

# Inclusive Budgeting Tip Sheet

This tip sheet outlines recommendations to design budgets that are inclusive and accountable to persons with disabilities. The recommendations are based on available resources and practice; however, more evidence is required to improve the way budgeting processes become more inclusive. If you use this tip sheet and have ideas or feedback to share, please contact Ricardo Pla Cordero, Protection Officer – Disability Inclusion at [placorde@unhcr.org](mailto:placorde@unhcr.org)

### Recommendations include:

- What is inclusive budgeting;
- Budget for accessibility and reasonable accommodation;
- Budget for specialized non-food items and assistive devices.

### What is inclusive budgeting?

Inclusive budgeting occurs when an organization, during its planning process, allocates funds to remove barriers, promotes participation for persons with disabilities, and provides targeted activities for persons with disabilities.<sup>1</sup>

### What can be factored in inclusive budgeting?

Inclusive budgeting factors in costs for:

- Physical accessibility;
- Accessible communications;
- Reasonable accommodations;
- Specialized non-food items (NFIs);
- Assistive devices and mobility equipment.

### How we can budget for accessibility and reasonable accommodation?

While there is not enough evidence yet on budgeting both for accessibility and reasonable accommodation in humanitarian action, you can add lumpsums or percentages and include costs within other activities or in separate budget lines. However, some of the following recommendations can be considered:

- Accessibility should be **planned in advance**, and can be implemented in time.
  - Standards recommend that to provide for **physical accessibility** (e.g., in the construction of buildings and WASH facilities) an additional 0.5-1 per cent should be budgeted.<sup>2</sup>
  - Be aware that retrofitting (making accessible a facility that was not built accessible) is more expensive! For example, the cost of making a school latrine accessible from

---

<sup>1</sup> Adapted from the [IASC Guidelines, Inclusion of Persons with Disabilities in Humanitarian Action, 2019 | IASC \(interagencystandingcommittee.org\)](https://interagencystandingcommittee.org/)

<sup>2</sup> See [Humanitarian inclusion standards for older people and people with disabilities](#).

the beginning is less than 3% of the overall costs of the latrine, and can be less than 1% if planned from the outset.<sup>3</sup>

- Beyond physical accessibility, it is recommended to include in the budget the cost of **accessible communications**: e.g. publication and dissemination of messages in diverse formats and media accessible to persons with disabilities – subtitles in video announcements, developing information in easy-read/plain language formats, etc.
- In addition to accessibility, you can keep a **flexible budget line** to provide for reasonable accommodations. **Reasonable accommodation** is an individual measure that benefits a given person who is finding a barrier to participate or access to a service (e.g. providing sign language interpretation during a resettlement interview); nevertheless, it can have **collective benefits**:
  - Individual benefits: covering costs for personal assistants or sign language interpreters, covering costs for accessible transportation;
  - Collective benefits: covering costs for a transportable/temporary ramp can benefit many (e.g. older people, parents with children using strollers), or providing outreach services for individuals or households (including persons with disabilities) who cannot access center-based interventions due to lack of accessible transportation or inaccessible facilities, etc.
- Remember that denying reasonable accommodation without any justification can amount to discrimination; individual solutions **must be** delivered on demand and throughout an interactive and transparent dialogue with the individual requesting an adaptation.

### What other costs can be factored in inclusive budgets?

Inclusive budgets can as well be considered for specialized non-food items and assistive devices:

- **Specialized non-food items** include adult sized diapers or other products for incontinence, adapted cutlery, or adapted crayons for adults and children with difficulties grasping objects, among other. Engaging persons with disabilities and their representative organizations in participatory assessments can give you more ideas on what type of items can be more relevant.
- **Mobility aids, devices and assistive technology** are external products, including devices, equipment, instruments and software, specially produced or generally available to maintain or improve an individual's functioning and independence and to facilitate participation and enhance overall well-being.<sup>4</sup> They can also help prevent secondary impairments and health conditions.
  - To ensure proper use and reduce risks, assistive devices should be accompanied by appropriate services such as referral, prescription, fitting/adjusting of the product to the individual, training on its use, follow-up, maintenance and re-pairs. Therefore, 'one-off' distribution of assistive devices should be avoided.<sup>5</sup>
  - Examples of assistive devices and technologies include wheelchairs, prostheses, hearing aids, visual aids, and specialized computer software and hardware that increase mobility, hearing, vision, or communication capacities. WHO is developing national lists of priority assistive products that can inform the planning and procurement of assistive devices.<sup>6</sup>

---

<sup>3</sup> UNICEF (2017) [Including children with disabilities in humanitarian action – Education booklet](#).

<sup>4</sup> [IASC Guidelines, Inclusion of Persons with Disabilities in Humanitarian Action, 2019 | IASC \(interagencystandingcommittee.org\)](#)

<sup>5</sup> UNICEF (2017) [Including children with disabilities in humanitarian action – Health booklet](#).

<sup>6</sup> For the full list and more information, see

[https://www.who.int/phi/implementation/assistive\\_technology/global\\_survey-apl/en/](https://www.who.int/phi/implementation/assistive_technology/global_survey-apl/en/)

- Without pre-existing data on children and adults with disabilities, estimate that 3 per cent of the population needs assistive devices.<sup>7</sup>
- Standards recommend that to also include specialized non-food items (NFIs) and mobility equipment, an additional 3-4 per cent budget is recommended.<sup>8</sup>

### **How to explain the rationale for all the above in budgets?**

Here are some examples of budget lines and rationale for these expenses that you can use when developing the narrative for an inclusive budget:

- All information on services will be designed and produced in multiple and accessible formats, with potential support of accessibility consultants and in consultation with persons with disabilities.
- Facilities, products, environments and services will be designed following universal design principles to be usable by all people, to the greatest extent possible, without the need for adaptation or specialized design. In addition, reasonable accommodation will be provided for situations where persons with disabilities will require access to a non-accessible environment.
- Online and face-to-face consultations and trainings will be made accessible for persons with disabilities, including by selecting accessible venues, designing documents in accessible formats, and providing reasonable accommodation (such as sign language interpretation), upon request of participants with disabilities.

---

<sup>7</sup> Adapted from UNICEF and WHO (2015) [Assistive Technology for Children with Disabilities: Creating opportunities for education, inclusion and participation – A discussion paper](#).

<sup>8</sup> See [Humanitarian inclusion standards for older people and people with disabilities](#).