

3. Natural sources – this group combines circumstances that constitute force majeure (natural disasters, etc., circumstances that cannot be foreseen or prevented, or can be foreseen but cannot be prevented), circumstances that are objective and absolute in nature, are applied to all. Such sources of threats are completely unpredictable, so measures against them should always be taken. Natural sources, as a rule, are external in relation to the protected and they are understood as natural disasters.

The level of the information component of economic security is determined by the use of incomplete, inaccurate and contradictory information in the process of making managerial decisions.

In modern conditions, the information component of the enterprises has a significant impact on the economic security of enterprises. This is due to the fact that many threats and risks occur in various areas of economic activity through the information environment. An analysis of threats to information security is one of the key issues in the security policy of any information system.

When developing a security policy, the relevant services of higher education institutions should take into account that information protection is not only the creation of appropriate mechanisms, but also a regular process carried out at all stages of the life cycle of the information system, using a single set of legislative, organizational and technical measures, aimed at identifying, displaying and eliminating various types of threats to information safety and, as a result, to the economic security of higher education institutions. Since the system of higher education of the country is a significant component of the state structure in general and a complex social and economic system, internal and external factors that directly and indirectly influence the security of the economic situation of this institution should be taken into account. and a complex social and economic system, internal and external factors that directly and indirectly influence the security of the economic situation of this institution should be taken into account.

### **3.6. The state policy of providing access to inclusive higher education as social security guaranty**

Social adaptation of people with disabilities in today's economic conditions through their study for further employment is a problem of any country. In particular, 2009, the European Union Council published strategic goals for European cooperation in education branch and training (ET 2020) till 2020.

This was a key point for an agreement on cooperation among countries in the field of education at the European level.

The main purpose of this program is to provide support to member countries in the further development of their education and training. This system should improve the funding provision to all citizens for realizing their potential, as well as to ensure

sustainable economic prosperity and employment. The document examines the entire range of education and training systems in terms of lifelong learning that encompasses all levels<sup>1</sup>.

Four strategic goals were set:

- real learning and mobility throughout life;
- improving the quality and efficiency of education and training;
- promotion of equality, social cohesion and active citizenship;
- increasing creativity and innovation (the European Union Council, 2009).

Encouraging inclusive education is perceived as an adequate means for meeting needs and enabling all, especially those with special needs and migrants, to complete their education.

The third strategic goals - the promotion of equality, social cohesion and active citizenship - has been more developed and substantiated in further official documents. The role of education and training in the perspective of continuous learning was seen as decisive. Such a goal requires the change of educational culture in teaching. This requires a transition from general education to an individual approach, to education aimed at increasing the system ability to respond on the diverse needs of pupils and students without the need of their categorization and labeling.

Inclusive education is mentioned in the official documents of the EU 2016 and 2017, which are related to social integration and social cohesion. Qualitative education for all and the development of education institutions in order to increase their ability to react on changes is an important goal for achieving real inclusiveness.

However, it should be noted, that in EU statistics there is no mention of the direct participation of pupils and students with disabilities in various educational programs. This issue deserves an entirely different type of study, due to the complexity and difficulties involved in collecting accurate and reliable information data. But it should be noted that pupils and students with special needs have always been welcomed and supported to participate in programs such as the Lifelong Learning Program and Erasmus<sup>310</sup>.

At the level of policy visibility, all European countries agree that key European and international statements and resolutions on education should follow the following principles:

- the policy should be based on the principle of rights on general education and on inclusive education;

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<sup>1</sup>Victoria SORIANO Amanda WATKINS Serge EBERSOLD. Inclusive education for learners with disabilities / Directorate general for internal policies. – 2017 / Электронный ресурс. Режим доступа: [http://www.europarl.europa.eu/RegData/etudes/STUD/2017/596807/IPOL\\_STU\(2017\)596807\\_EN.pdf](http://www.europarl.europa.eu/RegData/etudes/STUD/2017/596807/IPOL_STU(2017)596807_EN.pdf)

- practice should be based on the principle of promoting wider access to learning;
- an experience that consider individual differences and high-quality education for all and focused on personal strengths, and not on disadvantages.

However, there are great differences in how these key principles go over to a national policy level that directs the studying practice and studying in an inclusive manner at the European level of countries. Each member state has its own laws, policies and systems for all members of society, but above all education. At least six European countries - Austria, Belgium, Germany, Spain, Switzerland and the United Kingdom - can be described as federal. They consist of small regions or even countries that have varying degrees of legislative and enforcement powers (again including education)<sup>2</sup>.

In addition, in many countries there is no social security or health legislation (and further provision) that will provide educational opportunities for pupils and students with disabilities.

It is important to understand that there is no consistent interpretation of terms such as "more accessible treatment" or "disability" in different countries (except for the definition of disability in the UNCRPD for those countries that have ratified the Optional Protocol). But the commonality is that, throughout the legislation of the EU member states, pupils and students with different forms of disability are included in a wider group of pupils and students with special and/or additional capabilities. Special Educational Needs are the term which countries usually define in their legislation. Therefore, the establishment of interethnic "models" of politics is problematic.

As for Ukraine, a number of legal acts have been adopted by the state authorities today, special programs have been developed for the development of inclusive education in terms of access to education institutions, but Ukraine is acutely felt the provision of educational services to mobile persons, that is, people who are not able to move without additional devices. The reason for this is the inability to rebuild the educational premises in accordance with the state authorities' established norms and standards due to lack of state funding. That's exactly what needs the changes to the legislation that regulates redistribution of budget funds, which can solve the inclusive education problem in Ukraine.

The importance of this problem and the need for its solution is evidenced by statistical data. Thus, 80% of people with disabilities in Ukraine are people of working age. According to the data of the Ukraine Social Policy Ministry, in Ukraine

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<sup>2</sup>Beatriz Manzano-García , María Tomé Fernández. The Inclusive Education in Europe // Universal Journal of Educational Research. - 4(2). - 2016 - p. 383-391/ Электронный ресурс. Режим доступа: <http://www.hrpub.org/download/20160130/UJER10-19505285.pdf>

- more than 261,000 people have the status of a disabled person. This is 6.2% of the total population. Unfortunately, the number of people with disabilities in our country increases every year.

As of January 1, 2017, the share of persons having the I Group of disability amounted to 10.7% (250.3 thousand people), Group II - 37.8% (919 thousand people), Group III - 45, 5% (1291 thousand people).

A significant proportion in the structure of persons with disabilities is made up of children - more than 153,5 thousand (2% of the total children population).

Among the causes of disability by children on the I place are congenital anomalies, deformations and chromosomal disorders – 30%, II place – central nervous system diseases – 17.9%, and III place – disorders of the psyche and behavior – 13.9%. In the age structure of children with disabilities, the main group is made up of children of school age from 7 to 14 years old – more than 49%, in the second place – children aged 15 to 17 years old – more than 23.7%, in the third – children from 3 to 6 years old – about 20%.

At the same time, according to unofficial estimates, 15% of Ukraine's population has a certain degree of disability.

In addition, according to WHO experts, there is currently one or more of the functional disorders that are causing disability in one in ten people worldwide. 35% of people aged 60 years have persistent functional impairments that impede them from performing their usual social functions. At the age of 70, this figure is rising to 50%, and in the 80 years of the violation, there are 100% of the people.

Disability as a social phenomenon is inherent in every state. Today, the level of disability of the inhabitants of the planet is more than a billion people or 15%<sup>3</sup>. Percentage of pupils and students with official incomes in inclusive education varies from 0.14% to 16.02%; the overall average for the 28 EU countries is 2.36%<sup>310</sup>.

So, the European Union notes, there are many problems in Ukraine with disabilities. The European Commissioner of Human Rights has repeatedly stated that in Ukraine the rights of disabled people are violated (since the average indicator of education for people with disabilities is 1.02%).

The problem mainly consists in the absence of special equipment that allows people with disabilities to move and lead a full-fledged life. And if in the EU countries there are special rules and norms of design have long been in place, without which no buildings are taken by the municipal authorities, then in Ukraine, these rules of developers, apparently, are bypassed.

For the socially oriented state development is important the formation of a new, higher level of legal awareness and social support of the Ukrainian population,

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<sup>3</sup>Ежегодно в Украине растет количество инвалидов [Электронный ресурс]: Режим доступа:<http://healthinfo.ua/articles/aktivn-otdh/10978>

while people with disabilities need greatest social state support. Therefore, one of the main principles of providing state social support to the disabled is their training, employment and promotion. Full life of a disabled person is possible only if he does not experience restrictions in the performance of vital functions. However, if such constraints still arise for certain reasons, a civilized society must do its utmost to eliminate them<sup>4</sup>.

In recent years, the problems of providing educational services to people with disabilities and their further employment are of great interest in Ukraine. However, unfortunately, this problem is considered only from the point of view of such sciences as pedagogy and psychology, which concerns the economy, then scientists-economists try not to pay attention to it. The scientists involved in the solution of this problem introduced the term "inclusive education", which defines it as a system of educational services based on the principle of ensuring the basic human right to education and the right to study at the place of residence, which provides for studies in a general education institutions <sup>5,6,313,7,8,9</sup>.

Let us pay attention to the fact that the development of inclusive education is not only a social problem but also an economic one, since, first of all, funds are needed to create unhindered access to education institutions.

Especially acute this problem is for those who find it difficult to move independently, since, according to the current legislation, they can get secondary education directly at home through the so-called "home-based education", but having received a certificate, people with limited physical abilities remain alone with their grief.

It is impossible to enter the university because of a number of problems: first, there is no possibility of free movement in space, and, secondly, universities of

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<sup>4</sup>Кравцова А.О. Розвиток інклюзивної освіти в умовах ринкової економіки у чду імені петра могили / А.О. Кравцова // Наукові праці. Економіка. – Випуск 177. – Том 189 [Електронний ресурс]: Режим доступу:<http://lib.chdu.edu.ua/pdf/naukpraci/economy/2012/189-177-29.pdf>

<sup>5</sup> Загуменнов Ю.Л. Инклюзивное образование: создание равных возможностей для всех учащихся / Ю.Л. Загуменнов // Минская школа сегодня. – 2008. – № 6. – С. 3–6.

<sup>6</sup> Загуменнов Ю.Л. Ценности профессионального педагогического образования в условиях инклюзивного подхода / Ю.Л. Загуменнов // Последипломное образование: достижения и актуальные направления развития : тез.докл. II Междунар. науч.-практ. конф., Минск, 27-28 нояб. 2008 г. – В 2 ч. Ч. 1 / ГУО «Акад. последиплом. образования». – Минск : АПО, 2008. – С. 168–171.

<sup>7</sup> Цыганкова М.Н. Возможности инклюзивного образования в преодолении психологического феномена социальной инвалидизации / М.Н. Цыганкова // Социально-культурные, духовно-нравственные, экономические и правовые проблемы меняющегося мира. М., 2010. Выпуск № 2. – С. 86–89.

<sup>8</sup> Цыганкова М.Н. Становление личности студента с ограниченными возможностями в условиях включенного (инклюзивного) высшего образования / М. Н. Цыганкова // 6-я медицинская специализированная выставка-форум «Мир людей с ограниченными возможностями здоровья» : материалы форума. – М.: 2009. – С. 39.

<sup>9</sup>Шевцов А. Г. Інформаційні технології як засіб соціальної реабілітації людей з обмеженими функціями здоров'я / А. Г. Шевцов // Збірник наукових праць I Міжнародної науково-практичної конференції «Актуальні проблеми виховання та навчання людей з особливими потребами», 17-18 травня 2000 р. Київ, Університет «Україна», 2001р. – С. 15-19.

Ukraine are constructed in such a way that if the disabled person is able to get to an education institutions, then there are immediate problems in the area of movement across the territory education institutions and penetration to the rooms of personal hygiene.

We conducted a survey among residents of Zhytomyr and Kyiv on the assessment of the availability of higher education for people with disabilities. One of the acute problems, which the respondents first of all point out, is the lack of necessary infrastructure, architectural decisions, allowing the disabled to attend university classes (Table 3.5).

*Table 3.5*

Answers distribution on question concerning accessibility of higher education for the disabled, %

<b>Options for answers</b>		
To highlight in the media the positive experience of studying the disabled in higher education institutions	7,6	9,5
Improve the quality of education for people with disabilities in schools	9,7	5,8
Improve pre-university training of people with disabilities in higher education	9,5	2,6
Improve funding for higher education institutions	8,7	9,5
To equip university buildings with ramps, elevators, escalators	9,8	8,9
Develop disability support programs in the learning process	4,1	9,5
Improve distance learning programs	7,6	1,5
To provide universities with means of studying the disabled (special computers, computer programs, libraries)	8,8	8,4
To train the scientific staff for the training of the disabled	4,1	7,2

Note: You can choose several answer options

Buildings equipment with ramps, elevators, escalators is in fact, one of the most important ways to eliminate the barriers for the disabled. However, this measure is considered appropriate by just over half of the respondents, which is clearly not enough to create a public background for solving the problem for people with disabilities and, in particular, unequal access to the higher education system.

In developed countries, the education industry has a whole arsenal of high-tech solutions that help people with disabilities acquire education. Special computer

programs allow you to voice your texts on electronic media; there are printers that allow you to convert these texts into texts typed in Braille. Different devices compensate for the limited possibilities of the visually impaired by the eyes, hearing, motor and sensory responses, effectively compensating for the limitations of a wide range of diagnoses. With almost complete absence of such specialized equipment in the education system of Ukraine, only 48.8% of respondents in Kiev and 46% in Zhytomyr point to the need to provide education institutions with specialized computer equipment, special information resources. This can be explained either by ignorance or disinterest in the problem.

44.1% of respondents in Kyiv and 49.5% in Zhytomyr agreed with the provision on the necessity of developing special programs for the support of disabled persons in the process of studying. Even fewer respondents (39.5% in Kyiv, 32.6% in Zhytomyr) consider it necessary to introduce special training for people with disabilities to enter the university, to adapt to university requirements. About a third of the respondents (29.7% in Kyiv, 35.8% in Zhytomyr), as one of the factors of the training of people with disabilities in higher education, refer to the system of school education, which in turn should be reformed and adapted to the needs of people with disabilities. In our view, it is important to create conditions that allow people with disabilities to acquire general secondary education not in isolation (at home) or in correctional institutions, but in ordinary schools, among ordinary students and students. This will promote not only the full implementation of the constitutional rights of the disabled, but also increase access to them for secondary specialized and higher vocational education. Correctional schools would be legitimate to turn into multi-disciplinary institutions. These institutions could become model methodological centers, centers for approbation of innovative educational technologies, comprehensive rehabilitation programs.

An alternative to the presence of persons with disabilities at a university is a distance education that uses computer communication technology. One of the least important reasons for mentioning the respondents in Kyiv is the formation of special distance courses based on universities that would allow people with disabilities to receive education at home (17.6%). When answering this question, we see a difference in the perception of the prospects of distance education in the two cities that have fallen into the sample.

In Zhytomyr, this variant of the answer was noted by twice as many respondents (41.5%). The remote method of obtaining education involves the availability of a rather expensive set of computer and communication equipment from the disabled person (telephone, modem, computer), which raises another important problem of inequality in access to information resources and information technologies.

Consequently, the majority of respondents see the problem of access to higher education for the disabled in the first place in the development of transport, information, technological infrastructure of universities. In general, respondents from our sample imagine the barriers that arise before people with disabilities who want to get higher education. They got this information either at the university, watching students with disabilities in college or at home, having close friends or relatives of people with disabilities.

As for the issue of training scholars, the survey was conducted among high school lecturers. Almost half of the polled teachers (45.2% in Zhytomyr and 43.3% in Kyiv) noted the fact that they felt the need for the special skills and abilities necessary for work in groups with disabilities students. Among such knowledge and skills, the teachers attributed individual methods of working with the material (50%); the ability to organize the educational process so that it corresponds to the ability of students of the disabled to make it through the course of the lecture (48.0%); selection of adequate evaluation criteria (42%); knowledge of the psychology of the disabled (37.5%); skills of activating their participation in seminars (30%); Individual approach to the student (12.5%). At the same time, the answers of teachers of Zhytomyr universities differ from the answers of the teachers of Kyiv universities, in which the experience of working with students with disabilities is greater, as follows: Kyiv's representatives are much less likely to have difficulty in getting students with disabilities through the lectures than the Zhytomyr teachers (61.5 and 33.3%), and to achieve active participation of students with disabilities in seminars (42.3% and 16.7%).

In addition to the need for special professional pedagogical skills, all interviewed teachers, while conducting classes with student groups in which students with disabilities experience, get additional emotional stress as they have to pay extra attention to a student with a disability (47.9%); feel uncertain in view of the need to apply new methods and techniques of learning (31.3%); feel uncomfortable with the fact that there is a student with a disability in the group (29.2%); spend more time preparing for classes (12.5%).

In addition, the problem of economic issues may be the allocation of funds from the special fund of the university to finance activities aimed at ensuring the higher education of students with disabilities. In particular, due to lack of funds, the relevant articles (for the construction of ramps, elevators, etc.) are not always laid down in the estimates of the education institutions. And, in case of allocation of the balance for the specified purposes, the education institutions risks dealing with the controlling bodies and explaining the reason for the spending of funds.

In addition, it is advisable to create a separate schedule and conduct individual classes with students with disabilities who do not have time to complete the



curriculum. However, these measures also require additional funding from the education institutions in terms of teachers' remuneration. What higher education institutions, in most cases, can not afford today.

Of course, the economic potential of Ukraine can't maximize the implementation of inclusive education. Modern inclusive education systems lack the financial and material resources; budgets do not fully provide an acceptable level of funding for education institutions. There is a need for charitable activity, which allows for the integration of state and public financing, the priority of personal needs of people with disabilities, and the economic provision of human life that has limitations.

As stated at a UN General Assembly meeting in 2014: "Inclusive education is beneficial for the state - people with disabilities will be self-employed, and this is a big plus, because we have a large proportion of people with disabilities who are not economically active citizens." According to world statistics, 40-70% of people with disabilities are able-bodied and can be employed. In our country, this indicator is only 12-15%. If these people were educated and properly socialized, then all of them could benefit society and themselves in the first place. Social subsidies will automatically be reduced: they simply will not be needed.

In 2014, the United Nations Development Program (UNDP) experts estimated that an increase in the share of disabled workers by 5 percent could add up to 12 billion UAH to the country's GDP<sup>10</sup>. The Assembly of the UN asserted: "More active investment in this strategic sector is not only a commitment but also an important step towards strengthening democracy. Due to the economic development of recent years, Ukraine is fully capable of fulfilling this task", - UN expert noted<sup>11</sup>. Thus, in order to provide financial guarantees for the implementation of inclusive education, it is necessary for the state to adopt normative acts, which establish the procedure for calculating the higher standards of financial provision of educational activities, taking into account additional expenses for the training of people with special educational needs; to establish a procedure for providing financial support, which provides for the financing of educational services for children with PLOs in an increased amount in

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<sup>10</sup>Саламанская декларация о принципах, политике и практической деятельности в сфере образования лиц с особыми потребностями. Рамки действий по образованию лиц с особыми потребностями приняты всемирной конференцией по образованию лиц с особыми потребностями: доступ и качество. – Саламанка. Испания, 7-10 июня 1994 г. [Электронный ресурс]: Режим доступа: [http://www.notabene.ru/down\\_syndrome/Rus/declarat.html](http://www.notabene.ru/down_syndrome/Rus/declarat.html)

<sup>11</sup> Рымханова А.Р. Стратегические направления реформирования системы образования / А.Р. Рымханова, С.Ж. Сарсенов // Вестник Карагандинского государственного университета им. академика Е.А. Букетова "Экономические основы инклюзивного образования" / Педагогические науки. – [Электронный ресурс]: Режим доступа: [http://www.rusnauka.com/10\\_NMIW\\_2015/Pedagogica/4\\_190393.doc.htm](http://www.rusnauka.com/10_NMIW_2015/Pedagogica/4_190393.doc.htm)

accordance with established standards. According to UNICEF<sup>12</sup>, there are three general approaches to financing education for people with disabilities (Table 3.6).

Table 3.6

Inclusive Education Financing Models: Advantages and Disadvantages

The name of the model	Characteristic	Advantages	Disadvantages
1	2	3	4
Investment or one-person financing model	These funding formulas are calculated by determining the number of students with special educational needs, after which the appropriate funds are allocated on the number of students from the budget of the government. This funding formula is especially used in countries with a high proportion of students in higher education.	Financial resources are paid in the form of a fixed grant or a program of financing per student or on the basis of population census data, when the total number of all people is determined, while all HEIs are assumed to have an equal percentage of students with special needs.	Emphasis on disability, not on educational needs; the number of students with disabilities is an inaccurate figure of actual costs. In addition, this model can serve as an incentive to overestimate the number of students with disabilities in order to increase funding; in this regard, along with measures to reduce the incentives for the submission of false data, careful examination is required. Its use leads to limitation of inclusion, more widespread practice of hanging labels and rising costs due to the need to diagnose and evaluate individual students.
Resource-related model	Provides funding based not on the calculation of the number of students, but on the provision of services, involves the implementation of fiscal policy, which requires the presence of appropriate criteria established training groups or training programs. For example, for teachers in groups with a certain number of children with disabilities, additional time may be allocated, depending on the severity of the disability	A hidden incentive that drives the training of all students into existing programs, rather than tailor-based programs tailored to students' needs. In addition, the university can get rid of funding in case of successful work	Encourages the development of programs and service development, as they focus on teaching staff and their support in order to provide quality education for students with disabilities. However, in the absence of any evaluation or monitoring mechanism, there is no incentive to develop quality programs or striving for improvements.

<sup>12</sup>Право детей с ограниченными возможностями на образование: подход к инклюзивному образованию, основанный на соблюдении прав человека / Позиционный документ ЮНИСЕФ – 124 с. / [Электронный ресурс]: Режим доступа: <http://www.bala-kkk.kz/sites/default/files/upload/files/инклюзив%20на%20рус.pdf>

1	2	3	4
odel based on the result	It involves linking funding to cost-effectiveness in terms of student outcomes	It attaches funding and accreditation of higher education institutions directly to students' progress, and because of the poor performance of universities, there are serious economic sanctions. On the basis of examination points, ratings are compiled and published that provide accountability to universities, providing information for the choice of higher education institutions. "Unsuccessful" universities will lose students and, consequently, will be deprived of funding. This strategy leads to an increase in the number of special needs students studying in individual institutions, since there is a hidden incentive to send students for the purpose of studying with special programs in order to prevent the reduction of overall outcomes. Results-oriented funding models also contribute to penalizing higher education institutions through uncontrolled circumstances, such as high levels of student turnover and lack of students, lack of adequate funding for the acquisition of modern textbooks and adapted teaching materials	

Each financing model has its advantages and disadvantages. The choice of the most appropriate approach will, to a large extent, be determined by the conditions under which the learning process takes place. Taking into account the starting point in Ukraine, where most of the funding for education for people with disabilities is currently directed to the special education sector, one can say that the focus on one person can be the most effective model for achieving the goal of inclusive education, especially if it establishes a system of differentiated assessment taking into account various violations or the degree of their severity. In addition, other variables, such as cost differences between urban and rural areas, may also be taken into account; provides a higher rating for students with disabilities if they attend education institutions in a given region.

Providing these conditions, financing per person will increase:

**Incentives for universities.** Funding and resources are followed by a student who will encourage education institutions to take children with disabilities and will overcome the current concern about the possibilities for providing the necessary support.

**Justice.** Funding is based on a sustainable, clear and transparent mechanism, and students with disabilities throughout the country apply the principle of equitable treatment according to their educational needs.

**Efficiency.** The introduction of a differentiated assessment of an institution of higher education will result in the withdrawal of funds from individual special education institutions and thus play the role of a financial incentive to fulfill the

government's commitment to inclusive education. Monitoring. Due to the fact that the financing of education for people with disabilities is sustainable, this allows better monitoring of the use of financial resources and the subsequent results.

Obviously, despite the importance of the willingness to provide adequate levels of funding for inclusive education, methods of distributing financial resources can have a powerful impact on the implementation of the relevant activities. Necessary financing models: based on the attachment of the right to education and the obligation to provide it on an inclusive basis at all levels; take into account the scientific and social benefits of inclusion, as well as economic factors; Provide adequate funding and fair distribution, provide incentives and salaries to staff, support parents / guardians, training, special equipment and local organizations / services; guarantee a minimum level of support through the provision of fixed subsidies, which vary according to poverty / welfare indices at the national level, and are focused on allocating the necessary services at the national level to meet the needs of certain categories; provide incentives for a unified education system that also attracts investment in the development of preventive methods in the education system, and also facilitates effective support for students with special needs.

Ensuring the proper and effective use of financial resources to ensure the right to inclusive education for all students with disabilities should be transparent and accountable in order to be used for the purposes for which they were intended. This will require the establishment of systems within existing financial frameworks to detect any evidence of misuse of funds and corruption. To control costs, monitoring at central and local levels of government is required. Transparent monitoring and evaluation are of particular importance.

The distribution of funds and mechanisms for monitoring their spending should be complemented by a clear strategy for the implementation of inclusion and non-discrimination. Budgets play a useful role in assessing how the government is fulfilling its obligations to inclusive education. In addition, transparency in funding, along with the provision of adequate legislation, strategies, enforcement and participation of civil society, is a key indicator of the fight against corruption.

In general, improving funding, improving the educational level and providing key competencies for all are crucial not only for economic growth and competitiveness, but also for reducing poverty and promoting social inclusion. Social integration through education and training should provide equal opportunities for access to quality education as well as equity in the treatment process, including by adapting the situation to the needs of individuals.