



Research
& Study
Brief RE 22-1

Budgetary Impact Analysis of scaling up the special needs teaching assistants in Senegal

July 2025



A. Context of the study

Senegal's sectoral education policy sets out measures to ensure access to quality inclusive education, particularly for children with disabilities. Several inclusive education support mechanisms for children with disabilities have been tested in recent years as part of pilot projects. The special needs teaching assistants mechanism aims to promote the schooling and vocational training of children and young people with hearing disabilities and is currently supported by Humanity & Inclusion (HI) in four academic inspections (Dakar, Pikine-Guédiawaye, Rufisque and Ziguinchor).

➤< **Special needs teaching assistants** are staff trained to provide individual support to pupils with special educational needs in the classroom. They facilitate their communication, participation and learning with other learners. They also work with class teachers to adapt their lessons and teaching practices and raise awareness of inclusive education among the entire school community. This set-up is part of a more comprehensive approach that combines personalized support, teacher training and adaptation of the school environment.



© J-J. Bernard Handicap International Senegal

B. Objectives of the study

The Ministry of National Education and its partners are considering scaling up and generalizing the special needs teaching assistants to support the education of children with disabilities in Senegal. To inform this discussion and provide budgetary data to guide decisions, HI coordinated a research project to conduct a Budget Impact Analysis (BIA). This exercise involves estimating the annual budgetary implications of adopting, maintaining or scaling up a given intervention in the short or medium term.

C. Methods

The analysis is carried out from the perspective of budget holders or payers (i.e. the government and its technical and financial partners). The analytical framework and budget projections are in line with the ISPOR⁽¹⁾ working group guidelines on budget impact analysis and the IIEP/UNESCO⁽²⁾ for education sector planning and budgeting. Data for budget projections are derived from secondary and primary data collected through individual and group interviews (at the central and operational levels in pilot schools in the Dakar region).

Two scenarios for estimating costs were developed by consensus with Ministry of National Education officials during a workshop (November 2024):

	Scenario 1	Scenario 2
Period	2025 to 2030	
Targets	Children with sensory disabilities (visual and hearing difficulties)	
Level	Primary	
Schools	Public institutions	
Scale	4 Academic Inspections : Dakar, Pikine-Guédiawaye, Rufisque and Ziguinchor (15 Education and Training Inspections)	
Scaling-up objectives	Extend the special needs teaching assistants to two schools per Education and Training Inspection (one for visually impaired children and one for hearing impaired children), for a total of 30 schools	Extend the scheme to the number of schools needed to meet the needs identified by the latest population census (2023), as well as the objective demands expressed by civil society organizations.

D. Scaling-up costs

1. Budget projections and key figures for scaling up the scheme (in the four priority AIs and 15 ETIs)

The budgetary impact of scaling up the special needs teaching assistants over the period 2025-2030 is as follows:

	Scenario 1	Scenario 2
Total	1.9 billion CFA francs	8.98 billion CFA francs
Budgetary impact 2025-2030 (for the 4 AIs)	(2.9 million EUR)	(13.7 million EUR)

The breakdown of the budget impact by minimum standard and activity is presented in the table below.

	Scenario 1	Scenario 2
1. Strong institutional capacity for framing, steering and coordination		
▪ Framing, steering and coordination (Steering Committee, consultation frameworks, working groups, development of action plans)	56,992,500 CFA francs (86,885 EUR)	56,992,500 CFA (86,885 EUR)
2. Effective collaboration between community and institutional actors for awareness-raising and social mobilization		
▪ Awareness-raising, social mobilization and identification of children with disabilities of school age who are not in school	22,500,000 CFA (34,301 EUR)	22,500,000 (34,301 EUR)
3. Good synergy between educational, community and medical-social actors for the identification, referral and guidance of children with disabilities		
▪ Referral, guidance and monitoring of children with disabilities (selection committees, personalized support, etc.)	87,648,000 CFA (133,619 EUR)	386,778,000 CFA (589,639 EUR)
4. Adaptation of the school environment		
▪ Reasonable adjustments to improve accessibility to infrastructure	91,618,410 CFA (139,671 EUR)	485,577,573 CFA (740,258 EUR)
▪ Provision of appropriate educational equipment and materials for schools (for special needs teaching assistants, students and inclusive classes)	427,330,216 CFA (651,461 EUR)	2,079,045,891 (3,169,485 EUR)
▪ Remuneration of specialist staff in inclusive classes (special needs teaching assistants)	714,510,819 CFA (1,089,265 EUR)	3,526,054,186 CFA (5,375,435 EUR)
5. Training of educational staff and stakeholders		
▪ Initial and continuing training for teaching assistants, teachers and inspectors in inclusive and specialized education (deafness/sign language or blindness/Braille)	227,126,957 CFA (346,253 EUR)	1,025,578,998 CFA (1,563,485 EUR)
▪ Training for parents of students with sensory disabilities (and/or siblings)	135,585,000 CFA (206,698 EUR)	680,830,788 CFA (1,037,920 EUR)
6. Strong capacity for monitoring and evaluating programmes		
▪ Supervision of special needs teaching assistants and teachers, implementation of individual educational projects and assessment of the learning outcomes of children with disabilities, educational support units, etc.)	136,080,000 CFA (207,453 EUR)	715,932,000 CFA (1,091,431 EUR)

>< Some key figures in the four targeted IAs¹

	Annualized cost per special needs teaching assistants	Annualized cost per child with disability	Cost per year of schooling
Scenario 1	1,758,696 CFA francs (2,681 EUR)	305,860 CFA francs (€466)	517,828 CFA francs (789 EUR)
Scenario 2	1,692,928 CFA francs (2,581 EUR)	287,742 CFA francs (439 EUR)	495,191 CFA francs (755 EUR)

>< Data in perspective - For comparison:

- The annual budget allocated to the MEN in the 2025 finance law amounts to nearly 975 billion CFA francs (1.49 billion EUR), of which 228.2 billion CFA francs (348 million EUR) is for primary education.
- The 2016 report on the state of education estimates the annual cost of a pupil in primary education at 116,000 CFA francs (177 EUR)⁽³⁾.

2. Expected impact of scaling up the scheme (in the four targeted IAs)

- **Scenario 1:** The number of special needs teaching assistants is between 30 (in 2025) and 180 (in 2030). Extending the special needs teaching assistants would enable between 180 and 1,035 children to be supported annually over the period 2025-2030 (for a cumulative total of 3,668 years of schooling for children with sensory disabilities by 2030).
- **Scenario 2:** The number of special needs teaching assistants is between 158 (in 2025) and 884 (in 2030) in order to meet all the needs of children with sensory disabilities who are eligible for primary education. In this scenario, the scheme would support between 862 and 5,201 children annually (representing a cumulative total of 3,668 years of schooling over the period 2025-2030).

>< Budgetary impact of additional measures to promote access to and sustainability of the special needs teaching assistants for the period 2025-2030 (in the four targeted IAs)

- Taking into account additional measures to remove financial barriers and promote the enrolment of children with disabilities (e.g. covering school meal costs, transport between home and school, or registration and school supplies costs that remain the responsibility of parents):
 - **Scenario 1:** 1.29 billion CFA francs (1.96 million EUR)
 - **Scenario 2:** 6.36 billion CFA francs (9.7 million EUR)
- Inclusion of a pay rise for special needs teaching assistants staff to help institutionalise and sustain the support mechanism:
 - **Scenario 1:** 646 million CFA francs (985,525 EUR)
 - **Scenario 2:** 3.19 billion CFA francs (4.86 million EUR).

¹ Unit costs are annualized and calculated using the total cost of scaling up the programme over the period 2025-2030 as the numerator and the number of special needs teaching assistants, children with sensory disabilities supported or the number of years of schooling achieved by 2030 as the denominator.

3. Budget projections at the subnational level

The following table shows the projected budgetary impact at the level of all regions of Senegal for the period 2025-2030². The total budgetary impact amounts to:

- **Scenario 1:** 7.3 billion CFA francs (11.1 million EUR),
- **Scenario 2:** 47.6 billion CFA francs (72.5 million CFA francs).

	Scenario 1	Scenario 2
Central level	7,042,500 CFA francs (10,736 EUR)	7,042,500 CFA francs (10,736 EUR)
For academic inspections where the special needs teaching assistants set-up is currently being piloted (targeted as a priority)		
Dakar	503,878,207 CFA francs (768,157 EUR)	2,032,726,926 CFA francs (3,098,872 EUR)
Pikine-Guédiawaye	503,878,207 FCFA (768,157 EUR)	3,665,778,636 CFA francs (5,588,444 EUR)
Rufisque	380,714,780 CFA francs (580,396 EUR)	1,787,500,243 CFA francs (2,725,027 EUR)
Ziguinchor	503,878,207 CFA francs (768,157 EUR)	1,486,241,630 CFA francs (2,265,761 EUR)
For other academic inspections		
Diourbel	385,489,780 CFA francs (587,675 EUR)	6,015,954,483 FCFA (9,171,263 EUR)
Fatick	385,489,780 CFA francs (587,675 EUR)	2,670,224,026 CFA francs (4,070,730 EUR)
Kaffrine	510,250,413 CFA francs (777,872 EUR)	2,734,746,435 CFA francs (4,169,094 EUR)
Kaolack	510,250,413 CFA francs (777,872 EUR)	3,480,736,367 CFA francs (5,306,348 EUR)
Kédougou	385,489,780 CFA francs (587,675 EUR)	794,352,509 CFA francs (1,210,983 EUR)
Kolda	385,489,780 CFA francs (587,675 EUR)	2,698,848,182 CFA francs (4,114,368 EUR)
Louga	385,489,780 CFA francs (587,675 EUR)	3,039,525,724 CFA francs (4,633,727 EUR)
Matam	385,489,780 CFA francs (587,675 EUR)	2,708,314,354 CFA francs (4,128,799 EUR)
Saint Louis	510,250,413 CFA francs (777,872 EUR)	3,131,090,294 CFA francs (4,773,316 EUR)
Sédhiou	385,489,780 CFA francs (587,675 EUR)	1,853,246,937 CFA francs (2,825,257 EUR)
Tambacounda	510,250,413 CFA francs (777,872 EUR)	3,116,358,934 CFA francs (4,750,859 EUR)
Thiès	635,558,253 CFA francs (968,902 EUR)	6,339,376,322 CFA francs (9,664,317 EUR)

The resources needed to implement the special needs teaching assistants mechanism vary from one IA to another depending on the number of inspections and schools involved:

- **Scenario 1:** the budgetary impact ranges from 380.7 million CFA francs (580,396 EUR) in Rufisque to 635.6 million CFA francs (968,902 EUR) in Thiès.
- **Scenario 2:** the budgetary impact ranges from 794 million CFA francs (1.2 million EUR) in Kédougou to 6.34 billion CFA francs (9.66 million EUR) in Thiès.

² Detailed projections by year and by ETI (for priority IAs: Dakar, Pikine-Guédiawaye, Rufisque and Ziguinchor) are also available.

E. Points for attention

The costs presented are projections. Some of the data in the proposed model may need to be adjusted, in particular:

- As the special needs teaching assistants has not yet been institutionalised in Senegal, the activities selected for the projections are those implemented as part of the pilot project supported by HI and which are in line with the minimum standards identified for inclusive education in Senegal ⁽⁴⁾.
- This pilot project currently only targets children with hearing impairments. The standards and costs for the care of children with visual impairments are inferred from pilot experiences supported by other organizations in Senegal ⁽⁵⁾ and by HI in Togo.
- For equipment and materials, prices are based on data from pilot projects implemented by partners and do not necessarily reflect the terms and conditions of purchase through public procurement or recent price changes linked to price increases.
- Data on the number of children with disabilities by age at the level of academic inspections and education and training inspections were reconstructed using data on disability and population by municipality from the latest population census in 2023 (RGPH-5).

This work is part of broader research conducted by HI on the costs of two support mechanisms for learners with disabilities in mainstream schools in two West African countries. The full research report is available on the [HI.org website](https://hi.org)



References and useful documents

- (1) Sullivan SD, Mauskopf JA, Augustovski F, et al. Principles of good practice for budget impact analysis II: report of the ISPOR Task Force on Good Research Practices – Budget Impact Analysis. Value Health. 2014;17(1):5-14.
- (2) IIEP Advanced training programme in educational planning and management, Course No. EPA 302: “Projection and simulation models: methods and techniques”, 2016.
- (3) National Agency for Statistics and Demography (ANSD), Economic and social situation in Senegal in 2016: Education and training, February 2019
- (4) Humanité et Inclusion, Inclusive education in Senegal: Good practices, lessons learned and recommendations, Feedback
- (5) Sightsavers, Spending on inclusive education in Senegal: data from a pilot project 2011-16, September 2017

About HI

[Humanity & Inclusion](https://hi.org) is an independent and impartial NGO that works in situations of poverty and exclusion, conflict and disaster. HI works alongside people with disabilities and vulnerable populations. HI implements projects in the inclusive education sector in nearly 30 countries to remove barriers to access and retention of children with disabilities in education.

About this study

This study was conducted with the support of the French Development Agency and the Luxembourg Ministry of Foreign Affairs.

