

# Scorecard on government budget allocation and expenditure for youth access to formal and non-formal education



ABU BAKARR KAMARA

## Contents

<b>1. Introduction</b> .....	3
<b>1.1 Objective of the study</b> .....	4
<b>2. Scope of the study</b> .....	5
<b>3. Methodology</b> .....	6
<b>4. Analysis and findings</b> .....	8
<b>4.1 Budgetary allocations and expenditure for youth access to formal and non-formal education</b> .....	8
4.1.1 Analysis of budgetary allocations and expenditure for youth access to formal education .....	8
4.1.2 Analysis of budgetary allocations and expenditure for youth access to non-formal education.....	9
4.1.3 Analysis of Local Council youth access to formal education. ....	10
4.1.4 Gender sensitive youth access to formal and non-formal education at the central and local level. ....	10
<b>4.2 Youth Representation in New Government Initiative</b> .....	12
<b>4.3 Youth in the budget process</b> .....	17
<i>Step 1: Budget Planning and Preparation</i> .....	18
<b>Budget Enactment Stage</b> .....	20
<b>Budget Execution Stage</b> .....	20
<b>5.0 Recommendations and Conclusions</b> .....	22
<b>5.1 Budgetary allocations and expenditure for youth in the formal and informal education</b> .....	23
<b>5.2 Youth in the budget process</b> .....	23
<b>5.3 Youth representation in new government initiative</b> .....	25
<b>5.4 Conclusion</b> .....	25
Annexes .....	0
<b>Annex 1: Detail Formal and non-formal youth access to education budgetary allocation and expenditure at the central level</b> .....	0

## List of tables

Table 1: Formal youth access to education budget (2016-2020) .....	8
Table 2: Youth access to non-formal education budget (2016-2020) .....	9
Table 3: Comparing budgetary allocation for youth access to non-formal education budget to the cost in the Education Sector Plan .....	10
Table 4: Percentage of youth access to formal education at the local level (2016-2020).....	10
Table 5: Gender sensitive youth access to formal education at the central level.....	11

Table 6: Gender sensitive youth access to formal education at the local council level.....12

Table 7: Budget allocation and expenditure for National Youth Development Empowerment project.....13

Table 8: Budgetary allocation and expenditure for the National Youth Service Programme.....14

Table 9: Budgetary allocation and expenditure for Youth Farm Project.....15

Table 10: Budgetary allocations and expenditure for Youth in Fisheries Project.....16

**List of figure**

Figure 1: Gender sensitive youth access to non-formal education at the central level.....12

Figure 2: Budgetary allocation and expenditure for the National Youth Village .....15

## 1. Introduction

Learning for active citizenship can be described as a process of critical accompaniment in which individuals are offered structured opportunities - at cognitive, affective and pragmatic levels - to gain and renew the skills of self-directed participation and to experience the negotiation of social purpose and meaning. By its nature, this learning process is a continuous one that is relevant to individuals throughout their lives, and one, which can and should take place in a variety of contexts.

This means that learning for active citizenship builds upon, but moves significantly beyond, the more familiar concepts and practices of civic and political/social education provided in formal schooling contexts for young people. This element of the curriculum is provided in differing ways and at different stages, but typically places emphasis on cognitive teaching and learning: young people acquire information and knowledge about democratic institutions and practices in their own national, regional and local contexts together with the practical skills of life management in complex modern societies.

Participation is a commonly used approach and concept within development. Through active participation, young people are empowered to play a vital role in their own development as well as in that of their communities. The UN has long recognized that young people are a major human resource for development and key agents for social change, economic growth and technological innovation

In Sierra Leone, there are certain barriers, which limit young women from being active citizens. One of such barriers is the number of women who are educated. According to the 2015 census report, 61.9% of women in Sierra Leone are not educated and only 3.5% have vocational/technical education. This also affects the number of women who are gainfully employed. The same 2015 census report stated that only 6.3% of women are paid employee.

In addressing the large gap in education and employment opportunities for women, this study aims to understand the context around gender-sensitive youth access to formal and non-formal education and youth representation in management of youth education/ training initiatives in Sierra Leone. The intent is to, bring out the prevailing situation and challenges the youth often face in accessing gender-sensitive formal and non-formal education in Sierra Leone and proffer recommendations for inclusion of the youth in the management of their education, systems, structures and initiatives in Sierra Leone.

Over the years, the government has made budgetary commitments in the budget speeches in a bid to addressing issues of the youth. In 2016 for instance, the government proposed to provide incentives to develop talents locally, and to encourage the private sector to deepen its collaborations with the academic and training institutions and to work together to churn out skills that meet local needs. This commitment by the government was in-line with the education for active citizen thereby empowering the youth with skills and knowledge that would enable them to be gainfully employed. In 2017, the focus was to foster entrepreneurship in a bid to enable Sierra Leoneans, especially our youths, to actively participate in the economic development of our country. In 2018, the budget speech geared towards providing middle level manpower training to improve the employability of our youth. Twelve Technical and Vocational Institutes were constructed through the support of development partners and they were made functional.

The 2020 budget focuses on Microenterprises development- targeting 20,000 people of which seventy percent are women and thirty percent are youth. Le 21 billion has been allocated to setup and pilot the scheme.

## 1.1 Objective of the study

The specific objectives are as follows;

- I. To review and track government expenditures on gender-sensitive youth issues and access to formal and non-formal education in review of government's budget allocation to youth access to formal and non-formal education in Sierra Leone
- II. To do a comparative analysis of government budget allocation to gender -sensitive youth formal education and gender-sensitive youth access to non-formal education in 2016-2017 academic year and 2017-2018 academic year
- III. To elicit information on gender sensitive representation of youth in management and training of new initiatives by the government
- IV. To produce scorecards and proffer recommendations for government budget allocation to gender sensitive youth access to formal and non-formal education and also on youth representation in the management and training of new initiatives

## 2. Scope of the study

The study focused on youth formal and non-formal budget targeting the Ministry of Education, Youth Affairs, Commission and the district council (Western Rural, Urban, Koinadugu/Falaba and Kono) for 2016, 2017 and 2018 fiscal year. In terms of thematic focus the study looked at the following:

- Budgetary allocations and expenditure for youth in the formal and informal education
- Youth representation in new government initiative
- Youth in the budget process

This study looked at government progresses towards implementing the education sector plans in Sierra Leone.

### 3. Methodology

The study reviewed the existing relevant documents, conduct Key Informants Interviews, Focus Groups Discussions, observation, and analysis of quantitative and qualitative data.

#### a) Review of existing documents

Various documents were reviewed and key among them include:

- The youth policy
- The budget speeches
- Reports on youth skill gap
- The National Development plan
- Education Act
- Education Sector Plan
- The President speeches on the State Opening of Parliament
- President's Speech at the launch of Free Quality Education
- President's Speech on Inequality
- Gender Policy
- The 2015 census
- Sustainable Development Goals

#### b) Key Informant Interviews

The key informant interview targeted key stakeholders in the youth sector as well as those responsible for providing educational services for the youth including financial resources to implement youth activities. The following stakeholders were interviewed

##### *Ministry of Youth Affairs*

- Policies to address on youth formal and informal education
- The inclusion of youth in the development of the budget
- The role of youth in the management of new training initiative

##### *National Youth Commission*

- Activities gear towards addressing youth access to formal and informal education
- The role of youth in the development of the commission budget
- The inclusion of youth in the development of the budget
- Gender youth empowerment programmes
- The role of youth in the management of new training initiative

##### *District Youth Councils*

- Role in interfacing between the youth and government in terms of advocating for youth empowerment

##### *District Councils*

- How budget for youth is develop?
- How youth can effectively participate in their budget development?
- What are the barriers for youth participation in the budget process?
- Budgets and expenditures on youth issues
- How their budget is link to the National Development Plan?

##### *National Council of Non-Formal Education*

- How their programmes is addressing youth empowerment?
- How do they ensure gender representation in addressing youth problems in their programmes?
- Budgetary allocation and expenditure for youth
- The role youth play in designing and implementation of youth programmes/activity

##### *Ministry of Basic and Senior Secondary Education (MBSSE)*

- How their educational programme is tailored to address youth empowerment?
- Budget and expenditure
- Programme/activities geared towards addressing formal and non-formal education for youth
- How do they ensure gender equality in their programme/activity?

***Partners/ another INGO's/CBOs/CSOs forum***

- Their role in providing youth services
- Role in advocacy for increase youth budget

**c) Focus Group Discussion (FGD)**

The FGD was done targeting the youth groups and focused on the following:

- Understanding of the budget process
- Their role in the budget process
- Access to formal and informal education
- Inclusion in new training initiative by government

**d) Analysis of qualitative and quantitative data**

The local council budgets for the youth and education sector for the selected councils was analyzed from the gender perspective. The 2016, 2017 and 2018 budget was reviewed and analyzed. The expenditure report was sourced from the Local Government Finance Department within the Ministry of Finance. For the National budget, the Ministry of Education, Youth Affairs and Youth Commission was also analyzed from both gender and youth perspective. Their expenditure figures were sourced from the Accountant General Department in the Ministry of Finance. Both analyses looked at budget, disbursements, expenditure and variance in line with the budget speech and the National Development Plan. For the education ministry, comparison was made with the non-formal education budget to other budget areas as well as percentage to the total education budget.

Trend analysis was done to be able to determine government investment over the year under review. Chart and tables were produced from the analysis in a bid to present a clear understanding of budgetary allocations and expenditure for youth formal and non-formation education.

Scorecard was produced on three areas, as follows:

- Budgetary allocations and expenditure for youth in the formal and informal education
- Youth representation in new government initiative
- Youth in the budget process

The essence of the scorecard is to present the key findings of the report in a very simple and reader friendly manner

## 4. Analysis and findings

### 4.1 Budgetary allocations and expenditure for youth access to formal and non-formal education

This looked at how budgetary allocations and disbursements for the fiscal year 2016, 2017 and 2018 to youth access to formal and non formal education in Sierra Leone was made. Comparison between formal and non-formal allocations was done to ascertain the level of skewness in terms of government investment to the youth and more specially women. Details of allocations were reviewed as well as that of the expenditure for both the national and district council budgets for the period under review. In addition to the budgetary allocations, the study also looked at the link between budget policies and allocations and disbursements in a bid to establish the underlining causes of under budgeting/over budgeting for programmes or activities geared toward addressing youth access to formal and non-formal education. The budget and expenditure analyses were done to provide the evidence for more and adequate resources to address youth access to formal and non-formal education in Sierra Leone.

#### 4.1.1 Analysis of budgetary allocations and expenditure for youth access to formal education

This analysis is geared towards analyzing the budget and expenditure for programmes and activities for youth from the gender perceptive that fall under the formal Sierra Leone education system .Budget and expenditure for programmes that fall under primary education was excluded since pupils at primary schools fall below the approved youth age in Sierra Leone. Table 1 shows how much the government of Sierra Leone is spending on formal youth access to education

**Table 1: Formal youth access to education budget (2016-2020)**

Year	Recurrent ( Le Millions)		Domestic development ( Le Million)		% of formal education budget to total education budget	
	Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure
2016	222,527.10	80,448.85	5,680	2,769	51.95%	34%
2017	216,764.50	35,561.99	3,600	7,456	51.08%	18%
2018	326,268.20	-	4,900	3,355	49.09%	1%
2019	344,204.90	Data not yet available	43,200	Data not yet available	63.84%	Data not yet available
2020	238,618.20	Data not yet available	574,300	Data not yet available	26.82%	Data not yet available

**Source:** Government budget and expenditure analysis from the Accountant General.

Table 1 revealed that majority of the education budget allocations goes to youth formal access to education. From 2016 to 2019, half of the education budget (recurrent and development budget) falls within youth access to education except for 2020 where it falls to 26.82%. However, expenditure does not match allocation. Example in 2018 only 1% of the youth access to formal education budget was spent. This implies that government is not keeping to it promises as nearly 60% of what was approved by Parliament was not utilized. The huge difference between what was allocated and what was due to be the unspent budget lines covering for example the student loan scheme, physical health education and higher education science and technology. Furthermore, all the expenditure were less the allocations.

The budget allocation in 2019 and 2020 is more than what the National Development Plan (NDP) (Education for Development) cost is. In 2019, the NDP cost for youth formal education is \$31.9 Million (Le 312.9 billion) while the budgetary allocation is Le 387.2 billion. In 2020, while the budgetary allocation is more than twice what the NDP cost is (budgetary allocation is Le 812.9 billion while the NDP is Le 378.8 Billion (\$ 35.6 million).

#### 4.1.2 Analysis of budgetary allocations and expenditure for youth access to non-formal education

By the European Knowledge Centre for Youth Policy non-formal learning is described as: “Purposive but voluntary learning that takes place in a diverse range of environments and situations for which teaching/training and learning is not necessarily their sole or main activity. These environments and situations may be intermittent or transitory, and the activities or courses that take place may be staffed by professional learning facilitators (such as youth trainers) or by volunteers (such as youth leaders). The activities and courses are planned, but are seldom structured by conventional rhythms or curriculum subjects. They usually address specific target groups, but rarely document or assess learning outcomes or achievements in conventionally visible ways.”

This analysis will look at government investment to youth non-formal education. It will also compare government education plan to its budgetary investment over the period of five years. Table 2 shows government investment on youth access to non-formal education

**Table 2: Youth access to non-formal education budget (2016-2020)**

Year	Recurrent (Le Million)		Domestic development (Le Million)		% of non-formal education budget to total education budget	
	Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure
2016	4,836.20	2,124	7,417	5,723	2.06%	3%
2017	4,836.20	1,670	7,417	4,918	2.45%	3%
2018	6,438.00	0	6,438	6,318	1.91%	1%
2019	6,437.90	Data not yet available	12,500	Data not yet available	3.12%	Data not yet available
2020	6,317.70	Data not yet available	3,320	Data not yet available	0.32%	Data not yet available

**Source:** Government budget and expenditure analysis from the Accountant General.

From the table above, it is evidence that government investment to youth access to non-formal education is very small. On average, between 2016 to 2020 government budgetary allocation to youth access to non-formal education is less than 3% of the total education budget. The investment defeats what is in the Education Sector Plan, which states that government will increase and regularize the funding for non-formal and adult education. The analysis in table 2 clearly shows that government budgetary allocation and expenditure for non-formal education is decreasing in real terms. However, comparing to the Education Sector Plan (ESP) cost, the budgetary allocations were more than what the ESP cost for 2018, 2019 and 2020 as shown in table 3 below.

**Table 3: Comparing budgetary allocation for youth access to non-formal education budget to the cost in the Education Sector Plan**

Year	Budgetary allocation ( Le Million)	Education Sector Plan cost ( Le Million)
2018	12,876.00	5,536.26 (\$698,000)
2019	18,937.90	7,905.60 (\$806,000)
2020	9,637.70	9259.31 (\$881,000)

Source: Government budget and Education Sector Plan and exchange rate is from Bank of Sierra Leone

#### 4.1.3 Analysis of Local Council youth access to formal education.

The Sierra Leone education system is 6-3-3-4. This means that a pupil can spend 6 years in primary school, 3 years in junior secondary school, 3 years in senior secondary school and 4 years in college. The system further state that a child can enter class I when he is 6 years old. Based on this system, JSS3 pupil falls under the youth age. The local councils are responsible for the running of primary and junior secondary schools. For this analysis, only budget lines that have to do with JSS3 were included. Table 4 shows the percentage of youth access to formal education at the local council level for 5 council.

**Table 4: Percentage of youth access to formal education at the local level (2016-2020)**

Year	Kono District Council- Allocation		Koidu New Sembehum City Council		Koinadugu District Council		Freetown City Council		Western Area Rural District Council	
	Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure
2016	95%	96%	75%	71%	72%	70%	67%	72%	19%	20%
2017	26%	32%	57%	62%	78%	76%	60%	61%	18%	17%
2018	36%	35%	37%	38%	46%	47%	55%	54%	8%	81%

Source: Local Government Finance Department –Ministry of Finance

Majority of local council education budget goes to youth access to formal education as shown in table 4 above with the exception of the Western Area Rural District Council. At the Local Council level, almost all what was allocated was disbursed and spent. This is because council allocations are priority expenditure and as such government is ensuring almost all what is budgeted for is disbursed though too late.

#### 4.1.4 Gender sensitive youth access to formal and non-formal education at the central and local level.

Gender budgeting is a strategy to achieve equality between women and men by focusing on how public resources are collected and spent. The gender budget initiative seeks to consolidate the Gender Mainstreaming exercise by ensuring that not only is gender mainstreamed in all departmental aspects, but the money trail therein effectively supports gender transformation within the government and the sector within which it operates.

The issues of equitable distribution of government resources between women and men and the use of resources to 'level the playing field', have emerged as critical components of effective Gender Mainstreaming. A gender audit, which was part of the gender mainstreaming exercise, broadly established that women and men were not benefiting equally from resources spent by government. It further

established that a lot of practical and strategic needs of women were not being responded to in the planning and implementation of sector programmes and related services within the local council.

Gender budgeting can be applied to any type of budget system at all levels of government.

**Gender budgeting at central government level** - Introducing gender budgeting at central government level is important because budgetary decisions on both revenue and expenditure are made at this level.

**Gender budgeting at regional and local government levels** - Regional and local governments' proximity to people's everyday lives means there is potential to respond more directly to women's and men's needs when it comes to public policy and service delivery. At these levels, there is great potential to use participatory gender budgeting<sup>1</sup> approaches involving the local population.

Effective implementation of gender budgeting requires political commitment matched with a technical capacity for gender mainstreaming. Engaged leadership is of particular importance to ensure that gender equality is integrated into the planning and budgeting processes and that public budget revenues and expenditures benefit women and men equally. The following enabling factors are necessary to ensure that both men and women benefit from public resources equally:

- political will and political leadership;
- high-level commitment of public administrative institutions;
- improved technical capacity of civil servants;
- civil society involvement; and
- Sex-disaggregated data.

Gender budgeting is not a special approach to budgeting or even an add-on to budgeting. Rather, gender budgeting is an approach to budgeting that can improve it, when fiscal policies and administrative procedures are structured to address gender inequality and women's development needs. When properly done, one can say that gender budgeting is good budgeting' (Stotsky, 2016: 18).

**Table 5: Gender sensitive youth access to formal education at the central level**

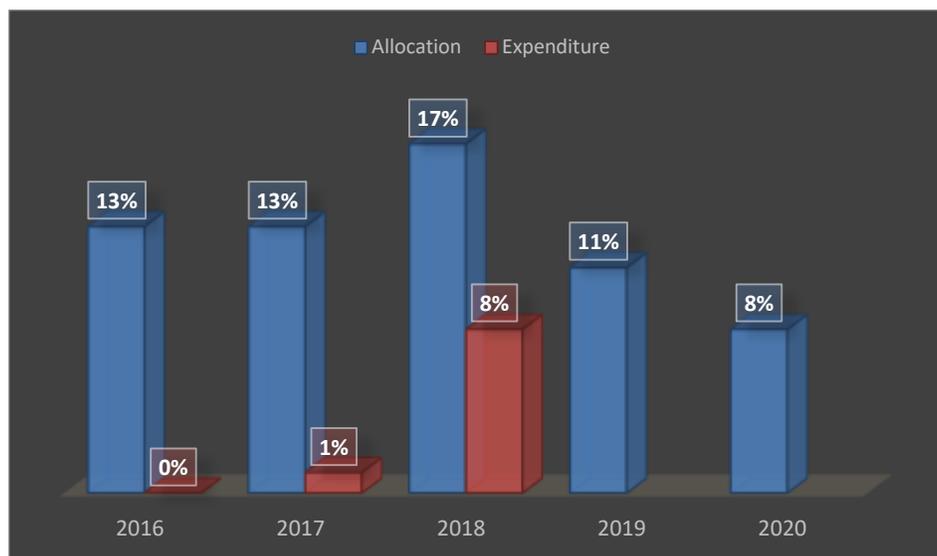
Year	Allocation	Expenditure
2016	4%	324%
2017	4%	0%
2018	2%	83%
2019	3%	Data not yet available
2020	0%	Data not yet available

**Source:** Author calculation and data from Ministry of Finance

Gender sensitive budget allocation and expenditure for youth access to formal education is very small as shown in table 5. The main budget line that contributed to this is the girl child education programme. Chart 1 below gender sensitive youth access to non-formal education.

<sup>1</sup> Gender and participatory budgeting are increasingly being used in developing countries to give civil society groups or members of a community a means to influence the way public resources are spent - <http://gender-financing.unwomen.org/en/resources/g/e/n/gender-and-participatory-budgeting>

**Figure 1: Gender sensitive youth access to non-formal education at the central level**



**Source:** Author Calculation but data from Ministry of Finance

The chart above shows that gender sensitive youth access to non-formal education budgetary allocation keep fluctuating. In 2016, it was 13% went up to 17% in 2018 but came down to 8% in 2020. For the expenditure, it was far less what was allocated.

At the local level, Western Area recorded the highest gender sensitive budget allocation and expenditure for youth access to formal education. This is because they clearly show how many boys and girls are benefiting from their development project like schools as shown in table 6 below.

**Table 6: Gender sensitive youth access to formal education at the local council level**

Year	Kono District Council- Allocation		Koidu New Sembehun City Council		Koinadugu District Council		Freetown City Council		Western Area Rural District Council	
	Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure
2016	0%	0%	7%	6.5%	5%	4.8%	1%	1%	51%	50.2%
2017	0%	0%	11%	10.9%	0%	0%	2%	1.7%	66%	64.1%
2018	1%	1%	3%	3%	0%	0%	31%	30.1%	15%	15%

**Source:** Author Calculation and data from the Local Government Finance Department

## 4.2 Youth Representation in New Government Initiative

Youth, defined in Sierra Leone as people aged 15 to 35, account for approximately one-third of the national population<sup>2</sup>. Today, youth face a daunting challenge: securing decent employment in an economic context

<sup>2</sup> [https://www.sl.undp.org/content/sierraleone/en/home/operations/projects/poverty\\_reduction/youth-empowerment-and-employment-programme.html](https://www.sl.undp.org/content/sierraleone/en/home/operations/projects/poverty_reduction/youth-empowerment-and-employment-programme.html)

characterized by a lack of job opportunities, especially in rural areas. A range of other issues further exacerbates the low demand for labour in Sierra Leone, including the limited work experience and educational levels of many youth. The youth employment challenge has been prioritized by the Government of Sierra Leone (GoSL) and is central to its national development agenda in both the Agenda for Prosperity (2013 - 2017) and the Education for Development (2019-2023). These two poverty reduction strategies have plans for youth, which should be translated into the national budget. In addition, the President’s speech during the state opening of Parliament and the yearly budget speeches have policy pronouncements for youth initiatives gearing towards empowering them.

The Government and relevant stakeholders have undertaken a number of interventions to promote creation of employment opportunities in the country. Some of the interventions have targeted the creation of opportunities that will support gainful employment for the youth and re-orienting the youth to effectively utilised emerging opportunities. The interventions have been in terms of budgetary support/ allocations to activities targeting the youth and direct creation of employment opportunities.

This section of the report looked at the role of youth in different government initiatives between 2016 to 2020. Below are the youth initiatives considered for this study:

### **National Youth Development and Empowerment Project**

This is a government initiative which aims at developing and empowering the youth in a bid to provide jobs and empower them economically. This initiative was announced in the 2016 budget speech. An amount of Le 10.2 billion was allocated for this initiative but only Le 7.2 billion was spent in 2016. This project continued up to 2018. Its budgetary allocation decreased considerably (from Le 10.2 billion to Le 1.5 billion) as shown in table 7. The youth did not participate in the design of the project and the management of it was controlled by the government. The youth only serve as beneficiary in this project. Furthermore, the initiative does clearly show how men and women will benefit. However, women are given priority in the selection of who to benefit.

**Table 7: Budget allocation and expenditure for National Youth Development Empowerment project**

<b>Year</b>	<b>Budget Allocation (Le Million)</b>	<b>Expenditure (Le Million)</b>
2016	10,150	7,120
2017	4,500	3,000
2018	1,500	500

**Source:** Government budget and expenditure analysis from Accountant General Department- Ministry of Finance

### **National Youth Service Programme (New)**

Supervised by the Ministry of Youth Affairs, the National Youth Service (NYS) is a national programme that promotes youth participation in governance. It is meant to provide newly qualified graduates with opportunities to obtain practical job experience in the public and private sectors of the economy. The Parliament of Sierra Leone enacted the NYS Act and gazette as Vol. CXLV11. No. 17 dated 12 March 2016. Sierra Leone’s NYS, which was launched in December 2016.

The objectives of the NYS scheme as stipulated in the 2016 National Youth Service Act are as follows:

- Inculcate a disciplined work ethics among the youth of Sierra Leone and a sense of patriotic and loyal service
- Develop a collective sense of the need to mobilize towards these goals through shared experiences and relevant training

- Develop common ties and a sense of common destiny among young people to promote national unity and integration
- Promote an equitable distribution of service members and the utilization of their skills to better fulfil the country's needs
- Create a sense of awareness about the cultural diversity in Sierra Leone
- Provide opportunities for employment all over Sierra Leone, to promote the free movement of labour at the end of national service
- Undertake projects designed to combat hunger, illiteracy, disease and unemployment
- Promote the spirit of voluntarism among the youth of Sierra Leone
- Give young people an opportunity to learn about the importance of the higher ideals of achieving national goals
- Encourage the youth to acquire a spirit of self-reliance and to develop skills for self-employment that will contribute to the country's economic growth
- Eliminate ignorance, remove prejudices and promote an understanding of the many similarities among ethnic groups in Sierra Leone
- Assign youth outside their regions and districts of origin to develop a sense of patriotism and national ownership
- Encourage a sense of religious tolerance among service members by accommodating religious differences
- Encourage employers who have had experience with qualified service members to provide them employment irrespective of their region of origin
- Help to provide essential services and amenities, particularly in rural communities

The national youth service is financed both by government and by donor but this analysis looked at just government investment to the service. Table 8 below shown government budgetary allocation and expenditure.

**Table 8: Budgetary allocation and expenditure for the National Youth Service Programme**

<b>Year</b>	<b>Budgetary allocations ( Le Million)</b>	<b>Expenditure ( Le Million)</b>
2016	2,012	1,982
2017	400	400
2018	3,000	1000
2019	No government budgetary allocations	
2020	No government budgetary allocations	

**Source:** Government budget and expenditure analysis from Accountant General Department- Ministry of

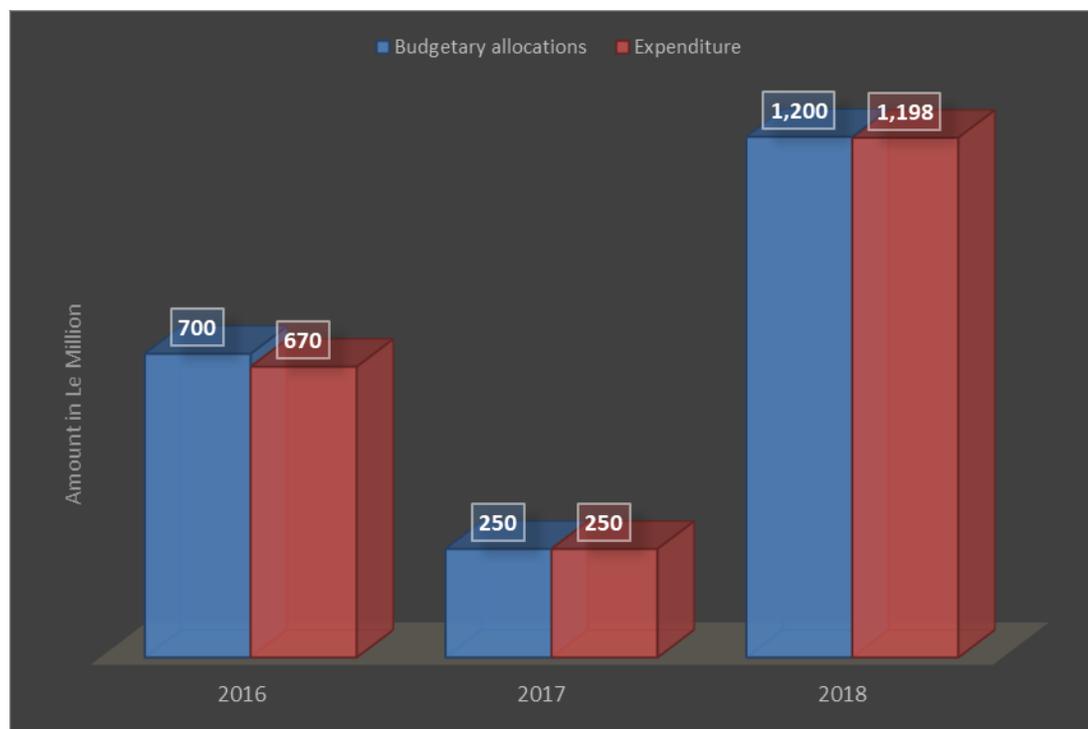
This is a project purely design and managed by government but was in response to the link between national service and the responsibilities that come with citizenship. Gender is core in the selection of youth and it is an integral part of the whole programme.

### **National Youth Village Project**

The national youth village project is a government project, which is serving as a centre of excellence for training young people in middle level technical, vocational and entrepreneurial skills, physical and cultural education. This is said to be part of the government's strategy to address the massive unemployment facing Sierra Leonean youths that provide them with the relevant skills and with practical experience they need to get a job or start their own business. Gender is consider greatly in the admission of the youth in

the National Youth Village. This project is design and managed by government but all the staff in the village are youth. Figure 2 below budgetary allocation and expenditure from 2016 to 2018.

**Figure 2: Budgetary allocation and expenditure for the National Youth Village**



### Youth Farm Project

In a bid to promote young people across the country to be self-reliant, the youth farm project was initiated. The purpose is to create jobs for jobless youths thus contributing to the country’s food sufficiency program and increasing foreign exchange earnings. It is a government initiative but the youth played a leading role and are employed to take control of the farm. They decide the type of crop to be planted and share among themselves proceeds from the farm. Women’s role was not clearly stated in the design of the project but playing a leading role in the management of the project. Table 9 shows how much was allocated and spent on the Youth Farm Project.

**Table 9: Budgetary allocation and expenditure for Youth Farm Project**

Year	Budgetary allocations (Le Million)	Expenditure ( Le Million)
2016	800	790
2017	200	200
2018	1,000	500

**Source:** Government budget and expenditure analysis from Accountant General Department- Ministry of

### Youth in Fisheries Project

The Youth in Fisheries project is benefiting 7,000 deserving youths and their beneficiaries in seven coastal districts of Sierra Leone namely Pujehun, Moyamba, Bonthe, Port Loko, Kambia, Western Area -Rural and Western Area Urban .The project was fully aligned with the mandate of the Ministry of Youth Affairs, which is to develop and implement programs directed towards youth Empowerment and Employment.

The project engages the 1,400 direct participants into 70 groups of 20 youths, 25% of whom are female. Each youth group comprises 20 members with 15 males and 5 females. The bulk of the responsibility of fishing rests with men as women do not go out to sea to fish in Sierra Leone.

Women however take leadership positions, especially in the handling of the boat finances. Women were also given credit facility to enhance linking the buying of fish from these fishermen to sell and repay the said amount to the ministry. The youth played a role in the design, implementing and managing this project. Government investment to this project has been increasing over the past 4 years as shown in table 10.

**Table 10: Budgetary allocations and expenditure for Youth in Fisheries Project**

<b>Year</b>	<b>Budgetary allocation (Le Million)</b>	<b>Expenditure (Le Million)</b>
2016	800	751
2017	150	150
2018	2,000	600
2019	2,500	Data not yet available
2020	3,362	Data not yet available

**Source:** Government budget and expenditure analysis from Accountant General Department- Ministry of

### **Youth in Agriculture Project**

This project is for farmers to plant fruit, rice, vegetables and other lucrative trees. This is to empower and accelerate income generation for the youth involve in farming. Young people and women are the center of this project. This project builds on the youth farm project. Youth played a leading role design, implementation and control of the project. This project was allocated the sum of Le 3.5 billion in 2019.

### **Youth in Commercial Transportation (Pull We Pan Por)**

This is a new project that is led by the youths in the transport sector. The aim is to improve access to social facilities business and transport facilities that will enhanced job creation and sustainable livelihood for the youth. Youth played a leading role in the design, implementation and control of the project. Le 1.5 billion was allocated for this project in 2019.

### **Youth in Car Wash Project**

The Youth in Car Wash project is intended to benefit male and female, literate or illiterate youths in 60 locations across the country directly benefiting thirty-five youths each. The project will also indirectly benefit five dependents of each of the total 2,100 youths across the country<sup>3</sup>. MOYA is setting up the Youth Car Wash Centers in collaboration with Local Council Authorities in each district.

The project will have three components as follows:

- Job Creation and basic entrepreneurship training

<sup>3</sup> <https://www.youthaffairs.gov.sl/portfolio/youth-in-car-wash/>

- Improvement in the methods and equipment used for car washing like use of Spray guns, Water Well with Hand-pump, Water Tanks with 5,000 liters capacity, open canopies with corrugated roofing constructed over the pits to make car washing possible even when it rains.
- Augmentation of incomes of youth car washers like installation of lubrication and tire service facilities, barbing services for vehicle owners waiting for their vehicles to be cleaned and operation of mini-marts that sell car accessories.

The idea of this project was initiated, designed and controlled by the youth. Le 2 billion was allocated from the government 2020 budget to finance this project.

### 4.3 Youth in the budget process

It is well understood that budgets are central to the development process. They are not only tools for collecting, allocating, and managing financial resources, but also powerful instruments for shaping the future of nations especially the youth in ways that advance or retard social and economic political progress. Who makes budget decisions and how they are made determines what the outcomes will be. Inclusive and transparent budgeting can underpin and consolidate democratic processes and good governance in ways that transform society in positive ways. Budget policies relating to revenue and expenditure; transmits incentives, which shape the roles and power relations among different actors in society. In Sierra Leone, these factors are crucial to determining how socially just a society can be. In all of these processes, the youth are central as majority of Sierra Leonean are youth.

Budgets are extremely important documents. They act as instruments for implementing the provisions in the international, regional and national conventions leading to achieving the promotion of the youth. Better outcomes in any sector, for instance in education, health, water or rural development depend not just on allocations but also on actual execution and proper use of those allocations. The execution and proper use of budgeted funds can be improved through social accountability. Citizens, including young citizens, can involve themselves in participatory budgeting, public expenditure tracking, monitoring public service delivery, lobbying and embarking on advocacy campaigns. Poor investments on child welfare, protection and gender equity reflect the low priority many governments attach to these issues when it comes to budget planning and implementation. All of the above will become something of the past if the youth gradually become part of the planning, execution and monitoring of budget processes.

“We must fulfil our obligations to youth. The World Programme of Action for Youth asks Governments to consider the contributions of young persons on all policies affecting them. Governments must honour this commitment. They must also increase the financial, education and technical support made available to young people...It is high time that we stopped viewing our young people as part of the problem and started cultivating their promises and potential.” Ban Ki-moon, UN Secretary General, and International Youth Day 2007

### **The Legal Framework for Youth to Participate in the Budget Process**

During the budget making cycle, various windows exist for young people to participate and submit their contributions to the governments. Section 32 of the 2016 PFM Act and section 18 of the PFM regulations provides for the governments departments to engage the public and undertake consultations with all stakeholders as they prepare the government budget. At the local level, section 65, 85 and 108 makes

provision for community people to participate in the development of the local council budget. Young people again have the opportunity to engage in public participation forums held to give their input in the development of the budget. The legal space to participate is good but the opportunity to be able to make meaningful participation is lacking in Sierra Leone because documents for the budget discussion are given at the doorstep of the discussions.

The budget process is a cycle made up of major events or stages in making decision about the budget and implementing and assessing those decisions. There are four stages involved in the budget cycle: budget formulation; budget enactment; budget execution; and budget auditing and assessment. In all of these stages, the youth have an important role to play depending on the space provided.

### **Budget Formulation Stage**

The executive branch of government puts the budget plan together during the formulation process. This process involves several steps as shown below:

#### ***Step 1: Budget Planning and Preparation***

The main starting point in budget formulation is the preparation of macroeconomic framework and the determination of fiscal targets. Thereafter, budget preparative process is an iterative process between the Ministry of Finance and the spending ministries. A top-down approach is used by the Ministry of Finance to establish initial sectoral budget ceilings that fit Government priorities whereas the bottom-up approach is used by MDAs in formulating and costing sectoral budgetary programmes and preparing sectoral budgets within the sectoral budget ceilings. At this step, youth participation in the bottom-top approach is limited as the process is not open to the public.

#### ***Step 2: The Budget Call Circular***

The Budget Call Circular is a working document that is geared towards guiding Vote Controllers in preparing detailed Budget Estimates and Activity Plans within the Medium Term Expenditure Framework. In brief, the Budget Call Circular gives an indicative picture of the Macroeconomic framework and policy guidelines for the budget formulation, indicative budget ceilings, what is expected of Vote Controllers, standard working documents and deadline for submission of Budget Proposals.

Usually, the entire budget process starts with the circulation of a Budget Call Circular to all Vote Controllers of line Ministries/Departments/Agencies, under the hand of the Financial Secretary.

The Budget Call Circular is usually being circulated to MDAs by June with the requirement that Budget Proposals be submitted to the Budget Bureau no later than end August. Over the years, the BCC makes provision for MDAs to involve various groups in the internal budget formulation including youth. However, MDAs do not involve various interest groups including youth in the process.

#### ***Step 3: Formulation of Strategic Plans and link it to the Poverty Reduction Strategy Paper***

A fundamental principle here is to create a link between the national strategy, policy priorities and the resources allocated to each MDA. It is therefore important that all Processes referred to, are based on, the national strategic plan. It also involves specifying their Mission Statements, Objectives, Activities and Expected Outputs. During this stage, the youth can identify their strategic needs and present it to the

MDA of interest. In addition, the youth ensure that they participate in the development of national policy/document as in most cases the budget will be drawn from these national documents.

#### ***Step 4: The Medium Term Expenditure Framework (MTEF) Process***

The Medium Term Expenditure Framework (MTEF) approach can be described as an **Integrated, Broad Based, and Performance Rolling Budget** that sets out any Government's expenditure plans for a medium term (In S/L Three years) within an available resource ceiling. It integrates both recurrent and capital expenditures, both Government of Sierra Leone as well as donor resources, and is based on achieving an agreed level of performance within each sector. It also places emphasis on three aspects of public expenditure management – Participation, Transparency and Accountability. This is the framework that also clear create the space for citizen including youth to participate in developing MDA's budget. The budget discussion and policy hearings emanated from this framework. Youth should make use of this framework by participating in the budget at both the central and local level.

#### ***Step 5: Budget Discussions and Policy Hearings***

The Budget discussions provide a forum within which issues that are critical to the finalization of the Budget can be discussed and resolved. Ideally, all issues will be resolved by decisions taken at the Discussion. However, some issues may need to be referred to Cabinet for decision when approving the final budget.

While the Budget discussions may be held publically, they are principally a dialogue between the MDA, MoFED and the citizen.

Budget Policy Hearings is an important opportunity for MDAs to “stress-test” the output from strategic planning with the GoSL, DBOCs, NSAs and the public to obtain stakeholder input for the finalization of the plans. Forums are normally held in August/September to which open invitations are made to stakeholders. MDAs present and explain their draft strategic plans that have previously been made publically available. Stakeholders, who will include officers from MoFED, Parliamentarians, non-state actors and the public, are invited to comment and ask questions, and generally provide feedback on the draft plan. Rapporteurs record the proceedings of each hearing.

In the context of the MTEF, hearing outputs are used as follows:

- the feedback received from the hearing is considered by the MDA in finalizing their strategic plan;
- knowledge of the MDA strategic priorities, gained from the hearing, is used by MoFED in the development of more realistic indicative budget targets; and
- a summary of strategic priorities, by sector, will be published in the BFP as part of its discussion of budget strategy.

This is one of the most important spaces wherein the youth should participate in making inputs and push for their needs and aspiration to be factored in the budget of MDAs. However, most youth that participated faced challenges in terms of access to the documents to be discussed. Documents for discussion are given at the doorsteps, hence limit the time to read and make critical inputs or contributions into the budget of MDAs. At this stage, youth should prepare well in advance of the discuss their main issues which they want MDAs to factor in their budgets.

Use of technology such as online media engagement attracts more participation by youth but the youth often mistrust and dismiss government processes based on their past experiences with the government,

misinformation and general sentiments of their views getting overlooked. Youth priorities and needs may also not align with those of the broader majority of their communities. For instance, a health center may receive more popular support than a market center proposed by the youth. With insufficient civic education and access to funding, the youth tend to feel like complete outsiders in their own democracy, which fuels sentiments of frustration, unfairness and exclusion.

### **Budget Enactment Stage**

At this stage, the budget is sent to the legislative arm of government to be debated. At the local level, the budget is sent to the council. The budget plan may be altered or amended before the legislative branch of government/council approves it.

As this process culminates in the enactment of the final budget law, this is often the point when media attention is greatest, offering CSOs and youth valuable opportunities to advocate for their issues. By providing independent analyses of the Executive's Budget Proposal when information is in high demand, as it is during the approval process, and engaging in legislative deliberations, CSOs and youth can inform the debate over the budget and influence its direction.

In many countries including Sierra Leone, the legislature has very limited analytic capacity to allow them to rigorously scrutinize the policies and assumptions in the budget proposal. CSOs and youth with technical skills can contribute to the approval process by analyzing the revenue and expenditure policies being proposed and provide this analysis to legislators to help them more clearly understand issues related to the budget and make better decisions.

The role of the youth in this stage is more of lobby and engagement with MPs at the national level and councillors at the local level. These engagements should be backed by testimonies and evidence on why their inputs or comments should be considered.

### **Budget Execution Stage**

Put simply, the budget execution stage is when funds are actually raised and spent to implement the policies, programs, and projects outlined in the enacted budget. This stage can be somewhat of a challenge for civil society groups including the youth looking to ensure that the budget is implemented as intended, as they typically have limited options for engagement.

In practice, budgets generally are not implemented exactly as they were approved; in many cases funding levels in the budget are not adhered to and, through such practices as *virement* (i.e., the executive shifts funds that were allocated to one area to another during the budget year), authorized funds are not spent for the intended purposes. Deviations can result from conscious policy decisions or in reaction to changing economic conditions, but concerns arose when there are dramatic differences between the allocated budget and actual spending that do not correlate with any measurable policy. Sometimes these cases result to outright abuse by the executive, but they may also reflect the effects of a poor budget process and technical problems that make it difficult for the executive to implement the budget in line with what was enacted into law. For instance, the budget may not be clear about the intended purposes of particular funds, and weak monitoring and reporting systems can limit the availability of information that the executive needs to monitor the flow of expenditures

Budget execution is an executive function. Unless the executive issues public reports regularly on the status of revenues and expenditures during the year, civil society organizations (CSOs) including the youth have limited ability to monitor the flow of funds.

However, the youth have a strong interest in ensuring adherence to the budget and reducing mismanagement or corruption, which requires them to be an effective and transparent monitoring system. When such a system is not in place or not functioning well, these groups must bridge the gap. Using In-Year Reports and the Mid-Year Review, which communicate at regular points during the budget year actual spending figures versus budget allocations, CSOs and youth can monitor whether funds allocated to specific projects, such as a school or a road, have actually been used for the intended purpose. Using the information provided by the government, and that they gathered through monitoring spending on the ground; CSOs can also assess the quality of the spending to see if the policy goals associated with the budget allocation are being met, and if government funds are being used effectively.

In order for CSOs and the youth to make a greater contribution to oversight of budget execution, they need the skills to analyze the data and present their findings, including those on who is benefitting from public spending compared to those who were supposed to benefit and those related to mismanagement at the point of service, as well as the relationships and opportunities to engage in formal oversight processes and with formal oversight institutions (i.e., the legislature and supreme audit institution).

### **Budget Auditing and Assessment Stage**

The actual expenditures of the budget are accounted for and assessed for effectiveness. It also includes a number of activities that aim at measuring whether public resources have been used appropriately, effectively, and efficiently. At the end of the fiscal year, the executive branch should report its financial activities to the legislature and the public, as well as to Audit Service Sierra Leone (ASSL)

Audit Service Sierra Leone is mandated by law to check whether public funds are being managed properly and in line with the law and sound financial management practices. ASSL assesses the proper use of public funds by conducting financial audits that examines the legality of financial transactions, as well as the efficient and effective use through performance audits. ASSL then submits their findings and recommendations for addressing identified problems to the legislative committee responsible for oversight, which then should convene hearings to discuss the major findings and call on the executive to act on the recommendations. The ASSL also release its Audit Report to the public in a timely way after the end of the fiscal year.

Measuring how effective public spending has been in reaching desired outcomes requires identifying appropriate indicators of impact and collecting and correctly interpreting the data on these indicators. Although measuring outputs (i.e., the level of public goods and services produced for a given level of expenditure, such as the number of children immunized or the number of girls enrolled in primary school) requires an effective data collection system, it is a relatively straightforward exercise. Evaluating the impact, or outcomes, of expenditure is much more difficult and requires the capacity to identify the value added from a particular government policy or program. Although measuring impact of government spending can be difficult, it is critical as public finance systems use scarce public resources to meet the needs of a country's people.

Civil society organizations (CSOs) and the youth can only effectively use Audit Reports if they're published in a timely manner. An Audit Report can be a valuable source of information for assessing how well, or poorly, the budget was implemented. The report frequently discloses underspending or

overspending in programs and agencies, and can therefore be used to uncover fraud, identify unauthorized or unsubstantiated expenditures, or highlight systemic weaknesses in financial management practices in public sector agencies. These reports can provide a wealth of information to CSOs and the youth that are interested in assessing problems in budget implementation. Audit Reports are often the only independent source of information on the government's fiscal management, making them a critical source of information for civil society and youth to assess whether the government is spending public funds appropriately and effectively. CSOs should use available audit information to play an effective role in ensuring that public money is used to meet the needs of people.

## 5.0 Recommendations and Conclusions

This focused on three thematic areas and as a result, the recommendations are separated to address these areas.

- Budgetary allocations and expenditure for youth in the formal and informal education
- Youth representation in new government initiative
- Youth in the budget process

## 5.1 Budgetary allocations and expenditure for youth in the formal and informal education

- Even though the Medium Term Expenditure Framework clearly state that MDAs should ensure that their budget is gender sensitive, yet the analysis shows that the Ministry of Education and Local council budgets are not disaggregated as it clearly shows how it will cater for men and women. In a bid to make the budget gender sensitive, the data, which informs budgeting, should be well disaggregated. Example if council is to provide awards for BECE student; they should clearly state how many boys and girls will benefit.
- One of the major challenges in providing non-formal and adult education is the adequacy and regularity of funding. The Education Sector Plan state that government will increase and regularize the funding for non-formal and adult education. However, the findings from the analyses show that government is not keeping to it promise. CSOs and the youth should remind government of her commitments by calling for increase funding to the non-formal education sector in Sierra Leone
- Increase budgetary provisions for the youth targeted programmes especially expanding the number of non-formal learning centres across the country with strengthened links allowing pupils to better transition from the non-formal to the formal education system.
- Government should ensure that education investment project clearly show how men and women are benefiting from it.
- Majority of the youths do not have access to complete their formal education, on account of this government should concentrate the re-allocation of more budget to the non-formal education sector to meet the need and demand of the youth
- The ongoing development of the youth policy should clearly address specific gender issues in every youth investment project.
- Government should increase its credibility on the budget by ensuring that what was budgeted is disbursed and utilized.

## 5.2 Youth in the budget process

- The budget formation stage is one of the most important spaces where the youth should participate in making input and push for their needs and aspiration to be factored into the budget of MDAs. However, most youth that participated faced challenges in terms of access to the documents to be discuss. Documents for discussion are given at the doorstep hence limit the time to read and make critical input or contribution into the budget of MDAs. The Ministry of Finance should ensure that documents for budget discussion are given at least three days before the start of the discussion.
- Audit report can provide a wealth of information to the youth that are interested in assessing problems in budget implementation. Audit Reports are often the only independent source of information on the government's fiscal management, making them a critical source of information for civil society and youth to assess whether the government is spending public funds appropriately and effectively. The youth should use the available audit information to play an effective role in ensuring that public money is used to meet the needs of the people.
- Youth technical skills need to be developed so that they can in many countries include rigorously scrutinizing the policies and assumptions in the budget proposal. Youth with technical skills can contribute to the approval process by analyzing the revenue and expenditure policies being

proposed and provide this analysis to legislators to help them more clearly understand issues related to the budget and make better decisions.

- Youth have a strong interest in ensuring adherence to the budget and reducing mismanagement or corruption, which requires there to be an effective and transparent monitoring system. When such a system is not in place or not functioning well, the youth must bridge the gap. In order for the youth to make a greater contribution to oversight of budget execution, they need the skills to analyze the data and present their findings, including those on who is benefitting from public spending compared to those who were supposed to benefit and those related to mismanagement at the point of service, as well as the relationships and opportunities to engage in formal oversight processes and with formal oversight institutions (i.e., the legislature and supreme audit institution).
- The government (central and local) could prioritize engagement and training by organizing youth-centered workshops to highlight how public participation is feasible at all levels, from the village to the central level. The governments could provide training for youth on how to self-organize and turn their ideas into actionable proposals.
- The government (central and local) should make available information about current, existing youth participation opportunities more particularly the budget. This could be achieved by advertising meetings – their agenda and actors - across social media and public forums, using language the youth would understand, and developing a youth-centered communication strategy for government policies and initiatives.
- The government (central and local) could grant the youth more responsibility over budgets and policies by providing youth-led spaces for them to mobilize their peers and aggregate their preferences by directly allocating their budgets and advocate for and design policies with them.
- Remove barriers that hold youth back from effectively participating: There are many societal factors that impede effective and inclusive participation of girls and boys especially those belonging to the most vulnerable and marginalized groups. Analyzing those structural and social barriers and ensuring that the most marginalized groups have their say in the budgeting process are critical to ensure that the budget does no leave no one behind. Information and approaches used for and with young people must be accessible youth-friendly, age-appropriate, and culturally- and gender sensitive. Barriers impeding the realisation of the youth’s right to be heard should be removed.
- Identifying and using existing structures for youth’s participation in budgeting processes: Existing structures and organizations like youth groups, student councils, or youth parliaments are valuable but often overlooked partners to inform budgeting processes. Involving them will provide youth with information including budget literacy and democratic practices while at the same time engaging potentially large numbers of girls and boys in consultation processes that help to inform government budgets. Ongoing participatory budget initiatives or other processes for citizen participation –facilitated by government or by civil society actors –can provide important platforms for enabling youth’s participation in budgeting.
- For budget allocation to youth issues, they should work closely with the elected leaders at the Parliament, young people can engage individual Members of the Parliament to lobby and champion for resource allocation on youth issues. In October every year, the committee of supply in Parliament held discussion with MDAs. This is another prime opportunity for the youth and their leaders to allocate resources to address youth issues. Young people can engage throughout the budget cycle by presenting memos and petitions to the most relevant public officer who is steering the budget making process at a given time.

### **5.3 Youth representation in new government initiative**

- The youth in car wash project is a typical example where youth design, implement and control the management of the project. Government should use that as a model in the design, implementing and controlling of youth initiative
- Some of the youth initiative failed because of political interference. Government should ensure that they separate politics from youth projects for effective implementation and benefit for the youths

### **5.4 Conclusion**

Government investment on youth access to non-formal education is more than what is stated in the National development plan and the Education Sector Plan (2018-2020). However, budgetary allocations are not disaggregated by gender to be able to clearly show how men and women can benefit from the state authorities.

There is legal framework for youth to participate in both the central and local level. However, the youth lack the technical skills be able to effectively participate in the budget process

**Annex 1: Detail Formal and non-formal youth access to education budgetary allocation and expenditure at the central level**

	2016		2017		2018		2019	2020
	Budget	Expenditure	Budget	Expenditure	Budget	Expenditure	Budget	Budget
<b>Transfer to Local council for education</b>								
Examination Fees to WAEC for BECE	6,267.40	7,116.55	6,352.80	-	9,014.30		10,027.50	16,100.00
Science Equipment's	770.10	-	1,043.70	-	1,480.90		1,975.90	1,560.10
Government Libraries	1,777.10	1,070.14	2,216.20	1,037.18	3,144.60		2,195.80	1,733.60
Education Development	2,902.70	473.95	3,103.20	3,349.62	4,403.40		4,956.90	3,913.60
Free Education programme for JSS							13,252.10	
<b>Total</b>	<b>11,717.30</b>	<b>8,660.64</b>	<b>12,715.90</b>	<b>4,386.80</b>	<b>18,043.20</b>		<b>32,408.20</b>	<b>23,307.30</b>
<b>Formal Education</b>	<b>2016</b>		<b>2017</b>		<b>2018</b>		<b>2019</b>	<b>2020</b>
Grants-in-Aid	14,063.50	9,863.77	14,063.50	303.15	18,721.20	396.34	18,492.70	14,966.60
Planning and Development Services	1,762.60	60.00	1,762.6	60.00	2,346.30	65.30	2,799.60	2,544.90
o/w: Grants in Aid to Government Boarding Schools	2,192.50	5,513.76	2,192.50	-	2,918.60	20.00	14,163.50	10,188.60
o/w: Examination Fees to WAEC for WASCE	8,751.30	4,549.23	8,751.30	4,487.24	11,649.70	4,836.35	14,615.40	28,350.00
o/w: Girl Child Programme	11,514.90	25,405.31	11,514.90	-	6,518.60	5,245.10	9,778.00	
of which: Free Education Programme for Senior Secondary Schools							8,280.00	4,004.10
Text book							5,000.00	
o/w: National Awards Programme	1,535.30	-	1,535.30	91.64	2,043.80	95.73	843.20	
Physical and Health Education	859.70	-	859.70	859.70	1,144.50	899.39	1,144.50	
Inspectorate Division	816.70	51.60	816.70	250.00	1,087.30	298.39	1,087.30	1,216.80
Tertiary Education Commission	2,806.40	1,824.16	2,806.40	1,403.20	3,735.90	1,937.30	2,186.70	1,700.40
Tuition Fees Subsidies	108,750.00	-	98,750.00	-	159,000.30	70.00	111,107.80	2,215.80

Grants to Tertiary Education	28,339.90	1,824.16	30,339.90	1,403.20	47,330.90	1,893.28	66,892.10	80,000.00
Student's Loan Scheme	5,000.00	-	6,000.00	-	9,360.10	78.00	2,000.00	2,406.50
Higher Education, Science and Technology	1,090.10	-	1,090.10	0	1,451.20	26.00	1,850.70	
Science and Technology Committee	307.10	291.73	307.10	153.60	408.80	195.89	449.70	277.10
Teaching Service Commission	1,105.5	51.60	-	-	-	-	-	-
Grant to Tertiary Education application form							6,160.60	3,797.10
Sierra Leone Library Board								234.80
Transfer to local council	34,737.10	31,013.54	37,737.10	26,550.26	58,551.00	51,078.00	77,353.10	86,715.50
<b>Total</b>	<b>222,527.10</b>	<b>80,448.85</b>	<b>216,764.50</b>	<b>35,561.99</b>	<b>326,268.20</b>	<b>67,135.07</b>	<b>344,204.90</b>	<b>238,618.20</b>
<b>Non Formal</b>	<b>2016</b>		<b>2017</b>		<b>2018</b>		<b>2019</b>	<b>2020</b>
Non Formal Education	1,074.70	644.60	1,074.70	521.40	1,430.70	1,361.00	1,430.70	953.90
Barefoot solar tech train cent	1,612.10	-	1,612.10	104.00	2,146.00	1,099.00	2,146.00	735.70
Technical/Vocational Education	2,149.40	1,479.85	2,149.40	1,044.85	2,861.30	1,765.00	2,861.20	4,628.10
<b>Total Non- Formal Education</b>	<b>4,836.20</b>	<b>2,124.45</b>	<b>4,836.20</b>	<b>1,670.25</b>	<b>6,438.00</b>	<b>4,225.00</b>	<b>6,437.90</b>	<b>6,317.70</b>

## Annex 2: Detail domestic development budgetary allocations at the central level

KONO DISTRICT COUNCIL 2016				
ACTIVITY	Gosl	Donor		Expenditure
Monthly Staff and Kono District Council Education Committee Meetings (15 Education Staff and 10 KDC Education Committee members)	18,000,000.00			17,700,000.00
Monitoring and supervision of schools	28,196,000.00			27,196,000.00
Allowances to 3 securities and one messenger at Le 400,000/month for year	19,200,000.00			15,900,000.00
Training of 150 newly recruited teachers on classroom management and school records preparation	26,626,000.00			24,600,000.00
Meeting with stakeholders on monitoring and supervision for the safety and availability of WASH material and TLMs (9 meetings at 9 zonal levels)	18,715,000.00			17,700,000.00
Radio Discussion on Education Activities	5,800,000.00			4,800,000.00
Sensitization meetings with stakeholders on the consequences of teenage pregnancy at 4 centers	16,569,987.50			15,569,987.50
Distribution of teaching and learning materials to boys and girls		46,175,000		
Periodic Meeting with task force an Education Post Ebola recovery plan		38,514,719		
Library		61,299,042.00		
	<b>133,106,987.50</b>	<b>145,988,761.00</b>	<b>279,095,748.50</b>	<b>123,465,987.50</b>
KONO DISTRICT COUNCIL 2017				
ACTIVITY	GoSL	DONOR		Expenditure

Monthly meetings with Education Committee (4 women and 6 men)	7,956,711			6,956,711
Professional monthly meetings with inspectorate staff (9 women and 13 men)	7,500,000			6,400,000
Fabrication of School furniture to 3 Schools	35,000,000			25,900,000
Provision of one digital camera for schools inspection, rehabilitation etc.	1,500,000			1,200,000
Conduct of interviews for grant-in-aid	5,000,000			4,900,000
Radio panel discussion on teenage pregnancy, girl mothers, education policies and hygiene protocols	7,200,000			6,200,000
Sensitization meetings with stakeholders on the consequences of teenage pregnancy *14 Paramount Chiefs * 30 mothers, club chairladies * Reps from Civil Society * 1 Rp (female) from social welfare *chairlady education committee KNSCC * 1 Rep (male) Human Right * 1 rep. Religious leaders	8,500,000			8,400,000
Periodic meetings with taskforce and education sub-committee on President Recovery Priorities (PRP)	4,612,000			4,611,000
	<b>77,268,711</b>			<b>64,567,711</b>
<b>KONO DISTRICT COUNCIL 2018</b>				
<b>ACTIVITY</b>	<b>GoSL</b>	<b>DONOR</b>		<b>Expenditure</b>
Sensitization meetings at chiefdom level on EDUCATION policies in the district	15,000,000.00			14,900,000.00
Chiefdom sensitization meetings on non-violence in sport and inter soccer/athletics completion	36,750,000.00			35,750,000.00
Training of JSS Teachers on G & C (3 days)	17,125,000.00			15,124,800.00
Radio discussion programme	12,000,000.00			10,000,000.00
Distribution of TLMs to 423 schools (4 days)	32,400,000.00			30,300,900.00

Rehabilitation of education facilities	60,000,000.00			58,000,000.00
Support to learning centers for out of school girls (13 centers)	7,000,000.00			6,000,000.00
	<b>180,275,000.00</b>			<b>170,075,700.00</b>
<b>KOIDU NEW SEMBEHUN CITY COUNCIL 2016</b>				
<b>ACTIVITY</b>	<b>AMOUNT</b>	<b>DONOR</b>		<b>Expenditure</b>
Professional monthly meetings with inspectorate staff (2 women and 13 men)	7,500,000.00			6,300,000.00
Fabrication of school furniture	30,000,000.00			27,000,000.00
Radio panel discussion on teenage pregnancy, girl mothers' education policies and hygiene protocols	5,000,000.00			3,900,000.00
Sensitization meetings with stakeholders on the consequences of teenage pregnancy *14 Paramount Chiefs * 30 mothers, club chairladies * Reps from Civil Society * 1 Rp (female) from social welfare *chairlady education committee KNSSC * 1 Rep (male) Human Right * 1 rep. Religious leaders	14,440,000.00			13,440,000.00
Distribution of Teaching and Learning Materials (*Taskforce 1 *Council 1 *Media 1 * Civil Society 1 * Police 1* DEO Staff 2	6,817,500.00			4,817,500.00
Rehabilitation of Education facilities	47,841,535.00			38,841,535.00
Periodic meetings with taskforce and education sub-committee on post Ebola recovery plan (3 women and 12 men)	5,522,040.00	13,022,040.00		4,522,040.00
Fabrication of 100 sets of school furniture	15,000,000.00			13,000,000.00
Library	56,100,000.00			46,100,000.00
	<b>188,221,075.00</b>			<b>157,921,075.00</b>

<b>KOIDU NEW SEMBEHUN CITY COUNCIL 2017</b>				
<b>ACTIVITY</b>	<b>GoSL</b>	<b>DONOR</b>		<b>Expenditure</b>
Monthly Meetings with Education Committee (4 women and 6 men)	7,959,711		15,459,711.00	6,959,710.00
Professional monthly meetings with Inspectorate staff (9 women and 13 men)	7,500,000.00			5,400,000.00
Fabrication of school furniture to 3 Schools	35,000,000.00			30,000,000.00
Provision of one digital camera for school inspection , rehabilitation etc.	1,500,000.00			1,000,000.00
Conduct of interviews for grant-in-aid	5,000,000.00			4,000,000.00
Radio panel discussion on teenage pregnancy, girl mothers, education policies and hygiene protocols	7,200,000.00			6,200,000.00
Sensitization meetings with stakeholders on the consequences of teenage pregnancy *14 Paramount Chiefs * 30 mothers, club chairladies * Reps from Civil Society * 1 Rp (female) from social welfare *chairlady education committee KNSCC * 1 Rep (male) Human Right * 1 rep. Religious leaders	8,500,000.00			8,400,000.00
Periodic meetings with taskforce and education subcommittee on President Recovery Priorities (PRP)	14,700,000.00			13,700,000.00
Library	56,100,000.00			56,000,000.00
	<b>143,459,711</b>			<b>131,659,710.00</b>
<b>KOIDU NEW SEMBEHUN CITY COUNCIL 2018</b>				
<b>ACTIVITY</b>	<b>GoSL</b>	<b>DONOR</b>		<b>Expenditure</b>

Monthly meeting with Education Committee (8 participants)	4,000,000.00			3,900,000.00
Radio panel discussion on teenage pregnancy girls	5,000,000.00			4,900,000.00
Conduct of Grants in aid interview	5,000,000.00			4,000,000.00
Sensitization meetings held with stakeholders	8,500,000.00			8,400,000.00
Monitoring and supervision of primary and junior secondary school in the city	15,000,000.00			14,000,000.00
Distribution of Teaching and Learning Materials for 3 days	12,239,960.00			11,239,960.00
Monthly meetings with sector partners and Education Committee for 15 Participants	6,612,000.00			5,611,000.00
Support to PHE activities and training (50 Teachers)	8,880,000.00			7,880,000.00
Library	115,200,000.00			105,200,000.00
	<b>180,431,960.00</b>			<b>165,130,960.00</b>
<b>WARD C 2017</b>				
<b>ACTIVITY</b>	<b>GoSL</b>	<b>DONOR</b>		<b>Expenditure</b>
Award ceremony to recognize 10 outstanding BECE/NPSE (5 Boys and 5 Girls)	10,000,000.00		44,000,000.00	9,000,000.00
Training of 150 Untrained & unqualified (UU) Teachers in CCTTs	14,000,000.00			13,000,000.00
Coordination meeting with Education Committee and MEST	6,000,000.00			5,900,000.00
Seminar for 150 Untrained & Unqualified (UU) teachers on basic teaching methods writing methods, writing of lesson notes, keeping of register etc.	15,000,000.00			13,000,000.00
Education Hour to discuss issues pertinent to education in the district	3,000,000.00			2,900,000.00

Support to provide materials at 5 Home Economics centers at Waterloo, Goderich, Hamilton, Hastings, and Regent 1,086 Girls & 808 Boys	34,000,000.00			30,000,000.00
Distribution of TLMs, Hygiene Kits & others materials targeting 70,000 pupils	15,000,000.00			12,000,000.00
Monitoring and Supervision of 698 schools in the district (Primary & JSS)	29,999,796.00			25,999,796.00
Library	117,000,000.00			110,000,000.00
	<b>243,999,796.00</b>			<b>221,799,796.00</b>
<b>KOINADUGU DISTRICT COUNCIL 2016</b>				
<b>ACTIVITY</b>	<b>GoSL</b>	<b>DONOR</b>		<b>Expenditure</b>
Subvention to Kabala Secondary School for Girls	15,000,000.00			13,000,000.00
Distribution of Teaching and Learning Materials to Schools	38,000,000.00			33,000,000.00
Provision of relief items support to disaster affected primary schools (Corrugated Iron sheets and other building materials)	20,000,000.00			19,900,000.00
Monitoring & Supervision of District Education Activities	15,200,000.00			14,100,000.00
Supervision of NPSE & BECE Exams in the 11 chiefdoms in the district	18,400,000.00			16,400,000.00
Academic Awards to deserving candidates in NPSE and BECE	12,000,000.00			10,000,000.00
Support to effective joint monitoring and supervision of district education activities (M&E, Civil Works Assessment and project implementation)	13,130,993.00			10,130,993.00

Rehabilitation of Alakuma Junior Secondary School at Gberia Timberkor, sulima chiefdom -to include main building of 6 classrooms, toilets, water system	70,000,000.00			60,000,000.00
Library	77,400,000.00			67,300,000.00
	<b>279,130,993.00</b>			<b>243,830,993.00</b>
<b>KOINADUGU DISTRICT COUNCIL 2017</b>				
<b>ACTIVITY</b>	<b>AMOUNT</b>	<b>DONOR</b>		<b>Expenditure</b>
Distribution of teaching and learning materials to 300 schools	25,000,000.00			20,000,000.00
Monitoring and supervision of 100 schools	25,000,000.00			23,900,000.00
Supervision of NPSE NPSE and BECE Exams	20,000,000.00			19,800,000.00
Conduct regular education sector committee meeting	12,000,000.00			10,000,000.00
Academic Awards to 40 deserving candidates in NPSE and BECE	24,000,000.00			22,000,000.00
Provision of materials to disaster affected educational institutions	30,000,000.00			29,900,000.00
Retention payment for the rehabilitation of Alakuma Junior Secondary School at Gberia Timberkor, Sulima Chiefdom-to include main building of 6 classrooms, toilet water system		7,042,769.00		
Fabrication and distribution of 100 sets of school furniture to Kamadugu JSS School in Sengbeh Chiefdom		12,000,000.00		
Library service devolved	146,300,000.00			136,300,000.00
	<b>282,300,000.00</b>	<b>19,042,769.00</b>	<b>301,342,769.00</b>	<b>261,900,000.00</b>

**KOINADUGU DISTRICT COUNCIL 2018**

<b>ACTIVITY</b>	<b>AMOUNT</b>	<b>DONOR</b>	<b>Expenditure</b>
Distribution of teaching and learning materials to schools	42,500,000.00		41,400,000.00
Provision for regular Monitoring and Supervision of 300 schools in the district	50,500,000.00		40,500,000.00
Support to M & E Activities	5,000,000.00		4,000,000.00
Supervision of NPSE and BECE Exams	15,000,000.00		13,000,000.00
Academic Awards to 40 deserving candidates in NPSE and BECE	52,000,000.00		42,000,000.00
Conduct regular education sector committee meeting	11,000,000.00		10,000,000.00
Library	146,300,000.00		156,200,000.00
	<b>322,300,000.00</b>		<b>307,100,000.00</b>