# COUNTRY COMMITMENTS TO EDUCATION DOMESTIC FINANCING

Education Financing Campaign

*"Education Multiplies Possibilities: Investing in our future"*

**Country Partner Identification**

| | |
|---|---|
| **Country name:** | Sierra Leone |
| **Ministry/Institution:** | Ministry of Finance |
| **Date:** | 10th March 2026 |

## 1.Volume commitment

1.1. Please select your areas of commitment by checking relevant boxes below (select all that apply):

X ☒ Increase or maintain education expenditure level as a share of national budget (excluding. debt services)

☒ Increase or maintain education expenditure as a share of GDP

☐ Other (please specify)

1.2. Description of education budget perimeter

***Please list all line ministries responsible*** *for elements included in the calculation of education expenditures. Ideally this description should identify where in the national budget relevant elements are recorded:*

The following are the primary line ministries and government bodies responsible for elements included in the calculation of education expenditures:

a) Salaries for Ministry of Basic Education and Teachers

b) Salaries for Teaching Service Commission and Staff

c) Salaries for MTHE and Tertiary Education Institutions

d) Salaries for Sierra Leone Law School

e) Salaries for Teaching Hospital Complex

f) Salaries for Student Loan Scheme Secretariat

g) Recurrent Expenditure for Basic Education

h) Recurrent Expenditure for Technical and Higher Education

i) Recurrent Expenditure for Sierra Leone Law School

j) Recurrent Expenditure for Civil Service Training College

k) Grants for Devolved Education Services to Local Councils

l) Recurrent Expenditure for Teaching Service Commission

m) Recurrent Expenditure for Teaching Hospital Complex

n) Recurrent Expenditure for Student's Loan Scheme Secretariat

o) Domestic Capital Budget Allocation to Education.

Source: Recurrent and Development Expenditure Estimates, Financial Year 2026-2028, Parliamentary Copy.

### 1.3. Historical and projected expenditure

| Ratio | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 203 |
|---|---|---|---|---|---|---|---|
| **Monetary value** - | | | | | | | |
| *Currency:* | Thousands of New Leones (NLe) | | | | | | |
| *Amount:* | 3,619,343 | 4,372,833 | 4,982,299 | 6,462,874 | 7,628,448 | 8,995,007 | 11,412,85 |
| | | | | | | | |
| Percentage (as a share of national budget) | 20.6 | 21 | 21.5 | 21.7 | 21.8 | 21.9 | 2 |
| Percentage (as a share of GDP) : | 2.3 | 2.48 | 2.5 | 2.8 | 2.9 | 3.0 | 3. |

Source: Sierra Leone Medium-Term National Development Plan, 2024-2030; Macro-Fiscal Projections, 2026-2030.

The lower education spending as a percentage of GDP in the table above reflects the re-basing of GDP in 2024, which resulted in the doubling of nominal GDP. Consequently, the increase in the denominator resulted in decline in the ratio of education expenditure to GDP.

Percentage (as a share of national budget) :

Percentage (as a share of GDP) :

Percentage (Other):

Monetary value -
*Currency:*
*-Amount:*

*Do you have plans to increase* ***education expenditure per child*****:** ☒ *Yes* ☐*No*
*If Yes, please provide*
*Currency:*
*-Baseline:*
*- Year:*
*- Amount per child:*

*- Target:*
*-Year:*
*- Amount per child:*

*-Indicate the policy framework or any other official documents where information on the baseline and targets can be found:*
*Please note that the table below will be further reviewed and resubmitted against April 10th, 2026.*

| ***Education expenditure per child*** | | | |
|---|---|---|---|
| Currency | New Leones | | |
| Baseline | | Target | |
| | | | |
| Year | 2025 | Year | 2030 |
| Amount per Child | 553.65 | Amount per Child | 637.75 |
| | | | |
| | | | |
| | | | |
| Source : MOF estimates and projections | | | |

**1.4. Basis for commitment to increase funding for education**

***Please list, and briefly describe, any planned or ongoing actions aimed at increasing resources for education*** *— for example:*

☒ *Raising additional revenues (e.g., through tax reforms or better tax collection), specify*

☒ *Developing strategies for long-term, sustainable education financing (e.g., earmarked taxes, public-private partnerships, etc.), specify*

☒ *Improving budget execution, specify*

☐ *Other, specify*

*Note: Please ensure that listed actions are supported by the National Development Plan, Education Sector Plan (ESP), Partnership Compact or other officially approved policies.*

The Government of Sierra Leone will continue to focus on strengthening tax administration to improve compliance and domestic revenue mobilisation. This includes implementation of the Medium-Term Revenue Strategy (MTRS), with measures such as broadening the tax base through rationalisation of tax exemptions and expenditures, and strengthening revenue collection from Goods and Services Tax (GST).

In parallel, the Government is leveraging complementary and innovative financing sources, including diaspora finance, climate finance, and green investment, supported by strengthened institutional frameworks. These efforts are aligned with national priorities articulated in the Medium-Term National Development Plan (2024–2030), the Big Five Game Changers, and NDC 3.0, all of which position education as a central pillar of human capital development and economic transformation.

To further strengthen the link between domestic revenue mobilisation and education financing, the Government will take steps to ring-fence the existing 1% levy on government contracts, which is intended to support the education sector. This will include establishing a dedicated special account to ensure that proceeds from the levy are transparently collected, tracked, and exclusively allocated to education expenditures across both the Ministry of Basic and Senior Secondary Education and the Ministry of Technical and Higher Education. This measure is expected to enhance predictability, accountability, and the effective utilisation of earmarked resources for education.

In addition to revenue mobilisation, the Government has made significant progress in improving budget execution, particularly in the education sector. As part of key reform commitments and top-up triggers, the Ministry of Basic and Senior Secondary Education (MBSSE) aimed to increase its budget execution rate from 78% in 2019 to 85% by 2024. This target has been exceeded, with the Ministry achieving a 92% execution rate in FY2023/24.

To address this, MBSSE, in collaboration with the Ministry of Finance, is strengthening revenue forecasting and cash management systems, including improving the accuracy of annual and quarterly revenue projections, enhancing cash flow planning and release schedules, and strengthening coordination between budget planning and treasury functions. Additional measures include improving commitment planning aligned with realistic cash ceilings, strengthening in-year budget monitoring, and enhancing

communication with spending units to better sequence expenditures. These efforts aim to ensure that available resources are released in a timely and predictable manner, translating budget allocations into effective service delivery and improved education outcomes.

Source:

(i) Government Budget and Statement of Economic and Financial Policies

(ii) Medium-Term National Development Plan (2024–2030),

(iii) Nationally Determined Commitment 3.0

*(iv)* Finance Act

## 2.Efficiency commitment

***Please list, and briefly describe any planned or ongoing actions to improve efficiency of education finance and expected results*** *— for example*:

☒*Improving public financial management systems for better governance, accountability and delivery. - Specify*

☒*Streamlining teacher management and remuneration mechanisms. - Specify*

☐*Reduce fragmented financing and implementation mechanisms. - Specify*

☒*Enhancing education and financial data tracking systems and availability. - Specify*

☒*Adopting innovative budgeting approaches oriented towards education outcomes (e.g. results-based budgeting). – Specify*

☐*Enhancing service delivery to improve learning, retention, and completion. - Specify*

☐*Other, specify.*

*Note: Please ensure that listed actions are supported by the National Development Plan, Education Sector Plan (ESP), Partnership Compact or other officially approved policies.*

The Government is implementing a range of measures to improve the efficiency of public spending and strengthen the allocation of resources towards productive sectors, with the objective of supporting inclusive economic growth while building resilience.

The Government continues to advance Public Financial Management (PFM) reforms, including strengthening procurement systems, enhancing internal audit functions, ensuring the timely publication of annual Government financial statements, and reinforcing oversight throughout budget preparation and execution. These measures are aimed at improving transparency, accountability, and value for money in the use of public resources.

In addition, the Government plans to undertake a **Public Expenditure Tracking Survey (PETS)** in the education sector to strengthen expenditure tracking, identify bottlenecks in resource flows, and improve efficiency and accountability in the use of education financing. Findings from the PETS will inform corrective actions to ensure that allocated resources reach schools in a timely and equitable manner.

A biometric teacher payroll cleaning exercise is ongoing, with the objective of improving the integrity, efficiency, and transparency of the teacher payroll system. This reform is contributing to the elimination of ghost workers and ensuring that salary expenditures are directed to active teachers. In parallel, the Government will continue to protect critical education expenditures—including Teaching and Learning Materials, School Feeding, School Fee Subsidies, and Examination Fees—to safeguard equitable access and improve learning conditions.

Building on progress made under recent reform commitments, the Government will further strengthen equitable teacher deployment to underserved areas. While the top-up trigger on teacher allocation has been achieved, the forward-looking ambition is to institutionalise a data-driven approach to teacher

recruitment and deployment. The Ministry of Basic and Senior Secondary Education (MBSSE), in collaboration with the Teacher Service Commission (TSC), commits to allocating a defined proportion of newly recruited teachers each year to disadvantaged districts, based on transparent and objective criteria. This will include the use of an algorithm informed by key indicators such as learning outcomes and pupil–teacher ratios, particularly in rural and hard-to-reach areas. This approach aims to ensure a more equitable distribution of teachers, improve efficiency in the use of human resources, and strengthen learning outcomes for the most disadvantaged children.

Furthermore, the Government, with support from UNICEF and partners, will convene an **innovative financing workshop** to identify and prioritise feasible financing mechanisms to expand fiscal space for education. This process will inform the Government's commitment to adopting and implementing selected innovative financing approaches to sustainably increase and diversify resources for the education sector.

Source: (i) Government Budget and Statement of Economic and Financial Policies;
(ii) Public Financial Management Act (2016);
(iii) Payroll Report (2025)

## 3.Equity commitment

***Please list, and briefly describe any planned or ongoing actions to promote equitable resource allocation*** *— for example:*

☒*Strengthening redistributive policies and mechanisms (including needs-based funding formulas for schools or teachers' allocation).*

☐*Tracking of equitable resource distribution*

☒*Adopting pro-poor budgeting mechanisms, gender-based or disability-based budgeting approaches.*

☒*Directing resources to reduce gaps in school access*

☐*Other, specify*

*Note: Please ensure that listed actions are supported by the National Development Plan, Education Sector Plan (ESP), Partnership Compact or other officially approved policies.*

The Government has been implementing a set of targeted and sustained measures to promote equitable allocation of education resources, including:
(i) **Institutionalizing gender-responsive budgeting** within the Ministry of Basic and Senior Secondary Education (MBSSE) to ensure that resource allocation systematically addresses gender disparities;
(ii) **Providing welfare and hygiene support packages for ALL school-going girls of puberty age** to reduce barriers to participation and retention;
(iii) **Allocating subventions to special needs institutions** to support inclusive education and ensure resources reach learners with additional needs;
(iv) **Implementing formula-based grant allocations to Local Councils**, including earmarked resources for education, to promote transparency and equity across districts;
(v) **Expanding access through the Free Quality School Education (FQSE) programme**, resulting in increased enrollment, particularly among girls; and
(vi) **Prioritizing budget allocations to key pro-equity interventions**, including the School Feeding Programme, Teaching and Learning Materials, and School Fees Subsidies, to support disadvantaged learners.

To further strengthen equity in resource allocation, the Government will refine the methodology used to determine school subsidies. While current allocations are based on total student enrollment, the Government commits to transitioning towards a more equity-sensitive, data-driven formula. This will incorporate additional indicators such as school attendance rate, geographic disparities (including rural and hard-to-reach areas), and learning outcomes. The formula will also explicitly account for vulnerable and marginalized groups, including children with

disabilities and schools in underserved communities. In particular, the Government will ensure that special schools and institutions serving children with disabilities receive adequately resourced and differentiated subsidies, reflecting their higher unit costs and specific support needs.

In parallel, the Government commits to introducing a Unique Learner Identification (ID) system to enable more accurate tracking of individual learners across the system. This will strengthen the reliability of enrollment and participation data, improve targeting of resources, and support more precise and equitable allocation of subsidies to schools and learners most in need.

This revised approach aims to ensure that schools with the greatest need receive proportionately higher resources, thereby improving fairness, efficiency, and impact of public education spending

(i)Local Government Act 2022; (ii) Fiscal Decentralization Policy and Strategy – 2025; (iii) Government Budget and Statement of Economic and
Financial Policies; and Sierra Leone Education Sector Plan, Transforming Learning for All, 2022 to 2026.

## 4.Endorsement of the commitments

*Please indicate all the institutions that endorsed the commitment as relevant*

☐Head of State Office ☐ Prime Minister Office ☒ Ministry of Finance ☐ Ministry of Education ☐Other Ministries or agencies (please specify)