

GOVERNMENT OF SIERRA LEONE
ANNEX 1-BUDGET PROFILE FOR FY2013-2017

In millions of Leones (Le'm)

PARTICULARS	FY2013 Actual Q1 - 4 Jan - Dec	FY2013 % of GDP	FY2014 Estimate Q1 - 4 Jan - Dec	FY2014 % of GDP	FY2015 Budget (with Gap) Q1 - 4 Jan - Dec	FY2015 % of GDP	FY2015 Budget (w/out Gap) Q1 - 4 Jan - Dec	FY2015 % of GDP	FY2016 Indicative Q1 - 4 Jan - Dec	FY2016 % of GDP	FY2017 Indicative Q1 - 4 Jan - Dec	FY2017 % of GDP
Total Revenue and Grants	2,827,615	16.4%	3,126,483	15.5%	3,186,501	13.5%	3,186,501	13.5%	3,866,628	16.0%	4,136,251	16.2%
Domestic Revenue	2,280,015	13.2%	2,223,047	11.0%	2,389,978	10.1%	2,389,978	10.1%	3,086,640	12.7%	3,352,487	13.1%
Income Tax Department	929,294	5.4%	881,323	4.4%	920,938	3.9%	920,938	3.9%	1,337,831	5.5%	1,404,722	5.5%
Corporate Tax	266,833	1.5%	272,248	1.3%	278,536	1.2%	278,536	1.2%	449,190	1.9%	471,650	1.8%
Personal Income Tax - incl. Govt PAYE	656,832	3.8%	603,284	3.0%	634,840	2.7%	634,840	2.7%	880,240	3.6%	924,252	3.6%
Other Taxes	5,629	0.0%	5,791	0.0%	7,561	0.0%	7,561	0.0%	8,401	0.0%	8,821	0.0%
Goods and Services Tax	440,266	2.5%	449,224	2.2%	494,681	2.1%	494,681	2.1%	584,268	2.4%	690,079	2.7%
Import GST	282,875	1.6%	277,921	1.4%	297,375	1.3%	297,375	1.3%	351,230	1.4%	414,837	1.6%
Domestic GST	157,391	0.9%	171,303	0.8%	197,306	0.8%	197,306	0.8%	233,038	1.0%	275,241	1.1%
Customs and Excise Department	491,191	2.8%	481,723	2.4%	520,216	2.2%	520,216	2.2%	662,805	2.7%	703,702	2.8%
Import Duties	268,713	1.6%	280,847	1.4%	299,650	1.3%	299,650	1.3%	424,047	1.8%	445,249	1.7%
Excise Duties on Petroleum Products	200,614	1.2%	187,070	0.9%	203,669	0.9%	203,669	0.9%	220,370	0.9%	238,440	0.9%
Other Excise Duties	20,000	0.1%	13,535	0.1%	13,274	0.1%	13,274	0.1%	14,362	0.1%	15,540	0.1%
Other Revenue - incl. Freight Levy	1,864	0.0%	271	0.0%	3,623	0.0%	3,623	0.0%	4,026	0.0%	4,472	0.0%
Mines Department	235,038	1.4%	245,091	1.2%	231,426	1.0%	231,426	1.0%	260,354	1.1%	292,898	1.1%
Royalty on Rutile	4,418	0.0%	8,462	0.0%	7,623	0.0%	7,623	0.0%	8,575	0.0%	9,647	0.0%
Royalty on Bauxite	2,384	0.0%	4,317	0.0%	6,564	0.0%	6,564	0.0%	7,385	0.0%	8,308	0.0%
Royalties on Diamond and Gold	34,539	0.2%	48,810	0.2%	49,201	0.2%	49,201	0.2%	55,351	0.2%	62,270	0.2%
Royalty on Iron Ore	126,100	0.7%	136,677	0.7%	130,124	0.6%	130,124	0.6%	146,390	0.6%	164,688	0.6%
Licences etc.	67,597	0.4%	46,826	0.2%	37,914	0.2%	37,914	0.2%	42,653	0.2%	47,984	0.2%
Other Departments	100,983	0.6%	86,825	0.4%	122,467	0.5%	122,467	0.5%	132,850	0.5%	144,154	0.6%
Royalties etc. on Fisheries	15,550	0.1%	30,351	0.2%	40,129	0.2%	40,129	0.2%	44,584	0.2%	49,532	0.2%
Parastatals	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Other Revenues	85,433	0.5%	56,473	0.3%	82,338	0.3%	82,338	0.3%	88,266	0.4%	94,622	0.4%
Road User Charges & Vehicle Licences	83,242	0.5%	78,861	0.4%	100,250	0.4%	100,250	0.4%	108,533	0.4%	116,932	0.5%
Grants	547,600	3.2%	903,436	4.5%	796,524	3.4%	796,524	3.4%	779,987	3.2%	783,765	3.1%
Programme	169,982	1.0%	481,035	2.4%	301,513	1.3%	301,513	1.3%	228,887	0.9%	227,154	0.9%
o/w Debt Relief Assistance	0	0.0%	5,033	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
o/w HIPC - \$' m	\$0.00		\$1.16		\$0.00		\$0.00		\$0.00		\$0.00	
o/w Japanese Food and Oil Aid	0	0.0%	\$0.00	0.0%	\$0.00	0.0%	\$0.00	0.0%	\$0.00	0.0%	\$0.00	0.0%
o/w Global Fund Salary Support	0	0.0%	45,181	0.2%	32,103	0.1%	32,103	0.1%	23,404	0.1%	21,670	0.1%
o/w External Donors Budgetary Support /4	169,982	1.0%	430,821	2.1%	269,410	1.1%	269,410	1.1%	205,484	0.8%	205,484	0.8%
o/w UK DFID - \$' m	\$20.78		\$19.96		\$24.19		\$24.19		\$24.19		\$24.19	
o/w EU - \$' m	\$15.46		\$13.22		\$13.22		\$13.22		\$13.22		\$13.22	
o/w World Bank - \$' m	\$0.00		\$35.13		\$0.00		\$0.00		\$0.00		\$0.00	
o/w Kuwaiti Fund Refund/UNPBF Nigeria - \$'m	\$2.98		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
o/w African Dev. Bank - \$' m	\$0.00		\$30.82		\$24.75		\$24.75		\$10.00		\$10.00	
Project - Other Projects	377,618	2.2%	422,400	2.1%	495,011	2.1%	495,011	2.1%	551,100	2.3%	556,611	2.2%
Total Expenditure and Lending minus Repayments	3,163,997	18.3%	4,215,476	20.8%	4,457,351	18.9%	4,297,055	18.2%	5,091,257	21.0%	5,391,656	21.1%
Recurrent Expenditure	2,185,127	12.6%	2,561,379	12.7%	2,841,864	12.0%	2,600,428	11.0%	3,422,002	14.1%	3,700,532	14.5%
Wages & Salaries	1,060,021	6.1%	1,374,093	6.8%	1,580,618	6.7%	1,580,618	6.7%	1,776,451	7.3%	1,934,490	7.6%
o/w: Pensions, Gratuities and Other Allowances	51,366	0.3%	77,073	0.4%	50,785	0.2%	50,785	0.2%	53,325	0.2%	61,323	0.2%
o/w: Contributions to Social Security	79,066	0.5%	116,211	0.6%	126,651	0.5%	126,651	0.5%	145,625	0.6%	159,785	0.6%