

Disability Policy Insights

Budget Analysis

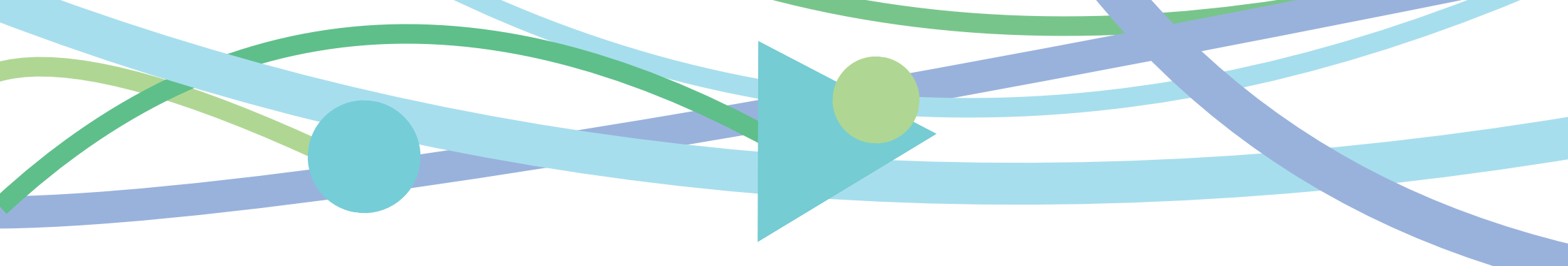
Policy Brief No. 3

Spending on Persons with Disabilities Matters

Government spending is how policies and commitments become reality. With 191 States and the European Union having ratified the UN Convention on the Rights of Persons with Disabilities (CRPD), many countries have since taken measures, such as legislative and policy reforms, enacting new laws, and creating new policies and programs (UNDESA, n.d). Tracking government allocations and spending can help determine which commitments have been translated into concrete investments.

Budget analysis is a critical tool to monitor the fulfillment of national and international commitments towards ensuring, protecting, and promoting equal enjoyment of all human rights and fundamental freedoms for persons with disabilities (Libert Muchabaiwa, 2024). It helps us understand how governments allocate and disburse funds, identifying which programs, initiatives, and sectors receive funding and in what proportion.

This analysis can reveal which policy areas related to persons with disabilities are prioritized, help identify the gaps between commitment and implementation, and suggest reforms to close these gaps.



What does CRPD-compliant budget analysis tell us?

CRPD-compliant budget analysis goes beyond understanding numbers and dollar amounts. Conducting budget analysis requires understanding:

Policies and laws that set the conditions for investment in specific programs and initiatives, including the extent to which programs align with the mandates of the CRPD. This signals whether inclusion is a priority.

Budget documents that provide evidence for what is implemented from such policies and laws, the share of total government expenditures that go to programs focused on people with disabilities, and how this investment has changed over time. Further, government-wide budget analysis can highlight the extent of cross-sectoral recognition of the issues concerning persons with disabilities and locate duplicate initiatives.

Accountability and monitoring mechanisms within government programs to locate disaggregated information on who is covered and the extent of coverage, including by gender and other status. Strong accountability and monitoring mechanisms support the realisation of the impact of such programs and policies by the specific groups.

Institutional capacity of governments to ensure a smooth flow of resources across different levels of government, availability of institutional mechanisms close to the community, awareness among the implementing officials, and identification of systemic and procedural bottlenecks. Those bottlenecks can include insufficient human resources for effective implementation of programs, poor quality of records and reports, and cumbersome procedures for accessing programs and policies that impact effectiveness.



How can we leverage budget analysis?

Budget analysis is key to ensuring the commitment to maximum utilisation of available resources (Article 4, CRPD). Four reasons why budget analysis is critical for aligning public policies and programs with the CRPD include:

1

Realigning resources. Budget analysis helps identify allocations that are ineffective and undermine the inclusion of persons with disabilities. For instance, government spending on institutionalization, segregated educational programs, or inaccessible infrastructural development is discriminatory and should be phased out. Instead, such resources should be directed towards initiatives that promote inclusion, such as community-based care and support systems, inclusive education, or public infrastructure projects that consider universal design and accessibility from the beginning.

2

Identifying financial sources to translate commitments into reality. While many countries have made significant legal commitments to advancing inclusion, the extent to which these commitments have translated into actual budgetary outlays varies. For instance, many countries have committed to ensuring people with disabilities have access to support services such as personal assistance or sign language interpretation. Yet, few countries have dedicated budgets to these types of programs large enough to cover the needs of people with disabilities. Budget analysis can highlight the need for increasing investments in these areas, including through the reallocation of resources away from outdated or exclusionary programs, as described above.

3

Optimal use of resources for greater impact. Budget analysis can help identify where shifting responsibilities from one entity to another can advance inclusion. For instance, in many countries, the nodal agency for persons with disabilities might be funding programs that are outside their mandate, such as the education of children with disabilities being funded by the Ministry of Women and Children or the Ministry of Social Welfare, instead of the Ministry of Education. This could undermine the efficiency in delivering education to children with disabilities. Moreover, this promotes preexisting prejudices that the education of children with disabilities is a matter of welfare rather than a right. To ensure efficient resource allocation and maximize the utilisation of the available resources, budget analysis can help motivate other relevant agencies to redesign their programs to be more responsive and to effectively include persons with disabilities. This way, the nodal agency focused on disability can concentrate its efforts on programs that are high impact and within its scope.

4

Enhancing administrative efficiency and institutional strengthening. Implementation of programs, policies, and laws requires appropriate institutional frameworks. Budget analysis identifies administrative bottlenecks that hinder the effectiveness of service delivery, as it can pinpoint low execution levels of allocated resources. This oversight can strengthen institutional mechanisms and bring them closer to the community. This increases accountability and improves monitoring systems and procedures, which improves available data. Budget analysis can also highlight instances where different entities are investing in similar programs that could be joined to avoid duplication of efforts and reduce administrative costs.



The current scenario

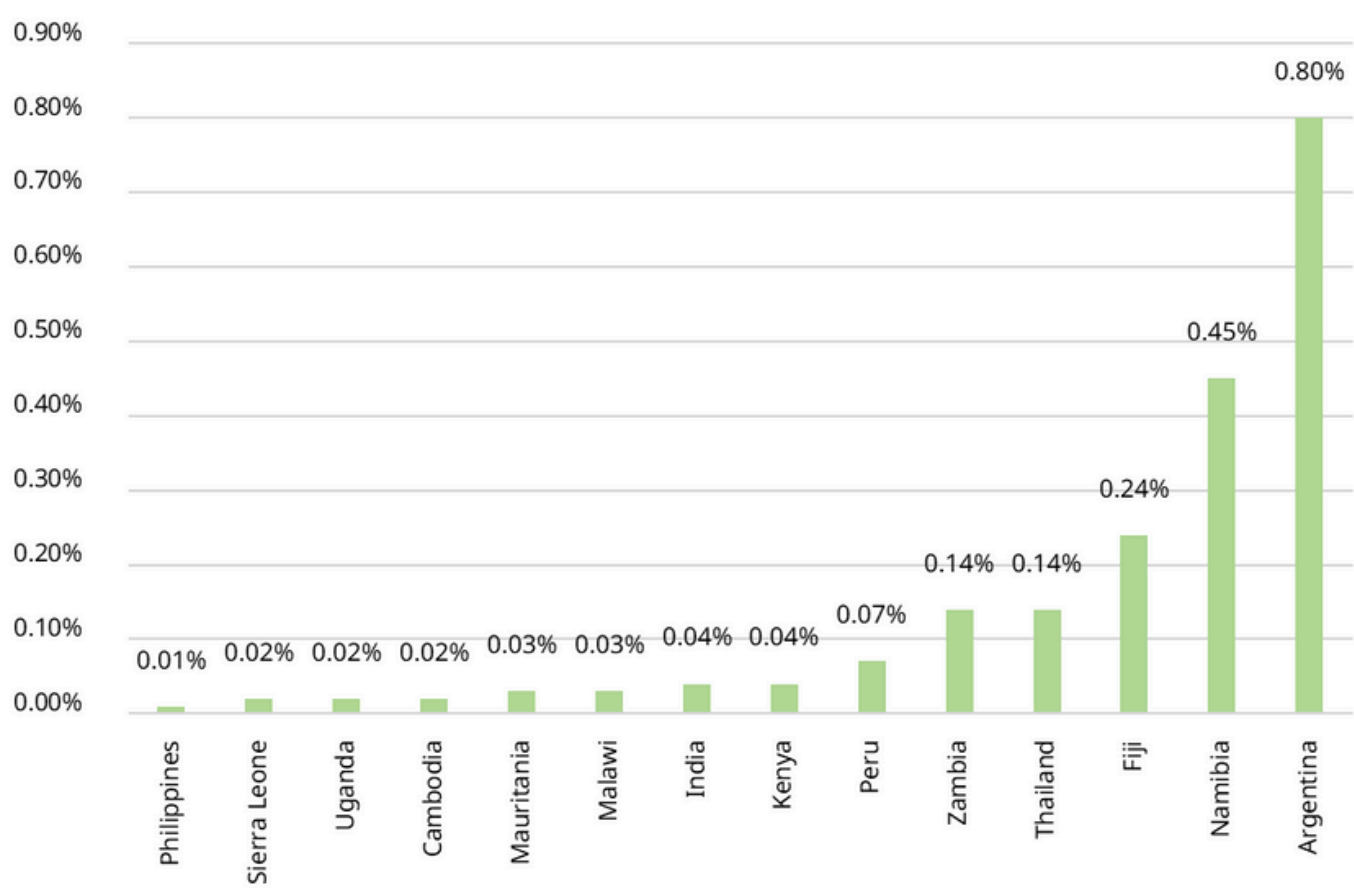
Despite financial and administrative data limitations, budget analysis from a few low- and middle-income countries (LMICs) reveals some clear trends.

1

While total allocations to programs focusing on or benefiting persons with disabilities is increasing in many countries, overall budgets remain small.

Analysis from 14 LMICs reveals that allocations to programs related to persons with disabilities range from 0.01% to 0.80% of GDP (Figure 1). Analysis from high-income countries on such spending is incomplete, yet preliminary results suggest that allocations are much larger. For instance, on average, across OECD countries, spending on incapacity and disability benefits accounted for 1.6% GDP in 2019 (Karami Matin et al., 2019). This spending only accounts for one individual component of policies specific to persons with disabilities, and excludes other categories, such as spending on inclusive education or programs to provide assistive technology. The optimal and practical level of disability spending will vary from country to country based on the local context. Nonetheless, we can presume spending in LMICs is insufficient, as data shows that people with disabilities are more likely to be poor. People with disabilities also continue to face significant barriers to access and participation in many aspects of daily life, including education, employment, transportation, and health (Cote and Banks, 2025).

Figure 1. Government expenditure on programs for persons with disabilities as a percentage of gross domestic product (GDP), latest year



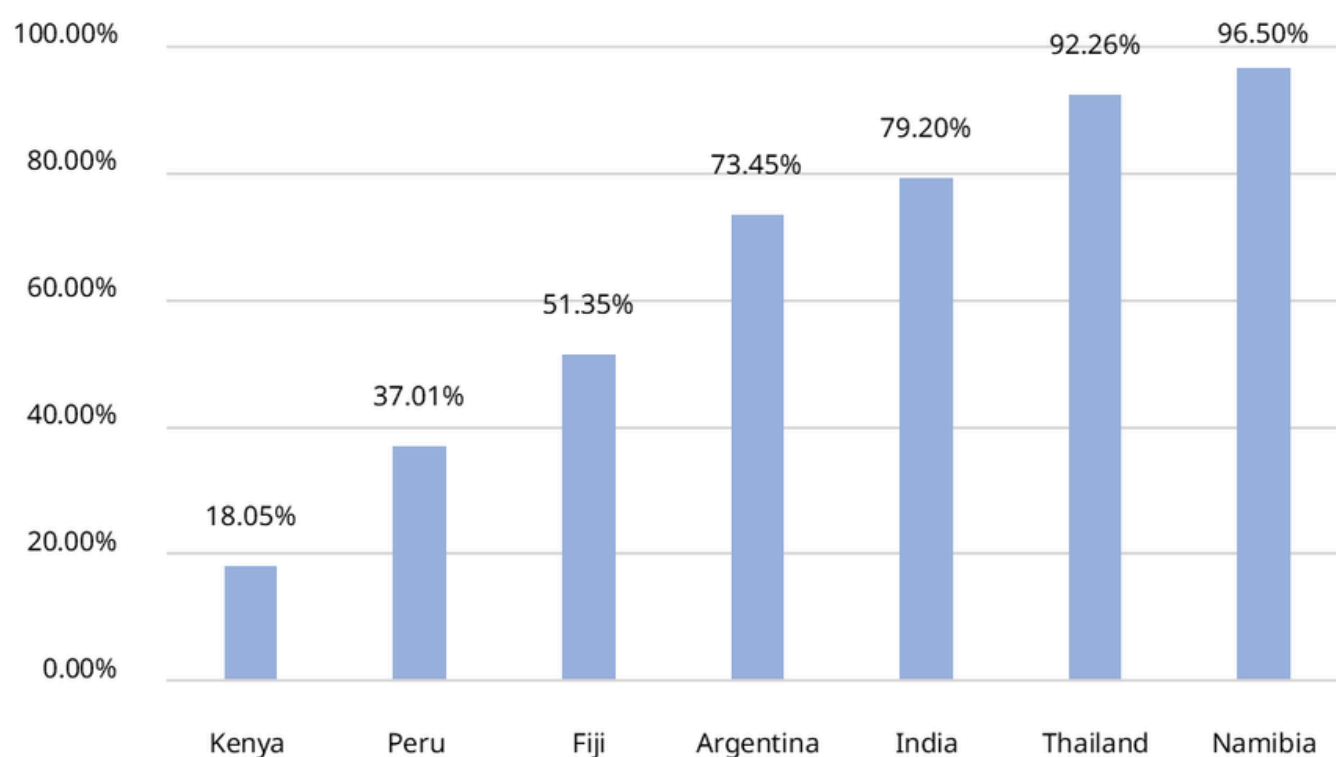
Source: This graph is from the Global Disability Inclusion Report (Cote & Banks, 2025)
Note: Latest year is 2024 for Cambodia, Fiji, India, Kenya, Mauritania, Namibia, Peru, Thailand, Uganda and Zambia; 2023 for Argentina, Malawi and Sierra Leone; and 2019 for the Philippines

2

Allocations are overwhelmingly directed to cash transfer programs, while other key programs are underfunded.

Cash transfers and disability benefits represent between 0.01% and 0.75% of GDP in 19 LMICs (Cote and Banks, 2025). In most of these countries, data is insufficient to estimate the share of total disability budgets represented by cash transfers. Yet, in countries where data is available, disability cash transfers represent between 18.1% and 96.5% of total government spending on disability (Figure 2). Since cash transfers take up a majority of budgets in many countries, funding for other key disability-specific services is lower. For instance, allocations to programs to distribute assistive devices are low or non-existent in many countries (WHO & UNICEF, 2022), even though many people with disabilities require these services to participate in society on an equal basis with others.

Figure 2. Expenditure on non-contributory disability benefits as share of total spending on disability, latest year



Source: This graph was developed using data from the Global Disability Inclusion Report (Cote & Banks, 2025)

Note: Latest year is 2024 for Fiji, India, Kenya, Namibia, Peru, Thailand and 2023 for Argentina

3

In many countries, allocations for the inclusion of persons with disabilities are directed to a specific entity, even when programs would likely be better managed by other specialized agencies.

In some countries, the majority of resources for addressing issues concerning persons with disabilities go to the nodal disability agency, irrespective of their expertise in a particular area (Center for Inclusive Policy, n.d.). For instance, cash transfers for persons with disabilities are sometimes managed by a nodal entity focused on persons with disabilities, despite the expertise of the local agency for social development and inclusion in targeting and distributing benefits. Such an arrangement fails to leverage the expertise of larger organizations and increases the likelihood of duplicating administrative costs.

4

Many countries allocate significant funds to programs without considering CRPD compliance.

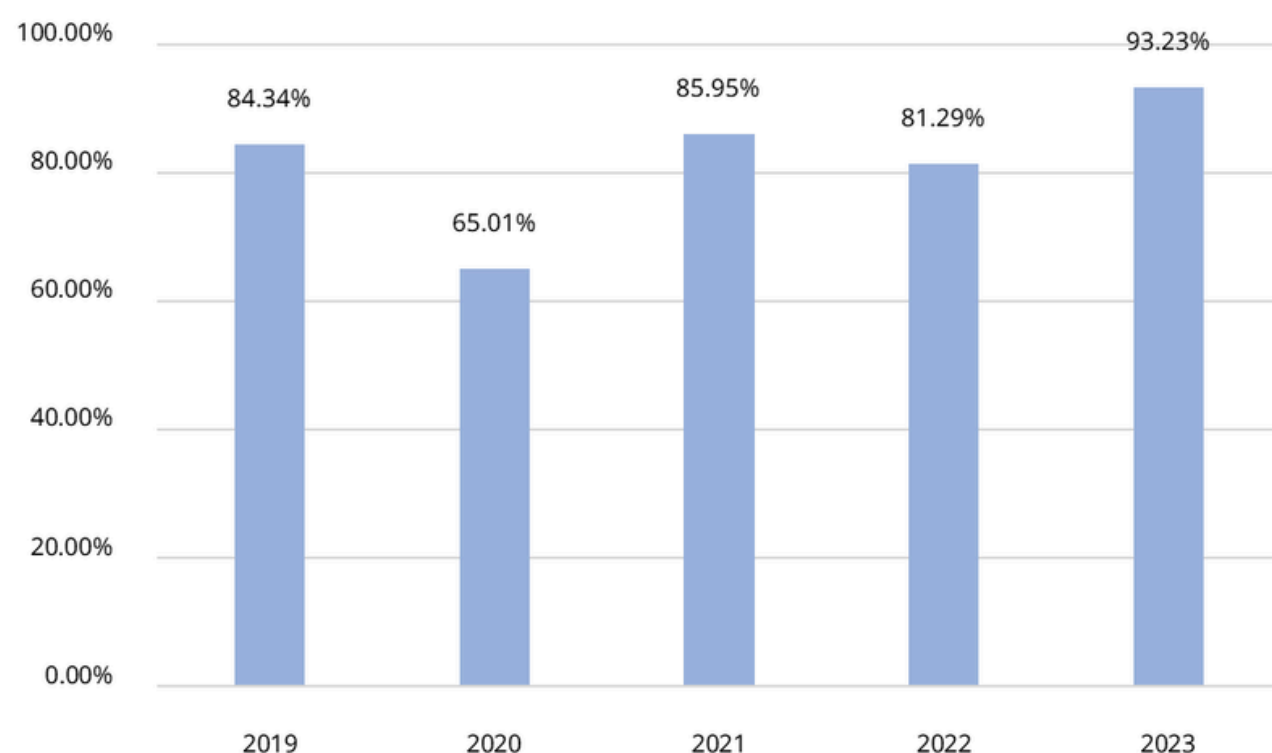
In some countries, the core policies and programs driving disability allocations conflict with the CRPD. For instance, cash transfer programs in many countries require proof of incapacity to work, preventing people with disabilities from seeking employment. In other countries, budgets allocated for the education of children with disabilities focus on segregated education in special schools, and many countries continue to invest in long-term institutional-based care, particularly for persons with high support needs (Cote & Banks, 2025).

5

Low execution of allocated funds continues to be an issue in some contexts.

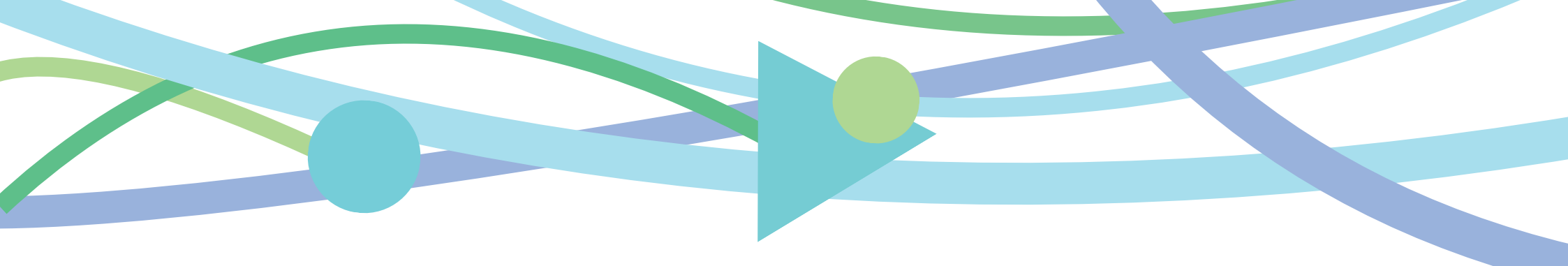
High budgetary allocations to programs focused on persons with disabilities do not guarantee that this money is spent and that programs are implemented. The data on execution levels - how much is spent out of how much is budgeted - is limited in most countries. Yet, when data is available, it is evident that some countries face challenges with execution. For instance, budget analysis in India shows that execution rates for the Department for the Empowerment of Persons with Disabilities have been below the recommended minimum 85% rate in 2019, 2020, and 2022; in 2021 and 2023, execution levels improved, but were only slightly above 85% (Figure 3). Execution levels were particularly low in 2020, potentially due to interruptions to government programs as a result of the COVID-19 crisis. This reveals how crises, such as natural disasters, war, or epidemics, can hinder governments from effectively using their resources. Other contextual factors can also affect execution rates. For instance, in Kenya and Sierra Leon, execution was found to be higher for national-level disability programs, but lower at the state or county level (Cote & Banks, 2025).

Figure 3. Execution Rate for the Department for the Empowerment of Persons with Disabilities in India, 2019 - 2023



Source: Author's calculations based on data from [India's Union Budget webpage](#).

Note: Execution rates are considered low per recommendations from PEFA (2016)



Demystifying CRPD-compliant budget analysis

Budget analysis can seem complicated and daunting at first, but a few key guiding steps and questions toward CRPD-compliant budget analysis can help.

1

Map legal and policy commitments towards inclusion of persons with disabilities across sectors, entities, and administrative levels.

- Are there specific laws, policies, and programs for persons with disabilities?
- Do general laws, policies, and programs specifically mention persons with disabilities?
- Do these laws and policies align with the CRPD?
- Are aspects of the CRPD notably missing in legislation and policy?
- Are there any laws and policies contrary to the CRPD?
- Do laws or policies require a certain level of budget allocation to specific programs?

2

Review financial data to identify reported budget line items that mention persons with disability. It is important to analyse data from various budget documents such as annual reports, performance budget reports, outcome budget, projections, and so on, beyond the main legislated budget documents.

- a. Match individual budget items to previously mapped programs, policies, and laws.
- b. Identify programs for which the budget is not reported directly. Note that it may be reported within the budget of a larger program.

- Is the data sufficiently comprehensive to map line-item budget information for all disability programs? What recommendations could be made for future reporting?
- Do allocated budgets match the required budget mandated in local law or policy commitments?

3

Estimate key statistics and trends, including the:

- Total budget allocation to people with disabilities as a share of GDP and a share of government expenditures;
- Share of different line items as a share of total allocations to people with disabilities; and
- The change over time in allocations to specific programs and disability as a whole.

- Are there any programs or sectors that drive allocations to disability programs?
- Do executed budgets match allocated budgets?
- Are there any programs or sectors where execution rates are particularly low?
- How have allocations changed over time? Are there fluctuations in funding for specific programs that are driving these changes?

4

Map the flow and execution of resources at different administrative levels and sectors, including:

- national level;
- sub-national level; and
- within specific agencies and entities, paying close attention to education, employment, health, and social protection sectors.

- Is investment in disability cross-cutting through sectors, or is it concentrated in a single entity?
- Is the execution of allocated budgets lower at sub-national levels? If so, is this widespread or concentrated only in certain areas?
- Are there public offices or government services in local communities that allow people with disabilities to access national-level programs? Are the workers in these offices and services trained on providing services to persons with disabilities in a way that complies with local and regional regulations?
- Do sub-national level authorities have the autonomy to modify the execution criteria to suit local needs?
- What specific issues undermine effective implementation?

5

Summarize findings and conclusions

- What programs should receive continued investment or expansion?
- Are there any funds that should be reallocated to comply with the CRPD?
- Are there new policies or program responses that require investment?



The way forward

Governments can do a lot to facilitate CRPD-compliant budget analysis in LMICS. The following recommendations are critical to promote the inclusion of persons with disabilities during and after budget analysis:



Ensure that administrative and financial data includes data to facilitate identifying allocations towards persons with disabilities and identifying barriers. Administrative and financial data must include markers that allow for disaggregating the data based on impairments and other characteristics, such as gender, age group, race, or ethnicity. This ensures accountability and facilitates periodic monitoring by both organizations of persons with disabilities (OPDs) and other key stakeholders, including government agencies across the country. Gender budgeting tools, which are already implemented in some countries, can be used as a model for disaggregating financial data on persons with disabilities .



Leverage participatory processes in budget planning and analysis. Despite mandates to ensure participation in policy-making, most budget-making processes do not actively consult and involve persons with disabilities. Active involvement of a diversity of persons with disabilities across the budget-making processes at all levels of governance is critical. This can help guarantee that the needs of specific groups are considered in designing public programs and in allocating resources to such programs.



Ensure that all administrative and financial data is reported in accessible formats. Accessibility of budget information is a precondition for effective participation of persons with disabilities in budget formulation, implementation, and monitoring. Oftentimes, data formats in budget documents are not accessible for persons with print disabilities or for those who require information in plain language. This impacts the effective involvement of persons with disabilities throughout budgeting and budget analysis processes.



Invest in yearly social audits to determine compliance of investments with the CRPD. Ensure all national resource planning, allocations, and international development assistance are audited for their CRPD compliance across projects by all key stakeholders. The audit should also include evaluating which legal and policy commitments have been implemented. Resources should be realigned away from harmful programs towards initiatives that promote inclusion. For instance, resources directed towards institutional long-term care should be redirected towards community-based services to comply with the CRPD's mandate of promoting independent living.



Diversify investments to address the issues concerning persons with disabilities across sectors and types of programs. Addressing disability issues should be a transversal objective. Therefore, responsive policies and appropriate funding should be considered throughout government sectors, not just through the specific agency focused on persons with disabilities or the agency for social and economic development. Furthermore, while several countries have made significant advancements by increasing allocations to persons with disabilities in the form of cash transfers and disability benefits, funding for other programs is also necessary. It is imperative to allocate sufficient funds for other key programs, which include but are not limited to assistive technology programs, rehabilitation, reasonable accommodations funds, inclusive education, care and personal assistance programs, and housing supports, as well as accessible infrastructure and transportation initiatives.



Increase research and knowledge production on which needs are not being met by current programs focused on persons with disabilities (need for investment) and what is preventing programs from executing funds. For example, many countries offer a limited range of assistive devices, such as wheelchairs, crutches, artificial limbs, canes, among others, through publicly funded programs. This impacts the participation of individuals with high support requirements who need a range of devices, including augmentative and alternative communication devices and technology, adaptations/ customisation to regular use products such as chairs and tables, utensils, bath equipment, and so on. Similarly, the lack of personal assistance and support services like sign and tactile interpreters excludes many from full and effective participation across all life stages. Research can generate crucial data and support indigenous approaches to improving access to assistive devices and other essential support services.



Watch the accompanying video to this brief [here](#).

This policy brief was prepared by Meenakshi Balasubramanian.

It is the third in a series on inclusive social policies. Future CIP policy briefs will discuss various elements of inclusive policy in more detail.



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