# Financing Inclusive Education

# FINANCING INCLUSIVE EDUCATION

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# Abstract

*The study was about the financing of inclusive education in EU states. Issues concerning the challenges relating to the development of inclusive education, its funding, and appropriate measures to achieve optimal performance in financing inclusive education were discussed. It involved primary data collected from 25 EU countries through a quantitative research among inclusive school administrators. Inclusive education is essential in discovering every talent in students irrespective of their physical or mental abilities. It became clear that implementing inclusive education in EU states greatly depends on governments' financial allocation. The misinterpretation of the ideology behind inclusive education was discovered as a barrier to its development. Also, the lower performance of students with special needs in mainstream education and the increasing enrollment of special students in segregated schools were among the challenges in financing inclusive education. Decentralization, per-capita model, resource-based, and output-based models were discovered to be influential in financing inclusive education.*

# 1. Introduction

Common regulations bind member states of the European Union to offer their citizens access to inclusive education without discrimination (Moriña, 2017). According to Garben (2019), the European Pillar of Social Rights that the European Council adopted, the European Parliament, and Commission declared that every individual should be entitled to constitutional rights to enjoy inclusive education of the highest quality. Beneficiaries are to receive skills training that would make them gainfully employed and contribute to their country's economic progress and the European Union. Watkins (2017) published that implementing the inclusive educational system in the European Union was to ensure that no one is denied the opportunity to identify and develop their potentials. Schwab (2020) agrees that member states of the European Union are therefore obliged to sponsor inclusive education by providing a yearly budget that caters to all students' educational needs through the provision of educational aids and transportation. However, Ebersold et al. (2019) pointed out that member states have different ways of funding inclusive education in their economies. Due to differences in approach to financial accounting among schools, the overall outlook of inclusive education often differs from one country to another. This discourse highlights the accounting challenges associated with inclusive education in terms of allocation of resources and measures to address the challenges in EU states.

The overall aim of the study is to find the current state of inclusive education financing in the EU. As part of this aim, the following specific objectives were set:

1. To identify the sources and extent of funding for inclusive education in the EU region
2. To identify the challenges in developments towards inclusive education in the EU region
3. To determine the challenges in financing towards inclusive education
4. To identify modalities that can be used to address the challenges with financing inclusive education

## 2. Challenges in Developments Towards Inclusive Education

Ramberg and Watkins (2020) expressed a concern that people misinterpret the ideology behind inclusive education. This has resulted in disparities in the development of inclusive education among many EU states. Meijer and Watkins (2019) explained that students' availability, placement, active involvement, and acquisition of shared knowledge among all learners are indicators of inclusive education.

Any condition that hinders the realization of these indicators makes the implementation ineffective. The European Agency for Special Needs and Inclusive Education (2018) argued that many EU states concentrate on students' availability and their placement in nearby schools as the key indicators of inclusive education. The inequalities among these indicators make some states invest more into inclusive education than others since certain aspects are ignored by existing policies. Ainscow (2020) argued that the consistent increase in research works and publications concerning inclusive education had affected its development. The author pointed out that many publications have interchanged equity education with inclusion education. This has affected the expectations of the latter through the misunderstanding.

### 3. Funding and Resourcing of Inclusive Education

According to Meijer and Watkins (2019), the full implementation and realization of inclusive education depend on stakeholders' ability to allocate all resources needed to satisfy all students' needs. For this reason, any accounting disturbances on the micro-practices on schools can limit the effectiveness of inclusive education (Green & Ferry, 2021). Schuman (2017) agrees that funding inclusive education must provide a friendly and conducive teaching, learning, and physical environment that supports every student's needs without discrimination. According to Zundans-Fraser and Bain (2016), an ineffective educational budget is a type that neglects the needs of special or normal students in the name of inclusive education. Meijer and Watkins (2019) argue that funding of inclusive education directly impacts the frequency of school drop-outs and learners' educational performance. Following English and Carlsen (2019), the world education forum associated the achievement of the target set for inclusive education by 2030 with governments and other stakeholders' ability to provide resources and funds. This indicates that funding and resourcing is a critical success factor towards the outcome of the inclusive education. The forum added to governments' responsibilities to finance the recruitment, training, support, and motivation of qualified teachers for the successful implementation of inclusive education.

### 4. Challenges in Financing Inclusive Education

Ebersold and Meijer (2016) discovered that governments in the EU are increasingly financing inclusive education, yet their investment is discouraging. McConkey et al. (2016) indicated that the number of students enrolled in special segregated schools is on the rise irrespective of governments' attractive packages and incentives through financing inclusive education.

In a study conducted by Szumski et al. (2017), students with special needs and disabilities enrolled in mainstream schools through inclusive education are not improving. This results in an increased rate of drop-outs of students in that category. Lašáková et al. (2017) attributed some governments' centralized policy concerning their financing of inclusive education as a barrier. Brusca et al. (2018) also pointed to international public sector accounting standard challenges faced by schools as part of public sector institutions. The authors stressed that in such economies, allocation of funds from the government goes through block funding to the authorities at the local level before a reallocation is made based on the state's inclusive education needs. Also, the allocation and distribution of the funds for inclusive education create many disparities. A lot of concentration is given to urban areas than less developed parts of the states.

## 5. Addressing the Challenges of Effectively Financing Inclusive Education

Lašáková et al. (2017) stressed the need to decentralize funds allocated to inclusive education. The authors believed that when governments implement a community-based funding scheme to finance inclusive education, the specific needs of a locality in terms of inclusive education will be met. This will promote a great sense of accountability in resource and financial allocations. Johnstone et al. (2019) stressed the need to deploy models to disburse funds in inclusive education. The authors agreed that the use of the per-capita model would ensure that financial allocation is made for inclusive education based on the number of students with special needs and disabilities in a particular jurisdiction per each academic year. This approach will present a fair distribution and allocation of funding for inclusive education. According to Florian (2019), the resource-based model would ensure that inclusive education financing is made based on the services rendered in a particular jurisdiction. This policy will ensure that each school is provided with at least one special education teacher. Ebersold and Meijer (2016) mentioned an output-based model that allocates inclusive education finance with students' performance as a metric.

## 6. Methodology

### 6.1 Research method and design

In order to collect primary data to address the research objectives, the researcher embarked on a quantitative research method using the descriptive design. The main characteristic of the quantitative descriptive research was to use mathematical and numeric indices in collecting, presenting, analyzing, and interpreting data (Diriwächter & Valsiner, 2016).

Quantitative descriptive research has the advantage of ensuring that researchers can collect data from large sample size to give fair representation of a population within which a study is being conducted (Gerrish & Lacey, 2013). It would be noted that the research setting for this study is the EU region. Using the quantitative descriptive design thus ensured that a reasonable number of respondents from different EU countries could be included in the study. The use of mathematical and other statistical indices in quantitative studies promote objective analysis and interpretation of data rather than subjective one (Blaxter, Hughes & Tight, 2016). This makes it possible to generalize the findings from quantitative studies when compared to qualitative ones.

## 6.2 Population and sampling

The population of the study was EU schools with inclusive education system. As part of the quantitative method, the researcher sampled respondents from 25 different EU countries including Malta, Sweden, Denmark, Finland, Cyprus, Austria, Netherlands, Slovenia, Greece, Germany, Luxemburg, Belgium, Latvia, France, Estonia, Lithuania, Poland, Romania, Portugal, Italy, Slovakia, Hungary, Bulgaria, Czech Republic, and Spain. The inclusion criteria for selecting a country was the percentage of English speaking population. There is a minimum of 11.7% of the population of the selected countries that are English speakers. This way, it was relatively easier getting respondents who would understand the purpose of the study and the content of the research instrument. The researcher did not need to visit all these countries but contacted them through public emails published on their websites. The administrators of the schools were contacted through email correspondents with an official letter from the awarding university for their assistance in the research. With the 2 administrators from 25 countries, a total of 50 respondents were sampled from different backgrounds for the study.

## 6.3 Instrumentation and data collection procedure

The data collection procedure was in the form of a survey. The researcher prepared a questionnaire that was posted online using the Survey Monkey program. The questionnaire was in the English language and contained close ended questions that were capped from the specific objectives of the study. The questionnaire was accompanied with a brief note explaining certain key terms and concepts necessary to answer the questions. Example of this was an explanation of the financing models for the context of this study rather than its generalized meaning. It was agreed that the questionnaire will be live online for a total of 20 working days within which each respondent was to complete it and submit. Two reminders were sent to ensure high participation that resulted in 100% return rate for the questionnaire. The respondents were assured of anonymity and confidentiality during the analysis and presentation of findings.

**6.4 Data analysis plan**

After the 20 working days, the researcher gathered all the data collected from the online survey. The researcher used a combination of descriptive and inferential statistics in analyzing the data to interpret the research objectives. The findings from the data analysis have been presented in the next section which contains the findings. Because of the quantitative nature of the study, the findings have been presented through the use of tables, figures and correlational analysis that tests a hypothesis to determine the impact of financing challenges on inclusive education output.

## 7. Findings

In the previous chapter, the researcher presented approaches and methods for collecting data to conduct the quantitative research. The data collected are presented in this section as findings of the study. The findings are presented in thematic format to align with the specific objectives that were set earlier.

**7.1 Sources and extent of funding for inclusive education in the EU region**

Data were collected from the 50 respondents to determine the main sources of funding inclusive education in their institutions. The extent to which the respondents consider the current state of funding as adequate was also assessed. Table 1 below shows the main sources of funding as identified by the 50 respondents. The respondents were made to categorize or rate the percentage of funding they get from five (5) main sources. After this, the researcher computed the average percentage based on all 50 responses.

**Table 1: Major sources of financing inclusive education**

| Funding source | Percentage |
|---|---|
| Government | 42% |
| NGOs | 20% |
| Family | 14% |
| Internally generated funds (IGF) | 8% |
| Charity and donations | 18% |
| Total | |

From table 1, it can be noted that the financing of inclusive education is a multi-level responsibility shared among a number of stakeholders.

The basis for this claim is that the table shows that among all 5 major sources of financing identified, there were significant representation of them within the institutions researched.

While the government dominants as the major source of funding, the institutions seem to rely less on IGF in financing inclusive education. These results are in line with Meijer and Watkins (2019) who indicated that government is the major stakeholder for financing inclusive education at all levels of learning and among public and private schools alike.

Also under this theme, the researcher collected data to determine from the respondents if the extent of funding they receive for inclusive education enough for their administrative roles. The table below indicates the adequacy of the funding as perceived by the respondents.

**Table 2: Adequacy of funding received**

|  | Adequacy of funding received |
|---|---|
| Woefully inadequate | 16 |
| Inadequate | 52 |
| Adequate | 20 |
| Very adequate | 10 |
| Abundant | 3 |

Based on table 2, it would be noted that the respondents perceived the current funding they receive for inclusive education as not adequate. This is because the modal score was among 26 respondents representing 52% of the sample size who said the funding is inadequate. Another 8 respondents representing 16% said it was woefully inadequate. There was only 1 respondent representing 2% that said the funding is abundant as 20% of respondent measured the funding as adequate and 10% said it was very adequate. From literature, Meijer and Watkins (2019) had criticized current funding as inadequate for schools to meet the core responsibilities of inclusive education that includes the provision of conducive teaching, learning and physical environment for special needs students.

## 7.2 Challenges in financing inclusive education

The earlier data confirmed the current amount of funding received from all major sources is inadequate. This means there are some core challenges that impede the successful financing of inclusive education.

The respondents were therefore asked to contribute ideas towards what they believed were the core challenges in financing inclusive education.The researcher based on evidence from available literature to present the five (5) commonly reported challenges to respondents. They were then asked to select the ones that applied most in their institutions. Table 2 shows the responses gathered.

**Table 2: Challenges with inclusive education financing**

| Financing challenge | Number of respondents | Percentage |
|---|---|---|
| Increased student enrolment | 6 | 12% |
| Government's centralized policy | 20 | 40% |
| Financing disparity against less-developed schools | 6 | 12% |
| Complexity of modern financing models | 8 | 16% |
| Complexity of modern inclusive interventions and programs | 10 | 20% |
| Total | 50 | 100% |

From table 2, it would be noted that there are multiplicity of issues that account for the current challenges with inclusive education financing. Each of the five (5) issues identified and presented to respondents were selected by a sizeable number of people, indicating how they all matter to the school administrators. While the challenging are diverse, it was very evident that the most significant of them is the issue of government's centralized policy. That is, while government remains the major financier of inclusive education in the EU, most governments use a centralized funding system whereby all schools have to go through strict bureaucratic process to receive funds (Ebersold et al., 2019). Loreman, Forlin and Sharma (2014) posited that the centralized system is inefficient as it causes undue delay in getting funds to the schools. The centralized system also expose the whole financing regime to lack of transparency and sabotage given that authority to disburse funds is left in the hands of few people (Ramberg & Watkins, 2020).

Another issue that 20% of the respondents pointed to was the complexity of modern inclusive educational program and interventions. That is, with sophistication in teaching and learning within the inclusive environment, the same quantity of modern that could adequately cater for a school some years back can longer achieve its intended purpose (Berhanu, 2011).

Ebersold et al. (2019) cited examples of schools procuring more technological tools and training more human resource to make inclusive education better.

All these efforts have come to mean schools requiring more funds to run programs successfully. This is a reason that the schools currently face challenges with the financing of inclusive education. Similarly, some respondents were concerned about the complexity of financing models, disparity in the allocation of funds whereby priority is given to urban schools, and the issue of increased student enrolment for inclusive education.

## 7.3 Impact of financing challenges on in inclusive education output

From the earlier review, it was found that there are some challenges with the development of inclusive education as a whole. During the data collection process, the researcher determined whether the identified challenges with inclusive education output is statistically related to the challenges with financing as identified already. To do this, a linear correlation analysis was performed. The researcher used Pearson correlation with significance level of $p < 0.05$ to test the following hypotheses:

**H1:** There is statistically significant relationship between financing challenges and inclusive education output

**H0:** There is statistically no significant relationship between financing challenges and inclusive education output

In order to test the hypotheses above, the researcher used t-test statistic involving the 2×2 contingency table. To use the researcher categorized the respondents into two groups. These were those that generally rated their funding good funding (adequate, very adequate or abundant), and those that rated theirs as poor funding (woefully inadequate or inadequate). Next, the respondents were made to rate their inclusive education outcome into either satisfactory or non-satisfactory. This categorization was necessary for the two rows and two columns in the 2×2 contingency table as depicted below.

**Table 3: Categorization for 2×2 contingency table**

| Inclusive outcome | Good funding | | Poor funding | |
|---|---|---|---|---|
| | Number of respondents | Percentage (%) | Number of respondents | Percentage (%) |
| Satisfactory | 12 | 75.00% | 11 | 32.35 |
| Non-satisfactory | 4 | 25.00% | 23 | 67.65 |
| Total | 16 | 100% | 34 | 100% |

Table 3 shows that among the 16 respondents who said they had good funding, 75% of them identified their inclusive education outcome as satisfactory while 25% said it was unsatisfactory. Conversely, among the 34 respondents who said they experienced poor funding, 32.35% of them said their inclusive education outcome was satisfactory while 67.65% said it was unsatisfactory. The next step in the correlation analysis was to find the marginal row totals and marginal column totals as indicated below.

**Table 4: Marginal and column row totals**

|  | Good funding | Poor funding | Marginal row totals |
|---|---|---|---|
| Satisfactory outcome | 12 | 11 | 23 |
| Non-satisfactory outcome | 4 | 23 | 27 |
| Marginal column totals | 16 | 34 | 50 (Grand Total) |

Next, the chi-square for the data was computed using the expected cell totals were computed and put in round bracket while the chi-square statistic was also computed and put in block brackets. The computations were done with the online 2×2 contingency table software from Social Statistics (2021). The results have been presented below.

**Table 5: Expected totals and chi-square**

|  | Good funding | Poor funding | Marginal row totals |
|---|---|---|---|
| Satisfactory outcome | 12 (7.36) [2.93] | 11 (15.64) [1.38] | 23 |
| Non-satisfactory outcome | 4 (8.64) [2.49] | 23 (18.36) [1.17] | 27 |
| Marginal column totals | 16 | 34 | 50 (Grand Total) |

Based on the table above, the chi-square statistic was computed as 7.9663 with p-value of 0.004766. This means the result is statistically significant at $p < 0.05$. For this reason, the null hypothesis will be rejected. By inference, there is statistically significant relationship between financing challenges and inclusive education output. Referring back to the earlier review, it would be noted that a good number of researchers agree with this outcome as Gubbels, Coppens and de Wolf (2018) highlighted that with inadequate funding, schools always face difficulty in achieving academic success.

**7.4 Addressing the challenges with financing inclusive education**

Based on earlier data about the challenges confronting financing, it was found the centralized nature of disbursement is the main problem that most schools faced.

With that in mind, the researcher assumed that decentralizing funds allocation to inclusive education would be the best way to address the challenges with funding. However, in order to ensure effective decentralization of funds allocation using community-based funding scheme, it is important to have a model of disbursement that will deal with other related challenges such as equity, disparity and efficient resource allocation. To this end, the researcher presented three main models to the respondents based on earlier explanation of these models in literature. They three models are per-capita model, resource-based model and output-based model. Based on the advantages of each of the purposes that the researcher discussed with the respondents, the following are the answers they gave in terms of the best model to address the challenges with financing inclusive education in the EU.

**Table 3: Best model to address financing challenge**

|  | Decentralization funding model |
|---|---|
| Per-capita | 26 |
| Resource-based | 18 |
| Output-based | 6 |

From table 3, it would be noted that the per-capita model and resource-based model are the two most effective models the respondents believe hold the key to addressing challenges with financing of inclusive education in EU. A total of 26 respondents representing 52% of the sample opted for the per-capita model. As noted in the literature section, such respondents were of the view that funding should be allocated to schools based on the number of special needs students that each school had (Marginson, 2018). Johnstone et al. (2019) was optimistic of the fact that the per-capita model is the most efficient way of ensuring fairness and equity given that each special needs student will be considered as a unit entity that required funding for the promotion of inclusive education. There were also 18 respondents representing 36% that held the view that the resource-based model is the desirable. Such respondents agreed with Kholmuminov, Kholmuminov and Wright (2019) who shared the view that emphasis should rather be based on the resource needs of the schools such as the special needs equipment and personnel they require. To those who support the resource-based model, their main argument is that the model helps in eliminating waste through the optimization of resources (Florian, 2019). For example when more funding is sent to a particular school due to the number of special needs students, such schools may not have the right resources to fully utilize the funds.

This way, there could be waste and lapses eventually deprives another school that is more competent in using the excess funding. Regardless of this advantage, the fact that more respondents selected the per-capita model means the administrators are optimistic that once they received the resources, they had the right expertize to effectively and efficiently utilized them.

Lastly, very few respondents believed that the output-based model is the best to address the financing challenges. The reason that can be assigned to this is that the output-based model fails to address some of the core challenges such as disparity and lack of equity in the allocation of funds. For example a school may currently have better output because it is privileged to be receiving more funding from other sources than the government. Should the government also decentralized its funding policy by prioritizing such schools, it would mean the already deprived schools will continue to be at a disadvantage. Meanwhile, the hypothesis tested earlier has confirmed there is statistically significant relationship between funding and output. By inference, schools that currently have good outputs have fewer funding issues compared to those with poorer outputs. This situation explains why few respondents supported the use of output-based model

## 6. Conclusion

It has been established that member states of the EU have been obligated to provide quality education to all school-going-age students. The success of this educational requirement largely depends on finance. Financing and resource allocation is a critical factor in the implementation of inclusive education. Therefore, governments must deploy proper structures and models that would ensure that inclusive education receives the best of finance and that no student is left out. Every student's potential could be fully identified, developed, and utilized when their educational needs are met. Therefore, governments in the EU must ensure that they channel the required resources for inclusive education to be successfully implemented.

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# Questionnaire

**The sources and extent of funding for inclusive education in the EU region**

1. Which of these represent your main source of financing for your school?

Government [ ]

NGOs [ ]

Family [ ]

Internally generated funds [ ]

Charity and donations [ ]

2. How would you describe the extent of adequacy of the funding you receive in total?

Woefully inadequate [ ]

Inadequate [ ]

Adequate [ ]

Very adequate [ ]

Abundant [ ]

3. How long has the level of funding been as you just described above?

Less than 1 academic year [ ]

1-2 academic years [ ]

3-4 academic years [ ]

5-6 academic years [ ]

Over 6 academic years [ ]


**The challenges in developments towards inclusive education in the EU region**

1. How long has your school been practicing inclusive education?

Less than 1 academic year [ ]

1-2 academic years [ ]

3-4 academic years [ ]

5-6 academic years [ ]

Over 6 academic years [ ]

2. What is the main challenge you face towards development of inclusive education?

Logistics [ ]

Human resource [ ]

Financial [ ]

Curriculum [ ]

3. To what extent have you taken steps at addressing the inclusive education developments identified above?

Very strongly [ ]

Strong [ ]

Neutral [ ]

Not much [ ]

Not at all [ ]

4. To what extent would you say your institution faces financing challenges?

Very strongly [ ]

Strong [ ]

Neutral [ ]

Not much [ ]

Not at all [ ]

**Causes of challenges in financing towards inclusive education**

1. Increased student enrolment is a major cause of financing challenge for my school

Strongly agree [ ]

Agree [ ]

Neutral [ ]

Disagree [ ]

Strongly disagree [ ]

2. Government's centralized policy is a major cause of financing challenge for my school

Strongly agree [ ]

Agree [ ]

Neutral [ ]

Disagree [ ]

Strongly disagree [ ]

3. Financing disparity against less-developed schools is a major cause of financing challenge for my school

Strongly agree [ ]

Agree [ ]

Neutral [ ]

Disagree [ ]

Strongly disagree [ ]

4. Complexity of modern financing models is a major cause of financing challenge for my school

Strongly agree [ ]

Agree [ ]

Neutral [ ]

Disagree [ ]

Strongly disagree [ ]

5. Complexity of modern inclusive interventions and programs is a major cause of financing challenge for my school

Strongly agree [ ]

Agree [ ]

Neutral [ ]

Disagree [ ]

Strongly disagree [ ]

6. Financing challenges lead to low academic performance in my school

Strongly agree [ ]

Agree [ ]

Neutral [ ]

Disagree [ ]

Strongly disagree [ ]

**Modalities that can be used to address the challenges with financing inclusive education**

1. Per-capita model is the best to address financing challenges while decentralizing funding

Strongly agree [ ]

Agree [ ]

Neutral [ ]

Disagree [ ]

Strongly disagree [ ]

2. Resource-based is the best to address financing challenges while decentralizing funding

Strongly agree [ ]

Agree [ ]

Neutral [ ]

Disagree [ ]

Strongly disagree [ ]

3. Output based is the best to address financing challenges while decentralizing funding

Strongly agree [ ]

Agree [ ]

Neutral [ ]

Disagree [ ]

Strongly disagree [ ]