



Research and Studies

Cost Analysis of Inclusive Education Support Mechanisms for Children with Disabilities in Mainstream Schools: Learning Support Assistants in Senegal

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Acronyms and Abbreviations

Abbreviation	Meaning
AFD	Agence Française de Développement (French Development Agency)
AI	Academic Inspectorate
ANSD	Agence Nationale de la Statistique et de la Démographie du Sénégal (National Agency for Statistics and Demography of Senegal)
BIA	Budget impact analysis
CoP	Teachers' Community of Practice
CPP-AFD	Convention de partenariat pluriannuel de l'AFD (AFD multi-year partnership agreement)
CSO	Civil society organisation
EUR	Euro
HI	Handicap International – Humanity & Inclusion
IE	Inclusive education
IEF	Inspection de l'Éducation et de la Formation (Education and Training Inspectorate, i.e., school district)
IEP	Individualised education plan
IIEP– UNESCO	UNESCO International Institute for Educational Planning
ISPOR	International Society for Pharmacoeconomics and Outcomes Research
LMICs	Low- and middle-income countries
LSA	Learning Support Assistant
M&E	Monitoring and evaluation
MEAL	Monitoring, evaluation, and learning
MFEA LUX	Ministry of Foreign and European Affairs of Luxembourg

Abbreviation	Meaning
MoE	Ministry of Education of Senegal
MYPA	Multi-year partnership agreement
OPD	Organisation of Persons with Disabilities
PEIS	<i>Politique d'éducation inclusive et spécialisée</i> (Inclusive and Special Education Policy)
PSS	Personalised social support
RGPH	<i>Recensement Général de la Population et de l'Habitat</i> (General Population and Housing Census)
ScoPeO	Score of Perceived Outcomes (quality of life assessment tool)
TVET	Technical and vocational education and training
XOF	West African CFA franc

Abstract

Context

Inclusive education for children with disabilities remains a major challenge in Senegal. Despite political progress, access to quality education remains limited for this target group, particularly in rural areas. This report evaluates the costs of the pilot Learning Support Assistant (LSA – in French, *auxiliaire de vie scolaire* or AVS) support mechanism supported by Handicap International – Humanity & Inclusion (HI) and the budget impact of scaling it up in Senegal.

Objectives

This study aims to generate budget data to guide public decision-making on the scaling up of the pilot LSA support mechanism in Senegal—more specifically, to document the costs of implementing this support mechanism on the one hand and to evaluate in a forward-looking manner the budget impact of scaling it up on the other hand.

Methods

This study combines two approaches:

- **Cost analysis:** it consists in identifying, measuring, and evaluating the actual costs of the LSA support mechanism in the pilot schools, based on HI's financial data and on other expenditures specifically related to supporting children with disabilities. This approach analyses the expenditures actually incurred between 2018 and 2024 through the framework of analytical accounting, which allows costs to be tracked by activity and by item.
- **Budget impact analysis (BIA):** it is based on budget projections for scaling up the support mechanism over the period 2025–2030 according to two scenarios developed in collaboration with educational authorities and aligned with the minimum standards for inclusive education. Scenario 1 involves extending the LSA support mechanism to 30 schools—two schools per *Inspection de l'Éducation et de la Formation* (IEF – Education and Training Inspectorate, i.e., school district) in each of the four Academic Inspectorates (AIs) covered by the pilot support mechanism. Scenario 2 is more ambitious and aims to extend the support mechanism to 87 schools, enough to meet the needs identified within the population in the four targeted AIs as well as the objective demands of civil society organisations (CSOs). This analysis also includes additional activities (covering school fees, increasing LSAs' salaries) to promote access to and the sustainability of the LSA support mechanism in Senegal.

The data was collected from HI, the Ministry of Education (MoE), pilot schools, and beneficiaries through individual and group interviews. The analysis is largely based on routine data collected during the implementation of the pilot project, including financial data.

Results

The costs of implementing the pilot support mechanism over the period 2018–2024 amount to XOF 329.8 million (EUR 502,716). The main expenditure items relate to activities aimed at adapting the school environment (XOF 172.5 million or EUR 262,923) and providing educational staff and stakeholders with inclusive education training (XOF 96.9 million or EUR 147,742). Expenditures pertaining to LSAs amounted to XOF 134.2 million (EUR 204,652), 80% of which was for their remuneration.

With regard to **the budget impact of scaling up in the four priority AIs** (over the period 2025–2030). For **Scenario 1**: the budget impact amounts to XOF 1.9 billion (EUR 2.9 million) for a total of 180 LSAs deployed, 1,035 children with sensory disabilities supported, and 3,668 student-years by 2030, representing an annualised cost of XOF 1.76 million (EUR 2,681) per LSA, XOF 305,860 (EUR 466) per child with disabilities, and XOF 517,828 (EUR 789) per student-year. For **Scenario 2** (87 schools, 884 LSAs, and 5,201 children): an investment of XOF 8.98 billion (EUR 13.7 million) would enable a total of 884 LSAs and 5,201 children with disabilities to be enrolled in inclusive schools for a cumulative total of 18,133 student-years by 2030. The annualised cost is XOF 1.69 million (EUR 2,581) per LSA, XOF 287,742 (EUR 439) per child with disabilities enrolled in school, and XOF 495,191 (EUR 755) per student-year completed by children with disabilities over the period 2025–2030.

In terms of **additional activities**, covering school fees and increasing LSAs' salaries represents an additional budget impact of XOF 1.93 billion (EUR 2.95 million) for Scenario 1 and XOF 9.55 billion (EUR 14.6 million) for Scenario 2 over the period 2025–2030. Finally, projections indicate that **scaling up the support mechanism nationwide** would cost a total of XOF 7.3 billion or XOF 47.6 billion (EUR 11 million or EUR 72.5 million) depending on the scenario chosen.

Conclusion

The pilot LSA support mechanism has effectively supported children with sensory disabilities in several schools as well as technical and vocational education and training (TVET) institutions in Senegal, including four primary schools. This study shows that scaling up the support mechanism is financially feasible but still requires a significant financial commitment, particularly to cover the additional activities recommended by the implementing partners. The costs associated with the outcome indicators also demonstrate that the LSA support mechanism supports the education of children with sensory disabilities at a competitive cost relative to international standards. The data generated provide a solid

basis for informing public decision-making, including the development of the *Politique d'éducation inclusive et spécialisée* (PEIS – Inclusive and Special Education Policy) promoting inclusive education in Senegal, as well as for guiding discussions on the nationwide rollout of the LSA support mechanism.

1. Introduction

1.1. Access to Education for Children with Disabilities

A study on the impact of disability on school attendance in developing countries concludes that (i) the average gap in school attendance due to disability in primary and secondary schools is 30%; (ii) more than 85% of children with disabilities of primary school age who are not enrolled in school have never attended school; (iii) the average marginal outcome of disability on primary and secondary school attendance is negative and significant (-30%); (iv) countries that have achieved near-universal primary education still report high ratios of children with disabilities not attending school compared to children without disabilities; (v) children with disabilities experience similar difficulties in accessing and participating in education regardless of their individual and socioeconomic characteristics [1].

In 2011, WHO estimated that 6.4% of children (aged 0–14) in Africa had a moderate to severe disability [2]. In 2013, a Plan International report on four West African countries found that children with disabilities faced discrimination at all levels of society. It reported that negative attitudes or even stigma stemmed from ideas about how children had developed their disabilities, with discussions often focusing on cultural, religious, and historical beliefs about disability. In particular, the report highlighted that the type of disability, its severity, and the child's gender were key factors influencing discrimination. In educational contexts, this discrimination against children with disabilities was further compounded by practical barriers, including limited accessibility due to school infrastructure and insufficient teacher training in inclusive education [3].

In Senegal, the national prevalence of disability is 7.3% of the general population and 3.24% among children under 15, according to the latest population census in 2023 [4]. Access to education for persons with disabilities remains a significant challenge: 75% are illiterate compared with an estimated 60% of persons without disabilities, according to a study on inclusive education. The study further reports that children with disabilities have limited access to quality schooling, especially in rural areas [5]. Furthermore, enrolment of children with disabilities in Senegalese educational institutions is higher at the primary level, while early childhood education is often deprioritised since parents tend to care for their children with disabilities until they are older [6]. Complementing this evidence, another study found that among children supported by Plan International in Senegal, girls and boys with disabilities were respectively 6.6 and 3.7 times less likely to receive formal education compared with children without disabilities [7].

1.2. The Cost of Inclusive Education for Children with Disabilities

The cost of inclusive education is generally considered to be prohibitive by policymakers in resource-constrained settings. However, there is limited data on the cost and financing of inclusive education, particularly in low- and middle-income countries (LMICs), as most of the available studies originate from high-income countries and were published in the 1990s. Nevertheless, the broad consensus emerging from the existing literature is that: i) inclusive education systems are less costly to implement and maintain than special education models [8] and ii) the cost of investing in inclusive education must be considered in light of the anticipated return on education for persons with disabilities and the negative economic impact of excluding children with disabilities from education [9].

In West Africa, previous research conducted by Sightsavers on the cost of inclusive education in Senegal found that the average cost per child with disabilities per student-year was XOF 765,617 (EUR 1,167). The study estimated that scaling up and rolling out inclusive education to meet the needs of children with blindness or visual impairments in Senegal would require an additional XOF 360,075,000 to XOF 600,125,000 (EUR 548,931 to EUR 914,885) per year, representing 0.2 to 0.34% of Senegal's primary education expenditures in 2014 [10].

A 2022 study by Sightsavers in Cameroon reported that the four-year cost of inclusive education for children with disabilities, estimated for 2017–2020, amounted to XOF 300.5 million (USD 523,425) for activities aimed at strengthening the inclusive education system and support mechanisms for children with disabilities in the four demonstration schools. The largest portion of this cost, 47%, was attributed to inclusive education training for educational staff. At the school and community levels, annual expenditures on inclusive education averaged XOF 13,420,678 (USD 23,354) per school and XOF 88,294 (USD 154) per child with disabilities supported by the support mechanism in the pilot schools. The remaining expenditures were allocated to activities aimed at promoting and strengthening inclusive education in Cameroon and activities related to the management and monitoring of the inclusive education project [11].

A previous study conducted by HI in Burkina Faso and Togo estimated the cost per child with disabilities for the purchase of school supplies, equipment, and technology, as well as for educational assessments of teachers and students, at XOF 25,000 (EUR 38) per year. These expenditures can be 10 to 12 times higher for students with visual impairments (XOF 559,250 or EUR 853) than for those with speech and hearing impairments (XOF 55,900 or EUR 85) and with motor impairments (XOF 44,200 or EUR 67), respectively. These estimates are relatively low but do not cover all the cost items required to promote inclusive education for children with disabilities [12].

1.3. Stakes of the Study

HI supports nearly 30 countries worldwide in implementing projects that promote inclusive education, with a particular focus on children with disabilities. These projects aim to enhance the access and retention of children with disabilities in mainstream schools and to ensure their academic and social success. Through a twin-track approach, these interventions aim both to adapt mainstream education services to make them fully inclusive and to provide targeted support to meet the specific needs of certain children with disabilities. This complementary approach ensures that every child benefits from an inclusive educational environment while receiving the individualised support they need throughout their schooling. Like in other countries where HI runs inclusive education projects, HI's work in Senegal focuses on a comprehensive and holistic approach to education for children aged 3 to 18, using multisectoral approaches tailored to each stage of a child's development.

In Senegal, the sectoral education policy outlines the measures to be taken 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. HI has been supporting the piloting of a Learning Support Assistant (LSA) support mechanism since 2016. LSAs are external contract workers whose mandate is to: (i) help students with disabilities participate in school life; (ii) support their learning and/or daily activities at school; and (iii) provide them with assistance tailored to their specific educational needs at home. This pilot support mechanism aims to promote the schooling and TVET of children and young persons with disabilities. It is part of a more comprehensive approach combining personalised support, teacher training, and adaptation of the school environment. It is currently being rolled out in four AIs (Dakar, Pikine-Guédiawaye, Rufisque, and Ziguinchor). Although the pilot project focuses on children with severe hearing impairments, this support mechanism is also capable of meeting the needs of other children with disabilities, especially those with visual impairments.

Consequently, the Ministry of Education (MoE) and its partners are exploring the possibility of scaling up the LSA mechanism nationwide to support the education of children with disabilities in Senegal. To inform this reflection and provide budget data to guide decision-making, HI has coordinated a study to evaluate the costs of implementing the LSA support mechanism and scaling it up nationwide. More specifically, this analysis aims to: i) document implementation costs based on the pilot LSA support mechanism in Senegal; ii) make projections to evaluate the budget impact of the support mechanism with a view to scaling it up and ensuring its sustainability; and iii) report, as far as possible, on the cost-benefit or cost-effectiveness ratio of this approach.

2. Methodology

2.1. Study Design

Accordingly, this study comprises two main components, with their respective approaches and methodologies explained in more detail in the following sections:

- **A cost study:** it aims to retrospectively analyse and measure the costs associated with implementing the LSA support mechanism in pilot schools in Senegal. These data enable the identification of the main expenditure items and may help to improve the efficiency of the support mechanism.
- **A budget impact analysis (BIA):** it consists in estimating the annual budget consequences of scaling up a given intervention in the short or medium term. More specifically, this involves making budget projections for scaling up the support mechanism based on several scenarios. These data aim not only to enable stakeholders to identify suitable financing mechanisms, but also to inform reflection on rollout and assist in preparing the strategy for scaling up the LSA support mechanism in Senegal.

2.2. Purpose of the Study

Since the LSA support mechanism has not yet been institutionalised in Senegal, the activities considered for the cost analysis and budget projections are those implemented as part of the pilot project supported by HI and aligned with the minimum standards identified for inclusive education in Senegal [15], as shown in the table below:¹

¹ It should be noted that the exact list of activities included in the cost analysis and budget impact analysis may vary depending on the type of costs estimated (actual versus normative costs).

Table 1: Minimum Standards Identified for Inclusive Education in Senegal

Minimum standard	Activities
1. Strong institutional capacity for framing, piloting, and coordination	- Supporting the establishment and operation of the Intersectoral Steering Committee; - Developing annual action plans; - Establishing a consultation framework between education (including TVET) stakeholders; - Establishing and operating inclusive education task forces.
2. Effective collaboration between community and institutional stakeholders for awareness-raising and social mobilisation	Awareness-raising activities and identification by OPDs / CSOs of school-age children with disabilities who are not enrolled in school.
3. Good synergy between educational, community, and health and social actors for identification, referral, and guidance	- Identifying children with disabilities in schools; - Establishing a support mechanism for the guidance and personalised social support of children with disabilities (PSS follow-up); - Organising selection committee meetings; - Referral to medical care facilities.
4. Adaptation of the school environment	- Providing reasonable accommodations to enhance accessibility; - Providing adapted teaching materials (locally manufactured) for inclusive classrooms; - Providing adapted school equipment and materials for children with disabilities and LSAs; - Covering the salaries of specialised staff for children with sensory disabilities (LSAs); - Covering other recurring costs related to LSAs and to the learning needs of students with disabilities (e.g., Internet credits).
5. Training for educational staff and stakeholders	- Training for the parents (and siblings) of children with disabilities; - Initial training for LSAs; - Initial training for teachers and inspectors; - In-service training / capacity building for educational and supervisory staff.
6. Strong capacity to monitor and evaluate (M&E) support mechanisms	- Monitoring and supervision of the teachers and LSAs involved in the support mechanism by the Focal Point / IEF; - Design and monitoring of individualised education plans (IEPs) by the Focal Point / IEF; - Assessing the learning achievements of the students with disabilities in the support mechanism; - Organising the Teachers' Community of Practice (CoP) for teachers and LSAs.

Beyond this minimum package of activities that have been implemented as part of the pilot project, additional activities are also being considered for budget projections in order to (i) remove financial barriers and promote the enrolment of children with disabilities by covering school meal costs, transportation between home and school, as well as registration fees and

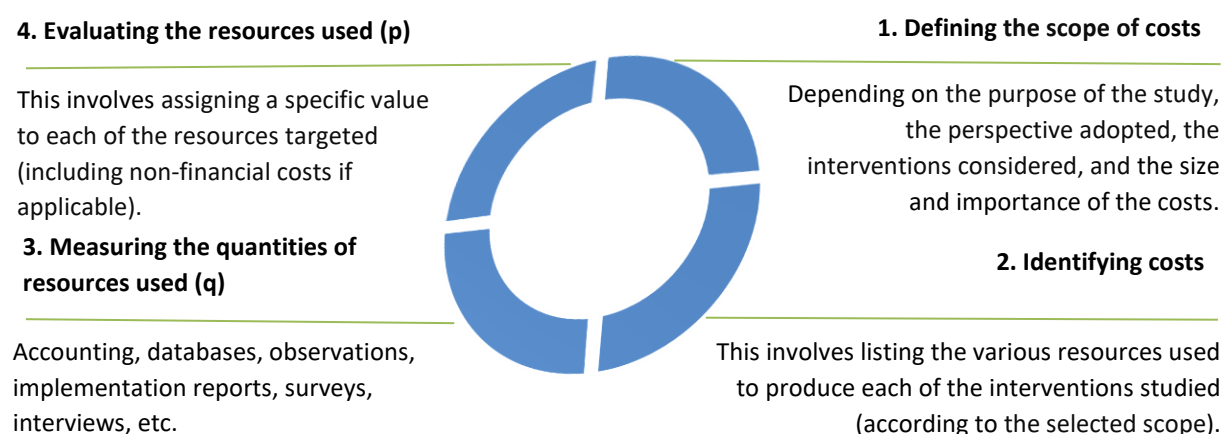
the remaining school supplies, i.e., the expenses normally paid by parents; and (ii) increase LSAs' salaries in order to boost motivation and reduce attrition rates, thereby contributing to the institutionalisation and sustainability of the support mechanism in Senegal. These activities have been identified and recommended by the partners in order to address some of the challenges encountered during the implementation of the pilot initiative in Senegal.

2.3. Cost Study

2.3.1 Cost Evaluation Process

The study follows a standard cost evaluation process, as outlined below:

Figure 1: Diagram of the Cost Evaluation Approach



2.3.2 Scope of Costing

The goal is to calculate the costs of the LSA support mechanism in Senegal from a societal perspective—in other words, to evaluate them from the perspective of: (i) the budget holders (the State and national and international organisations contributing to the financing of the support mechanism), (ii) the service providers, namely the schools and staff involved in the pilot project, and (iii) the beneficiaries, including children with disabilities and their families.

The approach used is incremental, which means that only the additional resources needed to implement the LSA support mechanism and include children with disabilities are taken into account. In other words, the expenditures that would be incurred without the support mechanism (e.g., the costs of building or maintaining schools, purchasing non-specialised school equipment or materials, and paying the salaries of permanent teachers) are not included in this study.

To date, the LSA support mechanism is at the pilot stage and largely non-institutionalised. As a result, funding for the pilot support mechanism mainly relies on resources mobilised by

HI, particularly through the IE / TVET component of the multi-year partnership agreement (MYPA) signed with AFD to promote inclusive education and TVET for persons with disabilities (CPP-AFD project, for *Convention de partenariat pluriannuel de l'Agence Française de Développement*). The financial contributions of the local partners involved in this initiative and of the State (through ministerial departments and local authorities) are *ad hoc* (depending on available resources) and not very significant compared with the funding mobilised by HI. The cost analysis therefore focuses on the expenditures incurred during the implementation period of the CPP-AFD project, which among other objectives, supports the implementation of the LSA support mechanism for children with disabilities in schools and TVET institutions (this covers the period 2018–2021 for Phase 1 and the period 2022–2025 for Phase 2).

2.3.3 Cost Identification

This cost study focuses on the support mechanism for children with disabilities at the primary school level. The resources involved in the production process include both expenditures directly related to LSAs and those pertaining to other support activities necessary for the effective implementation of this support mechanism at the community, school, and inspectorate levels. The activities and resources to be considered for cost identification were identified during working sessions with HI's inclusive education project team, both in Senegal and at headquarters. These activities are detailed further in the methodology section (see [section 2.5](#)).

2.3.4 Cost Measurement and Evaluation

This involves studying costs retrospectively in order to calculate the actual costs associated with implementing the support mechanism for the children with disabilities targeted by the study. Actual costs reflect the accounting reality, i.e., the expenditures actually incurred to implement and support the LSA support mechanism in the pilot schools. It should be noted that these actual costs may differ from normative costs and do not necessarily reflect funding requirements in the sense that they depend on many operational factors (availability of resources, local specificities and practices, etc). Normative costs are calculated on the basis of predefined standards or norms and enable more accurate projections of future financial requirements, depending on coverage objectives, target population, or changes in quality standards.² A comparison between actual and normative costs can highlight problems of underfunding or over-expenditures.

² It is for this reason that normative costs are used for the budget impact analysis (instead of actual costs).

Cost measurement and evaluation are mainly based on the financial data provided by HI. The financial management of the project is based on analytical accounting, which allows costs to be analysed, monitored, and allocated according to their purpose or object in relation to the logical framework (logframe) of the project (results, activities, etc).³ A corresponding task code is thus assigned to each expenditure, making it possible to identify those related to inclusive education and link them to the activities selected for the study.

It should be noted that donations in kind and non-financial contributions (e.g., time spent by volunteers) are not evaluated within the framework of this study.

2.4. Budget Impact Analysis (BIA)

The budget impact analysis is carried out from the perspective of the 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 task force guidelines [13] on budget impact analysis and the IIEP–UNESCO methods and techniques for education sector planning and budgeting [14].

2.4.1 Selected Scenarios

In order to make budget projections, scenarios for scaling up the LSA support mechanism need to be established. Two scenarios to estimate the budget impact were developed by consensus with MoE officials during a workshop held in November 2024 (Table 2):

Table 2: Overview of the Scenarios Selected for the Budget Impact Analysis

	Scenario 1	Scenario 2
Period	2025 to 2030	
Targets	Children with sensory disabilities (visual and hearing impairments)	
Level	Primary	
Schools	Public institutions	
Scale	Als: Dakar, Pikine-Guédiawaye, Rufisque, and Ziguinchor (i.e., 15 IEFs)	
Scaling goals	Extend the LSA support mechanism to two schools per IEF (one for children with visual impairments and one for children with hearing impairments) for a total of 30 schools.	Extend the support mechanism to the number of schools necessary to meet the needs identified within the population by the latest General Population and Housing Census (2023) as well as the objective demands of civil society organisations (CSOs).

³ Unlike financial accounting, which classifies expenses and income by type (e.g., salaries, supplies, etc).

2.4.2 Overview of the BIA Model

The table below summarises the main elements of the BIA model used to make the projections:

Table 3: Summary Overview of the BIA Model

Perspective	Budget holders / payers (ministries overseeing education, TVET, health, social action, employment, and even finance; local authorities; and partners).
Target population	Children with sensory disabilities of primary school age (6-11 years).
Time frame	6 years (2025–2030) ⁴
Interventions	LSA support mechanism for children with sensory disabilities in mainstream primary schools in Senegal.
Model output variables	▪ Number of children with sensory disabilities supported annually by the LSA support mechanism; ▪ Number of student-years completed by children with disabilities; ▪ Budget impact (per year and, where applicable, per region).
Unit costs	Normative costs calculated from the cost analysis (and derived from the pilot initiative implemented by the Government of Senegal with HI's support). ⁵
Analytical framework	The modelling was performed in Excel using an analytical model comprising four sub-models: ▪ <u>Cost sub-model</u>: to calculate the unit costs of both the minimum package activities and the additional activities for scaling up the support mechanism, and to categorise these costs by type and frequency (investment, start-up, or recurring); ▪ <u>Population sub-model</u>: to calculate the population covered by each AI / IEF and by age group, and to project data for 2025–2030 based on the 2023 demographic data from RGPH-5. These projections are necessary to estimate the number of children with disabilities of primary school age who will require inclusive education during the period under review (target population); ▪ <u>Student sub-model</u>: to calculate, for each scenario, the annual number of new enrolments and of children with disabilities supported by the support mechanism in each AI / IEF, using a flow model to assess their progress through primary education; ▪ <u>Support mechanism sub-model</u>: to project, for each scenario, the number of LSAs, teachers, inspectors, classrooms, and inclusive schools involved in the support mechanism for children with sensory disabilities per AI / IEF and per year.

⁴ Senegal's sectoral education plan covers the period 2013–2025 (revised for the period 2018–2030).

⁵ Normative costs are established by taking into account all activities and resources required to ensure quality education for children with disabilities as well as the scaling up and sustainability of the LSA support mechanism in Senegal.

2.4.3 Data Sources and Parameters

The sources of the various data used to calculate the budget impact are listed in the table below:

Table 4: List of Data Used in the BIA Model

Category	Use	Sources
Demographic data	Population data by age group are needed to estimate for each AI / IEF the number of school-age children with disabilities within the population (by cross-referencing these data with the prevalence of disability).	- Population projections for 2023–2025 by region and department, prepared by ANSD;⁽³⁾ - Population data by municipality, district, and city from the latest population census.⁽⁵⁾
Data on disability	Data on the prevalence of disability by type are needed to estimate the number of children with visual and hearing impairments of primary school age.	Data on the prevalence of disability by functional domain and by age from the latest population census (RGPH-5), collected from the Washington Group questionnaire.⁽⁶⁾
Flow data	Data on promotion, repetition, and dropout rates for children with disabilities are needed to project the evolution of the cohort of children supported by the LSA support mechanism over the period 2025–2030.	Routine flow data from the pilot project for the children with disabilities supported by the pilot support mechanism over the period 2020–2024.
Cost data	Data on the costs of implementing the selected activities are needed to make budget projections and were obtained from several sources.	- Financial data on the pilot project were provided by HI through the budgeting and expenditure monitoring system; - The data provided by HI were supplemented with data collected by partners in the field through individual and group interviews conducted at both the central and operational levels in pilot schools in the Dakar region; - The costs related to the inclusion of children with visual impairments are extrapolated from pilot experiences supported by other organisations in Senegal.⁽⁷⁾

The key parameters and the values used in the BIA model are listed in the table below:

Table 5: List of Key Parameters of the BIA Model

Parameters of the model	Value
Prevalence of hearing impairments in the 1–15 age group (cannot do at all)	0.003
Prevalence of hearing impairments in the 1–15 age group (a lot of difficulty)	0.001
Prevalence of visual impairments in the 1–15 age group (cannot do at all)	0.003
Prevalence of visual impairments in the 1–15 age group (a lot of difficulty)	0.002
Dropout rate for children with disabilities supported by LSAs	1%
Promotion rate for children with disabilities supported by LSAs	97%
Repetition rate for children with disabilities supported by LSAs	1%
Ratio of children with visual or hearing impairments per classroom	6
Number of LSAs or teachers per classroom	1
Number of inclusive classrooms per level / school	1
Educational staff attrition rate (LSAs and teachers)	15%
Number of reams of braille paper per classroom with children with visual impairments (per year)	20

2.5. Data Collection Process

2.5.1 Data Collection Methods

This study required the collection of primary and secondary data from a range of stakeholders involved in the implementation of the support mechanism for children with disabilities, including: HI, the Ministry of Education (MoE), the schools, and the beneficiaries (children with disabilities and their families).

Primary data were collected through individual and group interviews with various stakeholders involved in the implementation of the project. Individual interviews were conducted with MoE senior officials, and group interviews were conducted with school-level stakeholders (beneficiaries, teachers, and LSAs) as well as with civil society organisations (CSOs) / Organisations of Persons with Disabilities (OPDs).

Secondary data were obtained from documents and databases provided to the research team by the various project partners, as well as from publicly available documents identified during the literature review or interviews. Specific working sessions were also organised with HI staff to obtain financial data and monitoring and evaluation data from the project implementing the LSA support mechanism for children with hearing impairments in inclusive schools.

2.5.2 List of Interviews and Key Stakeholders Met

The field data collection phase took place in June and July 2024 in Senegal.

The areas currently covered by the inclusive education / TVET component of the CPP-AFD project in Senegal are in the Dakar region (departments of Dakar, Pikine, and Rufisque) as well as in the Ziguinchor region (department of Ziguinchor) in the Casamance area of Southern Senegal. Comprehensive data collection was carried out in the three mainstream primary schools in the Dakar region where the pilot project for the school inclusion support mechanisms for children with hearing impairments was first implemented. These are the Caserne Samba Diéry Diallo school in Dakar, the Thiawllène school in Rufisque, and the Apix Guinaw Rails Sud school in Pikine.

A total of seven individual and group interviews and two working sessions were conducted during the data collection phase and are listed in chronological order in the table below:

Table 6: List of Stakeholders Met during the Data Collection Phase

Method	Stakeholder(s) met	Date
Individual interview	Technical advisor and IE Focal Point at the MoE General Secretariat	2024-06-19
Group interview	School principal, teachers, and LSAs at the Caserne Samba Diéry Diallo school in Colobane	2024-06-21
Group interview	School principal, teachers, and LSAs at the Thiawllène school in Rufisque	2024-06-24
Individual interview	IE Focal Point at the Rufisque AI	2024-06-24
Working session	Finance Manager for the West Africa Cape Programme (Programme Afrique Cap Ouest – PACO) at HI	2024-06-25
Working session	Monitoring, Evaluation, and Learning (MEAL) Manager at HI	2024-06-27
Group interview	Members of the Senegalese Federation of Organisations of Persons with Disabilities (Fédération Sénégalaise des Associations de Personnes Handicapées – FSAPH)	2024-07-05
Group interview	School principal and teacher / IE Focal Point at the Apix Guinaw Rails Sud school in Pikine	2024-07-08
Group interview	Parents of students with disabilities at the Apix Guinaw Rails Sud school in Pikine	2024-07-08

2.6. Ethical Considerations

The research team has aligned its work with the recommendations of HI's guidance note "Studies and Research at Handicap International: Promoting Ethical Data Management" [16]. In particular, this document recommends ensuring that (i) all necessary precautions are taken to protect the privacy and the confidentiality of personal information obtained from respondents (notably by anonymising data and securing database access with a password); (ii) key informants provide free and informed consent before being interviewed; (iii) authorisation is obtained from a research ethics committee and/or the competent authorities prior to conducting research activities. An official letter was therefore sent to the MoE, and the study protocol was shared before the start of data collection to obtain the necessary administrative authorisations.

3. Results

3.1. Cost Analysis

3.1.1 Annual Evolution of Costs

Between 2018 and 2024, the implementation of the support mechanism for children with disabilities in Senegal, financed through HI and its partners, incurred a total cost of XOF 329,760,191 or EUR 502,716 (Table 7). This cost increased during Phase 1 (2018–2021) of the project, rising from XOF 27,166,800 (EUR 41,416) to XOF 59,722,346 (EUR 91,046), an average increase of 21.8% per year. However, during Phase 2 (2022–2024), this cost decreased by an estimated 35.3% per year, falling from XOF 64,691,234 (EUR 98,621) to XOF 17,552,602 (EUR 26,759).

Table 7: Evolution of the Implementation Cost of the Support Mechanism for Children with Disabilities in Senegal, 2018–2024

Years	EUR	XOF
2018	41,416	27,166,800
2019	98,971	64,920,727
2020	95,542	62,671,122
2021	91,046	59,722,346
2022	98,621	64,691,234
2023	50,362	33,035,359
2024	26,759	17,552,602
Total	502,716	329,760,191

3.1.2 Breakdown by Minimum Standard

At the minimum standard level, the largest expenditure items are activities related to adapting the school environment (Minimum Standard 4) and training educational staff and stakeholders (Minimum Standard 5), which account for 52.3% and 29.4% of the total, respectively. The most costly activities within the support mechanism are raising awareness among educational staff about inclusive education practices and remunerating LSAs, which together represent 50% of expenditures for implementing the pilot project between 2018 and 2024. A total of XOF 106,939,128 (EUR 163,028) was allocated to the remuneration of LSAs and XOF 72,847,698 (EUR 111,056), to raising awareness of inclusive education practices (see Table 8 below).

Table 8: Breakdown of the Total Implementation Cost of the Support Mechanism for Children with Disabilities by Activity Type, 2018–2024

Minimum standard	Activities	EUR	XOF	%
1. Strong institutional capacity for framing, piloting, and coordination	Coordination, planning, and M&E of the IE support mechanism	48,832	32,031,574	9.7
2. Effective collaboration between community and institutional actors for awareness-raising and social mobilisation	Awareness-raising and identification of children with disabilities	19,709	12,928,217	3.9
3. Good synergy between educational, community, and health and social actors for identification, referral, and guidance	Enrolment, guidance, and referral of children with disabilities	5,841	3,831,543	1.2
4. Adaptation of the school environment	Assessment, medical care, and provision of equipment	21,034	13,797,314	4.2
	Infrastructure	4,636	3,040,794	0.9
	Purchase of school material	47,635	31,246,341	9.5
	Remuneration of LSAs	163,028	106,939,128	32.4
	Subsidies for schools	14,175	9,298,007	2.8
	Social integration (summer camp)	12,415	8,143,752	2.5
	Subtotal Minimum Standard 4	262,923	172,465,336	52.3
5. Training for educational staff and stakeholders	Awareness-raising on inclusive education practices	111,056	72,847,698	22.1
	Selection and training of LSAs	32,888	21,573,409	6.5
	LSAs' meetings and experience sharing	3,798	2,491,443	0.8
	Subtotal Minimum Standard 5	147,742	96,912,550	29.4
6. Strong capacity to monitor and evaluate support mechanisms	Monitoring and supervision of LSAs	3,338	2,189,434	0.7
	School monitoring and assessment of children with disabilities	11,522	7,558,140	2.3
	Subtotal Minimum Standard 6	14,860	9,747,574	3.0
Other	Miscellaneous	2,810	1,843,397	0.6
	Total	502,716	329,760,191	100

3.1.3 Detailed Cost Analysis by Activity

Expenditures related to LSAs totalled XOF 134,242,722 (EUR 204,652) over the period 2018–2024. The majority of this amount was spent on their remuneration, accounting for XOF 106,939,128 (EUR 163,028)—nearly 80% of the expenditures associated with LSAs. Within this category dedicated to remuneration and incentives for LSAs, the total payroll represented the largest share, amounting to XOF 79,855,772 (EUR 121,739), or 59.5% of the total cost.

For activities aimed at building the capacities of educational stakeholders (teachers, school principals, inspectors, etc), dedicated expenditures (sign language learning activities and capacity building on inclusive teaching practices) totalled XOF 72,847,698 XOF (EUR 111,056) over the period 2018–2024. Sign language learning activities accounted for XOF 32,679,738 (EUR 49,820), or 44.9% of the expenditures for this category, while capacity building for stakeholders amounted to XOF 31,687,643 (EUR 48,308), representing 43.5% of the total expenditures for strengthening inclusive education practices.

Expenditures for support activities for children with disabilities consisted of items related to awareness-raising and to the identification of children with disabilities; to their enrolment, guidance, and referral; to their assessment, medical care, and provision of equipment; and to their school monitoring and assessment. Total expenditures for this category amounted to XOF 38,115,215 (EUR 58,106). In terms of activities, 36.2% of these expenditures were allocated to the assessment, medical care, and provision of equipment for children with disabilities (XOF 13,797,314, or EUR 21,034), while 33.9% were devoted to awareness-raising and identification activities (XOF 12,928,217, or EUR 19,709). The latter group of activities mainly comprised: (i) grants to OPDs, amounting to XOF 6,659,977 (EUR 10,153); and (ii) activities to identify children with disabilities, totalling XOF 4,873,183 (EUR 7,429).

A total of XOF 31,246,341 (EUR 47,635) was allocated to the purchase of school material, teaching tools and aids, tablets and computers (for both children with disabilities and teachers), teaching materials, as well as school kits for LSAs. Of this amount, expenditures on the production of teaching tools and materials accounted for XOF 24,132,323 (EUR 36,789), representing 77.2% of the total for this category, followed by the purchase of tablets and computers for XOF 6,669,003 (EUR 10,167), or 21.3%.

The results of the cost analysis further show that the pilot schools received a total of XOF 9,956,784 (EUR 15,179) in subsidies, mainly to cover their operating expenses, amounting to XOF 7,918,004 (EUR 12,071), or 79.5% of the total of the subsidies category.

The results of the detailed analysis of expenditures by category and by expenditure item are presented in the table below:

Table 9: Breakdown of the Total Implementation Cost of the Support Mechanism for Children with Disabilities by Category and by Expenditure Item, 2018–2024

Category	Activities and expenditure items	EUR	XOF	%
Learning Support Assistants	Purchase of school material	1,600	1,049,308	0.8
	• School kits for LSAs	379	248,306	0.2
	• Teaching materials	49	31,998	<0.1
	• Tablets and computers	1,172	769,005	0.6
	Remuneration and incentives for LSAs	163,028	106,939,128	79.7
	• Financial incentives	40,549	26,598,361	19.8
	• Incentives – Phone credits	739	484,995	0.4
	• Salaries	121,739	79,855,772	59.5
	LSAs' meetings and experience sharing	3,798	2,491,443	1.9
	• LSAs' meetings and experience sharing	3,798	2,491,443	1.9
	Selection and training of LSAs	32,888	21,573,409	16.1
	• Training and refresher courses	32,888	21,573,409	16.1
	Monitoring and supervision of LSAs	3,338	2,189,434	1.6
	• Monitoring and supervision of LSAs	3,338	2,189,434	1.6
	Subtotal for LSA category	204,652	134,242,722	100
Strengthening inclusive education practices	Sign language learning	49,820	32,679,738	44.9
	Training in disability detection	5,369	3,521,689	4.8
	Training on designing individualised education plans (IEPs)	1,733	1,136,498	1.6
	General inclusive practices	48,308	31,687,643	43.5
	Teacher refresher courses	3,670	2,407,500	3.3
	Facilitators	2,157	1,414,630	1.9
	Subtotal for inclusive practices category	111,056	72,847,698	100

[Table 9, continued]

Category	Activities and expenditure items	EUR	XOF	%
Screening, support, and follow-up of children with disabilities	Disability awareness-raising and screening	19,709	12,928,217	33.9
	• Screening / identification	7,429	4,873,183	12.8
	• Awareness-raising	360	236,276	0.6
	• Grants to schools for awareness-raising and identification of children with disabilities	1,004	658,778	1.7
	• Grants to OPDs	10,153	6,659,977	17.5
	• Grants to parents of students	762	500,003	1.3
	Enrolment, guidance, and referral of children with disabilities	5,841	3,831,543	10.1
	Assessment, medical care, and provision of equipment	21,034	13,797,314	36.2
	• Equipment	3,323	2,180,001	5.7
	• Medication	123	80,427	0.2
	• Medical care	16,328	10,710,695	28.1
	• Psychological support for children with disabilities	1,260	826,191	2.2
	School monitoring and assessment of children with disabilities	11,522	7,558,140	19.8
	• School monitoring and assessment of children with disabilities	11,522	7,558,140	19.8
	Subtotal for support for children with disabilities category	58,106	38,115,215	100
Provision of school material and equipment	School kits for LSAs	379	248,306	0.8
	Teaching materials	300	196,708	0.6
	Teaching tools and aids	36,789	24,132,323	77.2
	Tablets and computers	10,167	6,669,003	21.3
	Subtotal for school material and equipment category	47,635	31,246,341	100

Comprehensive details of the annual and activity-specific costs of the pilot support mechanism for children with disabilities are provided in Appendix 1.

3.2. Budget Impact Analysis

3.2.1 Total Budget Impact and Expected Results for the Four Priority AIs

This section covers the scaling up of the LSA support mechanism to the four priority AIs where the pilot project is currently implemented. The budget impact of rolling out inclusive education over the period 2025–2030 is presented in Table 10 below for the two selected scenarios. The expected annual results of the support mechanism are detailed in Table 11.

Table 10: Budget Impact and Unit Costs of the Gradual Scaling Up of the Support Mechanism, 2025–2030 (Projections to 2030)

Activity	Title	Scenario 1		Scenario 2	
		XOF	EUR	XOF	EUR
Minimum package of activities	Budget impact (2025–2030)	1,899,391,900	2,895,604	8,979,289,936	13,688,839
	Annualised cost per LSA	1,758,696	2,681	1,692,928	2,581
	Annualised cost per child with disabilities	305,860	466	287,742	439
	Cost per student-year	517,828	789	495,191	755

Under Scenario 1, the current LSA support mechanism is expanded to cover 30 primary schools across the four priority AIs. The budget impact is estimated at nearly XOF 1.9 billion (EUR 2.9 million) over the period 2025–2030, for a total of 180 LSAs deployed and 1,035 children with sensory disabilities supported by 2030. This corresponds to an annualised cost of XOF 1.76 million (EUR 2,681) per LSA and XOF 305,860 (EUR 466) per child with disabilities enrolled in school. The cumulative number of student-years for children with disabilities benefiting from the support mechanism over 2025–2030 is 3,668, at a cost of XOF 517,828 (EUR 789) per student-year.

Under Scenario 2, the support mechanism is extended to a total of 87 schools to meet the inclusive education needs of children with sensory disabilities in the four priority AIs. The budget impact is 4.7 times higher than under Scenario 1, reaching a total of XOF 8.98 billion (EUR 13.7 million) over the period 2025–2030. This more ambitious scenario would enable the deployment of 884 LSAs and the enrolment of 5,201 children with sensory disabilities by 2030, representing a cumulative total of 18,133 student-years over the period 2025–2030. The annualised cost is XOF 1.69 million per LSA (EUR 2,581), XOF 287,742 (EUR 439) per child with disabilities enrolled, and XOF 495,191 (EUR 755) per student-year completed by children with disabilities.

Table 11: Expected Annual Results of Scaling up the LSA Support Mechanism

Scenario	Title	2025	2026	2027	2028	2029	2030
Scenario 1	Number of LSAs	30	60	90	120	150	180
	Number of children with disabilities supported	180	355	529	700	869	1,035
	Number of student-years for children in the support mechanism (cumulative)	180	535	1,064	1,764	2,633	3,668
Scenario 2	Number of LSAs	158	301	443	589	734	884
	Number of children with disabilities supported	862	1,719	2,581	3,448	4,322	5,201
	Number of student-years for children in the support mechanism (cumulative)	862	2,581	5,162	8,610	12,932	18,133

3.2.2 Breakdown of the Budget Impact by Activity for the Four Priority AIs

In both scenarios, the greatest budget impact is associated with the minimum standard related to the adaptation of the school environment (Standard 4), which involves: reasonable accommodations to improve the accessibility of inclusive schools; the provision of school material and equipment adapted to the level of the inclusive classrooms and to the needs of children with visual or hearing impairments (depending on the classroom); and the remuneration of specialised staff for each classroom, based on one LSA per inclusive classroom.

With regard to the budget impact of other activities related to the minimum standards, the ranking is as follows, in descending order: training activities for the parents of children with disabilities and for educational and supervisory staff (including LSAs) in inclusive and specialised education for children with hearing or visual impairments (Standard 5); activities to monitor and evaluate the LSA support mechanism (Standard 6); activities to ensure the referral, guidance, and follow-up of children with disabilities (Standard 3); the framing, piloting, and coordination of the support mechanism (Standard 1); and finally, awareness-raising, social mobilisation, and identification within the community of school-age children with disabilities who are not yet enrolled (Standard 2).

The budget impact by minimum standard and activity group for scaling up the LSA support mechanism in the four priority AIs over 2025–2030 is summarised in Table 12 below, with detailed activity costs provided in Appendix 2.

Table 12: Budget Impact by Minimum Standard and Activity Group for the Four Priority AIs, 2025–2030

Minimum standard	Activities	Scenario 1		Scenario 2	
		XOF	EUR	XOF	EUR
1. Strong institutional capacity for framing, piloting, and coordination	1. Framing, piloting, and coordination	56,992,500	86,885	56,992,500	86,885
2. Effective collaboration between community and institutional actors for awareness-raising and social mobilisation	2. Awareness-raising, social mobilisation, and identification	22,500,000	34,301	22,500,000	34,301
3. Good synergy between educational, community, and health and social actors for identification, referral, and guidance	3. Referral, guidance, and follow-up of children with disabilities	87,648,000	133,619	386,778,000	589,639
4. Adaptation of the school environment	4a. Enhancing school accessibility	91,618,410	139,671	485,577,573	740,258
	4b. Provision of adapted teaching material and equipment to schools (inclusive classrooms)	6,840,000	10,428	33,592,000	51,211
	4c. Provision of adapted teaching material and equipment to schools (hearing impairments)	221,665,213	337,926	965,645,834	1,472,118
	4d. Provision of adapted teaching material and equipment to schools (visual impairments)	198,825,000	303,107	1,079,808,056	1,646,157
	4e. Remuneration of specialised staff (LSAs)	714,510,819	1,089,265	3,526,054,186	5,375,435
5. Training for educational staff and stakeholders	5a. Training for the parents (and siblings) of children with disabilities	135,585,000	206,698	680,830,788	1,037,920
	5b. Training for educational and supervisory staff (including LSAs)	227,126,957	346,253	1,025,578,998	1,563,485
6. Strong capacity to monitor and evaluate support mechanisms	6. Monitoring and evaluation of the support mechanism	136,080,000	207,453	715,932,000	1,091,431
	Total minimum package of activities	1,899,391,900	2,895,604	8,979,289,936	13,688,839

The annual budget impact for both scenarios is summarised in Table 13 below. For Scenario 1, it ranges from XOF 222.4 million (EUR 339,063) to XOF 426.4 million (EUR 650,069) per year, while for Scenario 2, it ranges from XOF 1.03 billion (EUR 1.58 million) to XOF 2.03 billion (EUR 3.09 million) per year. The budget impact increases gradually each year as the number of children with disabilities in the support mechanism grows—except in the first year, which requires higher initial investments of XOF 278 million (EUR 423,776) for Scenario 1 and XOF 1.345 billion (EUR 2.05 million) for Scenario 2. A detailed breakdown of the annual budget impact by activity is provided in Appendix 3 for Scenario 1 and Appendix 4 for Scenario 2.

Table 13: Annual Budget Impact for the Four Priority AIs, 2025–2030

Year	Scenario 1		Scenario 2	
	XOF	EUR	XOF	EUR
2025	277,979,041	423,776	1,345,185,499	2,050,722
2026	222,410,976	339,063	1,034,833,650	1,577,594
2027	277,334,739	422,794	1,275,587,523	1,944,621
2028	323,561,522	493,266	1,528,015,647	2,329,445
2029	371,688	566,635	1,767,915,319	2,695,170
2030	426,417,266	650,069	2,027,752,298	3,091,288

In terms of the distribution of the budget impact across the priority inspectorates, projections show that scaling up the LSA support mechanism over the period 2025–2030 would require XOF 380.7 million (EUR 580,396) for the Rufisque AI and XOF 503.9 million (EUR 768,157) for each of the other AIs (Dakar, Pikine-Guédiawaye, and Ziguinchor) under Scenario 1. The higher budget requirements for scaling up in these three AIs reflect their larger number of IEFs, as this scenario involves extending the LSA support mechanism to two schools per IEF. Under Scenario 2, the projected cost of scaling up the support mechanism is as follows (in ascending order): XOF 1.49 billion (EUR 2.3 million) for the Ziguinchor AI, XOF 1.79 billion (EUR 2.7 million) for the Rufisque AI, XOF 2.03 billion (EUR 3.1 million) for the Dakar AI, and XOF 3.67 billion (EUR 5.6 million) for the Pikine-Guédiawaye AI over the period 2025–2030. The budget impact thus increases with the population size covered by each AI. Table 14 below presents the budget impact by AI and by IEF for each scenario.

Table 14: Budget Impact by Administrative District for the Four Priority AIs, 2025–2030

Level	Scenario 1		Scenario 2	
	XOF	EUR	XOF	EUR
Central level	7,042,500	10,376	7,042,500	10,376
Dakar AI	503,878,207	768,157	2,032,726,926	3,098,872
Academic Inspectorate	11,224,500	17,112	11,224,500	17,112
Les Almadies IEF	123,163,427	187,761	440,244,787	671,149
Dakar-Plateau IEF	123,163,427	187,761	322,207,647	491,202
Grand Dakar IEF	123,163,427	187,761	519,908,444	792,595
Parcelles Assainies IEF	123,163,427	187,761	739,141,549	1,126,814
Pikine-Guédiawaye AI	503 878 207	768,157	3,665,778,636	5,588,444
Academic Inspectorate	11,224,500	17,112	11,224,500	17,112
Guédiawaye IEF	123,163,427	187,761	683,604,270	1,042,148
Keur Massar IEF	123,163,427	187,761	1,553,152,069	2,367,765
Pikine IEF	123,163,427	187,761	648,002,078	987,873
Thiaroye IEF	123,163,427	187,761	769,795,720	1,173,546
Rufisque AI	380,714,780	580,396	1,787,500,243	2,725,027
Academic Inspectorate	11,224,500	17,112	11,224,500	17,112
Diamniadio IEF	123,163,427	187,761	438,823,603	668,982
Rufisque Municipality IEF	123,163,427	187,761	634,352,861	967,065
Sangalkam IEF	123,163,427	187,761	703,099,279	1,071,868
Ziguinchor AI	503,878,207	768,157	1,486,241,630	2,265,761
Academic Inspectorate	11,224,500	17,112	11,224,500	17,112
Bignona 1 IEF	123,163,427	187,761	481,627,933	734,237
Bignona 2 IEF	123,163,427	187,761	278,602,888	424,727
Oussouye IEF	123,163,427	187,761	115,464,497	176,024
Ziguinchor IEF	123,163,427	187,761	599,321,813	913,660

3.2.3 Budget Impact and Expected Results of Scaling Up at the National Level

Table 15 below presents the projected budget impact and expected results for all regions of Senegal over the period 2025–2030. The total budget impact of scaling up the support mechanism nationwide is estimated at XOF 7.3 billion (EUR 11.1 million) under Scenario 1 and XOF 47.6 billion (EUR 72.5 million) under Scenario 2. Under Scenario 1, the budget impact by AI ranges from XOF 380.7 million (EUR 580,396) for the Rufisque AI to XOF 635.6 million (EUR 968,902) for the Thiès AI. In terms of expected results, this budget would allow each AI to establish 6 to 10 inclusive schools and deploy 36 to 60 LSAs to support the schooling of 207 to 345 children with disabilities, depending on the AI. Under Scenario 2, the budget impact ranges from XOF 794.3 million (EUR 1.21 million) for the Kédougou AI to XOF 6.34 billion (EUR 9.7 million) for the Thiès AI. Under this scenario, the number of inclusive schools by AI would range from 15 to 108, and the number of LSAs from 76 to 626, depending on the AI. Scaling up the support mechanism at the national level under Scenario 2 would therefore make it possible to support 431 to 3,724 students with disabilities per AI (in Kédougou and Thiès, respectively).

Table 15: Projected Budget Impact and Expected Results of Scaling up by 2030

Scenario	AI	# inclusive schools	# LSAs	# children with disabilities in the support mechanism	Budget impact (XOF)	Budget impact (EUR)
Scenario 1	Central level	-	-	-	7,042,500	10,736
	Dakar	8	48	276	503,878,207	768,157
	Pikine-Guédiawaye	8	48	276	503,878,207	768,157
	Rufisque	6	36	207	380,714,780	580,396
	Ziguinchor	8	48	276	503,878,207	768,157
	Diourbel	6	36	207	385,489,780	587,675
	Fatick	6	36	207	385,489,780	587,675
	Kaffrine	8	48	276	510,250,413	777,872
	Kaolack	8	48	276	510,250,413	777,872
	Kédougou	6	36	207	385,489,780	587,675
	Kolda	6	36	207	385,489,780	587,675
	Louga	6	36	207	385,489,780	587,675
	Matam	6	36	207	385,489,780	587,675
	Saint-Louis	8	48	276	510,250,413	777,872
	Sédhiou	6	36	207	385,489,780	587,675
	Tambacounda	8	48	276	510,250,413	777,872
	Thiès	10	60	345	635,558,253	968,902
	Subtotal S1	114	684	3,934	7,274,380,265	11,089,721
Scenario 2	Central level	-	-	-	7,042,500	10,736
	Dakar	36	200	1,170	2,032,726,926	3,098,872
	Pikine-Guédiawaye	64	365	2,161	3,665,778,636	5,588,444
	Rufisque	32	175	1,030	1,787,500,243	2,725,027
	Ziguinchor	27	144	840	1,486,241,630	2,265,761
	Diourbel	102	597	3,573	6,015,954,483	9,171,263
	Fatick	45	263	1,559	2,670,224,026	4,070,730
	Kaffrine	49	269	1,578	2,734,746,435	4,169,094
	Kaolack	61	341	2,017	3,480,736,367	5,306,348
	Kédougou	15	76	431	794,352,509	1,210,983
	Kolda	45	266	1,585	2,698,848,182	4,114,368
	Louga	53	299	1,771	3,039,525,724	4,633,727
	Matam	49	267	1,578	2,708,314,354	4,128,799
	Saint-Louis	55	305	1,809	3,131,090,294	4,773,316
	Sédhiou	33	179	1,055	1,853,246,937	2,825,257
	Tambacounda	54	306	1,811	3,116,358,934	4,750,859
	Thiès	108	626	3,724	6,339,376,322	9,664,317
	Subtotal S2	828	4,678	27,692	47,562,064,503	72,507,900

3.2.4 Budget Impact of Additional Measures to Promote Access to and Ensure the Sustainability of the LSA Support Mechanism

The budget impact of the additional activities suggested by the various stakeholders to address the main challenges encountered during the implementation of the pilot initiative amounts to XOF 1.93 billion (EUR 2.95 million) for the four priority AIs under Scenario 1 and XOF 9.55 billion (EUR 14.6 million) under Scenario 2. These figures exceed the estimated budget impact for implementing the minimum package of activities under both scenarios. The additional activities cover expenses normally paid by parents (school meals, transportation between home and school, and school registration fees and supplies) in order to remove financial barriers and promote the enrolment of children with disabilities. They also include costs related to increasing LSAs' salaries in order to contribute to the institutionalisation and long-term sustainability of the support mechanism in Senegal. The annual budget impact of these complementary interventions for the four priority AIs is presented in Table 16 below.

Table 16: Annual Budget Impact of Additional Activities for the Four Priority AIs, 2025–2030

Year	Scenario 1		Scenario 2	
	7a. Interventions aimed at removing financial barriers and promoting the enrolment of children with disabilities	7b. Increasing LSAs' salaries to support the institutionalisation and sustainability of the support mechanism	7a. Interventions aimed at removing financial barriers and promoting the enrolment of children with disabilities	7b. Increasing LSAs' salaries to support the institutionalisation and sustainability of the support mechanism
2025	XOF 63,180,000 (EUR 96,317)	XOF 30,783,913 (EUR 46,930)	XOF 302,625,737 (EUR 461,350)	XOF 162,128,608 (EUR 247,163)
2026	XOF 124,760,506 (EUR 190,196)	XOF 61,567,826 (EUR 93,860)	XOF 603,292,566 (EUR 919,714)	XOF 308,865,259 (EUR 470,862)
2027	XOF 185,561,513 (EUR 282,887)	XOF 92,351,739 (EUR 140,789)	XOF 905,865,494 (EUR 1,380,983)	XOF 454,575,780 (EUR 692,996)
2028	XOF 245,592,886 (EUR 374,404)	XOF 123,135,651 (EUR 187,719 EUR)	XOF 1,210,387,939 (EUR 1,845,225)	XOF 604,390,822 (EUR 921,388)
2029	XOF 304,864,368 (EUR 464,763)	XOF 153,919,564 (EUR 234,649)	XOF 1,516,889,671 (EUR 2,312,483)	XOF 753,179,734 (EUR 1,148,215)
2030	XOF 363,385,579 (EUR 553,978)	XOF 184,703,477 (EUR 281,579)	XOF 1,825,387,480 (EUR 2,782,785)	XOF 907,099,299 (EUR 1,382,864)
Total	XOF 1,287,344,852 (EUR 1,962,545)	XOF 646,462,170 (EUR 985,525)	XOF 6,364,448,887 (EUR 9,702,540)	XOF 3,190,239,502 (EUR 4,863,489)

The annual budget impact of both the minimum package of activities and the additional activities for the four priority AIs is detailed in Appendix 5. Table 17 below presents the corresponding unit costs when the minimum package of activities and the additional activities are implemented jointly. Under Scenario 1, the total budget impact rises to XOF 3.8 billion (EUR 5.84 million). The annualised costs amount to approximately XOF 3.55 million (EUR 5,411) per LSA and XOF 617,262 (EUR 941) per child with disabilities enrolled in school, on average. The cost of one student-year for a child with disabilities is estimated at XOF 1.04 million (EUR 1,593). Under Scenario 2, the total budget impact reaches XOF 18.5 billion (EUR 28.3 million) when the additional activities are included. This corresponds to annualised costs of XOF 3.5 million (EUR 5,327) per LSA and XOF 593,924 (EUR 905) per child with sensory disabilities. The estimated cost of one student-year for a child with disabilities is XOF 1.02 million (EUR 1,558).⁶

Table 17: Budget Impact and Unit Costs Associated with the Gradual Scaling up of the Support Mechanism, 2025–2030 (Projections to 2030)

Activity	Title	Scenario 1		Scenario 2	
		XOF	EUR	XOF	EUR
Minimum package of activities and additional activities	Budget impact (2025–2030)	3,833,198,921	5,843,674	18,533,978,325	28,254,868
	Annualised cost per LSA	3,549,258	5,411	3,494,340	5,327
	Annualised cost per child with disabilities	617,262	941	593,924	905
	Cost per student-year	1,045,038	1,593	1,022,113	1,558

The last table presents the budget impact of additional activities across all regions of Senegal over the period 2025–2030. Under Scenario 1, the total budget impact of scaling up the support mechanism nationwide is XOF 7.3 billion (EUR 11.1 million), with XOF 1.9 billion (EUR 2.9 million) allocated to the four priority AIs and XOF 5.4 billion (EUR 8.2 million) to the remaining AIs. Under Scenario 2, the total budget impact of additional activities at the national level rises to XOF 50.4 billion (EUR 76.8 million), of which XOF 9.6 billion (EUR 14.6 million) is for the four priority AIs and XOF 40.8 billion (EUR 62.2 million) for the other AIs.

⁶ This is the average cost per child with disabilities per student-year, although the actual individual cost may vary according to the child's disability, age, and situation.

Table 18: Budget Impact of Additional Activities at the National Level, 2025–2030

AI	Scenario 1 7a. Interventions aimed at removing financial barriers and promoting the enrolment of children with disabilities	7b. Increasing LSAs' salaries to support the institutionalisation and sustainability of the support mechanism	Scenario 2 7a. Interventions aimed at removing financial barriers and promoting the enrolment of children with disabilities	7b. Increasing LSAs' salaries to support the institutionalisation and sustainability of the support mechanism
For the four priority AIs				
Dakar	XOF 343,291,960 (EUR 523,345)	XOF 172,389,912 (EUR 262,807)	XOF 1,432,055,042 (EUR 2,182,452)	XOF 722,395,822 (EUR 1,101,285)
Pikine-Guédiawaye	XOF 343,291,960 (EUR 523,345)	XOF 172,389,912 (EUR 262,807)	XOF 2,644,853,873 (EUR 4,032,054)	XOF 1,310,368,557 (EUR 1,997,644)
Rufisque	XOF 257,468,970 (EUR 392,509)	XOF 129,292,434 (EUR 197,105)	XOF 1,260,254,363 (EUR 1,921,245)	XOF 635,174,735 (EUR 968,318)
Ziguinchor	XOF 343,291,960 (EUR 523,345)	XOF 172,389,912 (EUR 262,807)	XOF 1,027,285,610 (EUR 1,566,087)	XOF 522,300,388 (EUR 796,242)
Subtotal	XOF 1,287,344,852 (EUR 1,962,545)	XOF 646,462,170 (EUR 985,525)	XOF 6,364,448,887 (EUR 9,702,540)	XOF 3,190,239,502 (EUR 4,863,489)
For the other AIs, toward nationwide scaling up				
Diourbel	XOF 257,468,970 (EUR 392,509)	XOF 129,292,434 (EUR 197,105)	XOF 4,328,150,526 (EUR 6,598,223)	XOF 2,126,142,247 (EUR 3,241,283)
Fatick	XOF 257,468,970 (EUR 392,509)	XOF 129,292,434 (EUR 197,105)	XOF 1,889,062,946 (EUR 2,879,858)	XOF 939,935,472 (EUR 1,432,922)
Kaffrine	XOF 343,291,960 (EUR 523,345)	XOF 172,389,912 (EUR 262,807)	XOF 1,903,798,059 (EUR 2,902,321)	XOF 954,301,298 (1,454,823 EUR)
Kaolack	XOF 343,291,960 (EUR 523,345)	XOF 172,389,912 (EUR 262,807)	XOF 2,444,258,043 (EUR 3,726,247)	XOF 1,218,016,818 (EUR 1,856,855)
Kédougou	XOF 257,468,970 (EUR 392,509)	XOF 129,292,434 (EUR 197,105)	XOF 522,518,984 (EUR 796,575)	XOF 270,898,433 (EUR 412,982)
Kolda	XOF 257,468,970 (EUR 392,509)	XOF 129,292,434 (EUR 197,105)	XOF 1,919,912,142 (EUR 2,926,887)	XOF 951,222,907 (EUR 1,450,130)
Louga	XOF 257,468,970 (EUR 392,509)	XOF 129,292,434 (EUR 197,105)	XOF 2,151,916,946 (EUR 3,280,576)	XOF 1,066,149,515 (EUR 1,625,334)
Matam	XOF 257,468,970 (EUR 392,509)	XOF 129,292,434 (EUR 197,105)	XOF 1,912,329,208 (EUR 2,915,327)	XOF 948,144,516 (EUR 1,445,437)
Saint-Louis	XOF 343,291,960 (EUR 523,345)	XOF 172,389,912 (EUR 262,807)	XOF 2,203,484,992 (EUR 3,359,191)	XOF 1,097,959,558 (EUR 1,673,829)
Sédhiou	XOF 257,468,970 (EUR 392,509)	XOF 129,292,434 (EUR 197,105)	XOF 1,277,513,845 (EUR 1,947,557)	XOF 644,409,909 (EUR 982,397)
Tambacounda	XOF 343,291,960 (EUR 523,345)	XOF 172,389,912 (EUR 262,807)	XOF 2,191,547,817 (EUR 3,340,993)	XOF 1,092,828,906 (EUR 1,666,007)
Thiès	XOF 429,114,951 (EUR 654,182)	XOF 215,487,390 (EUR 328,508)	XOF 4,532,210,257 (EUR 6,909,310)	XOF 2,237,990,464 (EUR 3,411,794)
Subtotal	XOF 3,604,565,585 (EUR 5,495,125)	XOF 1,810,094,076 (EUR 2,759,471)	XOF 7,276,703,765 (EUR 41,583,067)	XOF 13,548,000,045 (EUR 20,653,793)

3.3 Challenges and Limitations of the Study

While analytical accounting generally facilitates cost analysis, several specific challenges arose in relation to this project:

- The logframe and expenditure items were modified during implementation, requiring substantial work in reconciliation to enable cost analysis over the entire pilot project period;
- Despite meticulous efforts, it was not possible to distinguish expenditures by project component for certain budget lines—particularly between education levels (primary or secondary) and between the education and TVET components.

With regard to the budget impact analysis, the figures presented are projections, and some of the data used in the proposed model may require adjustment, particularly for the following reasons:

- The pilot project currently targets only children with hearing impairments. The standards and costs for including children with visual impairments are inferred from pilot experiences supported by other organisations in Senegal [10] and by HI in Togo;
- For equipment and material, prices are based on data from pilot projects implemented by partners and may not fully reflect public procurement conditions or recent increases in market prices;
- Data on the number of children with disabilities by age at the AI and IEF levels were reconstructed using disability and population data by municipality from the latest population census in 2023 (RGPH-5).

With regard to the cost-effectiveness analysis:

- Unit costs were calculated only for the budget impact analysis (projections), as the project M&E system does not provide access to data on the number of beneficiaries over the entire period under review;
- The project's results framework does not easily lend itself to a cost-effectiveness analysis, particularly given the specific nature of the indicators. The Score of Perceived Outcomes (ScoPeO) approach tested by HI to measure outcomes on beneficiaries' quality of life in Senegal appears promising and could be used or adapted to assess the impact of the LSA support mechanism in a cost-benefit analysis. However, this tool was not applied in the context of the current project.

4. Conclusion

This study documents and projects the costs of the LSA support mechanism for the inclusion of children with disabilities in mainstream primary schools in Senegal.

A retrospective cost analysis of the pilot project in Senegal reveals that a total of XOF 329.8 million (EUR 502,716) was spent over the period 2018–2024. The largest expenditure items were activities related to adapting the school environment (Minimum Standard 4) and training educational staff and stakeholders (Minimum Standard 5). Specific expenditures related to LSAs amounted to XOF 134.2 million (EUR 204,652) to cover the following activities: remuneration and incentives for LSAs (79.7%); selection and training costs (16.1%); capacity building for LSAs through meetings and experience sharing (1.9%); the LSA monitoring and supervision system (1.6%); and the purchase of teaching material (0.8%). It should be noted that these are actual costs and may not fully reflect the optimal requirements for implementing the support mechanism (particularly given budget constraints).

The two scenarios selected for the budget impact analysis involve extending the LSA support mechanism for children with visual and hearing impairments to two schools per IEF for a total of 30 primary schools (Scenario 1), or to a total of 87 inclusive primary schools to meet the needs identified within the population and the objective demands of CSOs (Scenario 2). The budget impact analysis covers the period 2025–2030 and focuses on the four AIs where the pilot support mechanism is currently being implemented, namely Dakar, Pikine-Guédiawaye, Rufisque, and Ziguinchor.

Under Scenario 1, the total budget impact amounts to nearly XOF 1.9 billion (EUR 2.9 million) over 2025–2030, enabling the deployment of 180 LSAs and supporting 1,035 children with sensory disabilities by 2030 (a cumulative total of 3,668 student-years). This corresponds to an annualised cost of XOF 1.76 million (EUR 2,681) per LSA, XOF 305,860 (EUR 466) per child with disabilities enrolled, and XOF 517,828 (EUR 789) per student-year by 2030.

Under Scenario 2, the budget impact increases by a factor of 4.7 compared with Scenario 1, reaching a total of XOF 8.98 billion (EUR 13.7 million). This more ambitious scenario would enable the deployment of 884 LSAs and the inclusion of 5,201 children with sensory disabilities by 2030 (a cumulative 18,133 student-years over the period 2025–2030). The corresponding annualised costs are: XOF 1.69 million per LSA (EUR 2,581), XOF 287,742 (EUR 439) per child with disabilities enrolled, and XOF 495,191 (EUR 755) per student-year completed by children with disabilities.

For comparison, the annual budget of the MoE in the 2025 Finance Bill is nearly XOF 975 billion (EUR 1.49 billion), including XOF 228.2 billion (EUR 348 million) allocated to primary education. As for the cost per student-year, the 2016 report on the state of education

estimated the annual cost per student in primary education at XOF 116,000 (EUR 177) [17]. A previous study on inclusive education conducted in Senegal reported a cost per student-year of XOF 765,617 (EUR 1,167) for children with visual impairments.

The results of this analysis aim to inform reflection and guide decision-making by the Ministry of Education and its partners regarding the scaling up of the LSA support mechanism to support the education of children with disabilities in Senegal.

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Appendices

1. Breakdown of the Costs of the Pilot Support Mechanism for Children with Disabilities

Years / Budget Lines	2018	2019	2020	2021	2022	2023	2024	Total
XOF								
Social integration (summer camp)	2,577,983	5,565,769						8,143,752
Social integration (summer camp)	2,577,983	5,565,769						8,143,752
Assessment, medical care, and provision of equipment for children with disabilities	871,072	7,331,802	167,761	5,426,680				13,797,314
Equipment				2,180,001				2,180,001
Medication				80,427				80,427
Medical care	867,870	7,316,813	164,763	2,361,248				10,710,695
Psychological support	3,201	14,989	2,998	805,004				826,191
Coordination, planning, and monitoring / evaluation of the IE support mechanism	1,891,892	12,745,592	5,616,310	4,103,477	7,419,307	229,998	24,999	32,031,574
Coordination, planning, and monitoring / evaluation of the IE support mechanism	1,891,892	12,745,592	5,616,310	4,103,477	7,419,307	229,998	24,999	32,031,574
Miscellaneous		151,651	1,636,744	55,002				1,843,397
Miscellaneous		151,651	1,636,744	55,002				1,843,397
Infrastructure				3,040,794				3,040,794
Infrastructure				3,040,794				3,040,794

Enrolment, guidance, and referral of children with disabilities	42,998				2,278,296	1,510,249		3,831,543
Guidance and referral					2,278,296	1,510,249		3,788,545
Enrolment	42,998							42,998
Remuneration of LSAs	2,613,320	10,244,986	18,964,976	20,222,571	26,028,249	18,305,018	10,560,009	106,939,128
Financial incentives	1,005,123	1,679,998	650,001	89,997	13,283,228	9,890,015		26,598,361
Incentives – Phone credits	0	59,994	425,001					484,995
Salaries	1,608,197	8,504,994	17,889,974	20,132,573	12,745,021	8,415,003	10,560,009	79,855,772
LSAs' meetings and experience sharing	944,998	356,998	596,947	592,500				2,491,443
LSAs' meetings and experience sharing	944,998	356,998	596,947	592,500				2,491,443
Selection and training of LSAs	2,864,991	2,654,002	6,508,432	5,235,987	1,510,000	2,799,998		21,573,409
Training and refresher courses	2,864,991	2,654,002	6,508,432	5,235,987	1,510,000	2,799,998		21,573,409
Awareness-raising and identification of children with disabilities	789,995	4,721,749	1,419,766	2,144,232	2,828,933	1,023,542		12,928,217
Screening / identification of children with disabilities				1,049,243	2,800,399	1,023,542		4,873,183
Disability awareness-raising		171,743	35,999		28,534			236,276
Grants to schools			458,776	200,001				658,778
Grants to OPDs	789,995	4,050,003	924,991	894,988				6,659,977
Grants to parents of students		500,003						500,003
Subsidies for schools		790,002	3,210,503	3,592,991		1,704,511		9,298,007

School operations		790,002	3,210,503	2,212,989		1,704,511		7,918,004
Incentives for teachers				1,380,002				1,380,002
Monitoring and supervision of LSAs	60,000	192,497	169,998	166,495	607,488	992,955		2,189,434
Monitoring and supervision of LSAs	60,000	192,497	169,998	166,495	607,488	992,955		2,189,434
School monitoring and assessment of children with disabilities	652,487	795,499	1,425,500	1,049,092	1,728,637	1,806,925	100,001	7,558,140
School monitoring and assessment	652,487	795,499	1,425,500	1,049,092	1,728,637	1,806,925	100,001	7,558,140
Awareness-raising on inclusive education practices	9,310,870	16,105,784	12,135,670	11,150,436	12,622,895	4,654,448	6,867,594	72,847,698
Sign language learning	6,702,195	5,209,387	3,893,006	2,302,999	10,543,709	4,028,442		32,679,738
Disability identification		1,539,997	89,997	1,891,695				3,521,689
Design of individualised education plans (IEPs)			1,136,498					1,136,498
General inclusive practices	2,262,776	9,017,598	5,656,868	6,557,615	2,079,187	626,006	5,487,592	31,687,643
Teacher refresher courses			1,015,999	11,499			1,380,002	2,407,500
Facilitators' salaries	345,899	338,802	343,302	386,628				1,414,630
Purchase of school material	4,546,195	3,264,396	10,818,515	2,942,092	9,667,429	7,714		31,246,341
School kits for LSAs	113,002	35,999	68,305	31,001				248,306
Teaching materials			31,998		156,997	7,714		196,708
Teaching tools and aids	4,433,194	3,228,397	10,718,213	1,642,090	4,110,430			24,132,323
Tablets and computers				1,269,001	5,400,002			6,669,003
Total	27,166,800	64,920,727	62,671,122	59,722,346	64,691,234	33,035,359	17,552,602	329,760,191

EUR								
Social integration (summer camp)	3,930	8,485						12,415
Social integration (summer camp)	3,930	8,485						12,415
Assessment, medical care, and provision of equipment for children with disabilities	1,328	11,177	256	8,273				21,034
Equipment				3,323				3,323
Medication				123				123
Medical care	1,323	11,154	251	3,600				16,328
Psychological support	5	23	5	1,227				1,260
Coordination, planning, and monitoring / evaluation of the IE support mechanism	2,884	19,431	8,562	6,256	11,311	351	38	48,832
Coordination, planning, and monitoring / evaluation of the IE support mechanism	2,884	19,431	8,562	6,256	11,311	351	38	48,832
Miscellaneous		231	2,495	84				2,810
Miscellaneous		231	2,495	84				2,810
Infrastructure				4,636				4,636
Infrastructure				4,636				4,636
Enrolment, guidance, and referral of children with disabilities	66				3,473	2,302		5,841
Guidance and referral					3,473	2,302		5,776
Enrolment	66							66
Remuneration of LSAs	3,984	15,618	28,912	30,829	39,680	27,906	16,099	163,028
Financial incentives	1,532	2,561	991	137	20,250	15,077		40,549

Incentives – Phone credits		91	648					739
Salaries	2,452	12,966	27,273	30,692	19,430	12,829	16,099	121,739
LSAs' meetings and experience sharing	1,441	544	910	903				3,798
LSAs' meetings and experience sharing	1,441	544	910	903				3,798
Selection and training of LSAs	4,368	4,046	9,922	7,982	2,302	4,269		32,888
Training and refresher courses	4,368	4,046	9,922	7,982	2,302	4,269		32,888
Awareness-raising and identification of children with disabilities	1,204	7,198	2,164	3,269	4,313	1,560		19,709
Screening / identification of children with disabilities				1,600	4,269	1,560		7,429
Disability awareness-raising		262	55		44			360
Grants to schools			699	305				1,004
Grants to OPDs	1,204	6,174	1,410	1,364				10,153
Grants to parents of students		762						762
Subsidies for schools		1,204	4,894	5,477		2,599		14,175
School operations		1,204	4,894	3,374		2,599		12,071
Incentives for teachers				2,104				2,104
Monitoring and supervision of LSAs	91	293	259	254	926	1,514		3,338
Monitoring and supervision of LSAs	91	293	259	254	926	1,514		3,338

School monitoring and assessment of children with disabilities	995	1,213	2,173	1,599	2,635	2,755	152	11,522
School monitoring and assessment	995	1,213	2,173	1,599	2,635	2,755	152	11,522
Awareness-raising on inclusive education practices	14,194	24,553	18,501	16,999	19,243	7,096	10,470	111,056
Sign language learning	10,217	7,942	5,935	3,511	16,074	6,141		49,820
Disability identification		2,348	137	2,884				5,369
Design of IEPs			1,733					1,733
General inclusive practices	3,450	13,747	8,624	9,997	3,170	954	8,366	48,308
Teacher refresher courses			1,549	18			2,104	3,670
Facilitators' salaries	527	517	523	589				2,157
Purchase of school material	6,931	4,977	16,493	4,485	14,738	12		47,635
School kits for LSAs	172	55	104	47				379
Teaching materials			49		239	12		300
Teaching tools and aids	6,758	4,922	16,340	2,503	6,266			36,789
Tablets and computers				1,935	8,232			10,167
Total	41,416	98,971	95,542	91,046	98,621	50,362	26,759	502,716

2. Breakdown of the Budget Impact by Minimum Standard and by Activity Group for the Four Priority AIs, 2025–2030

Minimum standard	Activities	Scenario 1		Scenario 2	
		XOF	EUR	XOF	EUR
1. Strong institutional capacity for framing, piloting, and coordination	Support for the establishment and operation of the National Steering Committee	3,780,000	5,763	3,780,000	5,763
	Design of annual action plans	8,812,500	13,435	8,812,500	13,435
	Establishment of a consultation framework between education (including TVET) stakeholders	30,000,000	45,735	30,000,000	45,735
	Establishment and operation of inclusive education task forces	14,400,000	21,953	14,400,000	21,953
	Subtotal for framing, piloting, and coordination	56,992,500	86,885	56,992,500	86,885
2. Effective collaboration between community and institutional actors for awareness-raising and social mobilisation	Awareness-raising activities and identification by OPDs of school-age children with disabilities who are not enrolled in school	22,500,000	34,301	22,500,000	34,301
	Subtotal for awareness-raising, social mobilisation, and identification	22,500,000	34,301	22,500,000	34,301
3. Good synergy between educational, community, and health and social actors for identification, referral, and guidance	Establishment of a support mechanism for the guidance and personalised social support of children with disabilities (PSS follow-up)	34,200,000	52,138	179,930,000	274,302
	Organisation of selection committee meetings	17,448,000	26,599	17,448,000	26,599
	Referral to medical care facilities	36,000,000	54,882	189,400,000	288,738
	Subtotal for referral, guidance, and follow-up of children with disabilities	87,648,000	133,619	386,778,000	589,639
	Reasonable accommodations to enhance accessibility	91,618,410	139,671	485,577,573	740,258

4. Adaptation of the school environment	Subtotal for enhancing school accessibility	91,618,410	139,671	485,577,573	740,258
	Set of adapted teaching materials (locally manufactured) per inclusive classroom	6,840,000	10,428	33,592,000	51,211
	Subtotal for provision of adapted teaching material and equipment to schools (inclusive classrooms)	6,840,000	10,428	33,592,000	51,211
	Adapted equipment and school material for LSAs (per individual)	12,150,000	18,523	53,055,000	80,882
	Adapted equipment and school material for children with hearing impairments (per individual)	72,900,000	111,135	312,280,895	476,069
	Adapted equipment and school material for children with hearing impairments (per classroom)	7,685,739	11,717	33,561,058	51,164
	Recurring costs for LSAs (Internet credits)	18,900,000	28,813	83,220,000	126,868
	Recurring costs for children with hearing impairments (Internet credits)	110,029,475	167,739	483,528,880	737,135
	Subtotal for provision of adapted teaching material and equipment to schools (hearing impairments)	221,665,213	337,926	965,645,834	1,472,118
	Adapted equipment and school material for LSAs (per individual)	12,600,000	19,209	68,740,000	104,793
	Adapted equipment and school material for children with visual impairments (per individual)	102,600,000	156,413	549,668,056	837,964
	Adapted equipment and school material for children with visual impairments (Perkins braille machines)	12,750,000	19,437	73,950,000	112,736
	Recurring costs for children with visual impairments (braille paper)	70,875,000	108,048	387,450,000	590,664
	Subtotal for provision of adapted teaching material and equipment to schools (visual impairments)	198,825,000	303,107	1,079,808,056	1,646,157
	Gross remuneration of LSAs	714,510,819	1,089,265	3,526,054	5,375,435
	Subtotal for remuneration of specialised staff (LSAs)	714,510,819	1,089,265	3,526,054,186	5,375,435
5. Training for educational staff and stakeholders	Training for the parents (and siblings) of children with disabilities – 5 days	135,585,000	206,698	680,830,788	1,037,920
	Subtotal for training for the parents (and siblings) of children with disabilities	135,585,000	206,698	680,830,788	1,037,920
	Initial training for LSAs – 14 days	56,662,700	86,382	269,314,480	410,567
	Initial training for teachers – 14 days	56,662,700	86,382	269,314,480	410,567
	Initial training for inspectors – 14 days	6,666,200	10,163	6,666,200	10,163

	In-service training / capacity building for educational and supervisory staff (annual) – 5 days	107,135,357	163,327	480,283,838	732,188
	Subtotal for training for educational and supervisory staff (including LSAs)	227,126,957	346,253	1,025,578,998	1,563,485
6. Strong capacity to monitor and evaluate support mechanisms	Monitoring and supervision of the teachers and LSAs involved in the support mechanism by the Focal Point / IEF	10,800,000	16,464	56,820,000	86,622
	Design and monitoring of IEPs by the Focal Point / IEF	10,800,000	16,464	56,820,000	86,622
	Assessment of the learning achievements of the students with disabilities in the support mechanism	7,200,000	10,976	37,880,000	57,748
	Organisation of the Teachers' CoP for teachers and LSAs	107,280,000	163,547	564,412,000	860,441
	Subtotal for monitoring and evaluation of the support mechanism	136,080,000	207,453	715,932,000	1,091,431
Additional activities	School meal costs (per child with disability, annually)	689,518,040	1,051,163	3,408,878,606	5,196,802
	School transportation costs (per child with disability, annually)	517,138,530	788,373	2,556,658,955	3,897,601
	School fees and supplies (per child with disability, annually)	80,688,281	123,008	398,911,326	608,136
	Subtotal for interventions aimed at removing financial barriers and promoting the enrolment of children with disabilities	1,287,344,852	1,962,545	6,364,448,887	9,702,540
	Salary increase for LSAs	646,462,170	985,525	3,190,239,502	4,863,489
	Subtotal for support for the institutionalisation and sustainability of the LSA support mechanism	646,462,170	985,525	3,190,239,502	4,863,489

3. Breakdown of the Budget Impact by Activity and by Year for Scenario 1

Activities	2025	2026	2027	2028	2029	2030	Total
Minimum standards							
1. Framing, piloting, and coordination	XOF 9,498,750 (EUR 14,481)	XOF 9,498,750 (EUR 14,481)	XOF 9,498,750 (EUR 14,481)	XOF 9,498,750 (EUR 14,481)	XOF 9,498,750 (EUR 14,481)	XOF 9,498,750 (EUR 14,481)	XOF 56,992,500 (EUR 86,885)
2. Awareness-raising, social mobilisation, and identification	XOF 3,750,000 (EUR 5,717)	XOF 3,750,000 (EUR 5,717)	XOF 3,750,000 (EUR 5,717)	XOF 3,750,000 (EUR 5,717)	XOF 3,750,000 (EUR 5,717)	XOF 3,750,000 (EUR 5,717)	XOF 22,500,000 (EUR 34,301)
3. Referral, guidance, and follow-up of children with disabilities	XOF 14,608,000 (EUR 22,270)	XOF 14,608,000 (EUR 22,270)	XOF 14,608,000 (EUR 22,270)	XOF 14,608,000 (EUR 22,270)	XOF 14,608,000 (EUR 22,270)	14,608,000 XOF (EUR 22,270)	XOF 87,648,000 (EUR 133,619)
4a. Enhancing school accessibility	XOF 91,618,410 (EUR 139,671)	-	-	-	-	-	XOF 91,618,410 (EUR 139,671)
4b. Provision of adapted teaching material and equipment to schools (inclusive classrooms)	XOF 1,140,000 (EUR 1,738)	XOF 1,140,000 (EUR 1,738)	XOF 1,140,000 (EUR 1,738)	XOF 1,140,000 (EUR 1,738)	XOF 1,140,000 (EUR 1,738)	XOF 1,140,000 (EUR 1,738)	XOF 6,840,000 (EUR 10,428)
4c. Provision of adapted teaching material and equipment to schools (hearing impairments)	XOF 21,755,956 (EUR 33,167)	XOF 27,919,248 (EUR 42,563)	XOF 34,015,915 (EUR 51,857)	XOF 40,046,801 (EUR 61,051)	XOF 46,012,740 (EUR 70,146)	XOF 51,914,553 (EUR 79,143)	XOF 221,665,213 (EUR 337,926)
4d. Provision of adapted teaching material and equipment to schools (visual impairments)	XOF 35,325,000 (EUR 53,853)	XOF 25,950,000 (EUR 39,561)	XOF 29,325,000 (EUR 44,706)	XOF 32,700,000 (EUR 49,851)	XOF 36,075,000 (EUR 54,996)	XOF 39,450,000 (EUR 60,141)	XOF 198,825,000 (EUR 303,107)

4e. Remuneration of specialised staff (LSAs)	XOF 34,024,325 (EUR 51,870)	XOF 68,048,649 (EUR 103,739)	XOF 102,072,974 (EUR 155,609)	XOF 136,097,299 (EUR 207,479)	XOF 170,121,624 (EUR 259,349)	XOF 204,145,948 (EUR 311,218)	XOF 714,510,819 (EUR 1,089,265)
5a. Training for the parents (and siblings) of children with disabilities	XOF 23,580,000 (EUR 35,947)	XOF 23,580,000 (EUR 35,947)	XOF 23,580,000 (EUR 35,947)	XOF 21,615,000 (EUR 32,952)	XOF 21,615,000 (EUR 32,952)	XOF 21,615,000 (EUR 32,952)	XOF 135,585,000 (EUR 206,698)
5b. Initial and in-service training for educational and supervisory staff (including LSAs)	XOF 19,998,600 (EUR 30,488)	XOF 25,236,329 (EUR 38,473)	XOF 36,664,100 (EUR 55,894)	XOF 41,425,671 (EUR 63,153)	XOF 46,187,243 (EUR 70,412)	XOF 57,615,014 (EUR 87,834)	XOF 227,126,957 (EUR 346,253)
6. Monitoring and evaluation of the support mechanism	XOF 22,680,000 (EUR 34,575)	XOF 22,680,000 (EUR 34,575)	XOF 22,680,000 (EUR 34,575)	XOF 22,680,000 (EUR 34,575)	XOF 22,680,000 (34,575 EUR)	XOF 22,680,000 (EUR 34,575)	XOF 136,080,000 (EUR 207,453)

Additional activities							
Interventions aimed at removing financial barriers and promoting the enrolment of children with disabilities	XOF 63,180,000 (EUR 96,317)	XOF 124,760,506 (EUR 190,196)	XOF 185,561,513 (EUR 282,887)	XOF 245,592,886 (EUR 374,404)	XOF 304,864,368 (EUR 464,763)	XOF 363,385,579 (EUR 553,978)	XOF 1,287,344,852 (EUR 1,962,545)
Support for the institutionalisation and sustainability of the LSA support mechanism	XOF 30,783,913 (EUR 46,930)	XOF 61,567,826 (EUR 93,860)	XOF 92,351,739 (EUR 140,789)	XOF 123,135,651 (EUR 187,719)	XOF 153,919,564 (EUR 234,649)	XOF 184,703,477 (EUR 281,579)	XOF 646,462,170 (EUR 985,525)

Total	XOF 371,942,954 (EUR 567,023)	XOF 408,739,308 (EUR 623,119)	XOF 555,247,990 (EUR 846,470)	XOF 692,290,059 (EUR 1,055,389)	XOF 830,472,289 (EUR 1,266,047)	XOF 974,506,321 (EUR 1,485,625)	XOF 3,833,198,921 (EUR 5,843,674)
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4. Breakdown of the Budget Impact by Activity and by Year for Scenario 2

Activities	2025	2026	2027	2028	2029	2030	Total
Minimum standards							
1. Framing, piloting, and coordination	XOF 9,498,750 (EUR 14,481)	XOF 9,498,750 (EUR 14,481)	XOF 9,498,750 (EUR 14,481)	XOF 9,498,750 (EUR 14,481)	XOF 9,498,750 (EUR 14,481)	XOF 9,498,750 (EUR 14,481)	XOF 56,992,500 (EUR 86,885)
2. Awareness-raising, social mobilisation, and identification	XOF 3,750,000 (EUR 5,717)	XOF 3,750,000 (EUR 5,717)	XOF 3,750,000 (EUR 5,717)	XOF 3,750,000 (EUR 5,717)	XOF 3,750,000 (EUR 5,717)	XOF 3,750,000 (EUR 5,717)	XOF 22,500,000 (EUR 34,301)
3. Referral, guidance, and follow-up of children with disabilities	XOF 64,528,000 (EUR 98,372)	XOF 64,138,000 (EUR 97,778)	XOF 64,138,000 (EUR 97,778)	XOF 64,528,000 (EUR 98,372)	XOF 64,528,000 (EUR 98,372)	XOF 64,918,000 (EUR 98,967)	XOF 386,778,000 (EUR 589,639)
4a. Enhancing school accessibility	XOF 482,523,626 (EUR 735,603)	-	-	-	-	XOF 3,053,947 (EUR 4,656)	XOF 485,577,573 (EUR 740,258)
4b. Provision of adapted teaching material and equipment to schools (inclusive classrooms)	XOF 6,004,000 (EUR 9,153)	XOF 5,434,000 (EUR 8,284)	XOF 5,396,000 (EUR 8,226)	XOF 5,548,000 (EUR 8,458)	XOF 5,510,000 (EUR 8,400)	XOF 5,700,000 (EUR 8,690)	XOF 33,592,000 (EUR 51,211)
4c. Provision of adapted teaching material and equipment to schools (hearing impairments)	XOF 94,910,995 (EUR 144,691)	XOF 119,119,210 (EUR 181,596)	XOF 146,156,707 (EUR 222,814)	XOF 174,308,109 (EUR 265,731)	XOF 201,203,297 (EUR 306,732)	XOF 229,947,516 (EUR 350,553)	XOF 965,645,834 (EUR 1,472,118)
4d. Provision of adapted educational materials and equipment to schools (visual impairments)	XOF 195,498,056 (EUR 298,035)	XOF 139,370,000 (EUR 212,468)	XOF 157,385,000 (EUR 239,932)	XOF 176,080,000 (EUR 268,432)	XOF 195,430,000 (EUR 297,931)	XOF 216,045,000 (EUR 329,358)	XOF 1,079,808,056 (EUR 1,646,157)

4e. Remuneration of specialised staff (LSAs)	XOF 179,194,777 (EUR 273,181)	XOF 341,377,391 (EUR 520,426)	XOF 502,425,862 (EUR 765,943)	XOF 668,010,909 (EUR 1,018,376)	XOF 832,461,812 (EUR 1,269,080)	XOF 1,002,583,435 (EUR 1,528,429)	XOF 3,526,054,186 (EUR 5,375,435)
5a. Training for the parents (and siblings) of children with disabilities	XOF 112,945,788 (EUR 172,185)	XOF 112,136,000 (EUR 170,950)	XOF 112,791,000 (EUR 171,949)	XOF 113,708,000 (EUR 173,347)	XOF 114,101,000 (EUR 173,946)	XOF 115,149,000 (EUR 175,544)	XOF 680,830,788 (EUR 1,037,920)
5b. Initial and in-service training for educational and supervisory staff (including LSAs)	XOF 76,883,507 (EUR 117,208)	XOF 124,372,246 (EUR 189,604)	XOF 155,354,204 (EUR 236,836)	XOF 190,081,931 (EUR 289,778)	XOF 221,984,460 (EUR 338,413)	XOF 256,902,650 (EUR 391,646)	XOF 1,025,578,998 (EUR 1,563,485)
6. Monitoring and evaluation of the support mechanism	XOF 119,448,000 (EUR 182,097)	XOF 118,692,000 (EUR 180,945)	XOF 118,692,000 (EUR 180,945)	XOF 119,448,000 (EUR 182,097)	XOF 119,448,000 (EUR 182,097)	XOF 120,204,000 (EUR 183,250)	XOF 715,932,000 (EUR 1,091,431)
Additional activities							
Interventions aimed at removing financial barriers and promoting the enrolment of children with disabilities	XOF 302,625,737 (EUR 461,350)	XOF 603,292,566 (EUR 919,714)	XOF 905,865,494 (EUR 1,380,983)	XOF 1,210,387,939 (EUR 1,845,225)	XOF 1,516,889,671 (EUR 2,312,483)	XOF 1,825,387,480 (EUR 2,782,785)	XOF 6,364,448,887 (EUR 9,702,540)
Support for the institutionalisation and sustainability of the LSA support mechanism	XOF 162,128,608 (EUR 247,163)	XOF 308,865,259 (EUR 470,862)	XOF 454,575,780 (EUR 692,996)	XOF 604,390,822 (EUR 921,388)	XOF 753,179,734 (EUR 1,148,215)	XOF 907,099,299 (EUR 1,382,864)	XOF 3,190,239,502 (EUR 4,863,489)
Total	XOF 1,809,939,844	XOF 1,946,991,475	XOF 2,636,028,797	XOF 3,342,794,408 (EUR 5,096,057)	XOF 4,037,984,724 (EUR 6,155,868)	XOF 4,760,239,077 (EUR 7,256,938)	XOF 18,533,978,325

	(EUR 2,759,236)	(EUR 2,968,169)	(EUR 4,018,600)				(EUR 28,254,868)
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5. Annual Budget Impact for the Four Priority AIs, 2025–2030

Scenario	Activity package	2025	2026	2027	2028	2029	2030
Scenario 1	Minimum	XOF 277,979,041 (EUR 423,776)	XOF 222,410,976 (EUR 339,063)	XOF 277,334,739 (EUR 422,794)	XOF 323,561,522 (EUR 493,266)	XOF 371,688,357 (EUR 566,635)	XOF 426,417,266 (EUR 650,069)
	Additional	XOF 93,963,913 (EUR 143,247)	XOF 186,328,332 (EUR 284,056)	XOF 277,913,251 (EUR 423,676)	XOF 368,728,537 (EUR 562,123)	XOF 458,783,933 (EUR 699,412)	XOF 548,089,056 (EUR 835,556)
	Total	XOF 371,942,954 (EUR 567,023)	XOF 408,739,308 (EUR 623,119)	XOF 555,247,990 (EUR 846,470)	XOF 692,290,059 (EUR 1,055,389)	XOF 830,472,289 (EUR 1,266,047)	XOF 974,506,321 (EUR 1,485,625)
Scenario 2	Minimum	XOF 1,345,185,499 (EUR 2,050,722)	XOF 1,034,833,650 (EUR 1,577,594)	XOF 1,275,587,523 (EUR 1,944,621)	XOF 1,528,015,647 (EUR 2,329,445)	XOF 1,767,915,319 (EUR 2,695,170)	XOF 2,027,752,298 (EUR 3,091,288)
	Additional	XOF 464,754,345 (EUR 708,513)	XOF 912,157,825 (EUR 1,390,576)	XOF 1,360,441,274 (EUR 2,073,979)	XOF 1,814,778,761 (EUR 2,766,612)	XOF 2,270,069,405 (EUR 3,460,698)	XOF 2,732,486,778 (EUR 4,165,649)
	Total	XOF 1,809,939,844 (EUR 2,759,236)	XOF 1,946,991,475 (EUR 2,968,169)	XOF 2,636,028,797 (EUR 4,018,600)	XOF 3,342,794,408 (EUR 5,096,057)	XOF 4,037,984,724 (EUR 6,155,868)	XOF 4,760,239,077 (EUR 7,256,938)



Cost Analysis of Inclusive Education Support Mechanisms for Children with Disabilities in Mainstream Schools: Learning Support Assistants in Senegal

This document presents the results of a study aimed at generating budget data to guide public decision-making on the scaling up of the inclusive education support mechanism—more specifically, at documenting the costs of implementing the pilot Learning Support Assistant (LSA) support mechanism in Senegal on the one hand and at evaluating in a forward-looking manner the budget impact of scaling it up in Senegal on the other hand.

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