Citizens' Guide To Senegal's 2026 National Budget

A Sovereign, Just, and Prosperous Senegal.

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BudgIT Senegal has produced this report as part of its efforts to promote transparency, public participation, and accountability in public finance.

Introduction

The 2026 national budget is not just a government document; it is a plan that will shape your daily life. They determine how much the government spends on schools, hospitals, roads, water systems, and social protection programs. Public budget allocations determine whether food prices rise or fall, whether jobs are created, and whether public services actually reach your community.

In 2026, the Government of Senegal plans to spend CFAF 7,433.9 billion, more than it earns. This means the country will continue to rely on borrowing while trying to grow the economy and improve living conditions.

Will this budget translate into real improvements for citizens—or just bigger numbers on paper?

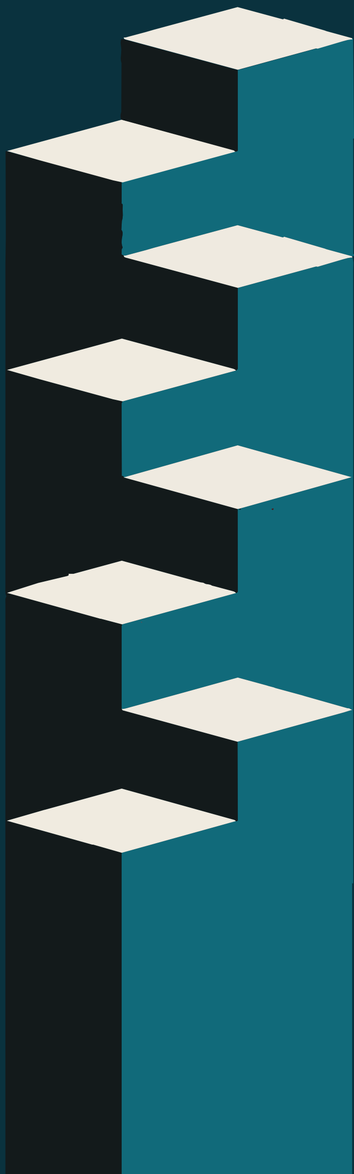
This Citizens' Guide simplifies the national budget to help citizens understand how the government raises revenue, how public money is spent, and how they can track government promises. BudgIT promotes transparency, accountability, and citizen participation in public finance. This guide equips citizens with information needed to monitor public spending and demand better public service delivery.

What is a Government Budget?

A government budget is a plan that shows how much money the government expects to raise and how it will spend it during the year. It is made up of revenue (where the money comes from) and expenditure (where the money goes). It also reflects the government's priorities for the year; for example, if more money goes into debt repayment, there will be fewer services. If more money goes to infrastructure, there will be more jobs and economic growth, and if the government spends less on essential services, citizens will face greater hardships. Which is why understanding the budget is the first step to holding the government accountable.

Senegal's Budget Process

The budget cycle encompasses the entire year, from planning to the enactment of the Finance Law. It spans the entire year, from planning to the enactment of the Finance Law.



01

February – March

Preparation of the Budget Framework

The first stage focuses on planning: reviewing past budget performance, setting ministry needs and goals, and defining economic projections to ensure spending aligns with available resources.

02

May – June

Budget Orientation Debate (DOB)

The government submits a multi-year budget plan to Parliament outlining three-year revenue and spending forecasts. Parliament reviews it to set priorities and ensure early oversight before the budget is finalized.

03

July – August

Programming and Preparation of Ministerial Budgets

Ministries receive budget limits, submit their proposals, and negotiate with the Ministry of Finance to align priorities with available resources.

04

September

Budget Arbitrations

Budget arbitrations in Senegal are handled by key government bodies to review priorities, adjust spending when resources are limited, and make final decisions based on strategic importance, helping the state choose between competing needs.

05

October

Adoption of the Draft Budget

The draft Finance Bill is finalized and approved by the Council of Ministers, with all budget documents completed and consolidated, before being submitted to the National Assembly of Senegal, marking the end of the administrative preparation phase.

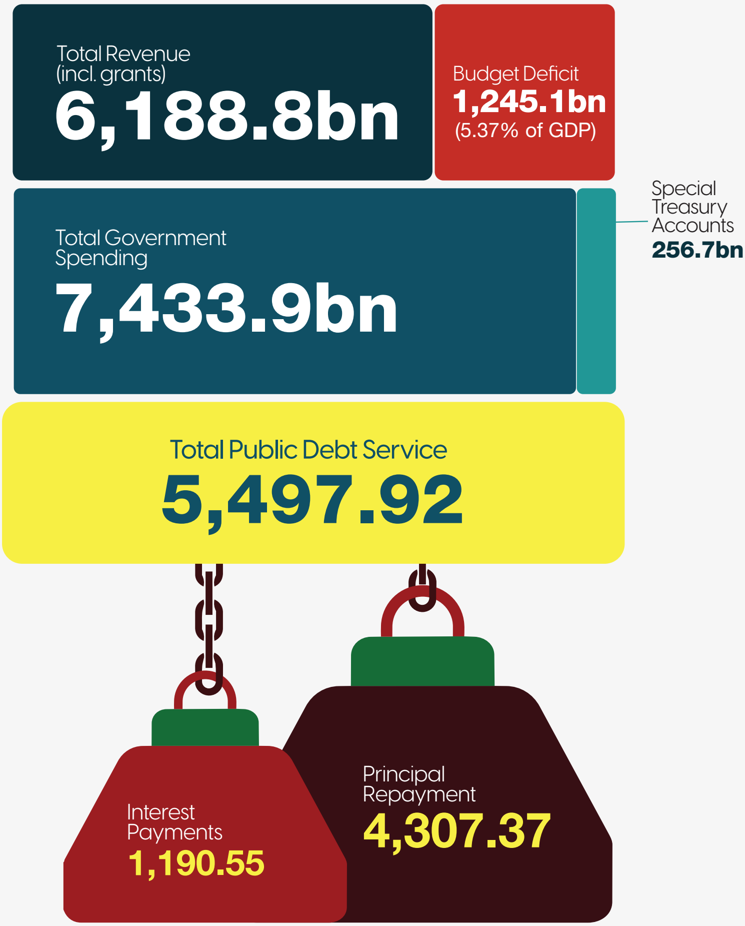
06

November – December

Review and Final Adoption

The budget is reviewed by the Finance Committee and debated in plenary sessions at the National Assembly, where Members of Parliament amend and vote on the Finance Law, after which it is promulgated by the President of the Republic and published in the Official Gazette, making it enforceable.

Senegal's 2026 Budget at a Glance



Amount in CFAF billion

Where Government Revenue Comes From

The 2026 budget shows a clear shift in financing structure, with domestic resources now covering more than 92% of general budget revenues. Total revenues are projected at CFAF 6,188.8 billion, an increase of CFAF 1,174.5 billion from 2025.

At the center of this performance are tax revenues, estimated at CFAF 5,384.8 billion. They represent the main growth driver, increasing by CFAF 1,025.2 billion year-on-year, or 23.5%. This dynamic is strongly supported by fiscal measures under the Economic and Social Recovery Plan (PRES), which is expected to contribute CFAF 703.6 billion in additional tax revenues, reinforcing the State's focus on domestic resource mobilization.

External financing, on the other hand, is going down. It has dropped by 21.8%, largely due to fewer capital grants. This shows that the international financing environment is getting tighter and that countries are relying less on concessional resources.

Non-tax revenues, although improving to CFAF 355.9 billion, remain relatively limited in scale and continue to play a secondary role in the overall budget structure. This evolving composition highlights a stronger orientation toward internal financing while also underscoring the growing importance of tax performance in sustaining budgetary ambitions.

What this means for you

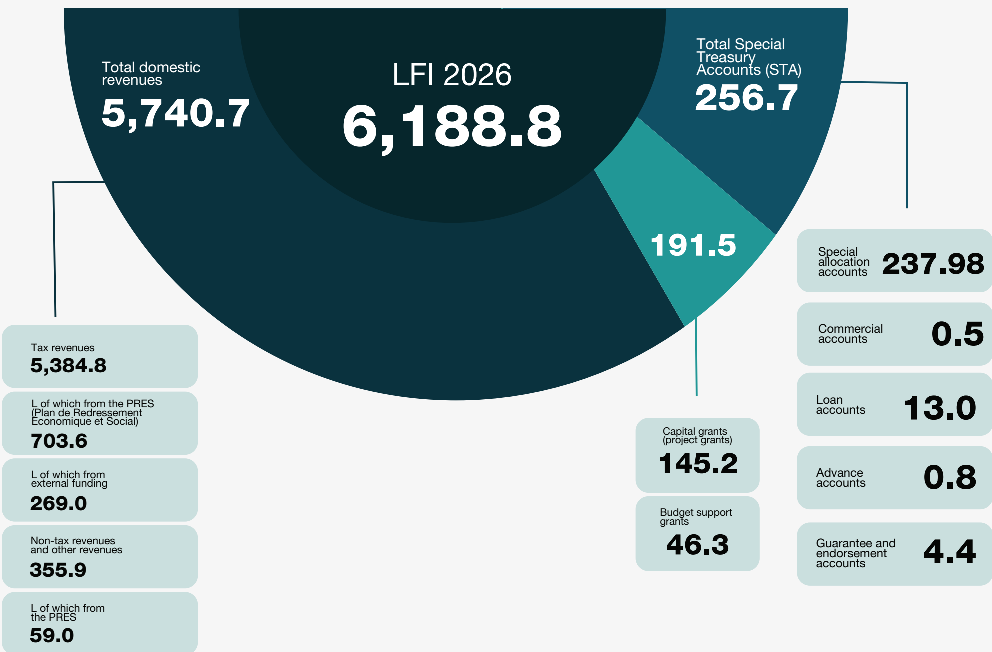
01 You may pay more taxes, directly or indirectly

02 Prices of goods and services may increase

03 Government depends less on donors—but more on citizens

04 If tax collection improves, public services should improve

Revenue



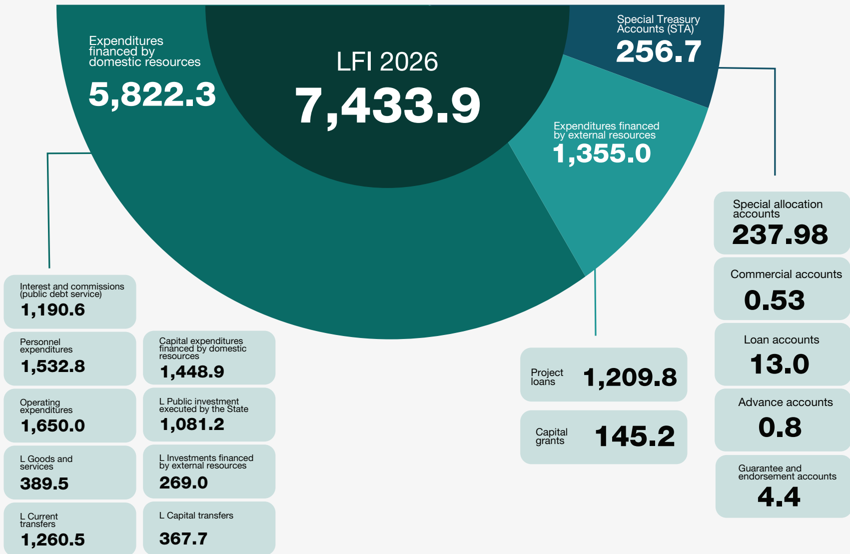
Where the Money Goes.

The 2026 expenditure structure shows a strong concentration of spending on debt service, personnel, and capital investment. Debt service alone remains the largest item at CFAF 1,190.6 billion, reflecting the significant weight of past borrowing on fiscal space.

Personnel spending reaches CFAF 1,532.8 billion, indicating a relatively controlled increase, while operating expenditures decline to CFAF 1,650.0 billion, suggesting ongoing efforts to rationalize recurrent costs.

At the same time, capital expenditures rose to CFAF 1,448.9 billion, signaling a clear shift in priority toward investment and infrastructure. Overall, total budget expenditures amount to CFAF 7,433.9 billion, reflecting a mix of fiscal consolidation and investment-oriented spending.

Expenditure



Questions citizens should ask:

01 How sustainable is the growing reliance on domestic taxation to finance more than 90% of the budget?

02 Is the high level of debt service (CFAF 1,190.6 billion in interest alone) limiting resources available for development spending?

03 Will the increase in capital investment (CFAF 1,448.9 billion) translate into tangible improvements in infrastructure and public services?

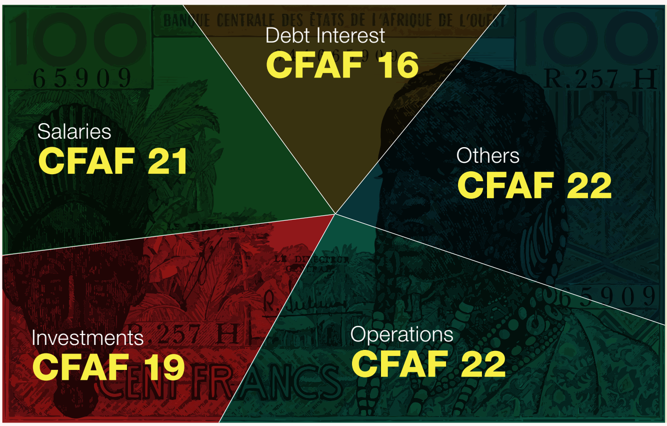
04 How effectively is the government balancing debt repayment with investments needed for long-term economic growth?

05 Are services improving?

06 Are projects visible in your community?

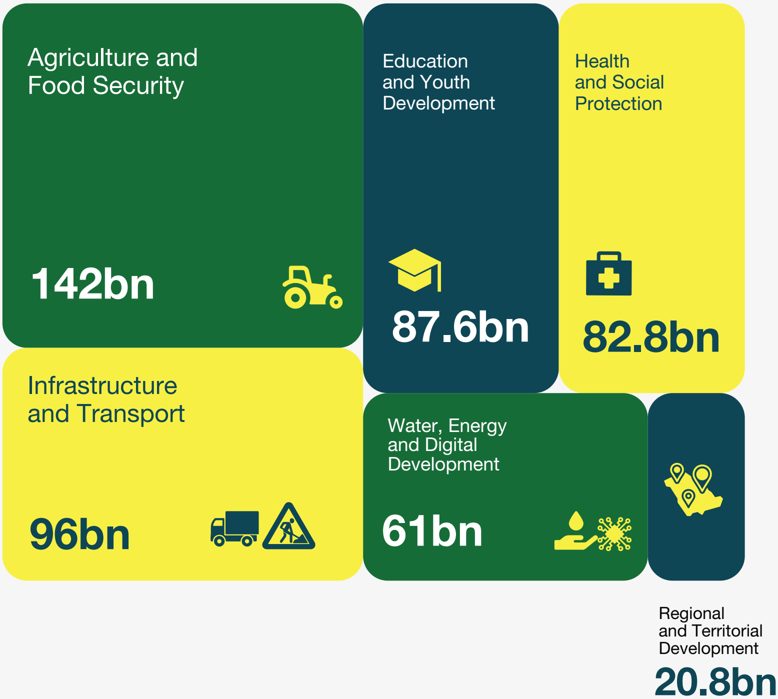
Where CFAF 100 Goes

Out of every CFAF 100:



Key Sectoral Spending

Amount in CFAF



Accountability Box: Agriculture and Food Security Spending

The government allocated CFAF 142.0 billion to agriculture and food security, making it the largest sectoral investment in 2026.

Citizens should monitor:

- Whether this investment leads to increased local food production, or are food prices reducing?
- Are farmers experiencing improved incomes, and are they actually receiving the necessary equipment and support?
- Are women and youth getting jobs in the agriculture sector?

Key Government Projects For 2026

Here are some key projects financed under the 2026 Economic and Social Recovery Plan (PRES), highlighting the government's priority investments across major sectors.

Key Government Projects For 2026 (PRES – With Amounts)

Health

Construction and equipment of the Polyclinic of the Principal Hospital of Dakar	Construction and equipment of nine health centers	Rehabilitation and equipment of reference health facilities
10.56bn	**1.0bn**	**4.46bn**

Agriculture and Food Security

Community Agricultural Cooperatives Project (CAC)
9.63bn

Agricultural mechanization program
13.0bn

Industrial development of agricultural value chains
3.0bn
(per value chain program)

Education and Higher Education

Construction and rehabilitation of universities
16.0bn

Creation of the Virtual University of Senegal (UVS/ENO)
0.6bn

Construction of university residences
12.9bn

Water and Sanitation

Greater Water Transfer Project (GTE)
50.0bn *(CP)*

Emergency drinking water distribution systems
10.0bn

Construction of university residences
0.6bn

Energy and Rural Electrification

National Emergency Rural Electrification Program
0.25bn

Rural electrification concessions (Kaolack, Nioro, Fatick, Gossas)
0.06bn

Rural electrification concessions (Saint-Louis, Podor, Dagana)
0.06bn

Infrastructure and Transport

Construction of major roads
12.0bn
combined (approx.)

Rehabilitation of Dakar–Kidira railway
3.0bn

Acquisition of aircraft for Air Senegal
66.0bn

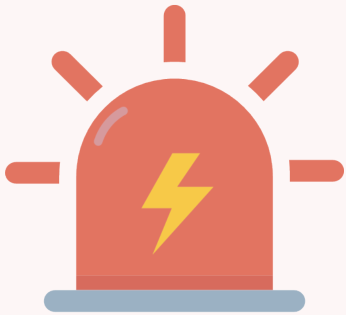
Industry and Economic Development

Renovation of SONACOS facilities	Southern Agropole project	Central Agropole (Sine Saloum)
25.0bn	**40.93bn**	**50.47bn**

Urban Development and Housing

30,000 Housing Units Project	Support to municipalities (ADM)	PUDC (Community Development Program)
20.0bn	**0.8bn**	**4.0bn**

Top 3 Risks in 2026 Budget



Rising Debt Costs:
More money is going to repay loans than to improve services

Overdependence on Taxes:
Citizens may carry more financial burden

Implementation Gap:
Projects may be announced but not completed

Citizens are encouraged to look out for these projects and monitor their implementation in their community using Tracka.org to share progress updates.

How Will the Government Finance the Deficit?

The 2026 fiscal deficit is expected to be financed through a combination of domestic borrowing, external financing, and continued efforts to mobilize additional revenues. The government is prioritizing a gradual fiscal consolidation strategy, rather than abrupt adjustments, to protect economic growth and key public investments.

On the revenue side, improved tax administration, broadening of the tax base, and strengthened domestic resource mobilization are expected to reduce financing pressures over time.

At the same time, the government plans to rationalize current expenditures and improve the prioritization of public spending to limit unnecessary fiscal expansion.

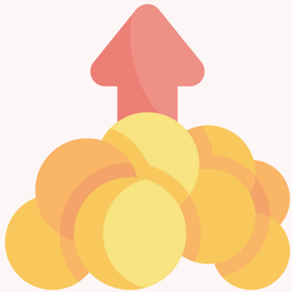
In the short term, however, the deficit will still require borrowing, both from domestic financial markets and external partners. This reflects a transitional approach, as the government aims to progressively bring the deficit down to the regional convergence target of 3% of GDP from 2027 onward.

Accountability Box: Deficit Financing and Public Debt

Citizens should ask:

- What proportion of the deficit is being financed through domestic versus external borrowing?
- Are borrowed funds being directed toward productive investments that generate long-term economic growth?
- What is the government's clear roadmap to reduce the deficit to the 3% of GDP threshold from 2027 onward?

What Does Borrowing Mean For Citizens and Businesses?



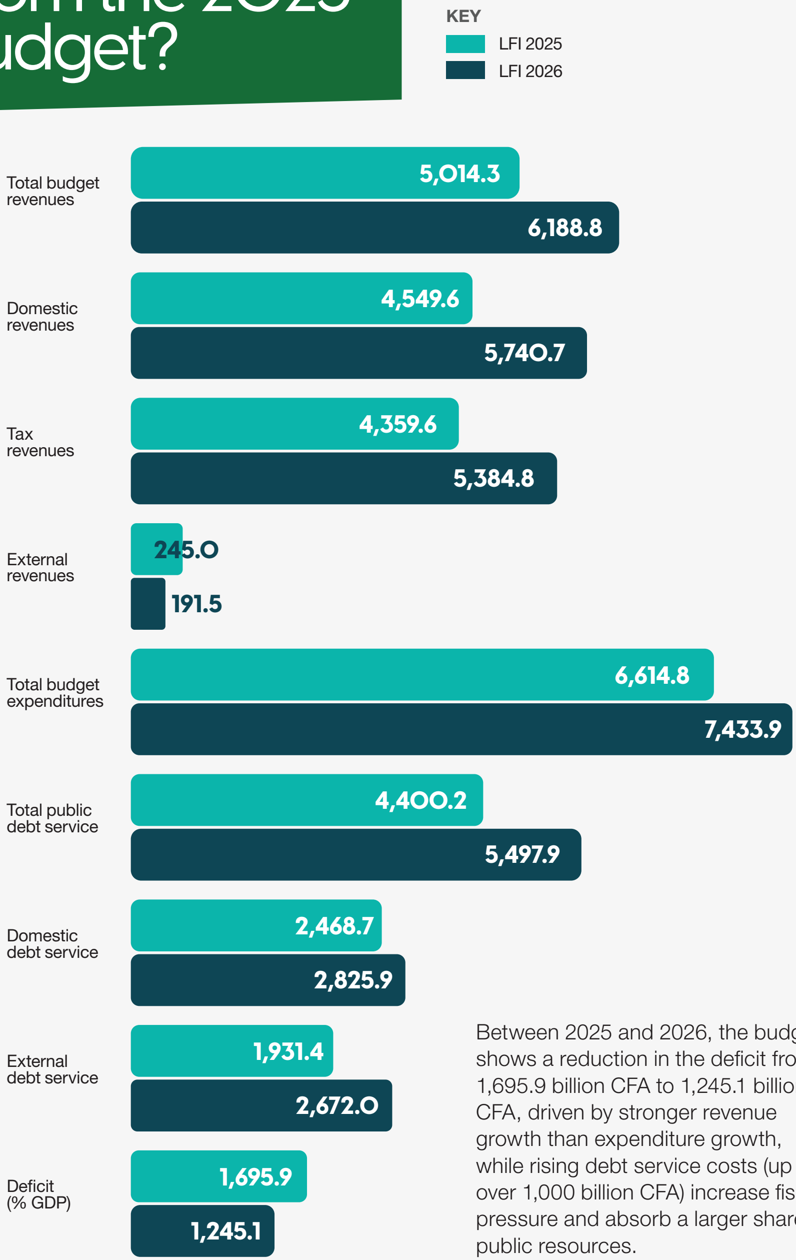
New tax measures are designed to increase government revenue, enabling the State to finance development projects and reduce its reliance on borrowing. In practice, this means a stronger effort to collect taxes from different sources, including consumption-based taxes and digital or financial transactions.

For citizens, this can translate into higher prices for everyday goods and services, especially in contexts where indirect taxes such as VAT and excise duties are widely used. Since low-income households spend most of their income on essentials such as food, transport, and energy, they tend to feel these changes more quickly and more strongly.

For businesses, particularly small and medium enterprises, stricter tax enforcement and broader tax coverage may increase compliance costs and affect cash flow. This can influence pricing, hiring decisions, and investment capacity.

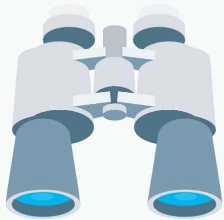
Citizens should therefore pay attention to whether tax reforms remain fair, whether the burden is shared equitably, and whether increased revenues are effectively reinvested into visible improvements in public services and development projects.

What Changed From the 2025 Budget?



Between 2025 and 2026, the budget shows a reduction in the deficit from 1,695.9 billion CFA to 1,245.1 billion CFA, driven by stronger revenue growth than expenditure growth, while rising debt service costs (up over 1,000 billion CFA) increase fiscal pressure and absorb a larger share of public resources.

Key Budget Risks For Citizens To Watch



Despite the government's commitment to reduce the deficit and strengthen fiscal discipline, several risks could affect budget stability in 2026.

01 First, rising debt servicing costs, especially on commercial and domestic debt, could absorb an increasing share of public resources and limit funding for essential services and development projects.

02 Second, revenue uncertainty remains a major risk. Government income could be affected by slower economic growth, commodity price fluctuations, or weaker-than-expected tax collection performance.

03 Finally, delays in reforms or unexpected spending pressures such as social support needs, infrastructure overruns, or security-related expenditures could further widen the deficit and weaken fiscal targets.

Citizens should therefore closely monitor how debt is managed, whether revenue targets are being met, and whether new spending pressures are emerging during budget execution.

Budget Investment Priorities Citizens Should Track

The 2026 budget prioritizes major public investments across key sectors that directly affect citizens' daily lives, development opportunities, and access to basic services. It is therefore important for citizens to follow not only what is promised but also what is actually delivered.

In education and youth development (87.6 billion CFAF), funds go to universities, student housing, decentralized campuses, digital learning platforms such as the Virtual University of Senegal, and infrastructure for young people. Citizens should track this funding because it determines whether young people truly gain better access to higher education and improved learning conditions.

In health and social protection (82.8 billion CFAF), investments focus on hospitals, health centers, emergency services, and equipment. Monitoring these investments is essential to ensure that public healthcare becomes more accessible and that service quality improves, especially in underserved areas.

In agriculture and food security (142.0 billion CFAF), resources are directed toward cooperatives, mechanization, agropoles, and value chain development. Citizens should follow these projects because they directly affect food availability, rural incomes, and job creation.

In infrastructure and transport (96.0 billion CFAF), the budget supports roads, railways, airports, and public transport programs. These investments matter because they shape economic activity, mobility, and regional connectivity.

In water, energy, and digital development (61.0 billion CFAF), the focus is on water access, rural electrification, and network expansion. Citizens should monitor this as it determines basic living conditions and reduces inequalities between urban and rural areas.

Finally, in regional and territorial development (20.8 billion CFAF), social housing and local development programs aim to reduce disparities between regions. Tracking this helps ensure that development is not concentrated in major cities.

Citizens should follow these investments closely because they represent how public money collected through taxes and borrowing is transformed into real services and infrastructure. Monitoring them helps ensure transparency, accountability, and that government promises lead to tangible improvements in people's lives.

How Citizens Can Take Action

Stay informed about public investments across the entire territory

Citizens should take an interest in what is being financed in key sectors such as education, health, infrastructure, water, energy, and agriculture, not only in Dakar but across the entire national territory. This is especially important because many projects are announced each year, but some are delayed, poorly executed, or even abandoned, both in the capital and in regional areas. Public investments should therefore be tracked at the local level to ensure that every community benefits from government spending.

Use the right to transparency in public finance

In Senegal, the Public Finance Transparency Code guarantees citizens access to budget information. This means citizens have a legal basis to demand clarity on how public money is collected, allocated, and spent. At the same time, citizens should recognize that the budget is their money, financed through taxes, contributions, and public debt that will be repaid by future generations. This makes accountability a shared responsibility. Remember, if you don’t ask questions, nothing changes.

Track projects and report what is happening in your community

Citizens can help ensure effective implementation and delivery of projects by documenting real-life progress, photos, updates, and community feedback. Citizens should actively use BudgIT’s Tracka platform to monitor projects in their communities. They can visit www.yourtracka.org/sn or download the mobile application on Google Play or the App Store. Through this platform, citizens can upload photos and updates on ongoing projects to improve transparency and accountability. They can also track infrastructure projects, verify whether they have started, report abandoned or delayed projects, and confirm whether completed projects are actually functioning.

Our Commitment

BudgIT is committed to making public finance more accessible, inclusive, and understandable for all citizens across Senegal. To achieve this, we will increasingly use local languages to ensure that budget information reaches everyone, including communities that are often left out of technical discussions.

We will continuously strengthen project tracking across all our focus areas, ensuring that citizens can follow what is happening on the ground in real time. Through our social media platforms, we will also create space for meaningful and honest public debates on budget implementation, priorities, and accountability. Our work is rooted in proximity to citizens. We remain committed to staying close to communities, listening to their concerns, and continuously empowering them with the knowledge and tools needed to better understand public finance and demand accountability.

We will also deepen and expand partnerships across the entire country, including the most remote areas, to ensure that no community is left behind in promoting transparency and improving public service delivery.
Ultimately, our mission is to empower citizens with the information and capacity they need to actively monitor public resources and shape better governance outcomes.

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