

The bedrock of inclusion:

why investing in the education workforce is critical to the delivery of SDG4



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About the organisations that commissioned this report

ActionAid is a global justice federation working to achieve social justice, gender equality and poverty eradication. It works with over 15 million people in 45 countries, with communities, people's organisations, women's movements, groups and networks, social movements and other allies to overcome the structural causes and consequences of poverty and injustice. ActionAid connects work at community level with broader efforts and struggles for justice to make the greatest contribution towards a just, equitable and sustainable world.

The logo for ActionAid, featuring the word "act:onaid" in a bold, lowercase, sans-serif font. The "act:" is in red and "onaid" is in black.

Education International is the voice of teachers and education workers on the global level. It is the world's largest federation of education unions and associations, representing 32 million educators in nearly 400 organisations in over 170 countries and territories, across the globe. More information on Education International's work in inclusive education and decent work for persons with disabilities can be found [here](#).

The logo for Education International, featuring a stylized blue figure holding a torch, with the text "Education International", "Internationale de l'Éducation", "Internacional de la Educación", and "Bildungsinternationale" in blue.

Light for the World is a global disability and development organisation enabling eye health services and supporting people with disabilities in some of the poorest regions of the world. We break down unjust barriers to unlock the biggest potential! We focus on the poorest and hardest to reach, because they need it most. We aim to change the entire system, because we want our impact to last. We work with partners, because together we are stronger. We work with underserved communities in countries including Burkina Faso, Democratic Republic of Congo, Ethiopia, Kenya, Mozambique, South Sudan and Uganda.

The logo for Light for the World, featuring a yellow circle with a white dot inside, followed by the text "LIGHT FOR THE WORLD" in a bold, uppercase, sans-serif font.

ABOUT THIS STUDY

This report, which focuses on Tanzania, is part of a multi-country study undertaken on behalf of ActionAid, Education International and Light for the World in Ethiopia, Malawi, Mozambique, Nigeria and Tanzania.

The research explores the current state of investment in the education workforce for disability-inclusive education, and the realistic requirements for putting inclusive education into practice. It was carried out using a combination of desk review and qualitative engagement, including consultation of peer reviewed and grey literature such as government reports, policy briefs and issue papers, and interviews with 96 key informants across the five countries.

Investing in the education workforce is the bedrock of inclusion and critical to ensuring all children, especially those with disabilities enjoy their right to education. Whilst well-trained and qualified teachers are at the forefront of this process, they cannot work alone. Support from equally well-trained and qualified education leaders, administrators, and support personnel (e.g. therapists, psychologists, community-based rehabilitation workers and specialists in braille and sign language) is key to an education system equipped to respond to children's diverse learning needs. As such, whilst much of the research centres on teachers, acknowledging their fundamental role in the education process, we have opted for a wider scope of analysis in order to understand the extent to which the broader education workforce is currently equipped to include all children, especially those with disabilities, and deliver on SDG4.

In addition, whilst recognising that, inclusive education aims to address the diverse needs of all learners, this study focuses specifically on disability-inclusion.

This report opens with an introduction, providing some background and highlighting key evidence from around the world that helped to shape the scope of the country studies. This is followed by the in-depth country study. It also highlights (often serious) gaps in knowledge and data, which hampered the achievement of the country studies.

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A thematic analysis of the research findings was conducted, to inform the development of the report and develop actionable country-specific recommendations. This found:

- That implementing inclusive education requires investment in education sector financing and widespread change of structures, systems, policies, practices and cultures;
- That a long-term perspective is needed to achieve impactful and sustained change (inclusive education should not be funded through one-off, short-term initiatives);
- That existing structures and systems should be utilised and strengthened;
- That inclusive education involves a range of stakeholders including government at all levels and across ministries (including education, health, finance and social services), teacher training institutions, schools, civil society organisations and communities, and involves a shift in attitudes and beliefs about education and the rights of persons with disabilities.

The study acknowledges certain limitations. While recognising that provision of quality, public disability-inclusive education involves system-wide change at all levels, some important issues were outside of the scope of the research project. For example, strategies to address attitudinal barriers and discriminatory practices, and investments to improve access to school such as transport and accessible infrastructure. It is also important to note that the study focuses on public basic education and did not include the private education sector.



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FOREWORD

Since Tanzania gained its independence, there have been numerous efforts to address the challenges facing the provision of quality inclusive education in the country by various development actors. The government of Tanzania has been at the forefront of this through a number of approaches and strategies which include: training, recruiting and incentivising teachers, deploying them where they are needed most, ensuring adequate budget allocations and, constructing learning institutions including schools, colleges and universities.

These efforts in the provision of education can also be seen in a number of ways as indicatively shown in this study. However, despite the government's notable efforts to deliver free, quality public education and its obvious commitments to the education of children with disabilities, including through the formulation of dedicated strategies as well as specialised teacher training, recruitment, deployment and incentives programmes, much work remains to be done.

For example, available data indicates that of the estimated 400 000 children with disabilities across the country, only 15% are currently enrolled in school. In addition, the country continues to grapple with considerable teacher shortages, requiring 47,229 primary school teachers just to maintain an average pupil-classroom ratio of 60:1 – already much higher than the ratio of 40:1 recommended by UNESCO.

Research has been used to complement government efforts to provide quality inclusive education in the country by informing duty bearers of the real situation on the ground and proposing measures for improvement. It is with this in mind, that ActionAid Tanzania and its allies (Education International and Light for the World) have produced the present study: 'The Bedrock of Inclusion: Why investing in the education workforce is critical to the delivery of Sustainable Development Goal # 4 (SDG4).'

SDG4 aims to ensure inclusive and equitable quality education and promote lifelong learning opportunities for all. The first target under SDG4 is to ensure that all girls and boys complete free, equitable and quality primary and secondary education.

To finance SDG4 the UN recommends that at least 15-20% of budget or 4-6% of GDP be allocated to education. Tanzania's allocations were very close to this target share of the budget in 2015 but have subsequently been declining. The Education 2030 Framework for Action further notes that countries with the furthest way to go to meet SDG4 targets and indicators will need to meet or exceed the higher targets for budget allocations to the sector.

High levels of investment are needed to provide more trained and well-paid teachers to deal with increased pupil demand whilst meeting commitments to quality, equity and inclusion. Unfortunately, the government's ability to raise the funds it needs are limited by its relatively small tax-to-GDP ratio (at 11.9% in 2017 this was already much lower than the sub-Saharan African average of 17.2%) a factor which in turn affects the actual amounts allocated to education as a proportion of the same budget.

Meanwhile, ActionAid estimates that each year the government of Tanzania has been losing as much as US\$ 531.5 million each year to harmful tax incentives and tax treaties. To put this in context, this is enough to pay for the entire National Strategy on Inclusive Education (US\$ 153 million) more than three times over. Also, just 20% (US\$106.3m) of this amount would be enough to cover the salaries of 30,213 newly qualified teachers (60% of the primary school teachers needed across the country).

In other words, if the government of Tanzania were to increase the overall SIZE of its budget by maximising resources through fair and progressive tax it could increase the SHARE available for public education and continue honouring its commitments to financing free, quality, inclusive education by recruiting, training and deploying teachers and other education personnel.

This study calls on everyone, especially duty bearers, to re-think their role in ensuring that quality, inclusive education for all children(especially those with disabilities) is met by increasing financing to education to ensure the education workforce is taken care of as a well-trained and incentivised education workforce is the bedrock of inclusion.

The study points out that poor quality of teaching, insufficient number of teachers, limited training for workforce capacity development and insufficient financing are all barriers to the provision of inclusive education.

With the current share of budget to education being less than 16% and a GDP share to education of less than 4%, Tanzania needs to work harder to maintain shares at a sustainable required level to meet SDG4 – around or above the upper end of the benchmarks. With this snapshot of the research findings, I urge all stakeholders to take time to read this research report, understand the findings and recommendations and take informed action.

Bavon Christopher
Country Director, ActionAid Tanzania

GLOSSARY

For the purpose of this study the following definitions were used by the project team.ⁱ

Disability	Following the WHO and UNCRPD social definition of disability as an “ <i>evolving concept</i> ” that results from the interaction between an individual with impairments and contextual factors such as attitudinal, social and physical environments, resulting in limitations of one’s ability to participate fully in activities and effectively in society on an equal basis with others. For the purpose of this study we will use the internationally comparable impairment categories - physical, intellectual, behavioural, sensory - unless disaggregated differently within country-specific data.
Education support personnel	Those trained in inclusive education, including itinerant teachers, resource centre staff, specialists in child development (including speech therapists, occupational therapists, physical therapists) and special needs teachers.
Inclusive Education	Following the UNCRPD definition, ¹ inclusive education is: <ul style="list-style-type: none"> (a) A fundamental human right of all learners and not, in the case of children, the right of a parent or caregiver. Parental responsibilities in this regard are subordinate to the rights of the child; (b) A principle that values the wellbeing of all students, respects their inherent dignity and autonomy, and acknowledges individuals’ requirements and their ability to effectively be included in and contribute to society; (c) A means of realising other human rights, and the primary means by which persons with disabilities can lift themselves out of poverty, obtain the means to participate fully in their communities and be safeguarded from exploitation. It is also the primary means of achieving inclusive societies; (d) The result of a process of continuing and proactive commitment to eliminating barriers impeding the right to education, together with changes to culture, policy and practice of regular schools to accommodate and effectively include all students. <p>For the purpose of this study, the focus is on inclusive education as it relates to disability.</p>
In-service training	Any learning opportunity for teachers who are already certified as per country qualifications and/ or teaching in practice.
Pre-service training	Includes “ <i>recognised and organised, private and public educational programmes designed to train future teachers to formally enter the profession at a specified level of education. Graduates receive a government recognised teaching qualification.</i> ” ²
Schools – Inclusive	Schools designed so that children with disabilities attend regular classes with age-appropriate peers, learn the curriculum to the extent feasible, and are provided with additional resources and support depending on need.
Schools – Integrated	Schools that provide separate classes and additional resources for children with disabilities, which are attached to mainstream schools.
Schools – Special	Schools that provide highly specialised services for children with disabilities and remain separate from broader educational institutions, also called segregated schools.
Special needs education	Education for children with additional needs related to difficulties to learn or access education compared with other children of the same age, for example due to disadvantages resulting from gender, ethnicity, poverty, learning difficulties or disability.

i. Unless otherwise noted, the definitions included here are direct text as presented in the World Report on Dis-ability (WHO and World Bank, 2011)

ACRONYMS

EMIS	Education Management Information System
ESDP	Education Sector Development Plan
ESPR	Education Sector Performance Report
GDP	Gross Domestic Product
GPE	Global Partnership for Education
MoEST	Ministry of Education, Science, and Technology
NGO	Non-Governmental Organisation
NSIE	National Strategy on Inclusive Education
PO-RALG	The President's Office - Regional Administration and Local Government
SDG	Sustainable Development Goals
TRC	Teacher Resource Centre
TZS	Tanzanian Shilling
UNCRC	United Nations Convention on the Rights of Children
UNCRPD	United Nations Convention on the Rights of Persons with Disabilities
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNICEF	United Nations Children's Fund
WHO	World Health Organization



PHOTO: MAKMENDE MEDIA/ACTIONAID

...in most low- and middle-income countries, children with disabilities are more likely to be out of school than any other group of children.

SECTION 1. INTRODUCTION AND BACKGROUND

➤➤ 1.1. Rethinking inclusive education starts with strengthening the education workforce

Despite global commitments, children with disabilities are being left behind

The United Nations' Sustainable Development Goal 4 (SDG4) makes inclusive education an explicit global priority, and all member States have committed to "ensure inclusive and equitable quality education and promote lifelong learning opportunities for all" by 2030.³

Yet, in most low- and middle-income countries, children with disabilities are more likely to be out of school than any other group of children.⁴ As the 2020 Global Education Monitoring Report noted, "the promise of reaching the furthest behind first is not being kept", and "children with disabilities are particularly at risk of exclusion from education".⁵

A lack of data, comparable measurements and agreed definitions means that credible global statistics are lacking.ⁱⁱ But the best estimates are that, in low- and lower-middle income countries, around 40% of children with disabilities are out of school at primary level, and 55% at lower secondary level, although these numbers vary enormously between countries.⁶ In many lower-income countries, even when children with disabilities do attend school, they are segregated from their classmates, receive a poorer overall quality of education, and are more likely to drop out than their peers.⁷ In 10 low- and middle-income countries, children with disabilities were 19% less likely to achieve minimum proficiency in reading than those without.⁸

ii. This is also a global issue, as the UIS noted: "because of the scarcity of national data, it is currently not possible to generate statistics on the status of persons with disabilities with regard to education that are regionally or globally representative"

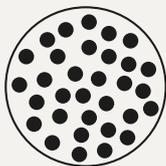
Far too little is known about how disability intersects with other disadvantages, but some studies suggest that girls with disabilities are among the most marginalised groups in society, as a result of social norms and cultural biases around gender and disability.⁹

In 2020, widespread school closures introduced in 194 countries in an effort to contain the spread of the Covid-19 pandemic shed a harsh light on existing

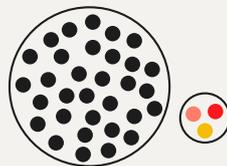
inequalities, both revealing and reinforcing patterns of disadvantage and discrimination in access to education. With an estimated 91% of the global school population affected by these measures, learners with disabilities are among those most likely to be excluded and face additional setbacks to their education due to factors such as a lack of accessible resources or technology to support continuous remote learning, or a scaling back of specialised support measures.¹⁰

A summary of the evidence on inclusive education

Adapted from Principe T. (2018) Rethinking Disability: A primer for educators and education unions.



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



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



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



Inclusion involves a process of systemic reform embodying changes and modifications in content, teaching methods, approaches, structures and strategies in education to overcome barriers with a vision serving to provide all students of the relevant age range with an equitable and participatory learning experience and environment that best corresponds to their requirements and preferences.

Placing students with disabilities within mainstream classes without accompanying structured changes to, for example, organisation, curriculum and teaching and learning strategies, does not constitute inclusion. Furthermore, integration does not automatically guarantee the transition from segregation to inclusion.

Box 1. What do we mean by inclusive education in this study?

At its simplest, inclusive education means that all children learn together in the same schools. This requires education systems that can adapt to the different learning needs of all students. Inclusive education is widely seen as a philosophical approach to education which ensures that diverse students of all backgrounds learn together in the same classroom, and seeks to transform education systems in order to respond to these different needs - irrespective of abilities or disabilities.¹¹ For the purposes of this report, however, the authors focus on disability-inclusive education specifically, while recognising the broader understanding of “inclusive education”. Finally, because inclusive education is a process which can take time, the study also aims to situate current efforts by governments as part of a process of moving *towards* inclusive education.

A well-trained education workforce is the bedrock of inclusion

Poor quality of teaching, inadequate teacher numbers, limited training for workforce development and lack of financing are all cited as significant barriers to the provision of inclusive education.¹²

Inclusive education begins with qualified teachers who are provided with the necessary support to address different pupil needs. In many low- and middle-income countries, teachers have no or limited experience of teaching children with disabilities, and are not trained in inclusive teaching or using accessible classroom tools and materials.¹³

The recent United Nations Disability and Development Report identified a number of actions needed to achieve SDG4 for persons with disabilities, including providing “*training to teachers and other education specialists to gain knowledge and experience in inclusive education for persons with disabilities*”. However, it found that many teachers lack the “*skills necessary to support children with more challenging learning needs, including those with severe physical or intellectual disabilities, in mainstream classrooms*.”¹⁴

This echoes a 2018 study by Education International, which found that 72.5% of teacher union respondents from 43 countries believed pre-service and in-service training on inclusion to be insufficient, leading a small minority of teachers to pay for their own training.¹⁵

Teacher quality is the most important determinant of the quality of education and learning outcomes at school level,¹⁶ and teacher preparation to respond to diversity in the classroom is key to ensuring that all children have a positive learning experience. As such, it is crucial to ensure that all teachers – new recruits as well as those already in classrooms – are trained in inclusive education.

However, given that **in sub-Saharan Africa only 64% of primary and 50% of secondary school teachers are trained, most teachers lack even the most basic preparation to teach,** let alone training in inclusive pedagogy.^{iii, 17}

Inclusive education begins with qualified teachers who are provided with the necessary support to address different pupil needs. In many low- and middle-income countries, teachers have no or limited experience of teaching children with disabilities, and are not trained in inclusive teaching or using accessible classroom tools and materials.

In addition, training available in many lower-income countries is often based on the medical model^{iv} or on special needs education (which segregates children), rather than the human rights-based framework on which inclusive education is based. Beyond increasing teachers’ skills to modify their teaching strategies, training in inclusion also plays a crucial role in improving teacher attitudes, which are “*central in any reform design to improve inclusion*.”¹⁸

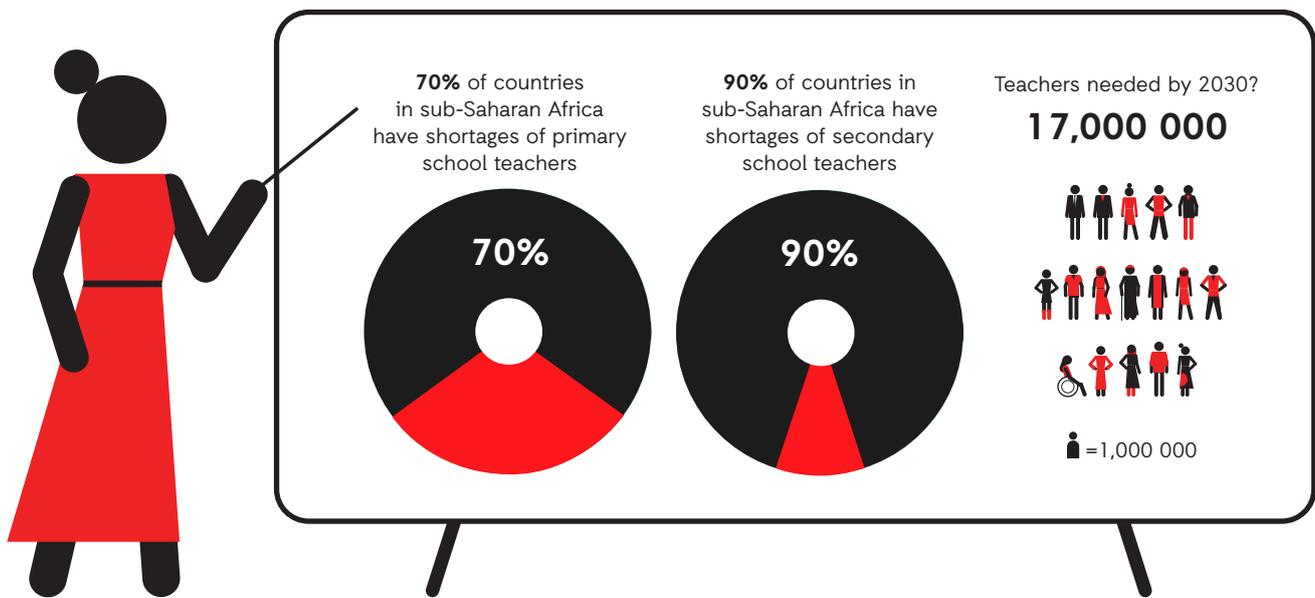
Class size matters

SDG4 calls on countries and development partners to “*substantially increase the supply of qualified teachers*” by 2030. Not only are teachers a fundamental condition for guaranteeing quality education, but the equity gap in education is exacerbated by the shortage and unequal distribution of teachers, especially in disadvantaged areas.

Currently, in most low-income countries, teachers routinely deal with classes of over 40 pupils with a wide range of abilities, especially in the most marginalised and remote areas where classrooms are more often overcrowded due to huge teacher shortages. According to the UNESCO Institute for Statistics, **more than 70% of countries in sub-Saharan Africa face acute shortages of primary school teachers, and 90% have serious shortages in secondary education, the largest teacher gap in the world. To keep up with population growth, sub-Saharan Africa will need to recruit 17 million new teachers by 2030.**¹⁹

iii. Across 10 francophone sub-Saharan African countries, just 8% of teachers for grades two and six had received in-service training on inclusive education.

iv. The medical model sets children with disabilities apart from the rest of society (i.e. the child has a “problem” that needs “resolving”). This was the predominant model of thinking around disability until a few decades ago, when the social model of disability shifted un-understandings of disability away from a charitable welfare-based and rehabilitative approach and towards a social justice, and human rights-based framework – on which inclusive education is based. In many cases, training for teachers is yet to integrate this model fully.



As noted in a report commissioned by Education International, *“Teachers need smaller class sizes in order to be able to teach to every student [and practice inclusive education]. Teaching to 35 diverse learners is significantly more challenging and complex than teaching to 16 diverse students”*. The report concludes that *“classroom materials and technologies are useful, but they cannot replace the value of a skilled teacher available to all her/ his students”*.²⁰

Teachers need support in the classroom

Providing more and better training for teachers is necessary but not sufficient to achieve inclusive classrooms. In many countries, teachers are not only in short supply, but are also *“isolated, and not supported to provide effective teaching and learning”*.²¹

Teachers require supportive working conditions to deliver inclusive education.

This may involve additional resources to provide specially designed learning materials and any necessary classroom adaptation.²² Governments must also develop inclusive curricula that can help teachers break down barriers faced by children with disabilities

Unfortunately, in many low- and lower-middle income countries, teachers are chronically underpaid, with salaries below the average for jobs requiring a similar level of skills. Rural and poor areas are the most understaffed, with few incentives for teachers to work there.

in the classroom. This involves ensuring that curricula can adapt to the needs of a diversity of learners, while also better representing diversity.

To ensure inclusive education, teachers are critical.

But they cannot work alone. As the Education Commission noted, teachers need **leadership and support** to be effective and help the learners with the greatest need.²³ **Support from specialists in other sectors, such as physiotherapists, occupational therapists, or specialist teachers experienced in teaching children with disabilities, is also essential.**²⁴

Research has shown that these education support personnel play a key role in the learning team necessary to adequately support children and young people with disabilities.²⁵

Also critical are adequate remuneration, decent working conditions and incentives for teachers to grow their skills and knowledge and stay in the profession. Governments need to ensure good systems of financial incentives, and improved distribution of teachers qualified in inclusive education. Education International research from 2018 considered that: *“As teachers’ skills and responsibilities increase, so too should their compensation”*.²⁶ Unfortunately, in many low- and lower-middle income countries, teachers are chronically underpaid, with salaries below the average for jobs requiring a similar level of skills. Rural and poor areas are the most understaffed, with few incentives for teachers to work there. For these reasons, Education International and national teachers’ unions continue to advocate for improved working conditions to support the shifts in strategies in the classroom needed to deliver SDG4.²⁷



1.2. Increased public spending on the education workforce is critical to achieve inclusion

Equipping teachers with the right skills and support to teach inclusively requires significantly more resources, and an expansion of the workforce. Teachers are aware that a lack of resources acts as a major brake to ensuring inclusive education. Respondents to an Education International study carried out in 43 countries consistently highlighted budgets and funding as a barrier to creating more inclusive classrooms.²⁸

Existing research shows that commitments to inclusive education and reforms to the workforce rarely make it from ‘on paper’ commitments into annual government budgeting processes. Budgeting for the education workforce in lower-income countries tends to rely on simplistic calculations in sector plans that are disconnected from ongoing budget discussions.²⁹ Rarely is significant financing for the recruitment, training, deployment and support of teachers to practice systemic inclusion reflected in budgets. Even where there are resources, they are well below what is needed.^v

The Education Commission has pointed out that teacher salaries already represent a significant share of recurrent education budgets in most countries, and Ministers of Finance manage competing demands.³⁰ As such, requests for increased investment in the education workforce must be convincing, especially as a long-term investment, and a thorough cost-benefit analysis of any workforce reform is required for policymakers to change the status quo. This must be informed by dialogue with the workforce and trade unions.

Inclusive education requires both system-wide change and a transformation of the teacher workforce. Yet **without substantial new funding for education, the financing required to transform education systems, and**

the teaching force in particular, for inclusion is likely to remain out of reach. Evidence suggests that States which have historically invested in segregated schools tend to lack the political will to move towards inclusive education systems.³¹ However, while costly in the short term, investment in inclusive education is more cost-effective over time than building two separate systems, and brings additional benefits associated with more trained teachers on the ground.^{vi}

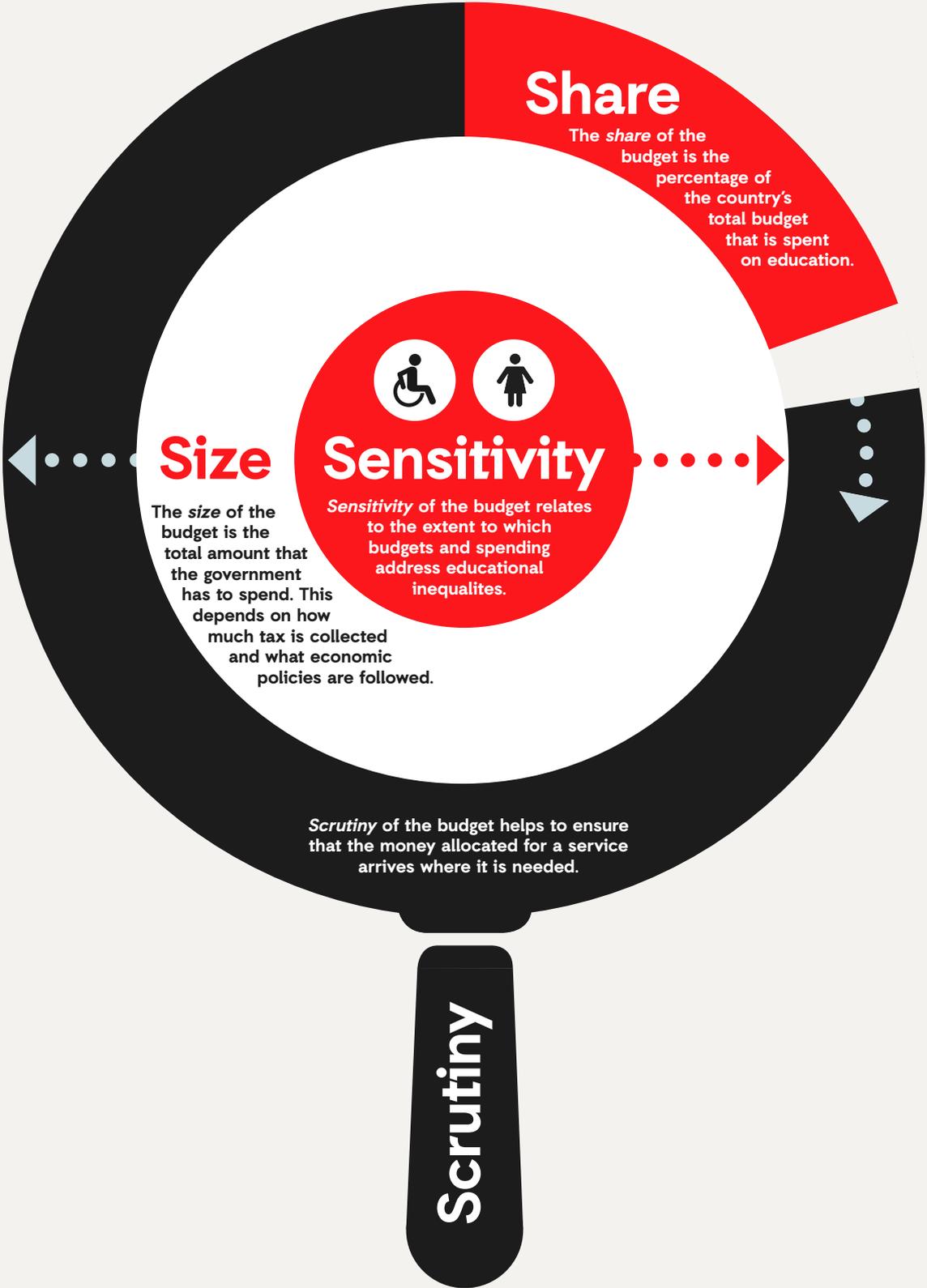
Study after study has evidenced that, **in the long-run, investing in inclusive education makes economic sense, because inclusive teaching can be synonymous with quality, and also because it precludes the need to invest in two parallel education systems.**³² In lower income countries, a fairly strong body of research points to the inefficiency of multiple systems of administration, organisational structures and services.^{vii}

In other words, in many lower-income countries it is necessary to increase investment in education in order to transform an education workforce equipped to deliver inclusive education. Yet the gaps are vast. The 2015 Global Education Monitoring Report estimated that achieving targets for inclusive and quality education up to secondary level for low- and lower-middle income countries by 2030 would require a tripling of public funding for education.^{viii} This increase is required not only to deal with increased demand, but, crucially, to meet commitments to quality and inclusion.

As such, transforming the workforce to deliver system-wide inclusive education requires substantial increases in public budgets. This can be supported by applying ActionAid’s “4S education financing framework” (see Box 2) which clearly identifies four principles of education financing to ensure that countries are allocating and spending adequate resources to meet SDG4.

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- v. Evidence on this is limited. However, a number of studies suggest this to be the case and build a picture. For instance, Light for the World (2016) Costing Equity: The case for disability-responsive education financing, showed a lack of funding overall, and specifically on teaching. The UN Global Education Monitoring Report 2020 also notes a lack of budget for inclusive education overall. Finally, the Education Commission (2020) noted a lack of budgeting for workforce transformation.
 - vi. In the long run, it has been noted that setting up separate systems costs more. For example, an OECD report estimated that the average cost of putting students with special educational needs in segregated placements is seven to nine times higher than educating them in mainstream classrooms. However, in the short term there is a need for initial up-front investment.
 - vii. Quoted in World Bank 2004, Inclusive Education: An EFA Strategy for all Children. This was based on common conclusions across a number of studies: Primary sources include OECD, 1994; OECD, 1995; OECD 1999; OECD 2000; O’Toole & McConkey (1995) Innovations in Developing Countries for People with Disabilities; EURYDICE, 2003.
 - viii. Education for All (2015) Global Monitoring Report. Pricing the right to education: The cost of reaching new targets by 2030. Note: if lower-middle income countries are included, the minimum cost rises to \$403 per student.

Domestic Financing for Education: *The 4 Ss*



Box 2. ActionAid's 4S education financing framework

ActionAid's 4S framework identifies four clear principles that must be applied to ensure that countries meet the SDG4 twin promises of quality and inclusion:

1. A fair **SHARE** of the budget is spent on education - meeting or exceeding UNESCO benchmarks of 20% of national budget or 6% of GDP - with a particular focus on marginalised groups, including children with disabilities.
2. A good **SIZE** of overall budget is raised through a progressive tax base, maximising the availability of national resources for investment in public services, ensuring that those most able to pay (the wealthiest) support those least able (the poorest) to do so. This also requires macroeconomic policies which can support budget increases, such as reducing debt servicing or limiting austerity policies.
3. Budgets are **SENSITIVE**, with a focus on equity in public expenditure in order to redress broader inequalities in society (such as stipends for the education of children with disabilities, or greater investment in inclusive teachers in poor rural areas).
4. Public **SCRUTINY** of budget expenditure to ensure that funds arrive on time (especially in disadvantaged areas) and are spent effectively. This may require, for instance, enabling civil society groups to have oversight of budget development and expenditure.

SHARE: International public spending benchmarks must be met

The UNESCO Education 2030 Framework for Action³³ establishes a target for countries to allocate up to 20% of their national budget or 6% of GDP to meet SGD4 by 2030. Countries with the furthest to go to meet SDG4 targets and indicators will need to meet or exceed the higher targets for budget allocations to the sector. High levels of investment are needed to provide more trained and well paid teachers to deal with increased pupil demand,³⁴ whilst meeting commitments to quality, equity and inclusion.³⁵ Yet many countries are presently falling short of these targets, as public education expenditure is, on average, 4.4% of GDP and 13.8% of total public expenditure.^{ix}

When an insufficient share of the budget is allocated to education, governments tend to look for ways to cut back on spending on teachers, and the financing for teachers' wages, training and support gets squeezed. This can mean that not enough teachers are employed, or that funding for mechanisms to retain teachers and incentivise appropriate deployment, class sizes, and so on is insufficient.



PHOTO: MAKMENDE MEDIA/ACTIONAID

ix. The Global Education Monitoring Report 2020-21 provides data for latest available year (2017), although as the report notes, data were missing for 54% of countries.

Box 3. International financing institutions restrict the expansion of public budgets for workforce capacity

Currently the capacity of many countries to increase the education share of their budget and invest in a workforce able to deliver commitments to quality, inclusive education is under threat. For many decades, the prevailing economic wisdom has been antithetical to the kinds of investment required to expand the education workforce. In 2007, research by ActionAid in 17 countries showed that, between 2003 and 2005, a prominent International Monetary Fund (IMF) structural adjustment programme loan criterion was a wage bill ceiling that limited the number of public sector workers (such as teachers) that could be hired.³⁶ The IMF later removed the criterion; but there was still pressure on governments behind the scenes to reduce spending on public sector wages.³⁷

With debt levels now spiralling, IMF advice again risks limiting investment in the education workforce. According to the Jubilee Debt Campaign, external debt payments by developing countries grew 85% between 2010 and 2018, from 6.6% to 12.2% of government revenue.³⁸ In this context, the advice of the IMF becomes even more powerful as they negotiate new debt relief programmes. Evidence from ActionAid in 2020 shows a spike in IMF programmes carrying similar conditions to the structural adjustment programmes, with countries struggling to maintain budgets for essential services, and limiting workforce investment.³⁹

SIZE: Financing an inclusive education workforce requires increased public budgets

The 2014 Global Education Monitoring Report noted that: “Countries that require additional teachers will have to increase their overall budgets for teacher salaries”. The report went on to state that US\$ 4 billion additional funds were required annually in sub-Saharan Africa to pay the salaries of the additional primary school teachers required by 2020, after taking into account projected economic growth.⁴⁰ Given chronic shortages in teaching staff in all countries in this study, and with many teetering on the edge of debt crises, this is a huge problem for achieving SDG4 in all countries (see Box 3 above).

Public taxation is the most effective source of long-term, sustainable funding for recurrent budgets such as workforce costs, and with only a decade to go to meet the 2030 targets, many countries need to increase overall revenue and availability of domestic resources.

In 2010, the UN estimated that a minimum of 20% tax-to-GDP ratio would be needed to deliver on the MDGs.⁴¹ More recently, research from the IMF and World Bank⁴² indicates that tax-to-GDP ratios lower than 15% are insufficient to finance even the most basic state functions.⁴³ As an example, in 2017, the average tax-to-GDP ratio in OECD countries was 34.2% whilst in

sub-Saharan Africa, the average ratio was just 17.2%.⁴⁴ In other words, whilst the appropriate level of taxation depends on each country’s characteristics, a sizeable increase tax capacity is likely to play a significant role in countries’ ability to deliver basic public services and attain the SDGs. Indeed, in 2019, the IMF estimated that most low income countries would need to spend an additional 15 percentage points of GDP or more to reach the SDG targets, suggesting that increasing tax to GDP ratios by 5% in the medium-term (around 5 years) would constitute an ambitious yet realistic way forward.⁴⁵

Taking action to remove harmful corporate tax incentives, tackle tax avoidance, evasion, corruption and illicit financial flows are key, if governments are to raise new funds for education relatively quickly.⁴⁶

SENSITIVE: Budgets must address equity and inclusion

It is not enough to spend *more* money on disability-inclusive education, education budgets also need to be spent *better* and with greater sensitivity. **A greater focus on equity is required in the deployment of resources—both human and financial—to benefit all learners, including those with disabilities, and ensure that the education workforce is available and able to manage inclusion.** This process must start by identifying where

financing and teachers are required, to target the needs of children with disabilities, and support system-wide inclusion more broadly.

In all five countries included in this study, it proved difficult to assess spending in relation to equity of teacher deployment compared to the need for teachers for inclusive education across the country. This is, in part, due to a lack of data to assess needs (i.e. numbers of teachers trained in inclusion or where they are deployed). Without more coherent baselines, effective planning and budgeting for inclusion is impossible.

As the Global Education Monitoring Report notes, a larger share of resources needs to be allocated to compensate for disadvantage, so that *“even as marginalized groups are mainstreamed, a twin-track approach targeting them is needed, since the cost of serving their support needs is much higher, especially for students with disabilities”*.⁴⁷ This means that school funds need to positively discriminate in favour of more vulnerable learners, so that everyone can be on a more equal footing. This is particularly true for children with disabilities, who may require additional support such as assistive devices, specialised resources, or referral to medical support.

To do this, it is vital to put equity and inclusion at the heart of government financing formulae. These must address individual disadvantage such as disability, but also broader horizontal inequalities such as geographical inequality, and may require extra teacher

incentives or support for deployment to remote areas.

**SCRUTINY:
Ensuring
that education
expenditure meets
inclusion needs**

Even where funds are allocated to inclusive education, improving oversight, scrutiny and accountability is crucial to ensure that budget allocations are properly targeted, arrive in full and on time, and are effectively and transparently spent.⁴⁸ Moreover, some small allocations can be traced for *“special education”* that can reinforce segregation. This echoes the findings of a study which found that only 31 of a sample of 76 country budget documents from low- and low-middle-income countries had any mention of *“special education”*, and this was often a separate line in the overall education budget, rather than under the appropriate age or level of education, or in ministry budgets other than education, with no plan for integration into the education sector.⁴⁹

Governments should also create the conditions to enable non-governmental organisations (NGOs) to monitor the fulfilment of government commitments and stand up for those excluded from education.^x

Even where funds are allocated to inclusive education, improving oversight, scrutiny and accountability is crucial to ensure that budget allocations are properly targeted, arrive in full and on time, and are effectively and transparently spent



PHOTO: MAKMENDE MEDIA/ACTIONAID

x. For instance, according to the recent UNESCO GEM report 2020-21 a 2001 NGO campaign in Armenia resulted in a new legal and budget framework to roll out inclusive education nationally by 2025.



PHOTO: PAULINA TEVELI/ACTIONAID

SECTION 2. COUNTRY STUDY: TANZANIA

Background to the Tanzanian education system

The United Republic of Tanzania is formed of mainland Tanzania and the semi-autonomous territory of the Indian Ocean archipelago of Zanzibar, with a total population of 59.9 million.⁵⁰ Education policy is set at national level, and in part by each of the territories.^{xi} In 2007, Tanzania achieved near universal access to primary education as a result of the free primary education policy introduced in 2001. Within five years, the policy led to almost full enrolment, from 65% in 2001 to 96% in 2007.

The introduction of free lower secondary and pre-primary education in 2016 added further strain to the

education system, with an immediate increase of 38% in pre-primary enrolment, and 44% in Form 1 (first year of secondary education) when fees were dropped.⁵¹ However, an estimated 3.5 million children and young people aged between 7 and 17 remain out of school.⁵²

Equity and quality also pose major challenges. For instance, children from the poorest families are three times less likely to attend primary school than those from the wealthiest households. Girls, the poorest children, children with disabilities and children living in under-served communities are the most vulnerable to dropping out of, or never going to, school.⁵³

xi. Where possible, differences between mainland Tanzania and Zanzibar are identified in this report, but they are not systematically highlighted.

2.1. Current state of disability-inclusive education

Data on disability

According to Tanzania's Bureau of Statistics, there are an estimated 400,000 school-aged children with disabilities in Tanzania,⁵⁴ a figure reflected in the 2016-21 Education Sector Development Plan (ESDP).

The latest National Strategy for Inclusive Education (NSIE) 2018-2021 stated that data on vulnerable learners and those with disabilities is limited, and is not regularly analysed to provide evidence for decision makers and planners. It outlined plans to improve the quality of data by revising the Education Management Information System (EMIS) and making available data on special needs education teachers and learners with disabilities, disaggregated by sex, disability and level of education.⁵⁵ As a result, the quality of data regarding children with disabilities in Tanzania is improving.

For Tanzania mainland, government data for **2018/19** shows that a total of **60,404 children with disabilities were enrolled in school, 49,655 at primary and 10,749 at secondary level.**⁵⁶ This represents around **15% of the estimated 400,000 children with disabilities across the country.** This is a slight increase on the previous enrolment figures for children with

disabilities, of 51,561 in total (42,783 at primary and 8,778 at secondary level).⁵⁷ However, in relation to the overall figures, it shows that children with disabilities represent just 0.46% of primary and 0.45% of secondary enrolments.⁵⁸ In addition, only 42% of children with disabilities enrolled at primary level and 48% at secondary are girls. This indicates a significant gender disparity in enrolment at primary level, which diminishes as they progress to secondary school.

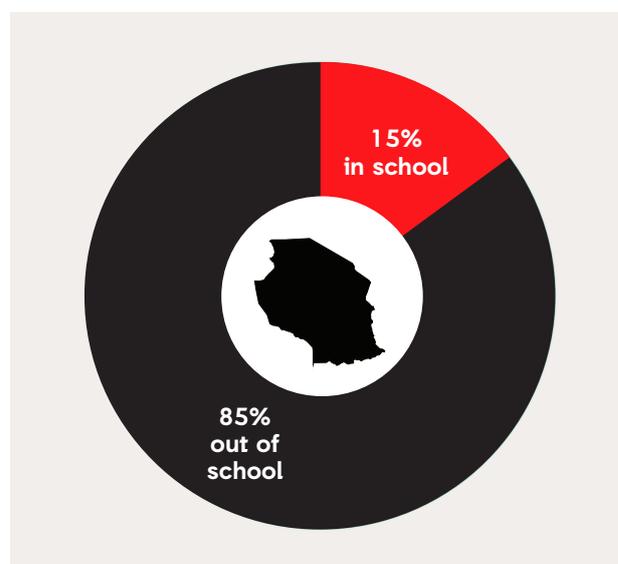


Table 1: Enrolment data for pupils with disabilities 2018-2019, Tanzania mainland⁵⁹

Type of disability	Primary			Secondary		
	Boys	Girls	Total	Boys	Girls	Total
Visual impairment	688	493	1,181	283	211	494
Hearing impairment	3,869	3,343	7,212	900	878	1,778
Physical disability	8,985	5,821	14,806	1,913	1,343	3,256
Intellectual impairment	8,920	6,257	15,177	63	35	98
Albinism	1,394	1,384	2,778	692	572	1,264
Deafblindness	433	373	806	71	46	117
Autism	1,091	755	1,846	27	15	42
Low vision	3,322	2,527	5,849	1,665	2,098	3,763
Subtotals	28,702	20,953	49,655	5,551	5,198	10,749
TOTAL	60,404					

Data is also disaggregated by disability types (see table 1) which allows analysis of the most prevalent types of disability at different levels. This shows a noticeable reduction in the number of pupils with disabilities classified as *'intellectual impairment'* between primary and secondary levels. This should be analysed further in order to ensure that appropriate, tailored support is available to these children and reduce chances of drop-out.

For Zanzibar, data in the 2017-22 Education Development Plan shows that 6,178 students with disabilities were enrolled in school in 2014, representing just under 2% of students in all schools (public and private). The Plan notes that, *"While it is challenging to understand the situation for children with disabilities, in part due to defining the type of disability, the 2012 Census found that between 3 and 4 per cent of children aged 0–19 had a disability. Of children enrolled in 2014, 2 per cent were reported to have a disability, suggesting that this group is having difficulty entering or staying in school."*⁶⁰

Government commitments to inclusive education

The Tanzanian Government has committed to identify the needs of each child with disabilities and create an individualised education plan with appropriate accommodations and adaptations for all children. This commitment was outlined in the 2004 National Policy on Disability and the 2010 Persons with Disabilities Act.⁶¹ The Policy outlines the Government's commitment to persons with disabilities, and advocates for the training of educators and other service providers in the identification of children with disabilities. In 2009, Tanzania ratified the UN Convention on the Rights of Persons with Disabilities (UNCRPD) and launched NSIE 2009-17, followed by NSIE 2018-21.

The Government has taken its commitments to disability rights seriously. For example, in June 2015, the Prime Minister's Office responded to an African Union endorsed regional plan on albinism by instructing the Ministry of Industry and Trade to produce assistive devices and reduce the cost of imported devices.⁶²

The current state of inclusive education provision in Tanzania

Tanzania has implemented two successive inclusive education strategies during the last decade. The first

NSIE was launched in 2009 and committed to ensuring that all children, youth, and adults in Tanzania had equitable access to quality education in inclusive settings. This was followed by NSIE 2018-2021, with the objective of *"strengthening the education system to provide, in an equitable manner, learning opportunities for all children, adolescents (girls and boys) and youth, including vulnerable groups, and enable them to acquire the necessary knowledge and skills to contribute to the transformation of Tanzania into a middle income and semi-industrialized nation by 2025"*.⁶³

A 2018 review by the Global Partnership for Education noted that Tanzania was one of the few countries promoting inclusive education through large-scale education projects, including:

- adapted classroom furniture for all children with disabilities;
- financial incentives to encourage education and reduce barriers caused by school-related costs, including stipends/ scholarships to cover medical and rehabilitation expenses, transportation costs, mobility aids and appliances;
- training teachers on inclusive education and equipping teachers with inclusive education teaching materials (Inclusive Education Kit); and
- providing schools with information communication technologies specifically adapted for use by children with disabilities.⁶⁴

There are currently 41 special schools (for children with specific disabilities) in 24 local authorities, and 561 special needs units within mainstream schools across 144 local authorities in mainland Tanzania.⁶⁵ In addition, according to the 2018/19 Education Sector Performance Report (ESPR), 2,485 mainstream primary schools are classed as *'inclusive'*, just over 15% of all primary schools on the mainland.⁶⁶ In Zanzibar, approximately 28% of all government primary schools were reported as implementing inclusive education.⁶⁷

The Tanzanian Government has committed to identify the needs of each child with disabilities and create an individualised education plan with appropriate accommodations and adaptations for all children.

Box 4. National responsibility for education

National responsibility for education is shared among three ministerial bodies:⁶⁸

- The Ministry of Education, Science, and Technology (MoEST);
- The President's Office - Regional Administration and Local Government (PO-RALG); and
- The Ministry of Community Development, Gender and Children (now merged with the Ministry of Health).

PO-RALG has a more pivotal role since it inherited the administration of secondary education from MoEST in 2008, making it wholly accountable for the implementation of basic education. Its organisational structure was reviewed in 2011, creating the Basic Education Coordination Division (now the Department for Education Administration) to administer the delivery of pre-primary, primary, secondary, adult and non-formal education.

The role of MoEST has adjusted accordingly, to focus on policy and planning, monitoring and evaluation and quality assurance, through the registration, supervision and inspection of schools. MoEST has also retained responsibility for technical and vocational education and training, higher education and teacher education.

Gaps and challenges in the provision of inclusive education

Despite progress, more efforts are needed to improve the practice of inclusive education, so that, as one article states, *"students with special educational needs enjoy education and social activities along with their non-disabled peers within the regular school system."*⁶⁹

Interviewees indicated that there was a limited understanding of inclusive education in Tanzania. One described a common belief that *"inclusive education is the same as special needs education"*, another that *"the notion of inclusive education is slowly gaining currency in the country and it is important that people can see the importance of inclusive education outside special needs education"*. Inclusive education was described as being *"undervalued and [the] majority of implementers at all levels are not oriented to the changes in curriculum."*

Respondents from MoEST noted the need for legislation and clear guidelines to integrate inclusive education into the teacher training curriculum and all levels of the education system. Inclusive education needs not only to be given prominence as a *"rhetorical flourish"* but developed in detail as an organising principle. One interviewee mentioned that, *"in Tanzania, inclusive education is only mentioned in meetings, not in practice"* and that *"a paradigm shift from education*

exclusive school practices to inclusive school system" is needed. This will require the systematic, democratic and participatory involvement of public authorities, civil society organisations, the private sector and teacher organisations.

Many schools, especially on the mainland, remain ill-equipped for children with disabilities, with physical accessibility and lack of assistive technology cited as key challenges.⁷⁰ The 2017 Joint Education Sector Review concluded that, despite achievements, the realisation of inclusive education was held back by various factors, including a *"shortage of teachers, including teachers trained to support learners with special needs and capitation grant not differentiated for learners with special needs..."*^{xii} In addition, *most of the special schools are far from most children's homes yet regular schools are not sufficiently prepared or equipped to handle children with special needs.*" It also noted a lack of statistics on the performance of, and quality of support to, children with disabilities.⁷¹

The current NSIE cites several additional barriers to the inclusion of children with disabilities in education, from inaccessible environments for wheelchair users, unsafe or unsuitable surroundings for girls and inappropriate school buildings, to inappropriate teaching methods, lack of teaching and learning materials or assistive devices, unsuitable curriculum design and inadequately trained teachers.⁷² These barriers are echoed in the

xii. This information is correct based on the desk review. However one reviewer noted that at the end of 2017 the MoEST Permanent Secretary informed members of the Quality Education Conference that the capitation grant for-mulae had been reviewed to pay special attention to those schools with children with disabilities.

ESDP, which underscores the need to improve access and learning achievements for children with disabilities and other special needs through increased attention and resources.⁷³

One study on inclusive education in the mainland found that the majority of teachers “did not support inclusive education on the ground that they had not been trained to implement it.”⁷⁴ It identified three key problems facing the implementation of inclusive education in schools from the perspective of teachers and administrators: lack of trained teachers in special/inclusive education; lack of teaching and learning facilities; and an inflexible and overly exam-oriented curriculum. A 2018 report on Zanzibar also identified a lack of teachers trained in inclusive education as key to explaining the number of out-of-school children.⁷⁵

This highlights one of the biggest challenges facing Tanzania in delivering inclusive education – the workforce to deliver it. **In the 2018/19 school year, the average pupil-teacher ratio in government primary schools was 54:1, up from 47:1 in 2017.**⁷⁶ This varies greatly by region, with the lowest average in Kilimanjaro at 37:1, and regional ratios exceeding 70:1 in Geita, Simiyu and Shinyanga, with the highest in Katavi at 83:1. These are considerably higher than the UNESCO maximum recommended ratio of 40:1, and the Government is continuing its efforts to bring them down.⁷⁷

The ESDP outlines the Government’s ongoing struggle to keep pupil-teacher ratios down, in particular in the face of a temporary freeze on public sector recruitment in 2016/17. **It states that, for an average 40:1 ratio to be maintained, a further 56,173 pre-primary and 130,725 primary teachers would be required. However, a range of strategies were suggested to reduce shortages to 6,279 pre-primary and 47,229 primary teachers, including class sizes of 60 or double shifts at pre- and lower-primary levels.**⁷⁸

Tanzania has a very high level of qualified teachers compared to the other four countries in this study (98.3% at primary and 98.7% at secondary level).⁷⁹ However, more teachers will need to be recruited, trained and supported to provide inclusive education.⁸⁰ A 2018 UNICEF study linked high pupil-teacher ratios and overcrowded classrooms to increased drop-out, and highlighted a general lack of motivation among teachers at all levels due to shortages of accommodation, transport and training opportunities, and low salaries. It also noted an acute shortage of properly trained special needs teachers, and low morale among special unit teachers, who do not receive any additional incentives or salary despite spending more years training.⁸¹

The current NSIE introduces incentives for counsellors, teachers and support staff working with learners with disabilities in schools and satellite centres. US\$ 30.6 million was included in the costing plan to cover incentives for 8,500 volunteer and community teachers over the course of the four-year plan, equating to around US\$ 900 per teacher per year, though it also indicated that no such funds were actually available at the time of approval.⁸²

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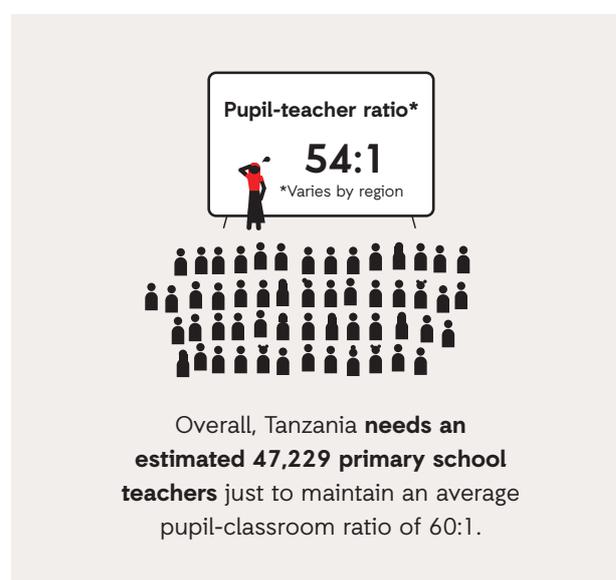


PHOTO: NATASHA MULDER/ACTIONAID



2.2. Workforce Development in Inclusive Education in Tanzania

Tanzania aims to increase the number of teachers trained to support disability-inclusive education

Tanzania’s Teacher Development and Management Strategy focuses on attracting, developing and retaining sufficient quality teachers, building their capacity in special needs education methods, and reviewing pre- and in-service teacher education curricula and programmes to include special needs education.⁸³

The current NSIE notes that: *“teachers with qualifications to work with learners with special needs remain few (...) capacity of teachers to facilitate inclusiveness in their classrooms remains weak(...)Teacher Training Colleges lack equipment, teaching and learning materials and the framework to model the spirit of inclusiveness in classrooms.”*⁸⁴ In response, it set out strategies and targets to strengthen the capacity of teacher training colleges and teachers to work with children with special needs and disabilities, because *“education can only become more inclusive if teachers will make the classroom experience more inclusive for children.”*⁸⁵

There is currently one trained special needs teacher for every 20 children with disabilities enrolled at primary level, and the 2019 report of the Office of the Auditor and Controller General noted a shortfall of 1,968 special needs primary teachers, which it calculated

would take 15 years to recruit.⁸⁶ The Government is making significant efforts to recruit and train more specialised teachers, and the latest ESPR outlines a number of actions taken in 2018/2019, including:⁸⁷

- 11,547 teachers recruited (7,928 primary and 3,621 secondary);
- 180 teachers with special needs education qualifications recruited to teach in special and integrated schools;
- 1,075 teachers trained in special needs education; and
- 900 teachers trained as trainers.

A further TZS 3 billion (around US\$ 1.28 billion^{xiii}) has been budgeted for the procurement of special needs equipment for students and teachers (such as braille machines, magnifiers, large-print books) by June 2020,⁸⁸ and at the time of writing a considerable proportion (around TZS 2.3 billion (US\$ 986 million) had reportedly been disbursed.^{xiv} Furthermore, the Government recently made public a plan to recruit an additional 12,000 teachers, though further details on the timeframe are yet to be announced.⁸⁹ If implemented, such plans would contribute to reducing teacher shortages, including the shortfall in special needs primary school teachers, reducing pupil-teacher ratios and improving the quality of education for children with disabilities.

There is currently one trained special needs teacher for every 20 children with disabilities enrolled at primary level, and the 2019 report of the Office of the Auditor and Controller General noted a shortfall of **1,968 special needs primary teachers, which it calculated would take 15 years to recruit.**



ANOTHER **1,968**
SPECIAL NEEDS TEACHERS REQUIRED



xiii. Conversions to US\$ done by authors at rates for September 2020
xiv. Personal communication, August 2020

Pre-Service Training

Only one institution in Tanzania (Patandi Teachers College) offers pre-service training in special needs education. It aims to train teachers in the basic knowledge and techniques of identification, assessment and placement of children with special needs and disabilities, and has four main departments: visual Impairment; hearing impairment; intellectual impairment; and Information Communication Technologies. Teachers can receive a certificate, diploma or degree in special needs education, although there is no license related to inclusive education.

Other institutions offer special education courses, including Morogoro Teachers' College offering training in psychology, guidance and counselling for secondary school teachers with a component of special needs education; the Open University of Tanzania offering a special needs education programme; and Dodoma University with a new special needs teacher training programme. In the private sector, Tumaini University offers a degree in Special Needs Education.

One government interviewee confirmed that an inclusive education curriculum has been developed under the current NSIE, but is yet to be mainstreamed across the 35 teacher training colleges in Tanzania. Another indicated that *"all teacher training institutions are supposed to train teachers on cooperative and child centred methodologies"* and that *"it is the Ministry agenda to have inclusive education experts in all Teacher Training Colleges"*. However, according to an interviewee from a teacher training institution, currently *"inclusive education is an optional course, not compulsory subject to all teacher trainees. Some topics related to inclusive education are integrated in some courses. In the Master's programme, for example, there is a course on Youth, Education Gender and Development and Inclusive Education is one of the topics."*

Lecturers and staff of the teacher training institutions also need support to build the skills and awareness of their students in inclusive education. However, for many, this upskilling relies on individual effort, with few opportunities for study leave or training opportunities. The current NSIE notes that *"The shortage of teacher education in special needs education and inclusive education is pervasive because the training of special teachers is the main responsibility of only*

Patandi Teachers' College. Furthermore, the Patandi curricula are not designed in line with the principles and practice of inclusive education, and only trains teachers regarding single disabilities and not inclusive education".⁹⁰

Interviewees echoed this, with one noting that there is *"no training apart from long training they attended in colleges/universities abroad or in mainland Tanzania."* Another stated that *"lecturers of special and inclusive education are trained from the universities. The problem is on the teaching of inclusive education because this aspect is more than special education. However, in some institutions, lecturers attend seminars and short courses but [for] other institutions this is not a practice."*

In order to address the shortage of teachers trained in inclusive education, the current NSIE includes plans and costings for training additional trainers for inclusive education. However, while around US\$ 175,000 was made available, no targets were set. The NSIE also includes costed plans to equip 35 teacher training colleges with teaching and learning materials for inclusive education and setting up two additional colleges to offer pre-service training in special needs education by 2021, although no funds were available for either activity when the plans were approved.⁹¹

In-Service Training

In Tanzania, MoEST is responsible for in-service training for teachers. One interviewee explained that opportunities for in-service training on inclusive education included *"seminars conducted by the Tanzania Institute of Education on the new curriculum, which some of the modules cover course content on teaching children with special needs."* However, another indicated that they had *"not seen any training on inclusive education"* and that *"inclusive education is just a theory. It is discussed in meetings."*

The current NSIE includes plans for a range of in-service training activities to better equip teachers to respond to diverse learning needs, including those of children with disabilities. However, it does not include targets for the strategy period, and financing was not available for many of the planned initiatives. Only one of the five planned in-service teacher training activities (training to teach reading, writing and numeracy

to learners with specific learning difficulties and disabilities) had funds allocated, and then just 33% of the total planned and with no clear target for the overall number of teachers to be trained.

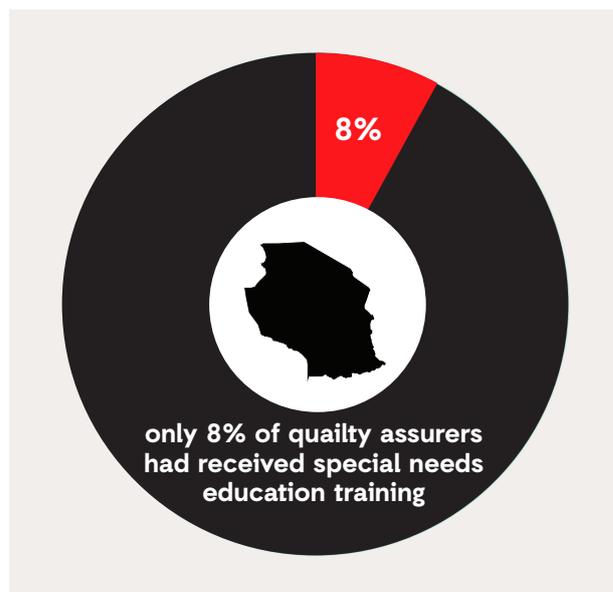
According to the 2019 report of the Office of the Auditor and Controller General, in-service training for special needs education teachers is neither regular nor continuous, with 61% of special needs teachers receiving no in-service training at all from PO-RALG or MoEST between 2014/2015 and 2017/2018.⁹²

The latest ESPR notes that, in 2018/2019, MoEST provided in-service training to 402 teachers to support effective reading, writing and numeracy teaching of learners with visual, hearing and intellectual impairments or autism. In Zanzibar, teacher education institutions do not yet offer inclusive education programmes at degree level. In 2014, the State University of Zanzibar introduced a two-year programme on inclusive and special needs education at diploma level, offered to both pre- and in-service teachers, which provides credentials to teach at secondary ordinary level (Forms I–IV). These are voluntary programmes, and inclusive education is not compulsory at any level of teacher education.⁹³

Some progress is being made to address shortcomings in in-service training. With UNICEF support, Patandi Teachers College has developed and is implementing in-service teacher training on special needs education, through a combination of distance learning and face-to-face modalities.⁹⁴ There are currently 614 Teacher Resource Centres (TRCs) across the country, playing a key role in providing in-service training to teachers. Over the years, TRCs have faced challenges including lack of funding, learning and teaching materials, and under-utilisation (an estimated 283 TRCs are not fully functional). However, the Government aims strengthen the capacity of TRCs to provide in-service training, including for special needs teachers, in the new competency-based curricula, inclusive education and the assessment of children’s learning needs and outcomes.⁹⁵

Training in inclusion is also important for education leaders, managers and quality assurers. One MoEST representative reported that *“education leaders at the region, council, ward, and school are oriented to new guidelines on the curriculum implementation, management and monitoring of inclusive education.”* However, most local government interviewees reported

not having received any leadership/ management development opportunities related to inclusive education. The 2019 report of the Office of the Auditor and Controller General stated that, of a total of 1,306 quality assurers, only 8% had received special needs education training.⁹⁶ **Rolling out training in inclusion and special needs education, as set out in the current NSIE, will go a long way to ensure adequate support to practicing teachers.**



Education Support Personnel

Education support personnel play a key role in assisting teachers to implement disability-inclusive education. However, there is currently no cadre of education support personnel employed by the Government in Tanzania. As one interviewee noted, *“there is no funding allocated for education support staff for inclusive education, as this cadre is not trained by the Ministry of Education, Science and Technology.”* Another noted that *“where they are recruited, it is locally arranged and they are supported by either the community organisations, faith-based organisations or by NGOs.”* They confirmed that most of these support personnel are not trained in disability-inclusive education, and therefore not certified.

To ameliorate this situation, the current NSIE outlines plans to improve the availability of district level assessment and support centres for children with special needs, providing for functioning and equipped assessment centres for children with special needs in 21 local authorities by 2021.⁹⁷



2.3. Financing Workforce Development in Inclusive Education

More sustainable sources of funding are required to deliver inclusive education over the long-term

Tanzania’s education budget is almost entirely managed by two ministries: MoEST and PO-RALG. In the 2017/2018 fiscal year, 70% of education funding was transferred to local authorities to cover recurrent costs, mostly wages of teachers, while the remaining covered development expenditure and MoEST recurrent costs.⁹⁸

There are several financing and funding issues which impact on the overall state of basic education in Tanzania, and, in turn, on its ability to fully implement inclusive education. In 2014, civil society groups HakiElimu and the Policy Forum Budget Working Group noted that *“...the education sector in Tanzania faces serious challenges which need urgent attention. A few to consider are the increasing number of teachers’ grievances, delays and inadequacy in disbursing capitation grants to schools, lack of funds earmarked for pre- primary education, budget constraints for schools, lack of transparency and accountability in the education budget, and inadequate investments. It is thus evident that the prevailing education financing...will mean stagnation of the sector and a future population being unable to realize their full potential”*.⁹⁹

The current NSIE includes costings and budget allocations for many areas considered key to transforming the workforce for an inclusive system, such as training and the provision of teaching and learning materials and equipment. The total strategy for 2018-21 was costed at US\$ 153.6 million (an average of US\$ 38.4 million per year). However, on approval, only US\$ 61.2 million (39% of the total costed) was reportedly available.^{xv}

In January 2020, the Global Partnership for Education approved a total grant of US\$ 112 million to Tanzania to strengthen the capacity of the education sector to promote learning for children with special needs through enhanced teacher skills, materials and equipment.¹⁰⁰ This initiative, known as LANES II, builds on the previous LANES grant 2014-2018.¹⁰¹ Given the overlap between the start of this programme and the end of the current NSIE, as well as the range of planned activities, LANES II is expected to contribute to the achievement of targets for in-service teacher training, distribution of school ‘capitation’ grants and the identification and referral of children with special needs, whilst also building teacher capacity to respond to the learning needs of children with special needs and disabilities and ensuring the availability of accurate, quality and timely education data.



PHOTO: NATASHA MULDER/ACTIONAID

xv. Author’s calculations based on information in the costings table annexed to the NSIE plan.

SHARE: Tanzania needs to maintain a high proportion of the budget for education

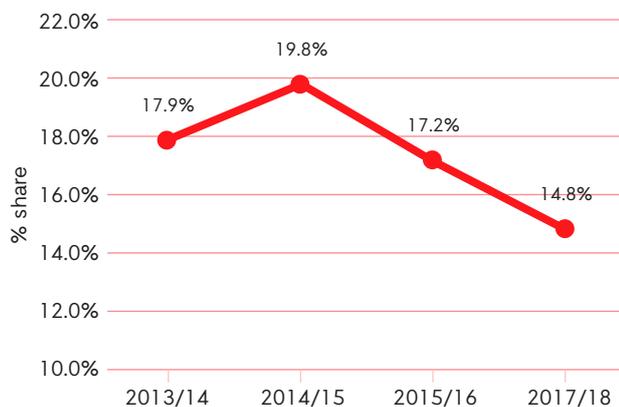
Tanzania has several serious challenges in terms of quality and equity in education, which will require a substantial scale-up of financing.

In 2018, UNICEF noted that *“Tanzania does not have adequate teaching infrastructure and the introduction of fee-free lower secondary education will likely pose an additional strain. An estimated 27,000 classrooms would be needed to accommodate the extra enrolment at primary schools, and 2,700 at the secondary level. Without a major investment in classroom construction, the student-classroom ratio at both pre-primary and secondary levels is likely to surge from the 40:1 ratio and reach levels closer to the ratio at the primary school level where there are 73 students for each classroom.”* It adds that it had taken Tanzania 11 years to build enough classrooms and recruit enough teachers to meet the surge in demand after the abolition of primary fees.¹⁰²

Moreover, while development/capital spending has been increasing as a proportion of education spending, and recurrent spending has fallen from 84% to 76%, this has been in the context of an overall decrease in education budgets. This suggests that, as spending for major classroom building programmes is being scaled up, even less funding is available for teacher’s wages, which are critical for improving the workforce to practice inclusion.¹⁰³

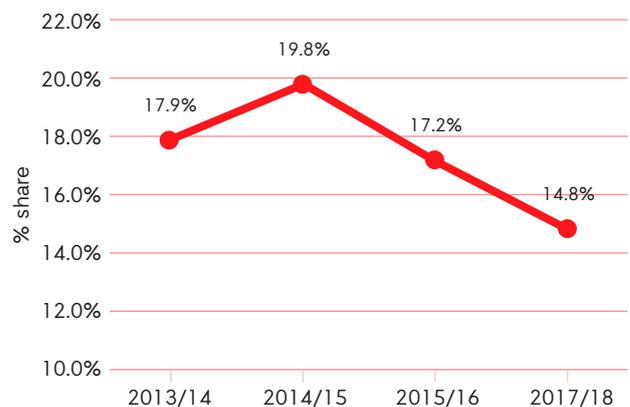
In light of this, and the clear need for action on several fronts in the education sector, Tanzania should be increasing its budget allocations to education. Yet, overall, the education sector budget has experienced a declining share of the national budget, from 20% in 2014 to 15% in 2018.¹⁰⁴ **In 2018, government expenditure on education was 3.9% of GDP and 15% of the total budget, just about reaching the lower end of the international benchmarks of 4-6% of GDP and 15-20% of the budget recommended in the SDG4 Framework for Action.**¹⁰⁵ Tanzania needs to work harder to maintain a sustainable level of funding to meet SDG 4 – at or above the upper end of the benchmarks.

Figure 1: Tanzania share of the budget on education, 2013-2018



Based on data from MoFP, Integrated Financial Management Information System (IFMIS) *preliminary outturns

Figure 2: Tanzania share of GDP to education, 2010-2018*, UiS data



*missing years 2011, 12, 13

Reductions in the education budget in recent years may be further impacted by a spiralling debt problem in Tanzania. In 2019, 19.5% of government revenues were allocated to debt servicing.¹⁰⁶ Fiscal space

in Tanzania is currently constrained, with overall government spending on wage and salaries stagnant.^{xvi} Within this, the Government has continually attempted to maintain spending on health and education to fill

xvi. For instance, wages and salaries were at 5.8% in 2015/16 but have reduced downwards as a percentage of GDP since then, and re-main largely stagnant from 2017 onwards at around 5.2%. See: IMF Country Report No. 18/11 (2018).

urgent human resource gaps in those sectors,^{xvii} but has been struggling. This will almost certainly impact on its commitment to reduce pupil-teacher ratios to deliver the current NSIE. However, the Government is currently refusing to publish their debt rating by the IMF, or the IMF advice on wage constraints, so it is not possible to know for sure.¹⁰⁷

The education sector in Tanzania is mostly funded from domestic sources, particularly recurrent costs. In 2017/2018 external donor contributions made up just 6% of the overall total, and were mostly dedicated to development funding.¹⁰⁸ Despite the welcome injection of funds from the LANES II grant, the 2019 report of the Office of the Auditor and Controller General highlighted the need for the Government to develop a sustainable funding model for special needs education, rather than relying on short-term external grants.¹⁰⁹

In the current context, domestic resources will be especially important. New findings from UNESCO show that aid to education is expected to be more important than ever, to mitigate against the negative effects of the global financial downturn brought on by the Covid-19 pandemic and ensure that progress towards SDG4 to date is not irrevocably reversed. Conversely, the pandemic is expected to put significant pressure on aid budgets as donor governments struggle to respond to the economic crisis.¹¹⁰ As a result, **the Government of Tanzania must continue to increase the amounts it allocates to education by raising more funds through progressive domestic resource mobilisation and tackling debt.**

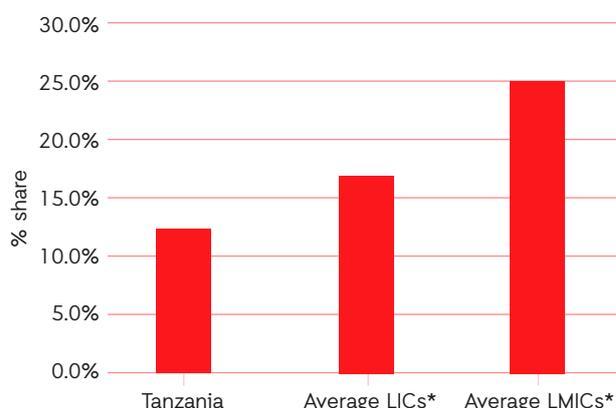
SIZE: Tanzania needs to increase the overall government budget to fund inclusive education

Adequate funding for education, including expanding recurrent expenditure to pay for teachers and capital spending to build classrooms, requires attention to the size of the overall budget and revenues. Currently **Tanzania has a very low tax-to-GDP ratio, at 11.9%.**¹¹¹ Not only is this well below the sub-Saharan average of 17.2%¹¹² it is also well below the minimum threshold of 15% considered necessary to finance even the most basic of state functions.¹¹³

Tanzania needs to focus on increasing tax revenue in a progressive manner, so that the wealthiest contribute the biggest share. Tanzania could make substantial steps forward by tackling what ActionAid has deemed “unnecessary” tax incentives.^{xviii} The Tanzanian tax system is characterised by large tax exemptions, deductions and incentives, targeted especially at large multinational companies, which severely limit the country’s tax-raising potential. In 2016, the IMF noted that “Tanzania’s tax revenue performance falls short of that of comparator countries and Tanzania’s tax capacity” adding that “Generous tax incentives undermine the [corporate income tax] base. Tanzania offers extensive tax incentives for companies located in special economic zones and export processing zones, including 10-year exemptions (holidays) from income tax, withholding taxes, property tax, and other local government taxes and levies.”¹¹⁴

Reducing the amount of revenue lost to tax incentives and treaties could free-up considerable additional funds to invest in the inclusion of children with disabilities. In 2018, ActionAid estimated that the Government of Tanzania lost US\$ 531.5 million each year to harmful tax incentives and tax treaties.¹¹⁵ To put this in context, this is enough to pay for the entire NSIE (US\$ 153 million) more than three times over. Also, just 20% (US\$106.3m) of this amount would be enough to cover the salaries of 30,213 newly qualified teachers (60% of the primary school teachers needed across the country).^{xix}

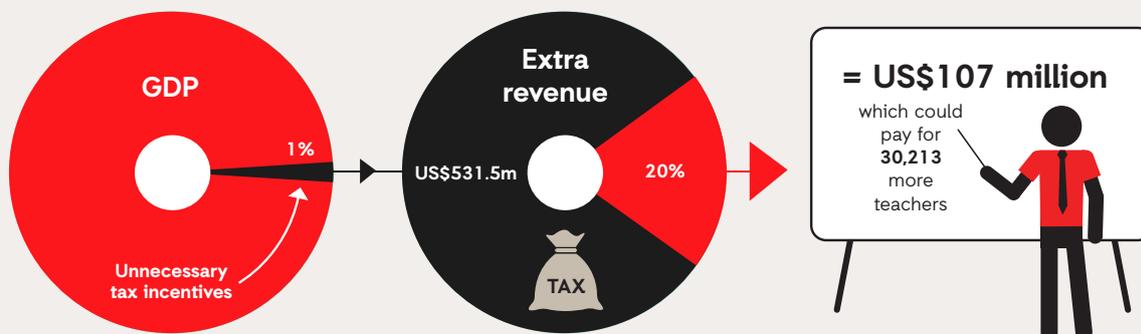
Figure 3: Tax-GDP ratios in 2017, Tanzania and comparable country groups



xvii. Projections for 2018/19 suggested that the wage bill would need to expand in order to take “account of recruitments that are need-ed to address human resource gaps in the health and education sectors”. However, this is currently stagnant. See: 2018 African Eco-nomic Outlook Country Note, Tanzania.
 xviii. In a presentation to the Twelfth Session of the Committee of Experts on Tax Matters in 2016, the IMF noted that “90% of invest-ment in Tanzania would be made, it seems, without the incentives”.
 xix. This calculation, for advocacy purposes, is an estimate based on information on current teachers’ salaries obtained through a combination of methods such as direct observations and informal conversations within the researchers’ private and social networks.

Tanzania:

ActionAid estimated that Tanzania lost **US\$ 531.5 million** to unnecessary tax incentives in 2016, an amount roughly equivalent to 1% of the country's total GDP at the time. Just 20% of this amount could cover the salaries of 30,213 degree-holding primary school teachers, just over 60% of the total number estimated to be needed across the country.



SENSITIVITY: Education budgets and expenditure need to support equity and inclusion

In Tanzania, the Government's capitation grant scheme allocates TZS 10,000 (US\$ 4) per student to primary schools, with guidelines on how the money can be spent. School leadership, under the guidance of school committees, determines which inputs are of greatest priority. However, a 2018 review of this scheme showed that the capitation grants formula exacerbated inequalities between schools in rural and urban settings.¹¹⁶

The current NSIE noted that the formula failed to recognise the additional costs of accommodating the needs of children with disabilities.¹¹⁷ The per-capita allocation for children with disabilities has since been doubled to TZS 20,000 (around US\$ 8), and 8,000 schools were expected to receive these grants by the end of 2021, with US\$ 1,280,000 allocated for this (approximately US\$ 160 per school).¹¹⁸ While this may not be enough to manage all costs, such as braille machines which cost around TZS 2 million (US\$ 850) each, it has the potential to further embed inclusive education by enabling schools to enrol and support more children with disabilities and special educational needs.¹¹⁹

Table 2: Pupil- special educational needs teacher ratios for children with intellectual impairment¹²¹

Name of School	Number of Pupils	Number of special needs education teachers	Actual Ratio
Ilembula	42	0	42:0
Mpunguzi	14	2	7:1
Mpilipili	27	3	9:1
Kaloleni	75	6	13:1
Wailes	60	4	15:1
Mtama	15	1	15:1
Tumaini	46	3	15:1
Kaigara	34	2	17:1

The Government also recognises the need to implement the new Primary Teacher Deployment Strategy to ensure that teachers are placed where they are most needed.¹²⁰ The 2019 report of the Office of the Auditor and Controller General highlighted that most sampled schools had above or below the recommended pupil to specialised teacher ratios (of 7:1 for hearing impaired children and 5:1 for those with visual and intellectual impairments), due to inequitable distribution of teachers against needs (see table 2).

Furthermore, there is evidence that, due to *'financial constraints'*, over 600 teachers trained in special needs education were not being employed in special needs education schools.¹²² Together, this evidence illustrates the need for more equitable and efficient allocation of resources, especially when considering the already relatively low levels of enrolment and progression for children with intellectual impairments suggested in table 1.

SCRUTINY: Budget allocations to inclusive education need to be easier to monitor

Budgets are regularly published in Tanzania and tracking them is reasonably simple. As such, it is possible to ensure relatively robust oversight by citizens and civil society organisations.

The annual Education Sector Performance Report (ESPR) includes information on progress in the sector, including related to the recruitment, training and deployment of teachers in special needs and inclusive education, and the purchase of accessible teaching

and learning materials. However, these are not directly linked to targets outlined in the current NSIE, and as such it has not been possible to assess the extent to which the strategy has been implemented.

In 2019 the Office of the Auditor and Controller General carried out an audit of the management of education for pupils with special needs. Key findings included concerns regarding the failure of PO-RALG to adequately include special needs education activities in their annual plans and budgets, the reallocation of TZS 272 million (around US\$ 116,712) intended for the acquisition of special needs education facilities to other activities, and the inadequate maintenance of specialist equipment.

Now, more than ever, it is critical to address systemic inefficiencies, and ensure that available funds are used fully and for the intended purpose, where and when they are needed most. Improved scrutiny of funding and spending to deliver plans outlined in the NSIE could help to track the implementation and impact of inclusive education targets.



PHOTO: NATASHA MULDER/ACTIONAID



MAKMEDE MEDIA/ACTIONAID

The Government of Tanzania must take action to expand domestic revenue by tackling its overly generous tax incentives, to rapidly raise new and sustainable sources of funds for quality, inclusive education.

SECTION 3. CONCLUSIONS AND RECOMMENDATIONS

Tanzania has made solid progress in implementing inclusive education. Having an inclusive education strategy in place for more than 10 years has helped the deliver on commitments to the inclusion of children with disabilities in both mainland Tanzania and Zanzibar.

However, there is more work to be done, not least due to a persistent shortage of teachers, in particular those trained in inclusive education. **Given that only around 15% of children with disabilities are currently enrolled in school across the country, achieving SDG4 will inevitably require ongoing efforts and investments**

to recruit, train and motivate sufficient teachers and education support personnel.

Despite a recent injection of funds from the LANES II initiative, longer-term efforts to raise adequate funds for education are under threat from reductions to the budget and spiralling debt. The Government of Tanzania must take action to expand domestic revenue by tackling its overly generous tax incentives, to rapidly raise new and sustainable sources of funds for quality, inclusive education.

➤➤ Recommendations

1. Continue to embed inclusive education into policy planning, budgeting and monitoring.

Successive NSIEs have enabled the Government of Tanzania to make significant steps forward. It is critical to build on that progress by ensuring that the new National Education Sector Plan and NSIE (both of which end in 2021):

- are harmonised from the outset, and that the new NSIE is fully funded;
- include the necessary commitments to transform the education workforce to deliver inclusion;
- are accompanied by appropriately costed and credible budgets and implementation plans as well as monitoring and evaluation frameworks with detailed targets and SMART indicators to measure progress.

2. Ensure more robust and accurate data to improve planning and budgeting for inclusive education and monitoring change.

The Government should build on important progress made on this front, with a focus on:

- Ensuring standardised, comparable data collection methods that meet international standards by using the Washington Group child-functioning module and Multiple Indicator Cluster Surveys which collect information on disability at the household level, school attendance and other relevant demographic data, for planning purposes.
- Delivering on commitments to ensure that the EMIS collects disaggregated, accurate and reliable data on education for children with disabilities, in line with the UNICEF Inclusive EMIS guidance.
- Delivering on commitments to use Teacher EMIS to collect better data on the availability of teachers and education support personnel trained in disability-inclusive education and ensure that deployments are responsive to needs.

3. Address the high pupil-teacher ratios which prevent teachers from practicing inclusion in the classrooms, focused on teacher deployment to areas of most need.

- Recruiting and training significantly more teachers and education support personnel to address the acute education workforce shortage and reduce pupil-teacher ratios, with an ultimate aim of the UNESCO maximum ratio of 40:1.
- Using available data to rationalise the distribution of qualified, skilled teachers to ensure that they are deployed to areas of most need, where their skills can be best used.

4. Develop a workforce that can practice inclusion, including a focus on transforming training to equip teachers to practice inclusion.

- Revising the 2014 Education and Training Policy to feature inclusive education across all categories (since the current categories of inclusive and special educational needs are not specifically defined in legislation).
- Incentivising teachers to remain in the profession and take up opportunities for in-service training (e.g. through recognition through salary, position/

title, etc.) to improve the skills of practicing teachers and reduce attrition rates.

- Delivering on commitments to increase the number of teachers and education support staff trained in inclusive education by:
 - Ensuring all teacher training institutions are using the updated Teacher Education Curriculum that incorporates inclusive education as part of their pre-service training.
 - Continuing to roll out plans for in-service training on inclusive education for teachers and administrative staff whilst leveraging and sharing teachers' own knowledge and best practice.

5. Carry out credible costings for supporting inclusive education, which include education workforce development.

- Developing detailed and realistic costings to accompany the new National Education Sector Plan and NSIE beyond 2021.
- Basing costing exercises on reliable data and taking into account current levels of spending against need to consider the system-wide investments necessary to scale up inclusive education.
- Developing all costing exercises collaboratively alongside representatives of the education workforce and unions, as well as other civil society allies including disabled persons organisations and those working on disability-inclusive education.

6. Support teachers to embed inclusive education.

By delivering on commitments to:

- Allocate budgets for teaching and learning materials to support teachers to practice inclusive education.
- Strengthen early identification, assessment and support services to improve school-based screening (including by specially-trained teachers) of children with special needs and disabilities.
- Employ specialised education support personnel.

7. Raise significant new funds for education to transform education systems in general, and the education workforce in particular, for inclusion.

Transforming the workforce to move towards system-wide inclusive education requires substantial increases in public budgets, which can be supported by applying ActionAid's "4S education

financing framework” for financing SDG4. In Tanzania this requires:

- Increasing the **share** of the budget, and preventing reductions to the education sector, with a clear timetable for progress towards the international standard of 20% of budget and/ or 6% GDP allocated to the education sector. Pressure from debt servicing must be managed so it does not erode these investments.
- Increasing the **size** of domestic revenue through actions to widen the tax base in progressive ways and significantly increase the tax-to-GDP ratio from the current 11.9%. This includes stopping the allocation of harmful corporate tax incentives and only selectively using tax incentives to facilitate truly strategic national development and build more progressive tax systems.
- Improving the **sensitivity** of the budget to

support inclusion, ensuring that measures such as capitation grants are improving the enrolment and learning experience of children with disabilities.

- Enabling greater **scrutiny** of future allocations and expenditure on allocations to disability-inclusive education. This will help to assess the extent to which commitments have been achieved, targets met and funding disbursed according to plans.

With crisis comes opportunity and against the backdrop of the Covid-19 pandemic and its aftermath, we hope that the practical recommendations outlined in this report will support the implementation of sustainable measures, not just to perpetuate the status quo, but to invest in the skilled education workforce needed to build back education systems that are better, more inclusive and leave no child behind.

A Call to Action

Billions of dollars are lost each year to harmful tax incentives, double taxation agreements and debt, meanwhile governments lack the funds to recruit, train and deploy the teachers they need to achieve SDG4. With only 10 years to go before 2030, Covid 19 must not be an excuse for retrogression.

We call on governments to act now to safeguard education financing and invest in the education workforce needed to deliver quality education for all children, including those with disabilities by:

- increasing the size of their overall budgets through progressive taxation
- spending at least 20% of budget and 6% of GDP on education
- addressing amounts lost each year to debt servicing and
- ensuring funds allocated to education arrive on time where they're needed most.



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