WASH
Budget Brief

SIERRA LEONE
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Key messages and recommendations

1 **Spending on water, sanitation and hygiene (WASH) remains inadequate and volatile, falling short of national and global commitments.** In 2026, the Government allocated SLE298.4 million to WASH, equivalent to just 1.6 per cent of its total budget and 0.2 per cent of the country's gross domestic product (GDP). This remains well below the Sanitation and Water for All benchmark of at least 7 per cent of the national budget and the Ngor Declaration target of 0.5 per cent of GDP.

Recommendation: To strengthen programme sustainability, the Ministry of Water Resources and Sanitation (MWRS) is encouraged to develop and operationalize a WASH financing strategy that progressively increases domestic resource allocation, improves predictability and aligns spending with national priorities and global commitments. This would help to reduce reliance on external funding, strengthen national ownership and support the long-term continuity and resilience of WASH programmes.

2 **WASH spending is skewed towards water infrastructure, with sanitation and hygiene under-prioritized.** Sector spending is heavily concentrated on water supply infrastructure, while sanitation and hygiene receive only about 0.2 per cent of total allocations. This imbalance undermines progress towards Sustainable Development Goal 6, which requires balanced and integrated investment across all WASH pillars.

Recommendation: The MWRS, in collaboration with the Ministry of Finance (MoF), is encouraged to rebalance resource allocation to ensure dedicated and predictable financing for sanitation and hygiene, including operations, behaviour change and service sustainability, alongside continued investment in water infrastructure.

3 **Fiscal decentralization within the WASH sector remains limited.** On average, only about 10 per cent of WASH funding is channelled to Local Councils, despite their front-line service delivery mandate. This constrains subnational planning and weakens the Government's ability to deliver services effectively at community level.

Recommendation: The MoF's Fiscal Decentralisation Division should accelerate fiscal decentralization by increasing the size of transfers to Local Councils for WASH services, while strengthening district-level expenditure tracking, accountability and technical capacity to support effective infrastructure management and service delivery.

Sanitation and hygiene only receive about 0.2 per cent of total WASH spending, this imbalance undermines progress towards SDG6

4 WASH financing remains donor-dependent, exposing the sector to significant risk. WASH programmes continue to rely heavily on external and on-budget donor financing, with no comprehensive framework to guide sustainable resource mobilization. This dependence increases vulnerability to funding volatility and constrains strategic prioritization and long-term planning.

Recommendations

- The MWRS should prioritize the development and implementation of a comprehensive WASH financing strategy to progressively strengthen domestic resource mobilization, reduce reliance on external funding, and establish a clear, government-led framework for coordinating sector financing.

- The MWRS should establish a technical steering group to better align development partner financing with national priorities, ensuring that external resources are used strategically to fill critical gaps and strengthen project pipelines, rather than substitute for domestic investment.

5 Private sector participation in WASH financing remains limited. Private investment in WASH infrastructure remains minimal, despite emerging experience with blended finance. The key constraint is not the absence of financing models, but the limited pipeline of bankable projects ready to attract investment.

Recommendation: The MWRS, in collaboration with the MoF, should strengthen project preparation to move WASH investments from feasibility to bankability through robust technical design, credible financial modelling and risk mitigation. Proven blended finance models should then be systematically scaled up and adapted for national application.

> A comprehensive WASH financing strategy should be developed to reduce reliance on external funding

Introduction

This budget brief examines water, sanitation and hygiene (WASH) expenditure in Sierra Leone in the context of the 2026 national budget. It assesses the adequacy, equity, efficiency and effectiveness of public spending between 2020 and 2026, with the aim of informing the Government, development partners, civil society organizations and other stakeholders. The analysis is intended to support more efficient, sustainable and impactful WASH programming across Sierra Leone.

Methodology

The analysis covers five ministries, departments and agencies responsible for WASH service delivery in Sierra Leone: the Ministry of Water Resources and Sanitation (MWRS), Local Councils, the Sierra Leone Water Company (SALWACO), the National Water Resources Management Agency and the Guma Valley Water Company (see Annex 1). WASH-related spending was identified using keywords such as water, sanitation, hygiene, waste, sewage, toilets, latrines and hand washing. Budget data (allocations and expenditures) are drawn from initial budget documents only and exclude supplementary budgets. These documents contain gaps for certain economic categories – for example, salary expenditure is not reported, and capital expenditure data are incomplete for some years. In such cases, Annual Public Accounts were used to fill these gaps. Total government expenditure is calculated as the sum of wages and salaries, non-salary non-interest recurrent expenditure, domestic capital expenditure, foreign loans and grants, capital transfers and interest payments, based on the Budget Profile for the Year Annex.

This brief aims to support more efficient and sustainable WASH financing in Sierra Leone

Overview of the WASH Sector in Sierra Leone

Sierra Leone has made progress in expanding access to water and sanitation services, with the strongest gains in basic drinking water. Between 2010 and 2022, access to basic drinking water increased in both rural and urban areas (*see Figure 1*). Rural coverage rose from 38.2 per cent to 54 per cent, while urban coverage increased from 72.9 per cent to 79.8 per cent, reflecting continued investment in water infrastructure. Sanitation outcomes also improved, with open defecation declining from 31.3 per cent to 26 per cent in rural areas and from 5.6 per cent to 4.2 per cent in urban areas.

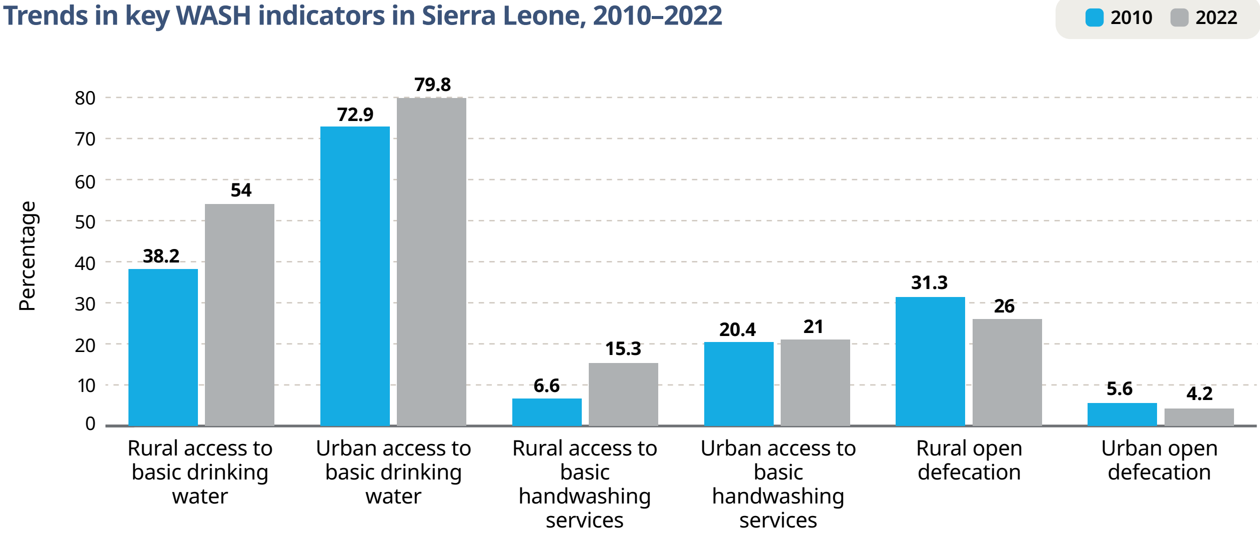
Progress in hygiene services has been more gradual. Rural access to basic hand-washing services more than doubled, from 6.6 per cent to 15.3 per cent, while urban access increased only slightly, from 20.4 per cent to 21 per cent. Although these gains are positive, overall access to basic hand-washing services remains low. Moreover, diarrhoea remains one of the leading causes of death among children under five years of age in Sierra Leone.[1] Unsafe water, inadequate sanitation and poor hygiene contribute to a wide range of illnesses that undermine child health and development. Environmental deprivations linked to poor WASH are estimated to account for up to half of all child undernutrition,[2] with repeated bouts of illness further impairing growth, cognitive development and school readiness. Inadequate WASH in schools also contributes to absenteeism, particularly among adolescent girls, and exposes children to preventable health risks. Strengthening WASH financing in Sierra Leone is therefore central to improving child health, reducing stunting, supporting school attendance and protecting the dignity and safety of every child.

Between 2010 and 2022 access to drinking water **increased** in both rural and urban areas. Rural coverage rose from **38.2** to **54** per cent and urban from **72.9** to **79.8** per cent.

1. Ministry of Water Resources, Ministry of Health and Sanitation, Statistics Sierra Leone and UNICEF, 'Water, Sanitation and Hygiene: National Outcome Routine Mapping (WASH NORM) 2022 – Summary of Survey Findings', UNICEF, 2023.
2. Ibid., p. 6.

FIGURE 1

Trends in key WASH indicators in Sierra Leone, 2010–2022



Source: World Bank (2026).[3]

Significant rural–urban disparities persist across all WASH indicators. Urban populations continue to have higher access than rural communities to drinking water, hand-washing facilities and sanitation services. Although rural areas have recorded significant gains, particularly in water access and reduced open defecation, persistent disparities point to continuing resource, infrastructure and implementation challenges.

Despite these gains, the pace and scale of progress remain insufficient to achieve Sustainable Development Goal (SDG) 6 by 2030. SDG 6 calls for universal access to safe drinking water, sanitation and hygiene, and the elimination of open defecation. Accelerating progress will therefore be essential to close remaining service gaps and achieve equitable, universal WASH outcomes across Sierra Leone.

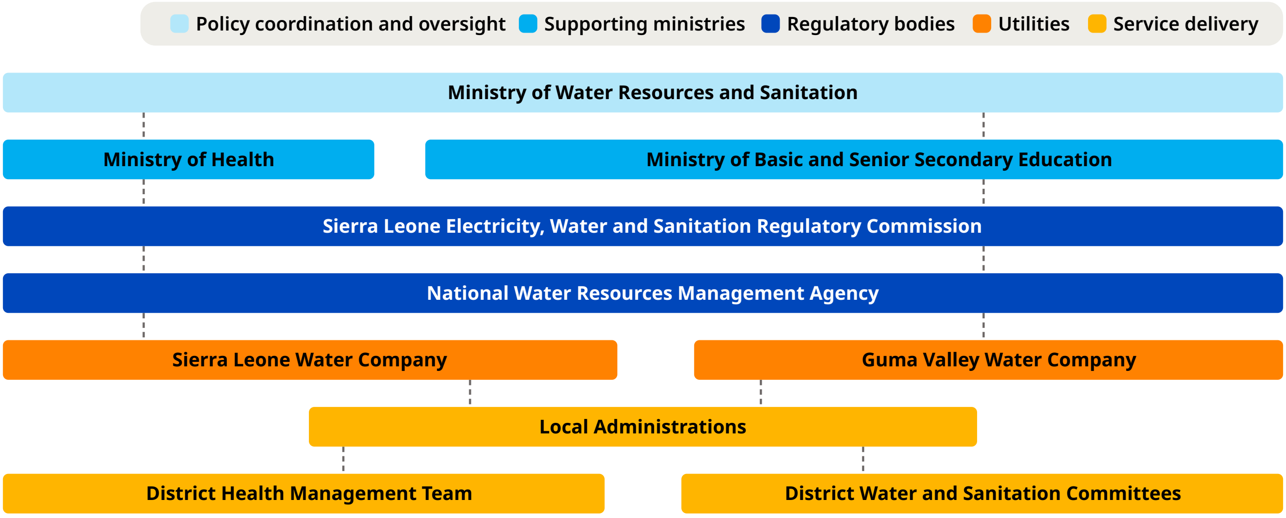
Sierra Leone's WASH sector operates within a broad and complex institutional landscape, with responsibilities shared across national and local actors. While the MWRS provides overall leadership and coordination, service delivery, regulation and monitoring functions are distributed across multiple agencies, utilities and Local Councils (*see Figure 2*). Recent policy and strategy reforms, including the 2023 amendment of the MWRS, signal continued efforts to strengthen coordination and accelerate results. In practice, however, implementation and oversight remain fragmented across multiple institutions and levels of government.

> Recent policy and strategy reforms, including the 2023 amendment of the MWRS, signal continued efforts to strengthen coordination and accelerate results

3. World Bank, 'Sierra Leone World Development Indicators', World Bank, 2026 <https://databank.worldbank.org/reports.aspx?source=2&country=SLE>, accessed 12 August 2026.

FIGURE 2

Institutional roles in Sierra Leone's WASH sector



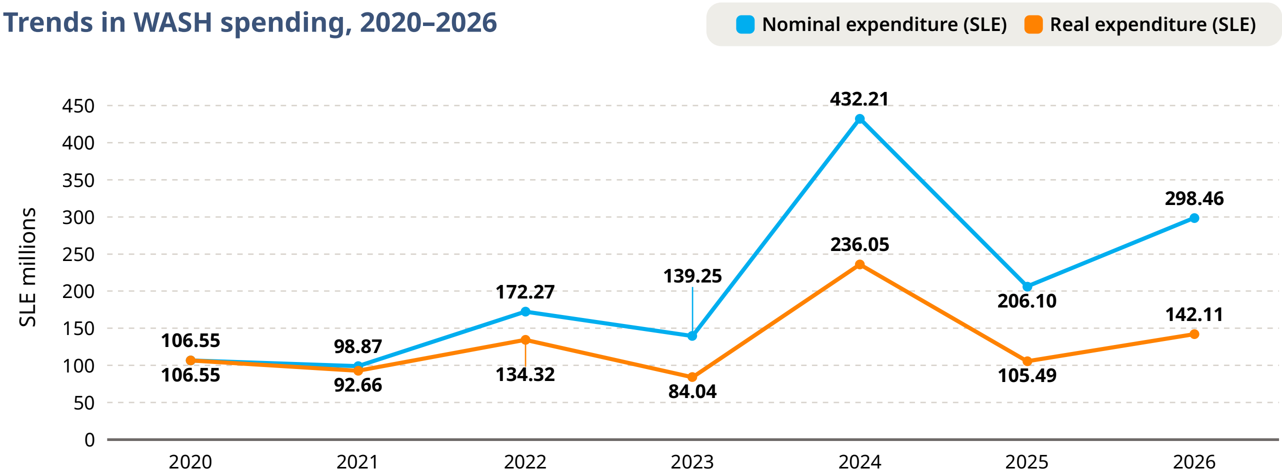
Size of WASH spending

The Government allocated SLE298.4 million to WASH in 2026 – an increase of nearly 45 per cent from SLE206 million in 2025. However, WASH expenditure remained highly volatile between 2020 and 2026 in both nominal and real terms, driven mainly by fluctuations in capital spending. Following sharp increases in 2022 and 2024 and contractions in 2023 and 2025, the real WASH budget in 2026 remained only marginally above its 2020 level (*see Figure 3*).

Real per capita WASH expenditure declined from US$1.39 in 2020 to US$0.33 in 2025. However, the approved 2026 budget indicates a sharp rebound, reaching an estimated US$1.41 per person (*see Figure 4*).

FIGURE 3

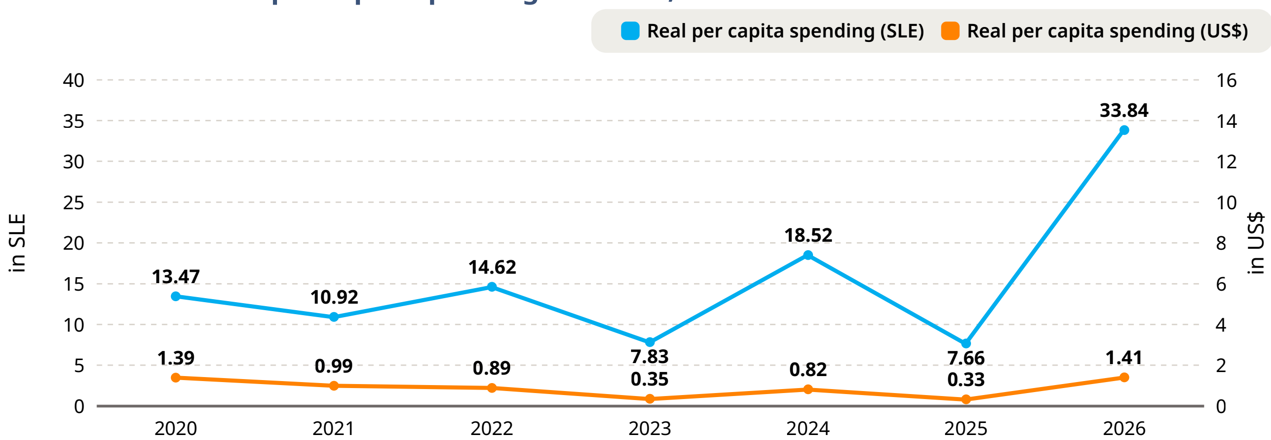
Trends in WASH spending, 2020–2026



Source: Own calculations. Data from FY2020–2026 Budget Speech Annexes and Annual Public Accounts, complemented by data from the Ministry of Finance.
Notes: FY2020–24 are actual expenditure, FY2025 and FY2026 are budget allocations. Only on-budget, domestically financed budget data is included

FIGURE 4

Nominal versus real per capita spending on WASH, 2020–2026



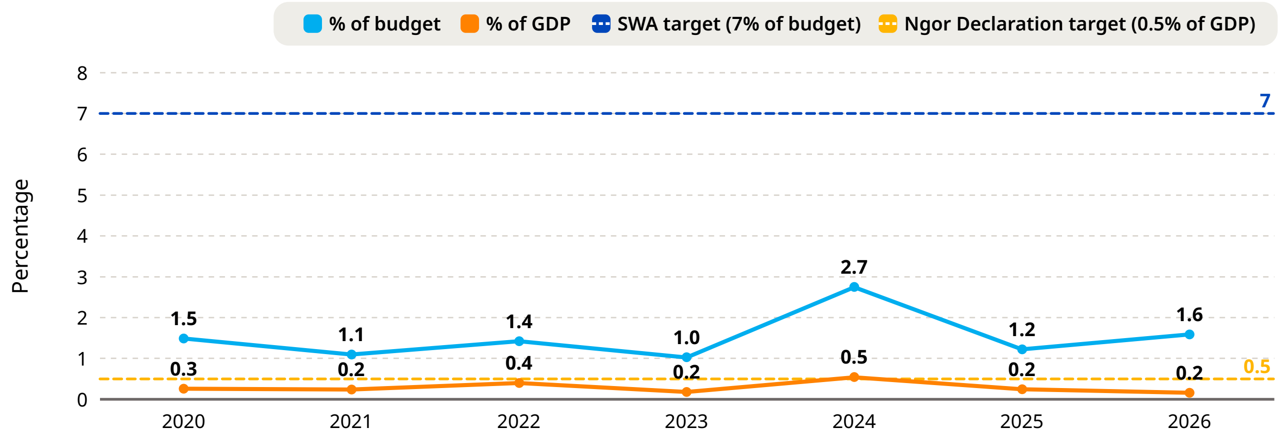
Source: Own calculations. Data from FY2020–2026 Budget Speech Annexes and Annual Public Accounts, complemented by data from the Ministry of Finance. Population data from UN World Population Prospects.
Notes: FY2020–24 are actual expenditure, FY2025 and FY2026 are budget allocations. Only on-budget, domestically financed budget data is included.

Sierra Leone's WASH spending remains below the Ngor Declaration target of 0.5 per cent of GDP. Between 2020 and 2026, WASH allocations averaged 0.3 per cent of GDP. Although spending briefly reached 0.5 per cent in 2024, the 2026 allocation falls short of this benchmark (*see Figure 5*).

WASH spending also remains well below the Sanitation and Water for All benchmark of at least 7 per cent of the national budget. Despite the sector's critical role in health, education and child well-being, public investment remains limited. Between 2020 and 2025, WASH allocations averaged about 1 per cent of the national budget, increasing only modestly to 1.6 per cent in the 2026 approved budget (*see Figure 5*).

FIGURE 5

Trends in WASH spending as a share of total budget and GDP



Source: Own calculations. Data from FY2020–2026 Budget Speech Annexes and Annual Public Accounts, complemented by data from the Ministry of Finance.
Notes: FY2020–2024 are actual expenditure, while FY2025 and FY2026 are budget allocations. Only on-budget, domestically financed budget data are included. Total government expenditure is calculated by summing wages and salaries, non-interest recurrent expenditure, domestic capital expenditure, capital transfers, interest payments, and foreign loans and grants.

Composition of WASH spending

SPENDING BY ADMINISTRATIVE CLASSIFICATION

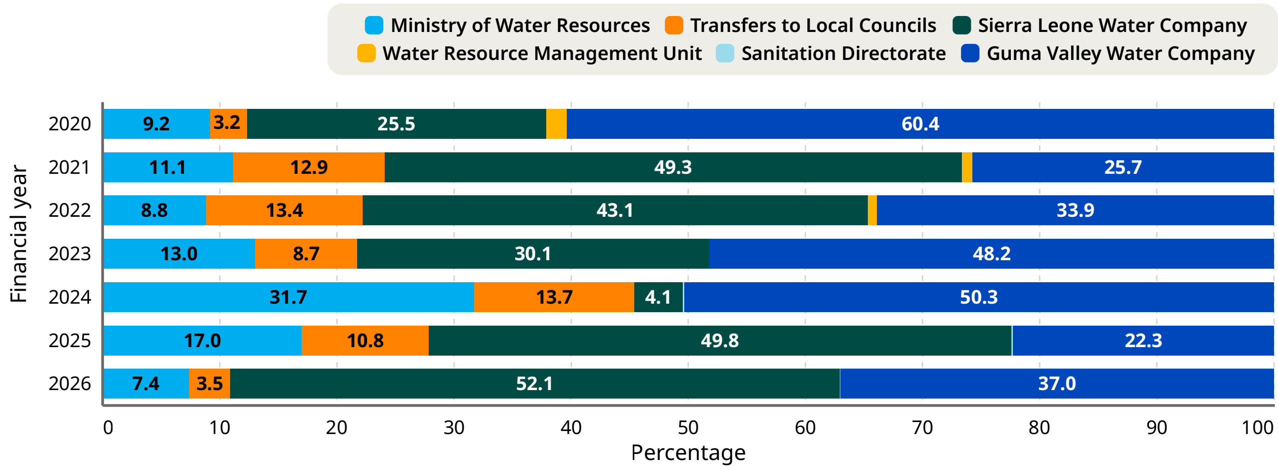
WASH spending continues to prioritize water service delivery and infrastructure expansion, mainly through SALWACO and the Guma Valley Water Company. Between 2020 and 2026, these two utilities accounted for an average of about 36 per cent and 40 per cent of total allocations, respectively (*see Figure 6*). Spending remains heavily concentrated on capital investments to expand access in rural and peri-urban areas and strengthen climate-resilient systems. The 2026 budget shows a major shift in administrative allocations: the MWRS share declined from 31.7 per cent in 2024 to 7.4 per cent in 2026, while SALWACO's share increased from 4 per cent to more than 52 per cent. Allocations to Local Councils fell from 13 per cent in 2021 to 3.5 per cent in 2026, diverging from the policy emphasis on decentralization.

Sanitation and hygiene remain significantly underfunded, accounting for only about 0.2 per cent of sector spending. For much of the period, identifiable expenditure was largely limited to the procurement of sanitary pads, with a dedicated sanitation and hygiene programme introduced only in 2024. This imbalance – strong investment in water infrastructure alongside minimal financing for sanitation and hygiene – risks slowing progress towards national and global WASH targets, which require more balanced investment across all subsectors.

> Imbalanced funding between water infrastructure and sanitation and hygiene risk slowing progress towards WASH targets

FIGURE 6

Spending by MDAs, 2020–2026



Source: Authors' own calculations based on Budget Speech Annexes (Budgeted Figures). It should be noted that, due to limited availability of actual expenditure, this analysis is based on approved budget allocations

SPENDING BY ECONOMIC CLASSIFICATION

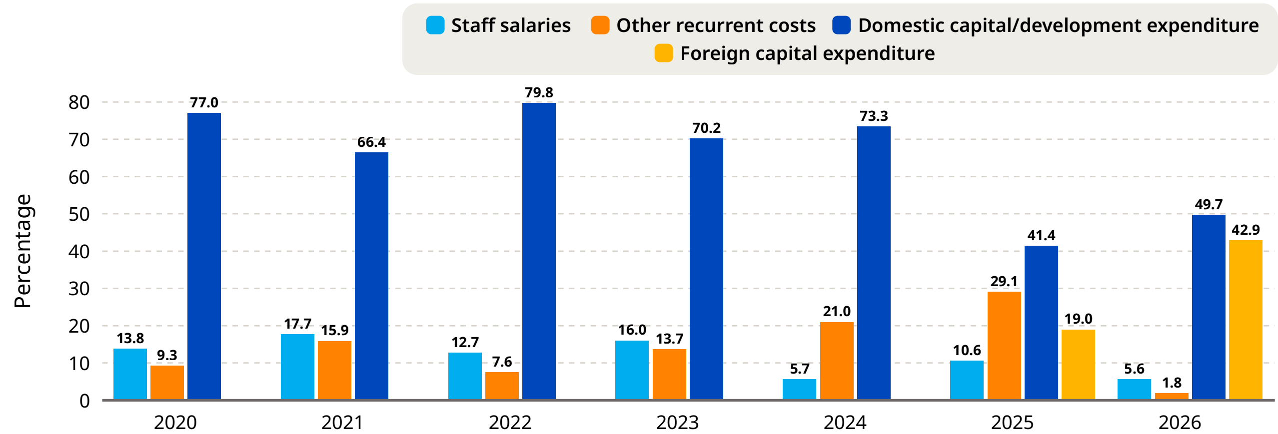
Water supply spending is heavily concentrated on infrastructure expansion and service delivery improvements, reflected in the consistently high share of domestic capital expenditure (*see Figure 7*). This points to a strong focus on large-scale investments to expand access and upgrade water systems. In contrast, allocations to staff salaries and other recurrent costs remain modest, averaging about 12 per cent and 14 per cent, respectively. While this distribution prioritizes physical infrastructure, it also indicates limited investment in operations, maintenance, technical capacity, systems-strengthening and management. Without adequate recurrent financing, the functionality, reliability and long-term sustainability of water supply systems – particularly in rural areas – may be undermined.

A more balanced expenditure mix will be essential to sustain gains in access and service delivery. Complementing infrastructure investments with adequate financing for operations, maintenance, skilled personnel and institutional capacity – particularly in ways that strengthen climate resilience and promote equitable access for children – will be critical to ensuring that WASH services remain functional, inclusive and sustainable over the long term.

Adequate financing for capacity building, operations and maintenance are critical for long-term sustainability of WASH services

FIGURE 7

Spending by economic classification, 2020–2026



Source: Authors' own calculations based on Budget Speech Annexes (budget) and Annual Public Accounts (actual).
Note: Actual figures are not available for foreign capital expenditure (foreign bilateral/multilateral PIP) from the MoF or Annual Public Accounts.

Budget credibility and execution

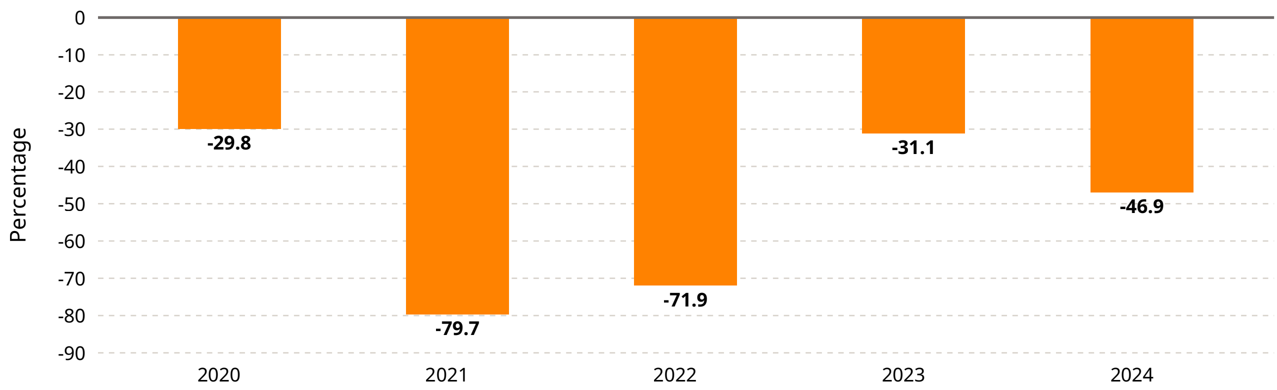
Assessing budget credibility and execution in Sierra Leone's WASH sector is constrained by inconsistent and incomplete reporting of actual expenditure across institutions. Available evidence shows that actual spending under the MWRS has consistently fallen short of approved allocations over the past five years, indicating persistent underspending. As shown in Figure 8, execution was particularly weak in 2021 and 2022, when only 20 per cent and 28 per cent, respectively, of approved budgets were spent.

> Improving budget execution is critical to ensuring tangible, sustainable gains in access to WASH services for children and communities

Budget credibility and execution challenges reduce the effectiveness of WASH financing. When approved allocations are not fully executed, the expansion of service delivery slows, and progress towards sector targets is constrained. Likely contributors to these gaps include delays in fund disbursement, procurement bottlenecks, and capacity constraints at the subnational level. Addressing these challenges will require stronger public financial management systems, including more efficient procurement processes, timely and predictable fund releases, and enhanced technical and financial oversight at decentralized levels. Improving budget execution is critical to ensuring that WASH allocations translate into tangible, sustainable gains in access to safe services for children and communities across Sierra Leone.

FIGURE 8

Budget execution of MWRS, FY2020–2024 (deviation from approved amounts, per cent)



Source: National Budget Speech Annexes, 2020–2024 (actual figures are not available for 2025 and 2026).

Financing of WASH

WASH financing remains heavily dependent on external resources, exposing the sector to funding volatility and sustainability risks. Between 2020 and 2023, foreign financing accounted for an average of 61 per cent of total sector funding. From 2024, domestic financing appears to dominate (*see Figure 9*); however, data limitations make it difficult to distinguish clearly between domestic and external funding sources, suggesting that foreign support remains substantial. While development partner financing has been critical to expanding access and strengthening infrastructure, continued reliance on external resources leaves the sector vulnerable to shifting donor priorities, global funding constraints and macroeconomic pressures. Progressively increasing domestic financing will therefore be essential to strengthen sustainability, national ownership and resilience to external shocks.

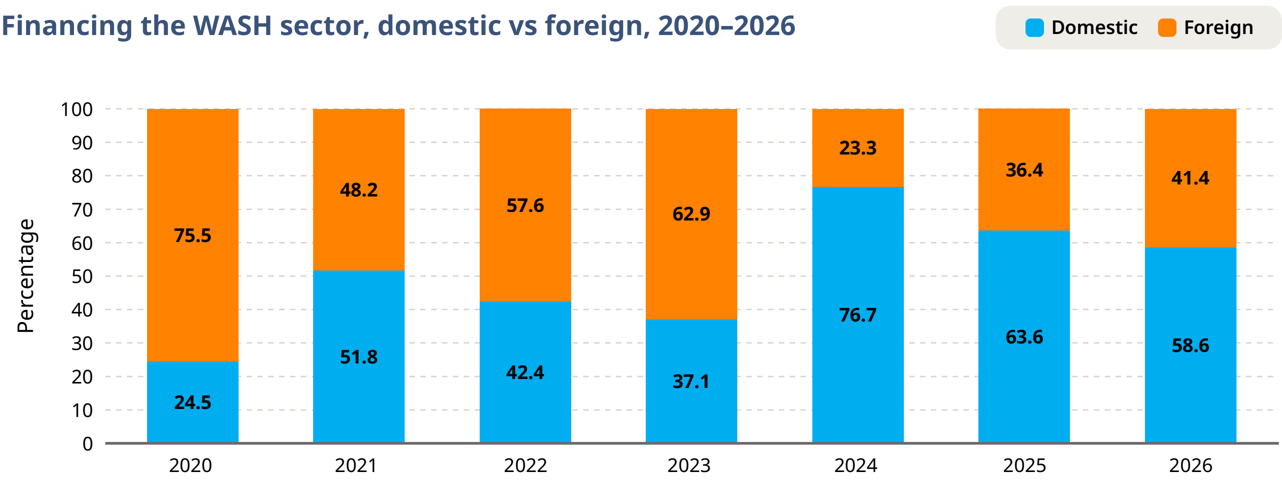
> Between 2020 and 2023 foreign financing accounted for an average of 61 per cent of total WASH financing

On-budget donor commitments and disbursements have increased significantly over the past five years, reflecting strong partner engagement in the WASH sector. Commitments and disbursements rose from US$49,250 in 2020 to US$4.72 million in 2024, signalling increased development partner confidence and growing prioritization of WASH as a critical development and public health intervention (*see Figure 9*). The fact that disbursements matched commitments each year suggests full utilization of committed donor funds and points to sound financial management and absorptive capacity within implementing institutions.

Sustained and predictable financing is essential to protect WASH gains and expand services for vulnerable populations, particularly children. Given WASH's role in improving public health, strengthening education outcomes and building community resilience, continued donor engagement – alongside stronger domestic resource mobilization – will be critical to safeguarding service delivery, maintaining momentum and scaling up high-impact interventions.

FIGURE 9

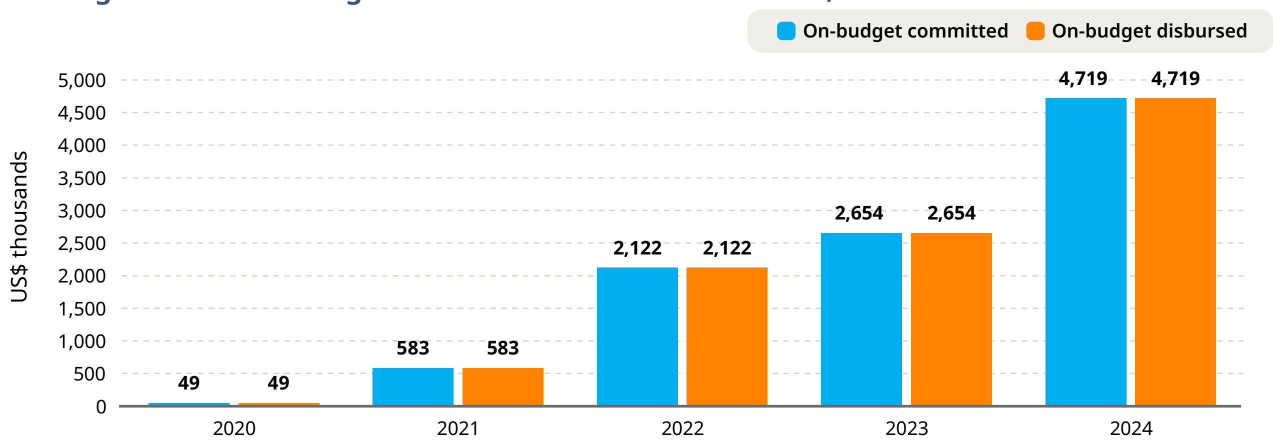
Financing the WASH sector, domestic vs foreign, 2020–2026



Source: Authors' own calculations based on Budget Speech Annexes (budget).
Note: Actual expenditure is only available for 2020. Due to limited availability of actual expenditure data, this analysis is based on approved budget allocations.

FIGURE 10

On-budget donor financing commitments and disbursements, 2020–2024



Source: Government of Sierra Leone (2026). DAD Sierra Leone. https://dad.synisys.com/dadsierraleone[4]

4. Government of Sierra Leone, 'DAD Sierra Leone', Government of Sierra Leone, 2026, <https://dad.synisys.com/dadsierraleone>, accessed 12 August 2026.>

PRIVATE SECTOR PARTICIPATION IN WASH INVESTMENT

Diversifying financing sources is essential to sustain and scale WASH investment. Public allocations remain low and volatile, while limited cost recovery and service delivery inefficiencies weaken financial sustainability and slow infrastructure expansion. Under the current financing model, there is limited scope to increase investment without raising future debt risks. Mobilizing private sector finance is therefore critical to broaden the funding base, share risks and leverage blended finance instruments that maximize scarce public resources. However, private participation remains constrained by a limited pipeline of bankable projects, weak project preparation, and governance and institutional challenges that undermine investor confidence.

Sierra Leone's blended finance experience suggests that the priority is to scale proven approaches rather than introduce entirely new models. The Freetown Blue Peace Financing Initiative demonstrates how concessional finance and grants can be combined to deliver climate-smart WASH infrastructure, including solar-powered water kiosks and public sanitation facilities. By using reimbursable grants, the initiative strengthened Freetown City Council's credit profile and signalled financial readiness, while revenue from affordable water services supports sustainability. This experience provides a practical foundation for adapting and replicating similar approaches in other cities and districts, supported by stronger project preparation and risk mitigation.

ANNEX 1

Ministry, department or agency	Budget line (programme/subprogramme/cost centre)
Ministry of Water Resources and Sanitation	Administrative and operating costs Water Directorate Water Resources Management Unit National Water Resources Agency Institutional support for capacity-building Feasibility studies for water supply facilities Establishment of three water quality laboratories Lungi Water Supply Project Construction of water quality laboratories
Transfers to Local Councils	Water services (rural water services) Solid waste management services
Sierra Leone Water Company	Three Towns – Bo, Kenema and Makeni – Water Supply System Project Phase II Rural Water Supply and Sanitation Project Construction of 100 solar-powered boreholes in 13 districts Construction of 100 solar-powered boreholes Construction of 45 industrial boreholes (urban wash supply) Completion of construction of water supply facilities in six district capitals and other small towns Construction of water supply system in Bonthe Municipality Procurement and installation of meters, billing software and laboratory equipment Four towns water supply project (Mongor, Mattru, Njala and Daru) Construction of Kamakwei water supply project Construction of balancing reservoir in Makeni Construction of Rokupr water supply system Solar-powered mini grid for Kabala, Bo and Makeni water supply systems Lungi Water Supply Project Completion of Blama Bandawor and six villages water supply project Construction of Kenema gravity flow schemes Drilling of 100 solar-powered boreholes and rural development Design, supply and installation of solar-powered boreholes
National Water Resources Management Agency	Construction of 10 hydrological monitoring networks and 25 groundwater monitoring stations Establishment of water quality laboratories Installation of bulk flow water meters Hydrological mapping of groundwater resources
Guma Valley Water Company	Emergency water supply project in Western Area Freetown water supply rehabilitation project Water sector reform project Freetown emergency recovery project Freetown water supply and sanitation master plan Freetown WASH and aquatic revamping project Extension of the distribution pipe network by 20 kilometres Restoring water supply at IMAT and hill station communities Construction of 45 boreholes

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