

Sierra Leone **2025 Annual Budget**



About BudgIT Sierra Leone

BudgIT is a civic organisation that uses creative technology to simplify public information. It stimulates a community of active citizens and enables their right to demand accountability, institutional reforms, efficient service delivery, and an equitable society.

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THEME:

Improving the Well-Being and Quality of Life of Sierra Leoneans



Introduction

An Overview of Sierra Leone's 2025 Budget

Sierra Leone's domestic economic performance is heavily influenced by external factors, including escalating global conflicts—particularly in the Middle East and the prolonged Russia- Ukraine war. These conflicts and sluggish global economic growth are expected to reduce donor support due to donor fatigue and economic constraints in donor countries. Additionally, the diversion of resources to conflict-affected regions may further impact budget implementation. The persistent threats of climate change and natural disasters, such as floods and mudslides, also pose significant risks, potentially straining the national budget and limiting spending on critical sectors and key government priorities. These challenges could severely affect the living standards of Sierra Leoneans.

The 2025 budget emphasises the importance of prudent macroeconomic policies, as outlined in the Medium-Term Revenue Strategy (MTRS)

2023–2027, which has been incorporated into the Finance Acts of 2023 and 2024. These measures aim to enhance domestic revenue mobilisation and stimulate economic recovery, potentially narrowing fiscal and trade deficits, reducing inflation, and improving overall living conditions. The budget highlights the government's progress in stabilising the economy through sound macroeconomic policies that have mitigated external shocks.

With the theme “Improving the Well-Being and Quality of Life of Sierra Leoneans,” the 2025 budget presents an opportunity for the government to sustain its commitment to fiscal and monetary discipline. It emphasises the need for continued macroeconomic stability, sectoral and structural reforms, and robust public financial management measures to foster sustainable and inclusive growth, ultimately improving the living standards of Sierra Leoneans.

2025 Budget Priorities

1. Reduce inflation and stabilise the exchange rate to enhance household incomes and improve purchasing power and standard of living for Sierra Leoneans.
2. Prudently manage public finances to create the fiscal space for investment in the social and economic sectors.
3. Support the Feed Salone Initiative to boost agricultural productivity for food security.
4. Sustain investments in human capital development to improve the productivity and quality of our workforce.
5. Continue to invest in infrastructure, technology and innovation to boost productivity and the economy's growth potential.
6. Deepen and broaden social protection programmes to support our society's poor and vulnerable groups, thereby ensuring social and economic inclusion.
7. Improve the business environment to promote growth and create job opportunities.
8. Support activities that promote a greener environment and address climate change risks
9. Strengthen public administration for effective and efficient public service delivery and good governance.

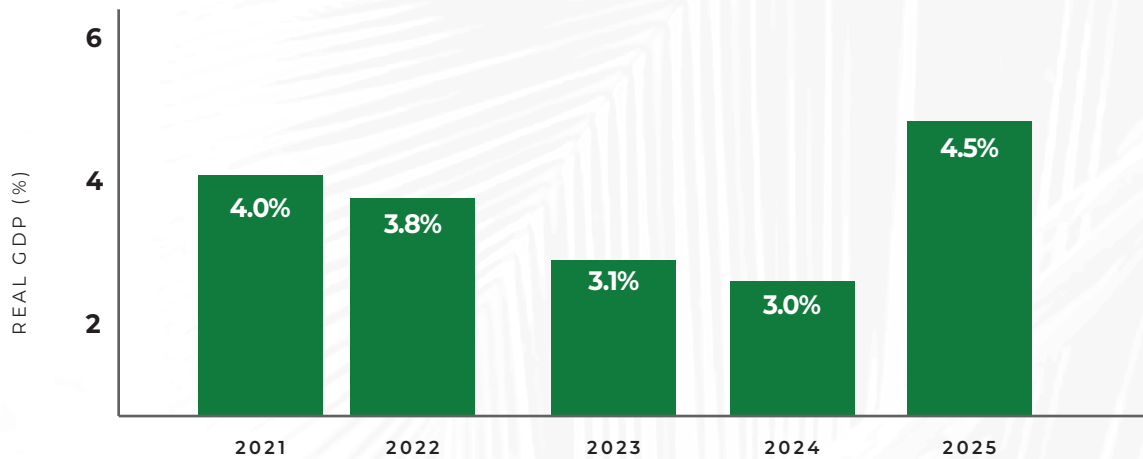
Key Economic Indicators

Sierra Leone's economy grew by 5.7% in 2023 and is projected to grow by at least 4% in 2024, driven by increased agricultural and mining activities and service recovery. Inflation reached a historic peak of 54.5% in October 2023, with an average annual rate of 46.6% in 2023. Inflation eased to 20.2% by September 2024, with an average annual rate of 29.8% by the end of 2024. The ease of inflation is supported by tight monetary policies and improved food production. The trade balance improved, with exports, especially iron ore,

showing strong growth, while imports also increased.

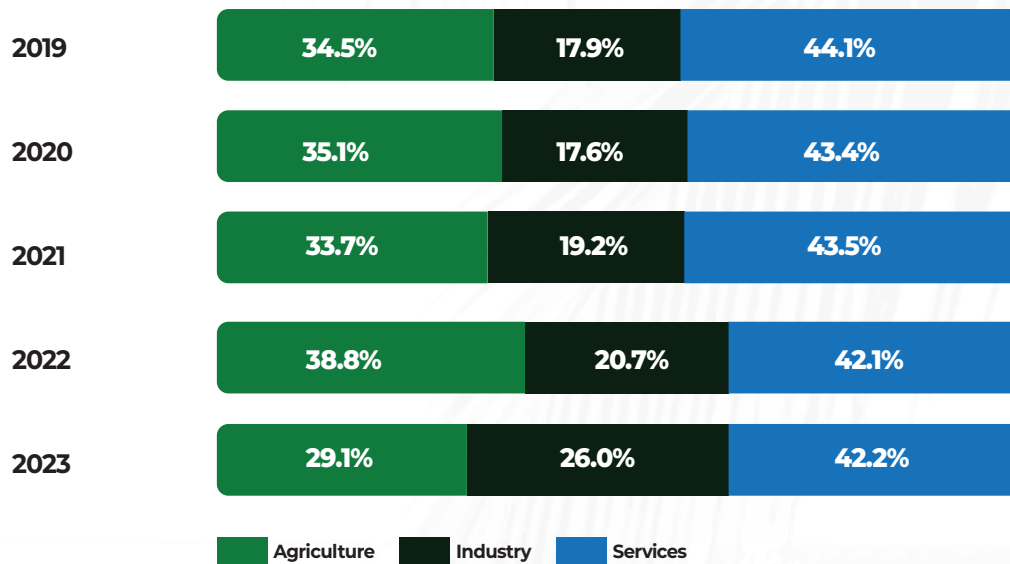
The Leone has been relatively stable, appreciating 1.2% between January and September 2024, thanks to a favorable trade balance and tight monetary policy. However, international reserves fell to 2.0 months of import cover by June 2024, mainly due to increased debt servicing. External debt stood at US\$1.9 billion, with domestic debt at NLe 24.5 billion (about US\$1.0 billion) by mid-2024.

GDP Growth Rate over the Last Five Years



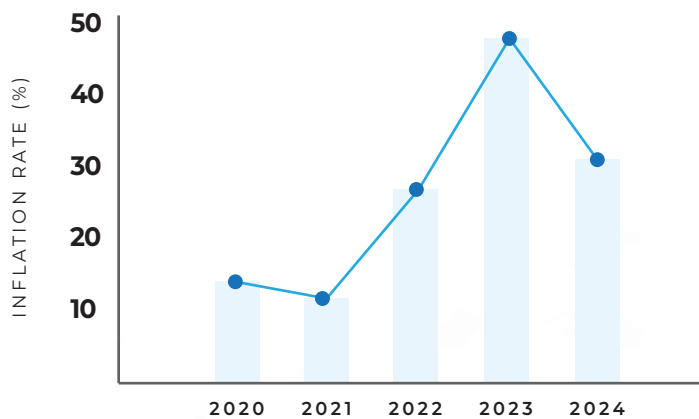
Source: Statistics Sierra Leone

Percentage Contributions to GDP by Sector for Five Years (2019-2023)



Source: Statistics Sierra Leone Rebased GDP Report December 2024

Inflation Rate



Source: Statistics Sierra Leone

Key Assumptions of the 2025 Budget Framework

Macroeconomic Indicators in 2024

GDP at Constant Prices	GDP at market prices (billions of Leone)	GDP per capita (US\$)	Consumer prices (end-of-period)	Gross International Reserves (excl. swaps, US dollars)
\$4.74	NLe 3.97bn	\$461	52.16 %	\$432.9m

Revenue

Domestic Revenue

18.9bn

Grant

9.0bn

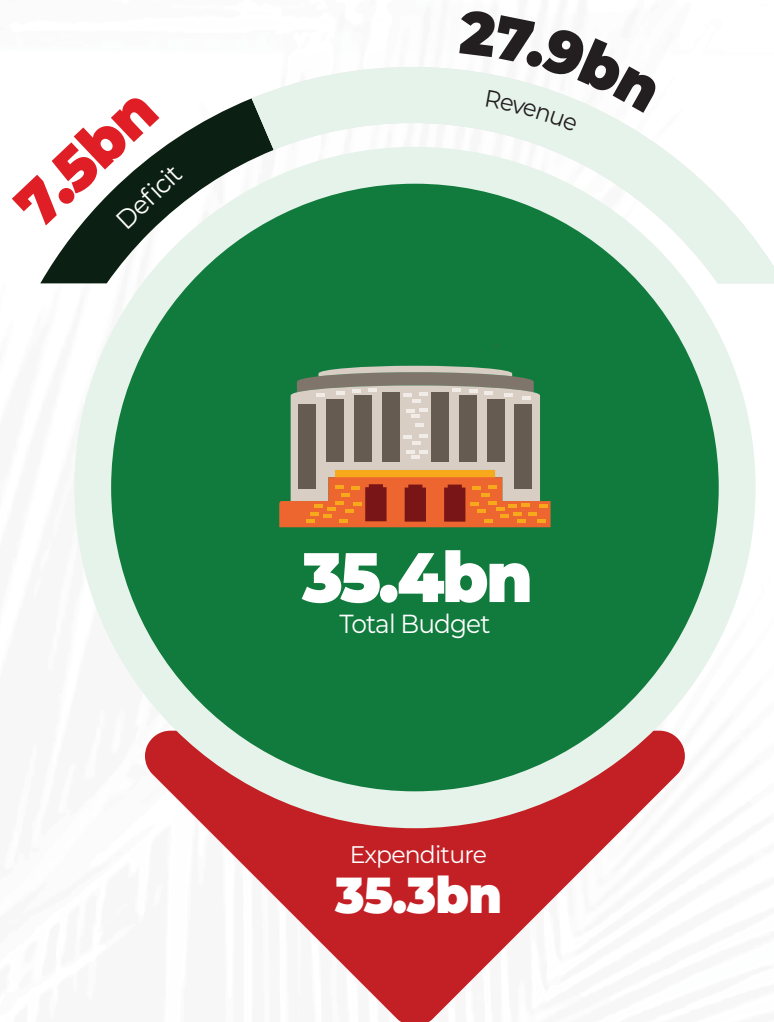


Project grant from other Development Partners

6.9bn

World and EU budget support

2.1bn



Expenditure

Capital Expenditures and Net Lending

13.0bn

Recurrent Expenditure

22.1bn



Wages & Salaries

7.6bn



Interest Payments

7.4bn



Goods and Services

4.3bn



Subsidies, Transfers and Other Payments

3.2bn

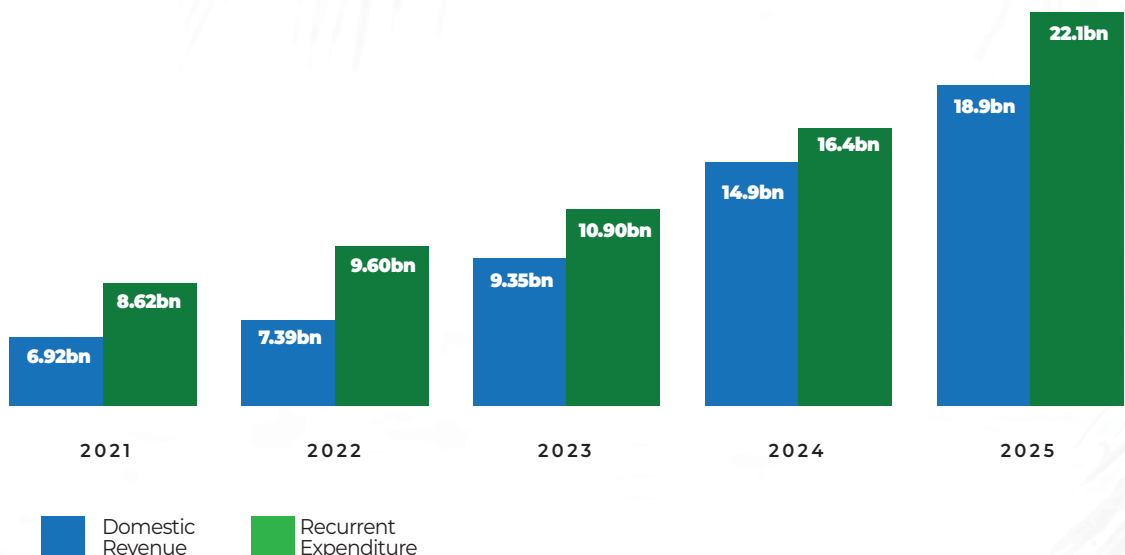
Revenue Projections and Economic Performance

Revenue refers to the total amount of money earned during a specific period. Sierra Leone's national revenue primarily comprises taxes, customs duties, mining royalties, and other fees. This year, the government expects to generate NLe 27.9 billion (14.4% of GDP).

The estimated domestic revenue

for 2025 is NLe 18.9 billion (9.8% of GDP). This projected increase is due to implementing the Medium-Term Revenue Strategy (MTRS), which was initiated with the New Finance Act of 2023 and 2024. Additionally, grants from development partners total NLe 9.0 billion, contributing to a projected revenue of NLe 27.9 billion.

An Overview of the Domestic Revenue and Recurrent Expenditure in the Last Five Years (NLe)



The Sierra Leone government has had difficulty raising adequate revenue to fund its priorities. The government is aware of the declining domestic revenue. It intends to further implement the measures from the Medium-Term Revenue Strategy (MTRS) and new tax policies on goods and services across the country to generate more revenue in 2024 and 2025. This low revenue generation has triggered the widening of the tax base and the implementation of the Finance Acts of 2023 and 2024. Like most low-income nations with high development needs, Sierra Leone continues to experience the adverse effects of global inflation and tighter monetary policies to manage the impact of the ongoing global crisis. Domestic factors like climate change and food insecurity further exacerbate these external factors.

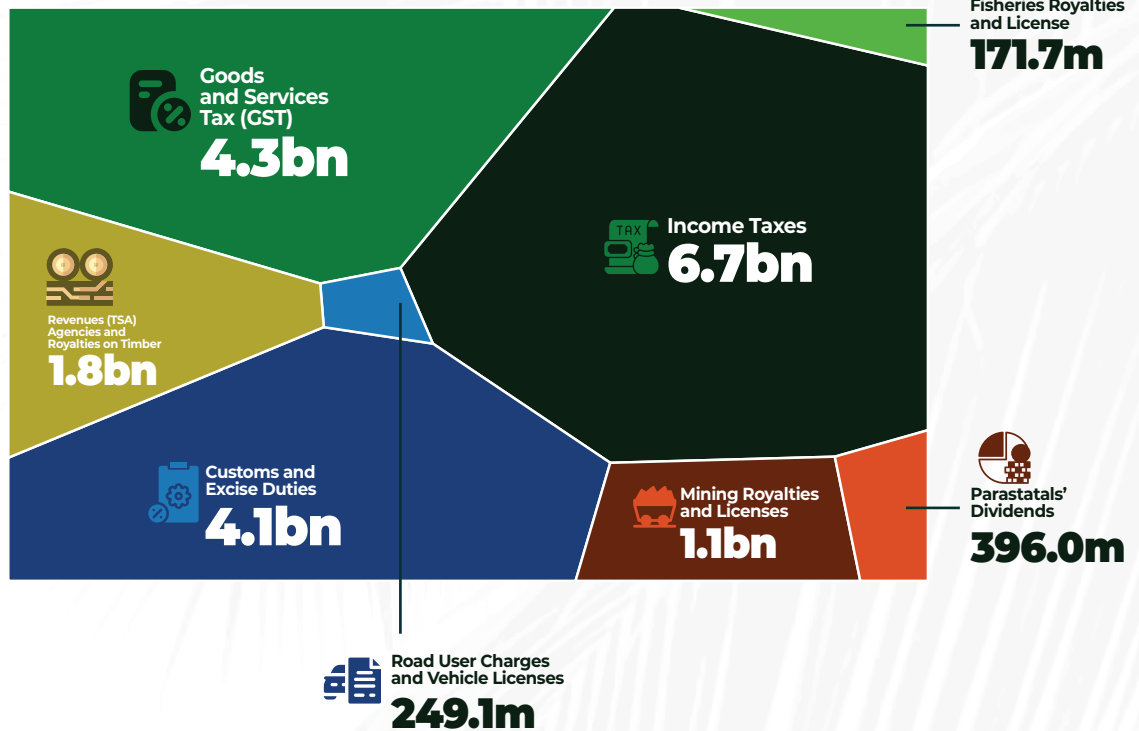
Consequently, the government implemented robust macroeconomic policies in 2023 and 2024, which resulted in economic recovery and the stabilisation of the Leones concerning foreign currencies like the US dollars. Inflation, which increased exponentially in recent years, was stabilised and continues to ease in 2024, reducing from a high level of 54.5 percent in October 2023 to 20.2 percent in September 2024. We applaud the government's efforts to decelerate the inflation rate, which shows signs of economic resilience.

However, this decline has yet to be reflected tangibly on the prices of commodities in the market and the lives of ordinary Sierra

Leoneans. Recent changes to the tax structure in Sierra Leone raise significant concerns about their potential impact on the nation's vulnerable populations. Also, the sudden increase in taxation on essential commodities like rice, cooking gas, cement, iron rods, alcohol and beverages, and plastic products could impose substantial hardships on ordinary citizens. For instance, the new tax levy on rice imports is set to rise from 0% to 5% in 2024 and to 10% in 2025. Given that rice is a staple food in Sierra Leone, this adjustment will likely increase prices, making it even more difficult for low-income families to afford necessities. Also, the Budget reported a decline in the International Reserve of the Bank of Sierra Leone from 2.0 months of import cover as of June 2025 to 2.6 months of import cover as of December 2024. This is worrisome because a decline in International or Foreign reserves negatively impacts economic growth. A Strong International Reserve, for instance, increases market confidence in a country's economic stability, attracting more foreign investments. On the contrary, a decline in foreign reserves can reduce investments, erode foreign investments, increase business costs, accelerate inflation, and undermine economic stability.

The government must pay key attention to it to maintain the current economic stability and prevent a volatile economic situation that can cause an implosion and economic decline in the near future. The government must consciously increase exports and improve foreign exchange earnings.

Government Revenue Sources



Grants

Total grants expected from development partners like the World Bank, European Union, and others amounted to NLe 9.0 billion (4.6% of GDP).

Total Grant

NLe 9.0bn

Project grant from
development partners

6.9bn

World Bank and
EU budget support

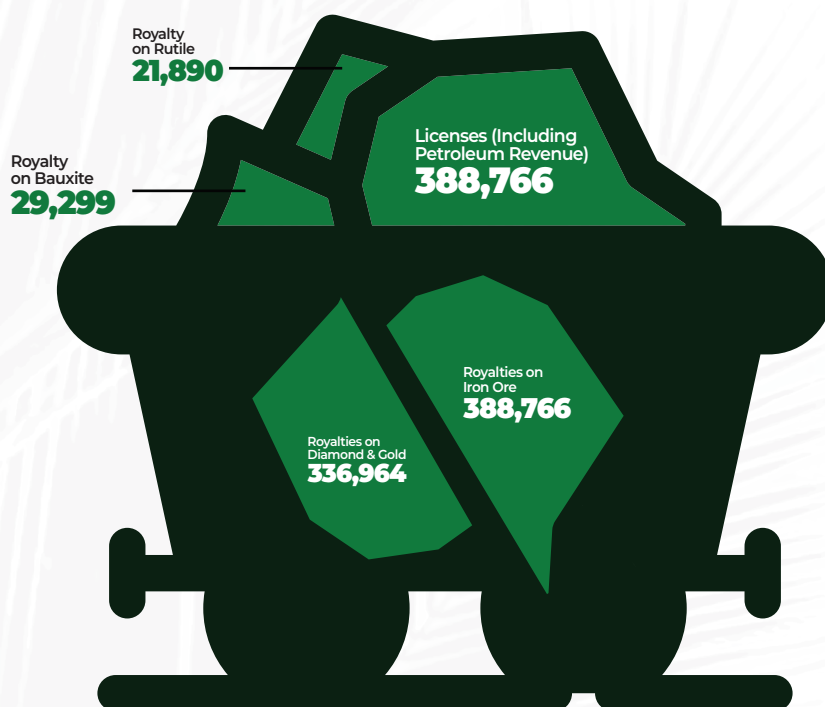
2.1bn



Mining Industry Revenue

Mining revenue remains a key driver of Sierra Leone's economy, contributing up to 65% of export earnings. In 2024, Sierra Leone's Parliament ratified the establishment of the Sierra Leone Mines and Minerals Development and Management Corporation (SLMMDMC) and its subsidiary, the Mineral Wealth Fund Sierra Leone Limited. The government then allocated the Tonkolili North-Kasafoni Mine to the SLMMDMC. A strategic partnership was formed with China Overseas Engineering Company Limited (COVEC), a subsidiary of China Railway Group, to develop the mine. A framework agreement signed in September 2024 between the Mineral Wealth Fund and COVEC outlines a mining joint venture where the government retains significant equity and benefits from a production-sharing

model. The proceeds from this venture will fund rail expansion and the construction of a new maritime export facility, enhancing Sierra Leone's export capacity, reducing transportation costs, and stimulating economic growth. The partnership is structured to avoid risks to the national budget, with assets and liabilities contained within the Mineral Wealth Fund. This collaboration will strengthen Sierra Leone's global position in iron ore production and ensure stable economic growth while boosting government revenue through progressive royalties based on iron ore prices. The government will continue to work with development partners to improve governance and strengthen the framework of the SLMMDMC and the Mineral Wealth Fund.



2025 Budget Expenditure

Expenditure refers to how the government intends to spend taxpayers' money. Sierra Leone's total expenditure is projected to reach NLe 35.3 billion this year.

Recurrent expenditures are like everyday household expenses. They are the money the government spends to keep

things running, such as salaries for government employees (teachers, doctors, and police), utilities for government buildings (electricity, water), maintenance of roads and bridges, and social programs (pensions, welfare). Over 70% of the total expenditure is earmarked for recurrent spending at NLe 22.1 billion.

2025 Recurrent Expenditure Breakdown

22.1bn

Total Recurrent Expenditure



Wages and Salaries

7.626bn



Interest Payment

7.424bn



Goods and Services

3.787bn

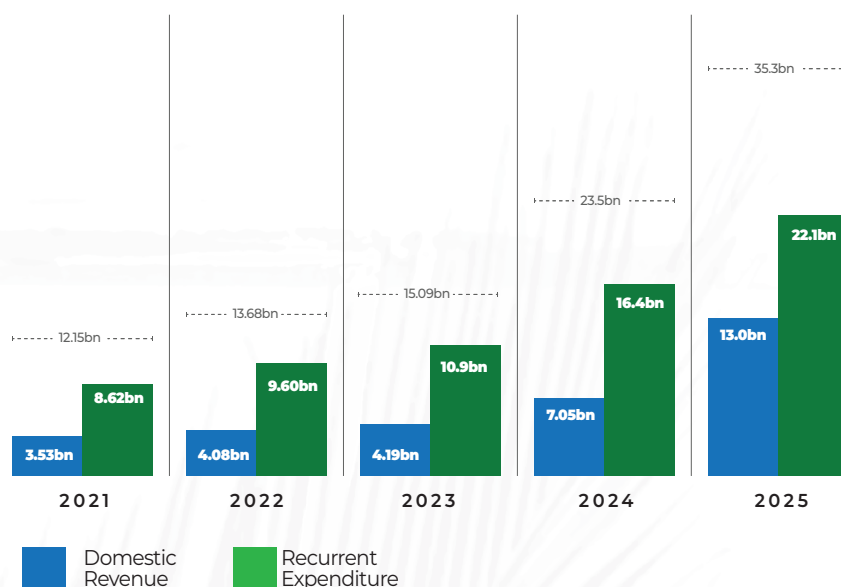


Subsidies and Transfers

3.237bn

There has also been a significant increase in recurring expenditures from NLe 16.4 billion in 2024 to NLe 22.1 billion in 2025. The wage bill is expected to increase to NLe 7.6 billion (3.9% of GDP) from NLe 6.5 billion in 2024. NLe 435.2 million is allocated to Pensions and Gratuities, alongside other allowances. Contributions to the Social Security Fund for government workers are NLe 639.5 million.

Government Expenditures over the Last Five Years



Capital Expenditure

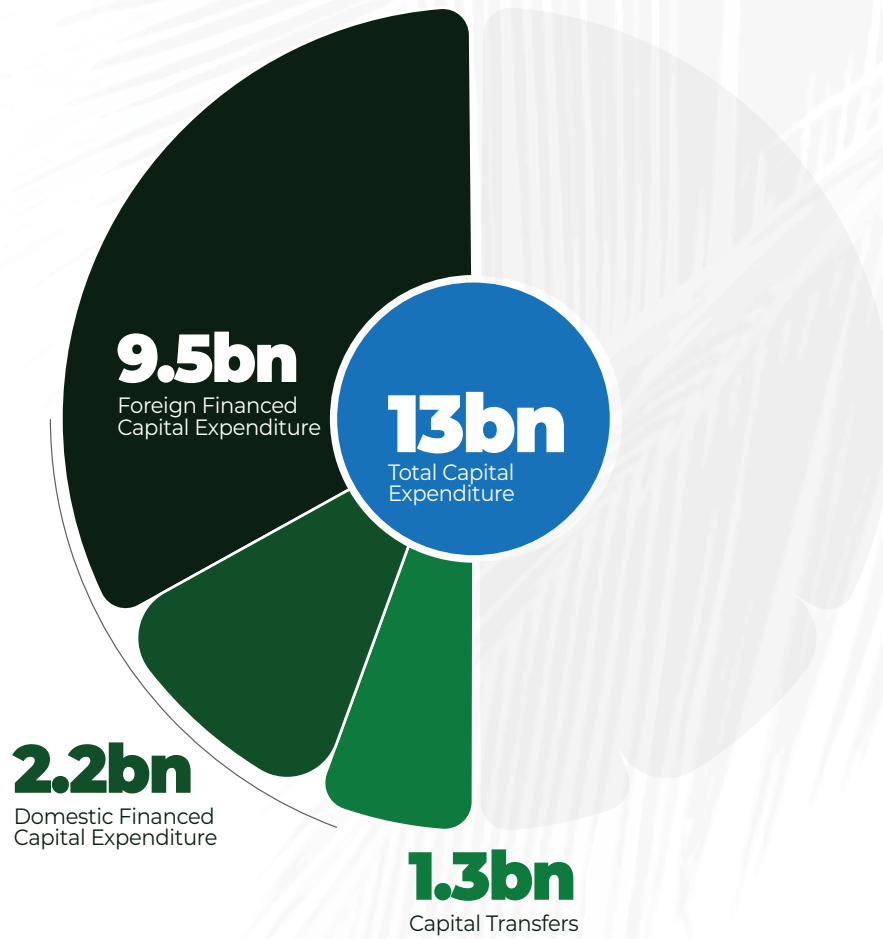
Capital expenditures are like savings or investments. They are money the government spends on long-term projects or assets, like building new schools or hospitals, upgrading infrastructure—roads, railways, airports—or buying new equipment for hospitals or schools. These investments are pivotal in fostering economic growth, improving public services, and promoting fairness across generations.

Capital expenditures are the most crucial aspect of the budget, as they are about building something new or

improving what's already in place for everyone's future benefit. Properly allocating capital expenditures in national budgets can significantly contribute to sustainable development, enhance citizens' welfare, and propel a nation toward long-term growth and prosperity.

The Sierra Leone government only plans to spend NLe 13.0 billion (less than 30%) on capital expenditures this year. This is concerning because it does not show a strong commitment to improving the well-being and quality of life of Sierra Leoneans.

2025 Capital Expenditure



Sectoral Allocation

Summary of Allocations to the BIG FIVE (5) and Other Key Sectors of Government

The Government of Sierra Leone has launched a new Medium-Term National Development Plan (MTNDP) for 2024-2030, which will span seven years to align with the United Nations' 2030 Agenda for Sustainable Development. The new plan focuses on five major priorities: the 'Big Five Game Changers' (Feed Salone, Human Capital Development, Youth Employment, Technology and Infrastructure, and Revamping the Public Sector). These Big Five priorities will guide the country's

development until 2030. The flagship program, Feed Salone, replaces the previous Human Capital Development (HCD) program as the central focus. However, Human Capital Development will continue alongside Feed Salone and the other Big Five priorities. The 2025 national budget is aligned with this new development plan to accelerate Sierra Leone's path toward sustainable development. The BIG FIVE GAME CHANGERS represent government spending priorities.

Below are allocations to the BIG FIVE and other key sectors, showing the government's 2025 priorities

- **Agriculture (Feed Salone): NLe 1.3 billion** is allocated to the agricultural sector, including the government flagship program, accounting for 8 percent of the budget. The money allocated to the agricultural sector is abysmally low for an industry considered to be the government's flagship programme (Feed Salone). Such a low allocation does not show the government's commitment to a "Feed the Nation" Policy Agenda.
- **Education: NLe 3.4 billion** was allocated to the education sector, representing 20 percent of total primary expenditures.

- **The Ministry of Youth Affairs, ancillary bodies** (National Youth Commission, National Youth Service, and National Sport Authority), and project supports are allocated a combined budget of **NLe 106.1 million**.
- **Infrastructure and Technology: NLe 669.4 million** was allocated to implement infrastructure and technology projects.
- **Public Administration:** A combined total of **NLe 37.7 million** is allocated for Public Administration, which includes the following institutions: the Ministry of Public Administration and Political Affairs, Cabinet Secretariat, Public Service Commission, Human Resource Management Office, Public Sector Reform Unit, and Wages and Compensation Commission.
- **Health: NLe 1.5 billion** to the health sector, accounting for 9 percent of the budget. This allocation for 2025 also falls short of meeting the 2001 Abuja Declaration threshold of 15%. This is worrisome for a sector that encompasses all sectors because it is only a healthy nation that can work towards the development strides of a country.
- **Water and Sanitation: NLe 118.8 million** for recurrent and capital expenditures to the Ministry of Water Resources and Sanitation and ancillary bodies.

Budgetary Allocations by Sector	2024	2025	Variance
Agriculture	1.1bn	1.3bn	200m
Education	3.0bn	3.4bn	400m
Youth Affairs and Ancillary Bodies	15.9m	44.6m	28.7m
Infrastructure and Technology	655.2m	669.4m	14.2m
Public Administration (Combined)	28.1m	37.7m	9.6m
Health	1.1bn	1.5bn	400m
Water and Sanitation and Ancillary bodies	155.5m	118.8m	-36.7m

Key Government Projects

Major Capital Projects by MDAs

Agriculture

NLe 616.0m

- NLe 616.0 million is allocated for the development and promotion of two agro-ecological zones (Tormabum and Gbondappi in the South and Mambolo and Kychum in the North-West). This amount will support road improvements, electricity generation and transmission, and water supply and irrigation system construction in the zones. In addition



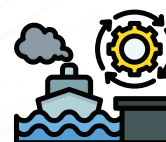
NLe 135.8m

- NLe 135.8 million is allocated to reconstruct and rehabilitate agricultural feeder roads.

Fisheries and Marine Resources

NLe 26.0m

- NLe 26.0 million is allocated for the rehabilitation and development of fishing infrastructure.



Education

NLe 10.3m

- NLe 10.3 million is allocated to construct and equip a National Archive and Record Centre and transform Government Technical Institutes into Community Technical Colleges.



NLe 308.1m

- NLe 308.1 million is allocated to construct the University of Science and Technology in Kono District and rehabilitate Government schools, Milton Margai Technical University and Bunumbu Teachers College.

Health

NLe 30m

- NLe 20.0 million will be used to construct a Cancer and Diagnostic Medical Centre, and NLe 10.0 million will be used to refurbish and expand District Hospitals.



NLe 388.5m

- NLe 388.5 million to support the implementation of various projects in the health sector, including the construction of Pharma Grade Warehouse.

NLe 72.0m

- NLe 72.0 million as counterpart contribution for donor-funded projects in the health sector.

Social Protection

NLe 2.5m

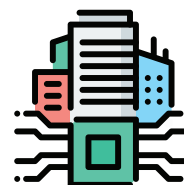
- NLe 2.5 million for the establishment of rehabilitation centres for drug addicts.



Infrastructure and Technology

NLe 669.4m

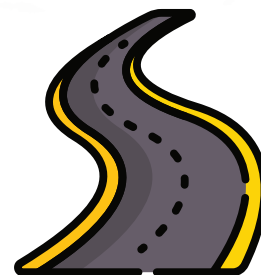
- NLe 669.4 million for the implementation of infrastructure and technology projects.



Roads

NLe 345.7m

- NLe 345.7 million is allocated to the Sierra Leone Roads Authority (SLRA) for the ongoing construction, rehabilitation and completion of trunk and township roads and bridges. The allocation makes provision for the completion of the following trunk roads and bridges: Kabala-Falaba-Limbaya Junction to Guinea Border Road; Targrin-Lungi-Konakridee Road; BandajumaPujehun-Gbondappi Road; Taiama-Njala Road; Moyamba-Sembehun-Shenge Road; Kambia-Madina-Kukuna-Konta-Guinea Border Road; and Jojoma; Geoma; Yifin; Banekeh; and Walihun bridges.



NLe 15.0m

- NLe 15.0 million is allocated for spot improvement of major highways.

NLe 35.9m

- NLe 35.9 million for the re-gravelling of selected trunk roads, including Mano Junction-Tongo-Kangama-Bumpeh Road, Sumbuya Junction Briamaia-Kukuna Road and the Mobai Junction-Baiwala-Bomaru Road.

NLe 133.9m

- NLe 133.9 million will be used to complete city and township roads in Freetown, Bo, Kenema, Moyamba, Pujehun, Mattru Jong, Bonthe, Waterloo, Tihun, Makeni, Kono, and Kambia.

NLe 497.3m

- Development partners (World Bank, AfDB, BADEA and the Kuwaiti Fund) will disburse NLe 497.3 million to support the ongoing construction and reconstruction of several roads and bridges: Tokeh-Lumley Road; Buedu-Koindu Road; Tikonko Kpetema-Mattru-Jong Road; Kailahun-Buedu Road; and Moselelo, Komrabai, Sumbuya and Batkanu Bridges.

NLe 37.1m

- NLe 37.1 million as counterpart contribution towards implementing these roads and bridges projects.

Energy

NLe 50.0m

- NLe 50.0 million is for the completion of the Seven Districts Electricity Project.

NLe 26.0m

- NLe 26.0 million for the rehabilitation of the Goma-Dodo Hydro Dam.

NLe 26.0m

- NLe 26.0 million for the extension of transmission and distribution lines to mining companies.

NLe 25.5m

- NLe 25.5 million for enhancing energy generation and transmission.

NLe 1.4bn

- Development partners will disburse NLe 1.4 billion to implement several energy sector projects, including the Regional Emergency Solar Power Intervention Project (RESPITE).

NLe 4.2m

- NLe 4.2 million as counterpart contribution towards the implementation of energy projects.



Water Supply and Sanitation

NLe 1.8m

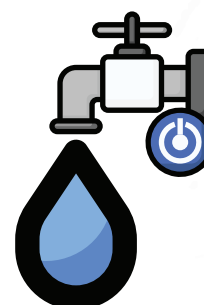
- NLe 1.8 million is allocated for the construction of water quality laboratories.

NLe 20.0m

- NLe 20.0 million for the completion of the construction of water supply facilities in six district capitals.

NLe 15.0m

- NLe 15.0 million for the construction of gravity flow schemes in Kenema.



NLe 15.0m

- NLe 15.0 million for constructing a water supply system in the Bonthe Municipality.

NLe 8.5m

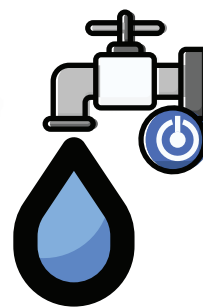
- NLe 8.5 million for the construction of 45 boreholes and the restoration of water supply at the IMATT and Hill Station communities.

NLe 48.3m

- Development Partners will allocate NLe 48.3 million to SALWACO to drill 100 solar-powered boreholes and implement the Four Towns Water Supply Project in Mongo, Daru, Njala, and Mattru Jong.

NLe 54.5m

- NLe 54.5 million to the Guma Valley Water Company for implementing the Freetown WASH and Aquatic Environment Revamping Project.



Communication, Technology and Innovation

NLe 1.8m

- NLe 10.0 million is allocated from the domestic capital budget to operationalise and expand the e-government platform and develop the Felei Tech City.

NLe 1.3m

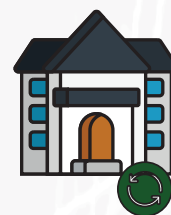
- NLe 1.3 million for the implementation of the Sierra Leone Digital Transformation project.



Ministry of Works and Public Assets (Government Building)

Nle 52.5m

- NLe 52.5 million from the domestic capital budget to the Ministry of Works and Public Assets for rehabilitating existing Presidential Lodges, the State House, provincial and district administrative buildings, and the Youyi Building lifts. The amount also covers the construction and rehabilitation of the administrative structures of the Judiciary, the Youth House, the Ministry of Internal Affairs, the Ministry of Employment, Labour and Social Security and a security post at Parliament.



Public Administration

Nle 5.0m

- NLe 5.0 million is allocated for constructing the Public Service Commission headquarter building.



Governance and Accountability (Security Sector)

Nle 74.0m

- NLe 74.0 million is allocated to the security sector to implement various infrastructure projects.



Economic Diversification (Tourism)

Nle 8.5m

- NLe 8.5 million is allocated to the tourism sector to construct Tourist Information Centres, develop sustainable ecotourism, and construct the physical infrastructure for cultural heritage.



Nle 82.3m

- NLe 82.3 million for developing tourist sites at Leicester Peak, Tacugama Sanctuary and Bureh Beach.

Budget Deficit and Borrowing Plans

A budget deficit occurs when a government's spending exceeds its revenue from taxes and other sources, excluding debt. In Sierra Leone, the budget deficit has steadily risen, from NLe 1.96 billion in 2023 to NLe 2.6 billion in 2024 and NLe 7.5 billion in 2025, marking over 60% increase from 2024 to 2025. This upward trend has compelled the government to use heightened borrowing to bridge the deficit. Government expenditure far exceeds domestic revenue, necessitating heightened borrowing and shrinking the fiscal space for investments in critical areas of development. The government must implement strong measures to guarantee value for money spent and promote transparency and accountability. In 2025, the national debt is projected to incur a total interest payment of NLe 7.4 billion, up from NLe 4.1 billion in 2024. This includes NLe 7.1 billion for domestic debt and NLe 319 million for external debt. High debt servicing consumes a significant portion of the national budget, limiting the

government's ability to address key development issues. The growing debt burden risks economic stability, inflation, and fiscal resource strains. It also hinders the government's capacity to respond to emergencies and invest in new priorities, leaving future generations with an increased fiscal burden.

Bloated Wage Bill: A Recipe for Economic Crisis

A government wage bill refers to the total amount of money a government spends on salaries, wages, and other compensation to its employees, including civil servants, public sector workers, and government officials. The wage bill is a significant part of a government's budget, which can have substantial implications for the overall economy, government spending priorities, and fiscal health.

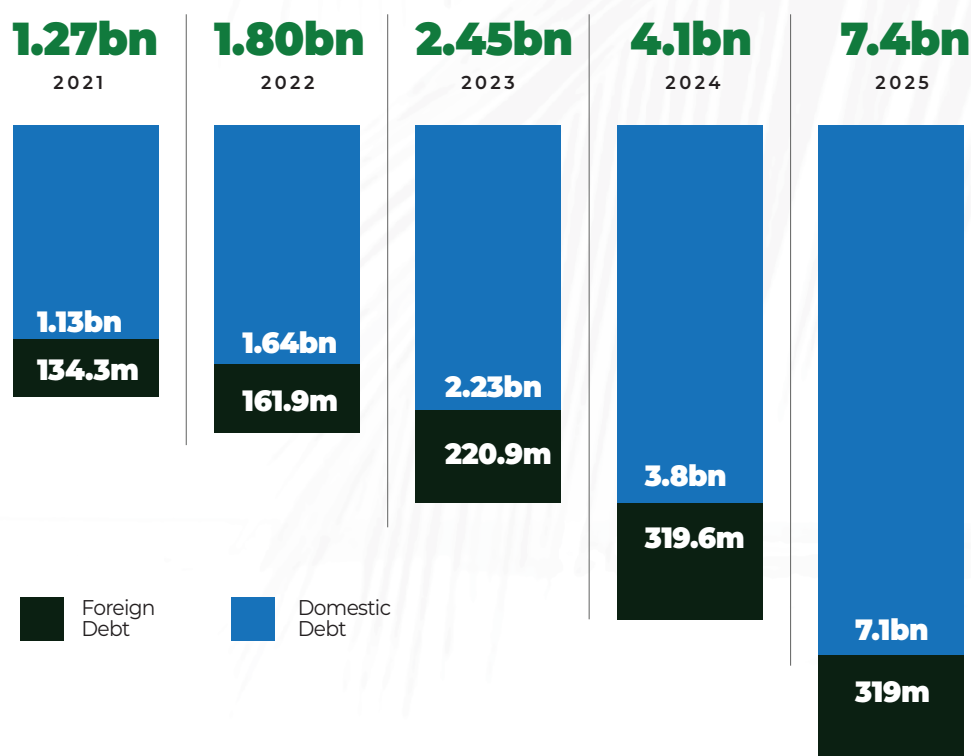
The wage bill continues to rise, posing troubling effects on government expenditure, necessitating increased borrowing and interest rates and

crowding out investment opportunities in key government areas. The 2025 wage bill is expected to rise to NLe 7.6 billion from NLe 6.5 billion in 2024. There will be retrogression in development initiatives if the government operates only to pay its officers rather than realise development. The wage bill needs to be tamed, which means that the government must be deliberate in controlling corruption and frivolous spending, harmonising salaries and allowances, and prioritising

transparency and accountability in public finance management.

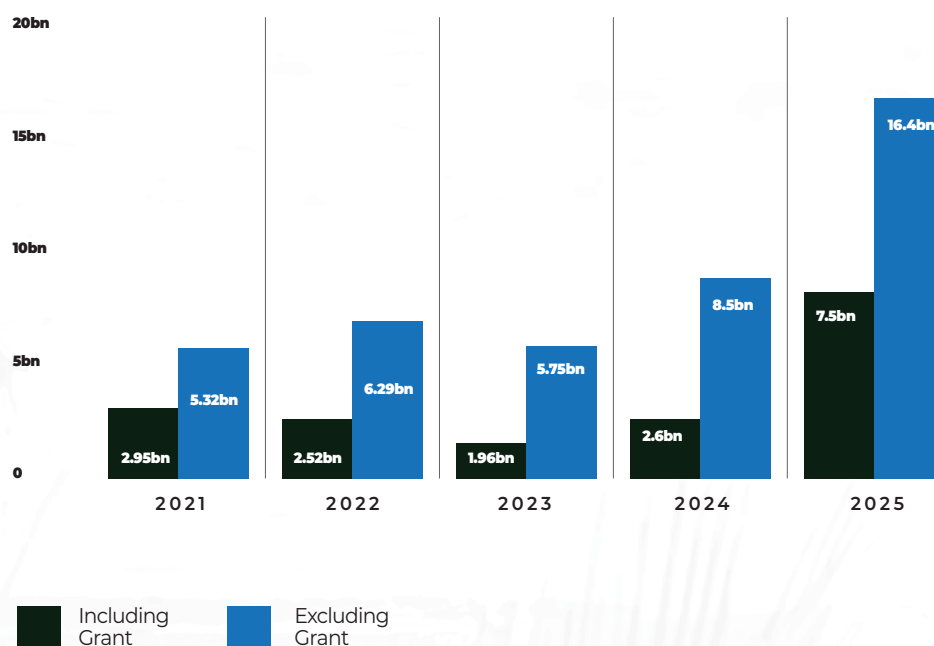
Debt Service Payments

A country's national debt comprises the total owed to creditors, annual budget deficits, and any offsetting surpluses. For 2025, total interest payments are projected at NLe 7.4 billion, up from NLe 4.1 billion in 2024. This includes NLe 7.1 billion for interest payments on domestic debt and NLe 319 million for external debt.

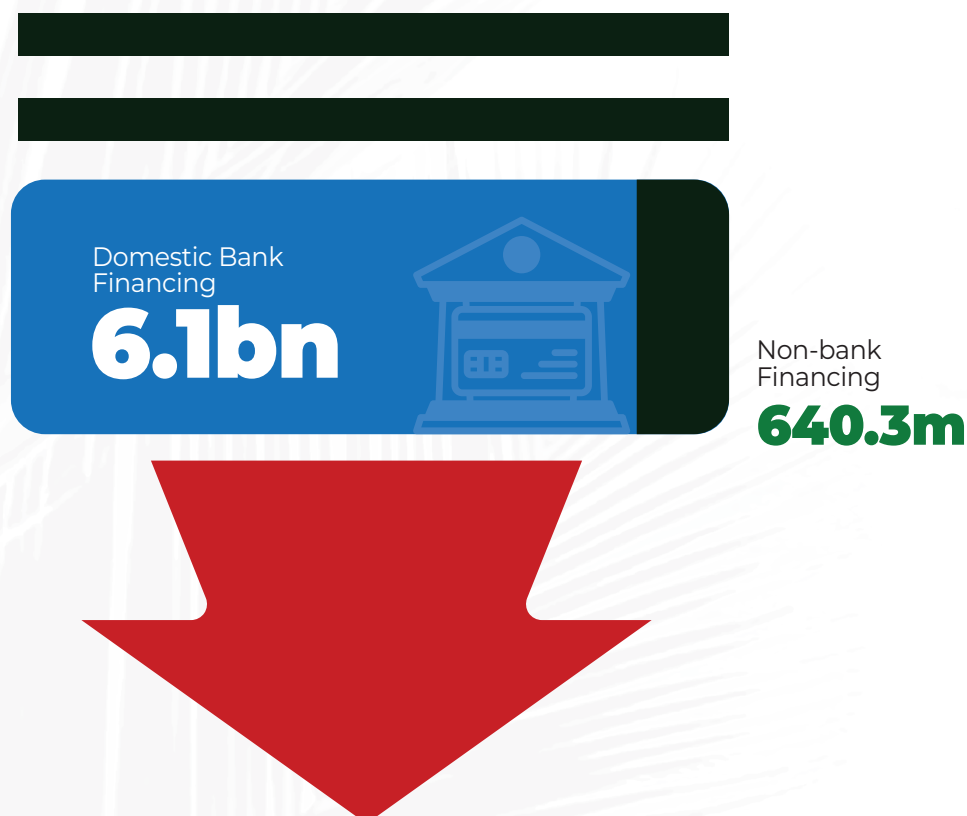


Budget Deficit

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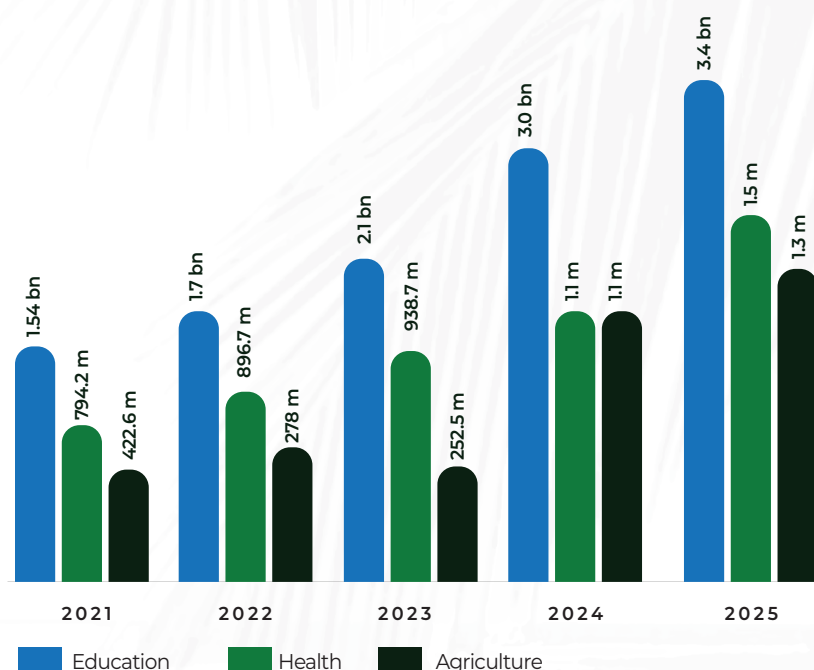


For 2025, the projected budget deficit is NLe 16.4 billion, equivalent to 8.5% of the GDP when grants are excluded. However, when grants are factored in, the deficit reduces to NLe 7.5 billion, constituting 3.9% of the GDP. The deficit will mainly be covered through borrowing from the domestic banking system, amounting to NLe 6.1 billion (3.1% of the GDP). Additionally, borrowing from the non-bank sector is anticipated to be NLe 640.3 million.



Sectoral Analysis

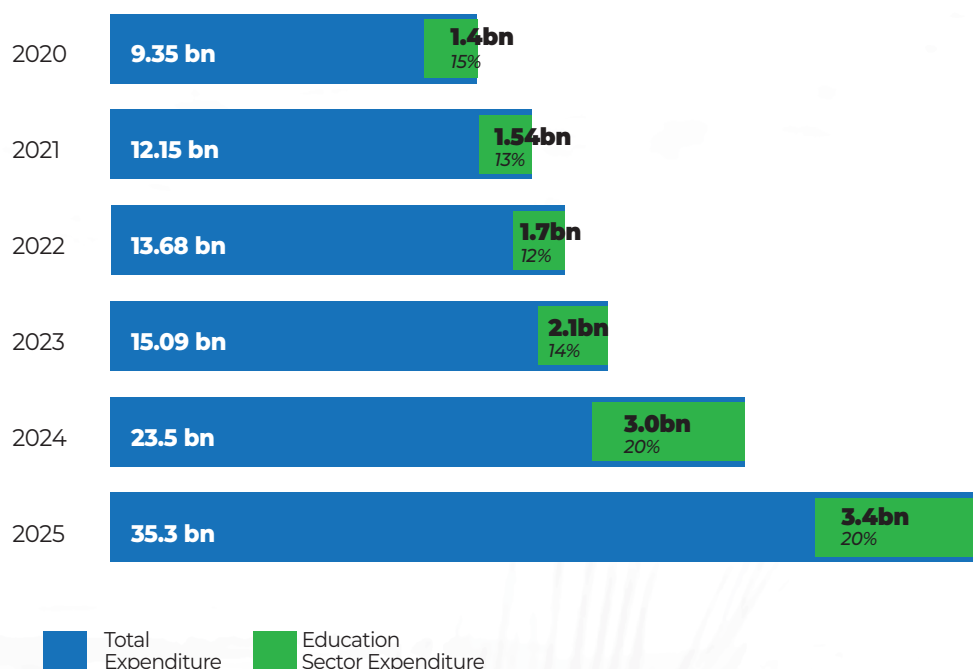
Selected Sectoral Allocations in the Last Five Years



Education Sector

According to an analysis of budgetary trends in Sierra Leone, the education sector consistently receives substantial funding. This dedication follows the United Nations Educational, Scientific, and Cultural Organisation (UNESCO) Declaration, which proposes that 15% to 20% of a country's overall budget should be allocated to education.

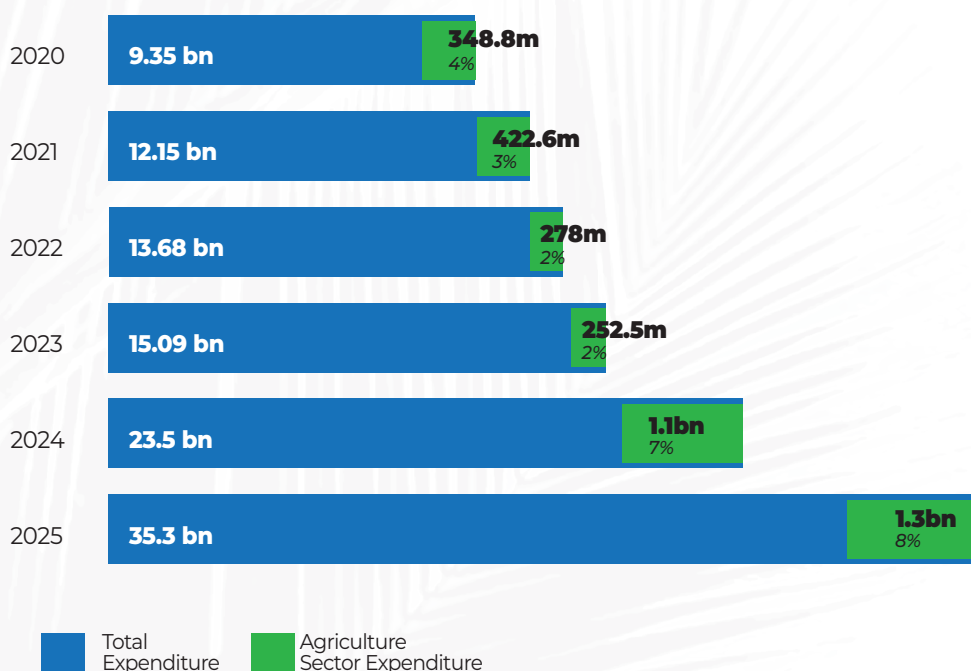
Despite this robust investment, the sector still grapples with significant challenges that necessitate further intervention in infrastructure, teacher training, and curriculum alignment with labor market demands. The government must establish transparent and accountable measures to ensure adequate resource utilisation.



Agriculture Sector

Agriculture is expected to be the backbone of Sierra Leone's economy because it has approximately 5.46 million hectares of arable agricultural land, nearly 75% of which is cultivable, fertile soils, and abundant rainfall of about 3,800mm per year, making it one of Africa's most humid countries, and ideal for a wide variety of

crops such as rice, cassava, groundnuts, and so on. Despite these opportunities, Sierra Leone faces a food supply shortage. She is one of the world's poorest countries, spending a tremendous sum on rice imports alone, straining foreign exchange and contributing to Leone's depreciation against foreign currencies.



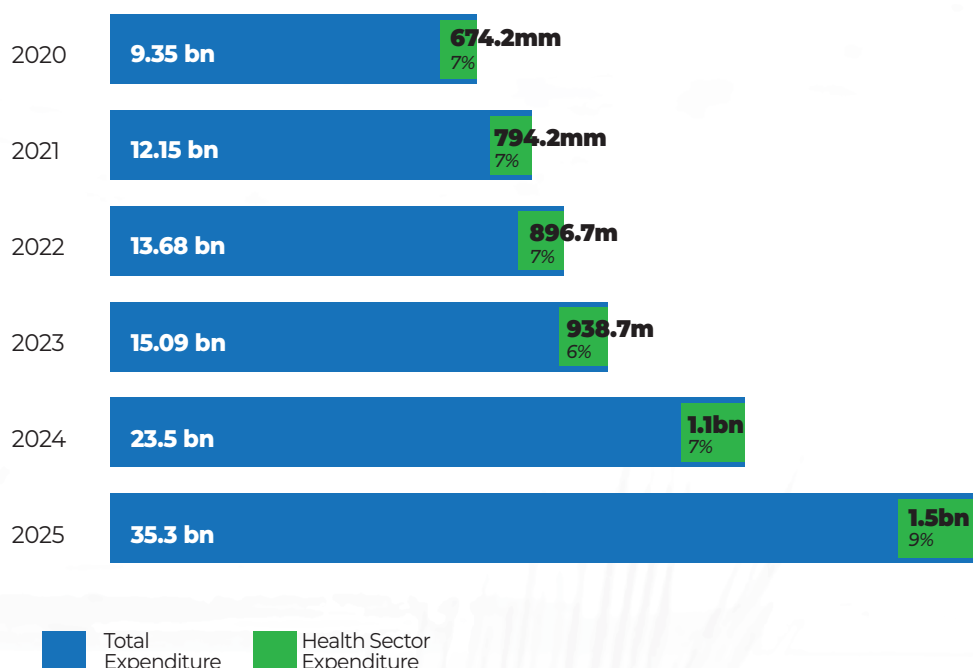
Despite Sierra Leone's vast agricultural potential, with fertile lands and abundant rainfall, the sector remains underdeveloped, receiving meager allocations of less than 8% of total expenditure. The 2025 allocation of NLe 1.3 billion does not show a strong commitment to a sector that houses the government's flagship program (Feed Salone). Prioritising agriculture aligns with the government's Big Five Game Changer agenda and will boost economic growth. It is, therefore, imperative for the government to increase investment to unlock the sector's untapped potential.

Health Sector

Access to healthcare in Sierra Leone, particularly for people with low incomes and the vulnerable, is still very challenging, and where access is available, the quality is questionable. There are challenges related to low government commitment to healthcare delivery, weak implementation of health programmes, limited access to health services, shortage of medical supplies, inadequate monitoring and supervision compounded by weak health governance, corruption, low budget allocation to the health sector and the lack of openness in government disbursements. The country's healthcare system is underfunded, which limits its ability to maintain existing facilities and expand services.

Sierra Leone's public health system is in disarray, and healthcare costs remain

prohibitively high for the general population, which relies on the private health system. The five-year trend analysis of health sector allocations in Sierra Leone reveals that contrary to the Abuja Declaration of 15% allocation to the health sector in a fiscal year, actual health sector allocations in Sierra Leone have remained stagnant, ranging between 6% and 7%. These allocations fail to address rising healthcare costs and improve public health. To address this disparity, concerted efforts must be made to increase funding for better wages for healthcare workers and to invest in projects that improve healthcare delivery, including strengthening health systems, enhancing training programs, improving infrastructure, and providing more financial support. These issues require sustained efforts, long-term investment, and strong governance.



The Role of Citizens in Budget Monitoring

- Citizen input allows for incorporating community needs and priorities into the budget, leading to more efficient resource allocation.
- Public Participation sheds light on the budget process, reducing opportunities for corruption or hidden agendas.
- CSOs can analyse the budget, identify potential issues and advocate for changes that benefit marginalised groups or specific needs.
- Citizen participation strengthens accountability mechanisms. Citizens can monitor spending and hold the government responsible for delivery on its budgetary priorities.
- A transparent and inclusive budget process fosters trust and confidence between citizens and the government.
- Citizen participation allows for diverse voices to be heard, leading to a more inclusive and representative budget that addresses the needs of a broader range of stakeholders.
- When citizens understand and support the budget, they are more likely to cooperate with its implementation, leading to better project outcomes.

Recommendations

The proposed recommendations focus on improving public financial management (PFM) and driving economic growth through key strategies:



Strengthen Public Financial Management (PFM) Systems:

Enhance transparency by ensuring full disclosure of public spending, conducting regular audits, and adopting digital budgeting and expenditure tracking tools to reduce errors and fraud.'



Infrastructure Development: Prioritise investments in key sectors like roads, energy, and water supply, ensuring that projects are well-planned, cost-effective, and strategically impactful.



Focus on Revenue Mobilisation: Modernise the tax system to improve collection and compliance, expand the tax base, address smuggling, and enhance enforcement through technology.



Public-Private Partnerships (PPP): Partner with private entities to finance, build, and operate infrastructure projects, attracting more investment and closing the infrastructure gap.



Improve the Regulatory Environment: Remove regulatory barriers and reduce bureaucratic red tape to create a conducive environment for foreign investment.



Embrace Technology: Leverage technology like drones and data analytics to improve infrastructure planning and maintenance.



Debt Management and Sustainability: Focus on reducing external borrowing dependency, explore sustainable financing options like PPPs, and ensure that debt management strategies are in place to prevent crises.



Monitoring and Evaluation (M&E) Systems: Implement robust monitoring systems to track budget progress, assess program impacts, and create feedback mechanisms for citizens to report on government fund usage

Conclusion

The successful implementation of Sierra Leone's 2025 budget will require coordinated efforts across various sectors, supported by strong governance and transparency frameworks. The focus should be on public financial management, economic diversification, and social development. By aligning the budget with sustainable, inclusive, and growth-oriented priorities, Sierra Leone can chart a path toward improving the well-being and quality of life of Sierra Leoneans.

