

Financing disability inclusion in Mauritania

Background paper for the Global Disability Inclusion Report



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Contents

Acknowledgements and disclaimer	2
1 Introduction	3
2 The process towards Mauritania’s first national disability strategy and costed action plan.....	3
3 Budget analysis	6
3.1 Methodology	6
3.2 Level of expenditure on disability	6
3.3 Composition of expenditure.....	8
4 Official development assistance	2
5 Costed plan and financing scenario	5
6 Conclusion	11

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1 Introduction

This background paper to the 2025 Global Disability Inclusion Report seeks to provide an insight into recent analysis on financing disability inclusion linked to Mauritania’s development of its first ever National Strategy for the Inclusion and Promotion of the Rights of Persons with Disabilities (Stratégie Nationale d’Inclusion et de Promotion des Droits des Personnes Handicapées, hereafter referred to as the National Strategy). One notable aspect of the Global Disability Inclusion Report was dedicated analysis (In Chapter 2 and Chapter 4) on financing programmes and services for persons with disabilities. This included budget analysis for 14 low- and middle-income countries, a costing exercise for five case study countries, and a discussion of different strategic pathways to finance acceleration of disability inclusion. Mauritania was included as one of the five case study countries and in the cross-country budget analysis, and referenced in relation to a recent innovation in the form of a costed plan linked to the National Strategy.

This background paper seeks to provide greater detail on the different aspects of financing disability inclusion referenced in the Global Disability Inclusion Report. Section 2 summarizes the process that led to the adoption of the country’s first national disability strategy and costed action plan. Section 3 details the budget analysis, Section 4 outlines the analysis of trends in official development assistance and Section 5 describes the costing of the strategy and the setting of an ambitious budgetary earmarking target.

2 The process towards Mauritania’s first national disability strategy and costed action plan

Between 2024 and 2025, the government of Mauritania took rapid and significant steps to develop its first national disability strategy, coupled with a corresponding costed action plan to support its implementation. Before this point, Mauritania had a disability law that predated the ratification of the CRPD and a national disability strategy that was drafted but never adopted. This meant that Mauritania was lagging behind many other countries with regards to its disability legal and policy framework. Following the 2023 Concluding Observations from the Committee on the Rights of Persons with Disabilities to the government of Mauritania, the country committed to review the preexisting draft national disability strategy, and develop a fully updated strategy and a related costed action plan. The development of the National Strategy was also prioritized by the government in the context of social protection reforms, as it became clear that social protection would also best benefit persons with disabilities if accompanied by a strong, rights-based disability policy framework.

The development of the National Strategy involved a participatory process, with leadership from the Ministry of Social Action, Childhood and Family (MASEF), and with technical assistance from UNICEF. The process was co-developed by the MASEF, UNICEF and the National Federation of OPDs (FEMANPH) and a roadmap was discussed and validated by the National Multisectoral Council for the Promotion of Persons with Disabilities (CNMPPH) in July 2024, with the ambition to adopt the strategy by December 2024. Over a six-month period, a participatory, multistakeholder process defined the Strategy’s key orientations and priorities, initiating simultaneously a costing exercise. This included 12 workshops attended by representatives across 17 ministries and governmental agencies, OPDs and some technical and financial partners. Steps

are detailed in Table 1 below. As planned, the Strategy was adopted by the Council of Ministers in December 2024.

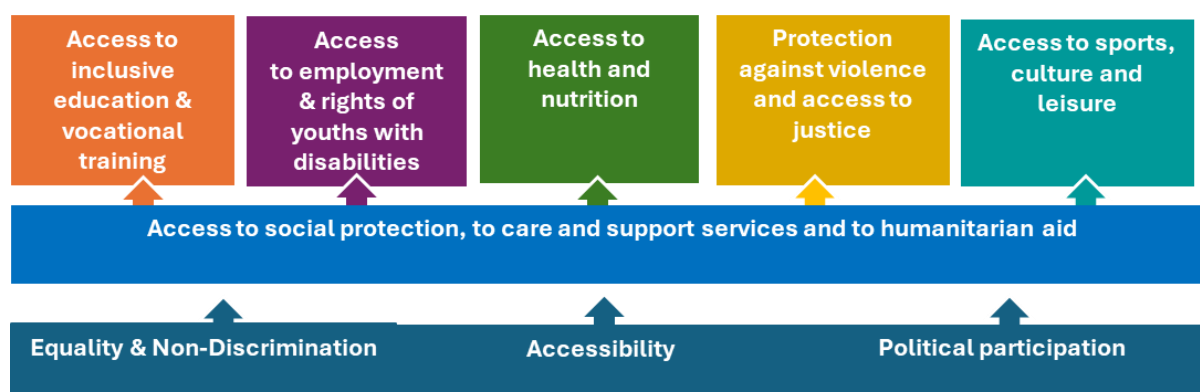
Table 1: Process for developing the National Disability Strategy and Costed Action Plan

Calendar	Steps	National Disability Strategy	Costed Action Plan
July 2024	Initial workshop (Aleg)	Definition of the Strategy development process Validation of the roadmap Sensitization of regional actors	
Sep 2024	Desk review of existing policies, programmes, available evidence	Orientation notes analysing the situation of persons with disabilities in each thematic area and drafting initial orientations in line with the CRPD Concluding Observations	
Oct 2024	8 Thematic workshops (Nouadhibou)	Review and consolidation of background analyses Definition of strategic orientations by sector	Costing of initial strategic orientations by sector Budget analysis using Finance Laws (2021 to 2024)
Nov 2024	National validation workshop (Nouakchott)	Review of thematic workshops' outputs Technical validation of the Strategy	Definition of general budget parameters for the Strategy
Dec 2024	Council of Ministers	Adoption of the National Strategy for the Inclusion and Promotion of the Rights of Persons with Disabilities	Endorsement of budget parameters i.e. principles of cross-ministerial effort, budget earmarking and budget marker
Jan 2025	Desk analysis		Analysis of ODA trends to Mauritania
Feb 2025	Costed action plan workshop (Nouadhibou)	Mobilization of ministerial planning departments, building further ownership on the Strategy's key orientations and its financial implications	Consolidation of the costed action plan Recommendations of a financing scenario
Mar 2025	Joint Declaration MASEF MEF		Endorsement of the target for budget earmarking, commitments to inclusive social protection and inclusive modernization of Nouakchott (as 3 GDS pledges)

The document, entitled “National Strategy for the Inclusion and Promotion of the Rights of Persons with Disabilities”, is grounded in a human rights-based approach. Specifically, it responds to the recommendations formulated by the CRPD Committee in its 2023 Concluding Observations to the government of Mauritania.¹ It includes nine strategic priorities as shown in Figure 1 below.

¹ CRPD Committee Concluding Observations to the initial report of Mauritania, CRPD/C/MRT/CO/1, 2023 - https://tbinternet.ohchr.org/_layouts/15/treatybodyexternal/Download.aspx?symbolno=CRPD%2FC%2FMRT%2FCO%2F1&Lang=en

Figure 1: Strategic orientations of Mauritania’s national disability strategy



The Strategy is also designed as a tool to strengthen the coherence of inclusive public policies (Strategy for Accelerated Growth and Shared Prosperity /SCAPP, Presidential Program²) and supports the achievement of broader commitments, policies and agendas to which Mauritania has adhered such as the 2030 Agenda. Indeed, *an essential transformation brought by the Strategy was the need to shift from disability being perceived as the unique responsibility of the MASEF as the nodal ministry, to building responsibility across sectors.* In this regard, 17 ministries and governmental agencies were involved throughout the process, which built initial ownership and facilitated its endorsement as a cross-sectoral strategy by the Council of Ministers.

Using the budget parameters set in the Strategy, a budget analysis and an analysis of Official Development Assistance (ODA) trends, a costed action plan for the strategy was developed and scenarios for resourcing the Strategy were discussed. The government of Mauritania made an ambitious commitment to allocate 1.5 per cent of its budget expenditure to disability inclusion by 2030, which represents a tenfold increased from the identified 2024 allocation. This commitment was publicized as a pledge at the third Global Disability Summit in April 2025. These are discussed further below.

² Strategy for Accelerated Growth and Shared Prosperity / Stratégie de Croissance Accélérée et Prospérité Partagée 2016-2030; Volume I - <https://rim-rural.org/wp-content/plugins/download-attachments/includes/download.php?id=13723>; Volume II - https://finances.gov.mr/sites/default/files/2021-12/scapp_volume_2.pdf

3 Budget analysis

3.1 Methodology

The analysis of Mauritania's disability-focused budget expenditure was undertaken based on a review of the country's Finance Laws spanning from 2021 to 2024. Expenditures explicitly related to disability were identified using three basic questions across all sections of the national budget:

1. Is there budget allocation for persons with disabilities/ that relate to services clearly targeting persons with disabilities?
2. How much is allocated?
3. What is funded, and does it support the enforcement of the CRPD?

Owing to time constraints and restricted access to granular financial data, the budgetary analysis was conducted primarily on the basis of Finance Law documents, which employ generalized terminology and lack detailed disaggregation. Finance Laws are structured around line Ministries and prominent national agencies (such as Taazour for social protection), with subsections corresponding to the main functions and programmes, and regional directions allocations for some ministries. This has the following consequences:

- The precise identification of expenditures contributing to inclusion but not explicitly related to disability proved challenging.
- Certain expenditures categorized as specific to persons with disabilities may, in practice, benefit a broader population (e.g., rehabilitation services).
- The budgetary analysis did not encompass disability-related expenditures at decentralized administrative levels, nor did it provide disaggregated data by specific groups of persons with disabilities.
- While the review utilized the most recent iteration of the Finance Law for each fiscal year (including in-year adjustments), a comparative analysis of allocations versus actual spending was not feasible.

Future in-depth analysis of procurement regulations would also be beneficial to ascertain the extent to which they promote accessibility and inclusion (although government officials and OPDs considered such provisions to be absent).

During the same period, Mauritania accelerated its process to shift from a means budget to a programme budget. This exposed of the same ministerial stakeholders to the importance of actively engaging in the country budget process, and of advocating for the allocation of resources, with clearly defined objectives to improve effectiveness and efficiency. It also highlighted the need to resource key governmental policies, mobilizing both internal and external financial sources. This was a key enabler to support the costing of the disability strategy, as government contributors were acquainted with costing approaches, arbitrages and prioritization requirements.

3.2 Level of expenditure on disability

In 2024, the total amount of disability-related expenditure was 136 million MRU, representing 0.14 per cent of total budget expenditure or 0.02 per cent of GDP. As per the latest national census in 2023, Mauritania has a total population of 4,927,532 people, of which 507,967 or 10.3 per cent are persons with disabilities. In this context, current levels of investment appear to be

extremely low. When put in international comparison (based on cross-country budget analysis in the Global Disability Inclusion Report), Mauritania is among a set of low- and middle-income countries with investments below 0.1 per cent of GDP (Figure 2). The Global Disability Inclusion Report assessed that 0.1 per cent of GDP is a minimum at which countries can begin to implement a basic package of benefits and services to persons with disabilities. Mauritania is also among lower-spending countries when assessed relative to total government expenditure (Figure 3).

Figure 2: Disability-specific government expenditure as a percentage of gross domestic product (GDP), latest year

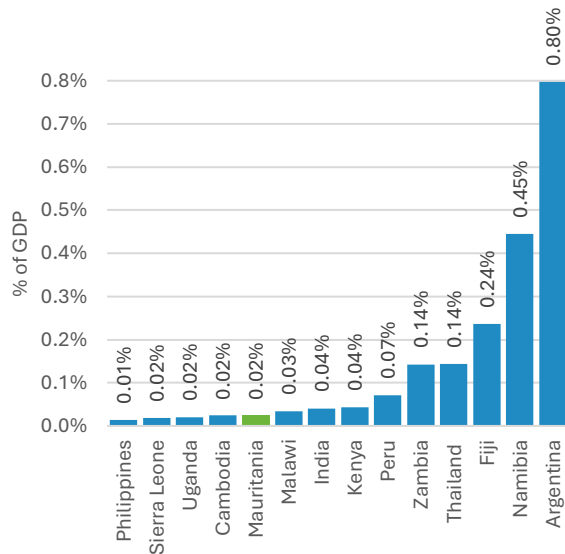
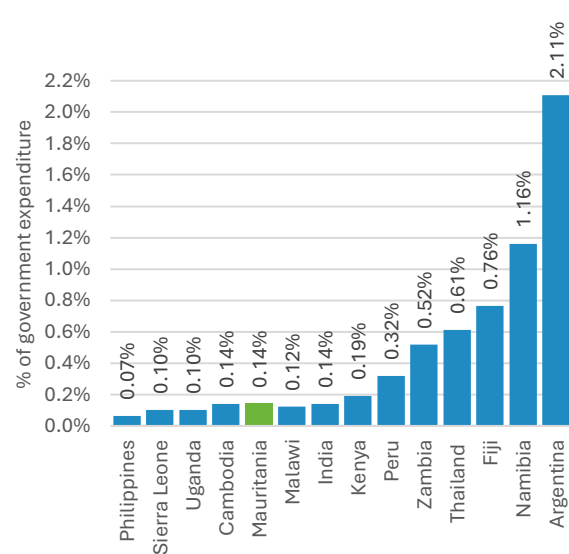


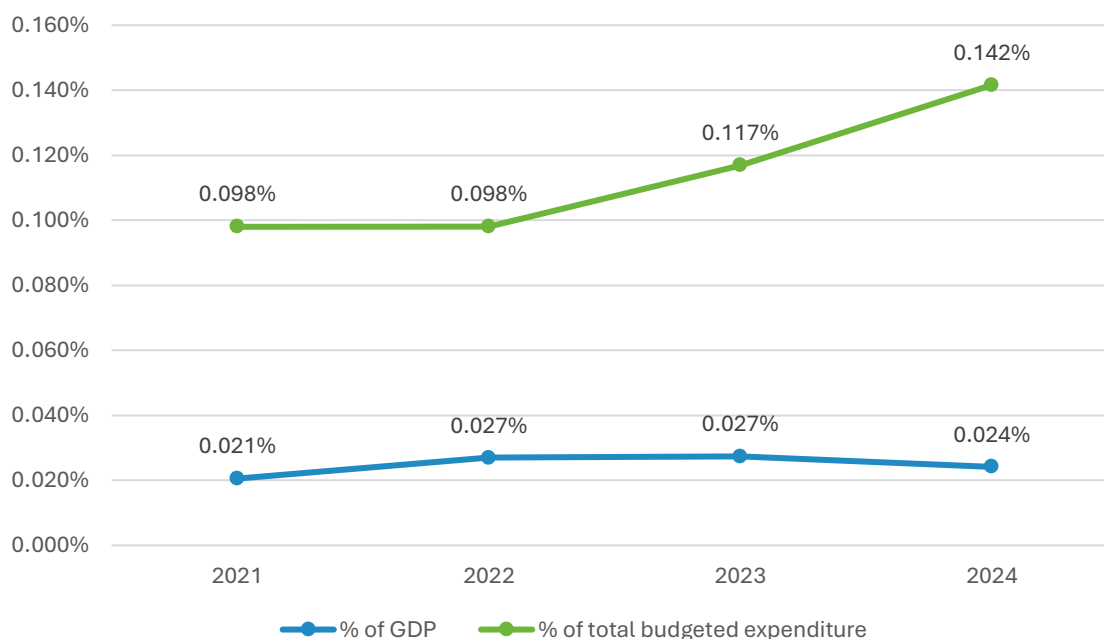
Figure 3: Disability-specific government expenditure as a percentage of total government expenditure, latest year



Note: The figures for Mauritania here differ very slightly from those in the published Global Disability Inclusion Report as they use national-level data for GDP and the total government budget, rather than international databases.

Nevertheless, recent years have seen a slow but steady increase in expenditure dedicated to disability. Between 2021 and 2024, expenditure increased from 0.10 per cent of budget expenditure in 2021 to 0.14 per cent in 2024. The increase relative to GDP was, however, much smaller. The reason for this difference is that GDP has grown faster than the national budget as a whole in recent years.

Figure 4: Evolution of budgeted disability expenditure in Mauritania, % of GDP and government expenditure, 2021 to 2024



Source: Author’s analysis of Mauritania Finance Laws for 2021, 2022, 2023 and 2024

3.3 Composition of expenditure

Disability-specific expenditure is found exclusively under two ministries. The Ministry of Social Action, Childhood and Family (MASEF) is the line ministry for disability with about 70 per cent of the total expenses identified, and the Ministry of Health receives about about 30 per cent. Table 2 shows the disability-focused budget by expenditure item, implementing ministry/agency, sector, thematic priority and expenditure.

While expenditure is only found under two ministries, the nature of expenditure cuts across a wider range of sectors. Table 2 shows both the sector according to the definition used for cross-country comparison in the Global Disability Inclusion Report and the thematic priorities identified for the National Disability Strategy. Key features of sector-related expenditure are:

- **Health**-related expenses represent the largest share of disability expenditure (35 per cent), including allocation to the National Functional Rehabilitation and Orthopaedic Centre (CNORF, 30 per cent), a mental health programme (0.4 per cent) and subsidised health insurance for poor persons with disabilities (5 per cent). Within the costed action plan workshop, medical insurance coverage was discussed in relation to the Strategy’s social protection chapter, but is included under health in the sectoral classification of the Global Disability Inclusion Report.
- **Social protection** represents 16 per cent relating to the cash transfer to households with children with multiple disabilities.
- **Education** represents 21 per cent which supports the Center for training and social promotion of children with disabilities, which primarily supports special education and/or specific training such as mobility, Braille and Sign Language training.

- **Livelihoods** represent 15 per cent in the form of a programme supporting women entrepreneurship and the inclusion of persons with disabilities
- **Support to OPDs** amounts to 7 per cent in the form of annual core funding allocation
- **National coordination**, including government staff of the Disability Department, represent 6 per cent.

This broad distribution of expenditure across sectors is more common in countries with low-levels of expenditure on disability. Figure 5 (first panel) shows that Mauritania is among a set of countries where disability expenditure is more evenly distributed across different sectors. These countries (on the left-hand side of the chart) are also those that tend to have lower disability-specific expenditure. Both the first and second panel of Figure 5 show that countries with the higher levels of expenditure (as a share of GDP) spend a far greater share on social protection. This is primarily because social protection tends to be a key driver of expenditure in higher-spending countries. It is also possible that countries with a greater focus on disability inclusion are more likely to integrate disability within broader sector budget lines (such as health and education) rather than finance disability through small, stand-alone budget lines.

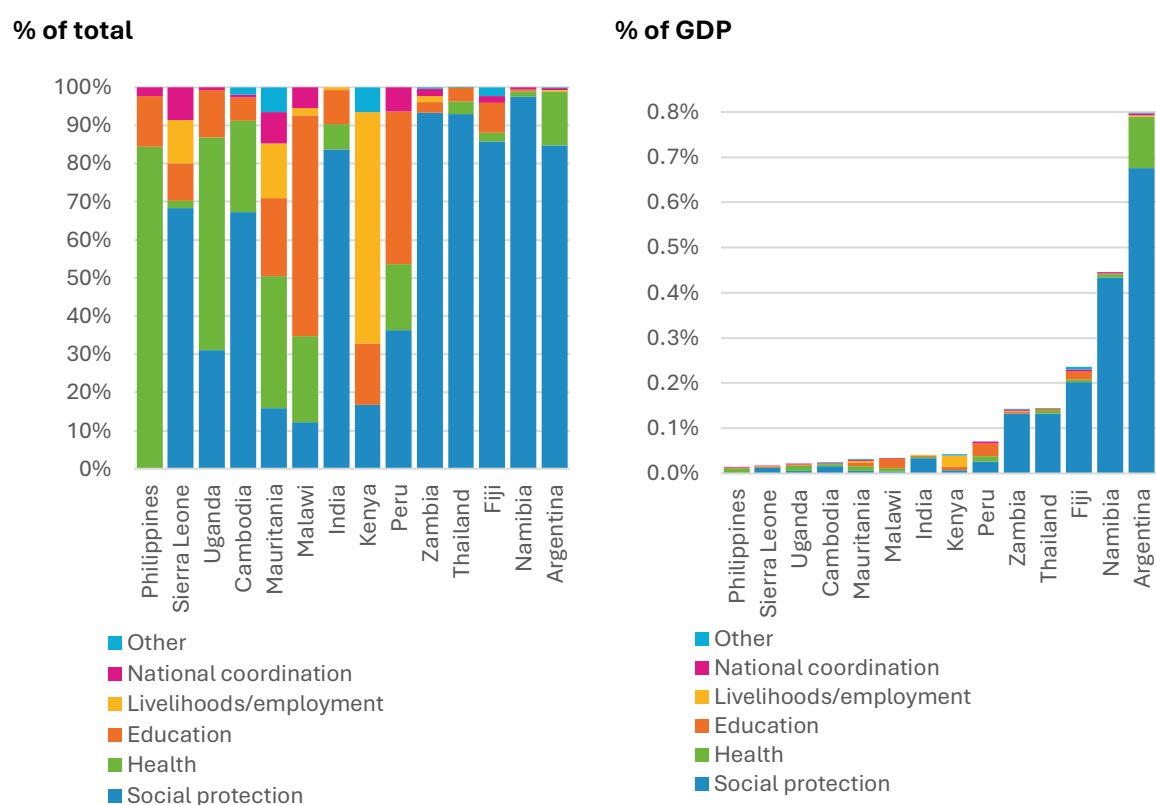
Table 2: Budgeted expenditure on disability by line item, 2024

Name of programme/expenditure item	Implementing Ministry/agency	Sector (GDIR) ³	Thematic priorities ⁴	Annual expenditure (MRT)	% of GDP	% of government expenditure
Promotion and protection of autistic children	MASEF	Education	Education and vocational training	8,000,000	0.001%	0.008%
Specialized training and promotion of children with disabilities - investment budget	MASEF	Education	Education and vocational training	2,000,000	0.000%	0.002%
Specialized training and promotion of children with disabilities - operating budget	MASEF	Education	Education and vocational training	13,100,000	0.002%	0.014%
Staff of the centre for training and social promotion of children with disabilities	MASEF	Education	Education and vocational training	5,459,937	0.001%	0.006%
Allocation for medical coverage of persons with disabilities in poverty	MASEF	Health	Social protection	7,000,000	0.001%	0.007%
Mental health programme	Ministry of Health	Health	Health and nutrition	490,620	0.000%	0.001%
National Orthopaedic and Rehabilitation Centre	Ministry of Health	Health	Health and nutrition	40,666,974	0.007%	0.042%
Promotion of women and persons with disabilities' entrepreneurship	MASEF	Livelihoods/ employment	Employment, rights of youths with disabilities	20,000,000	0.004%	0.021%
Personnel of the Direction of Persons with Disabilities	MASEF	National coordination	Equality and non-discrimination	2,117,550	0.000%	0.002%
Promotion of persons with disabilities - investment budget	MASEF	National coordination	Equality and non-discrimination	5,000,000	0.001%	0.005%
Promotion of persons with disabilities - operating budget	MASEF	National coordination	Equality and non-discrimination	1,320,000	0.000%	0.001%
Cash transfer to families of children with multiple disabilities	MASEF	Social protection	Social protection	22,000,000	0.004%	0.023%
Institutional support to OPDs	MASEF	Support to OPDs	Political participation	9,075,000	0.002%	0.009%
		TOTAL		136,230,081	0.024%	0.142%

³ The sectors used are those used across countries in the Global Disability Inclusion Report, which may not reflect sectoral definitions at the national level.

⁴ The classification of 2024 disability related expenditure of the Finance Law (adopted in 2023) according to the nine strategic priorities of the Strategy (adopted in Dec 2024) is done for the purpose of comparing the evolution of the distribution across sectors between 2024 and 2030.

Figure 5: Disability-specific expenditure by sector, latest year



Source: Consolidated budget analysis undertaken for the Global Disability Inclusion Report (Author’s calculations)
 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

It should be noted that various expenditure items do not appear to align with the Convention on the Rights of Persons with Disabilities. Complementary information on each programme came from the review of national policies and programmes (included in the Strategy), using the evidence available. This analysis suggests that a significant share of disability related expenditure supports interventions that only partially support or in some case contravene the CRPD, such as special education programmes that segregate children with disabilities or sheltered workshops, providing room for re-orienting such expenses towards programmes that effectively advance the rights of persons with disabilities.

The way in which sectoral expenditures are distributed across ministries also raises some questions in terms of policy and programme coherence. For example, MASEF covers a range of sector expenditures (e.g. health and education) which might logically be better managed by other line ministries. This suggests that disability is not yet seen as a shared responsibility and therefore not mainstreamed across sectoral chapters.

4 Official development assistance

This analysis of official development assistance (ODA) draws on data documenting the use of the OECD disability policy marker. This marker was launched by the OECD Development Assistance Committee (DAC)⁵ in 2018 for the purpose of measuring the extent to which ODA activities address disability inclusion. The marker includes three scores, with 2 indicating where a project has disability inclusion as a *principal objective*, 1 where disability inclusion is a *significant objective* and 0 where disability inclusion is not targeted.⁶ Data for the analysis was gathered from the OECD's Creditor Reporting System, which collates a wide array of data on ODA, based on reporting from bilateral and multilateral donors. The latest data available is for 2023.

A majority of ODA activities in Mauritania are not scored by the disability marker. Table 3 provides a set of summary indicators on the share of allocable ODA⁷ according to the way in which it is scored by the disability marker. Out of 680 ODA activities⁸ in 2023, only 259 (38 per cent) were scored, meaning that 62 per cent were not scored. When considering the value of ODA flows, only 78 million USD related to commitments that were scored by the disability marker, representing only 14 per cent of the total 546 million USD allocable ODA flows to Mauritania in 2023. The gaps in use of the marker relate to a number of factors. First, the disability marker is currently only used by OECD DAC members (including EU institutions), while multilateral organisations (such as UN agencies and the World Bank) do not yet have the option to report using the marker. Second, not all OECD DAC members use the marker, and those that do use it do not necessarily mark all activities. The share of activities being scored by the marker in Mauritania (38 per cent) is similar to the average across recipient countries in the CRS database (averaging 39 per cent).

Table 3: Allocable ODA by disability marker score, Mauritania, 2023

Indicator	Total	Blank	Scored				
			Any score	Score 0	Score 1	Score 2	Score 1 or 2
Number of activities	680	421	259	248	11	-	11
%	100%	62%	38%	36%	1.6%	0.0%	1.6%
US\$, millions	546	469	78	69	9	-	9
%	100%	86%	14%	13%	1.6%	0.0%	1.6%

Source: Authors' calculations based on OECD CRS database

Less than 2 per cent of ODA in Mauritania is scored as targeting disability inclusion. The share of allocable ODA targeting disability inclusion (score 1 or 2) is 1.6 per cent both when measuring the number of activities, and the USD values. Notably, there were no activities scored as having

⁵ The development assistance committee consists of a set of bilateral donors (mainly OECD countries), plus the European Union.

⁶ Meeks, P., *Getting the Data: How Much Does Aid Money Support Inclusion of Persons with Disabilities?*, Centre for Inclusive Policy, 2020; Organisation for Economic Co-operation and Development, *The OECD-DAC Policy Marker on the Inclusion and Empowerment of Persons with Disabilities: Handbook for Data Reporters and Users*, 2020 <[https://one.oecd.org/document/DCD/DAC/STAT\(2020\)48/en/pdf](https://one.oecd.org/document/DCD/DAC/STAT(2020)48/en/pdf)>, accessed 27 February 2025.

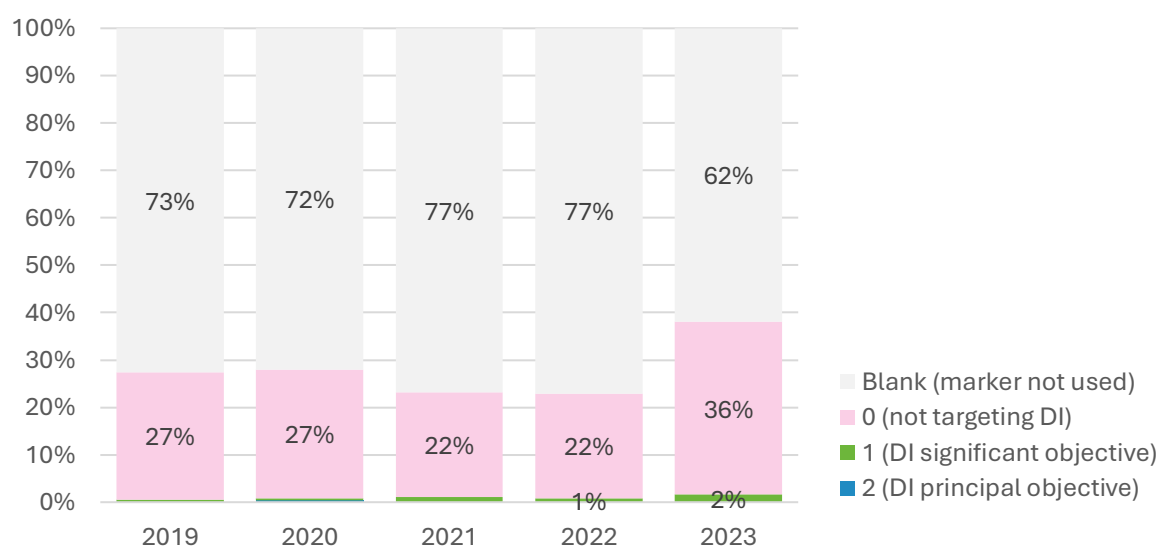
⁷ The focus on allocable ODA follows the OECD DAC preferred approach to analysis on marker data. See p.19 of the OECD DAC handbook on the disability marker. See Organisation for Economic Co-operation and Development, *The OECD-DAC Policy Marker on the Inclusion and Empowerment of Persons with Disabilities: Handbook for Data Reporters and Users*, 2020, <[https://one.oecd.org/document/DCD/DAC/STAT\(2020\)48/en/pdf](https://one.oecd.org/document/DCD/DAC/STAT(2020)48/en/pdf)>, accessed 27 February 2025.

⁸ For the purpose of this analysis, an ODA activity is a single instance of an ODA commitment. ODA commitments may relate to a project, or a subcomponent of a project.

disability inclusion as a principal objective, thus this figure only relates to score 1 activities (significant objective). Caution is required in interpreting the extent to which score 1 projects meaningfully contribute to disability inclusion. International evidence indicates that the interpretation of this score varies. It should be noted that both these indicators likely underestimate the true share of ODA targeting disability inclusion given the significant share of projects which are unmarked.

There is no clear picture on the use of the marker over time. Between 2019 and 2022, around three quarters of activities were not marked using the disability marker, and this actually fell slightly. There was an increase in use of the marker to 38 per cent of activities in 2023, but it is not clear if this represents a sustained trend. The proportion of activities scored as having objectives on disability inclusion increased slightly over time, but remains at a very low level.

Figure 6: Allocable ODA activities by disability marker score, Mauritania, 2019-2023

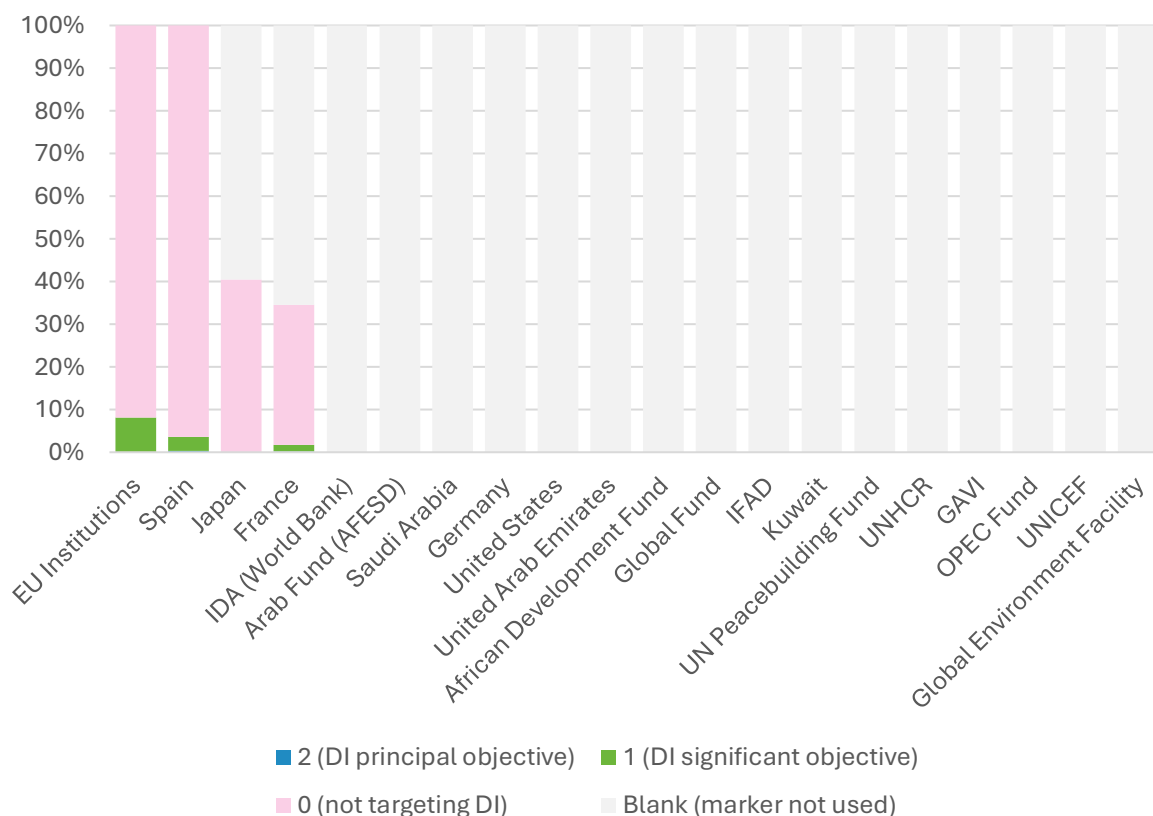


Source: Authors' calculations based on OECD CRS database

Most of the major donors in Mauritania do not use the marker. There are a large number of donors providing ODA to Mauritania (61 in 2023), therefore Figure 7 analyses the use of the marker by focusing on the largest 20 donors providing ODA to the country.⁹ Two donors (EU institutions and Spain) use the marker for all, or the vast majority, of their ODA activities. In both cases, the share of projects marked 1 or 2 is below 10 per cent. A further two OECD DAC donors (Japan and France) score some of their projects. Most of the major donors not using the marker are multilateral donors, including the World Bank (International Development Association) and the Arab Fund (AFSED). Meanwhile, two OECD DAC donors (United States and Germany) do not use the marker, although Germany began using the marker in 2024.

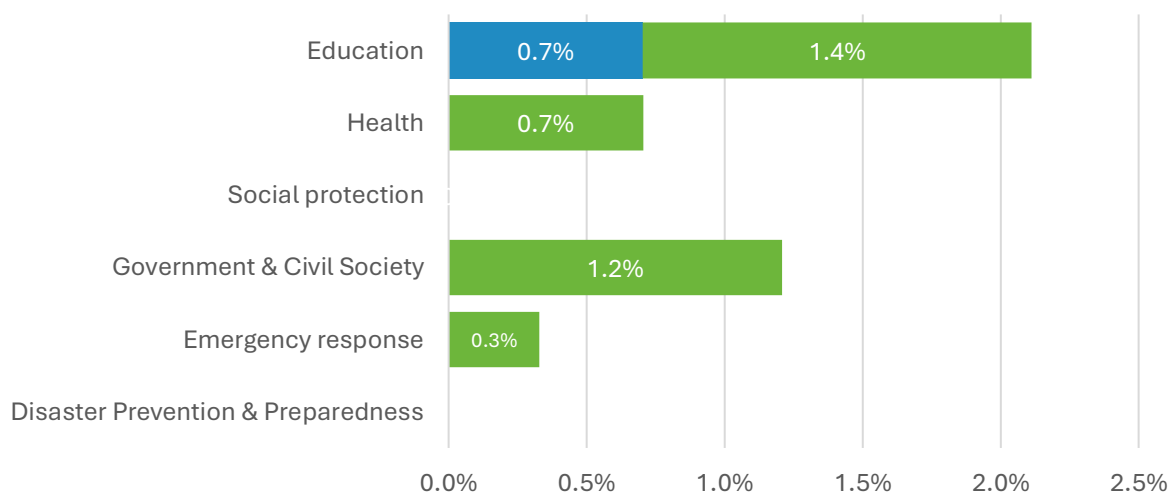
⁹ Measured according to the value of ODA flows in USD.

Figure 7: Allocable ODA activities by disability marker score, largest 20 donors, Mauritania, 2019-2023



The share of activities marked as targeting disability inclusion varies by sector. Figure 8 shows the proportion of ODA activities scored 1 or 2 with the disability marker for six sectors that are of particular relevance for persons with disabilities. The share of ODA activities marked 1 or 2 is low across all of these sectors, at less than 2.5 per cent. The highest share is for the education sector. For social protection and disaster prevention & preparedness, no activities were scored 1 or 2 in 2023.

Figure 8: Allocable ODA activities by disability marker score, selected sectors, Mauritania, 2019-2023



5 Costed plan and financing scenario

The costed plan undertook costing across the range of thematic areas within the Strategy. The programmes costed included:

- **Social protection:**
 - Progressively broadening the **social safety nets** available to poor households to all poor persons with disabilities
 - Broadening the current **cash benefit to children with disabilities** beyond the few children with multiple disabilities currently covered, to all children with high support needs.
 - Ensuring **medical coverage** for all poor persons with disabilities
 - Investment in a revised mechanism for **disability identification and certification** (linked to the disability card), strengthening disability inclusion in humanitarian response and data and piloting mechanisms to strengthen access to community care and support systems and services.
- **Accessibility:**
 - Progressive **retrofitting** of selected existing public infrastructures and services
 - Systematic **accessibility audits** for any new public infrastructure project
 - A set of measures to review accessibility standards and norms and public procurement procedures
 - Local accessibility audits at decentralized levels.
- **Health and nutrition:**
 - The development and scaling of a pilot programme to enhance **access to assistive technology**
 - The development of **functional rehabilitation services**, as well as measures (including training) to improve persons with disabilities' access to general health services.
- **Education and vocational training:**
 - Exemption of school fees, investment in a transition towards a unique inclusive education system inclusive of learners with disabilities under the responsibility of the Ministry of Education, related measures to improve universal design for learning, teacher training, among others.
- **Employment and rights of youths with disabilities**
 - Entrepreneurship programmes for women and youths with disabilities
 - Training of civil servants involved in all aspects of the employment policy
 - A strategy to transition from segregated to inclusive employment.
- **Political participation**
 - Strengthening mechanisms for intersectoral coordination on disability and CRPD monitoring
 - A set of measures protecting participation of persons with disabilities in decision-making processes including legal capacity, access to elections, pilot inclusive governance practices and support to OPDs and their participation in public life.
- **Protection against violence and access to justice**
 - Provision of adapted support and services to guarantee persons with disabilities' access to justice
 - National awareness campaigns to fight violence against persons with disabilities and support to OPDs/ groups representing women and youths with disabilities.

- **Access to sports, leisure and culture:**
 - Adapted sports and cultural equipment, support to sign language, and to parasports associations.
- **Equality and Non-Discrimination:**
 - Legal review and harmonization with the CRPD
 - Awareness-raising to fight stigma and discrimination and promote the rights of persons with disabilities
 - Training of civil servants
 - Development of a disability budget marker
 - Creation of a central fund for disability inclusion
 - Improvement related to national disability data and statistics.

The costing exercise resulted in an estimated annual cost of 957 million MRU in 2025, rising to 2,549 million MRU by 2030. The detailed breakdown of the costs by thematic area are presented in Table 4, which is visualised in Figure 9. The estimated budget for the Strategy represents a significant increase in disability expenditure from the initial 0.14 per cent of budget expenditure in 2024 (see budget analysis above) to 1.97 per cent by 2030. As a share of GDP, this would represent an increase from 0.03 per cent in 2024, to 0.34 per cent by 2030. With reference to the cross-country budget analysis in the Global Disability Inclusion report, this would put Mauritania at a level of expenditure between Fiji (0.24 per cent of GDP) and Namibia (0.45 per cent of GDP).

Table 4: Estimated costs of the national disability strategy, MRU millions, 2025-2030

	2025	2026	2027	2028	2029	2030	Share of each sector (2030)
Egality and Non-Discrimination	16.4	17.2	13.4	11.4	3.4	1.4	0.1%
Accessibility	327.5	329.5	328.5	326.3	326.3	326.3	12.8%
Political Participation	14.3	16.0	18.3	18.3	18.3	16.3	0.6%
Access to social protection, humanitarian aid and support and care services	308.5	609.0	912.4	1,230.5	1,578.6	1,932.0	75.8%
Education and vocational training	32.6	34.1	29.3	29.0	33.9	36.1	1.4%
Employment and rights of youths with disabilities	29.7	31.1	27.6	29.6	29.6	29.6	1.2%
Health and nutrition	201.3	175.5	179.6	181.8	185.9	192.7	7.6%
Protection against violence and access to justice	24.6	8.5	8.4	8.5	8.5	8.5	0.3%
Sports, culture and leisure	1.7	8.8	5.8	6.8	7.8	5.8	0.2%
Total	956.5	1,229.7	1,523.1	1,842.1	2,192.3	2,548.7	100.0%
<i>% of government expenditure</i>	<i>0.90%</i>	<i>1.13%</i>	<i>1.36%</i>	<i>1.56%</i>	<i>1.78%</i>	<i>1.97%</i>	
<i>% of GDP</i>	<i>0.16%</i>	<i>0.20%</i>	<i>0.24%</i>	<i>0.27%</i>	<i>0.31%</i>	<i>0.34%</i>	

Social protection would grow to the largest component of disability expenditure, followed, by accessibility and health & nutrition. This is illustrated visually in Figure 9 with social protection constituting a growing share of expenditure over the six-year period. Meanwhile, Table 5 shows the comparison of disability expenditure in the 2024 finance law, to the projected annual disability expenditure in 2030. Under the costed scenario, disability social protection expenditure would increase from 21 per cent of total disability expenditure in 2024 to 76 per cent in 2030. The next largest thematic areas would be accessibility (13 per cent) and health and nutrition (8 per cent).

Figure 9: Estimated costs of the national disability strategy, MRU millions, 2025-2030

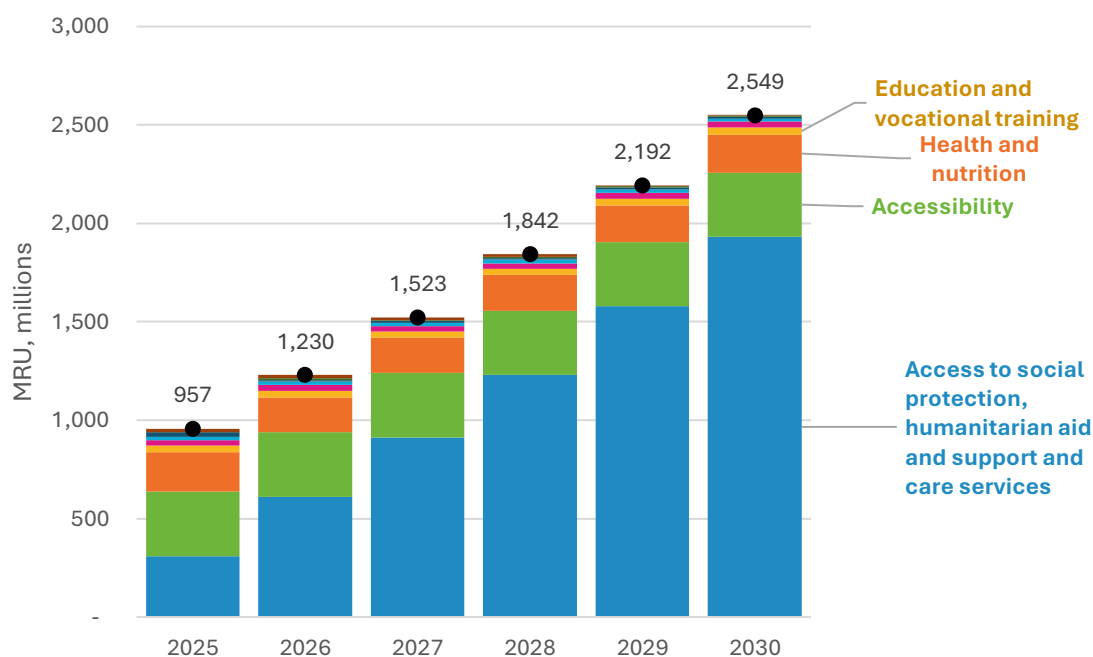


Table 5: Compared distribution of disability expenditure, (a) Finance Law of 2024 and (b) Annual Expenditure projected for 2030 (as per the Strategy)

Strategic priority areas of Mauritania's national disability strategy	Finance Law of 2024 (a)			Annual expenditure projected in 2030 (b)		
	Amounts allocated to disability (MRU, millions)	Share of total disability expenditure	Share of the 2024 GDP	Amounts allocated to disability (MRU, millions)	Share of total disability expenditure	Share of the 2024 GDP
Equality and Non-Discrimination	8.4	6.2%	0.001%	1.4	0.1%	0.000%
Accessibility	-	-	-	326.3	12.8%	0.043%
Political Participation	9.1	6.7%	0.002%	16.3	0.6%	0.002%
Access to Social Protection, Humanitarian Aid and Support Services	29.0	21.3%	0.005%	1,932.0	75.8%	0.257%
Education and Vocational Training	28.6	21.0%	0.005%	36.1	1.4%	0.005%
Employment and Youth	20.0	14.7%	0.004%	29.6	1.2%	0.004%
Health and Nutrition	41.2	30.2%	0.007%	192.8	7.6%	0.026%
Protection against Violence and Access to Justice	-	-	-	8.5	0.3%	0.001%
Sports Culture and Leisure	-	-	-	5.8	0.2%	0.001%
Total	136.2	100.0%	0.024%	2,548.7	100.0%	0.339%

Financing scenarios were discussed with workshop participants, recalling the obligation of the State to mobilize the maximum of its available resources (CRPD Article 4.2), and acknowledging that public resources only cannot cover the entire cost of all expenses necessary to support inclusion. Discussions revolved around the ways for the government to use existing resources in the most efficient ways (including through ensuring procurement regulations prevent expenditure that would create new barriers for persons with disabilities) and to rely on a mix of domestic and international public and private resources to support the implementation of the Strategy across all regions.

Three scenarios were discussed with different assumptions on the projected share of budget expenditure to be covered by the government. Each scenario assumed a different level of support from official development assistance, or other private sources. The three scenarios are as follows, with the trajectory of government expenditure shown in Figure 10.

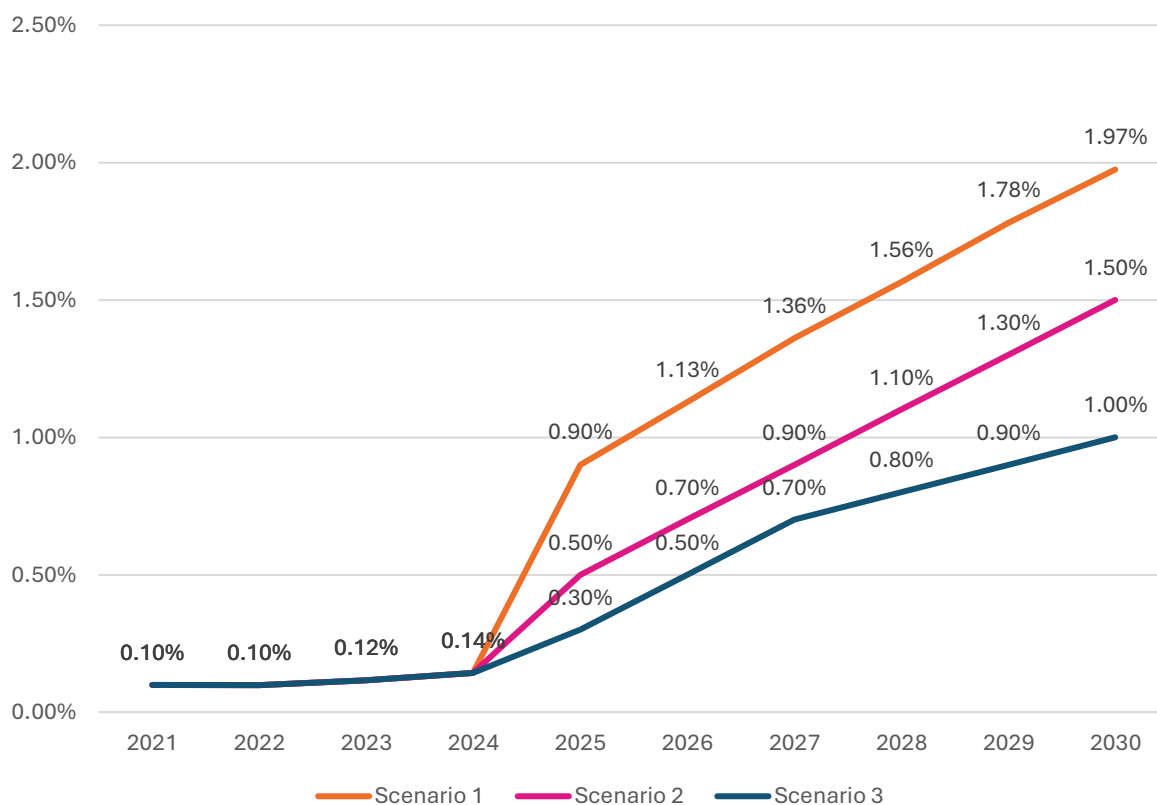
- **Scenario 1** looked into the required share of budget expenditure to finance the Strategy entirely (100 per cent) from national resources. This would represent 1.97 per cent of national budget expenditure by 2030
- **Scenario 2** looked into a blend of national resources and external funding. In 2025, the government would cover 56 per cent of expenditures, increasing to 76 per cent by 2030. The remaining support would be from external sources. This would mean that disability inclusion would represent 1.5 per cent of budget expenditure by 2030. The scale of external funding would constitute an estimated 2 per cent of total annual allocable ODA in 2025, rising to 3 per cent by 2030.¹⁰
- **Scenario 3** was similar to the second, but with a higher contribution from external funding sources, at 51 per cent of national resources by 2030 complemented with 49 per cent of external funding, i.e. 1 per cent of national budget expenditure by 2030. External funding would constitute an estimated 3 per cent of total annual allocable ODA in 2025, rising to 6 per cent by 2030.

The second scenario was identified as the most desirable and realistic way forward by contributors from the Ministry of Finance and discussed with other ministries during the costed plan workshop. As such it was proposed that ministries to progressively increase and reach a target of **1.5 per cent of budget expenditure dedicated to disability inclusion by 2030**¹¹, and the adoption of a disability marker for budget tracking. This target represents a government effort to finance 76 per cent of the cost of the Strategy by 2030 and leapfrogging with a tenfold increase in resources allocated to disability inclusion. This also implies securing complementary resources (24 per cent) from the private sector and international cooperation, with a roundtable mobilizing technical and financial partners recommended as an important step forward.

¹⁰ This calculation is made on the basis of the value of allocable ODA commitments in 2023 (USD 546 million), with the assumption that this remains constant in USD terms.

¹¹ This relates to the total allocation from the national budget, not the percentage that each ministry should achieve.

Figure 10: Evolution of disability expenditure according to costed scenarios, percentage of total government expenditure, 2021 to 2030



Other recommendations were formulated, such as the creation of a National Disability Inclusion Fund as a mechanism to channel part of the expenses required to support preconditions for participation of persons with disabilities, or strategies to finance the implementation of the Strategy at decentralized levels. Three of the recommendations that came out of the workshop were endorsed by the MASEF and the MEF in a joint declaration, and publicized as commitments at the Global Disability Summit (see Box 1).

Box 1: Mauritania's commitments at the third Global Disability Summit

- **Budgeting for disability inclusion:** "Mauritania is committed to supporting the effective implementation of the National Strategy for the Inclusion and Promotion of the Rights of Persons with Disabilities adopted on December 11, 2024 by gradually increasing the share of government spending allocated to the inclusion of persons with disabilities to reach 1.5 per cent of the State budget by 2030 (and 1.1% by 2028), and by establishing a marker of budget spending on disability inclusion to measure progress."
- **Inclusive social protection:** "Mauritania is committed to supporting access for all people to an adequate standard of living ensuring a basic income and the coverage of additional costs related to disability, through an inclusive social protection approach that facilitates access to basic general services and services specific to persons with disabilities, including the expansion of health insurance and an additional cash transfer - reasonable, predictable and regular - within the framework of the Tekavoul social safety nets for all poor persons with disabilities (covering 100% of poor people with disabilities or 60% of people with disabilities by 2030), as well as a cash transfer for all children with disabilities with high support needs."
- **Inclusive modernization of Nouakchott:** "Mauritania is committed to ensuring that persons with disabilities are taken into account throughout the Modernization Plan for the City of Nouakchott launched in 2025, and to providing the city with modern, inclusive and accessible urban infrastructure and services, including by dedicating a percentage of the budget of this Plan to accessibility, integrating accessibility standards as criteria for awarding public contracts, and by creating a technical accessibility commission involving organizations of people with disabilities".

In addition to these commitments, Mauritania also endorsed the Amman-Berlin Declaration on Global Disability Inclusion.

6 Conclusion

Mauritania's adoption of its first costed national disability strategy marks a major step forward in advancing the rights of persons with disabilities. Anchored in a human rights-based approach and aligned with the CRPD, the strategy sets an ambitious financing target – 1.5 per cent of national budget expenditure by 2030, a tenfold increase from current levels. This commitment made ahead of the 2025 Global Disability Summit signals a shift from fragmented efforts to a more structured and sustainable investment in inclusion.

The participatory development of the costed action plan shows that a genuine whole-of-government approach is essential, through a process including high level planning officials across all relevant ministries and levels of government. This increases the likelihood of disability inclusion becoming a shared responsibility across sectors such as education, health, and infrastructure, supported by dedicated resources and inclusive planning. The process also showed the importance of programme-based budgeting which recently adopted in Mauritania supported the process.

Mauritania's experience demonstrates that costing and planning financing of disability inclusion at scale is not only feasible but essential for translating commitments into measurable outcomes. Sustaining momentum will require strong institutional ownership, cross-sectoral coordination, and the active involvement of persons with disabilities. The government's call for increased support from

international partners, in line with the Amman-Berlin Declaration, also highlights the critical role of official development assistance (ODA) in leveraging and complementing domestic resource mobilization to make disability inclusion a reality.