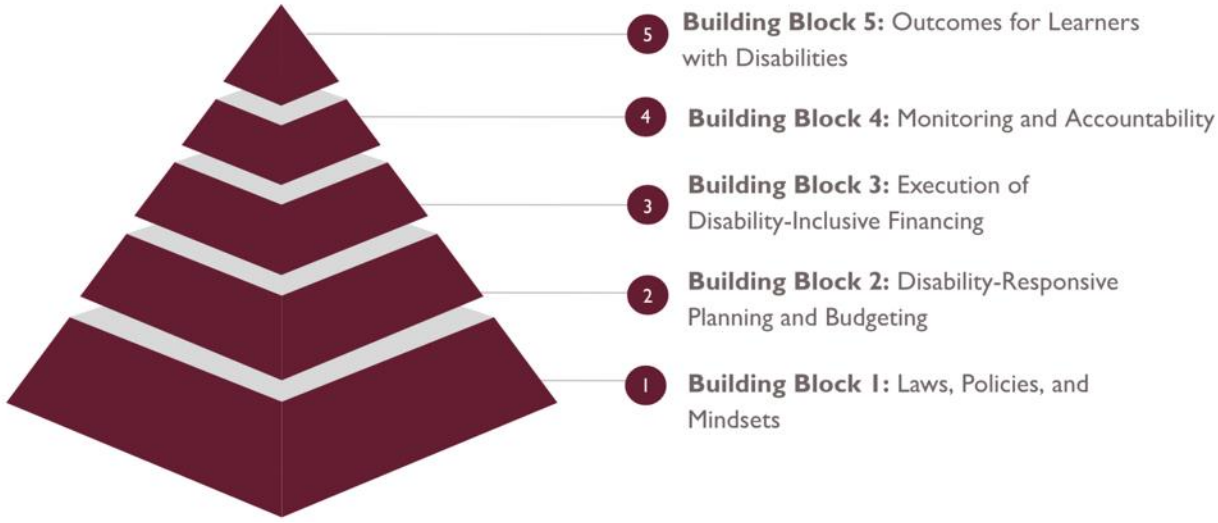
- Globally, the major sources of finance for education for learners with disabilities across all education settings (segregated, integrated and inclusive) are governments and households, consistent with patterns in general education finance.
- The twin-track approach has been embraced by some global actors as a way to ensure broad inclusion of persons with disabilities in mainstream development programs (one track) and to address the specific barriers persons with disabilities may face in a targeted way (another track). Currently, there are no global mechanisms to track twin-track investments, making it challenging to ascertain the volume of funds flowing to disability-inclusive education at the country or donor level.
- Disability inclusion is often under-prioritized when it gets lost under broader inclusive education envelopes (e.g., girls' education, refugees, etc.) or because organizations have not yet articulated a roadmap or policy in the spirit of Article 24 of the UN CRPD. This can result in disability-inclusive education being ignored, or funds continuing to flow to models that do not align with the UN CRPD and IDA's Vision for Inclusive Education.
- A lack of data is a significant barrier to planning and budgeting for disability-inclusive education and education more broadly. Moreover, a lack of disaggregated information regarding budget allocations and expenditure for disability-inclusive education makes it very challenging to assess whether spending is sufficient and hold governments accountable.
- While engagement with DPOs has been increasing, this has not necessarily translated into meaningful engagement across budgeting, monitoring, and accountability due to DPO capacity and resource constraints. Without stable funding to support core operations, DPOs may not be able to play a consistent role and develop the capacity needed to meaningfully participate in these processes.
- A lack of costing and cost-effectiveness data is often cited as a core barrier to disability-responsive budgeting.
- There is no global mechanism to facilitate coordinated action on disability-inclusive education finance and bring together those working in inclusive education and education finance.

A Framework for Assessing Disability-Inclusive Education Finance

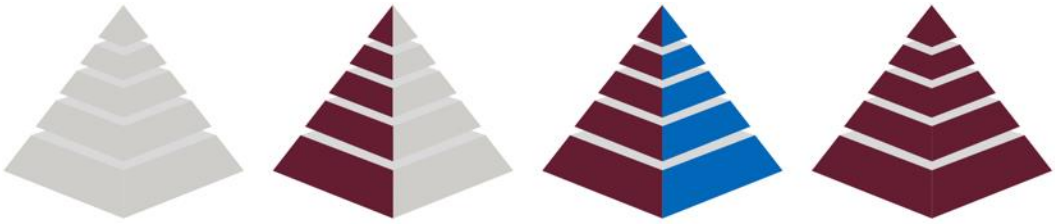
While finance is an important gap in strengthening disability-inclusive education, there is no widely accepted framework for considering financing issues. The "Building Blocks Framework for Financing Disability-Inclusive Education" developed as part of this white paper is proposed as a starting point for countries and partners. The framework provides a systemic view of the building blocks that should be in place at a country level to ensure adequate financing and utilization of funds to advance disability-inclusive education and how these components build on, and reinforce, each other. This framework can be used to

- Understand a country's disability-inclusive education financing landscape.
- Identify potential entry points for advancing disability-inclusive education in a systematic and sustainable way.
- Plan and coordinate action to strengthen disability-inclusive education finance.

These building blocks comprise five levels that build on each other.



The financing of disability-inclusive education is a process and is only one of several key elements in a broader evolution of countries toward disability-inclusive education. Countries may be at different stages in their journey and may be advancing different components of the framework in non-linear or sequential ways. Country progress across the building block levels can be categorized as emergent, developing, effective, or transformative.



The framework was informed by the Global Education Monitoring Report (GEMR) on Inclusion and Education, which identifies finance and governance as one of seven key elements of inclusive education, and IIEP-UNESCO's Methodological Guidelines Volume 3, which identifies finance as one of four key areas of an enabling environment for disability-inclusive education, as well as country case studies, interviews, and FGDs completed for this paper. For an application of the framework to three countries (Rwanda, Nepal, and the Philippines) see Annex 6.

Recommendations, Opportunities, and a Call to Action

While important initiatives are underway to strengthen financing for disability-inclusive education, there is a need to bring together actors and develop an agenda to facilitate coordinated action. To support this objective, we include nine recommendations and opportunities for global actors. These include

"momentum builders" (opportunities that can catalyze deeper systemic action) or "system changers (actions that require long-term views and are likely to be the most impactful but require more buy-in and/or resources) that are further described in the paper. The breadth of entry points provides opportunities for action, recognizing that local contexts can be different and countries can be at different stages of their journey in supporting disability-inclusive education.

1. **Unpack the Twin-Track Approach to Financing Disability-Inclusive Education**: While the twin-track approach to financing has been embraced by some global actors, what it means in practice is not always as clear.
2. **Invest in Data**: Comprehensive data on disability-inclusive education is a necessary condition to journey toward a "transformative" financing system. This includes data on learners and their academic outcomes and disability-inclusive education finance.
3. **Develop Country-Level Analytical and Planning Tools and Guidance**: Develop tools that can help countries map where they are with respect to disability-inclusive education and identify priority investments and sequencing of those investments.
4. **Support Costing and Cost-Effectiveness Analysis Tools**: A lack of cost and cost-effectiveness data is a recurring challenge for disability-responsive budgeting.
5. **Address Both Supply and Demand-side Constraints for Learners with Disabilities**: Supply constraints can address school-level challenges that exclude learners with disabilities while demand-side financing mechanisms can reduce financial barriers that keep learners with disabilities out of school. Addressing both is required to transform outcomes for learners with disabilities.
6. **Strengthen Expenditure Tracking and Accountability of Disability-Inclusive Education Investments**: This can foster accountability and identify and resolve key areas of leakage of funds among governments and other stakeholders.
7. **Strengthen Capacity to Engage on Education Finance Issues**: Across stakeholders (multilaterals, bilaterals, DPOs, and other CSOs, among others), there is an appetite for capacity strengthening on education finance, and for DPOs specifically, there is a need for resources to engage more meaningfully in budgeting, monitoring, expenditure tracking and analysis, and accountability in the space of disability-inclusive education finance.
8. **Centralize Resources for Financing Disability-Inclusive Education**: There is no central access point for resources or tools, and no plans and priorities for resource development in the area of financing disability-inclusive education.
9. **Establish a Global Working Group or Community of Practice on Financing Disability-Inclusive Education**: This would have joint representation from disability-inclusive education and education finance stakeholders to reduce silos. A core priority would be to develop an agenda of action to advance this workstream.

INTRODUCTION

Overview

Ensuring that learners with disabilities benefit from quality, equitable, and inclusive education in accessible environments alongside their peers and within their communities is a growing global priority. A lack of access to education remains a significant problem for learners with disabilities, and learners with disabilities are more likely to be out of school than their peers without disabilities. A recent study estimated that 13% of primary-school-aged children without disabilities are out of school, compared to 19% of children with functional disabilities (UNICEF 2022). Access to quality education, where school systems are equipped with skills, knowledge, and resources to teach all learners, is further limited. In an analysis of ten low- and middle-income countries (LMICs), children with disabilities were 19% less likely to achieve minimum reading proficiency compared to those without disabilities (UNESCO 2020, 10).

A range of barriers compound to exclude learners with disabilities from education systems (Table 1). These include barriers that limit their access to education and the delivery of effective and inclusive education.

TABLE 1. Key Barriers to Education for Learners with Disabilities

	EXAMPLE BARRIERS†
Access to Education	• **Sociocultural**: stigma, discrimination by parents, peers, and community members, negative attitudes, misperceptions about learners' capacities • **Economic**: unaffordable schools, lack of transport
Delivery of Education	• **Delivery of education**: lack of trained teachers, inaccessible learning materials, inaccessible school infrastructure • **Policy and planning**; low political will, lack of data for planning, poor interministerial coordination

† Global Partnership for Education (2018), Humanity & Inclusion (2020)

The vision for disability-inclusive education is one where education is delivered in one inclusive system for all levels (early childhood, primary, secondary and post-secondary), with the provision of necessary supports to meet the needs of learners with disabilities (Josa and Chassy 2018). At a school level, this means enforcement of non-discrimination and zero rejection policies, provision of reasonable accommodations as defined by the United Nations' (UN) Convention on the Rights of Persons with Disabilities (CRPD), and accessible infrastructure, materials, and curricular and extracurricular activities. At a system level, this includes support services to assist all schools and all teachers in providing effective learning for all students at all levels, investments in recruiting and training qualified teachers, teacher and education reforms incorporating the principles of Universal Design for Learning (UDL), use of a diversity of languages (including sign languages, tactile sign languages) throughout the system, routine collection of data to ensure adequate monitoring and resourcing of inclusive education, multi-stakeholder engagement, and linkages with support and services offered by other government departments (International Disability Alliance 2020).

While there has been progress in LMICs to orient education systems toward this vision of disability-inclusive education following the ratification of the UN CRPD, these efforts are often not sufficiently matched by implementation or resources, and so there is still a long way to go. These challenges have also been exacerbated by the impacts of COVID-19 on education systems.

In advance of the 2022 Transforming Education Summit (TES), the International Disability and Development Consortium (IDDC), the International Disability Alliance (IDA), the Global Action on

Disability (GLAD) Network, and the Global Campaign for Education (GCE) issued a call to ensure global action toward more inclusive education systems for learners with disabilities.[3] In particular, this call urged for inclusion and equity to be cross-cutting principles across the five TES thematic tracks that require greater attention and action: 1) inclusive, equitable, safe and healthy schools; 2) teachers, teaching and the teaching profession; 3) learning and skills for life, work, and sustainable development; 4) digital learning and transformation; and 5) financing of education (2022).

A number of seminal publications in the last decade highlight finance as a critical entry point. This includes, but is not limited to, The Learning Generation: Investing in Education for a Changing World (The Education Commission 2016), the Global Education Monitoring Report (GEMR) Inclusion and Education: All Means All (UNESCO 2020), and #CostingEquity: The Case for Disability-Responsive Education Financing (IDDC, Light for the World, and Open Society Foundations 2016). However, the role and contribution of financing for sustaining and scaling disability-inclusive education is seldom a focus, and few of the efforts focused on disability-inclusive education have been sustained beyond the original insights and data they offer or translated into collective action.

Many practitioners and organizations in the education sector focus on either inclusive education design and implementation or education finance. Very few currently work at the intersection of these issues. On the education finance side, this potentially misses opportunities to orient funds toward achieving equity for all learners, including those with disabilities. On the design and implementation side, it potentially misses opportunities to identify efficiencies and consider scale or sustainability. While a deep understanding of both issues is not necessary, a foundational understanding helps to facilitate coordinated action to achieve the aims of equity, sustainability, and scale. This was emphasized in the 2021 Heads of State Declaration on Education Financing,[4] which included a focus on equity to ensure resources reach the most marginalized children, including children with disabilities (Global Partnership for Education 2021). With many governments globally still below the recommended thresholds for education expenditure, and learners with disabilities falling behind due to COVID-19, there is a need for a dedicated focus on the intersection of education finance and inclusion of learners with disabilities.

Objectives of this White Paper

This white paper has three core objectives:

1. **Provide an overview of the state of finance for disability-inclusive[5] education**, with a primary focus on basic education in LMICs. This overview includes a snapshot of financing sources, the scope of challenges that exist related to financing disability-inclusive education, a summary of seminal global initiatives in the space of financing disability-inclusive education, and case examples of three countries (Nepal, Rwanda, and the Philippines) making strong advances in disability-inclusive education. This overview is intended to provide essential context for those interested in advancing this workstream.
2. **Propose a framework for describing, analyzing, planning, and coordinating action on financing disability-inclusive education at a country level**.
3. **Catalyze global action on financing disability-inclusive education** by presenting nine recommendations and opportunities for global actors including multilateral and bilateral aid

[3] Transforming Education for Disability Inclusion: A Call to Action for All Children – IDDC.
[4] Heads of State Declaration on Education Financing.
[5] See "A Note on Terminology" for a description of disability-inclusive education.

agencies, national governments, disabled persons' organizations (DPOs),[6] other CSOs, and non-governmental organizations (NGOs).

Scope of this White Paper

- **Finance:** The white paper primarily focuses on public sources of finance (i.e., domestic government and bilateral and multilateral assistance), as this is the largest source of education finance and, therefore, a key lever of influence. However, some attention is given to private sources, including household and other finance.
- **Level of education**: This white paper's overview, framework, and recommendations primarily focus on basic education. Some examples are provided for early childhood and tertiary education, and while many trends and lessons apply to these areas of the education life cycle, they have some unique considerations and warrant further study.
- **Geography**: While the paper and its recommendations focus on LMICs, where relevant, lessons are shared drawing from high-income countries (HICs).

Who is this White Paper for?

The core audience of this paper are multilateral and bilateral aid agencies and national governments, to help guide their policies and investments in disability-inclusive education, track progress, and hold each other to account. It is also intended for DPOs, other CSOs, and NGOs, who have done so much to advance progress in disability-inclusive education, to shine a light on opportunities to use financing as a lever or catalyst in advancing disability-inclusive education, and to hold public actors to account. More broadly, this white paper is for inclusive education and education finance practitioners interested in better understanding the intersection of finance and inclusion and identifying potential strategies for strengthening disability-inclusive education.

A Note on Terminology

Learners with Disabilities: The UN CRPD conceptualizes persons with disabilities as persons who have "long-term physical, mental, intellectual, or sensory impairments, which, in interaction with various barriers, may hinder their full and effective participation in society on an equal basis with others." This paper focuses specifically on *learners* with disabilities.

To avoid confusion with the aim of disability-inclusive education (see below), we do not use the terms "learners with special education needs" or "special needs education" unless referring to a specific program or policy. First, as highlighted in IDA's Overview of Inclusive Education, the legacy of special needs education has focused on providing education in settings considered adequate for particular groups. Still, it has not been necessarily inclusive or "geared toward academic and social success" (2020). Second, in some settings, "special education needs" refers to a broader set of learners (not just those with disabilities), which may be outside the scope of this paper.

[6] Disabled persons' organizations, also known as organizations of persons with disabilities (OPDs), are CSOs led by persons with disabilities and exist in nearly all countries around the world.

Disability-Inclusive Education: This refers to one inclusive system of education for all students at all levels (early childhood, primary, secondary, and post-secondary), with the provision of supports to meet the needs of students with disabilities[7] (Josa and Chassy 2018).

Disability-inclusive education involves a process of system transformation requiring inclusive content, materials, teaching methods, and strategies. As described in USAID's How-To Note: Disability Inclusive Education, "placing students with disabilities within mainstream classes without accompanying structural changes to, for example, organization, curriculum, and teaching and learning strategies does not constitute inclusion" (Josa and Chassy 2018).

Disability-Inclusive Education vs. Inclusive Education: Inclusive education should be inherently disability-inclusive. However, we use "disability-inclusive" to emphasize that this paper focuses on understanding the "disability" component of inclusive education, recognizing that many of the challenges and recommendations raised in this paper can potentially apply to other marginalized groups.

Over time, as education systems embrace the spirit of Article 24 of the UN CRPD and education systems become inherently disability-inclusive, this qualification may become unnecessary (as education = inclusive education = disability-inclusive education). However, as such system transformation is ongoing, the term "disability-inclusive education" is used in this paper for clarity.

A number of key informants highlighted the tension about whether to use the term "disability-inclusive," "inclusive education," or simply "education" when the objective is to have one inclusive system for all learners, including learners with disabilities. Here is what one had to say:

"To use the term disability-inclusive education or not … that's what we're trying to move away from ... It's a hard one because on the other hand, you realize unless you emphasize it, sometimes you don't get a look in." — Key Informant Interview, Network (July 2022)

Education for Learners with Disabilities: This refers to education in any setting that may or may not be "inclusive" as per the definition above, such as in segregated or integrated settings.

Financing Disability-Inclusive Education: This paper focuses on *financing* disability-inclusive education. This involves understanding where resources for disability-inclusive education come from and how they are budgeted, allocated, used, and accounted for. In line with how education finance is defined at USAID, these resources include monetary and in-kind resources made available for education from a variety of public and private actors covering the entire student lifecycle, from pre-primary through higher education (Hurley, Chassy, and Lee 2019).

Disability-Responsive: This paper often uses the term "disability-responsive," for example, "disability-responsive budgeting" or "disability-responsive planning." "Disability-responsive" means that the particular thing (e.g., a budget) or process (e.g., budgeting) *consciously* and *specifically* addresses the particular needs of persons with disabilities.

[7] This paper does not cover the breadth of the design and features of disability-inclusive education systems. For a more comprehensive summary of what this can look like, we recommend IDA's report "What an Inclusive, Equitable, Quality Education Means to Us" (2020).

METHODOLOGY

A desk review, key informant interviews (KIIs), focus group discussions (FGDs), and a survey of USAID staff informed this white paper (overview of finance, challenges, stakeholder consultations, case examples, the building blocks, and recommendations). Documents included program reports, evaluations, budget briefs, expenditure reviews, academic research papers, and policy documents and briefs. KIIs were held with seven stakeholder groups working to enhance the inclusion of persons with disabilities in international development and humanitarian action: DPOs, governments, USAID Missions, networks of DPOs and other actors, disability NGOs, international NGOs engaged in inclusive education, and multilaterals. FGDs were held with the GLAD Secretariat and eight representatives across Philippines-based DPOs, other CSOs, and NGOs.

Two "Pause and Reflect" sessions were held with USAID and the EDC over the course of the research and analysis, and two sessions were held with the White Paper Working Group closer to its completion. These sessions provided opportunities for reflection, refinement, and sensemaking. See Annex I for more detail.

>100 Documents Reviewed

17 KIIs with **21** Individuals

2 FGDs with **16** Participants

Survey of **28** USAID Staff

FINANCING DISABILITY-INCLUSIVE EDUCATION

Financing disability-inclusive education, at a high-level, means budgeting, allocating, using, and accounting for resources for one inclusive system of education for all students at all levels, with the provision of targeted supports to meet the specific needs of students with disabilities.[8] This is referred to by some as the "twin-track" approach. This approach has been embraced by some global actors as a way to ensure broad inclusion of persons with disabilities in mainstream development programs (one track) and to address the specific barriers persons with disabilities may face in a targeted way (another track).

We note that the term "twin-track approach" is used by various international development fields, including education finance, disability-inclusive development, and girls' education, among others. For example, USAID's Education Finance How-To Note uses it to describe activities that are finance-focused (those which have finance specific outputs as the primary goal) and finance-integrated (those that integrate finance into larger education goals and objectives). Within this paper however, we use the term to refer to an approach for financing disability-inclusive education, as described above.

While there seems to be some understanding and awareness of the twin-track approach[9] for financing, there lacks global guidance on 1) what percentage of financing should be mainstreamed vs. targeted, and

[8] See discussion above regarding some of the components of disability-inclusive education.
[9] A number of the seminal papers mentioned earlier include twin-track financing as an entry point for strengthening disability-inclusive education. It was also mentioned by a number of key informants and focus group participants during the consultations.

2) how to track against the twin-track approach. Table 2 lists a few examples of the complexities in tracking.

TABLE 2. Complexities of Tracking Against the Twin-Track Approach to Financing Disability-Inclusive Education

EXAMPLES	SCENARIO 1	SCENARIO 2	TRACKING IMPLICATION
In-service teacher training	In-service teacher training designed with all learners in mind, including learners with disabilities.	In-service training that is not responsive to the needs of learners with disabilities.	In both cases, these could be tracked under "mainstreamed" finance, though Scenario 2 is not disability-inclusive.
Provision of assistive devices	A line item is included in the education budget for assistive devices.	There is no line item for assistive devices in the education budget, but assistive devices are provided through the Ministry of Health.	In this case, Scenario 1 could be tracked under "targeted" finance. In Scenario 2, the context is not necessarily failing to meet the needs of learners with disabilities, but generating a picture of the support available may require information sharing and coordination across line ministries. Without this, one may incorrectly assess the state of resources for learners with disabilities.

Tracking against the twin-track approach can be further complicated in decentralized settings. For example, if subnational governments are given block grants, and those subnational governments have the autonomy to designate funds across both mainstreamed and targeted approaches, how should national governments report their allocations against the twin-track approach?

For this reason, commenting on who is funding disability-inclusive education (at the country and donor level) and what level of resources are flowing to disability-inclusive education is challenging. Unlike "special schools" within segregated systems, which often have designated codes for tracking, the more financing for disability inclusion is mainstreamed within general education budgets, the more challenging it can be to obtain data. Note this is not an argument against disability-inclusive education. However, it is a core challenge that requires guidance to move the needle on financing disability-inclusive education.

Amid these limitations, this section provides background on actors that play the largest roles in financing education, and by extension play (or could play) a role in financing disability-inclusive education. This paper distinguishes between public and private education finance sources. "Public" in this case refers to all government budget resources for education (government revenues and bilateral, and multilateral assistance). "Private" refers to resources from households, private development assistance (such as philanthropies and NGOs), and for-profit actors.

Public Finance

Government Revenues

Even among highly aid-dependent countries, taxes are the major source of financing for government education plans. While the majority of education systems are funded out of general tax revenues, there are examples of earmarked taxes for education such as the Ghana Education Trust Fund (funded by 2.5% of VAT collections), the Nigeria Tertiary Education Trust Fund (where national companies pay 2% of assessable profits), and the Brazilian Fund for Maintenance and Development of Basic Education (partly financed by earmarking 15% of VAT revenues) (Archer 2016, 7). Few examples exist of taxes

earmarked for learners with disabilities or disability-inclusive education. One exception is revenue collected under the Nigeria Universal Basic Education Commission (in part funded by a levy on oil revenues), whereby 2% of these funds are earmarked for "Special Needs Education." However, reports from Nigerian media highlight mixed experiences in states' ability to access those funds.[10]

Many LMIC allocations to education are still below that of international benchmarks such as the 2030 Framework for Action, which recommends that 4-6% of GDP or 15-20% of public expenditure be allocated to education. For example, in a review of 34 low-income countries (LICs) and LMICs using 2020 data (most recent available at the time) (Annex 2), 47.1% met both 2030 Framework for Action education expenditure targets, 12.5% met one, and 41.2% met neither (UNESCO UIS). In many countries, education lost ground during COVID-19. Approximately 40% of LICs and LMICs reduced their spending on education after the onset of the pandemic in 2020, with an average reduction of 13.5% (The World Bank and UNESCO 2022, 2).

Often as government allocations for education become more limited, so do the allocations for disability-inclusive education, particularly if there are no mechanisms to encourage or secure those allocations (whether policy, legislation, or education sector plan). In a stocktake of 51 Global Partnership for Education (GPE) countries, 24 sector plans (47.0%) included strategies to improve education access, 19 (37.3%) were starting to include disability and inclusive education strategies in sector planning, and eight (14.7%) did not mention children with disabilities at all (Global Partnership for Education 2018). This suggests that while there is some progress, most LMICs likely still lack the frameworks to incentivize or protect financing for disability-inclusive education.

One budget analysis conducted by Development Finance International in 2016 found that only 31 of 76 countries analyzed (40.8%) included specific budget allocations for children with disabilities or for special education. However, this does not confirm whether those allocations were indeed disability-inclusive, whether those funds were used for their intended purpose, or the state of disability-inclusive education in the remaining 45 countries. Absent routine global reporting and standard indicators on disability-inclusive education finance, it is not possible to systematically compare allocations across countries.

Social Protection and Financing Disability-Inclusive Education

Social protection systems play an important role in directly and indirectly alleviating barriers to accessing education. There are a range of social protection modalities including social assistance programs, social insurance, social care services, universal health coverage, and active labor market policies (UNICEF 2019). Examples of social protection measures to support disability-inclusive education include subsidized transportation to school in Serbia and Moldova or scholarships for secondary school in Bulgaria. Coordination between social protection programs is a catalytic entry point for reducing barriers to education.

Bilateral and Multilateral Assistance

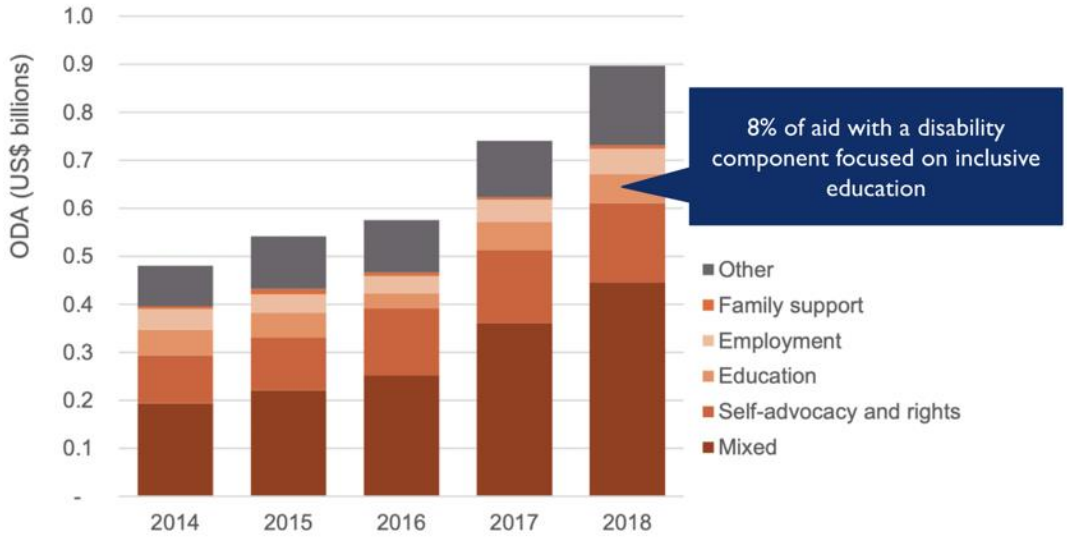
Aid to education (including imputations from aid devoted to budget support) reached $18.1 billion in 2022, representing a 15% increase from 2019. The largest overseas development assistance (ODA) increases (in percentage terms) were to basic education (21%), followed by secondary education (19%), and post-secondary education (8%) (The World Bank and UNESCO 2022, 7). When aid derived from

[10] An article from "The PUNCH" reported that eight states failed to access the N377 million (~$780,000) special education fund (March 2022). States' inability to match funds, a requirement for accessing those funds, was cited as the primary reason.

direct budget support flows is excluded, direct (earmarked) aid to education was stagnant in 2020 and fell by $359 million among bilateral donors. This is in part due to COVID-19 and other shifts in donor priorities (The World Bank and UNESCO 2022, 8).

A study conducted by Development Initiatives (2020) evaluated all international aid between 2014 and 2018 to examine how much overall aid had a principal or significant disability component[11] and how much of this disability tagged aid was allocated across sectors, countries, and patterns among donors[12]. They found that across all sectors, about 2% of all international aid was allocated to projects with a primary or secondary disability inclusion component; of that 2%[13] of all aid, 8% went to inclusive education (**Figure 1**).

FIGURE 1. Summary of Disability-Inclusive Aid Projects



Source: Development Initiatives 2020

Similar to the challenges listed above, this analysis does not confirm whether programs tagged as being disability-inclusive align with the UN CRPD or how much donors contributed to mainstream education within a disability-inclusive system as there is no mechanism to systematically track investments against the twin-track approach. However, the introduction of the OECD-DAC disability marker in 2018 to track international aid that supports the inclusion and empowerment of persons with disabilities is a step in the right direction. Reporting against the marker is voluntary, though more countries with a strong focus on disability inclusion are doing so. Other limitations of the marker are the lack of historical data before 2018, the inability to track targeted aid for disability inclusion versus integration within mainstream financing, and donors reporting against intentions of a project versus project outcomes.

[11] Aid reviewed as part of the study was categorized as having a "principal disability component," where the primary purpose was supporting persons with disabilities, or a "significant disability component," where it was the secondary purpose (as part of a wider objective) (Development Initiatives 2020, 4).
[12] Across all sectors, while the largest donors in terms of disability-inclusive aid are those that contribute the most ODA disbursements (e.g., the United States and UK), in terms of the overall share of aid that is tagged as being disability-inclusive, Finland was a consistent leader from 2014-2018.
[13] Less than 0.2% of all international aid was allocated to projects with a *primary* disability inclusion component, and 1.3-1.9% was allocated to those where disability inclusion was a *secondary* objective (e.g., empowering persons with disabilities) (Development Initiatives).

Therefore, while an important catalyst, this will still not provide a clear picture of the scale of financing for disability-inclusive education.

Private Finance

Individuals and Households

An analysis from around 100 LMICs between 2009-2020 found that households on average allocated 3.2% of their total expenditures to education (The World Bank and UNESCO 2022, 14). This has remained relatively stable, with some exceptions. For example, in Uganda, the share increased from 5% in 2012 to 7.8% in 2016 (The World Bank and UNESCO 2022, 14). On average, this figure ranges from 1% to 6%, with higher ranges often in countries with more non-state schools (The World Bank and UNESCO 2022, 14).

Households of learners with disabilities bear higher costs[14] for education and other expenses, though few studies have robustly documented this. One of the more detailed analyses of household costs was conducted in South Africa, which estimated monthly costs for children with a disability ranging from $64 to $246 when an unpaid family assistant was available, or approximately $290 to $531 with a paid assistant (UNICEF 2021, 13) (for a more detailed breakdown, see Table A3).

These findings map closely to a second recent review of household costs of families of children with disabilities. These costs included medical and other expenses such as education and transport. That study estimated monthly expenses ranging from ~$41- $583 in developing countries and ~$38 - $5,792 in developed countries (Shahat and Greco 2021). While this is a wide range and further study is needed, it does provide an operating range for the volume of support families may need to alleviate barriers to education.

Private Development Assistance

Philanthropies play a small but growing role in education finance. Between 2013 and 2015, more than 100 foundations contributed around $2.1 billion to education in LICs (OECD 2018, 54). Though overall direct support for disability-inclusive education is unclear and not well documented, philanthropies tend to play key roles in funding scholarships and piloting innovations. In addition, some philanthropies contribute to pooled resources (such as the GPE).

While much of ODA is channeled through governments, NGOs form a relatively important channel of delivery for funding disability-inclusive programs. Since 2014, over 75% of disability-inclusive aid[15] was channeled through NGOs, compared to 30% of all aid (Development Initiatives 2020). Key players in supporting disability-inclusive education are Save the Children, Christian Blind Mission, and Humanity & Inclusion, among others. Light for the World, Sightsavers, Action Aid, and Development Initiatives are active on issues of education finance (see "Stakeholder Snapshot and Annex 3"). One of the challenges with NGO[16] and philanthropic funding is the lack of sustainability of financing over time and limited capacities to scale, given the shifting priorities of NGOs and philanthropies. Currently, there is no comprehensive mechanism in place to track contributions toward disability-inclusive education.

[14] This can include, but is not limited to assistive devices, accessible transportation, and health care.
[15] In this case, as defined in the study by Development Initiatives as part of the study discussed above.
[16] We note that NGOs obtain funds from a range of sources including governments and private donors and so do not fall "cleanly" as a core source of finance. However, given their role in delivery of inclusive education programming, we include NGOs here.

For-Profit Actors

For-profit actors (e.g., corporations, financial intermediaries) are a small component of education finance, though they play a relevant role in service delivery (e.g., private schools) and ancillary services (e.g., education technology). The primary financing entry point is typically through innovative financing models such as blended financing[17] deals, impact bonds, and other pay-for-performance schemes. These represent a small share of overall commercial transactions in the social sector: education comprised 2% of all blended finance transactions from 2017-2019 compared to 35% in the energy sector (Convergence 2020), and these primarily focused on education technology (Convergence 2021, 2). Since investment sizes are small, returns are low, transactions are resource intensive, and education is often not recognized as an investable sector, despite the high demand for finance (particularly among non-state schools) (Convergence 2020). Therefore, while for-profit actors can play a role in catalyzing action or funding innovations, funds provided through this channel will unlikely be transformative for disability-inclusive education finance.

To our knowledge, no education finance transactions within Convergences' database focused explicitly on disability inclusion. The most notable recent innovative investment vehicle pertaining to disability inclusion is the Assistive Tech Impact Fund (ATIF), funded by UK Aid and led by the Global Disability Innovation Hub. This is the world's first investment vehicle focused on testing and evaluating local solutions that can scale up assistive technology innovations (Brink, Catalyst Fund, and GDI Hub, 2021). While ATIF does not focus explicitly on disability-inclusive education, if effective, it may serve as a model for innovative investment vehicles in the space of disability-inclusive education.

Private Sector Opportunities for Technical and Vocational Education and Training for Learners with Disabilities

In some countries, the private sector has been an important partner for advancing TVET and employment opportunities for learners with disabilities. When asking a key informant that focuses on opportunities in TVET for persons with disabilities "what works," they said: 1) ensure that disability-inclusion is a horizontal requirement in TVET programming and emphasized that more often than not, the costs of reasonable accommodations are marginal; 2) for companies, connect with like-minded companies and hold government to account (see example below); and 3) ensure funding or apprenticeship opportunities are not within segregated systems.

> "We have seen … almost a natural growth coming from the private sector…and our role has been, basically to be a facilitator and a push of that snowball effect, basically saying, putting companies that were very advanced in the driving seat. [For example] One of the reasons why the Bangladesh vocational training system became more inclusive is that the Bangladeshi Employer Federation went to the government saying, look, we're not convinced, or many of our members are now wanting to employ persons with disabilities, but we just don't see the vocational training system doing their part. Now the disability [community] might have been asking for that change for many years but the vocational training system didn't budge, but the moment the Employer Federation, … a pretty powerful organization, when they went to the prime minister … saying, look, we are willing to do our part, but you should do your part. That was a game changer."
> - Key Informant Interview, Multilateral (August 2022)

[17] Blended finance is the strategic use of public or philanthropic resources to mobilize new private capital for development outcomes. Blended finance uses public sector funding, financing instruments, and other assets to overcome barriers that otherwise prevent this private capital from being invested in LMIC markets (USAID 2019).

Key Takeaways: How is Disability-Inclusive Education Financed?

- **Financing disability-inclusive education involves a twin-track approach.** This includes finance for mainstreaming and targeted supports for learners with disabilities. Currently there are no global mechanisms at the country or donor level to track twin-track investments, making it challenging to ascertain the volume of funds flowing to disability-inclusive education.
- **Globally, the major sources of finance for education for learners with disabilities** across all education settings (segregated, integrated and inclusive) **are governments** (primarily through tax revenue) **and households**, consistent with patterns in general education finance.
- **Households of learners with disabilities have more barriers to accessing education, though detailed studies of those costs are limited**. One review estimated the overall monthly out-of-pocket costs for families with disabilities in developing countries to be ~$41 - $583 (of which a portion goes to education) (Shahat and Greco 2021). This increases the need for robust social protections for families of learners with disabilities.
- **Philanthropies play a growing role in education finance and funding pilots and innovative projects; however, the scale of their direct support for disability-inclusive education is unclear.** NGOs play a relatively important role in channeling disability-inclusive aid (75% of disability-inclusive aid compared to 30% of all aid) (Development Initiatives 2020).
- **For-profit actors play a limited role in financing disability-inclusive education**. However, examples exist of innovative funds such as the ATIF or private sector partnerships for learners with disabilities as part of TVET that highlight the potential role of for profit-actors in funding innovations.

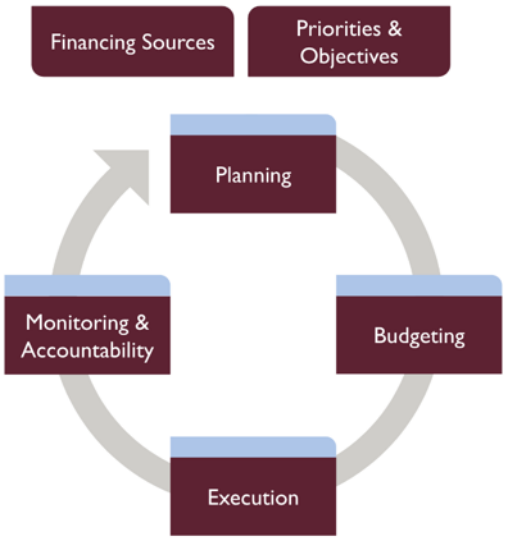
CHALLENGES FOR FINANCING DISABILITY-INCLUSIVE EDUCATION

This section explores the challenges for financing disability-inclusive education across the enabling environment of financing (financing sources and priorities and objectives) and the funding cycle itself: planning, budgeting, execution, and monitoring and accountability are described. This framework is applied broadly to capture threats to the funding cycle across governments and donors, recognizing that this does not fully capture broader system-level barriers to disability-inclusive education, such as attitudes, stigma, or teacher capacity—all of which were consistently identified as important barriers in the KIIs. Often resistance to financing disability-inclusive education focuses on the costs of inclusion. While cost is a consideration in terms of how to best include all learners within available resources, there are many opportunities to increase the efficiency and impact of existing funds. This is true not just for disability-inclusive education but education more broadly.[18]

Financing Sources

The first enabling environment factor is the overall volume of funds available for education (and consequently, funds for disability-inclusive education). The 2020 UNESCO GEMR highlighted a $148 billion annual education financing gap that would prevent LICs and LMICs from achieving Sustainable Development Goal 4[19] (SGD 4) between now and 2030. This gap was widened by an additional $30-45 billion after the onset of COVID-19. Under-resourced education systems lack the capacity to address systemic issues that could catalyze improved outcomes for all learners (including learners with disabilities). Teacher capacity is one such barrier. In systems where teachers have classrooms of 100+ children, and training on inclusive education is concentrated at the in-service level, the system is always playing "catch-up" and lacks the ability to scale. Without addressing those systemic issues, it is difficult to make other transformative changes toward a disability-inclusive education system. At the same time, with the relatively limited share of funds dedicated to disability-inclusive education across funding sources as discussed in the previous section, disability-inclusive education is often crowded out without legal, policy, or program frameworks that secure resources.

FIGURE 2. The Funding Cycle



Priorities and Objectives

Overarching priorities and objectives of actors involved in financing disability-inclusive education influence what happens within the funding cycle. There are many underlying causes of insufficient prioritization (perceived costs of inclusion, resources, and attitudes, among others) but two are

[18] For example, some research suggests that approximately one third of education spending is ineffective or "wasted." This can be attributed to issues such as overpriced inputs, fraud, ineffective curricula, weak accountability, poor input distribution, low quality materials, among others (Saavedra 2019).
[19] The full title of SDG 4 is "Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all."

highlighted that emerged consistently in consultations: the dilution of resources when disability is nested under broad mandates of inclusive education and a lack of clarity regarding the objectives of disability-inclusive education.

In several KIIs and the network FGD, respondents shared that the nesting of disability under broader inclusive education mandates (e.g., girls' education, refugees, etc.) has resulted in the inadvertent dilution of focus on disability. While the goal is to not "pit identities against each other," the practical reality is the lack of specificity that exists in some inclusive education policies at the government level, down to solicitations and to implementers, results in fewer resource allocations to disability-inclusive education.

When asked about key barriers to disability-inclusive education in their work, a key informant shares about the insufficient consideration of disability inclusion within solicitations and how it can affect program delivery:

"There'll be like larger-scale education, funding opportunities, and then there will be like a note in there somewhere …Oh, and this should be inclusive of children with disabilities, but then … it's not fully integrated into each aspect … The big barrier, when it's not is that … it just makes it harder to fit it into the project. Because if they have, you know, three or four intermediate results, and then, you know, you're meant to fully cover all of those. And then there's this, like, note at the bottom that oh, by the way, it should also include children with disabilities, it's, it's hard to do that really well, and with the resources and the intention that is required to make it effective."
—Key Informant Interview, NGO (July 2022)

While more governments and donors are embracing policies on disability inclusion and inclusive education (see Annex 3), this does not always translate to tangible commitments for learners with disabilities. When it does, it is not necessarily in line with Article 24 of the UN CRPD. This is driven by a lack of clarity within and across organizations regarding the objectives of Article 24, and how stakeholders (governments, donors, NGOs) will get there. At best, misalignment results in ineffective use of funds. At worst, it results in funding outdated models of education.

A key informant reflects on Article 24 of the UN CRPD and how it is often misinterpreted:

"It's [Article 24] one of the more elaborate articles of the convention, while also being slightly misunderstood because there are certain, you know, words in that article, which have been probably not clearly understood by or maybe interpreted differently by different constituencies."
—Key Informant Interview, Network (July 2022)

This process is a journey, even among actors who focus on issues of disability-inclusive education, as evidenced by the multi-year consultative process of IDA to generate a consensus paper on how to achieve SDG 4 in compliance with Article 24 (IDA 2019).

While these are very brief overviews of the enabling environment of financing, they emphasize that scarce resources and system capacity overall can threaten impact and sustainability or inadvertently drive or incentivize outdated models or approaches to service provision.

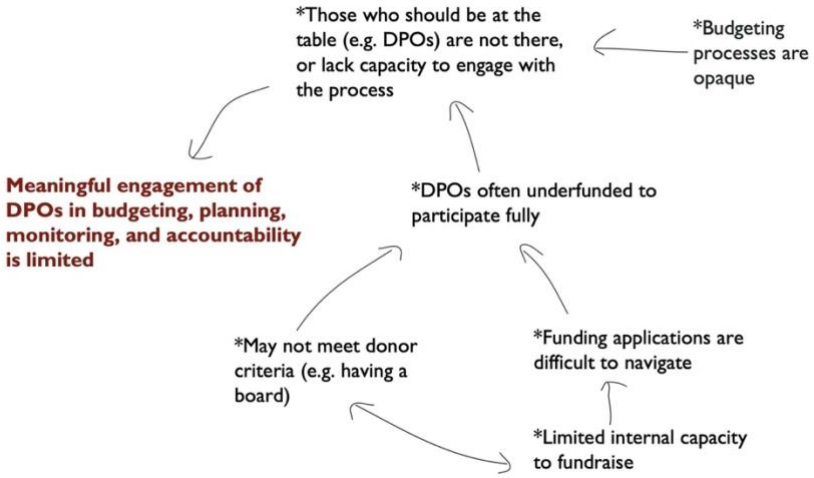
Planning

A lack of data is among the most-mentioned barriers to effective disability-inclusive education planning. This includes an incomplete picture of the number of learners with disabilities (including types of disabilities, where they are, and implications for disability-inclusive education planning), the invisibility of children that are out of school (of which learners with disabilities are a high proportion), and what works with respect to linking inclusive education interventions and policies with outcomes. In a 2022 GPE analysis of household survey data on disability and education, Cameron and Martinez found that among 76 GPE partner countries, at least 98 nationally representative surveys or census were issued and collected data on disability in some form. Twenty-eight out of 76 (36.8%) did not have a nationally representative survey on disability that could be used for disaggregating education statistics (Table A2).

A second commonly cited threat to effective disability-responsive planning is the insufficient engagement of civil society, particularly DPOs. While a focus on strengthening technical capacity among DPOs and engagement is increasing, there remain a number of gaps that limit the effectiveness of this engagement.

Engagement of DPOs

Meaningful engagement of DPOs in planning, budgeting, monitoring, and accountability is limited. Representation in National Education Coalitions and capacity building in budgeting processes are both required. While there has been increased focus and resources on DPO engagement and building technical capacity, as highlighted in IDA's Global Survey of OPDs, "more participation does not necessarily mean better participation."



There are a number of reasons for this, however, one of particular relevance for finance is understanding the way that DPOs do (or typically do not) access funding, and how this affects their ability to meaningfully engage, as explored in the schematic above.

Focus group participants were asked about the barriers to DPO engagement in planning, budgeting, monitoring, and accountability. Here is what one participant had to say:

"[An] issue that is a very small part of financing, but I think it does have an important impact, and that's the support that's given to organizations of persons with disabilities to become engaged in education planning, policy reviews in their countries….but there's very little support for organizations of persons with disabilities and again, especially for organizations of individuals and families with intellectual or psychosocial disabilities. So it's very difficult for them to influence policy. And so often you find that groups in the community are, in fact, asking for segregated programs,

because that's the only thing they've ever known …. I think generally, we have seen that groups that receive ongoing long-term support, to be engaged in that process, develop capacity and can be very strong, active players. But those are very rare exceptions."
— Focus Group Participant, Network (July 2022)

Suggestions by key informants and focus group participants for strengthening engagement of DPOs include:

- Generate early and better awareness on opportunities for influence of education sector planning and budgeting (examples were provided of very short notice on "opportunities" to engage in planning).
- Ensure DPOs engaged to support education sector planning, budgeting, execution, and monitoring have sufficient resources to participate meaningfully and long-term; for donors and NGOs this may require providing core financing support (and ensuring the vehicles under which to access those funds are transparent and accessible).
- Facilitate DPO network strengthening with education-focused organizations, e.g., local education groups or even parents of learners with disabilities to enable coordinated "asks" and collective advocacy efforts.
- Strengthen technical capacity on how to engage in education sector planning and budgeting processes, including how to generate and present concrete and evidenced-based proposals to the government.

Ensuring that opportunities exist for consultation and that DPOs can build relationships with government actors and donors at various levels will further strengthen their role in planning, budgeting, monitoring, and accountability.

Finally, poor coordination across line ministries can threaten the sustainability and leveraging of comparative advantages for alleviating barriers for learners with disabilities, including addressing demand-side challenges such as the cost of education for children with disabilities that are often supported through Ministries of Social Protection, as well as accessing assistive devices or timely referrals, which are often supported through Ministries of Health. For example, in Nepal, the database tracking disabilities for social protection financing is not being shared with the Education Ministry.

Budgeting

Disability-inclusive budgeting is largely invisible, meaning most budgets do not address the needs of learners with disabilities consciously or include specific allocations to meet those needs. Practically this means disability-inclusive education, if considered, is often subsumed under broader line items such as "teacher training" and is potentially not making it to support the needs of learners with disabilities.

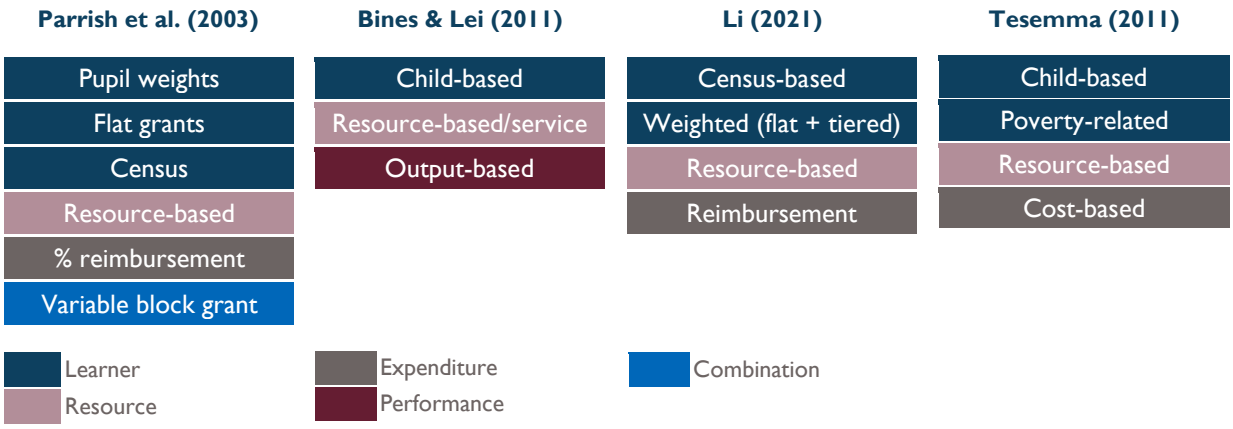
A KII with a government ministry shared that funds for teaching and learning materials, unless designated specifically for learners with disabilities, get absorbed into the substantial needs for materials across the system. Given there is not enough funding, and funding that comes through is quickly absorbed by substantive priorities, learners with disabilities get buried under other priorities. If allocations to learners with disabilities were a condition of financing (targeted financing), they noted that would help.

Ideally, system-level investments (e.g., disability-inclusive pre-service and in-service teacher training, Inclusive Educational Management Information System (IEMIS), school infrastructure adaptations, etc.) or targeted support (e.g., braille and accessible book production, sign-language storybooks, readers and scribes for examination, etc.) would be explicitly listed (Light for the World, Action Aid, Global Campaign for Education 2022) or tagged so that those reviewing budgets could identify evidence of twin-track financing.

In many cases, reporting on budgets and budget syntheses contain no mention of allocations for disability-inclusive education, which makes it difficult to meaningfully comment on the sufficiency of allocations for disability inclusion.[20] In a sample of 12 UNICEF budget briefs,[21] only one included mention of allocations for "special needs education," which was nested under a broader category called "other" (UNICEF 2020).

Budgets can be determined in an ad hoc way, negotiated by applying "bottom-up" budgeting approaches (often favoring those more successful at negotiation), or by formula (Crouch 2020). Formulas are in principle the most efficient and predictable, but are often possible to "game." A number of papers have proposed typologies of funding formulas for disability-inclusive education (Figure 3); these are largely extensions of funding formulas in education finance more broadly.

FIGURE 3. Examples of Funding Formula Typologies for Disability-Inclusive Education



Despite the variety of nomenclature, the three core funding formula approaches are functions of number of learners ("learner-based"), resources used ("resource-based"), or expenditures ("expenditure-based"). Performance-based formulas link funding to performance/student achievement and are seldom used. Most systems, if budgeted by formula, apply a combination of these factors.

[20] Like many of the other challenges, this often applies to other sectors as well. The International Budget Partnership and the World Bank issued a global survey of CSOs that use budget information for analysis and advocacy (across all sectors). The study found that there is demand from civil society for improved and better-organized budget information and key barriers to its use are that budget information was not machine readable, and scattered among many sources, and that governments provided little guidance on where to find it (De Renzio and Mastruzzi 2017). For more information, see "How Does Civil Society Use Budget Information?"

[21] Angola, Botswana, Burundi, Eswatini, Ethiopia, Lesotho, Malawi, Namibia, South Africa, Uganda, Zambia, and Zimbabwe.

TABLE 3. Summary of Core Funding Formula Modalities

FORMULA TYPE	PROS	CONS
Learner-based: Tie funding to the number of individual pupils identified (i.e., capitation). These are more common in HICs/MICs. Learner-based formulas can be flat or weighted. • Flat grants provide a fixed amount per student. For example, in Kenya, secondary school learners with disabilities are provided Ksh. 57,974 per year. This represents a recent (2021) increase in allocations - previously the capitation funds were the same for learners with and without disabilities. • "Weighted by disability" means a funding weight is attached to each disability category. • Additional weights (or "equity-based" formulae) adjust for additional needs such as income status (e.g., Nepal Equity Index).	Per capita amounts can be adjusted to account for specific categories; clearer allocation	Focus on disability labels (rather than education need); inflates cost of identification; risk of overidentification
Resource-based: These focus on resources/services provided (e.g., aides), not child counts. Examples of countries using these models include Denmark, Greece, Iceland, Norway, and Finland. In Finland, the majority of schools are supported by at least one permanent special-education teacher (who does assessments, individual education plan (IEPs), coordinates services, and guidance for mainstream teachers).	Focus on services provided, not child counts; lower risk of identification (link to # of learners is indirect); fosters local initiative and greater accountability	Can discourage inclusive education; often the level of resources is too low for school-based provision; more challenging in centralized models
Expenditure-based: Reimburses for all or a percentage of actual, eligible expenditures.	Greater adequacy of funding; typically better data on what is being spent on education	Can be costly; burdensome to administer; lag between incurring costs and reimbursement

Nepal Equity Index

The Nepal Equity Index is an innovative tool that is driving the allocation of education resources to children with disabilities and other forms of disadvantage. The Index was launched by the Ministry of Education in 2017 as part of the Data Must Speak Initiative, with support from UNICEF, the Global Partnership for Education, and the World Bank. It is also a key tool supporting the implementation of Nepal's 2014 Consolidated Equity Strategy (Price and Oostrum 2018). Using household and school-based data, and integrated into the EMIS, the index collects data on disparities in access, participation, and learning outcomes in education for learners with disabilities, alongside other markers of disparity such as gender, geography, socio-economic status, ethnicity, and caste (MoEST 2021). It is unique in capturing both out of school children as well as multiple factors of exclusion for children with disabilities. Participating districts are given an equity score and ranked based on disparities in education outcomes. These scores are then used to inform planning and allocate additional budget for targeted interventions in the least equitable districts. Interventions are determined by district stakeholders. Equity scores are also shared with schools, parents, and local officials, where it can be used to inform equity-based education sector analysis and strategy formulation. The Index has been piloted in five initial districts, with plans to extend to an additional ten districts (Price and Oostrum 2018). There has been no systematic evaluation of the Equity Index's effect and impact.

While a lack of disability-responsive education budgeting is in part due to low prioritization, a lack of costing and cost-effectiveness data is often cited as a core barrier to disability-responsive budgeting. While there are some isolated, country-level efforts to understand the incremental costs of disability-

inclusive education (see box below), there are no systematic global resources to inform the costing of disability-inclusive education. Beyond understanding the costs across various inputs, such data is critical for developing an understanding of how to allocate funds within a twin-track approach.

Costing Studies in Senegal and Cameroon

In 2022, Sightsavers and Irish Aid released two costing studies (Senegal and Cameroon) that assessed the incremental expenditure of including children with disabilities in mainstream public primary schools. The studies focused on children with blindness or visual impairments (VIs). The studies were conducted as part of multi-year inclusive education pilot programs (in Senegal this was in three suburban districts of Dakar and in Cameroon in four demonstration schools in the Central and Far North Regions). Both studies used the pilot data to estimate costs of scaling inclusive education, including the costs of minimum standards. In Cameroon, over the period of 2022-2030 the overall estimated budget impact of scaling up inclusive education to 428 government primary schools was ~$47.7 million and rolling out to all government primary schools (reaching children starting at age 6) would be $1.26 billion (Engels 2022). In Senegal, scale-up of inclusive education of children who are blind or VI alone would cost an additional ~$0.70 to 1.17 million) per year; this is a 0.2 to 0.34% increase of the country's current primary education expenditure (Chatharoo, Engels, Schmidt, Sarr, and Leclercq 2022). Both studies provide a replicable methodology for costing and preliminary ranges for scaling of inclusive education that can be applied prospectively or retrospectively on inclusive education pilots.

Execution

In education finance broadly, COVID-19 resulted in a decline in the execution rates (i.e., proportion of originally approved budget that was spent in the fiscal year) of planned education budgets. This was driven by a decline in the provision of goods and services. Capital expenditures increased, likely driven by shifts in learning modalities triggered by the pandemic (The World Bank and UNESCO 2022, 5). This was more pronounced in LICs and LMICs, consistent with previous research that finds that lower-income countries tend to underspend on infrastructure given limited absorptive capacity (Presbitero 2016) and "tend to over-execute remuneration budgets and under-execute everything else" (Carvalho, Crawfurd, and Minardi 2020; Crawfurd and Pugatch 2020) (see Table A4).

Similarly, even when resources for disability-inclusive education are budgeted, they are not necessarily making it to districts, schools, and learners. This is driven by a range of factors including unclear funding formulas, lack of awareness of resource availability, limited capacity to monitor execution rates, lack of sufficient guidance and standards for disability-inclusive education at decentralized levels, and leakage. Leakage in these contexts refers to the use of allocated funds for purposes unrelated to disability-inclusive education or use for private gain.

Low execution rates can in some instances result in funds being removed for disability-inclusive education, as was the case in South Africa[22] and the Philippines for example. In the Philippines, funds for the Special Education Program through the Department of Education (DepEd) was integrated into the Maintenance and Other Operating Expenses with no specific budget line item for disability-inclusive education. Following extensive advocacy through DPOs and other CSOs, the Special Education Budget was reinstated as a special budget line item in 2019. However, recent reports through a budget watch group (September 2022) indicate that although DepEd initially proposed a PHP 532 million budget for students with special needs for 2023, this was excluded in the National Expenditure Program. This

[22] See report Complicit in Exclusion (Human Rights Watch).

highlights the importance of continued DPO and other CSO engagement in planning, budgeting, and execution.

Monitoring & Accountability

Capacities and resources for expenditure tracking tend to be limited in LICs and LMICs, and in contexts of decentralization, capacities and resources for expenditure tracking are often uneven sub-nationally. This tends to be further complicated in the case of disability inclusion when, as discussed above, budgets are not disability-responsive and there is a lack of guidance on allocating and tracking against the twin-track approach. This makes it difficult to assess budget execution with any granularity. An example of Lesotho (LMIC) compared to the Netherlands (HIC) is included below.

Lesotho's most recent education public expenditure review (funded by the World Bank) was released March 2019. Conducting a keyword search of the document similar to the approach by Development Initiatives (2020), the string "disab-," assistive technology or devices, reasonable accommodation, inclusive education, handicap, impairment, pwd, cwd, blind, deaf, sign language, special need, or "autis-" appear zero times. The term "accessibility" appears three times but with respect to topography, and "special education" appears six times - including a dedicated line item from 2010-11 to 2015-16. The disaggregation of Lesotho's special education expenditures includes three sub-line items: Special Education, Open and Distance Learning, and UNESCO Initiatives with no further descriptions.

This is in contrast to the Netherlands, which has an interactive expenditure portal (see Annex 2) listing all relevant expenditures by the education sector, of which "special education" is one. The descriptions of the indicators are detailed enough to facilitate stronger tracking, e.g., "provisions such as an interpreter for deaf students, an adapted computer, adjusted school furniture, and reading and writing aids, etc."

These examples provide a comparison of how expenditure tracking can look in the case of a "developing" LMIC vs. a "transformative" HIC with respect to the execution of disability-inclusive finance (see building blocks), recognizing that most LICs and LMICs are much further behind in their capacities for such tracking. Similar patterns are found subnationally. An analysis by Development Initiatives (2022) that matched disability budget commitments to implementation, as well as performance, in five Kenyan counties found that very little budget information was available, and what lacked detail to track disability-related expenditure. In other words, spending does not always match or correspond to national budgets. Moreover, significant changes happened during the passing of supplementary budgets, often without persons with disabilities represented.

Within the context of such limitations, it is unsurprising that global resources tracking expenditures on education typically do not mention disability-inclusive education. The UNESCO UIS does not have any disability-related expenditure items. Outside of indicators that are adjusted for the disability parity index (e.g., completion rates), the only disability-related indicators are the "proportion of schools with access to adapted infrastructure and materials for students with disabilities" across primary, secondary, and tertiary levels (Annex 2). The World Bank Boost country comparison tool does not include indicators related to disability-inclusive education. The Education Finance Watch report (which leverages both of these datasets) makes no mention of allocations or expenditures on disability-inclusive education. Indeed, in most sources, global and country levels do not include any *mention* of disability-inclusive education, even if the allocations are zero or unknown.

Key Takeaways: Challenges for Financing Disability-Inclusive Education

- **Under-resourced education systems often lack the capacity to address systemic issues that could catalyze improved access and education quality for all learners** (including learners with disabilities). Without addressing those systemic issues, it is difficult to make other transformative changes toward an inclusive education system.
- **Disability-inclusive education is often under-prioritized** when it gets lost under broader inclusive education envelopes (e.g., girls' education, refugees, etc.) or because organizations have not yet articulated a roadmap or policy in the spirit of Article 24. This can result in disability-inclusive education being ignored, or funds continuing to flow to models that do not align with the CRPD and IDA's Vision for Inclusive Education.
- **A lack of data is a significant barrier** to planning and budgeting for disability-inclusive education and education more broadly.
- **While engagement with DPOs has been increasing, this has not necessarily translated into meaningful engagement across budgeting, monitoring, and accountability due to DPO capacity and resource constraints.** Without stable funding to support core operations, DPOs may not be able to play a consistent role and develop the capacity needed to meaningfully participate in these processes.
- **A lack of disaggregated information regarding budget allocations and expenditure for disability-inclusive education, particularly against the twin-track approach makes it very challenging to assess whether spending is sufficient** and hold governments accountable.
- **A lack of costing and cost-effectiveness data is often cited as a core barrier to disability-responsive budgeting**. While there are some isolated, country-level efforts to understand the incremental costs of reaching learners with disabilities, there are no global systematic resources to inform the cost of inputs to provide disability-inclusive education.

CASE EXAMPLES

The Philippines, Rwanda, and Nepal are three countries identified in consultations as making strong advances in disability-inclusive education. These case examples provide an overview of how the three countries are advancing the financing of disability-inclusive education across multiple dimensions—from policies and laws, to utilization of funds, to mechanisms for monitoring and accountability. The case examples are intended to bring to life the challenges in financing disability-inclusive education and illustrate strategies to advance progress in this issue. See Annex 6 for further mapping of these strategies.

Philippines

In March 2022, the Philippines passed the landmark legislation "Instituting a Policy of Inclusion and Services for Learners with Disabilities in Support of Inclusive Education." This legislation is unique in focusing exclusively on children with disabilities versus integrating children with disabilities under a broader category of special needs education. It is also unique for guaranteeing the right of children with disabilities to be educated alongside their peers, and includes the transformation of Special Education Centers to Inclusive Learning Resource Centers (ILRCs). While the Act is currently in effect, the next step will be operationalizing the new law through the development of Implementing Rules and Regulations (IRRs). However, respondents in the FGD noted the development of IRRs can take time.

A focus group participant reflects about lags between the passing of laws that affirm rights of persons with disabilities and implementing rules and regulations of those laws, and what this means for the new legislation focusing on children with disabilities.

"In the Philippines, after the passing of the law, we still have to keep up with what they call the implementing rules and regulations on how to…implement the law. And sometimes it takes… a long time … the People with Disabilities Affairs Office law… took three years to … come out [with] the implementing rules and regulations. So as of now, while we are happy that there's already a law, but … hopefully [it will not take] more than three years to be able to be effective or to be implemented." — Member of a Philippines Disability CSO (July 2022)

In addition, the Philippines Department of Education recently introduced the Alternative Learning Service Program for Persons with Disabilities as part of its broader delivery of the Alternative Learning Systems Act. However, policy guidelines have not yet been developed for this program. The new Basic Education Development Plan to 2030 prioritizes equity, including for children with disabilities, as one of four pillars.

In terms of financing disability-inclusive education, the Philippines has yet to integrate equity-based financing mechanisms to ensure the distribution of education resources that support inclusion. The Department of Education (DepEd) has a line item for the Special Education Program, but from 2016 - 2019 no budget was allocated for the program. In 2020, a budget was initially allocated but was fully reallocated for COVID-19 response. A separate budget line item for textbooks and learning materials for learners with disabilities of PHP 50 million ($890,000) was reinstated in 2019 due to advocacy efforts of Philippines DPOs and other CSOs. This doubled to PHP 100 million ($1.8 million) annually from 2020 to the present. In addition, PHP 90 million ($1.6 million) has been made available to pilot 30 ILRCs. In the most recent fiscal year, the DepEd proposed a budget of PHP 532 million or ($9.06 million) for learners with disabilities, but this was excluded from the National Expenditure Program, in part due to underutilization of existing funding, according to the Department of Budget and Management.

Local governments collect a "Special Education Fund" as a percentage of property taxes. These are earmarked funds, intended to be used for construction, repair, and maintenance of school buildings and sports activities in schools, and are not targeted specifically toward disability-inclusive education. However, lobbying efforts are underway to expand the use of local Special Education Funds to meet the needs of learners with disabilities. In addition, these locally available funds can drive inequality due to the differing values of property taxes across the country.

Despite these impressive gains, there remains a long road to travel in ensuring adequate resourcing and support for disability-inclusive education. According to PhilHealth (2022),[23] there are an estimated 5.1 million children and youth with disabilities in the Philippines, yet according to DepEd data only 360,879 learners with disabilities were in school in 2019-2020 and this fell to 126,698 in 2021-22, likely due to COVID-19 impacts. Comprehensive, disability-disaggregated data is not available. Consequently, learners with disabilities are left out of education planning and implementation. Additionally, the Inclusive Education Act will need to be translated into implementing rules and regulations, and resources and costs models will be needed to transition Special Education Centers to Inclusive Learning Resource Centers.

Rwanda

Rwanda has embarked on an ambitious plan to ensure inclusive education for learners with disabilities. Increased participation and achievement of children and young people with disabilities and special education needs (SEN) at all levels of education is included as one of nine strategic priorities and outcomes in Rwanda's Education Sector Strategic Plan 2018/19 to 2023/24.

Most recently, Rwanda has initiated a series of measures to advance disability-inclusive education. These include updating the government's policy on Specials Needs and Inclusive Education, which was completed in 2018. An operational plan was subsequently developed to implement the policy. The costed operational plan for five years calls for an investment of $8 million, though there is no mechanism for tracking revenue against these targets or the implementation of the operational plan. The Ministry of Education established a Special Needs and Inclusive Education unit at the Rwanda Education Board that will, over time, ensure dedicated human resources toward implementing disability-inclusive education. However, current staff is limited. The Rwanda National School Inspection Framework is being refined to include inclusive education as one the components it tracks. The Government of Rwanda committed to include the Washington Group approach to measuring disability prevalence in the 2022 census to aid better planning and budgeting for children with disabilities. Plans are underway to distribute assistive devices for children with print disabilities (i.e., Orbit Readers) to all classrooms.

Despite these ambitious plans, there is a gap in overall financing, as well as a lack of necessary financing mechanisms to support disability-inclusive education and incentivize strategic behaviors. There is no specific line item in the education plan to support disability-inclusive education. It is embedded within a much broader objective around access to inclusive education. Significant resource needs within the education system make it difficult to target resources toward disability-inclusive education specifically.

Disability inclusion is not included as part of the guidance for school capitation grants. These funds are managed by School Assemblies and supplemented by fees from parents. Special schools meeting the needs of learners with complex disabilities are privately funded and therefore, beyond the reach of most Rwandan students and families. The Government is advancing plans to support inclusive schools and has established 80 to date, though this is reliant on donor funding.

[23] This was reported by Kurt Dela Peña (2022) on INQUIRER.net.

A member of a Rwandan disability organization was asked what they felt were the major barriers to financing disability-inclusive education, including the disconnect between policy and finance:

"It doesn't make any sense for the government to set a policy and it's not funded, which in there was no budget. So that's one [challenge]. Second, if you go to the schools, and they run out of technical assistance, even the basic materials, [how are they] supposed to … accommodate every child? So it's like imposing lots of burden to school officials."
— Member of a Rwanda Disability Organization (May 2022)

Rwanda enjoys a robust group of DPO and civil society actors working with government and international agencies toward disability-inclusive education. A Technical Working Group on Special Needs and Inclusive Education has been established to strengthen coordination among the education system, international donors, and civil society. However, as one respondent noted, their work is constrained by a gap in terms of finance, technical, and human resources. They require stable funding to be able to support regular financial monitoring or build finance tracking tools. They also need support to build an evidence base to inform government and other stakeholders of what should be done to support inclusive education for children with disabilities. Finally, they are often engaged in consultation later in the process rather than up front.

Nepal

Nepal has a robust policy and legislative framework in place to support disability inclusion in education. The 2014 Consolidated Equity Strategy provides an overall framework for disability inclusion and equity. The 2019 National Education Policy mandates the provision of both inclusive and special education for children with disabilities and calls for accessible infrastructure, assistive materials, and the diversification of curriculum, instruction, and assessment.

In terms of financing disability-inclusive education, regular schools can apply to local authorities for funding for children with disabilities. However, requests must be for a minimum number of children with a specific disability, which often results in grouping students into segregated classrooms or resource rooms based on their disabilities and excludes students with other disabilities or disadvantages schools that do not meet the minimum numbers. In addition, to address access issues, Nepal provides a comprehensive school feeding program to all public schools up to Grade 5, and scholarships for children with disabilities to cover medical expenses, transport, and materials, as well as social protection financing through the Ministry of Women, Children and Social Welfare. Awareness and transparency of these mechanisms are complicated by Nepal's recent shift to decentralization.

A recent innovation, Nepal's Equity Index (see box above), is a primary tool of Nepal's Consolidated Equity Strategy. It captures data related to disparities in access, participation, and learning outcomes for children with disabilities and other forms of disadvantage and includes out-of-school children and youth. Data is used to provide an equity score by district that is used to determine resource allocation to those districts most in need. The Equity Index has been piloted in five districts and will expand to ten more.

A comprehensive disability and inclusion-focused education sector analysis was conducted to inform the development of Nepal's new Education Sector Plan and better ensure the country can meet the needs of children with disabilities through inclusive strategies.

GLOBAL EFFORTS ON FINANCING DISABILITY-INCLUSIVE EDUCATION

While important developments are underway to advance disability-inclusive education, investment, resources, and initiatives on *financing* disability-inclusive education tend to be isolated and/or one-off. This paper highlights eight seminal initiatives in the space of financing disability-inclusive education (see below). While this list is not exhaustive of all efforts, it identifies some of the more influential and catalytic efforts taken or in progress.

A summary of engagement in financing disability-inclusive education across 18 global actors is included in Annex 3, alongside a focused summary of the needs and experiences of USAID education staff (Annex 4). Finally, a list of resources (e.g., reports, toolkits, training materials) that focus on education finance generally, disability-inclusive education planning, disability-inclusive education budgeting/costing, disability data, and disability-inclusive education monitoring is included in Annex 5.

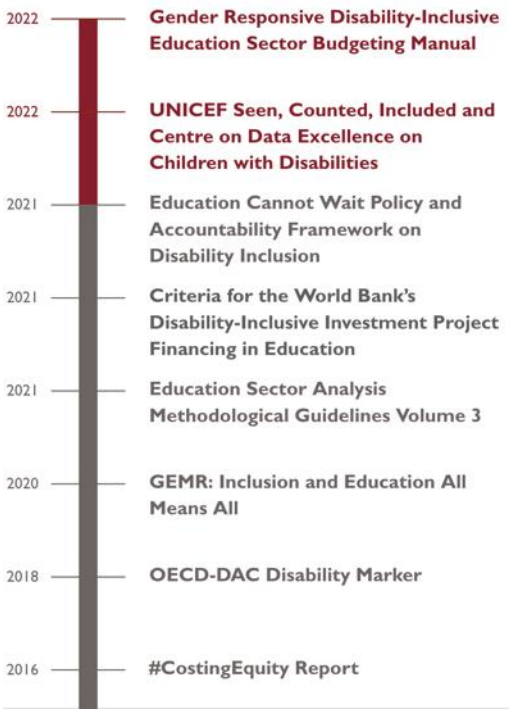


TABLE 4. Summary of Catalytic Efforts on Financing Disability-Inclusive Education

INITIATIVE/RESOURCE	SUMMARY
Title: Gender Responsive Disability-Inclusive Education Sector Budgeting **Lead/Author**: ActionAid; Light for the World; Global Campaign for Education (2022)	This manual is a simple and practical resource to support disability-inclusive education advocates and stakeholders to engage in education sector budgeting and analysis processes with an inclusion lens. The manual has a dedicated chapter on disability inclusion in education budgeting that unpacks the twin-track approach, and provides insight on key expenditures related to inclusive education budgeting and the role of DPOs and other CSOs.
Title: Seen, Counted, Included and Centre on Data Excellence on Children with Disabilities **Lead/Author**: UNICEF 2022	The Seen, Counted, Included report significantly adds to comparative data on children with disabilities, including in education. It builds on data generated globally through UNICEF's Child Functioning Module and the Washington Group on Disability Statistics in 2016, along with other data sources. The report includes the first global and regional estimates of children with disabilities and sheds light on the disproportionately high out of school rates and low learning outcomes for children with disabilities in comparison with their peers without disabilities. Following the publication of the report, UNICEF launched the Centre of Excellence on Data for Children with Disabilities to support the use of data in decision making. These initiatives support the critical need for the development of data to ensure informed education sector planning and decision-making.
Title: Policy and Accountability Framework on Disability Inclusion **Lead/Author**: Education Cannot Wait (ECW) (2021)	In 2021, ECW developed a Policy and Accountability Framework on Disability Inclusion to strengthen the integration of disability inclusion in ECW's work. ECW is committed to ensuring that funding reaches 10% of children with disabilities across its investment portfolio. Other measures include supporting a twin-track approach in programming with at least one outcome/output level result for targeted support to children with disabilities, a dedicated staff to monitor commitments and provide technical support, support and capacity building for DPOs, and engagement in global campaigns to promote disability

INITIATIVE/RESOURCE	SUMMARY
	inclusion in emergencies and protracted crises.
Title: Criteria for the World Bank's Disability-Inclusive Investment Project Financing in Education **Lead/Author**: World Bank Group (2021)	In 2018, the World Bank Group made a commitment to ensure all education projects and programs are disability-inclusive by 2025. These guidelines were developed to support teams to realize this commitment and integrate disability inclusion in education across all new investments, as well as retroactively within existing projects. The World Bank's criteria require the adoption of a twin-track approach to investments supporting a general and/or targeted approach. The World Bank has also developed an Inclusive Education Resource Guide that includes resources on capturing cost data, financing policies for inclusive education systems, and a financing policy self-review tool.
Title: Education Sector Analysis Methodological Guidelines Volume 3 **Lead/Author**: IIEP-UNESCO, UNICEF; Global Partnership for Education; (UK) Foreign, Commonwealth and Development Office (2021)	Chapter 11 of the guidelines focuses on disability inclusion and provides a practical guide for assessing a country's system capacity and management, quantifying access to education for children with disabilities, and determining barriers to implementing disability-inclusive education. The guidelines were developed for national governments, development partners, and other education stakeholders for use in education sector analysis, planning, budgeting, and monitoring of disability inclusion in education, along with other themes. The cost and financing of education for children with disabilities is addressed in Section 1 – System Capacity and Management and it includes a financial simulation model for financing disability-inclusive education. The guidelines note the challenges of tracking disability spending within broader budget categories, that the approach does not take into account out of school children, and that analysis tends to focus on supply-side challenges.
Title: Global Education Monitoring Report 2020: Inclusion and Education: All Means All **Lead/Author**: UNESCO (2020)	Chapter 4 on Education and Governance provides an overview of governance and finance challenges in advancing inclusive education and includes a specific section on financing education for children with disabilities. The report notes the additional costs associated with educating children with disabilities, both for education systems and families, and that segregated education is still common. The report calls for a twin-track approach, defining standards for service, block grants to encourage flexibility and autonomy in meeting student needs, and quality assurance mechanisms. The report also provides country examples of policies, financing mechanisms, and approaches that promote disability inclusion in education.
Title: OECD-DAC Disability Marker **Lead/Author**: OECD-DAC (2018)	The OECD-DAC disability marker was introduced in June 2018 to track international aid (aid from national governments as well as international organizations) that supports the inclusion and empowerment of persons with disabilities. It is a promising development for disability inclusion advocates for its ability to track the translation of global commitments into action and to hold stakeholders accountable. In addition to tracking international financing for disability inclusion, the disability marker also tracks geographic allocations and recipients of international aid. The policy marker is not exclusive to education, though it is possible to track data by sector. Reporting against the marker is voluntary, however more countries with a strong focus on disability inclusion are doing so. Other limitations are the lack of historical data before 2018, the inability to track targeted aid for disability inclusion versus integration within mainstream financing, and donors reporting against project intentions versus project outcomes.
Title: #CostingEquity: The Case for Disability-Responsive Education Financing **Lead/Author**: IDDC; Light for the World (2016)	This report was one of the first to provide a comprehensive review and analysis of financing disability-inclusive education. It examines how disability-inclusive education is financed, the gaps and challenges, and what needs to change. The report makes a series of recommendations for international, domestic, and private sector actors. Recommendations call for different strategies to increase financing for inclusive education, earmarking, disaggregating data, and more transparency on spending, among others.

Key Takeaways: Global Efforts on Financing Disability-Inclusive Education

- **Stakeholders are embracing policies and internal practice notes on disability inclusion**. Light for the World (2019), Save the Children (2021), UNICEF (to be released September 2022), Education Cannot Wait (2021), and the Australian Department of Foreign Affairs and Trade (DFAT) (2021) recently released policies on disability inclusion (including for education), and many others have internal guidance on how to approach disability inclusion. However, it is too early to see how and whether these policies will translate into action on financing disability-inclusive education.
- **UNICEF and GPE are prominent players in advancing data availability on learners with disabilities** through initiatives such as the Centre of Excellence on Data for Children with Disabilities (UNICEF 2021) or the Disability and Education in GPE Partner Countries Report (GPE 2022), though more could be done to incentivize and support disability inclusion in education sector analyses, planning, budgeting, and reporting processes.
- **Disability networks are important conveners but play a limited role in financing disability-inclusive education**. Of IDA, GLAD, and IDDC, the IDDC has played the most direct role in advancing this workstream through the Inclusive Education Task Group and participating in two seminal papers related to financing disability-inclusive education (#CostingEquity and Leave No Child Behind). While disability networks play an important convening role on disability issues, coordinating efforts and perspectives,[24] and promoting engagement of persons with disabilities, they have played a limited role in advancing issues of financing disability-inclusive education. Currently, there is no global mechanism to coordinate action, share best practices, or advance evidence in financing disability-inclusive education.
- **Of the NGOs reviewed, Action Aid, Development Initiatives, Sightsavers, and Light for the World have most directly engaged in financing disability-inclusive education** through generating resources such as costing studies or manuals for budgeting/planning. Others play a key role in implementing inclusive education and supporting inclusive education policy/planning at the country level, however have limited engagement in budgeting/costing, data, or monitoring of disability-inclusive finance.

BUILDING BLOCKS OF FINANCING DISABILITY-INCLUSIVE EDUCATION

Finance is increasingly raised as an important gap in strengthening disability-inclusive education. However, there is no widely accepted framework for considering financing issues. The "Building Blocks Framework for Financing Disability-Inclusive Education" is proposed as a starting point for countries and partners to consider such issues.

This framework provides a systemic view of the "building blocks" that should be in place at a country level to ensure adequate financing and utilization of funds to advance disability-inclusive education. It

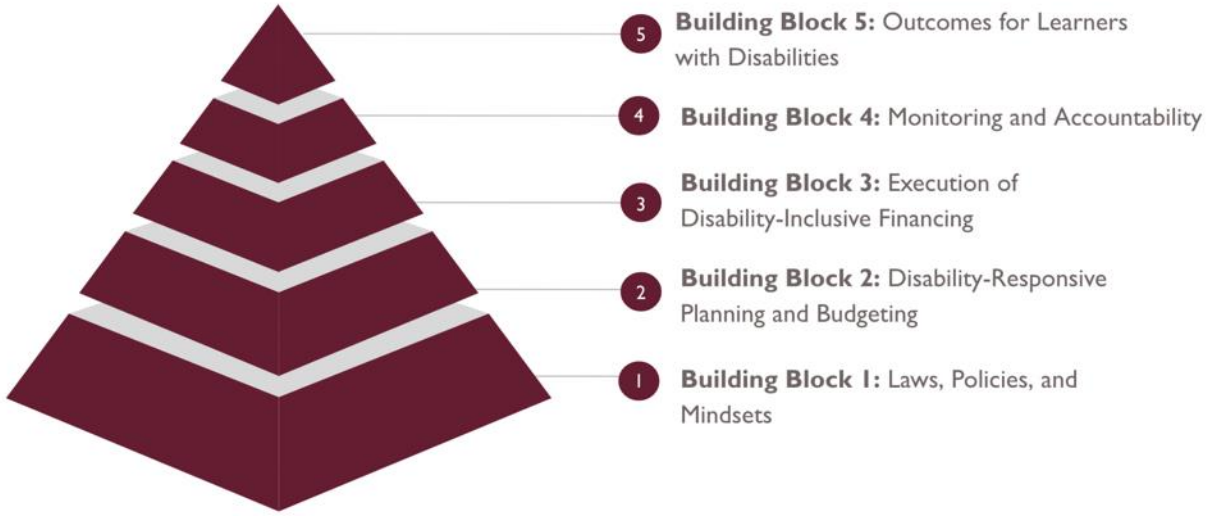
[24] For example, see statement in advance of the 2022 Transforming Education Summit.

identifies what is needed to have a strong financing system for disability-inclusive education and how these components build on and reinforce each other. This framework can be used[25] to:

- Understand a country's disability-inclusive education financing landscape.
- Identify potential entry points for advancing disability-inclusive education in a systematic and sustainable way.
- Plan and coordinate action in strengthening disability-inclusive education finance.

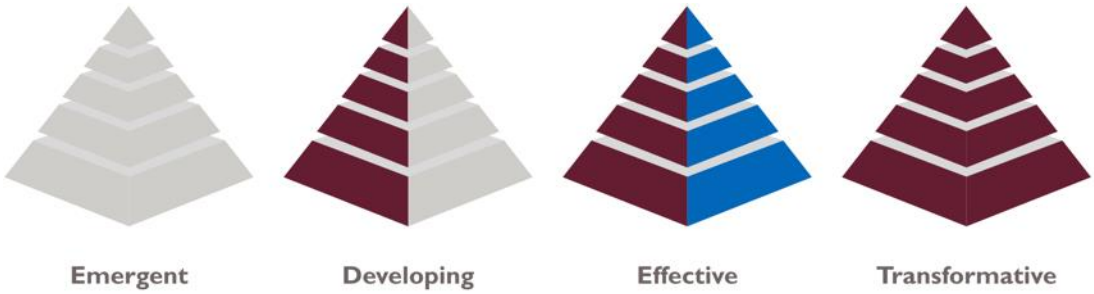
These building blocks comprise five levels that build on each other.

FIGURE 5. Building Blocks of Financing Disability-Inclusive Education



The financing of disability-inclusive education is a process and is only one of several key elements in a country's journey to achieve disability-inclusive education. Countries may be at different stages in their journey and may be advancing different components of the framework in non-linear or sequential ways. Country progress across the building block levels can be categorized as emergent, developing, effective, or transformative. See Table 5 for a more detailed description of what progress can look like at each level.

FIGURE 6. Building Block Sequencing



[25] While this framework has been shared with more than 30 stakeholders as part of this paper, and refined as part of that process, further refinement and piloting would be required to convert the framework into a diagnostic tool.

The framework was informed by the Global Education Monitoring Report (GEMR) on Inclusion and Education, which identifies finance and governance as one of seven key elements of inclusive education, and IIEP-UNESCO's Methodological Guidelines Volume 3, which identifies finance as one of four key areas of an enabling environment for disability-inclusive education, as well as country case examples, interviews, and focus group discussions completed for this paper. To demonstrate the application of the framework to the three country case examples (Rwanda, Nepal, and the Philippines), see Annex 6. For an example of a context that is "trending to transformative," see the following box on New Brunswick, Canada.

Trending to Transformative: A Case Study of New Brunswick, Canada

It has been 36 years since New Brunswick, a small province in Canada, eliminated special schools and classes to make disability-inclusive education mandatory. This mandate ensured that no funding was diverted to special schools or classes and that all funding was used to serve students with diverse needs in inclusive schools. A series of four major program reviews (in 1990, 1992, 2006, and 2012) played a key role in reaffirming commitment to disability-inclusive education amongst stakeholders and propelling progress. For example, the 2006 review focused attention on the need for clear policies and guidance and built consensus on the definition of disability inclusion. The 2012 review focused attention on inclusion at the school and classroom level and led to an investment of additional funds over a three-year period to increase support staff numbers and provide professional learning opportunities for principals and other personnel (AuCoin, Porter, and Baker-Korotkov 2020). While there are many factors that have contributed to New Brunswick's success, the efficient and effective use of resources has played an important role. The case of New Brunswick reinforces that disability inclusion is indeed a journey, requiring sustained efforts over time, alongside a continuous process of analysis, reflection, best practice integration, and collaboration. It is one of few examples of a context that meets the "transformative" criteria across most building blocks.

TABLE 5. Building Blocks of Financing Disability-Inclusive Education

BUILDING BLOCK	EMERGENT	DEVELOPING	EFFECTIVE	TRANSFORMATIVE
Building Block 1: Laws, Policies, and Mindsets 	• Constitutional mechanisms guarantee the right to education, including for learners with disabilities. • There is growing recognition that children with disabilities require support to achieve their right to education.	• Laws and policies support segregated, integrated, and inclusive education settings. • There is a lack of consensus amongst stakeholders regarding what disability-inclusive education looks like or means in practice.	• Positive attitudes and beliefs among policymakers, parents, and communities toward inclusive education, including disability-inclusive education. • Education policy and decision-making processes are consultative and include meaningful engagement of DPOs. • Laws and policies address the specific needs of learners with disabilities (instead of nesting these needs under broader mandates regarding excluded groups or children with exceptionalities). • Financing is sufficient to support the intent of laws and policies.	• Laws and policies mandate inclusive education, including for learners with disabilities. • Inclusive education, which includes disability-inclusive education, is at the forefront of education policy and decision-making among policymakers, parents, and communities. • Formalized structures or mechanisms are in place for regular and meaningful consultation with DPOs on disability-inclusive education within education policy and decision-making processes. • Education sector financing meets and exceeds international benchmarks such as the Education 2030 Framework for Action (4-6% of GDP and/or 15-20% of public expenditure on education).
Building Block 2: Disability-Responsive Planning and Budgeting 	• Education sector analyses and plans mention disability inclusion but do not specifically reference disability-inclusive education.	• Basic data on learners with disabilities (prevalence, enrollment, etc.) is available and informs education sector plans. • Strategies and plans for disability-inclusive education have been developed but do not have specific funding allocations. • System capacity to manage and implement disability-inclusive education strategies and plans is in place.	• Data on disability prevalence, completion, and transition, informed by standard instruments (Washington Group/CFM), is available across disability types and informs education sector plans. • Disability-inclusive education analyses to inform sector planning are routinely conducted. • Costed strategies and plans for disability-inclusive education have been developed and address supply and some demand-side barriers to inclusion. • DPOs are meaningfully engaged in planning and budgeting for disability-inclusive education.	• Education sector strategies and budgets are inclusive of learners with disabilities and reflect the twin-track approach. • Cost data and cost-effectiveness models for inputs are available. • There is horizontal and vertical coordination in planning and budgeting to comprehensively address supply and demand-side barriers to disability-inclusive education.

BUILDING BLOCK	EMERGENT	DEVELOPING	EFFECTIVE	TRANSFORMATIVE
Building Block 3: Execution of Disability-Inclusive Financing 	• National education budget-level targets are established for learners with disabilities, however there are no mechanisms to ensure that funding reaches schools or learners with disabilities.	• Funding is available to support learners with disabilities. • Guidelines and standards to guide the utilization of funds for learners with disabilities are available (e.g., construction, assistive devices).	• Resource allocations are equity-based, ensuring that greater financial resources flow to learners with disabilities. • Accounting codes and mechanisms to track the flow of funds for disability-inclusive education are in place, including geographic dispersion of the spending. • Procurement guidelines for supportive resources, services, and assistive devices at the sub-national and school level are clear. • Budget execution rates for programs for learners with disabilities are at or above the education budget average.	• Demand and supply-side funding mechanisms for disability-inclusive education are in place and aligned. • Relevant ministries (education, social protection, healthcare, transport) are coordinated and harmonized for registration, referrals, provision of funding, assistive devices, and services, all to create an equitable and inclusive learning environment for learners with disabilities. • Budget execution rates for learners with disabilities are high and correlate with performance targets.
Building Block 4: Monitoring and Accountability 	• Annual, high-level education sector budget execution and performance reports are available but do not report on disability-inclusive education. • Data on prevalence rates and enrollment of learners with disabilities is available but not routinely collected.	• Annual national level budget execution and performance reports of targeted financing for learners with disabilities are available. • Basic data on learners with disabilities (i.e., access and retention) is routinely collected. • Disability inclusion is included as part of the role of education/school inspectors.	• Status of disability-inclusive education is reported in education sector reports and reviews. • Reporting on costed strategies and implementation plans for disability-inclusive education are available and validated by oversight bodies such as Parliamentary Committees or DPOs. • Reporting of sub-national and/or school spending on learners with disabilities is available. • Flow and utilization of funds are systematically tracked (e.g., public expenditure reviews or national education accounts). • DPOs are meaningfully engaged in budget monitoring. • Data collected on learners with disabilities includes out of school learners. • Education/school inspectors are regularly assessing the quality of	• Disaggregated financing data is available for learners with disabilities as part of integrated budget lines and is linked to performance data. • Detailed reporting of sub-national and/or school spending and performance against targeted and integrated disability-inclusive budgets and performance targets is available. • Reporting on disability-inclusive education financing is available to global bodies tracking and reporting on financing for learners with disabilities.

BUILDING BLOCK	EMERGENT	DEVELOPING	EFFECTIVE	TRANSFORMATIVE
			learning for learners with disabilities within their schools. • Internal audit units periodically assess compliance against budget and expenditure.	
Building Block 5: Outcomes for Learners with Disabilities 	• Commitments are being made to improve learning outcomes for all learners, including learners with disabilities. • No data on learning outcomes for learners with disabilities is available.	• Proxy data on learning outcomes for learners with disabilities (attainment, transition, etc.) is available but is not being used to inform planning, investment, or cost-effectiveness analysis.	• Data on learning outcomes for learners with disabilities is collected. • Cost-effectiveness analyses are conducted based on learner outcomes versus system inputs.	• Learners with disabilities access quality education, and investment is linked to academic and social outcomes for learners with disabilities within an inclusive education system.

RECOMMENDATIONS & OPPORTUNITIES

Nine recommendations and opportunities for strengthening financing disability-inclusive education emerged from this paper:

1. Unpack the twin-track approach to financing disability-inclusive education.
2. Invest in data.
3. Develop country-level analytical and planning tools and guidance.
4. Support costing and cost-effectiveness analysis tools.
5. Address both supply and demand-side constraints for learners with disabilities.
6. Strengthen expenditure tracking and accountability of disability-inclusive education investments.
7. Strengthen capacity to engage on education finance issues.
8. Centralize resources for financing disability-inclusive education.
9. Establish a Global Working Group or Community of Practice on financing disability-inclusive education.

These recommendations and opportunities are primarily targeted toward donors and national governments. However, meaningful action across these recommendations will require strong partnerships with DPOs, other CSOs, and NGOs engaged in disability-inclusive education, as well as engagement of persons with disabilities.

A short description, examples of how the recommendation or opportunity can be actioned, and key considerations to maximize sustainability and ensure learners with disabilities remain at the forefront of action are included for each recommendation. Recognizing that local contexts can be different and countries can be at different stages of their journey in supporting disability-inclusive education, actions are differentiated as being "momentum builders" and "system changers."

TABLE 6. Description of Momentum Builders and System Changers

MOMENTUM BUILDERS	SYSTEM CHANGERS
These are opportunities that can be implemented within one to two years, with few institutional barriers, and can catalyze deeper systemic action.	"System changers" are actions that require long-term views (more than three years), and are likely to be the most high impact, but require more buy-in and/or resources to implement.

These recommendations and opportunities should be considered as part of broader investments in education, including increasing the overall budget envelope for education and investing in education system capacity.[26]

[26] With the caveat that increasing volume does not guarantee learners with disabilities benefit if disability-responsive budgeting is absent.

TABLE 7. Recommendations for Strengthening Disability-Inclusive Education Finance

RECOMMENDATION	WHAT THIS CAN LOOK LIKE	CONSIDERATIONS
1) Unpack the Twin-Track Approach to Financing Disability-Inclusive Education The twin-track approach to financing disability-inclusive education, which involves both funding at the mainstream education system level, and providing targeted support for learners with disabilities, has been embraced by some global actors. However, what this means in practice is not always as clear.	**Momentum Builders** ● Generate guidance and tools for guiding allocations within the twin-track approach. This should include suggestions on 1) the percentage of financing that should be mainstreamed vs. targeted; and 2) within mainstream financing, guidance on what percentage of financing should be allocated to disability inclusion. ● Provide case studies and examples of applying twin-track approaches, such as the World Bank's commitment to include both mainstream and targeted approaches in all programs by 2025. ● Include disability inclusion as a cross-cutting requirement across solicitations; ensure this requirement is clear, actionable, and specific. **System Changers** ● Following the availability of guidelines on twin-track financing, designate funds for disability-inclusive education according to those recommended benchmarks. This applies to the program and country level.	● Stakeholders may need to review their results frameworks to ensure the capture of financing across the twin-track approach (for e.g., the OECD-DAC disability marker would only capture targeted finance). ● Ensure guidance reflects the realities of typical "shares" of education inputs (e.g., human resources will always be the largest component of education budgets; twin-track allocation guidance should reflect that reality). ● When applying the twin-track approach, limit misaligned incentives to maintain the status quo.
2) Invest in Data The availability of comprehensive data on disability-inclusive education is a necessary condition to journey toward a "transformative" financing system for disability-inclusive education. This includes data on prevalence rates, type of disability, enrollment, completion, transition, out of school learners, learning outcomes, and the capacity to link this data to other national-level disability databases (e.g., social protection and health, among others). This also includes indicators on disability-inclusive education finance.	**Momentum Builders** ● Support the integration of Washington Group tools, including the WG/UNICEF Child Functioning Module within national surveys and build country-level capacity to use these tools (where needed). ● Ensure standardized instruments and assessments of students' learning are accessible. Where gaps exist, support the development of modified instruments and guidance on how to cross-walk results to other standard instruments. ● Develop standard instruments and indicators for reporting on disability-inclusive education at a country level. **System Changers** ● Invest in data collection infrastructure (comprehensive EMIS), and real-time data collection (digital tools). This can include the capacity and infrastructure to collect data on the school environment and finance by engaging teachers, parents, students, and other community members. ● Build data sharing capabilities across ministries. ● Integrate disability-inclusive education finance indicators across global databases (e.g., UNESCO UIS) and country-level information systems.	● When investing in data, ensure out-of-school learners, those with intellectual and psycho-social disabilities, and those affected by other forms of exclusion, are counted. ● The stigma and cultural attitudes of some caregivers and community members may limit their willingness to participate in community-level data collection efforts. This may require its own level of intervention to shift attitudes and mindsets around disability.
3) Develop Country-Level Analytical and Planning Tools and Guidance For many countries, the financing	**Momentum Builders** ● Refine and pilot the building blocks framework (or a similar framework) as a diagnostic tool. ● Provide technical assistance to countries to apply such a framework (and/or	● Transformative change requires long-term views and planning (which can be institutionally challenging). ● There are extensive toolkits and

RECOMMENDATION	WHAT THIS CAN LOOK LIKE	CONSIDERATIONS
of education, let alone education for learners with disabilities, is a black box. Developing tools that can help countries effectively map where they are with respect to disability-inclusive education will help them identify priority investments and the sequencing of those investments.	develop accompanying guidance notes). **System Changers** ● Conduct periodic evaluations and analyses of the status of disability inclusion in education to inform new cycles of education sector planning and budgeting and help countries get to the next level of transformation.	frameworks available for thinking about the enabling environment for disability-inclusive education and finance. This recommendation aims to bring these frameworks together, expand them, and make their use routine.
4) Support Costing and Cost-Effectiveness Analysis Tools A lack of cost data is a recurring challenge for disability-responsive budgeting. Supporting costing and estimation models to aid in planning and demonstrate how to do cost-effective disability-inclusive education will go a long way.	**Momentum Builders** ● Append light "costing studies' as part of inclusive education activities (see examples of IrishAid and Sightsavers). ● Commission comprehensive analysis to inform the "cost" and "effectiveness" sides of cost-effectiveness studies, in addition to cost-effectiveness analyses (CEAs). This can include ○ Stocktakes of costing data across inputs for disability-inclusive education. ○ Stocktakes of evaluations on the impact of different inputs for disability-inclusive education. ○ Targeted CEAs for particular questions (e.g., comparative analysis of assistive technologies). **System Changers** ● Create public tools for planning and costing. ● Pilot, test, validate, and evaluate different costing tools, and build buy-in and capacity among actors engaged in education sector planning and budgeting, such as governments, GPE, and UNICEF, among others. This should be inclusive of harder-to-reach groups and those with complex learning needs. ● Fund long-term studies to assess the impact of different inputs/modalities on academic and employment outcomes.	● USAID has cost analysis guidance as part of its guidance for USAID-Funded Education Activities (Walls, Tulloch, and Harris-Van Keuren 2020) that can facilitate the integration of costing studies as part of inclusive education implementation. ● The purpose of cost-effectiveness studies in this context is not to assess whether to reach learners with disabilities but how best to reach learners with disabilities given budget constraints. Analyses should be rooted in a rights-based approach. ● While data is currently scarce on the "cost" and "effectiveness" side, that does not mean tools cannot be developed to improve the planning and budgeting process (they will just become more accurate and robust as more data becomes available).
5) Address Both Supply and Demand-Side Constraints for Learners with Disabilities Supply constraints can address school-level challenges that exclude learners with disabilities (e.g., infrastructure, assistive devices, learning materials, etc.), while demand-side financing	**Momentum Builders** ● Develop guidance on how supply-side funds should be spent and what to prioritize at the school level (e.g., capital investment vs. in-service teacher training, etc.). ● Reduce demand-side barriers to education: support financial inclusion investments, social protection (e.g., cash transfers), caregiver time, and address transport barriers. **System Changers** ● Provide technical assistance on equity-based financing mechanisms that account	● Ensure funding formulas are equitable and clear, particularly at decentralized levels. Be cautious of misaligned incentives in funding formula design. ● Funding formulas focus on children that are in school; ensure efforts on alleviating demand-side barriers consider the children that are hardest to reach.

RECOMMENDATION	WHAT THIS CAN LOOK LIKE	CONSIDERATIONS
mechanisms can reduce financial barriers that keep learners with disabilities out of school (e.g., transportation, uniforms, caregiving, etc.). Addressing both is required to transform outcomes for learners with disabilities.	for disability and improve the transparency of the flow of funds. ● Work with Ministries of Health to identify and cost-effectively procure assistive devices and then generate awareness on availability. Consider multi-stakeholder coordination on bulk purchasing of such devices. ● Support governments to develop and strengthen inter-ministerial coordination mechanisms at national and sub-national levels.	
6) Strengthen Expenditure Tracking and Accountability of Disability-Inclusive Education Investments Strengthen expenditure tracking and analysis to demonstrate fidelity to disability-responsive budgets and identify and resolve key areas of leakage among both governments and other stakeholders.	**Momentum Builders** ● Host policy dialogue and advocacy to facilitate government openness and institutionalization of public expenditure reviews, Public Expenditure Tracking Surveys, National Education Accounts, etc. ● Report against the OECD-DAC disability marker. ● Deepen tagging and tracking of both system-wide and targeted investments for disability-inclusive education. ● Conduct periodic internal reviews/analyses (donors, NGOs, etc., particularly those that have articulated policies on inclusive education). ● Encourage "default" reporting on allocations for learners with disabilities across key public resources (e.g., budget briefs, education finance watch, etc.) even if no resources were allocated. **System Changers** ● Strengthen the capacity of government (policymakers and technocrats), DPOs, and other CSOs to conduct disability-responsive public expenditure tracking surveys and/or national education accounts. ● Strengthen systems for community-level accountability and monitoring systems and ensure engagement of persons with disabilities in expenditure tracking.	● Consider the feedback loop; how will data coming from expenditure tracking influence future planning and budgeting? ● Expenditure tracking is time-intensive and increasingly complicated in decentralized settings; piloting innovative approaches for "lighter" expenditure tracking (e.g., community-based approaches) may be a required intermediary step. ● Ownership and buy-in to put the findings into action will be essential. ● Donor tracking against the OECD-DAC disability marker does not cleanly capture twin-track investments.
7) Strengthen Capacity to Engage on Education Finance Issues Across stakeholders (multilaterals, bilaterals, DPOs, and other CSOs, among others) there is an appetite for capacity strengthening on education finance, and for DPOs specifically, sustainable financing that can provide the needed foundations to engage more meaningfully in budgeting, monitoring, expenditure tracking and analysis, and accountability in	**Momentum Builders** ● Strengthen capacity building and awareness-raising on education finance (including budget planning, preparation, execution, and accountability) for those engaged in program design, implementation, and advocacy. ● Provide training to DPOs and other CSOs on communicating actionable recommendations to governments and other actors with influence. **System Changers** ● Ensure representation of DPOs and other CSOs in Local Education Groups, education sector planning and review processes at national and local levels, and school-level education management groups. ● Provide sustainable, long-term financing to DPOs to help them strengthen their capacity, and be able to have a sustained presence in planning, budgeting, and accountability.	● When strengthening the capacity of DPOs and other CSOs, recognize that at the country level, there are many small organizations, often with very narrow foci. Consider how you can work with umbrella organizations to more effectively reach these small organizations. ● Be mindful to bridge historical silos between grassroots organizations working on "education issues" vs. "disability issues." Generate capacities so these perspectives can work collectively. ● Strengthen the capacity and/or

RECOMMENDATION	WHAT THIS CAN LOOK LIKE	CONSIDERATIONS
the space of disability-inclusive education finance.		awareness of parents and students who are often closest to these issues in disability-inclusive education monitoring and accountability.
8) Centralize Resources for Financing Disability-Inclusive Education A number of valuable tools, training kits, and other resources have been developed by agencies, though these can be difficult to find, particularly to those newer to the topic of financing disability-inclusive education. Given the lack of global leadership on financing disability-inclusive education, there is no central access point for resources or tools, and no plans and priorities for resource development.	**Momentum Builders** ● Develop a centralized, open-access repository of materials and resources on financing disability-inclusive education, bringing together resources across different organizations. ● Enabling an open-access repository, plus a dedicated steward to review, update, and send periodic updates to relevant communities/ networks, including DPOs. ● Effectively tag (topic area, country focus, year, owner of the material, contact information, etc.). ● Capture best practices. Develop and routinely share country case studies that highlight best practices and funding approaches. ● Conduct a comprehensive review of resource gaps and develop a systematic plan to finance and produce these resources. **System Changers** ● Establish a multi-year disability-inclusion help desk for donors and countries (a virtual hub where those engaged in financing disability-inclusive education can request technical assistance and research).	● Consider embedding a database within existing repositories for disability-inclusive education, with the caveat that few currently bring together resources produced by different agencies. ● Consider how the education and disability community will be informed. ● Consider the accessibility of resources. ● Plan to have a feedback loop to jointly inform how effective various resources are.
9) Establish a Global Working Group or Community of Practice on Financing Disability-Inclusive Education A global Working Group or Community of Practice on Financing Disability Inclusive Education with joint representation from disability-inclusive education and education finance stakeholders can help reduce silos and can develop an agenda of action to advance this work.	**Momentum Builders** ● Identify organization to lead the development of the Working Group or Community of Practice (can embed as part of existing networks). ● Develop a strategic plan or plan of action. ● Commission research, evidence, and tools to fill knowledge gaps. ● Disseminate and share knowledge and experience. **System Changers** ● Establish a long-term membership and commitments (more than three years), with representation across donor and country-level actors.	● Link with existing bodies focused on education, potentially embedded with other networks (e.g., Global Campaign for Education, GPE, IIEP, Education Finance Network, Leading Through Learning Global Platform, GLAD) to not pull attention away from work to date. ● Make meetings actionable and intentional, and have a clear agenda.

LIMITATIONS

This white paper provides a cross-section of trends and challenges in disability-inclusive education to provide sufficient background to orient actors to the state of play of disability-inclusive education finance and catalyze action. However, with this approach, it was not possible to dive into other relevant issues, which are recommended for future study. This includes, but is not limited to, the trends in government finance of private (often segregated) schools for learners with disabilities, understanding the cost-effectiveness and scalability of teacher training recognizing that human resources are the largest recurring line item of any education budget, an analysis of system level and targeted investments that should be made to advance disability-inclusive education, deeper study into the unique challenges and opportunities within early childhood education and post-secondary education, and challenges and opportunities within procurement, particularly in assistive technology.

CALL TO ACTION

This paper provides context on financing disability-inclusive education, provides examples of countries making progress, and offers a framework for understanding a country's situation to ensure that inclusion of learners with disabilities does not fall behind the progress of education systems more broadly. The paper's nine recommendations and opportunities include momentum builders and system changers that provide entry points to a broad range of actors at varying points in their journey of supporting disability-inclusive education.

While there are important initiatives underway in strengthening financing for disability-inclusive education, there is a need for a dedicated focus to overcome the challenges described in the paper and orient action in alignment with Article 24 of the UN CRPD. As highlighted in the recommendations and opportunities, this can begin with a Global Working Group or Community of Practice on Financing Disability-Inclusive Education, which can bring together those working in disability-inclusive education and education finance, reduce silos, and develop an agenda to facilitate coordinated action to achieve the aims of equity, sustainability, and scale.

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ANNEX 1. METHODOLOGY

A document review, key informant interviews, focus group discussions, and a survey of USAID staff informed this white paper. This includes the overview of finance, challenges, stakeholder consultations, case examples, the building blocks, and recommendations and opportunities.

Document Review

Documents were identified using combinations of search terms covering education finance topics (education finance, budget, procurement, public financial management, public expenditure review, cash transfer, costing, cost-effectiveness, results-based financing, innovative finance, impact bond, etc.), paired with inclusion-related search terms (disability, inclusion, gender, assistive technology, organizations of persons with disabilities, disabled persons organizations, etc.). To inform targeted case studies, searches were further refined to focus on particular stakeholders or geographies. Resources were compiled into a database and coded (resource type, authors, publication date, focal area), and were subsequently reviewed and organized according to a desk review framework. The framework included key areas of inquiry, including the disability education landscape, inclusive education practices and approaches, financing sources and allocation methods, education finance challenges, stakeholders, illustrative case studies, key data points, and recommendations. More than 100 documents were reviewed as part of this paper, including program reports, evaluations, budget briefs, expenditure reviews, academic research papers, and policy documents and briefs.

Key Informant Interviews

To develop the KII instruments, a bank of questions was developed according to the core areas of inquiry: engagement/landscape, challenges, priorities/supports, education finance, roles, best practices, and COVID-19. Instruments were then developed and tailored for the seven stakeholder groups: DPOs, governments, USAID Missions, not-for-profits, networks, disability NGOs, and multilaterals. Where participants consented, the interview was recorded and subsequently transcribed using Otter.ai. Otherwise, one team member served as the facilitator and the other as the note-taker. Transcripts and notes were then coded according to the landscape assessment analytical framework. The team conducted 17 KIIs with 21 individuals representing two DPOs, two governments, three USAID Missions, two not-for-profits, two networks, two disability NGOs, and three multilaterals.

Focus Group Discussions

The team held two FGDs. The first was with the GLAD network. An open invitation was sent through the GLAD Secretariat, and five representatives participated, representing two multilateral organizations, one disability network, one NGO, and one bilateral donor. The second FGD was with eight representatives across DPOs, other CSOs, and NGOs based in the Philippines. FGD instruments were developed to cover themes similar to those explored in the KIIs, with an added section focused on the building blocks framework. The same analytical approach was followed as with the KIIs.

Survey of USAID Staff

To learn more about the needs, interests, and experience of USAID education staff (one of the primary audiences of this paper) in the space of financing disability-inclusive education and help inform the recommendations, the team distributed a semi-structured survey to USAID education staff. Twenty-eight individuals responded across Washington, Africa, Asia, Europe & Eurasia, Latin America, the Caribbean, and the Middle East. Data were checked for basic psychometric properties including

missingness and floor/ceiling effects. Quantitative data were summarized in Google Sheets. Due to sample size, no sub-group analysis was conducted. Text data was analyzed using content analysis.

Confidentiality and Data Storage

Data are securely stored within Limestone's Google Business Suite environment. Outside of naming Working Group members, quotes and data have been anonymized as part of this report.

ANNEX 2. UNESCO UIS DATA ON GENERAL EDUCATION EXPENDITURES AND INFRASTRUCTURE FOR STUDENTS WITH DISABILITIES

TABLE A1. Status of Education Expenditures and Infrastructure Availability in 34 LICs and LMICs

COUNTRY	% SCHOOLS WITH ACCESS TO ADAPTED INFRASTRUCTURE AND MATERIALS FOR STUDENTS WITH DISABILITIES†						SUMMARY OF EDUCATION EXPENDITURES‡	
	PRIMARY		LOWER SECONDARY		UPPER SECONDARY			
	2019	2020	2019	2020	2019	2020	% GOV EXP	% GDP TO ED
Burundi	-	-	-	-	-	-	**20.7**	**5.0**
Mozambique	-	-	-	-	-	-	**17.9**	**6.3**
Sierra Leone	9.7	11.5	-	-	15.2	17.3	**34.2**	**8.8**
Cape Verde	-	-	-	-	-	-	**17.1**	**7.6**
Congo Rep.,	-	-	-	-	-	-	**18.3**	**4.5**
Eswatini	-	-	-	-	-	-	**15.9**	**5.3**
Honduras	-	-	-	-	-	-	**24.3**	**6.4**
India	63.8	72.3	68.9	72.9	68.6	73.0	**16.5**	**4.5**
Kenya	-	-	-	-	-	-	**17.9**	**5.1**
Moldova	-	-	-	-	-	-	**18.0**	**6.4**
Nicaragua	-	-	-	-	-	-	**22.8**	**4.6**
São Tomé and Principe	-	-	-	-	-	-	**16.1**	**5.0**
Senegal	-	42.1	-	36.4	-	33.3	**22.1**	**5.5**
Solomon Islands	-	-	-	-	-	-	**31.9**	**12.8**
Uzbekistan	-	-	27.1	30.5	27.0	30.4	**20.5**	**4.9**
Nepal*	-	-	-	-	-	-	**13.2**	**4.2**
Madagascar	-	-	-	-	-	-	**15.3**	3.1
Côte d'Ivoire	-	77.1	-	62.5	-	23.4	**15.1**	3.4
Lesotho	-	-	-	-	-	-	13.8	**7.7**
Morocco	35.1	35.0	31.7	31.5	20.1	20.1	14.8	**6.8**
Central African Republic	-	-	-	-	-	-	9.8	2.2
Chad	-	-	-	-	-	-	11.7	2.9
Guinea	-	-	-	-	-	-	14.3	2.2
Malawi	-	-	-	-	-	-	11.5	2.9

COUNTRY	% SCHOOLS WITH ACCESS TO ADAPTED INFRASTRUCTURE AND MATERIALS FOR STUDENTS WITH DISABILITIES†						SUMMARY OF EDUCATION EXPENDITURES‡	
	PRIMARY		LOWER SECONDARY		UPPER SECONDARY			
	2019	2020	2019	2020	2019	2020	% GOV EXP	% GDP TO ED
Mali	-	-	-	-	-	-	14.5	3.8
Niger	-	-	-	-	-	-	13.3	3.8
Rwanda	38.6	-	30.6	-	23.2	-	10.8	3.3
Uganda	-	-	-	-	-	-	11.2	2.6
Angola	-	-	-	-	-	-	6.5	2.4
Cameroon	-	-	-	-	-	34.4	14.4	3.2
Mauritania	-	-	-	-	-	-	9.7	1.9
Philippines	13.5	13.8	16.8	17.0	6.0	7.7	14.2	3.9
Vanuatu	-	-	-	-	-	-	5.1	2.2
Zambia	-	-	-	-	-	-	12.4	3.7

>2030 Framework for Action: 15-20% of public expenditure (% GOV EXP)/4-6% of GDP (% GDP TO ED).

Evidence in the last decade (2012-2022) of disability-inclusion in budget.

† Data from the UNESCO Institute for Statistics Database (Accessed September 2022).
‡ Data from the 2022 Education Finance Watch (The World Bank and UNESCO 2022); data for Nepal came directly from the UNESCO Institute for Statistics Database (Accessed September 2022).

TABLE A2. Countries Without Nationally Representative or Reliable Disability Data Sources 2010-2022

	GPE PARTNER COUNTRIES
No nationally representative disability and education data source found	Burundi, Cape Verde, Comoros, Congo, Rep., Côte d'Ivoire, Dominica, Grenada, Guinea, Kyrgyz Republic, Maldives, Mauritania, Moldova, Mozambique, Myanmar, Nicaragua, Niger, Papua New Guinea, Somalia, South Sudan, Solomon Islands, St. Vincent and the Grenadines, Zambia
1+ data source on disability but not using reliable and comparable methods	Albania, Bhutan, Burkina Faso, Cameroon, Senegal, Vanuatu

Source: GPE 2022

TABLE A3. Summary of Monthly Household Costs in South Africa

	MONTH OUT-OF-POCKET COSTS ($)	
	Min	Max
Persons with Psychosocial Disabilities	2	277
Deaf Persons	10	926
Persons with Intellectual Disabilities with Moderate Support Needs	21	254
Persons with Deafblindness	27	970
Blind Persons	36	287
Persons with Physical Disabilities (Moderate Level of Support Needs)	46	231+
Persons with Physical Disabilities (High Level of Support Needs)	152	462+

Original study conducted by Hanass-Hancock and Deghaye (2016). See "*Elements of the Financial and Economic Costs of Disability to Households in South Africa.*"

TABLE A4. Budget Execution Rates Before and After COVID-19

EXPENDITURE TYPE	HIC AND UMIC		LMIC AND LIC	
	2019	2020	2019	2020
Total Education Budget	95.5	93.4	93.9	93.4
Wages	100.4	98.1	102.7	101.0
Goods and Services	92.5	81.5	79.2	70.2
Capital Expenditures	88.9	91.2	67.8	79.6

Decrease in Execution Rate from 2019-2020

Source: The World Bank and UNESCO, 2022 from the BOOST database accessed May 11, 2022

FIGURE A1. Comparing Education Expenditures: Lesotho and the Netherlands

Actual MoET Spending by Program, 2010/11 to 2015/16, (millions, Maloti, released March 2019)

	2010-11	2011-12	2015-16	2012-13	2013-14	2014-15	2015-16	2015-16
0300	1,730,534,447	-175,793	0%	46,314	26,664	51,391	-12,530	0%
0301 Administration	19,751	23,747,624	1%	21,136,935	35,323,262	32,661,174	31,417,551	1%
0302 Early Childhood Care and Development		5,076,834	0%	5,289,850	4,087,557	3,831,541	7,930,846	0%
0303 Primary Education Management		949,334,328	54%	966,420,498	1,102,045,786	1,121,600,632	1,205,722,903	55%
0304 Secondary Education Management	-34,225	518,736,324	30%	581,791,281	559,843,599	612,823,581	658,362,451	30%
0305 Technical and Vocational Education and Training Management	226,671	41,431,590	2%	41,921,017	44,475,312	40,803,143	39,178,091	2%
0306 Teaching Service Management		40,281,941	2%	39,739,688	45,164,274	38,302,808	41,273,078	2%
0307 Tertiary Education Management		118,301,219	7%	139,506,262	134,546,236	121,027,009	121,629,346	6%
0308 Curriculum and Assessment Management		7,368,297	0%	14,218,676	12,437,061	24,689,346	26,151,068	1%
0309 Education Policy Development, Planning, Monitoring and Evaluation		14,022,350	1%	9,511,516	21,447,716	97,143,226	8,619,929	0%
0310 Special Education		8,927,108	1%	10,593,602	9,639,053	11,857,294	13,268,851	1%
0311 Decentralized Educational Management		15,230,362	1%	17,600,750	20,766,407	21,427,662	22,457,558	1%
Total	1,730,746,643	1,742,282,183	100%	1,847,776,388	1,989,802,926	2,126,218,806	2,175,999,142	100%

Source: Lesotho BOOST

Netherlands Education Expenditures (Last Changed on 28/12/2021, in million €)

EDUCATION SECTORS	EXPENDITURE ON EDUCATION TOTAL EXPENDITURE ON EDUCATION	EXPENDITURE ON EDUCATION: GOVERNMENT TOTAL GOVERNMENT	GOVERNMENT ON EDUCATION INSTITUTIONS TOTAL ON EDUCATION INSTITUTIONS	ON EDUCATION INSTITUTION LUMP SUM FINANCING	ON EDUCATION INSTITUTIONS CONTRACT RESEARCH	ON EDUCATION INSTITUTIONS OPERATING COSTS	SUBSIDIES AND TAX BENEFITS TOTAL SUBSIDIES AND TAX BENEFITS
Total education	49,602	40,204	37,225	35,632	895	698	3,077
(Pre-)primary ed.	13,364	12,821	12,455	12,176		279	366
Pre-primary and primary ed.	11,863	11,333	10,976	10,716		260	357
Special needs primary ed.	1,501	1,488	1,479	1,460		19	9
Secondary ed.	20,385	16,250	15,086	14,810		276	1,195
Secondary general ed.	11,941	10,860	10,700	10,506		195	160
Senior voc. and gen. adult sec. ed.	8,444	5,390	4,386	4,304		81	1,035
Tertiary ed.	15,853	11,133	9,684	8,646	895	143	1,516
Higher professional ed.	6,756	4,604	3,618	3,494	41	83	1,021
University ed.	9,097	6,529	6,066	5,152	854	60	495

Source: CBS

ANNEX 3. GLOBAL EFFORTS: FINANCING DISABILITY-INCLUSIVE EDUCATION

TABLE A5. Areas of Engagement on Financing Disability-Inclusive Education Across Select Stakeholders

STAKEHOLDER	TYPE	DISABILITY/INCLUSIVE ED POLICY OR STRATEGY	PRIMARY AREAS OF ENGAGEMENT IN FINANCING DISABILITY-INCLUSIVE ED
World Bank	Multilateral	Framework 2017	Education finance resources (databases, guidelines), inclusive education planning
UNICEF	Multilateral	Forthcoming 2022	Data on persons with disabilities, education finance resources (briefs)
GPE	Multilateral	Inclusion is priority area of 2025 strategic plan	System transformation, inclusive education planning, data on persons with disabilities
Education Cannot Wait	Multilateral	Policy and Framework 2022	Funding and action within humanitarian sector
NORAD	Bilateral	Strategy 2020-2030	Influencing actors on ed finance
DFAT	Bilateral	Policy 2015-2021	Policy, infrastructure, data on persons with disabilities
FCDO	Bilateral	Strategy 2022	Inclusive education planning
IDA	Network	Consensus Paper 2019	Convening, advocacy
GLAD	Network	Guided by UN CRPD; no dedicated policy on education	Convening, advocacy
IDDC	Network	Inclusive education task group (no dedicated policy on inclusive education)	Convening, advocacy, research on cost-effectiveness
Light for the World	NGO	Policy 2019	Research on cost-effectiveness, advocacy
Sightsavers	NGO	Strategy 2021	Research on cost-effectiveness, advocacy
Action Aid	NGO		Research and advocacy on ed finance, tax issues
Development Initiatives	NGO		Research and monitoring on education finance, disability-inclusion
Save the Children	NGO	Policy 2022	Resources on education finance
CBM	NGO	UN CRPD principles mainstreamed, no dedicated policy on inclusive education	Implementation, inclusive education planning
Humanity & Inclusion	NGO	Inclusion of people with disabilities and vulnerable populations is cross-cutting; no dedicated policy on inclusive education	Implementation, inclusive education planning

Multilaterals

- **The World Bank**: The Education Global Practice of the World Bank engages on disability inclusion with a twin-track approach to ensure a targeted and focused investment along with supporting the cross-cutting nature of disability inclusion. The Global Platform for Education Finance in the Education Global Practice Group engages in issues related to financing disability-inclusive education as part of its overall work. The Inclusive Education Thematic Group supports the operationalization of disability inclusion and broader inclusion in education operations and analytical work. They collaborate with the Education Finance Team in various work streams to better understand and support partner countries in inclusive education financing. In addition, the Disability Inclusion Team in the Social Sustainability and Inclusion Global Practice collaborates closely with the Inclusive Education Thematic Group in the Education Global practice. Three key internal resources are available to support the World Bank's programming in this area (Inclusive Education Resources Guide, Guidance Note on Disability-Inclusive Investment Project Financing in Education, and the Disability and Inclusion Accountability Framework). The World Bank aims to ensure all education projects and programs (Investment Project Financing) are disability-inclusive by 2025, for example, by developing better data and knowledge to support inclusive education and support disability-inclusive teaching and learning including innovative pedagogies and the effective use of assistive technologies.
- **UNICEF:** UNICEF's 2022-25 strategy includes dedicated and disaggregated indicators on disability-inclusive programming across core goals, which includes 34 indicators, up from 24 in their 2018-2021 strategic plan. Their new strategy also includes a focus on education finance (preserving and increasing education funding; improving efficiency and effectiveness in public spending; leveraging funding from supporting agencies at national and global levels) and on better producing, sharing, and using data to strengthen systems. Their first Disability Inclusion Policy and Strategy is to be launched in September 2022. UNICEF's 2022 report *Seen, Counted, Included* has contributed to the increased availability of data on children with disabilities, and UNICEF's Child Functioning Module tool has contributed to more in-depth and comparable data.
- **GPE**: The Global Partnership for Education (GPE) works at the system level with a focus on disability data, supporting countries with diagnostics and planning tools for inclusive education (i.e., "Education Sector Analyses"), supporting civil society to participate in local education groups (including DPOs) through Education Out Loud and sharing best practices.
- **Education Cannot Wait (ECW)**: In 2021, ECW developed a Policy and Accountability Framework on Disability Inclusion to strengthen the integration of disability inclusion in ECW's work, including education. As part of this Framework, ECW commits to ensure the Fund reaches 10% of children with disabilities across its investment portfolio. ECW supports a twin-track approach in programming with at least one outcome/output level result for targeted support to children with disabilities, dedicated staff to monitor commitments and provide technical support, support and capacity building for DPOs, and engagement in global campaigns to promote disability inclusion in emergencies and protracted crises. ECW commits to work with other stakeholders to raise awareness of disability inclusion in emergencies and protracted crises and has an Acceleration Facility to support efforts to generate knowledge and tools, though it is unclear whether this will include disability-inclusive finance.

Bilaterals

- **Norwegian Agency for Development Cooperation**: NORAD is a previous co-chair of the GLAD network and funder of the IEI along with FCDO. To date, 1% of NORAD's allocable ODA was spent on disability inclusion. Within NORAD's funded programs, applicants are required to say how they plan to support disability inclusion, though it is unclear what happens if

they fail to do so, and no specific allowances have been made for the costs of ensuring disability inclusion. NORAD's area of engagement focuses on influencing multilaterals, civil society, and government actors and on making new funding allocations. At this time, NORAD does not have a disability-inclusion strategy but does track against the OECD-DAC disability marker.

- **Department of Foreign Affairs and Trade (Australia)**: DFAT developed a "Development for All" strategy on disability inclusion and is in the process of releasing a new strategy. DFAT also developed an internal practice note to make disability inclusion actions clear in all programs. DFAT's area of engagement focuses on policy infrastructure and supporting governments with disability data. DFAT sets aside 3-5% of budgets to ensure programs are inclusive, however recent decreases in its overall budget (down 25% in 2020-21 from 2021-22) have reduced the overall volume going to inclusion. DFAT tracks against the OECD-DAC disability marker.
- **Foreign, Commonwealth & Development Office (UK)**: FCDO developed its first disability inclusion strategy in 2018 (updated in 2022). It includes four priority areas—inclusive education, economic empowerment, social protection, and humanitarian action—and supports the twin-track approach within its funded programs. The FCDO tracks against the OECD-DAC disability marker and has seen a 36% increase in the number of programs marked as disability-inclusive from 2017 - 2020.

Disability Networks

- **IDA:** IDA achieved a position on Article 24 and does routine engagement surveys of DPOs, produces resources on inclusive education, and offers training on the topic. IDA has not focused on education finance issues directly, though it is in the process of conducting a study (with the World Bank and UNICEF) to explore the extra costs of access to education faced by children with disabilities and their families.
- **GLAD**: GLAD has issued statements on inclusive education, and inclusive education is part of their strategic plan. Their objectives include sharing resources, coordinating efforts, encouraging donors to track funds, and promoting engagement of persons with disabilities. The GLAD network has provided resources and important convening power for donors. GLAD hosts the Inclusive Education Working Group and brings together a diverse membership.
- **IDDC**: IDDC hosts an Inclusive Education Task Group, which promotes disability-inclusive education by influencing policies, strategies, and financing through evidence-based advocacy and sharing information and knowledge. IDDC has been a partner on several important resources in disability inclusion.

NGOs

- **Light for the World**: Light for the World is active in supporting persons with disabilities to engage on issues of disability inclusion (e.g., "Count Me In"). It has an internal Policy on Disability-Inclusive Education (released in 2019). Upcoming priorities include developing public goods, interactive toolkits, inclusive education information systems, livelihoods, and supporting data "observatories."
- **Sightsavers**: Key entry points for Sightsavers are schools, community, working with governments (data, teacher training, etc.), and DPOs. Notable for disability-inclusive education, Sightsavers, in partnership with Irish Aid, has conducted two detailed costing studies of the roll-out of disability-inclusive education policies in Cameroon and Senegal.
- **Action Aid**: Action Aid is active on issues of tax justice, advocacy, and increasing education finance and has developed several tools and resources on these issues. While some are education finance or education advocacy broadly, they provide an important launch pad for other issues in disability inclusion.

- **Development Initiatives**: Development Initiatives is a member of the Inclusive Futures consortium. Key areas of engagement include measuring progress, data (with a focus on inclusion), development finance, and domestic resources. Development Initiatives has produced several resources on education finance issues, budgeting/spending on education, and improving expenditure tracking.
- **Save the Children**: Save the Children's primary entry points are through teachers and the government system. It has developed and/or funded resources on disability inclusion (e.g., Disability-inclusive Child Safeguarding Guidelines and Toolkit) and education finance more broadly (e.g., Financing Learning for Early Last Child and Fair Financing: Education Finance Policy for Equity), but a focus on financing disability-inclusive education specifically has been limited. However, in 2022 Save the Children released a new Disability Inclusion Policy, which calls for a focus on disability-inclusive education and may direct more attention to disability-inclusive education finance.
- **Christian Blind Mission**: CBM primarily engages at the country level, with programs in 46 countries (2021). At the international level, it is mainly involved in advocacy. CBM developed the Inclusive Education Training Guide and Toolkit. CBM does not directly engage on education finance issues but does help to alleviate demand-side barriers for families through community-based inclusive development and programming. CBM engages in advocacy, providing technical assistance to governments on inclusive education policies, capacity development, and service provision.
- **Humanity & Inclusion**: Inclusion, including inclusive education, is a core focus of the organization. HI is supporting inclusive education in more than 30 countries by working alongside persons with disabilities, supporting DPOs in advocacy, providing technical assistance to governments on inclusive education policies, and supporting inclusive education in emergency contexts. Focus on education finance is limited.

ANNEX 4. USAID AND FINANCING DISABILITY INCLUSIVE EDUCATION

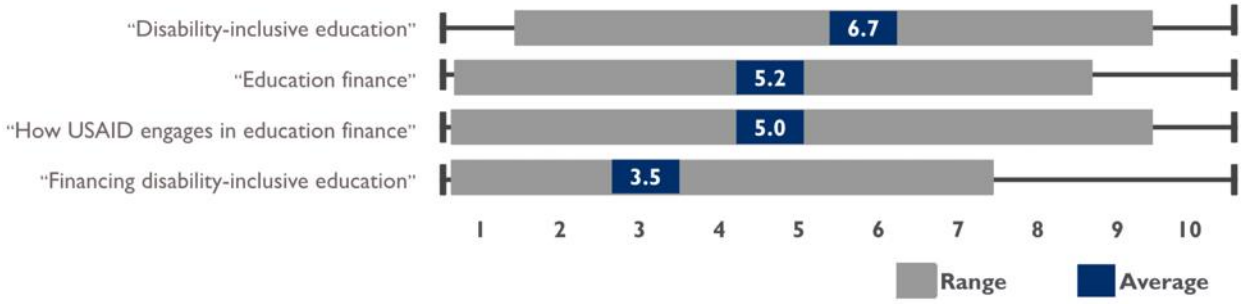
USAID is an active player in advancing disability-inclusive education including through technical leadership in UDL, early grade reading (e.g., All Children Reading Cambodia initiative), and convening activities, including through the GLAD network. USAID has robust tools for internal planning, including a Disability Inclusive Education Toolkit, which provides guidance and resources for integrating disability into the USAID Program Cycle.

Financing disability-inclusive education is at the intersection of two thematic priorities for USAID: inclusion and sustainability. USAID envisages that this research will kick off conversations between USAID, local partners, and practitioners in this technical space. USAID has internal practice notes on both disability-inclusive education (Josa and Chassy 2018) and education finance (Hurley, Chassy, and Lee 2019) and has increased engagement on both workstreams in the past few years.

As part of this assessment, a semi-structured survey was issued to USAID education staff to better understand their needs, interests, and experience in the space of financing-disability inclusion. While this focuses on one bilateral, it does highlight themes that likely hold across other large donors. The team received 28 responses (57% from USAID Missions, 25% from the Center for Education, and 18% from Regional Bureaus, DDI/DRG, or DDI/EMD) with representation across a broad range of experience in disability-inclusive education and education finance.

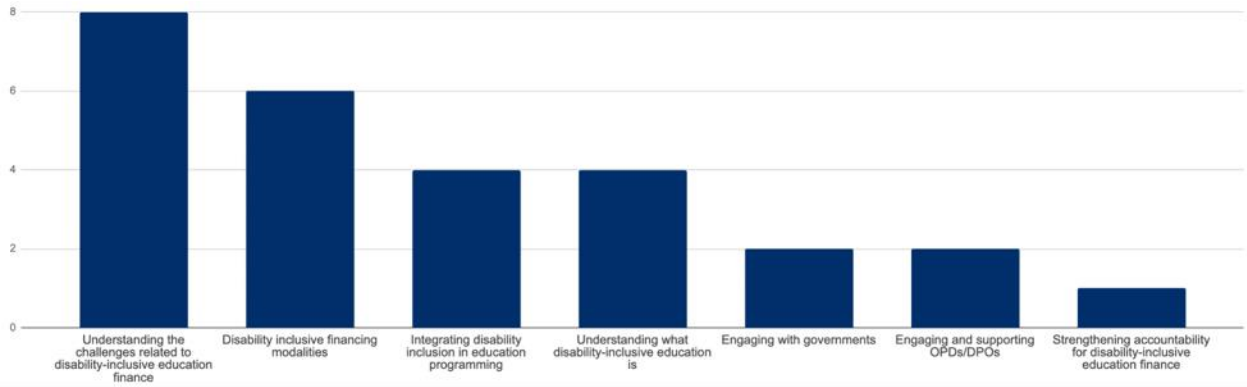
Education staff were more confident in their knowledge of issues of disability-inclusive education and education finance, but were least confident at the intersection of these two areas (Figure A2). It is expected that such a pattern exists in other organizations, particularly where engagement in finance and inclusive education design and implementation are siloed organizationally.

FIGURE A2. Self-Reported Knowledge (1 = Completely Uninformed; 10 = Confident/Expert)



When asked what support they would need to strengthen financing disability-inclusive education, the top response is understanding the challenges related to financing disability-inclusive education finance (selected by eight out of 27 respondents to this question). When prompted to provide any other resources of interest, respondents primarily requested resources (including country case examples, best practices, budgeting resources, data, and UDL guidance) and capacity building/experience sharing on the topic.

FIGURE A3. Distribution of Responses to the Question "What Support Would You Need to Strengthen Financing Disability-Inclusive Education?"



What Do Others See as USAID's Comparative Advantage?

When asked what other stakeholders perceive as USAID's comparative advantage, stakeholders generated similar recommendations across three core areas: 1) **supporting research and data**, particularly on UDL (where many identified USAID as a technical leader), evidence gathering on what works in disability-inclusive education, data, and financing modalities; 2) **building capacity among government actors and among DPOs and other CSOs** to be able to lead the discourse on these topics; and 3) **convening actors on issues of disability inclusion**. Many stakeholders noted USAID's active participation across global working groups and networks. The stakeholders had a few suggestions for how USAID can engage more effectively including: ensuring disability inclusion is mainstreamed across programming, clarifying its own position on inclusive education, and communicating that throughout the organization, including Missions. Stakeholders also noted that while USAID has an advantage in convening, USAID should leverage and build upon existing platforms and networks, rather than duplicating existing efforts.

Key Takeaways: USAID and Financing Disability-Inclusive Education

- **Among stakeholders interviewed, USAID is seen as a leader in UDL investments**, with strong comparative advantage in supporting research, data, capacity building, and convening.
- **There is demand from education staff for more resources**, case examples, capacity building, and experience sharing on the topics of financing disability-inclusive education. USAID officers are not confident on the topic of financing disability-inclusive education and require more support to understand the unique challenges of financing disability-inclusive education and greater insight into financing modalities.
- **Reiterated through the survey of USAID staff and consultations, there is a need for USAID to clarify its short- and long-term objectives** with respect to disability-inclusive programming and finance.

ANNEX 5. RESOURCES ON FINANCING-DISABILITY INCLUSIVE EDUCATION

TAGS	AUTHORS(S)	RESOURCE DESCRIPTION	STATUS		
			COMPLETE	ONGOING	FUTURE
Ed Finance (General)	Action Aid	Resources on tax justice including Tax, Privatisation and the Right to Education Project and increasing education finance (see Breaking Barriers).	✓		
Ed Finance (General)	Save the Children	Funded report on Financing Learning for Every Last Child.	✓		
Ed Finance (General)	Save the Children	Funded report on Fair Financing: Education Finance Policy for Equity.	✓		
Ed Finance (General)	UNESCO	Description and examples using the "National Education Account" methodology for education spending in eight countries.	✓		
Ed Finance (General)	UNICEF	Produce budget briefs across education, social protection, and health, among select other sectors.		✓	
Ed Finance (General)	World Bank	Database of fiscal line data across countries (including education).		✓	
Ed Finance (General)	World Bank, Global Platform for Education Finance	In the process of developing Public Finance Management guidance and action plans in ten countries.			✓
Ed Finance (General)	World Bank, Global Platform for Education Finance	Produces the annual "Education Finance Watch" report.		✓	
Ed Finance (General) Planning	World Bank, Global Platform for Education Finance	In the process of developing a minimum package costing tool for education.			✓
Ed Finance (General) Budgeting/Costing	GCE, ActionAid, Education International	Developed the "Financing Matters: A Toolkit on Domestic Financing for Education" Toolkit, which provides resources and guidance on analyzing budgets with an equity lens (2017).	✓		
Ed Finance (General) Budgeting/Costing	World Bank, Global Platform for Education Finance	Supports the development of credible sector financing strategies in ten countries to inform planning and alignment to targets and resources.		✓	
Ed Finance (General) Data	World Bank, Global Platform for Education Finance	Supports the development of tools to collect comprehensive data on public and private spending in education.		✓	
Ed Finance (General) Data	World Bank, Global Platform for Education Finance	In the process of establishing a global expenditure database for all countries to track core education spending indicators, country-level commitments, and financial management reforms.			✓

TAGS	AUTHORS(S)	RESOURCE DESCRIPTION	STATUS		
			COMPLETE	ONGOING	FUTURE
Planning	IDA	Conducts routine engagement surveys of OPDs (second survey to be released).		✓	
Planning	Light for the World	Produced the "What Happens When We Leave" report, which examines sustainability post-programs.	✓		
Planning Budgeting/Costing	Action Aid, Light for the World, Education International	Conducted a study on what is required for education workforce development that can support disability-inclusive education systems (see "The Bedrock of Inclusion").	✓		
Planning Budgeting/Costing	GPE	Published a stocktake of Disability and Inclusive Education: A stocktake of Education Sector Plans and GPE-Funded Grants (2018). A follow-on stocktake is in progress.	✓	✓	
Planning Budgeting/Costing	Light for the World, IDDC, GCE, ECDAN, Open Society Foundations	Produced the "Leave No Child Behind: Invest in the Early Years" report (2021).	✓		
Budgeting/Costing Monitoring	Development Initiatives	Analysis of budgets/expenditures for disability inclusion in Kenya.	✓		
Budgeting/Costing	Light for the World, Action Aid, Global Campaign for Education	Developed the "Gender Responsive Disability-Inclusive Education Budgeting" manual, which provides guidance and covers revenue sources, budgeting, and expenditure (2022).	✓		
Budgeting/Costing	Light for the World, IDDC	Produced the seminal paper called #CostingEquity, which looks at the cost-effectiveness of disability inclusion in education (2016).	✓		
Budgeting/Costing	Sightsavers, Irish Aid	Conducted two costing studies (2022) examining the incremental cost of implementing disability-inclusive education in Cameroon and Senegal.	✓		
Budgeting/Costing	World Bank Inclusive Education Initiative, UNICEF, IDA	In the process of developing a costing study that will explore the extra costs of access to education faced by children with disabilities and their families (target end is Q1 2023).		✓	
Budgeting/Costing	UNICEF	Hosted a webinar on financing inclusive education (2014), which has an accompanying technical booklet covering the fundamentals of financing disability-inclusive education.	✓		
Data	Center for Inclusive Policy	A guide to accessing the OECD-DAC disability marker through the OECD database.	✓		

TAGS	AUTHORS(S)	RESOURCE DESCRIPTION	STATUS		
			COMPLETE	ONGOING	FUTURE
Data	Development Initiatives	Offers training on the use of disability data.		✓	
Data	GPE	Published a comprehensive report of household data availability on disability and education in GPE partner countries (2022).	✓		
Data	UNICEF	Created the Centre of Excellence on Data for children with disabilities (2021) to support robust data for use in decision-making and advocacy.		✓	
Data	UNICEF	Developed the report Seen, Counted, Included: Using Data To Shed Light On The Well-Being Of Children With Disabilities (2021), which provided the first-ever global and regional estimates of children with disabilities.	✓		
Data	UNICEF	Launching a global research agenda on children with disabilities to address access, participation, and learning.			✓
Data Monitoring	Development Initiatives	Released a report summarizing disability-inclusive aid.	✓		
Data Monitoring	Inclusive Futures Consortium (23 Partners)	The Inclusive Futures initiative works on improving data for disability inclusion (including within education). Focus to date has been on Uganda and Kenya. Follow-up work will include expenditure tracking.		✓	
Data Monitoring	Light for the World	Developed indicators for the Inclusive Education manual that can facilitate monitoring of the quality and implementation of Inclusive Education (2020).	✓		
Monitoring	GLAD	As part of a learning series, had a session on the OECD DAC marker (2021).	✓		

LEGEND	DESCRIPTION
Ed Finance (General)	These resources pertain to education finance more broadly, and may not have a disability-relevant component.
Planning	These resources support disability-inclusive education planning.
Budgeting/Costing	These resources provide guidance, frameworks, and/or analysis on the costs of disability-inclusive education or budgeting for disability inclusion.
Data	These resources pertain to strengthening the availability and/or quality of disability-inclusive data for education.
Monitoring	These resources support the monitoring of disability-inclusive education practices.

ANNEX 6. MAPPING OF CASE STUDIES TO BUILDING BLOCKS FRAMEWORK

FIGURE A4. Mapping Countries to Building Blocks: Summary

BUILDING BLOCK	COUNTRY	EMERGENT	DEVELOPING	EFFECTIVE	TRANSFORMATIVE
Building Block 1: Laws, Policies, and Mindsets 	Nepal		✓		
	Rwanda		✓		
	Philippines			✓	
Building Block 2: Disability-Responsive Planning and Budgeting 	Nepal		✓		
	Rwanda		✓		
	Philippines		✓		
Building Block 3: Execution of Disability-Inclusive Finance 	Nepal		✓		
	Rwanda		✓		
	Philippines		✓		
Building Block 4: Monitoring and Accountability 	Nepal		✓		
	Rwanda		✓		
	Philippines		✓		
Building Block 5: Outcomes for Learners with Disabilities 	Nepal	✓			
	Rwanda	✓			
	Philippines	✓			

TABLE A6. Mapping Countries to Building Blocks: Laws, Policies, and Mindsets

COUNTRY	DESCRIPTION: LAWS, POLICIES, AND MINDSETS	EMERGENT	DEVELOPING	EFFECTIVE	TRANSFORMATIVE
Nepal	• Robust policy and legislative framework in place. Specific strategy on inclusion that includes children with disabilities. • Series of legislative and policy advancements including: Special Education Policy (1996), Consolidated Equity Strategy (2014) that provides an overall framework for inclusion and equity, constitution ensures free basic and secondary education for learners with disabilities (2015), act on rights of persons with disabilities (2017), act on compulsory and free education (2018), National Education Policy that mandates both inclusive and special education (2019). • Nepal maintains both special schools (632 in total) and resources classes within integrated schools, though numbers are low (361 classes out of 30,000 schools) and only 23.5% are in rural areas. • Financing for education sector is approaching international benchmarks (4.4% of GDP and 13.7% of expenditure in 2020/21).		✓		
Rwanda	• Robust policy and legislative framework in place. Specific strategy on special needs and inclusive education, backed by a costed implementation plan. • Series of legislative and policy advancements including; right to education (2003), provision for special education (2011), integrated child rights policy (2011), special needs and inclusive education policy (2018). • Rwanda maintains both inclusive schools and special schools. Inclusive schools are largely funded by donors and special schools are privately funded.		✓		
Philippines	• Robust policy and legislative framework in place that mandates disability-inclusive education for learners with disabilities. • Landmark legislation passed in March 2022 (“Instituting a Policy of Inclusion and Services for Learners with Disabilities in Support of Inclusive Education Act”). The Act focuses specifically on learners with disabilities, requires inclusive education in all public and private schools, and mandates Inclusive Learning Resource Centers (ILRC) in all municipalities, though implementing rules and regulations are still under development. • The Department of Education introduced the Alternative Learning System Program for Persons with Disabilities as part of the Alternative Learning System Act (Dec, 2020), however policy guidelines have not yet been developed for the program. • Approaching international education financing benchmarks as a percentage of GDP and overall expenditure (3.9% of GDP in 2020 and 14.2% of overall expenditure).			✓	

TABLE A7. Mapping Countries to Building Blocks: Disability-Responsive Planning and Budgeting

COUNTRY	DESCRIPTION: DISABILITY-RESPONSIVE PLANNING AND BUDGETING	EMERGENT	DEVELOPING	EFFECTIVE	TRANSFORMATIVE
Nepal	• Nepal's 2016/2017 School Sector Development Plan (2016/17) includes equity as one of five dimensions. • An updated education sector analysis with a disability and inclusion lens to inform planning was conducted. • In 2020, the IE Thematic Working Group drafted an approach paper to inclusive education. • <1% of children enrolled in school identify as having a disability, though prevalence rates are estimated at 1.9% or 3.6%, depending on the source. • The National Disability Commission brings together 14 ministries for coordination purposes, and Local Coordination Committees are formed in every rural municipality to plan and monitor disability-related programs, including education for children with disabilities.		✓		
Rwanda	• The 2018/19 - 2023/24 Education Sector Strategic Plan included disability inclusion and special education needs as one of nine strategic priorities. • The Special Needs and Inclusive Education Policy was revised in 2018, and accompanied by a costed strategic plan ($8 million over five years), including items such as improving the quality of special education and inclusive education services, schools of excellence, and capacity development. • A Special Needs and Inclusive Education Unit was established at Rwanda Education Board, but is constrained by limited staffing. • Data on prevalence rates are available but not by type of disability. Five percent of the population identified as having a disability, but less than 1% of learners with disabilities are enrolled in pre-primary, primary, or higher education. Commitment to include Washington Group and CFM in 2022 census. • There is some coordination across ministries and local governments responsible for inclusive education, but it is unclear how functional or active this is.		✓		
Philippines	• The newly developed Philippines Basic Education Development Plan (BEDP) 2030 prioritizes equity as one of four immediate outcomes. • The Inclusive Education Act is in effect, though the Implementing Rules and Regulations are under development. • The Department of Education budget includes a line for Special Education Program, and a separate budget line item for textbooks and learning materials for learners with disabilities was reinstated in 2019. • The Department of Education Bureau of Learning is developing a policy to transition Special Education Centers to Inclusive Learning Resource Centers with financing of PHP 90 million ($1.5 million). • Comprehensive disability disaggregated data is not available, though there are plans to develop more comprehensive data on children with disabilities as part of the BEDP. • The number of learners with disabilities enrolled in school are substantially lower than the number of estimated children and youth with disabilities nationally. The Alternative Budget initiative, led by DPOs and other CSOs, engages in budget planning for learners with disabilities.		✓		

TABLE A8. Mapping Countries to Building Blocks: Execution of Disability-Inclusive Financing

COUNTRY	DESCRIPTION: EXECUTION OF DISABILITY-INCLUSIVE FINANCING	EMERGENT	DEVELOPING	EFFECTIVE	TRANSFORMATIVE
Nepal	• Investments earmarked for children with disabilities are difficult to extract from sector budgets; decentralization is relatively new; could benefit from a more predictable funding formula. • IEMIS collects disability data and is disaggregated by gender, location, and type of schools. • Mainstream schools can apply to local authorities for funding to support children with disabilities. • Scholarships and school feeding programs are available for children with disabilities, along with social protection support for families with disabilities. • Equity-based financing mechanisms are in place through equalization grants provided to schools; unclear if the number of learners with disabilities is considered. • The Equity Index mechanism provides additional financial support to schools based on equity scores that factor in disabilities, though the Index is still in the piloting stage.		✓		
Rwanda	• Investments earmarked for children with disabilities are difficult to extract from sector budgets; often subsumed under other budget line items. • Guidance for capitation and block grants to schools do not specify allocation of resource toward disability-inclusive education. • Special Needs and Inclusive Strategy is budgeted at $8 million over five years. • School feeding, scholarships, and social protection resources are available to families of children with disabilities. • Households play a key role in financing additional costs for learners with disabilities, including transportation and assistive devices. • Accessibility guidelines for buildings have been developed, though are not fully implemented. • 57.4% of children with disabilities attend primary schools versus 97.7% for children without disabilities.		✓		
Philippines	• The Budget Priorities Framework includes disabilities as a priority sector in local planning and budgeting, but prescribes no specific allotment. • The national budget includes a line item called Special Education Program, but from 2016-2019 no resources were allocated, and in 2020 the budget was reallocated to COVID-19 response. A separate budget line item for textbooks and learning materials for learners with disabilities was reinstated in 2019 and has since doubled annually. • Funding mechanisms for education finance allocation are not equity based. • Special Education Funds collected at the local government level are earmarked as intended for construction, repair, and maintenance of schools and sports activities and are not targeted toward learners with disability, though lobbying efforts are underway to address this. These funds are also highly unequal across the country (financed as a percentage of property tax revenues) with average utilization rates of ~68%. • DepEd issued policy guidelines on the Provision of Education Programs and Services for Learners with Disabilities in the K-12 Basic Ed Program. • Utilization of finance at local levels is hindered by lack of awareness, complicated procurement requirements, and implementation delays. • Some local government units provide social cash transfers for persons with disabilities as part of social protection programs.		✓		

TABLE A9. Mapping Countries to Building Blocks: Monitoring and Accountability

COUNTRY	DESCRIPTION: MONITORING AND ACCOUNTABILITY	EMERGENT	DEVELOPING	EFFECTIVE	TRANSFORMATIVE
Nepal	• The School Sector Development Plan's monitoring and evaluation framework includes measures on children with disabilities using IEMIS data. • There is a lack of coherence between census, survey, and IEMIS data. Disability ID data is not integrated with IEMIS data. • Equity scores and data collected under the Equity Index are shared with districts, schools, and parents, though it is unclear how it is used for monitoring and accountability. • Public schools submit audited accounts. • At decentralized levels, there are some efforts to engage children, including children with disabilities, through Bal Bhela annual child consultations.		✓		
Rwanda	• MINEDUC produces an Annual Statistics Yearbook that includes disaggregated data by disability. • The Rwanda National School Inspection Framework is being refined to include inclusive education as one of the components it tracks. • There is a Special Needs and Inclusive Education Technical Working Group with representation from government, donors, INGOs, and DPOs and other civil society actors. • No reporting or discussion of disability inclusion in Forward and Backward Looking Joint Education Sector Reviews.		✓		
Philippines	• The Multi-Stakeholder Forum for Inclusive Quality Education is in place to share knowledge, research, and data, though the Forum has no specific mandate to track disability inclusion. • A Basic Education Public Expenditure Review was completed by the World Bank in 2020, following a prior review in 2012, though there is no specific mention of children with disabilities in the review.		✓		

TABLE A10. Mapping Countries to Building Blocks: Outcomes for Learners with Disabilities

COUNTRY	DESCRIPTION: OUTCOMES FOR LEARNERS WITH DISABILITIES	EMERGENT	DEVELOPING	EFFECTIVE	TRANSFORMATIVE
Nepal	• The Equity Index collects information on learning outcomes for children with disabilities as part of the data used in developing equity scores.	✓			
Rwanda	• There is a commitment to improve learning outcomes for all children, including children with disabilities.	✓			
Philippines	• There is a commitment to improve learning outcomes for all children, including children with disabilities.	✓			