

Costing Study of Promoting Inclusive Early Childhood Development and Education in Kenya – Task Order 20

May 2024

Contents

Introduction	3
Methodology	4
Study design	4
Costing approach	4
Analysis.....	5
Currency	6
Results	7
Discussion	13

Introduction

The Disability Inclusive Development (DID) Programme is designed to contribute to the long-term improved well-being and inclusion of all people with disabilities in low- and middle-income countries. The programme implements a range of interventions focussed on increasing access to health care and education, improving livelihoods and reducing stigma and discrimination, to deliver better quality of life for persons with disabilities and accelerate the realisation of their human rights¹.

DID includes a task order (TO20) led by Sightsavers on improving access to Early Childhood Developmental and Education (ECDE) for children with disabilities in Kenya. The project aimed to identify affordable contextually appropriate inclusive Early Childhood Development and Education (IECDE) approaches for children with disabilities that are scalable and sustainable. Consortium partners include Humanity & Inclusion, Institute for Development Studies, Leonard Cheshire International and Sense International. The project was implemented in Homa Bay and Turkana Counties. In the latter, it was implemented in and around the Kakuma Refugee Camp.

As part of project implementation, analysis of costs expenditures and cost efficiency of the programme was conducted. These provided important information on the cost of improving access to ECDE for children with disabilities in Kenya. Activity-based accounting was performed to understand how actual expenditure was distributed across activities; estimate service delivery unit costs; identify the main cost drivers; and to appraise the affordability of scaling up this approach.

¹ <https://www.internationaldisabilityalliance.org/did-project>

Methodology

Study design

The study estimated incremental costs of inclusive education activities in nine project schools and their surrounding areas, six schools in Homa Bay County in western Kenya and three schools in Kakuma refugee camp and the Kalobeyei integrated settlement in Turkana County in North-western Kenya. A range of inclusive ECDE interventions were implemented in the nine intervention schools with a focus on capacity building, training, and advocacy.

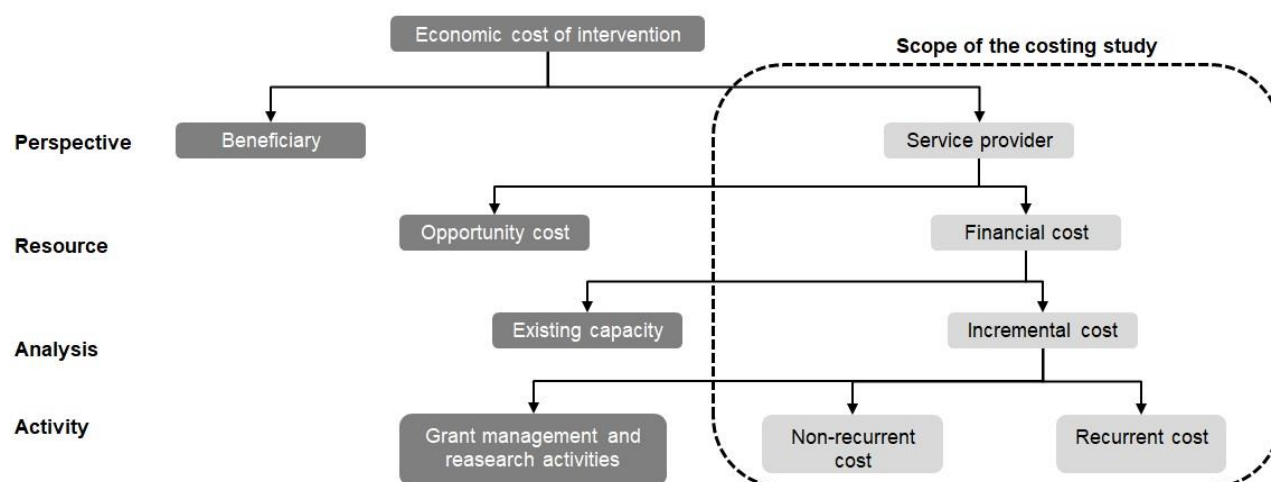
Costing approach

The costing study was conducted from the service provider's perspective. It looked at the incremental cost of implementing inclusive education activities in nine project schools and surrounding areas.

All financial expenditure incurred by Sightsavers or its partners related to the project, were included and allocated to specific activities using the activity-based costing method.

The time horizon of the costing study was the full length of the project, 2020 to 2023, covering 41 months. Only the incremental in-country costs of inclusive education were considered. Expenses related to grant management and research activities (see activities below) were excluded. We also did not include opportunity costs, i.e., in-kind donations or time spent by teachers, parents, government or partner staff that were not charged to the project (Figure 1).

Figure 1: Overview of costing approach



Analysis

For the activity-based accounting, a list of key activities were identified to allocate expenditure to (Table 1). Four activity categories were included: (i) project management, coordination, and general management; (ii) support of inclusion of children with disabilities in schools; (iii) capacity building; and (iv) dissemination, advocacy and awareness raising.

- **Project management, coordination, and general management**

This category encompasses all expenditure related to the programme management at the country level, i.e. all expenditure related to programme coordination, management, monitoring, and evaluation (M&E), and launch workshops.

- **Support for inclusive education of children with disabilities**

This includes the expenditure on activities with teachers, school-based inclusion teams, home-based education teams and support of parent champions in coordinating and providing:

- Audits and improvement to accessibility of schools;
- Regular parent support groups and peer-to-peer learning meetings;
- Home-based education for learners with complex disabilities; and
- Equipment in schools based in refugee camps of Kakuma.

- **Capacity building**

This includes the expenditure on developing teacher training manuals and training of trainers to deliver ECDE training to teachers, education officials and learner support assistants (LSA) on inclusive education in ECDE.

- **Dissemination, advocacy, and awareness raising**

This includes training of organisations of people with disabilities (OPDs) in advocacy, resource mobilisation, inclusive education and raising awareness in communities to reduce stigma and discrimination; and sensitisation and awareness amongst primary caregivers on inclusive education and the services available to them.

Table 1: List of activities and categories included

TO20 expenditures		
Expenditures covered by Sightsavers and partners		
<p>Planning phase, pilot, and high-level activities</p> <p>Activities conducted to prepare implementation and activities related to the administration of the project</p> <ul style="list-style-type: none"> • Grant management • International support • Research 	<p>Implementation phase</p> <p>Review of financial costs related to the implementation of TO20 activities in-country</p> <p>Non-recurrent costs</p> <p>Investment necessary only at the beginning of the project</p> <ul style="list-style-type: none"> • Launch • Steering committee • Accessibility audit, small renovation, and equipment • Development of materials, strategies, and training • Advocacy • Closing workshop • Learning events 	<p>Recurrent costs</p> <p>Activities to be implemented every year</p> <ul style="list-style-type: none"> • Coordination • Overheads • M&E • School-based inclusion team • Support to home-based education • Training of parent champions • Training of teachers • Training of education officials • Training of learner support assistants • Awareness activities • Training of OPDs

Currency

All expenditures are presented in constant GBP 2023 following USAID costing analysis guidance methodology², with costs adjusted for inflation using the World Bank GDP deflator of Kenya³.

² <https://www.edu-links.org/sites/default/files/media/file/USAID-Cost-Analysis-Guidance-Final-102921-508.pdf>

³ World Bank GDP deflator: <https://data.worldbank.org/indicator/NY.GDP.DEFL.KD.ZG>

Results

The total expenditure on the in-country project activities was GBP 747,425. Table 2 shows a breakdown of the expenditure by year and by type of costs. Recurrent activities accounted for 68% of the total in-country expenditure. Non-recurrent activities, or activities that occurred at the beginning of the project or at closure, represented 32% of total expenditures. The bulk of the expenditure occurred in 2022 (40%) and 2023 (36%).

Table 1: Project expenditure by year (in constant GBP 2023)

Year	Non-recurrent activities	Recurrent activities	Total (constant GBP)
2020	-	12,047 (2%)	12,047 (2%)
2021	59,008 (8%)	103,140 (14%)	162,148 (22%)
2022	91,771 (12%)	209,202 (28%)	300,973 (40%)
2023	88,332 (12%)	183,926 (25%)	272,258 (36%)
Total	239,111 (32%)	508,315 (68%)	747,425 (100%)

The breakdown of project expenditure by activity, sub-activity, and year are shown in Table 3.

Project management, coordination and general management represented 72% of the total in-country expenses, with 50% spent on coordination of project activities among Task Order partners.

Work directly related to the support of inclusion of children with disabilities amounted to 13% of the total expenditure. Training and support of parent champions and the corresponding quarterly meetings were the most prominent sub-activity in terms of expenses in this category.

Capacity building accounted for 9% of total expenditure and another 6% went towards dissemination, advocacy and awareness raising.

Table 2: Breakdown of project cost by activity, sub-activity, and year of implementation (in constant GBP 2023)

Activities\ years	2020	2021	2022	2023	Total (%)
Project management coordination and general management	12,047 (2%)	102,902 (14%)	207,369 (28%)	217,425 (29%)	539,743 (72%)
Closing workshop	-	-	-	8,066 (1%)	8,066 (1%)
Coordination	10,858 (1%)	83,083 (11%)	141,036 (19%)	139,975 (19%)	374,952 (50%)
Cross-cutting	188 (0%)	1,405 (0%)	11,459 (2%)	13,293 (2%)	26,344 (4%)
Launch	-	3,382 (0%)	-	-	3,382 (0%)
M&E	-	8,288 (1%)	23,785 (3%)	11,288 (2%)	43,360 (6%)
Overheads	1,001 (0%)	6,745 (1%)	21,542 (3%)	22,488 (3%)	51,776 (7%)
Steering committee	-	-	9,547 (1%)	22,316 (3%)	31,864 (4%)
Support for inclusive education of children with disabilities	-	17,086 (2%)	57,646 (8%)	23,855 (3%)	98,587 (13%)
Accessibility audit, small renovation, and equipment	-	5,487 (1%)	21,445 (3%)	3,286 (0%)	30,218 (4%)
Identification of children with disabilities	-	2,987 (0%)	-	-	2,987 (0%)
School-based inclusion team	-	3,098 (0%)	3,335 (0%)	9,683 (1%)	16,116 (2%)
Support to home-based education	-	697 (0%)	733 (0%)	459 (0%)	1,888 (0%)
Training and support of parent champions	-	4,817 (1%)	32,133 (4%)	10,427 (1%)	47,378 (6%)
Capacity building	-	38,652 (5%)	9,960 (1%)	16,720 (2%)	65,333 (9%)
Development of materials, strategies, and training	-	16,648 (2%)	3,588 (0%)	-	20,236 (3%)
Learning events	-	4,931 (1%)	57 (0%)	-	4,988 (1%)
Training for teachers	-	3,090 (0%)	632 (0%)	8,944 (1%)	12,666 (2%)
Training of education officials	-	13,983 (2%)	5,683 (1%)	4,610 (1%)	24,276 (3%)
Training of learning support assistants	-	-	-	3,167 (0%)	3,167 (0%)
Dissemination advocacy and awareness raising	-	3,507 (0%)	25,998 (3%)	14,257 (2%)	43,763 (6%)
Advocacy	-	1,826 (0%)	18,391 (2%)	8,996 (1%)	29,212 (4%)
Awareness activities	-	1,346 (0%)	2,917 (0%)	515 (0%)	4,777 (1%)
Training of OPDs	-	336 (0%)	4,691 (1%)	4,747 (1%)	9,774 (1%)
Grand total	12,047 (2%)	162,148 (22%)	300,973 (40%)	272,258 (36%)	747,425 (100%)

Table 4 displays expenditures across activities and cost categories as a percentage of total in-country costs. Personnel cost accounted for 67% of the total expenditure; and it was primarily related to project management (54%). Personnel costs related to the support of children with disabilities and capacity building accounted for 4% and 6% of total expenditure, respectively. The second key expenditure activity was transportation accounting for 12% of total expenditure, with transportation for project management purposes being the main driver (7% of total expenditure). Overall, in this project with five different partners, transportation and personnel costs represented 78% of total expenditure, followed by meeting venue rent and catering (8%). As this project focused primarily on capacity of different education stakeholders, the costs of supplies, capital infrastructure and equipment were minimal (around 2%-3% of total expenditure for each category).

Table 3: Breakdown of project expenditure by activity and cost category (in constant GBP 2023)

Activities/years	Personnel	Transportation	Venue rental meeting expenses and catering	Operating expenses	Supplies	Capital	Equipment	Total
Project management	404,414 (54%)	49,840 (7%)	20,112 (3%)	49,636 (7%)	8,848 (1%)	5,338 (1%)	1,555 (0%)	539,743 (72%)
Support for inclusive education of children with disabilities	31,306 (4%)	15,843 (2%)	19,375 (3%)	1,661 (0%)	11,471 (2%)	8,514 (1%)	10,418 (1%)	98,587 (13%)
Capacity building	42,736 (6%)	6,037 (1%)	12,219 (2%)	681 (0%)	3,149 (0%)	-	512 (0%)	65,333 (9%)
Dissemination, awareness raising and advocacy	23,074 (3%)	11,136 (1%)	8,036 (1%)	478 (0%)	1,023 (0%)	-	16 (0%)	43,763 (6%)
Total	501,530 (67%)	82,855 (11%)	59,743 (8%)	52,455 (7%)	24,490 (3%)	13,852 (2%)	12,501 (2%)	747,425 (100%)

In table 5, total costs have been averaged by year. We used a time horizon of three years, weighted by the actual number of project months (41 months) given that in 2020 no activity took place. Total yearly costs amounted to £747,425, which resulted in total expenditure of £24,307 per school per year. The cost excluding overheads and project management are also presented to allow for a better cross-country or project comparison, as project management, coordination, and overheads vary considerably across context and project design, including the number of partners involved in project implementation. The total average incremental cost per year (excluding project management, coordination and overheads) was £207,682, amounting to £6,754 per school per year.

Table 4: Yearly cost and total cost per school and per child (in GBP 2023)

Total in-country cost	747,425
Total incremental cost (excluding overheads and project management)	207,682
Number of months worked in TO20	41
Horizon (in years)	3
Average cost per year	218,759
Average cost per year (excluding overheads and project management)	60,785
Number of schools	9
Unit cost per school per year	24,307
Unit cost per school per year (excluding overheads and project management)	6,754

Discussion

This costing study aimed at identifying the incremental cost of implementing inclusive education activities in Kenya. Research, and international grant management costs have been excluded to only analyse “in-country” costs and costs directly related to the coordination of activities, project management, capacity building, advocacy, and direct support of children with disabilities in inclusive ECDE. As a result, the total direct financial cost of implementing inclusive ECDE in nine schools of Kenya, amounted to £747,425.

Five partners participated in implementation of activities, increasing the project management and coordination costs, resulting in a high share of total expenses, 72% (Table 3). This level of coordination and project management results in considerable expenditure on personnel, 67% of total expenditure (Table 4). It is possible that with the scale up of project activities and alternative management and coordination structures supported by the government, these costs can be substantially reduced.

It is important to note that all capacity building activities, representing 9% of total share of expenses, were designed to be sustainable and will have longer term effect that could not be captured as part of the costing study. For instance, as part of School Based Inclusion Team training, teams have been trained on resource mobilisation to find sustainable funding solutions to make schools more accessible, or to find sustainable transportation systems such as acquisition of heavy-duty bicycles to be used by parents of children with disabilities (in the three schools of Turkana). Another example of potential sustainability is that the LSAs trained for home-based education in Homa Bay, volunteered to further support children with severe disabilities even after the end of the project. The longevity of such activities needs to be explored, but start-up investments in local initiatives, which mobilise communities to use existing assets and resources showed their effectiveness in many settings, including ECDE, and could be used as good practice example in this, and other similar projects.

When we look at the unit incremental costs, meaning cost of activities without any management or coordination, the project trained teachers at a unit cost of £189 per teacher (including refresher training). Small school-level accessibility adjustments and provision of basic equipment and supplies could be achieved at £10,073 per school (in Turkana County schools only), whereas the overall cost per school per year excluding management and coordination costs amounted to £6,754.

In the alignment with the DID theory of change, and the project objective of sustainability and replicability, the decision was made not to provide assistive devices or systematic medical assessment of children with functional difficulties. The focus of the project was on the training of teachers, parents and other education stakeholders on inclusive practices and accessibility audits, as well as advocacy and

awareness raising campaigns. These activities together, represented 28% of total expenditure.

In the case of scale up, we would expect many of the costs to be reduced and, for some, to only occur at the start of the project. Cost savings are expected because the cost of coordination and project management tend to lower over time at least at the unit cost level. Indeed, these costs are mostly fixed and related to staffing, which when scale is increased lead to important economies of scale. Moreover, the number of partners has probably inflated the cost of management and coordination activities given the small scale of the project (6 schools supported by Sightsavers and Sense International in Homa Bay and 3 schools supported by HI in Kakuma).

Moreover, it is important to note that two exogenous events occurred and influenced the cost of TO20. First, COVID-19 broke out in 2020 and extended the duration of the project, delaying activities implementation and hence expanding fixed costs such as salaries of project manager or coordinators but also operating costs of all partner offices. Additionally, to adapt TO20 activities to the new health situation, personal protective equipment, handwashing stations and other COVID-19 related supplies have been provided at schools or during project meetings and have thus increased the budget by around £8,732 (1% of total project cost). Finally, Leonard Cheshire has ceased its international activities and could not complete all training activities planned. It consequently further increased coordination costs which we could not estimate.

Opportunity costs and cost to the beneficiaries have not been estimated neither but we can say that beyond actual costs, for instance per diem paid to teachers for training attendance, or meeting room for parents training or support group, the value of salaries of teachers (paid by government) or time of parents off work, would probably represent an important share of the project cost and should be acknowledge.

Regarding non-recurrent cost, since the interventions have now been developed and already implemented, development costs (such as the design of training, materials, or strategies) would not be necessary and the deployment of non-recurrent activities could be more effective. Finally, depending on the perspective of the scale up, meaning if the Ministry of Education conduct the implementation of this inclusive education approaches in ECDE, activities specific to NGOs would not be needed - for instance, dissemination costs, startup meetings with local authorities, and donor reporting resulting in a further decrease of coordination and project management costs.

The costing analysis suggests that the activities piloted and implemented could be sustainable and scalable given their apparent affordability and efficiency, however a budget impact analysis from the government's perspective should be conducted to confirm this. This costing study will hopefully inform decision makers on the economics of inclusive education and further help its planning and budgeting for integration of children with disabilities in mainstream education.

Sightsavers holds Independent Research Organisation (IRO) status. We conduct high-quality research to ensure our programmes are effective and meet the needs of the people they are designed to serve.

Visit our research centre:

www.research.sightsavers.org

 [@Sightsavers_Pol](https://twitter.com/Sightsavers_Pol)