



Effect of Budgeting on Implementation of Inclusive Education in Public Primary Schools in Nandi County, Kenya

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Abstract: *The study investigated the impact of budgeting on the implementation of inclusive education in public primary schools in Nandi County, Kenya. The target population comprised 831 headteachers, 4,156 teachers, and six Sub-County Directors of Education. A sample of 62 headteachers, 308 teachers, and six Sub-County Directors of Education was selected using stratified random sampling for headteachers and teachers, and purposive sampling for Sub-County Directors. Data were collected through questionnaires and interviews. Descriptive and inferential statistics, including multiple regression analysis, were utilized to analyze the data. The findings revealed that budgeting significantly influenced the implementation of inclusive education, with Pearson's correlation coefficient ($r = 0.591$, $p < 0.05$) indicating a positive and significant relationship. Budgeting practices, including stakeholder involvement, preparation, and review cycles, and allocation of resources to priority needs, were critical in enhancing inclusive education outcomes. The analysis further revealed that 35% ($R^2 = 0.350$) of the variation in the implementation of inclusive education could be attributed to budgeting. Challenges highlighted included inadequate funds and poor teacher remuneration, which demotivated teachers. The study concluded that effective budgeting enhances the implementation of inclusive education and recommended increasing budget allocations, strengthening stakeholder engagement, and adopting monitoring mechanisms for accountability. The findings contribute to improving financial management practices in public primary schools and advancing inclusive education policies. Future studies should explore the influence of alternative funding models on the sustainability of inclusive education.*

Keywords: *Budgeting, inclusive education, Public primary schools, Financial management, Nandi County, Stakeholder engagement, Educational planning.*

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1. Introduction

Budgeting plays a critical role in the implementation of inclusive education, particularly in public primary schools. Inclusive education refers to a system where learners with diverse needs, including those with disabilities, receive equal opportunities to learn in the same environment as

their peers. It ensures equity in resource allocation, instructional strategies, and support systems to accommodate all learners effectively. Globally, inclusive education has gained attention through frameworks such as the Salamanca Statement (1994) and the United Nations' Sustainable Development Goal 4 (SDG 4), which emphasizes equitable quality education. However, the success of such programs heavily relies on proper

budgeting to address challenges like inadequate facilities, teacher training, and access to assistive technologies (Ainscow et al., 2019). The absence of sufficient budgets often hinders inclusive education implementation, particularly in low-income regions. UNESCO (2020) highlights that 43% of low-income countries fail to allocate adequate resources for inclusive education, reflecting global disparities. Countries like Sweden, renowned for progressive educational reforms, allocate significant funds to ensure inclusive practices, such as specialized teacher training (European Agency for Special Needs and Inclusive Education, 2021). Similarly, Australia has invested in providing disability-inclusive grants for schools (Forlin, 2020). In South Korea, initiatives such as the Special Education Promotion Act have led to increased funding for infrastructure and technology to support learners with disabilities (Kim & Lee, 2021). In contrast, challenges persist in countries like India, where financial constraints limit the provision of resources for inclusive classrooms (Jha & Ghatak, 2022).

In Africa, countries have made strides toward inclusive education but face significant financial limitations. South Africa's White Paper 6 on Inclusive Education (2001) highlights the government's commitment to funding inclusive practices, such as resource centers for learners with disabilities (Donohue & Bornman, 2022). Ghana has incorporated inclusive education into its Education Strategic Plan (2018–2030), emphasizing resource allocation for teacher training and infrastructure (Mensah & Okyere, 2022). In Nigeria, the implementation of the National Policy on Inclusive Education (2017) is hampered by budgetary deficits, limiting access to specialized learning materials (Obi et al., 2021). Similarly, Ethiopia's efforts to establish inclusive education are constrained by inadequate financing for teacher capacity-building and assistive technologies (Workie & Tilahun, 2021).

East African countries have adopted various strategies to implement inclusive education, although budgetary challenges persist. Uganda's Universal Primary Education program includes provisions for learners with special needs, yet limited funding affects its effectiveness (Kwesiga & Ahimbisibwe, 2020). Tanzania has invested in inclusive education through the Education Sector Development Plan, but only a small percentage of the budget supports special needs education (Mmbaga, 2021). Rwanda, known for its strong policy frameworks, still grapples with funding gaps for inclusive learning materials (Nsengimana et al., 2022). In Kenya, the Persons with Disabilities Act (2003) emphasizes inclusive education, yet many public schools lack the necessary financial resources to accommodate learners with disabilities adequately (Omondi et al., 2021).

Kenya's public primary schools face specific challenges in budgeting for inclusive education. The government's allocation for special needs education remains insufficient, resulting in inadequate infrastructure, limited assistive devices, and insufficient teacher training (Ministry of Education, 2021). For example, the Competency-Based Curriculum (CBC) aims to include learners with diverse needs but is hindered by underfunding (KICD, 2021). Non-governmental organizations such as Leonard Cheshire Disability have supported inclusive education by funding pilot projects in selected schools (Mwangi et al., 2022). However, most schools in Nandi County struggle to provide the necessary financial resources to implement inclusive education effectively (Cheruiyot & Kiprotich, 2022). Addressing these gaps requires strategic budgeting and partnerships between the government and stakeholders. Therefore, this study sought to fill this gap in examining the effect of budgeting on implementation of inclusive education in public primary schools in Nandi county, Kenya.

1.2 Research Hypothesis

The following hypothesis guided this study:

H₀₁: Budgeting has no significant effect on implementation of inclusive education in public primary schools in Nandi County, Kenya

2. Literature Review

Inclusive education has emerged as a transformative approach in addressing the diverse needs of learners, aiming to eliminate barriers to participation and promote equitable access to quality education. Defined as the practice of educating all students, regardless of their physical, intellectual, social, or linguistic differences, within mainstream classrooms, inclusive education fosters a sense of belonging and equality (Stubbs, 2021). This paradigm shift aligns with the United Nations' Sustainable Development Goal 4 (SDG 4), which emphasizes inclusive and equitable quality education for all. By accommodating diverse learning needs, inclusive education underscores the importance of collaboration, resource allocation, and policy alignment to achieve effective implementation (Mitchell, 2020). Globally, inclusive education has gained traction through policy commitments and programmatic interventions, although challenges persist in translating these into actionable results. For example, the Salamanca Statement of 1994 remains a cornerstone in guiding global efforts, emphasizing the restructuring of general education systems to include learners with disabilities (Booth & Ainscow, 2020). In Japan, the introduction of individualized education plans has improved the participation of learners with disabilities, yet gaps in

teacher training remain (Yoshida et al., 2021). Similarly, Brazil has adopted comprehensive strategies to integrate assistive technologies into classrooms, but limited financial resources often hinder their reach to rural areas (de Souza et al., 2022). In Finland, inclusivity is deeply embedded in national education policies, with a focus on holistic support systems for learners, demonstrating the impact of robust frameworks (Savolainen, 2020).

In the United States, the Individuals with Disabilities Education Act (IDEA) ensures that learners with disabilities have access to free and appropriate education in the least restrictive environment (LRE) (Turnbull et al., 2021). However, disparities in funding across states continue to impact the availability of resources and trained personnel (Aron & Loprest, 2022). Inclusive education in Canada is guided by principles of equity and respect for diversity, with provinces such as Ontario implementing progressive policies to promote the integration of students with special needs (Porter & AuCoin, 2021). Nevertheless, systemic issues like teacher shortages and inconsistent funding remain challenges. In Russia, the adoption of inclusive education is relatively recent, with government programs emphasizing teacher training and curriculum adaptation, though social stigma against learners with disabilities continues to hinder progress (Kozhevnikova, 2021). Belarus has made significant strides in inclusive education through its National Inclusive Education Strategy, prioritizing teacher capacity building and infrastructure development (Ivanova, 2021). Yet, the lack of specialized learning materials limits its success. Italy's inclusive education model is widely regarded as a benchmark, with legislative frameworks such as Law 104/1992 ensuring the integration of students with disabilities into regular classrooms (Gherardini & Bianco, 2021). However, regional disparities in resource allocation challenge uniform implementation. In England, inclusive education is embedded in the Special Educational Needs and Disability (SEND) Code of Practice, which emphasizes collaboration between schools and families, but schools often face financial pressures that limit their ability to provide tailored support (Norwich & Black, 2021).

In Egypt, inclusive education initiatives have been integrated into the national education reform agenda, with programs focusing on teacher training and the provision of assistive devices (El-Desouky et al., 2022). Despite these efforts, cultural perceptions of disability continue to create barriers for learners. Ethiopia's Education Sector Development Programs emphasize inclusive education, particularly for girls and children with disabilities, but limited funding and inadequate infrastructure impede widespread implementation (Tirusew et al., 2021). In Zambia, the Inclusive Education Policy aims to integrate learners with special needs into mainstream schools,

though the lack of trained teachers and resources presents significant challenges (Mwansa et al., 2022). Similarly, Senegal has adopted inclusive education initiatives through its national policy framework, but rural areas remain underserved due to insufficient funding (Faye et al., 2021).

Burundi has seen progress in inclusive education through partnerships with non-governmental organizations, which have supported capacity-building initiatives for teachers, though political instability has disrupted consistent implementation (Niyonzima, 2022). In Rwanda, the government has prioritized inclusive education in its Vision 2050 plan, focusing on the construction of accessible schools and teacher training, though resource constraints remain an issue (Murenzi & Uwineza, 2022). Tanzania's commitment to inclusive education is evident in its Education and Training Policy, which highlights the integration of learners with disabilities, though schools often lack the necessary facilities and support services (Kimaro et al., 2021). Kenya's inclusive education framework, guided by the Basic Education Act (2013), seeks to ensure equal opportunities for all learners, but challenges such as insufficient teacher training and inadequate funding limit its effectiveness (Ochieng et al., 2022). Therefore, inclusive education, as this literature reveals, is an evolving practice shaped by policy, funding, and socio-cultural factors. Each country has unique successes and challenges, yet a common theme emerges: the necessity of adequate resources and systemic support. The findings emphasize that inclusive education is not merely a policy directive but a social justice imperative requiring sustained commitment and collaboration among stakeholders (Stubbs, 2021). The voices of researchers underscore the urgency of addressing financial and structural gaps to achieve truly inclusive learning environments globally.

3. Methodology

The study focused on understanding the impact of budgeting on the implementation of inclusive education in Nandi County, Kenya, involving a sample of 376 respondents. The population of interest consisted of 831 headteachers, 4156 teachers, and 6 Sub-County Directors of Education in Nandi County. A sample size of 62 headteachers, 308 teachers, and 6 Sub-County Directors of Education was selected, using stratified and simple random sampling techniques for headteachers and teachers, while purposive sampling was employed for selecting Sub-County Directors of Education. Stratified sampling ensured that different categories of headteachers and teachers were represented based on their school types, while simple random sampling gave all eligible participants an equal chance of being selected. Purposive sampling was deemed appropriate for Sub-County Directors of Education due to their specific role and

knowledge in education management within the sub-county. Data collection was conducted through both interviews and questionnaires. To determine the reliability of the instruments, teachers' questionnaire was piloted using 30 teachers and 6 head teachers in Uasin-Gishu County. Cronbach's Coefficient Alpha of 0.78 was obtained which indicated that the instrument were reliable. Questionnaires were distributed to the headteachers and teachers, capturing quantitative data on various aspects of budgeting and inclusive education. The data collected from the questionnaires were analyzed using descriptive and inferential statistics, with multiple regression analysis used to test the hypotheses regarding the relationship between budgeting and the implementation of inclusive education.

4. Results and Discussion

4.1 Budgeting

The objective of the study was to access the effect of budgeting on implementation of inclusive education in public primary schools in Nandi County, Kenya. The respondents were asked to rate on a five-point Likert scale their level of agreement on several statements describing the budgeting in the improvement in public primary schools in Nandi County and their responses were summarized in Table 1.

Table 1: Budgeting

| | SA | | A | | UD | | D | | SD | | Mean | SD |
|---|------|------|------|------|------|------|------|------|------|------|-------------|-------------|
| | Freq | % | Freq | % | Freq | % | Freq | % | Freq | % | | |
| A budget is an annual financial plan that ensures that finances are spent on priority needs of all learners | 69 | 22.8 | 142 | 47.0 | 30 | 9.9 | 40 | 13.2 | 21 | 7.0 | 3.66 | 1.17 |
| Principles of budgeting are used universally in managing both personal as well as institutional finances. | 50 | 16.6 | 139 | 46.0 | 34 | 11.3 | 46 | 15.2 | 33 | 10.9 | 3.42 | 1.24 |
| In school context a budget is used as tool for allocation of resources to prioritized needs. | 58 | 19.2 | 145 | 48.0 | 28 | 9.3 | 44 | 14.6 | 27 | 8.9 | 3.54 | 1.21 |
| And before they are adopted they undergo a cycle that includes preparation, review and approval. | 47 | 15.6 | 138 | 45.7 | 36 | 11.9 | 49 | 16.2 | 32 | 10.6 | 3.39 | 1.23 |
| A budget document carried essential information that enables stakeholders to make judgment as to whether or not the resources have been optimally allocated to deserving needs. | 59 | 19.5 | 135 | 44.7 | 30 | 9.9 | 49 | 16.2 | 29 | 9.6 | 3.48 | 1.24 |
| A school budget should indicate information about revenue and expenditure | 77 | 25.5 | 139 | 46.0 | 30 | 9.9 | 34 | 11.3 | 22 | 7.3 | 3.71 | 1.18 |
| Stakeholders submit expenditure proposals to budget committee | 44 | 14.6 | 129 | 42.7 | 45 | 14.9 | 48 | 15.9 | 36 | 11.9 | 3.32 | 1.24 |
| Budget committee reviews previous budgets, | 54 | 17.9 | 118 | 39.1 | 44 | 14.6 | 51 | 16.9 | 35 | 11.6 | 3.35 | 1.27 |
| Budget committee collects views from stake holders on resource requirements for the budget, | 43 | 14.2 | 117 | 38.7 | 41 | 13.6 | 63 | 20.9 | 38 | 12.6 | 3.21 | 1.28 |
| Budget committee produces a draft budget | 53 | 17.5 | 119 | 39.4 | 44 | 14.6 | 54 | 17.9 | 32 | 10.6 | 3.35 | 1.26 |
| Budget committee presents draft budget to finance committee for review | 45 | 14.9 | 110 | 36.4 | 52 | 17.2 | 58 | 19.2 | 37 | 12.3 | 3.23 | 1.26 |
| Finance committee reviews annual budget draft before approval by BOM | 64 | 21.2 | 122 | 40.4 | 40 | 13.2 | 45 | 14.9 | 31 | 10.3 | 3.47 | 1.26 |
| BOM approves annual budget | 74 | 24.5 | 130 | 43.0 | 32 | 10.6 | 39 | 12.9 | 27 | 8.9 | 3.61 | 1.24 |
| Mean | | | | | | | | | | | 3.44 | 0.96 |

Source: Field data, 2024

Most of the teachers 211(69.8%) agreed that budget is an annual financial plan that ensures that finances are spent on priority needs of all learners, while 61(20.2%) disagree and 30(9.9%) undecided. Majority of the teachers 189(62.6%) agreed that principles of budgeting are used universally in managing both personal as well as institutional finances, with 56(26.1%) disagree and 34(11.3%) undecided. Most of the teachers 203(67.2%) agreed that school context a budget is used as tool for allocation of resources to prioritized needs, while 71(23.5%) disagree and 28(9.3%) undecided. Majority of the teachers 185(61.3%) agreed

that before they adopt the budget it undergoes a cycle that includes preparation, review and approval, with 81(26.8%) disagree and 36(11.9%) undecided Most of the teachers 194(64.2%) agreed that budget document carried essential information that enables stakeholders to make judgment as to whether or not the resources have been optimally allocated to deserving needs, while 78(25.8%) disagree and 30(9.9%) undecided.

Majority of the teachers 216(71.5%) agreed that school budget should indicate information about revenue and

expenditure with 56(18.6%) disagree and 30(9.9%) undecided. Most of the teachers 173(57.3%) agreed that stakeholders submit expenditure proposals to budget committee, while 84(27.8%) disagree and 45(14.9%) undecided. Majority of the teachers 172(57%) agreed that budget committee reviews previous budgets, with 86(28.5%) disagree and 44(14.6%) undecided. Most of the teachers 150(52.9%) agreed that budget committee collects views from stake holders on resource requirements for the budget, while 101(33.5%) disagree and 41(13.6%) undecided. Majority of the teachers 172(56.9%) agreed that budget committee produces a draft budget, with 86(28.5%) disagree and 44(14.6%) undecided. Most of the teachers 155(51.3%) agreed that budget committee presents draft budget to finance, while 95(31.5%) disagree and 52(17.2%) undecided. Majority of the teachers 186(61.6%) agreed that finance committee reviews annual budget draft before approval by BOM with 76(25.2%) disagree and 40(13.2%) undecided. Most of the teachers 204(67.5%) agreed that BOM approves annual budget, while 66(21.8%) disagree and 32(10.6%) undecided.

From the findings of the study, it was noted that the mean of 13 statements used to measure budgeting had a mean range of between the 3.21 and 3.71, with an overall mean of 3.44. Majority of the respondents agreed on the statements that were used to measure the influence of budgeting on implementation of inclusive education. Similarly, the standard deviation of majority of the items ranged between 1.17 and 1.28. It was deduced that the responses to the budgeting items were not deviating much.

From the interviews the Sub County Director of Education indicated that the funds allocated to the implementation of inclusive education was inadequate. The poor remuneration of teachers demotivates them. Most of the Sub county Directors of Education agreed that the disability was given budgetary allocation by the ministry of education. A budget is an annual financial plan that ensures that finances are spent on priority needs of all learners, principles of budgeting are used universally in managing both personal as well as institutional finances. In a school context a budget is used as a tool for allocation of resources to prioritized needs and before adopting the budget it undergoes a cycle that includes preparation, review and approval. Lucey (2003) views a budget as a quantitative statement for a defined period of time, which may include planned revenues, expenses, assets, liabilities and cash flows.

4.2 Budgeting Factor Analysis

Budgeting statements were subjected to factor analysis and two components with Eigen values greater than 1 were extracted which cumulatively explained 70.24% of variance as shown in (Table 2). The budgeting indicated that the KMO was 0.940 and the Bartlett's Test of sphericity was significant ($p < .05$) and chi square (3061.984). No statements were deleted and all the statements retained, computed and renamed budgeting for further analysis.

Table 2: Rotated Component Matrix for Budgeting

| | Component | |
|--|-----------------|---------------|
| | 1 | 2 |
| A budget is an annual financial plan that ensures that finances are spent on priority needs of all learners | | .738 |
| Principles of budgeting are used universally in managing both personal as well as institutional finances. | | .802 |
| In school context a budget is used as tool for allocation of resources to prioritized needs. | | .823 |
| And before they are adopted they undergo a cycle that includes preparation, review and approval. | | .658 |
| A budget document will carry essential information that enables stakeholders to make judgment as to whether or not the resources have been optimally allocated to deserving needs. | | .725 |
| A school budget should indicate information about revenue and expenditure | .512 | .533 |
| Stakeholders submit expenditure proposals to budget committee | .786 | |
| Budget committee reviews previous budgets, | .794 | |
| Budget committee collects views from stake holders on resource requirements for the budget, | .855 | |
| Budget committee produces a draft budget | .832 | |
| Budget committee presents draft budget to finance committee for review | .890 | |
| Finance committee reviews annual budget draft before approval by BOM | .806 | |
| BOM approves annual budget | .589 | |
| KMO | .940 | |
| Approx. Chi-Square | 3061.984 | |
| Bartlett's Test of Sphericity (P<0.001) df=78 | | |
| Eigen values | 7.803 | 1.329 |
| % of Variance (70.242) | 41.008 | 29.234 |

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization.

a. Rotation converged in 3 iterations.

Source: Field data, 2024

A budget document carried essential information that enables stakeholders to make judgment as to whether or not the resources have been optimally allocated to deserving needs. The budget is a financial plan for implementing the various decisions that management has made. The budgets for all of the various decisions are expressed in terms of cash inflows and outflows and sales revenues and expenses. These budgets are managed together into a single unifying statement of the organization's expectations for future periods (Drury, 2001). A school budget should indicate information about revenue and expenditure and stakeholders submit expenditure proposals to budget committee.

4.3 Correlation analysis on Budgeting and implementation of inclusive education

Pearson's moment correlation was used to establish the influence of budgeting on implementation of inclusive education. It was appropriate because all the variables were in interval scale. Results of the study showed that there is a significant influence of budgeting on implementation of inclusive education in public primary schools in Nandi county ($r=0.591$, $p=0.00$) as shown in table 3. This implies that good budgeting leads to more implementation of inclusive education in public primary schools in Nandi county.

Table 3: Correlation between Budgeting and Implementation of Inclusive Education

| | | Inclusive | Budgeting |
|-----------|---------------------|-----------|-----------|
| Inclusive | Pearson Correlation | 1 | |
| | Sig. (2-tailed) | | |
| Budgeting | Pearson Correlation | .591** | 1 |
| | Sig. (2-tailed) | .000 | |

** Correlation is significant at the 0.01 level (2-tailed).

b. Listwise N=302

Source: Field data, 2024

4.4 H₀₁: Budgeting has no significant effect on implementation of inclusive education in public primary schools in Nandi County, Kenya

A linear regression model was used to explore the relationship between budgeting and implementation of inclusive education. The R² represented the measure of variability in implementation of inclusive education that budgeting accounts for. From the model, (R²= .350) shows that budgeting accounts for 35% variation in implementation of inclusive education as shown in Table 4.

Table 4: Model Summary on budgeting and implementation of inclusive education

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Change Statistics | | | | |
|-------|-------------------|----------|-------------------|----------------------------|-------------------|----------|-----|-----|---------------|
| | | | | | R Square Change | F Change | df1 | df2 | Sig. F Change |
| 1 | .591 ^a | .350 | .347 | .59907 | .350 | 161.194 | 1 | 300 | .000 |

a. Predictors: (Constant), Budgeting

Source: Field data, 2024

The budgeting predictor used in the model captured the variation in the implementation of inclusive education. The change statistics were used to test whether the change in adjusted R² is significant using the F-ratio. The model caused adjusted R² to change from zero to .350 and this change gave rise to an F-ratio of 161.194, which is significant at a probability of .05. The analysis of variance

was used to test whether the model could significantly fit in predicting the outcome than using the mean as shown in (Table 5). The regression model with budgeting as a predictor was significant (F=161.194, p value =0.001) shows that there is a significant relationship between budgeting and implementation of inclusive education.

Table 5: Analysis of Variance on budgeting and implementation of Inclusive Education

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|--------------|----------------|------------|-------------|---------|-------------------|
| 1 | Regression | 57.850 | 1 | 57.850 | 161.194 | .000 ^b |
| | Residual | 107.664 | 300 | .359 | | |
| | Total | 165.514 | 301 | | | |

a. Dependent Variable: Inclusive

b. Predictors: (Constant), Budgeting

Source: Field data, 2024

4.5 Coefficients of budgeting and implementation of inclusive education

In addition, the β coefficients for budgeting as independent variable were generated from the model, in order to test the hypotheses under study. The t-test was used as a measure

to identify whether the budgeting predictor was making a significant contribution to the model. Table 6 shows the estimates of β-value and gives contribution of the predictor to the model. The β-value for budgeting had a positive coefficient, depicting positive relationship with implementation of inclusive education as summarized in the model as:

$$Y = 1.747 + 0.459X_4 + \varepsilon \dots\dots\dots \text{Equation 4.4}$$

Where: Y = Inclusive education, X₄ = budgeting, ε = error term

Table 6: Budgeting and implementation of inclusive education Coefficients

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 1.747 | .129 | | 13.537 | .000 |
| | Budgeting | .459 | .036 | .591 | 12.696 | .000 |

a. Dependent Variable: Inclusive
Source: Field data, 2024

From the findings the t-test associated with β -values was significant and the budgeting as the predictor was making a significant contribution to the model. The study hypothesized that there is no significant influence of budgeting on implementation of inclusive education. The study findings depicted that there was a positive significant relationship between budgeting and implementation of inclusive education ($\beta_4=0.459$ and p value <0.05). Therefore, a unit increase in budgeting led to an increase in implementation of inclusive education. Therefore, the null hypothesis (**Ho1**) was rejected. Budgeting has a significant effect on the implementation of inclusive education. This implies that for each increase in the budgeting, there was a rise in implementation of inclusive education. Accountability is still a driver of school improvement and educational change. Monitoring by auditing is a way to begin improving the quality of a SIP while allowing a school to focus their improvement efforts on subgroups of pupils who are making fewer gains than their peers (Huber & Conway, 2015). A budget committee reviews previous budgets, collects views from stake holders on resource requirements for the budget, produces a draft budget and presents draft budget to finance. The finance committee reviews the annual budget draft before approval by BOM annually. This agrees with Dunk, (2009) that organizations rely heavily on budgetary control to manage their spending activities, and this technique is also used by the public and the private sector as well as private individuals, such as heads of household who want to make sure they live within their means. This concurs with Cole and Kelly (2011) that managers responsible for carrying out budgets should participate in their formulation and should be flexible to be changed if conditions arise, and budgets should be seen as means to an end, and not an end in them.

5. Conclusion and Recommendations

5.1 Conclusion

The study concluded that budgeting significantly influences the implementation of inclusive education in public primary schools in Nandi County. The findings revealed a positive relationship, with proper budgeting practices enhancing the allocation and utilization of resources towards priority needs, ensuring inclusivity for all learners. The study identified that efficient budgeting

involves a structured cycle of preparation, review, and approval, which includes stakeholder participation. The correlation and regression analyses demonstrated that budgeting accounts for 35% of the variability in implementing inclusive education, with a significant β -value (0.459, $p < 0.05$). This underscores the critical role of budgeting as a financial management tool in achieving inclusive education goals. Accountability and monitoring mechanisms, such as audits and stakeholder engagement, further enhance the effectiveness of budgeting practices, ensuring resource optimization and alignment with institutional objectives.

5.2 Recommendations

Based on the findings the study made the following recommendations:

1. The government should increase funding for inclusive education to ensure adequate resources are allocated to meet the diverse needs of all learners in public primary schools.
2. Schools should strengthen stakeholder involvement in the budgeting process by ensuring teachers, parents, and other key stakeholders contribute to resource allocation decisions to enhance transparency and prioritization of needs.
3. Training programs should be conducted for school budgeting committees to improve their financial management skills and understanding of inclusive education requirements, ensuring efficient resource planning and allocation.
4. Regular monitoring and evaluation of school budgets should be implemented to ensure that allocated funds are utilized effectively and adjustments are made to address emerging challenges in the implementation of inclusive education.

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