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OECD REVIEWS OF SCHOOL RESOURCES: FLEMISH COMMUNITY OF BELGIUM

SUMMARY

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EXECUTIVE SUMMARY

The Flemish Community shows strong overall achievements in international student assessments, with both a high share of top performers and a small proportion of low performers. But international assessment results also confirm the persistence of profound inequities within the Flemish school system, with socio-economic factors influencing students' educational trajectories and achievements. Paying attention to equity challenges will remain highly relevant in the context of current demographic growth and shifting enrolment patterns. The Flemish school age population is increasing, but not all parts of the Flemish Community are affected by demographic changes to the same degree. While urban areas are characterised by an above average and growing share of immigrants and young people, some rural areas are experiencing declining student enrolments, which results in the demand for places being unequal across the system.

The Flemish Community has one of the OECD’s most devolved education systems with schools enjoying a high degree of autonomy and parents benefiting from free school choice. School autonomy is grounded in the principle of “freedom of education”, which gives the right to any natural or legal person to set up a school, recruit staff and determine the educational and other principles of the school. Officially recognised schooling is organised within three educational networks and each school is governed by a school board. In principle, funding “follows the student”, which lays the foundation for potentially strong competition among schools to attract students. At the same time, the Flemish authorities are encouraging school collaboration through collaborative partnerships between schools in the same geographical area.

This report analyses the use of resources in the Flemish school system, with a particular focus the funding of school education, the provision of school places, and the management of the teaching workforce. The following policy priorities were identified to improve the effectiveness of resource use in the Flemish Community.

Monitor and review the effectiveness of school funding strategies

The Flemish school funding system would benefit from the development of a Community-wide reporting framework bringing together financial indicators and student outcome indicators. To maintain high standards and to narrow the equity gap are goals that require Community consensus regarding fiscal effort and social inclusiveness. To build this consensus would gain from periodic in-depth public reporting both of resource distribution and student learning outcomes. Given the important share of public resources devoted to schooling, it is important to make transparent the funding machinery – design principles, structure and expenditure outputs.

Transparency could also be enhanced at the level of schools, by introducing a school-level reporting framework which enables schools to examine the fiscal impact of their resource and curriculum decisions. In particular, the costs of delivery of school programmes and the budget impact of resource and programme decisions should be made more transparent. This is in the context of the autonomy that Flemish schools enjoy and the limited accountability that balances this. To understand socio-economic gaps in the ability of schools to raise resources, it is essential that schools and education authorities have good data, both on social need and on locally-raised income.
Given the current imbalance of spending between elementary and secondary education, the Flemish authorities should also examine the potential advantages of shifting to more equal spending per student between elementary and secondary education. Policies of rebalancing spending in primary and secondary school are supported by research demonstrating that the rate of return on investment in human capital is greatest in the early years of school and lowest in the later years. If more progress is to be made in closing the equity gap, the Flemish authorities need to start a discussion about the potential benefits of stronger investment in tackling low achievement at the earlier stages of education. In this context, it would also be advisable to consider harmonising approaches to equity funding in elementary and secondary schooling along with consistent approaches to evaluate how schools use additional resources, and developing a repertoire of effective intervention strategies to guide schools in good practice.

Address inefficiencies in the provision of school places

This report identifies a number of priorities in addressing inefficiencies in the provision of school places and the organisation of the school offer. First, in a context of fiscal constraints, it appears difficult to maintain a school system which offers both small schools and multiple and complex course options. A central level analysis of the distribution of schools, especially small schools, across the Flemish Community would help policy makers obtain a more complete picture and reveal the scope and potential for school consolidation. Incentives for collaboration should be complemented with incentives for mergers between small schools, or at least the removal of financial disincentives for schools to operate at a larger scale and ensure an efficient provision of classes. In addition, the distribution and availability of programme options, especially in the vocational education and training sector, needs to be closely monitored in collaboration with social partners and local stakeholders. If patterns over time indicate limited interest in and relevance of specific study programmes, decisions could be made to phase these out.

Second, the distribution of school infrastructure is the result of historical developments, autonomous decisions by the educational networks and efforts to ensure parental choice, but it does not optimally accommodate the current distribution of students. More co-ordinated – and perhaps more centralised – infrastructure planning might be needed to ensure that decisions about investments in school facilities prioritise the needs of local communities. This should be combined with incentives for schools to share facilities across networks at a local level, including for special education. Regarding the structure of school networks and boards, the potential merger of the two public networks deserves review and serious consideration as it would help reduce overhead and administration costs across the two smaller networks. Within each network, it would also be beneficial to review the size of school boards to ensure each school is supported by a board with adequate professional capacity.

Third, an important source of inefficiency appears to be linked to a portion of students not progressing through the system as anticipated, moving to less demanding study programmes, repeating a year and exiting the system with insufficient competencies. There is a need to introduce a better Community-wide system to monitor the characteristics of students going into different tracks and avoid a disproportionate orientation of specific student groups in the vocational education programmes. This should be coupled with strengthened early diagnosis and response to language learning needs to prevent students being oriented to vocational tracks due to language difficulties. Reforms of the first stage of secondary education to create a more comprehensive stage of schooling, as planned with the Master Plan for Secondary Education, should be complemented with strategies to reduce under-achievement in elementary education and to attract and retain greater numbers of students from disadvantaged socio-economic backgrounds in the general study programmes.

Fourth, although an increasing number of students have been enrolled in inclusive settings in recent years, concerns remain about the current provision of schooling for students with special educational
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needs. Special schools may be necessary for some students with moderate or severe disabilities, but the enrolment of high functioning students with mild disabilities in these schools appears both stigmatising and inefficient. New legal provisions for inclusion (the "M Decree") state the right intentions, but their implementation needs to be pursued carefully and gradually, as it requires infrastructure adjustments, specialised staff, changes to the funding system and adequate preparation and training of all teachers, as well as other players at the school level.

Ensure effective preparation, distribution and support of the teaching workforce

In light of the current demographic trends, it is important to ensure that well qualified candidates enter the teaching profession at an adequate rate. Even if there appears to be no overall shortage of teachers, it is important for the school system to ensure a given rate of teacher renewal so the school system is continuously provided with new ideas and perspectives. It is also important that effective beginning teachers are retained in the profession. Responding to future teacher needs does not necessarily involve hiring a greater number of teachers but instead finding ways to better match teacher resources to student needs, improving the retention of effective beginning teachers, and enhancing the mobility of teachers across the system so that instances of shortage are more easily addressed.

In order to make initial teacher education attractive to high achieving graduates from secondary education, it is important to develop targeted strategies, such as information, assessment and counselling for prospective students; incentive schemes to recruit candidates with suitable competencies and flexible programme structures that provide teacher students with school experience early in the course. In the longer term, it would also be beneficial to improve the status of teachers in pre-primary, primary and lower secondary education by raising the qualification requirements for teaching at these levels. There is no reason, from the perspective of professional roles and responsibilities of teachers, for qualification requirements of upper secondary teachers to be higher.

Greater effort should also be directed to ensuring that all schools have a chance to build a diverse teaching body in terms of experience and background. In the current system, beginner teachers are much more likely than experienced teachers to be employed in schools with many students from disadvantaged backgrounds. As beginner teachers have lower salaries, this also means that schools in disadvantaged circumstances will receive less "teacher resources" in terms of government money invested in salaries. To ensure a more equitable distribution of teaching staff, incentives could be provided to attract high achieving and experienced teachers to disadvantaged schools. It would also be important to create greater transparency regarding teacher salary costs and stimulate a debate around the need to move towards a fairer distribution of teacher resources across schools.

Finally, further on-the-job support will be required to allow all teachers to work effectively in increasingly diverse and inclusive classrooms. Moving teacher employment under a workload system, whereby teachers would work a specified number of hours per week could help recognise that the teaching profession involves a range of other tasks beyond teaching such as whole-school planning and collaboration in professional learning communities. To ensure that all teachers have opportunities for regular feedback and professional learning, it is important to further enhance pedagogical leadership in schools. This would involve both supporting the capacity development of school principals and promoting more distributed leadership and involvement of senior peers in managing the teaching workforce. In addition, establishing a teacher career structure linked to teacher certification or registration processes could serve to formally recognise the varieties of roles and responsibilities that teachers perform at school.
ASSESSMENT AND RECOMMENDATIONS

Education system context

Recent demographic change poses new challenges to educational planning and school funding

The Flemish Community of Belgium is densely populated and highly urbanised. Its school age population has grown over the last decade and a further increase is expected in the coming years. But not all parts of the Flemish Community are affected by demographic changes to the same degree. While urban areas are characterised by rapid population growth and an above average share of immigrants and young people, some rural areas are experiencing declining student enrolments. This pattern results in the demand for places being unequal across the school system, which presents a challenge for educational planning. As other parts of Europe, the Flemish Community is faced with population ageing, which increases the demands for funding in the areas of health and care for the elderly and is likely to create pressures on the public budget. At the same time, the increase of student numbers generates additional demands for spending on education. These additional demands may be partly offset by savings made due to the retirement of a significant proportion of highly experienced teachers, which is likely to lead to a reduction in overall staff costs for the education system.

Freedom of choice and autonomy are key foundational values of the Flemish school system

The Flemish Community has one of the OECD’s most devolved education systems with schools enjoying a high degree of autonomy. School autonomy is grounded in the principle of “freedom of education”, which gives the right to any natural or legal person to set up a school, recruit staff and determine the educational, religious or ideological principles of the school. To be able to award official qualifications or to receive funding, schools must meet certain conditions set by the Flemish authorities, including following a core curriculum and allowing the Flemish authorities to assure their quality. Officially recognised schooling in the Flemish Community is organised within three educational networks and every school is governed by a school board, which oversees the implementation of legislation and regulations in the school. Parents are free to choose and are guaranteed access to a school of their choice within reasonable distance from their home. In principle, funding “follows the student”, which lays the foundation for potentially strong competition among schools to attract students. At the same time, the Flemish authorities are encouraging school collaboration through the promotion and funding of collaborative partnerships (“school associations”) between schools in the same geographical area.

Flemish students perform at a high level internationally but there are concerns about inequities among student groups

The Flemish Community shows strong overall achievements in international student assessments, with both a high share of top performers and a small proportion of low performers. But international assessment results also confirm the persistence of profound inequities within the Flemish school system, with socio-economic factors strongly influencing student performance and immigrant students being particularly at risk of underperformance. The Flemish school system is highly stratified, with a first streaming of students occurring at the beginning of secondary education, and there are marked performance differences between schools. A range of recent policy measures aim to improve quality and equity the Flemish education system, including: plans for a broad reform of the secondary
education sector and policy measures for the reduction of early school leaving, a comprehensive policy to promote equal educational opportunities for all students, and the implementation of a Decree to support the inclusion of students with special educational needs in regular schools.

Strengths and challenges

Overall public expenditure on schooling is high and supports parental freedom of choice

The Flemish Community of Belgium supports a complex school system which performs at a very high standard internationally. The strength of government commitment to schooling is reflected by a sustained high level of investment in schooling and favourable conditions for teaching across schools, as indicated by comparatively low class size and student-teacher ratios. Recent changes to the system for distributing operating grants and staffing went in line with substantial increases in the overall budget for schooling. Parental choice is supported by the school funding system, in particular the commitment of the Flemish Community to free education. Regardless of the choice of school, parents do not have to pay tuition fees for publicly recognised schooling and there is a uniform approach to recurrent funding of schools in all networks.

Inputs to schooling are based on school and student characteristics, but there is no empirical picture of resource outputs

School budgets are calculated based on a set of student coefficients associated with educational level, student background characteristics and programme and course choices. These determine the structure of inputs into schooling. Resource outputs, however, are only described at a very general level. The resource output is the real cost of educating a student, which is distinct from the entitlement on resources associated with student coefficients. The difference between entitlement and output lies in the policies of school leaders and school boards, who can decide to redistribute operating grants among their schools and staff courses in the way they think best. Some schools have higher resource profiles than other comparable schools, for example if they raise more funds from parents or employ more costly teachers, who are paid directly by the Ministry of Education and Training. The system of funding teaching staff assigns schools a total number of teaching hours, but does not place a limit on the cost of these hours. While schools are autonomous in using their overall assigned resources, the real cost of running programmes and services is not reported, which makes it difficult to evaluate the effectiveness of the Flemish school funding approach.

Schools receive additional resources to compensate for socio-economic disadvantage

The Flemish school financing system is designed to support equal access to educational opportunities for all students and compensate for differences in student background. To help schools meet the needs of students from diverse backgrounds, school operating grants are weighted for socio-economic status (SES). This is intended to check the influences of key differentiating variables – the mother’s educational level, foreign language spoken at home, the family's financial capacity, and the student’s neighbourhood characteristics. Student socio-economic characteristics are also used in the calculation and allocation of teaching hours to elementary schools, and secondary schools receive a top-up of teaching hours based on such characteristics. Differential weighting recognises the adverse impact on student learning of specific student background characteristics. The SES weights may enable remedial classes to be run, classes to be split, and teachers to be released for a range of pedagogical and support activities. In these ways the Flemish authorities seek to balance choice and autonomy with equity.
Schools are granted high levels of autonomy in using resources, but some schools lack financial flexibility

The Flemish approach to school funding is in line with a strong focus on school autonomy. Most resources going to schools are not earmarked, which gives schools flexibility to use resources to fit their specific needs. School boards have full autonomy in most areas of resource policy including setting up budgeting and accounting systems, recruiting and dismissing school staff, organising school leadership, making decisions about the use of teacher hours and maintaining the school infrastructure. While the Flemish Community places great emphasis on the autonomy of its schools, freedom to develop and operate policy is relative to the resources available for its exercise. Income from non-public sources is not reported, but there are indications of inequities in schools' access to private funding, with schools in challenging socio-economic contexts often facing financial pressure and struggling to answer needs. While these schools receive higher operating grants based on their students' background characteristics, they do not always have the margin to use this additional funding to enhance teaching and learning for their most disadvantaged students due to other pressing demands on their funding.

The impact and effectiveness of resources for equal opportunities are not sufficiently monitored

While a considerable amount of funding is allocated to schools based on socio-economic characteristics, the number of schools receiving extra teaching hours for equal opportunities is not reported in global statistics on Flemish education. Nor is the overall amount of hours and the associated salary cost. An empirical view of the resource margin and of resource utilisation would be necessary to understand the impact of such factors as school size and community setting and also to assess the issue of whether resources could be more heavily concentrated in fewer schools. There can be a risk of dispersing SES funding too thinly either by sharing it among too many schools or by offering all eligible schools the same level of support, regardless of relative need. Research that has been done at the level of the Flemish Community points to only modest gains from a rather small supplement to teaching resources. This may be due to a too-thin dispersal of hours across many schools, with the average marginal gain in resources being too small to affect the level of change required in a school.

There is an imbalance in the distribution of funding across levels of education

Overall spending per student in the Flemish Community is significantly higher in secondary school than in elementary school. The Flemish approach to funding teacher salaries is likely to be the main contributor to the large difference in expenditure across levels of education. A combination of factors contributes to high teacher salary costs in the second and third stages of secondary education: teachers at these levels have a master’s level qualification and are paid more and classes are often smaller. The differences in spending across levels of education should be seen in the context of the relative impact of education spending by stage of schooling. A consistent body of research has shown that investment in the early years of schooling is relatively more effective and less costly than remedial programmes later on in the lifecycle, so there is a case to be made for seeking greater balance in funding across educational levels.

The differential resourcing of programmes and courses at the secondary level raises concerns

The design and funding of the staffing model at the secondary level, which applies different weightings depending on educational programme and study area, raises a range of issues. Differential funding by programme and study area might be justified on the grounds that there is more specialisation in some programmes and thus a thinner distribution of students. However, the current
fragmentation of the course offer in secondary education raises the unit costs of education and disperses the budget thinly over many options. This is expensive, especially in the context of the comparatively small size of schools and competition between establishments. Similar programmes and options being offered for small numbers of students by several schools or networks in a locality comes at a very high cost. Differential funding could also be supported on the grounds that the vocational programmes concentrate a higher share of students with initially low achievement who need additional learning support. But although the funding system expresses a higher entitlement to resources on the part of students in vocational programmes, this does not mean that they in fact enjoy a greater share of total teaching resources, as schools frequently shift these teaching hours to fund small courses with narrow levels of interest in the general and technical education programmes. Moreover, the extra teaching hours that vocational students do enjoy by way of entitlement may in some cases simply compensate for the costs of small class size rather than reversing educational disadvantage or deepening learning.

The Flemish authorities have developed new approaches to infrastructure funding but the offer of school facilities remains inadequate to meet current needs

Over the past decade, the Flemish authorities have developed new infrastructure approaches in addition to traditional public sector financing and joint public-private ventures. Of particular interest is the Design-Build-Finance-Maintain (DBFM) public-private partnership. The importance of this initiative lies partly in the scale of the undertaking (around 200 schools), partly in the creation of low-energy facilities of lasting economic benefit, and partly in access to private equity to augment the resources of the public authority. Nonetheless, during the OECD review visit, infrastructure was identified by stakeholders as one of the most pressing needs experienced by Flemish schools. Pressure on infrastructure arises from a combination of factors: growth in the size of the elementary school-age population, the serviceability of facilities built many decades ago, the need to adapt buildings to modern methods of teaching and equipment, the general state of repair of buildings, and the challenge of expanding provision in urban areas where development options are very limited. Together these pressures have intensified demand for new or improved buildings, enhanced competition between schools over a limited budget for infrastructure, and led to long queues and delays.

While the school system is built upon historically relevant and committed school providers, there are a number of inefficiencies in the provision of school places

The level of commitment from both public and private school providers for serving the public good is a fundamental strength of the Flemish education system. At the same time, the complexity of the Flemish education system, with its different layers of organisation and many autonomous components that result from the principle of "freedom of education", may inhibit the ability of central steering or implementation of policy objectives that represent the best interests of the system. This report identifies a number of inefficiencies related to the provision of school places and the organisation of the school offer.

- The small size of some schools and classes involves high costs to the system and is favoured by institutional features of the Flemish education system such as: the obligation for the Flemish Community to provide a public school in all localities where there is demand; the degressive funding model, which allocates more teacher hours for course options enrolling fewer students; and the differential funding of programmes and courses in secondary education which allows schools to sustain many small courses.

- The distribution of school places across the Flemish Community is the result of historical developments, autonomous decisions by the educational networks and efforts to ensure parental
choice, but it is not designed to optimally accommodate the current distribution of school age students. The approach to capital funding aims at renovation and expansion of existing systems of provision, with little prospect of steering construction to address most pressing needs, enhance collaboration and end diseconomies within or across networks.

- The duplication of administration and services in the school sector is another area contributing to inefficiencies. This can be seen in the public sector due to the existence of two different networks providing public education and at a more local level, with the overlap of services provided by different layers of the school governance system.

- Finally, an important source of inefficiency is linked to the high cost of educational failure, resulting from a significant portion of students not progressing through the complex school system as anticipated, moving to less demanding study programmes, repeating a year and/or exiting the system with insufficient competencies.

**Important progress has been made in regulating school choice, but concerns remain regarding the distribution of students across schools**

School choice is a predominant feature of Flemish education and there are a number of provisions to ensure equal access of families to the school of their choice. Although dependent on the extensive Catholic school sector and other private school providers, the Flemish government does make it clear that schools cannot legally select students at the entry point and are obliged to accept all students regardless of religious background. In recent years, school choice has been increasingly regulated in order to mitigate its adverse impact on socio-economic diversity across schools in urban areas. The current approach to managing school choice is the result of a strong consultative process and has benefited from experimentation, stakeholder involvement and subsequent adaptations of the relevant legislation in order to best respond to the current needs of the Flemish society. Despite the welcome introduction of controlled choice schemes, concerns remain about the polarisation of schools and study programmes along socio-economic and demographic lines. This is partly linked to the early tracking of students, which has resulted in a greater share of students from disadvantaged and immigrant backgrounds being oriented towards vocational study programmes. In addition, a range of factors are likely to inhibit choice by some families, such as access to information, school transportation arrangements and admission practices.

**New legal provisions for inclusion state the right intentions but their implementation is likely to raise challenges**

Working towards a better inclusion of students with special educational needs (SEN) is high on the Flemish education policy agenda. In recent years, an increasing number of students have been enrolled in integrated education and inclusive settings. A Decree concerning measures for students with special educational needs (referred to as the “M Decree”) was passed in 2014 with the aims to avoid disproportionate referral of students to special schools and to ensure greater access to mainstream education for students with SEN. While the M Decree has the right intentions, a range of implementation challenges were raised during the OECD review visit. These concerned a lack of clarity regarding the organisation of the transition of SEN students to mainstream education, potential incentives for special schools to retain students and advise against such transitions, and concerns among regular schools about a lack of funding and human resources to adequately serve these students. There are also indications that teachers in mainstream schools need further preparation and support to provide suitable support to all students in inclusive classrooms.
While there is an overall good provision of qualified teachers, experienced teachers are distributed unequally across schools

Internationally comparable information indicates that, on the whole, the Flemish Community is not facing a teacher shortage situation and that "out-of-field teaching" is not a major issue in the Flemish school system. However there are some concerns about the distribution of teachers across schools, with urban schools and those facing more difficult socio-economic circumstances encountering more difficulties in recruiting qualified and experienced teachers. There is evidence that in the Flemish Community more experienced teachers are more likely to be in schools with a less diverse student body while beginner teachers are typically more concentrated in challenging schools. In part this reflects the inability of the system to steer more qualified and experienced teachers to the neediest schools as no special incentives are available. The main response of the system to disadvantage seems to be the provision of additional teacher hours, rather than a focus on the distribution of teachers and the quality of teaching. The system for funding teacher salaries also tends to reinforce inequities across schools: since schools enrolling students from more advantaged backgrounds are in a better position to attract more experienced teachers, they receive more "teacher resources" in terms of government money invested in salaries.

Flemish teachers value their profession but there are challenges in attracting and retaining new teachers

While the job satisfaction among Flemish teachers appears high by international comparison, there are indications that the teaching profession is facing challenges in attracting the most suitable candidates and in retaining young professionals. Part of the explanation lies in the fact that beginning teachers are more likely to obtain a teaching post in a disadvantaged school where working conditions can be particularly challenging given high levels of diversity and more difficult socio-economic circumstances. In addition, beginning teachers face little job security for several years until they are able to obtain a permanent post, often having to move from one school to another in consecutive school years. While teacher salaries overall are quite competitive in the labour market, compared to the situation in other countries, this is less so at the beginning of the career, especially when the teacher remains in a temporary post. Moreover, the short duration of initial teacher education for pre-primary, primary and lower secondary education, which stands in contrast with the requirements of a master's level qualification for teachers at the upper secondary level, is likely to have detrimental effects on the status of teachers at these levels.

School-based teacher recruitment brings efficiency to the labour market, but a number of rigidities remain in matching demand and supply

Schools are autonomous in teacher recruitment, which allows the use of a more complete set of locally relevant criteria in recruitment processes, as school leaders are in a better position than more remote administrative levels to assess the specific needs of the school. The process of open recruitment also offers advantages to applicants since they can more directly choose the school and identify with the school’s educational project. As a result, the process is more likely to build a sense of commitment of teachers to the schools where they are recruited. It should be noted, however, that the teacher labour market features a number of rigidities and imperfections. First, there are a number of boundaries between school networks and, sometimes, even between school groups and school associations, concerning the transfer of teachers' acquired statutory rights. Second, while schools have good levels of autonomy in teacher recruitment, they are restricted in their choices by a number of regulations regarding seniority, experience and network affiliation as to which candidates should be given priority over others. Third, the recruitment and selection of teachers is not always transparent as
information on open positions may not be widely available and selection processes are frequently marked by a degree of informality.

**Schools have considerable autonomy in managing the teaching workforce, but further steps are necessary to enhance teacher professionalism**

In addition to recruitment, school leaders have considerable room to manage the teacher hours allocated to the school in the way they see fit. This flexibility allows schools to choose an optimal distribution of teacher resources adapted to the school’s specific needs and also gives teachers opportunities to diversify their roles in schools. However, the conception of teacher employment on the basis of teaching hours, as opposed to overall working hours, is a source of concern. This approach implicitly assumes that teachers work further hours in other activities such as preparation of lessons and assessment of students’ work but does not explicitly recognise these activities. It limits the opportunities for teachers to formally engage in activities other than teaching at the school. In this context, there appears to be relatively little time dedicated to feedback and collaboration among teachers. Teacher appraisal typically focuses on the least experienced teachers while it often becomes an administrative formality for other teachers. There also appears to be little tradition of peer observation and feedback. Where teacher appraisal exists, quite limited use is made of the appraisal results to inform teachers’ professional and career development. This is likely to be linked to both the absence of a teacher career structure with different steps recognising roles and responsibilities, and also to variations in school leadership capacity across schools.

**Policy recommendations**

**Develop a community-wide reporting framework for school funding**

The Flemish school funding system would benefit from the development by the Flemish authorities of a Community-wide reporting framework bringing together financial indicators and student outcome indicators. The school funding system in the Flemish Community is complex and not fully transparent or readily understood. The high level of public investment in Flemish schools supports a high level of performance, but is also accompanied by large social differences in achievement. To maintain high standards and to narrow the equity gap are goals that require Community consensus regarding fiscal effort and social inclusiveness. To build this consensus would gain from periodic in-depth public reporting both of resource distribution and student learning outcomes. Given the important share of public resources devoted to schooling, it is important to make transparent the funding machinery – design principles, structure and expenditure outputs. In addition there needs to be greater transparency with respect to how many schools qualify for additional resources based on socio-economic criteria and how their access is structured. While inspection has a valuable role to play in reviewing whether schools are working towards attainment targets, the cost and effectiveness of funding and teaching hours for equal educational opportunities also need to be kept under review.

**Enhance school-level reporting on resources and gather data on locally-raised funds and the services that these provide**

Transparency could also be enhanced at the level of schools, by introducing a school-level reporting framework which enables schools to examine the fiscal impact of their resource and curriculum decisions. In particular, the costs of delivery of school programmes and the budget impact of resource and programme decisions should be made more transparent. This is in the context of the autonomy that Flemish schools enjoy and the limited accountability that balances this. To understand socio-economic gaps in the ability of schools to raise resources, it is essential that both schools and
education authorities have good data, first on social need and second on locally-raised income. Social need refers to the range of ancillary services and goods supplied by schools, either directly or indirectly through the use of their resources. Locally-raised income refers to the cash contributed by parents through charges, donations and fund-raising activities. The Flemish authorities should consider the regular collection of the relevant school income data, as is done in some other school systems.

**Rebalance the resource effort between educational levels**

Given the current imbalance of spending between elementary and secondary education, the Flemish authorities should examine the potential advantages of shifting to more equal spending per student between elementary and secondary education. Policies of rebalancing spending in primary and secondary school are supported by research demonstrating that the rate of return on investment in human capital is greatest in the early years of school and lowest in the later years. On the other hand, education at the secondary level, and in particular in the technical and vocational education and training sectors, often requires more specialised teaching and equipment, which may contribute to higher funding needs at this level. These and other considerations need to be carefully considered when making decisions about the allocation of funding across levels and sectors of education. However, if more progress is to be made in closing the equity gap, the Flemish authorities need to start a discussion about the potential benefits of stronger investment in tackling low achievement at the earlier stages of education. In this context, it would also be advisable to consider harmonising approaches to equity funding in elementary and secondary schooling along with consistent approaches to evaluate how schools use the additional resources, and developing a repertoire of effective intervention strategies to guide schools in good practice.

**Develop more integrated system-wide planning for school infrastructure**

Improving the quantity and quality of school facilities is a pressing need in the Flemish Community. Responding effectively will require careful analysis of the demand for places as well as a thorough understanding of the current status of facilities available. In further planning for school infrastructure development, it will be important to further strengthen the monitoring arrangements already in place and to build on positive examples of strategic planning observed in some parts of the school system. Given the co-existence of schools from different networks in most local communities, it would be beneficial for the Flemish Community to develop strategic infrastructure planning for the school system as a whole. More co-ordinated – and perhaps more centralised – planning might be needed to ensure that decisions about investments in school facilities prioritise the needs of local communities rather than the interests of umbrella networks or individual schools. This should be combined with incentives for schools to share facilities across networks at a local level, including for special education. Thinking about longer-term development, it would be prudent for the Flemish Community to consider the value and potential flexibility that could be afforded by broader public ownership of school facilities.

**Address inefficiencies in the provision of school places**

This report identifies a number of priorities in addressing inefficiencies in the provision of school places and the organisation of the school offer. In a context of fiscal constraints, it appears difficult to maintain a school system which offers both small schools and multiple and complex course options. A central level analysis of the distribution of schools, especially small schools, across the Flemish Community would help policy makers obtain a more complete picture and reveal the scope and potential for school consolidation. Incentives for collaboration should be complemented with incentives for mergers between small schools, or at least the removal of financial disincentives for schools to operate at a larger scale and ensure an efficient provision of classes. In addition, the
distribution and availability of programme options, especially in the vocational education and training sector, needs to be closely monitored in collaboration with social partners and local stakeholders. If patterns over time indicate limited interest in and relevance of specific course options, decisions should be made to phase these out. Regarding the structure of school networks and boards, the potential merger of the two public networks deserves review and serious consideration as it would help reduce overhead and administration costs across the two smaller networks. Within each network, it would also be beneficial to review the size of school boards to determine the potential for mergers.

Ensure equal access to school choice and study tracks for all students

The OECD review team commends the efforts undertaken with the equal opportunities policy (GOK) to regulate school choice and reduce socio-economic polarisation of schools while safeguarding the principle of parental choice. Ensuring equal access to school choice requires continuous attention to maintaining effective application and enrolment systems, providing parents with relevant and comparable information on all schools regardless of network identity, and offering well planned transportation that can help underrepresented populations to consider schools further away. It is equally important to encourage schools to develop diverse and distinct pedagogical profiles so that choices by parents match their children's learning style instead of preferences based on religious, ethnic or socio-economic composition of the student body.

Moreover, as socio-economic polarisation in the Flemish Community occurs mostly between the different study programmes in secondary education, it will be key to attract and retain greater numbers of students from disadvantaged socio-economic backgrounds in the general study programmes. In addition to the welcome reforms foreseen by the Master Plan for Secondary Education, it will be important to focus on reducing under-achievement in primary education and thereby preparing students from more diverse social backgrounds for academically demanding study programmes. There is also a need to introduce a better Community-wide system to monitor the characteristics of students going into different tracks and prevent an excessive orientation of specific student groups in the vocational education programmes. This should be coupled with strengthened early diagnosis and response to language learning needs to avoid students being referred to vocational tracks due to language difficulties.

Pursue careful and gradual implementation of the M Decree

The implementation of the M Decree will require time, and – at least during initial years – greater resources, although cost-savings are likely to be achieved in the longer run. Besides the need for more specialised staff in mainstream schools to support SEN students, infrastructure adjustments between mainstream and special schools will be needed. Effective inclusion of SEN students will need to be based on school-based planning and decision making (in collaboration with special education experts and parents), which is likely to require a shift of resources and teacher hours from SEN schools to mainstream schools over time. Ideally, resources for students with special educational needs should follow the students independently of whether they are involved in a separate special school or a mainstream school. To ensure quality education in inclusive settings, it will be important that all teachers receive relevant preparation on how to serve SEN populations in mainstream classrooms. Such training should be provided during both initial education and continuing professional development. Information and preparation of all students, as well as their parents, during the initial few years should also aid in the transition period.
Make the teaching profession more attractive and enhance the preparation and professional development of all teachers

In light of the current demographic trends, it is important to ensure that well qualified candidates enter the teaching profession at an adequate rate. In order to make initial teacher education attractive to high achieving graduates from secondary education, it is important to develop targeted strategies, such as information, assessment and counselling for prospective students; incentive schemes to recruit candidates with suitable competencies; and flexible programme structures that provide teacher students with school experience early in the course. Addressing some of the hurdles teachers face early in the career, for example by improving the working conditions of beginner teachers and granting them greater job security, would also help making the profession attractive. In the longer term, it would also be beneficial to improve the status of teachers in pre-primary, primary and lower secondary education by raising the qualification requirements for teaching at these levels. There is no reason, from the perspective of professional roles and responsibilities of teachers, for qualification requirements of upper secondary teachers to be higher.

Efforts also need to be undertaken to ensure that all teachers are adequately prepared to deal with diversity and special educational needs. Providing adequate support for students from a different language background, a disadvantaged family or with special educational needs should not be seen as an isolated task for specialist teachers, as this has become part of the regular work of most teachers. Hence, it is of great importance to mainstream elements of teaching diverse classrooms in general initial teacher education and professional development offers for all teachers. Finally, the teaching profession itself needs to play a more active role in designing teacher education programmes and determining who meets the criteria to enter the profession. The views and experience of effective teachers and school leaders need to be central to the teacher education reforms.

Improve the transparency and effectiveness of the teacher labour market

Greater effectiveness in the functioning of the teacher labour market calls for better portability of statutory rights across school networks, more flexibility of recruitment regulations and a more systematic dissemination of vacancies for teaching positions. In addition, there is a need to develop a strategy to ensure a more equitable distribution of teachers across schools. Such a strategy could be twofold. First, incentives could be provided to attract high achieving teachers to disadvantaged schools. This would involve special allowances and support for teachers working in schools facing more challenging circumstances. Second, it would be helpful to work towards a more equitable distribution of expenditure for teacher salaries across schools. Ensuring greater transparency in this area would help stimulate a debate around the inequities created by the current approach of funding teacher salaries in terms of actual resources invested per student, and the need to move towards a fairer distribution of resources across schools. In addition, steps could be taken to make schools take responsibility for the cost impact of their hiring decisions and work within a defined budget for teacher salaries.

Enhance structures and capacity to support teacher professionalism

There are a number of ways which could help support teacher professionalism. Moving teacher employment under a workload system, whereby teachers would work a specified number of hours per week could help recognise that the teaching profession involves a range of other tasks beyond teaching such as the preparation of lessons, teacher collaboration, whole-school planning and work in professional learning communities. This would also favour the promotion of peer feedback and joint work among teachers. To ensure that all teachers have opportunities for regular feedback and professional learning, it is important to further enhance pedagogical leadership in schools. This would
involve both supporting the capacity development of school principals and promoting more distributed leadership and involvement of senior peers in managing the teaching workforce. In addition, establishing a teacher career structure linked to teacher certification or registration processes could serve to formally recognise the variety of roles and responsibilities that teachers perform at school.
SUMMARY

The effective use of school resources is a policy priority across OECD countries. The OECD Reviews of School Resources explore how resources can be governed, distributed, utilised and managed to improve the quality, equity and efficiency of school education.

The series considers four types of resources: financial resources, such as public funding of individual schools; human resources, such as teachers, school leaders and education administrators; physical resources, such as location, buildings and equipment; and other resources, such as learning time.

This series offers timely policy advice to both governments and the education community. It includes both country reports and thematic studies.