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Special Educational Needs Funding in Finland

1 Introduction

This paper considers funding for students with special educational needs (SEN) in Finland and Northern Ireland. It supplements [RalSe Paper 90/15: Special educational needs in Finland](#), which contains further information on SEN in Finland, including its approach to assessment and provision.

2 Overall funding allocations

The Organisation for Economic Co-operation and Development (OECD) produces comparable data on student expenditure on core education services (those directly related to teaching in educational institutions, including teachers' salaries and school administration). Table 1 provides a comparison between the United Kingdom and Finland. However, the OECD does not provide data in relation to funding for SEN.¹

¹ OECD (2014) *Education at a Glance 2014: OECD Indicators* Paris: OECD Publishing

Table 1: Annual expenditure per student on core education services at primary and post-primary

	United Kingdom	Finland	OECD average
Per student expenditure on core education services (US Dollars)	\$8,938	\$8,222	\$8,297

3 Special educational needs funding approaches

It is not possible to draw direct comparisons between jurisdictions in regard to special educational needs policy and expenditure. This is due to differences in context and policy, such as the definitions used for SEN and the methods employed for assessment and identification, which differ by jurisdiction.² The following paragraphs provide an overview of the different approaches to funding SEN in Northern Ireland and Finland.

3.1 Northern Ireland

There is limited research on the methods of allocating resources and the funding models in place for SEN in Northern Ireland.³

The Department of Education allocates funding to schools through the Common Funding Scheme. The Scheme uses a formula to determine the amount of funding for each school, and Boards of Governors decide how to spend their allocation.⁴ Further information can be found in [RalSe Paper 98/11: Common Funding Scheme](#). SEN funding differs for students depending on whether they have a statement or are based in a special unit.

Pupils with a statement of SEN

Pupils with a statement of SEN⁵ in mainstream education generate the same age weighted pupil unit weighting (AWPU)⁶ as those without a statement. The Education Authority provides the additional funding necessary to meet the terms of the statement (for example, to pay for a classroom assistant or additional equipment).⁷

² OECD (2007) *Students with Disabilities, Learning Difficulties and Disadvantages: Policies, Statistics and Indicators* Paris: OECD Publishing

³ Travers, J., Savage, R. (2014) *An Inventory of Research and Policy Related Publications in the Field of Special Education on the Island of Ireland since 2000: Report on Updating of Database from 2009-2013* Meath: National Council for Special Education

⁴ Department of Education (2014) *Common Funding Scheme 2014/15* Bangor: DE

⁵ A statement of special educational needs is a document detailing a child's needs and the support they require. The Education Authority makes a statement in cases where the school cannot reasonably provide the help a child needs

⁶ A key factor within the Common Funding Scheme: students' ages are weighted to reflect the differing costs associated with their age range

⁷ Department of Education (2014) *Common Funding Scheme 2014/15* Bangor: DE

Pupils without a statement of SEN

The formula does not allocate additional funding to schools for pupils with SEN who do not have a statement;⁸ schools are expected to meet any additional costs from their budget. However, the Education Authority provides support services that schools may use to aid the identification of SEN and to help meet the needs of some pupils.⁹

Pupils in special units

The Common Funding Scheme includes a Special Units factor to support post-primary pupils in special units (not pupils with statements in mainstream education). Schools with special education units are allocated a lump sum for each class within the unit; this was £3,000 per class in 2014/15. Pupils in special units attract a reduced AWPU weighting to reflect the fact that the Education Authority pays for staffing costs within the unit.¹⁰

3.2 Finland

In Finland students eligible for full-time SEN support receive one and a half times the base funding per student, while those with severe disabilities may receive between two and a half to four times the base funding. The funding is not ring-fenced and each municipality and school decides how to use their allocation, although it is generally used for special teachers and assistants.¹¹

3.3 Comparison

Due to the very different manner in which Northern Ireland and Finland allocate funding for SEN, it is not possible to provide a comparison of student special education funding between Northern Ireland and Finland.

⁸ Department of Education (2014) *Common Funding Scheme 2014/15* Bangor: DE

⁹ Department of Education (1998) *Code of Practice on the Identification and Assessment of Special Educational Needs* Bangor: DE

¹⁰ Department of Education (2014) *Common Funding Scheme 2014/15* Bangor: DE

¹¹ Graham, L.J., Jahnukainen, M. (2011) "Wherefore art thou, inclusion? Analysing the development of inclusive education in New South Wales, Alberta and Finland" *Journal of Education Policy* Vol. 26, No. 2. pp. 263-288