

International Budget Partnership
SENEGAL

Our strategy to shift the public resource system in Senegal

In Senegal, public resources are raised and spent inequitably and ineffectively, leaving millions of people—especially women and girls— without access to the quality public goods and services they need to thrive. In particular, Senegal has stark inequalities in women and girls' access to healthcare due to gaps in how public money is raised and spent, which are exacerbated by climate change, sanitation gaps, and other challenges.

Senegal's public resource governance system faces several challenges, including inequitable and low domestic resource mobilization, under-resourcing of key social sectors, overdependence on outside donors, and a lack of spaces for excluded communities, particularly women, to have a say and influence how public money is raised and spent.

With a fast-growing population, more than 60% of whom are under the age of 25, demand is high for the government to deliver tangible gains to young people, including young women, by investing in their well-being and addressing acute levels of youth unemployment. Senegal also faces high and varied risks due to climate change—including droughts, floods, sea level rise, heat waves and humidity and coastal erosion—which impact sanitation, livelihoods, food security and health outcomes.

Our new areas of work focus on addressing the public resource challenges that lead to inequitable health-care investments, particularly for women and girls. We are also working to shore up Senegal's tax base in a way that does not unduly burden those least able to pay, while ensuring there are greater resources for key services. This work complements other ongoing efforts to improve water and sanitation services for informal settlement residents, as part of broader efforts to improve climate resilience and water security, and efforts to address public finance bottlenecks that impact the government's ability to spend as promised.





Challenges in how Senegal spends public resources for primary healthcare

The problem:
Nearly 6 million women have limited access to quality, affordable primary healthcare in undeserved regions of Senegal. This leads to poor health outcomes that are made worse by the impacts of climate change.

For example, a young girl living in the rural or suburban outskirts of Dakar, Fatick, Saint-Louis, Louga, Kolda, Ziguinchor and Matam (the most underserved regions on Senegal's health map), is half as likely as her urban counterparts to have access to basic primary healthcare services. Approximately 6 million women and girls in these regions face significantly higher mortality rates and reduced life expectancy compared to their urban counterparts, with young girls less likely to reach age 15. These barriers disproportionately affect poor women, women with disabilities, those working in the informal economy and rural residents. For instance, women and girls with a disability are three times less likely to access primary healthcare services that have been adapted to their needs.

Challenges in how the Senegal government raises and spends public resources directly impact its ability to deliver quality, reliable social services for underserved communities. Below is a summary of these challenges in Senegal's health system.

Senegal's primary healthcare system



Senegal's government has committed to ensuring all citizens can access Universal Health Coverage and to improving health outcomes for underserved populations. This implies prioritizing the primary healthcare system, which delivers more than 80% of services that women and girls need. Standing in the way of these goals are several challenges in the resourcing, financing and governance of the healthcare system across national and subnational levels.

First, there is inequitable planning and distribution of infrastructure, human resources, and equipment for primary healthcare. The Ministry of Health and Directorate of Medical Infrastructure and Equipment (DIEM) have deprioritized the allocation of human resources and equipment for underserved regions due to both financial constraints and lack of information about the specific needs of people living in these areas. As a result, there is very uneven distribution of facilities and resources across Senegal's health map. Residents in underserved regions must travel between 23 to 75 kilometers to visit the nearest health facility. They must contend with bad roads and inadequate transportation options, especially when there is flooding during the rainy season and other climate hazards. An average of only 36% of these health facilities have midwives, and many lack maternity wards or obstetric equipment, despite high demand for reproductive and maternal healthcare. Remote facilities rely heavily on community health workers. In more than 80% of them, there are few medical and surgical specialists and no nephrologists, ophthalmologists, neurologists or oncologists. Lack of access leads many women to forgo care or turn to traditional medicine.

Second, there are health financing challenges that include a fragmented health financing system, resource mobilization constraints, and limited effectiveness of the public health insurance program. As a result, households bear the brunt of the costs—contributing an average of 56% to primary healthcare costs, compared to 24% by donors and 15% by the state.

Since donors provide a significant portion of funding, they end up financing programs and services based on their objectives and priorities rather than what primary healthcare facilities need. National prevention programs, such as for malaria

and HIV, drive investments toward those priorities. As a result, there is duplication of resources into some areas of health that are driven by donor and government priorities, while for instance reproductive healthcare, which is often prioritized by women and girls, remains under-resourced.

The health sector is also grossly underfunded. Although Senegal committed to allocate 15% of its budget to health under the Abuja declaration of the African Union, it is only allocating 8% due to low resource mobilization and competing priorities. Municipalities are mandated to build and maintain primary healthcare facilities, but they struggle to secure resources from the treasury and their local tax base to do so. The treasury is often delayed in disbursing annual endowment funds to municipalities, leaving local officials unable to predict what level of funds they will receive (especially since endowment funds are often subject to budget cuts). Political favoritism also leads to the hiring of unqualified personnel, resulting in poor and inefficient services.

The government has tried to make healthcare more affordable through a Universal Health Coverage (UHC) program and is using community health insurance mutuals to help people in rural areas and those with informal jobs access the program. However, the package does not cover many of the costs patients incur, such as travel and certain medications. Although it does cover prenatal consultations, deliveries and other maternity-related services that women would most benefit from, women often face more hurdles to enrolling. .

Third, under-investments at the national level are compounded by poor planning and accountability at the municipal level. Senegal's primary healthcare system is comprised of actors at national, intermediary and local levels. The Ministry of Health coordinates health policies and service delivery; the National Public Health Insurance Agency manages Universal Health Coverage. Municipalities drive primary healthcare policy implementation at the local level, and local health development committees (CDS) manage primary healthcare facilities. The CDS are meant to draft action plans that reflect input from community representatives, community health actors, local health authorities and service providers. These are then folded into the municipal health operational plans, and the Ministry of Health provides coordination and resources. In reality, the action plans are drafted by CDS management boards—which are often run by representatives delegated by mayors—and they have little accountability and do not include community representatives or frontline workers to inform these plans.

Therefore, the CDS action plans and municipal plans upon which local and national governments base their yearly investments do not reflect the communities' needs. Fourth, although the primary healthcare sector is essential for improving health outcomes of women and girls, it excludes women from decision-making. At the heart of Senegal's community health network are the Bajenu Gox—literally "neighborhood godmothers" in Wolof—who serve as vital bridges between health facilities and their communities. The Bajenu Gox are chosen by their community to provide counseling to women and girls and are trusted intermediaries. They are uniquely positioned to overcome socio-cultural norms and skepticism that keep women and girls from seeking care, especially reproductive health services.

These women leaders, along with female nurses and community health workers, constitute the majority of frontline care workers. However, few of them can influence primary healthcare planning and decision-making. The system's governance structure increasingly restricts community participation as decisions move up the hierarchy. While the CDS offer opportunities for input, regional medical meetings—where crucial planning occurs by CDS management boards—routinely exclude the Bajenu Gox, creating a disconnect between policy and practice. As a result, important community insights are lost and scarce funds are not spent on what



women and girls need most. Even when Bajenu Gox gain access to decision-making forums, they lack technical expertise in health planning, and struggle with bureaucratic documentation, and building collective bargaining power against entrenched medical and union interests.

Lastly, the primary healthcare system suffers from a bureaucratic culture that marginalizes the contributions of the Bajenu Gox and other female frontline staff. Doctors and other medical professionals believe that their technical background and position in the health system means they are best placed to make health management decisions. Although they rely heavily on the Bajenu Gox to advance their primary health strategies, they keep them out of decision-making. "Our contributions are not taken into account in health planning documents," report multiple Bajenu Gox workers. One example that underscores this divergence is that in budget discussions, medical staff usually push for investments to improve their working conditions (above all equipment and salaries), while Bajenu Gox often argue for more funds for health education, the construction and/or renovation of clinics, and other priorities that are informed by their interactions with communities. Despite their crucial role, these women face persistent gender bias that relegates them to auxiliary status. Most troublingly, their work— essential to the system's functioning—remains largely unpaid, classified as "volunteering" rather than formal employment. While the government introduced a remuneration policy in 2022, compensation remains inadequate given their substantial responsibilities. In a healthcare system heavily dependent on Bajenu Gox's undervalued/unpaid care work, their marginalization and demotivation directly threatens public health outcomes.

The future we envision

Our goal is for the government of Senegal to spend public money more fairly so that 2 million women and girls have greater access to primary healthcare.



Senegal's primary healthcare system and women and girls



Problem

6 million women have limited access to quality, affordable primary healthcare.

Improve the availability, functionality and accessibility of medical equipment and infrastructure. We will regularly advocate to the Ministry of Health for the recruitment of qualified staff and better resourcing of clinics to meet the specific needs of underserved women and girls.

Access and accessibility

Work with mayors to ensure that they effectively oversee the execution of CDS action plans and coordinate the periodic meetings of CDS management boards. We will also bolster the capacity of women's movements to generate actionable data (including intersectional data) around needs and to hold mayors and CDS executive members to account.

Governance and accountability

Increase the capacity of national and municipal officials to invest in primary healthcare and strengthen the Universal Health Coverage program. We will help officials improve resource planning so that investments are coordinated.

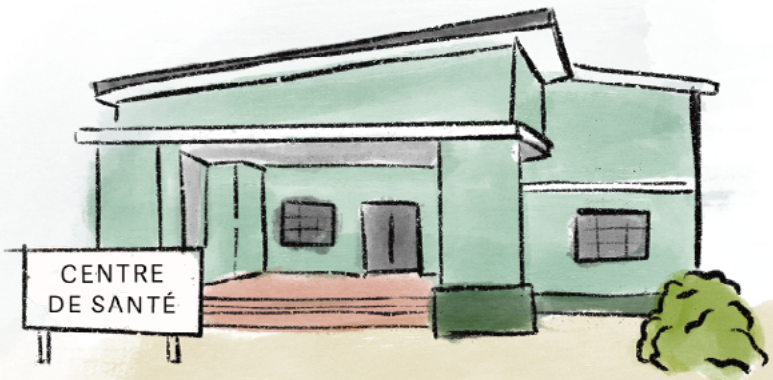
Institutional effectiveness

Strengthen the capacity of Bajenu Gox, women's movements and community health workers to engage in and shape primary healthcare planning and decision-making in the CDS. We will accompany these partners in strengthening their technical and leadership skills so that they can inform actions plans and budgets.

Bargaining Power

Undertake awareness-raising and peer-learning efforts to ensure that medical staff and officials recognize the valuable contributions of the Bajenu Gox, women's movements and community health workers in primary healthcare.

Mindsets



Goal

2 million women and girls have greater access to primary healthcare.



We will secure increased access to primary healthcare for women and girls in our focus regions (Dakar, Fatick, Saint-Louis, Louga, Kolda, Ziguinchor and Matam). To do so, we will pursue these system-level outcomes in our target regions, which we believe are essential for Senegal's primary health system to work better for underserved women and girls.

Outcome 1. Improve access and accessibility to quality, affordable primary health services for women and girls in underserved regions.

- The Directorate of Medical Equipment and Infrastructure (DIEM) ensures that the availability, functionality and accessibility of medical equipment and infrastructure is substantially improved. This includes increased availability of obstetrical and other technical equipment, upgraded medical materials and ramps in 30 percent of facilities for people with disabilities.
- The Ministry of Health increases the recruitment and training of qualified medical staff to 50% for target facilities.
- Community partners conduct social audits in 40% of target facilities to assess improvements, including accessibility.
- Municipalities prioritize road infrastructure, flood resilience and other services to improve access to facilities. This includes increasing the percentage of health funding that goes to infrastructure construction and maintenance from 1% to 5% in at least 100 municipalities.
- The Universal Health Coverage program promotes the enrollment of women and girls, expands coverage to include more comprehensive reproductive care, unsubsidized drug charges, and travel and accommodation for women and girls from remote regions.

Outcome 2. Increase institutional effectiveness in managing financing for primary healthcare in underserved regions.

- The Ministry of Health prioritizes underserved regions and increases by 20% its annual investment toward primary healthcare in these regions informed by local needs.
- The Ministry of Health and Ministry of Finance and Budget improve collaboration to ensure efficient coordination of resource planning and management. We will secure a commitment from the Ministry of Health to convene health financing dialogues that convene donors, the private sector and other investors in primary healthcare for joint planning and prioritization.

Outcome 3. Improve governance and accountability for primary healthcare.

- Mayors who chair CDS management boards ensure the coordination of periodic meetings and oversee the execution of primary health action plans and budgets - 40% of CDS in target regions report that board meetings are effectively convened and reports are produced.
- Bajenu Gox and CDS members build the capacity to produce budget requests that reflect community needs to inform primary health

action plans and budgets. They can hold mayors and executive CDS members to account for ensuring plans reflect community needs.

Outcome 4. Increase women's voices and bargaining power in planning and decision-making spaces for primary healthcare in underserved regions.

- CDS regularly engages with the Bajenu Gox in collecting their data to inform the definition and execution of action plans from which investment decisions are made. At least 50% of CDS action plans and municipal health operational plans are informed by community data generated by women's movements and reflect the real needs of women and girls.
- Community representatives and women's movements report a 30% increase in being part of inclusive decision-making bodies (such as district and regional medical meetings) that ultimately inform CDS and municipal actions plans and budgets.
- Bajenu Gox and other women's movements build the capacity to formulate technically and financially sound proposals that are integrated in CDS and municipal plans and budgets.

Outcome 5. Shift mindsets around primary health and the role of women health workers.

- 50% of Bajenu Gox report that medical staff have shifted their perception of them as legitimate contributors of evidence crucial to planning and decision-making.
- Medical staff intentionally work towards building more equitable relationships with Bajenu Gox and women movements and facilitate their participation in decision-making spaces.



Our strategy for change

Our strategy for change includes five strategic areas to helps us realize the system of tomorrow:

1. Improve the access, quality and affordability of primary health services. We and our partners will work to improve the availability, functionality and accessibility of medical equipment and infrastructure. This in turn will increase access to better quality, and more accessible care for women and girls. We will regularly advocate to the Ministry of Health for the recruitment of qualified staff and better resourcing of clinics to meet the specific needs of underserved women and girls.
2. Improve resource planning and financing of primary healthcare. We will increase the capacity of national and municipal officials to invest in primary healthcare and strengthen the Universal Health Coverage program. We will help officials improve resource planning so that investments are coordinated and responsive to the specific needs of underserved women and girls.
3. Improve information flows as well as governance and accountability in primary healthcare. We will work with mayors to ensure that they effectively oversee the execution of CDS action plans and coordinate the periodic meetings of CDS management boards. We will also bolster the capacity of women's movements to generate actionable data (including intersectional data) around needs and to hold mayors and CDS executive members to account on primary healthcare governance.
4. Strengthen women's voice, participation and bargaining power in decision-making spaces. We will work to strengthen the capacity of Bajenu Gox, women's movements and community health workers to engage in and shape primary healthcare planning and decision-making in the CDS. We will accompany these partners in strengthening their technical and leadership skills so that they can inform actions plans and budgets.
5. Shift mindsets around women's role in primary healthcare. We will undertake awareness-raising and peer-learning efforts to ensure that medical staff and officials recognize the valuable contributions of the Bajenu Gox, women's movements and community health workers in primary healthcare, and to facilitate their inclusion in planning and decision-making spaces.



Challenges in how Senegal raises public resources and communicates how they're used

The challenges in Senegal's primary healthcare financing system are also due to challenges the country faces in how it raises public resources. Senegal's government faces significant challenges in in how its tax system is administered, which limit the state's ability to mobilize sufficient domestic resources for key services such as primary healthcare, sanitation and other sectors. The current tax structure also unfairly overburdens those least able to pay, while not deriving enough resources from those who should be contributing more, such as private actors in the mining sector and other large corporations.

Senegal's tax system is characterized by significant inequity, with only 10% of the population complying with tax obligations. The system relies heavily on indirect taxes, such as Value-Added Taxes (VAT) and other consumption taxes (66.07% of total revenue), rather than direct taxes (33.89%). These taxes tend to be regressive—the rates are income-neutral and as such they disproportionately burden excluded groups, particularly people with lower incomes and women who manage households. They end up paying a larger share of their income in taxes while higher-income taxpayers bear a relatively lower burden.

The system also suffers from gaps in transparency and accountability. According to Afrobarometer, 86% of Senegalese say that it is difficult to find out how the government uses tax revenues. Tax information is often inaccessible or too technical, leading to low compliance rates and distrust, as taxpayers do not know how taxes are managed and for what purposes they are collected. This lack of transparency particularly affects women with low literacy levels, excluding them from tax decision-making. Despite these challenges, 58% of Senegalese would be willing to pay more taxes if they were used for better services, suggesting potential for reform.

There are two untapped sources of revenue, which could bolster Senegal's tax base in a way that does not unduly burden those least able to pay. First, Senegal could address the under-collection of property tax. Despite Senegal having 1.6 million homes, only 130,000 are subject to property tax, which represents just 0.51% and 5.7% of national and local tax revenues respectively. Under-utilization of property tax is particularly problematic given Senegal's rapid urbanization and growing property sector. Property taxes are considered economically neutral and would not burden on the poor, while funding crucial local services like water supply, healthcare and education.

Second, Senegal could address tax exemptions, which primarily benefit wealthy individuals and high-profit companies. The revenue lost from these exemptions is estimated to be worth 952 billion CFA francs or 6.2% of GDP. The government lacks a proper cost-benefit analysis of these tax expenditures and does not release transparent, timely information about them. Tax exemptions granted to businesses often do not consider women-owned businesses, which are concentrated in the informal sector and do not benefit from policies for larger enterprises.

Senegal's tax system



Laws and Policies. Senegal's property tax system has legislation that has not kept pace with modern realities. The General Tax Code and General Code for Local Authorities continue to use antiquated provisions that don't account for new evaluation methods like drones and geospatial data. The current structure, where local taxes are managed by central government departments lacking local knowledge, hampers effective property tax collection. Additionally, land ownership, particularly undeveloped land and rural property, remains under-taxed despite serving as a significant investment vehicle for wealthy individuals.

Financial Flows. Local governments suffer from weak budgets due to under-exploitation of property taxes, their primary revenue source. This undermines decentralization efforts and forces reliance on state endowments. Limited resources lead to budget cuts in essential services like healthcare, education and sanitation, disproportionately affecting women and girls who are the primary users of these services. High tax expenditures further strain budget margins that could otherwise fund basic services and women's economic empowerment programs.

Decision-Making Processes. Tax decision-making in Senegal is highly centralized, and restricted to traditional bodies like the government, parliament and tax administration departments. Local governments lack tax powers and are excluded from

the tax chain, with no involvement in assessment or access to tax records. The process isn't inclusive, leaving out local governments, taxpayers and civil society organizations. This exclusion particularly impacts women, who are underrepresented in formal decision-making structures and rarely consulted on tax reforms that could address gender inequities.

Design and Implementation. The local tax system employs outdated methods and techniques for revenue assessment. Urban local authorities lack understanding of their tax potential, particularly regarding built-up properties generating rental income for wealthy owners. The tax expenditure system lacks proper evaluation of its impact, especially regarding its effects on women and other marginalized groups that do not currently benefit from tax exemptions.

Accountability. Low tax accountability, corruption fears, and poor tax compliance hamper property tax revenue optimization at the local level. However, physical proximity between local elected representatives and citizens can facilitate trust through better accountability in tax revenue management. The absence of quality social services often leads to tax resistance. Gender-sensitive accountability mechanisms are crucial but currently lacking, as women are underrepresented in tax decision-making and less likely to benefit from tax relief measures.

Data and Information Flows. Transparency issues persist in Senegal's tax system, with limited availability of tax information. The tax appendix to the Finance Act provides little information on property taxes, while tax expenditure reports are incomplete and often published late. At the local level, taxpayers lack clear information about how their taxes are used. Tax information is either unavailable or difficult to access, contributing to lack of trust and tax evasion.

Mindsets. Socio-cultural barriers significantly influence negative perceptions of taxation in Senegal, rooted in colonial history whereby taxation symbolized domination by colonial authorities. Poor tax literacy, limited communication about tax obligations and low participation in tax debates contribute to a weak tax culture. These challenges are particularly pronounced for women, who often lack access to financial literacy programs and are excluded from tax policy discussions, especially in rural areas. The lack of transparency in how tax revenue is used further reinforces negative perceptions and resistance to taxation.



Senegal's tax system and women and other low-income earners

Problem

Senegal's tax system puts undue burden on those least able to pay and does not mobilize sufficient revenue from those who could pay more, such as mining companies and wealthy individuals.

Laws and policies

Work with partners and the government to shore up tax revenues—through property taxes and taxes on the digital sector—and streamline tax exemptions.

Decision-making

Work with the government to actively involve excluded communities, especially women, in tax decision-making. We will advocate for dedicated seats for women on tax advisory committees and women in tax administration positions.

Data and information flows

Support efforts to make government tax information accessible and work with partners to produce reliable, gender-disaggregated data that can be shared with tax authorities and parliament to inform their efforts.

Accountability

Work with authorities to bolster transparent reporting of how government is collecting and using tax revenues for social spending. We will also strengthen the capacity of civil society organizations to advocate for tax reforms.

Mindsets

Work with partners to conduct advocacy and awareness-raising campaigns to reduce tax exemptions and to build support for taxes that directly support social services that are critical for women, such as reproductive health and education.

Goal

The government of Senegal raises taxes in a more equitable way. This includes:

- **Leveraging property taxes and removing exemptions for corporations and wealthy individuals.**
- **Implementing tax credits or deductions that benefit low-income women.**
- **Promoting tax incentives that support women-led businesses in adopting green. practices, and environmental taxes that fund programs to enhance women's resilience to climate change.**
- **Advocating for a gender-responsive VAT reform that reduces the tax burden on essential goods that are disproportionately consumed by women.**



Our strategy to improve how Senegal raises public resources

We will pursue the following outcomes to make Senegal's tax system fairer and more effective:

Laws and policies. At the national level, we will work with partners and the government to increase tax revenues—particularly through property taxation—and streamline tax expenditures like exemptions. We will facilitate reform efforts to modernize tax management systems, update property tax bases, and improve the oversight of tax exemptions. At the local level, we will help integrate local officials in revenue operations, modernize local taxation and encourage local officials to leverage property taxes to fund social services for women and girls (and to share with residents how these taxes were used). We will work with authorities to provide more transparent and comprehensive reporting of tax exemptions that are being provided across all tax categories.

Decision-making. We will work with the government to promote a more inclusive tax decision-making process that actively involves excluded communities, especially women. We will advocate for dedicated seats on tax advisory committees for women's organizations and gender experts so they can advocate for policies that reduce gender disparities and fund services like maternal health.

We will seek to increase the number of women in tax administration positions, including in decision-making roles.

Data and information flows. We will work with partners to produce reliable data that can be shared with tax authorities and parliament to inform their efforts to enhance transparency, reduce tax evasion and lower administrative costs. In particular, we will prioritize gathering gender-disaggregated data to understand how tax policies impact women differently, especially those in low-income and informal sectors.

Accountability. We will work with authorities to bolster transparent reporting of how government is collecting and using tax revenues for social spending, including healthcare, education and economic empowerment. We will work to advocate for polluter taxes being better tied to services for those most impacted by climate change.

Mindsets. We will work with partners to conduct advocacy and awareness-raising campaigns to reduce tax exemptions and to build support for taxes that directly support social services that are critical for women, such as reproductive health and education.

To achieve these outcomes, we will pursue the following strategic actions:

1. Strengthen the capacity of civil society organizations and other non-governmental actors in tax analysis and advocacy, including gender analysis of tax policies. This will equip them with the tools to advocate for tax reforms that address gender disparities and promote economic empowerment for women.
2. Generate and share analysis with local officials on how property taxes can help fund social services and advocate for their adoption. Propose reforms to rationalize tax exemptions and advocate for the removal of exemptions that do not promote equity. Consider how taxation of the digital sector can broaden the tax base and ensure that revenues from the digital sector are allocated to bridge the gender digital divide.
3. Advocate for transparency and accountability in tax management at the national and local levels. Support efforts to make tax information accessible.
4. Support government efforts toward progressive taxation and ensure that reforms account for gendered income disparities by implementing tax credits or deductions that benefit low-income women, particularly those in care work or informal sectors.
5. Promote actions for gender- and climate-sensitive taxation, including actions to combat environmental vulnerability in sectors where women work. Prioritize tax measures that encourage sustainable practices in sectors like agriculture and manufacturing where women are heavily employed. Tax incentives should support women-led businesses in adopting green practices, while revenue from environmental taxes should fund programs that enhance women's resilience to climate change.
6. Advocate for a gender-responsive VAT reform that reduces the tax burden on essential goods that are disproportionately consumed by women, such as food, sanitary products, and healthcare. This will promote greater tax justice by addressing the regressive nature of VAT, particularly for low-income women and households.