



**GOVERNMENT OF SIERRA LEONE**

**MINISTRY OF FINANCE**

# **SUMMARY OF FY 2020 ENACTED BUDGET**

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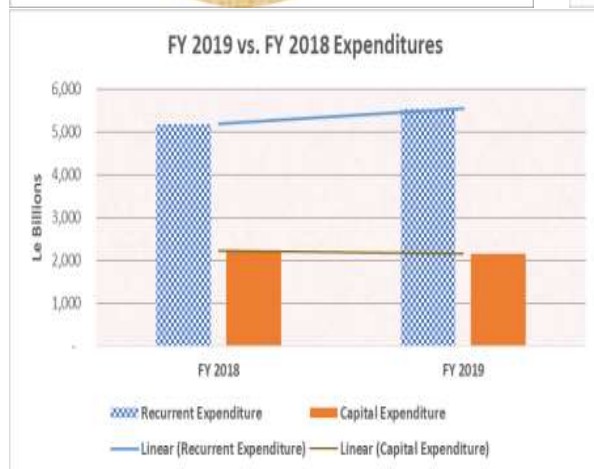
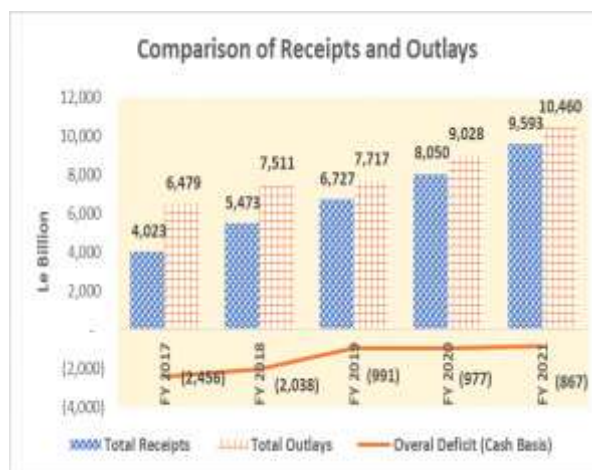
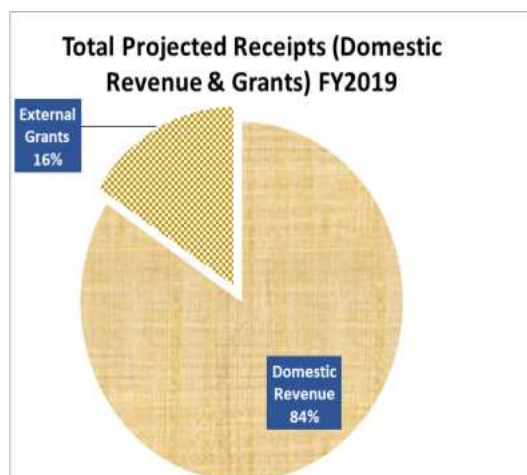
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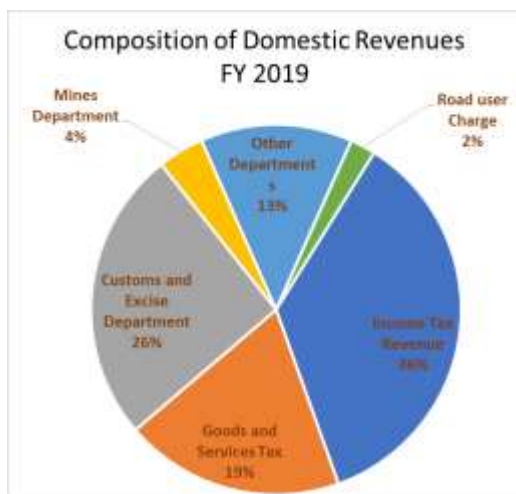
## 1.0 FY 2019 BUDGET AT A GLANCE (Graphic)

### 1.1 Total Projected Receipts and Comparison Receipts

### 1.2 FY 2019 Vs FY 2018 Expenditure



### 1.3 FY2019 Recurrent Expenditure Components: 2017-2021 Trend



## 2.0 FISCAL YEAR 2019 BUDGET OVERVIEW

### 2.1 INTRODUCTION

The overall objective of fiscal policy in the medium-term (2019-2021) is to consolidate public finances by enhancing domestic revenue collection and rationalizing public expenditure. The FY2019 budget will continue to reflect the medium term policies of fiscal consolidation and prudent borrowing to keep debt and external balances sustainable. The total budget for FY 2019 is Le 7.7 trillion including contingency expenditure of Le 30.1 billion and Le8.2 billion of arrears. The FY 2019 budget allocation is driven by the policies articulated in the New Direction Agenda, with particular emphasis on improving human capital. Table 1 below shows the summary budget actual and estimates over the five-year period FY 2017 – 2021.

<b>Table 1: Budget Summary Table - FY 2017 - 2021</b>					
<b>Particulars</b>	<b>FY 2017 Actual</b>	<b>FY 2018 Estimates</b>	<b>FY 2019 Budget</b>	<b>FY 2020 Indicative</b>	<b>FY 2021 Indicative</b>
	<b>Le 'm</b>	<b>Le 'm</b>	<b>Le 'm</b>	<b>Le 'm</b>	<b>Le 'm</b>
Domestic Revenue	3,339,922	4,455,632	5,662,859	6,868,269	8,745,873
Programme Grants	163,887	623,762	409,016	502,748	288,416
Election Basket Fund	-	8,000	-	-	-
Project Grants - Other Projects	519,264	386,000	654,813	679,260	558,307
<b>Total Receipts - Revenue and Grants</b>	<b>4,023,073</b>	<b>5,473,394</b>	<b>6,726,688</b>	<b>8,050,277</b>	<b>9,592,596</b>
Recurrent Expenditure	4,120,675	5,173,688	5,534,641	6,215,317	7,234,664
Capital Expenditure	2,308,037	2,209,677	2,144,392	2,641,955	3,054,794
Lending Minus Repayment	(23,074)	-	-	-	-
<b>Total Expenditure and Net Lending</b>	<b>6,405,638</b>	<b>7,383,365</b>	<b>7,679,033</b>	<b>8,857,273</b>	<b>10,289,458</b>
<b>Overall Deficit (Commitment Basis) incl. G</b>	<b>(2,382,565)</b>	<b>(1,909,971)</b>	<b>(952,345)</b>	<b>(806,996)</b>	<b>(696,862)</b>
Contingency Expenditure	(6,122)	(116,118)	(30,133)	(117,175)	(117,096)
Arrears Payments	(66,908)	(11,918)	(8,157)	(53,219)	(53,219)
<b>Overall Deficit (Cash Basis) incl. Grants</b>	<b>(2,455,595)</b>	<b>(2,038,007)</b>	<b>(990,634)</b>	<b>(977,390)</b>	<b>(867,177)</b>

### 2.2 Budget Deficit and Financing

The overall budget deficit (on cash basis) for FY 2019 will amount to Le 990.6 billion (2.7 percent of GDP), compared to Le 2.0 trillion (6.6 percent of GDP) in FY 2018. The anticipated huge reduction in fiscal deficit will be based on sustained fiscal consolidation efforts, particularly

with steady improvement in revenue collection and fiscal discipline. The anticipated fiscal deficit of Le 990.6 billion in FY 2019 will be financed from both domestic and external resources. Domestic borrowing will amount to Le 830.3 billion (2.3 percent of GDP) in FY2019,

external borrowing Le 250.4 billion (0.7 percent of GDP) and Cheque float adjustment Le 90.0 billion (0.2 percent of GDP). Figure 1 shows trends in overall budget deficit over the medium term.

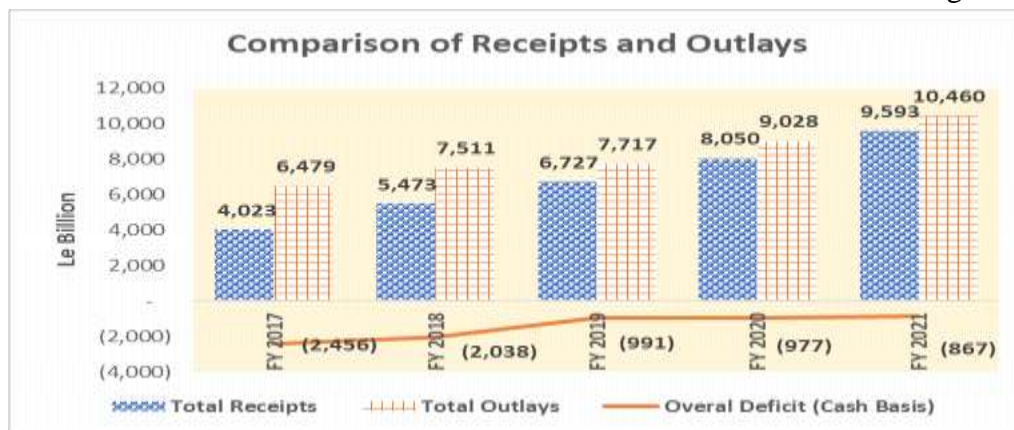
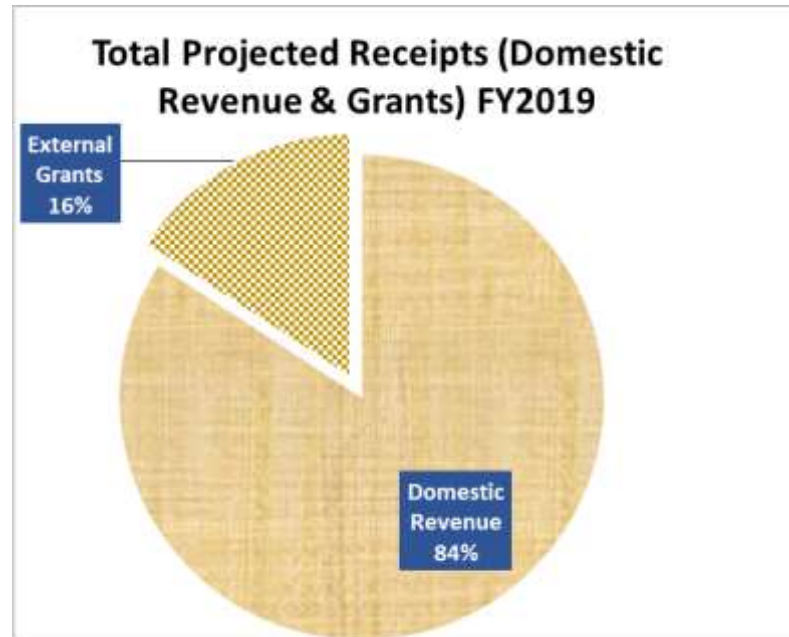


Figure 1: Overall Deficit Trend FY2017-2021



### 3.0 COMPOSITION OF RECEIPTS

The total receipts (domestic revenue and grants) for FY2019 is projected at Le 6,726.7 billion (18.3 percent of GDP). Domestic revenue will amount to Le 5,662.9 billion (15.4 percent of GDP) and external grants will amount to Le 1,063.8 billion (2.9 percent of GDP). Figure 2 presents



the share of each receipt component, with domestic revenue target accounting for 84 percent of total receipts for FY2019 and external grants 16 percent. The estimated total receipts for FY2018 is Le 5,473.4 billion (17.6 percent of GDP), comprising domestic revenue Le 4,455.6 billion or 14.3 percent of GDP and External grants Le 1,017.7 billion or 3.3 percent of GDP. The expected increase in revenue will be driven by anticipated expansion in economic activities as well as the implementation of the revenue mobilization strategy.

Figure 2: Total Projected Receipts (FY 2019) – Le 6,727 billion.

### 3.1 Domestic Revenue

Total domestic revenue for FY 2019 is estimated at Le 5.7 trillion. It will consist of tax revenue (Le 4.6 trillion) and non-tax revenue (Le 1.1 trillion). Total tax revenue is disaggregated as follows: Income Tax (Le 2.0 trillion); Goods and Services Tax (Le 1.1 trillion); and Customs and

Excise Tax (Le 1.5 trillion). Total non-tax revenue will consist of Mines Department (Le 228.8 billion), Other Departments (Le 751.7 billion) and Road User Charges (Le 125.4 billion). To improve on domestic revenue collection, the government will continue to implement several measures in the revenue mobilization strategy. Figure 3 depicts domestic revenue categories in percentages.

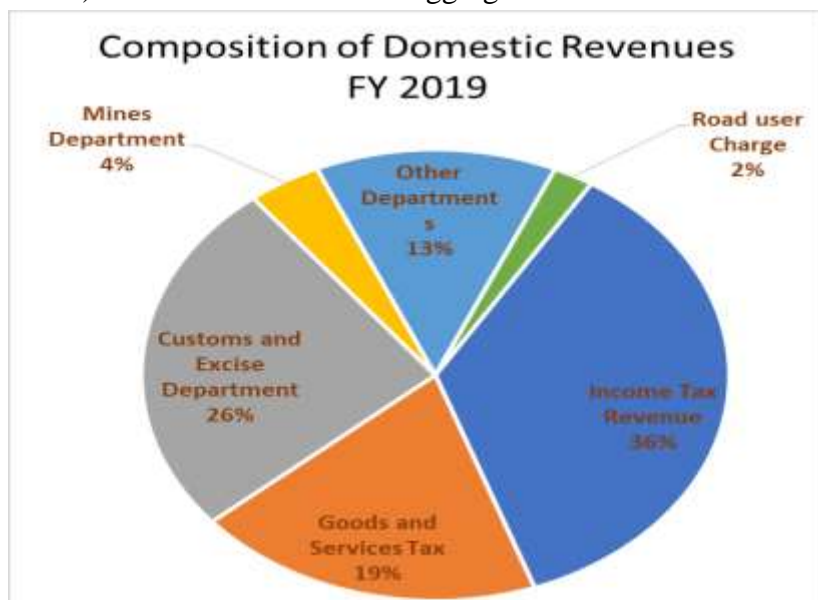


Figure 3: Total Domestic Revenues by Major Categories (FY 2019) – Le 5,662.8 billion.

### 3.2 External Grants

Total external grants for FY 2019 is projected at Le 1.1 trillion (2.9 percent of GDP), comprising programme grants of Le 409 billion (38.4 percent of total grants) and project grants of Le 654.8 billion (61.6 percent of total grants). Programme grants are mainly budgetary support from the World Bank, the European Union and salary support grant from Global Fund. Figure 4 shows the components of foreign receipts.

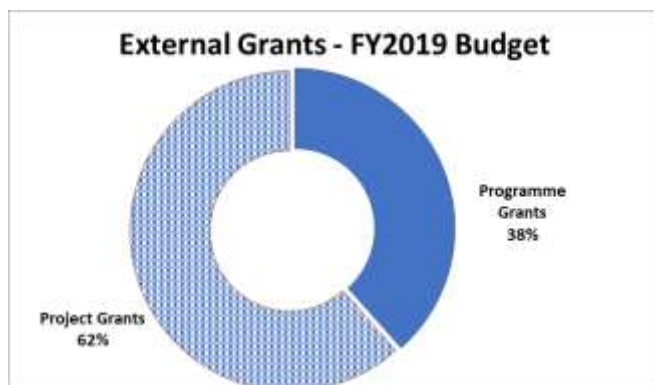


Figure 4: Total Foreign Receipts (FY 2019) – Le1.1 trillion.

#### 4.0 FISCAL YEAR 2019 EXPENDITURE

Total expenditure and net lending for FY 2019 is projected at Le 7.7 trillion (20.8 percent of GDP), compared to Le 7.4 trillion (23.8 percent of GDP) estimated for FY 2018. Recurrent expenditure for FY 2019 is projected at Le5.5 trillion (15.0 percent of GDP), including wages and salaries Le 2.4 trillion (6.5 percent of GDP), non-salary, non-interest expenditure Le 2.1 trillion (5.7 percent of GDP), interest payments Le 1.0 trillion (2.8 percent of GDP). Capital expenditure is projected at Le 2.1 trillion (5.8 percent of GDP), made up of foreign loans and grants (Le 1.2 trillion) and domestic capital expenditure (Le901 billion). For FY2018, recurrent expenditure is estimated at Le 5.2 trillion (16.6 percent of GDP) and Capital expenditure at Le 2.2 trillion (7.1 percent of GDP). Figure 5 compares expenditure for FY 2019 with those of FY 2018.

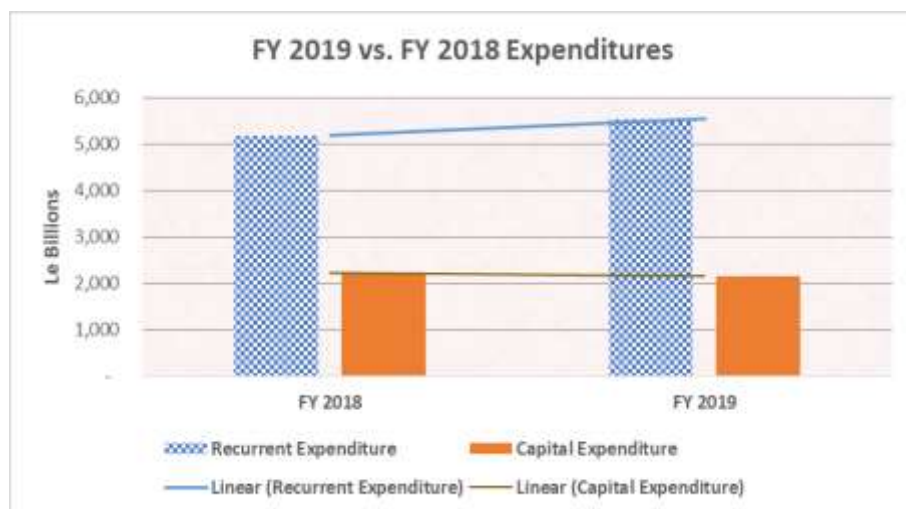


Figure 5: FY 2019 vs. FY 2018 Expenditure

#### Major Categories of Expenditure

##### Recurrent Expenditure

The total recurrent expenditure for FY 2019 is estimated at Le 5.5 trillion and is disaggregated as follows: wages and salaries (Le 2.4 trillion) or 43.6 percent of total recurrent expenditure, an increase of 14.3 percent over FY 2018 wages and salaries budget (Le 2.1 trillion); (ii) non-salary non-interest recurrent expenditure (Le 2.1 trillion or 37.9 percent of total recurrent expenditure), a decrease of 4.8 percent over FY 2018 non-

salary, non-interest budget (Le 2.2 trillion), (iii) interest payment (Le 1 trillion or 18.7 percent of total recurrent expenditure), an increase of 4.5 percent over FY 2018 interest payment of Le 951.1 billion. Figure 6 shows FY 2019 composition of recurrent expenditure.

Figure 6: Categories of Recurrent Expenditure (FY 2019) – Le 5,534.6 billion.



### Capital Expenditure

Government is committed to increasing investments in capital projects to advance its development agenda in the next fiscal year. Towards this end, FY2019 capital budget allocation is estimated at Le 2.1 trillion. Of this amount, foreign loans and grants will account for Le 1.2 trillion or 58 percent of total capital expenditure, a decrease of 11.8 percent of total capital expenditure of Le 1.4 trillion in FY 2018. Domestic capital expenditure allocation will amount to Le 901.2 billion or 42 percent of total capital expenditure, an increase of 16.6 percent over FY2018 domestic capital expenditure. Figure 6 shows the financing components of FY2019 capital expenditure.

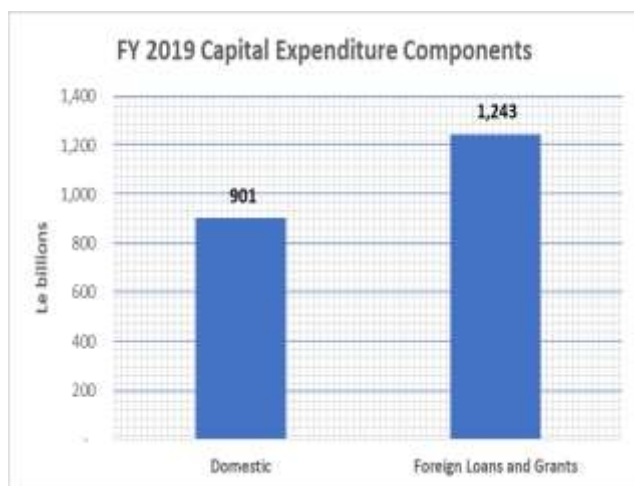


Figure 7: Capital Expenditure Financing Component (FY2019) – Le 2,144.4 billion

## 5.0 ALLOCATION BY BUDGET SECTOR

FY2019 non-salary, non-interest recurrent expenditure is categorized under seven budget sectors: (i) General Services; (ii) Security Services; (iii) Social Sector; (iv) Economic Sector; and (v) Miscellaneous Services, Contingency and Transfers to Local Councils. Figure 7 shows allocation by budget sector.

In FY 2019, total non-salary, non-interest recurrent budget allocation to the seven budget sectors will amount to Le 2.1 trillion, a decrease of 9.5 percent over FY 2018 total non-salary, non-interest recurrent expenditure of Le 2.3 trillion. The breakdown of FY2019 allocation to budget sectors will be as follows: Social Service (Le 609.2 billion 28.6 percent of total non-salary, non-interest recurrent expenditure); General Services (Le 423.8 billion or 19.9 percent of total non-salary, non-interest recurrent expenditure), Security Services (Le 278.1 billion or 13.1 percent of total non-salary, non-interest recurrent expenditure); Economic Services (Le 596.7 billion or 28 percent of total non-salary, non-interest recurrent expenditure); Contingency Expenditure (Le 30.1 billion or 1.4 percent of total non-salary, non-interest recurrent expenditure); and Transfers to Local Councils (Le 191.8 billion or 9 percent of total non-salary, non-interest recurrent expenditure).

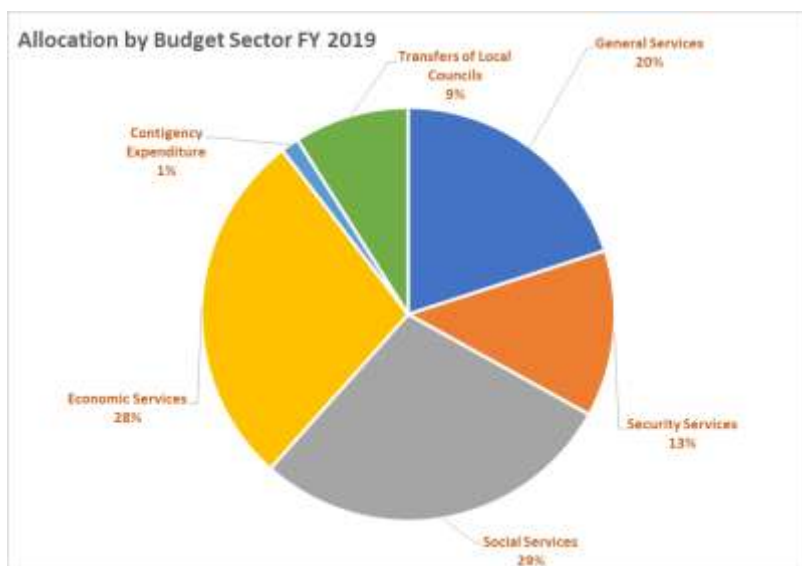


Figure 8: Budget Allocation by Sector FY2019

## 6.0 CLUSTER ALLOCATION (POVERTY REDUCTION STRATEGY PAPER IV)

The next development strategy (Poverty Reduction Strategy Paper IV) will articulate the government's medium term vision with a focus on improving governance and human development. Total budgetary allocation to the PRSP IV Clusters in FY2019 will amount to Le 2.1 trillion. Of the FY 2019 allocation, Le 919 billion will be allocated to Cluster 4 (Governance and Accountability for Results), followed by Cluster 1 (Delivering Free Quality Education), which is allocated Le 442.9 billion. The allocation to the other Clusters are as follows: Cluster 2 (Other Human Development) is allocated Le 330.5 billion; Cluster 3 (Diversifying the Economy, Le 235 billion; Cluster 5 (Infrastructure and Economic Competitiveness) Le 149 billion; Cluster 8 (Others) Le 30.1 billion; Cluster 7 (Environment, Climate Change and Disaster Management) Le 19.6 billion; and Cluster 6 (Addressing Women and Children), Le 10 billion. Table 2 below gives a breakdown of the Cluster allocation.

Table 2: Cluster Allocation for PRSP IV

<b>Cluster</b>	<b>Le' m</b>
Delivering Free Quality Education	442,908.5
Other Human Development	330,466.7
Diversifying the Economy	234,978.8
Governance and Accountability for Results	912,799.8
Infrastructure and Economic Competitiveness	148,979.1
Addressing Women and Children	10,015.2
Environment, Climate Change and Disaster Management	19,630.5
Others	30,132.6

## **7.0 BUDGET FORMULATION ANNEXES (SECTION 34 OF THE PFM ACT, 2016)**

### **INTRODUCTION**

Section 34 of the Public Financial Management (PFM) Act, 2016, mandates the Ministry of Finance to include information annexes that will make the State budget more comprehensive and guide the Legislature in its decision-making process. The section states that: “The State budget laid before Parliament shall be accompanied by information annexes which include: (a) overview of recent macroeconomic and fiscal developments; (b) update on macroeconomic forecasts for the next three years or more; (c) updated fiscal forecasts, including revenues, expenditures, deficits, debts for the next three years or more; (d) updated fiscal forecast of the general government and subsectors for the next three years or more”.

This budget information annex complies fully with the above legal requirement. It provides a summary of key budget information that gives a comprehensive picture of Sierra Leone’s public finances. The annex begins with a summary of analysis of macroeconomic forecasts including risks and budget sensitivity analysis. It further provides information on summary of revenue and expenditure estimates as contained in budget tables below; comparison of revenue and expenditure estimates; composition of national debt; extractive industries revenues; tax expenditures. Extra-budgetary funds; donor expenditures; and local government financial performance; and contingent liabilities

### **MACROECONOMIC ANALYSIS**

#### **Macroeconomic Forecast**

In the medium-term (2018-2023), macroeconomic policies will aim at restoring macro-economic stability in order to achieve the fiscal objectives (lower budget deficits and sustainable debt levels), thereby laying the foundation for sustainable economic growth and poverty reduction.

Real GDP growth is estimated at 3.7 percent for 2018 and projected at 5.5 percent for 2019 reflecting the moderate resumption of iron ore mining, increase in other mining output as well as growth in agriculture, manufacturing, construction and services. Average growth is projected at 5.2 percent for the period 2020-2023.

Consumption is the dominant component on the expenditure or demand side of GDP. Consumption will fall from 100 percent of GDP in 2018 to 91 percent of GDP in 2023. Household consumption will average 82 percent during 2018 -2023 while government consumption is projected to average 11 percent of GDP.



Investments are projected to increase from 20 percent of GDP in 2018 to 24 percent of GDP in 2023. Gross Fixed Capital Formation will average 15 percent while government investments will average 7.0 percent.

Export of goods will average 16.0 percent of GDP over the period 2018 -2023 while import of goods will average 30.0 percent of GDP; Export of services is projected to average 8.0 percent of GDP and import of services projected to average 11.0 percent of GDP during 2018-2023.

Inflationary pressures are expected to continue to increase during the second half of 2018 largely on account of the liberalization of petroleum product prices and depreciation of the exchange rate. End of period inflation will increase to 15.8 percent in 2018. However, inflationary pressures will moderate in subsequent years with end of period inflation falling to 13.2 percent in 2019, 10.8 percent in 2020 and return to single digits during 2021-2023. Average inflation will fall from 15.6 percent in 2018 to 9.0 in 2023.

Exports will recover by 22.9 percent in 2019 from a contraction of 11.0 percent in 2018. The recovery in exports will be driven by the recommencement of iron ore mining increase in non-iron ore mineral exports as well as agricultural including fish and light manufactured exports (mostly plastics). Export growth will average 11.1 percent over the medium-term with increase in output of minerals as Shandong Iron and Steel Group resumes iron ore mining at the Tonkolili Mine.

Imports are projected to increase by 4.2 percent in 2019 and anticipated to average around 6.0 percent over the period 2020-2023 in line with the growth of the economy. Growth in imports will be driven by the importation of machinery and transport equipment and petroleum products to support mining related agricultural and manufacturing activities.

The current account deficit including transfers is projected to decline from 15.1 percent of GDP in 2018 to 12.1 percent of GDP in 2019 and average around 11.9 percent of GDP over 2020 – 2023. The decline will be largely driven by increase in exports and a stable level of current transfers.

The balance of payments will improve from a deficit of 7.1 percent of GDP during 2018 to 5.1 percent during 2022 on account of the projected inflow of foreign direct investments and current transfers, which will finance a declining current account deficit. Foreign Direct investment is projected to grow in line with the growth of the economy.

The gross foreign exchange reserves are programmed to increase from US\$482 million during 2018 to US\$ 501 million during 2019. In terms of months of imports, gross reserves will be maintained at 3.0 months during this period. Gross reserves will increase to US\$ 560.1 million or 3.1 months of imports at end 2020 to US\$ 718.2 million or 3.2 months of imports by 2023.

Table 3: Medium Term Macroeconomic Forecast

	2017	2018	2019	2020	2021	2022	2023
<b>Income &amp; Expenditure</b>							
Real GDP	3.8	3.7	5.5	5.0	5.1	5.2	5.4
Excluding Iron ore	3.6	5.7	4.5	4.5	4.8	4.9	5.2
GDP deflator	9.6	10.8	5.2	10.8	8.0	11.4	5.6
Consumer prices (end of period)	16.1	15.8	13.2	10.8	9.5	9.4	8.1
Consumer prices (annual average)	18.2	15.6	14.6	11.7	9.6	9.2	9.0
<b>Money &amp; Credit</b>							
Broad Money	7.0	15.8	14.8	13.9	10.8	8.7	8.5
Velocity	4.2	4.1	4.1	3.9	3.9	3.9	3.9
Domestic credit	19.6	23.8	10.1	10.4	7.9	7.4	6.2
<i>Government</i>	34.7	26.3	11.3	11.2	8.3	7.3	5.7
<i>Private sector</i>	-6.0	23.8	8.7	9.9	8.2	9.0	8.9
Reserve Money	9.0	6.0	14.1	14.7	10.6	8.6	8.6
<b>External Sector</b>							
Official Exports (U.S. dollars)	-4.9	-11.0	22.9	3.7	13.7	21.6	5.5
Official Imports (U.S. dollars)	23.6	11.6	4.2	5.5	5.8	6.2	6.6
<b>% of GDP</b>							
Current Account Balance							
Including Official Transfers	-10.8	-15.1	-12.1	-13.6	-13.3	-9.7	-10.7
Excluding Official Transfers	-16.0	-16.8	-13.6	-15.0	-14.5	-10.9	-11.7
Overall Balance of Payments		-7.1	-5.8	-7.4	-5.2	0.7	-0.6
<b>Fiscal Sector</b>							
Government Income	17.9	17.9	19.6	20.2	20.9	21.2	21.7
<i>Domestic Revenue</i>	<b>12.6</b>	<b>14.3</b>	<b>15.7</b>	<b>16.5</b>	<b>17.3</b>	<b>17.9</b>	<b>18.6</b>
<i>Grants</i>	2.5	2.9	2.8	2.7	2.5	2.2	2.0
Total expenditure	23.4	23.8	21.3	23.4	23.6	23.6	23.9
<i>Current Expenditure</i>	15.0	16.6	16.4	16.3	16.0	15.8	15.8
<i>Capital Expenditure</i>	7.1	7.1	6.5	7.1	7.6	7.8	8.0
<i>Domestic Capital Expenditure</i>	2.6	2.6	3.0	3.8	4.5	5.0	5.5
Overall fiscal balance							
(including grants and MDRI)	-5.8	-7.3	-4.4	-4.3	-3.8	-3.5	-3.3
(excluding grants and MDRI)	-8.8	-10.2	-7.2	-7.0	-6.2	-5.7	-5.3
Financing gap	0.8	0.0	0.0	0.0	0.0	0.0	0.0
Outstanding debt (domestic and exter	58.0	62.3	62.9	63.8	62.3	59.6	56.9
<b>Memorandum Items</b>							
Gross International Reserves (\$ m)	<b>500.2</b>	<b>482.0</b>	<b>501.5</b>	<b>560.8</b>	<b>621.8</b>	<b>667.8</b>	<b>718.2</b>
<i>(in months of imports)</i>	<b>3.5</b>	<b>3.0</b>	<b>3.0</b>	<b>3.1</b>	<b>3.2</b>	<b>3.2</b>	<b>3.2</b>
Nominal GDP (\$ m)	3,741	4,047	4,394	4,749	5,132	5,631	6,073
Nominal GDP (Le m)	27,406,254	31,066,953	35,107,547	38,793,042	42,287,630	46,682,745	50,519,297

## **8.0 MACROECONOMIC RISKS AND BUDGET SENSITIVITY ANALYSIS**

In accordance with Section 25 of the PFM Act, 2016, the Ministry of Finance is to prepare a fiscal risk statement that would identify and provide analysis of risks to fiscal outlook of the country as part of the preparation of Fiscal Strategy Statement (FSS). This section provides a summary of fiscal risks and budget sensitivity analysis carried out by the Macro Fiscal Working Group (MFWG).

### **Macroeconomic Risks**

Macroeconomic shocks, such as unexpected movements in macroeconomic variables such as GDP growth, interest and exchange rates, commodity prices and inflation are a risk to the attainment of the fiscal objectives specified in the Fiscal Strategy Statement. These shocks can be positive or negative in nature, and arise from both external and domestic sources. There are a range of transmission mechanisms through which these can impact on the economy and Government revenues, expenditure and the stock of public debt. While the direction of the impact can be assessed ex-ante, the exact magnitude of impact on the budget of various shocks is complex and difficult to determine.

### **Fall in the International price of Iron Ore**

Sierra Leone is highly dependent on the international price of its major commodity exports, particularly iron ore, for revenue and foreign exchange. Iron ore exports account for over 50 per cent of total exports from Sierra Leone.

Lower iron ore prices would have negative impacts on the economy and budget, although the exact impact would depend on the extent and duration of any fall. The international iron ore price is increasingly sensitive to changes in demand from China, which has seen exceptionally strong demand for construction and this had pushed the international price for iron ore and coal well above historical levels. A slowdown in the Chinese economy or construction sector may lead to a sharp fall in the price of iron ore. This in turn would lead to slower growth in GDP, through lower mining activity and exports, as well as employment.

This would have a cumulative negative impact on domestic revenue collection as royalty payments, personal income tax; corporate tax from mining contractors would drop. At the same time, the low level of exports would reduce the supply of foreign exchange in the economy, which will trigger inflationary pressures. The resulting increase in consumer prices would increase the cost of goods and services purchased by Government.

Under this scenario the budget will be adversely affected through weaker revenues and increased expenditures, making it difficult to achieve the fiscal objectives specified in section II of the FSS.

The lower iron ore prices in during 2015, 2017 and 2018 is an example of this scenario, which saw iron ore production shutting down resulting in slow GDP growth, lower revenues and employment as well as continuous depreciation in the exchange rate.

### **Exchange Rate Depreciation and High Inflation**

As a small open economy, Sierra Leone has limited influence on its exchange rate. The exchange rate is influenced by the *relative* strength of the Sierra Leone economy, and is influenced not only by developments in the domestic economy, but also by international developments over which we have little or no control.

In recent months, the exchange rate of the Leone to the US Dollar and other international currencies has depreciated sharply mainly due to the low level of exports as well as speculative behavior by the business community. Sierra Leone has a substantial stock of external public debt denominated in foreign currency, estimated at US\$ 1.5 billion at end June 2018. A depreciation in the exchange rate would increase debt service payments, both principal and interest, with an adverse impact on the budget.

In addition, the depreciation of the exchange rate can lead to increase in the prices of imported goods, which may be of concern especially for some commodities such as rice and fuel. Government purchases a large proportion of these goods (rice for the security forces and fuel for all MDAs) and also undertakes several infrastructure projects with high import content. Under this scenario, the depreciation in the exchange rate would increase Government expenditure on goods and services and give rise to cost overruns on infrastructure projects, which in turn would widen the budget deficit or lead to the accumulation of arrears. The increase in interest payment, domestic capital spending and goods and services expenditure will worsen the budget deficit.

However, the depreciation of the exchange rate may have a positive impact on public finances through an increase in the CIF value of imports on which import and excises duties are levied. Moreover, some of the revenue streams such as royalties and licenses on minerals and fisheries are paid in US dollars. Overall, the increase in expenditure as a result of exchange rate depreciation is believed to outweigh the increase in domestic revenues, thereby worsening the fiscal situation.

### **Weak Revenue Collection**

Domestic revenue collection in recent years averaged 11.0 percent of GDP compared to the Sub-Saharan average revenue of 18 percent of GDP. This low level of revenues in the midst of higher domestic expenditures of about 20 percent of GDP has been a significant fiscal risk.

The low revenue collection is attributable to weak tax administration, generous duty and tax exemptions, wide ranging off budget revenues and a narrow tax base. The result has been a wider fiscal deficit and increased domestic borrowing especially from the banking system as well as the accumulation of arrears to suppliers and contractors, which in turn has increased the level of domestic debt estimated at Le 5 trillion and associated debt service payments. Total crystallized arrears are estimated at Le1.5 trillion as at end March 2018. The high debt service payments crowd out priority poverty-related expenditures.

### **High Public Debt Stock**

Sierra Leone has a substantial stock of foreign debt, estimated at US\$2.0 billion (over 40 percent of GDP). Used productively, borrowing can be used to fund investment in essential infrastructure, helping to boost future growth potential, or to manage temporary downturns in revenues over the macroeconomic cycle. However, ongoing reliance on debt to fund Government operations will have a destabilizing effect on the budget and the economy.

The current stock of debt acts as a significant drag on the budget given its associated debt service payments (interest payments and debt amortization) projected to amount to Le 1.25 trillion in 2018 in the midst of low domestic revenues. Further increase in the debt stock would increase debt service payments, which would further reduce funds available for other Government priority spending or lead to increasing deficits and further borrowing.

### **Rise in Domestic Interest Rates**

Sierra Leone also has a substantial stock of domestic debt in the form of marketable and non-marketable securities. As at June 2018 these amounted to Le 5 trillion with debt service payments amounting to Le 854 billion or 16.5 per cent of recurrent expenditure. Borrowing has risen strongly in recent years.

Interest rates have remained high at 28 percent for the 365-day Treasury Bills, which accounts for over 80 percent of the marketable treasury securities reflecting the increasing Government borrowing and rising inflation. Further increases in domestic interest rates would increase government spending on debt service payments, weakening the budget position.

Interest rate rises would also flow through to private sector activity through high cost of borrowing from the commercial banks. This will reduce private investment activities and slower growth, which will have an adverse impact on Government revenues.

### **Volatility in Economic Growth**

Sierra Leone's economic growth has been very volatile in recent years. Following the strong growth of 20.5 percent in 2013, the economy slowed down to 4.6 percent in 2014 and contracted massively by 20.5 percent in 2015 due to the twin shocks of the Ebola epidemic and the collapse in iron ore prices. The economy recovered in 2016 by 6.3 percent but slow down to 3.7 percent in 2017. The economy is projected to grow at the same pace in 2018 at 3.7 percent in 2018 as in 2017 due to the closure of the Tonkolili Iron Ore Mine, largely, on account of weak market conditions. The volatility in economic growth is usually accompanied by a contraction of the tax base, hence weak revenue collection. At the same time, expenditure pressures remained high to support economic recovery.

### **Central Government Contingent Liabilities**

### **Public Private Partnerships (PPPS)**

In recent years, the Government of Sierra Leone has entered into Public Private partnerships for the delivery of infrastructure projects in energy, roads, ports etc. Total PPP transactions entered into by Government to date amounted to US\$116.1 million (see annex 6). While PPPs provides efficient delivery, effective and timely completion of infrastructure projects, and better fiscal control of infrastructure and public services, there are inherent fiscal risks in the form of contingent liabilities that may adversely impact the fiscal position of Government, if they materialize; for example, early termination of contracts, minimum revenue guarantees.

### **Operations of State-Owned Enterprises**

The financial position of most of the state-owned enterprises is weak. Most of them are operating at loss due to high administrative costs, below market charges for their services as well as inefficient management and poor governance. The state-owned banks are saddled with high levels of non-performing loans, whose provision has eroded their capital base over the years. The utility companies (EGTC, EDSA, GUMA and SIERRATEL) and the Sierra Leone Road Transport Corporation cannot cover their respective costs of production due to inefficient management and poor business models.

Some of them owe debts to the domestic banking system and external private and public creditors. Most of them cannot service the external debts on-lend to them by the Central Government (SALCAB and SIERRATEL). Thus, these SOEs are not financially and operationally sustainable, resulting in poor service delivery. They have not been able to pay dividends to Government; instead they rely on subsidies from the Government. The banks, in particular, require bailout in the form of recapitalization by the Government.

The continued weak financial operations of these SOEs will pose a major fiscal risk to Government in the form of subsidies and or transfers as in the case of EDSA, EGTC, SLRTC and GUMA and recapitalization in the case of the state-owned banks. The amounts involved are high and could derail the implementation of the Government budget.

### **Policy Risks**

Policy risks can also weaken the state of public finances. The weak implementation of policy reforms or budget support disbursement triggers by MDAs including the Ministry of Finance is one the greatest risks to the implementation of the budget. In most cases, contracts for the supply of goods and services are entered into by MDAs and approved by the Ministry on the basis of the expected disbursement of budget support by development partners. In the event, where the triggers are not implemented, development partners will not disburse budget support and this complicates budget execution. Government would have to resort to increased domestic borrowing and or accumulate arrears with attendant macroeconomic consequences.

### **Natural Disasters and Epidemics**

Natural disasters and epidemics such as the Ebola outbreak, flooding, mud slides can derail budget implementation given the unexpected expenditures requirements in the midst of declining revenues that accompany the disruptions to economic activity.

### **Mitigation Measures and Contingency Plans**

#### **Mitigating macroeconomic Risks**

To mitigate the macroeconomic risks, Government is pursuing fiscal consolidation with emphasis on intensifying domestic revenue mobilization and expenditure rationalization measures. The implementation of the Domestic Revenue Mobilisation Strategy and other revenue enhancing measures will enable Government to attain the revenue to GDP target of 20 percent of GDP in the medium-term. In addition, the expenditure management and control measures including implementation of the Payroll Reform Strategy, improving public procurement systems, strengthening the commitment control systems, automating the budget execution processes, rolling out of IFMIS to all MDAs and improving the



efficiency of public investment combined with prudent public debt management and supported by pro-active monetary policy will promote fiscal and debt sustainability to restore and sustain macroeconomic stability.

To consolidate these efforts, Government has entered into negotiations with the IMF for the re-launch of the economic programme –the Extended Credit Facility (ECF) Arrangement. This programme will support the implementation of prudent fiscal and monetary policies. It will also facilitate the disbursement of external budget and balance of payment support, which will provide additional fiscal space, contribute to the building of foreign exchange reserves, thereby stabilizing the exchange rate.

Moreover, Government will pursue the diversification of the economy as articulated in the National Development Plan (2019-2023) to reduce the reliance of the economy on one or few sectors. In this respect, Government will seek to increase public and private investment in agriculture, fisheries and the tourism sectors to improve productivity and value-addition.

### **Mitigating Measures for Contingent Liabilities**

Given the complexity of PPP transactions compared to traditional procurement of projects, there is need to build capacity in PPP negotiations, structuring, assessing costs, benefits and risks in the selection of projects. The selected projects should be chosen for good reasons and be fiscally sustainable in the medium-to long term. The contractual risk should also be adequately allocated between public and private partners.

There is therefore the need to improve the governance of PPP transactions for infrastructure projects. Government can seek technical support for the application of tools developed by the IMF and the World Bank such as the Public Investment Management Assessment (PIMA) for the evaluation of Public Infrastructure governance and management and the PPP Fiscal Risk Assessment Model (PFRAM) for the assessment of PPP fiscal costs and risks. Government has sought technical assistance from the IMF Fiscal Affairs Department for the conduct of a PIMA.

To address the issue of contingent liabilities, including those emanating from the operations of state-owned enterprises, the Ministry of Finance has established a dedicated Fiscal Risk and SoE Oversight Division charged with the responsibility for fiscal risk analysis and management.

### **Mitigating Measures and Contingency Plans for Natural Disasters**

To mitigate the impact of natural disasters, Government should be pro-active in strengthening its Disaster preparedness, response and management capabilities. In this regard, Government has established a Disease Surveillance, Monitoring and Control Unit within the Ministry of Health and Sanitation to provide early warning signals for potential epidemics and design measures to contain them. Government is also in the

process of establishing a Disaster Control and Management Agency, separate from the Office of National Security to provide prompt response to and manage the aftermath of natural disasters.

## **9.0 ASSUMPTIONS UNDERLYING THE FORECASTS 2018 - 2023**

### **9.1 REVENUE ESTIMATES**

The section summarizes estimates of GoSL's domestic revenue performance for FY 2016, FY 2017 and the first half of FY 2018.

After collapsing to 10.8 percent of GDP in 2015 owing to the severe contraction of economic activities, which was in turn due to the two shocks, domestic revenue collected stagnated at 10.9 percent of GDP in 2016. Domestic revenues increased to 12.6 percent of GDP in 2017, with a shortfall of about Le 427.4 billion relative to the target.

The implementation of revenue-enhancing measures following the issuance of Executive Order 1 in Quarter 2 of 2018 resulted in significant improvement in revenue in Quarter 2, 2018. Between April and June 2018, the Government collected a total of Le 1.1 trillion of domestic revenues (a monthly average of Le 356.7 billion, far exceeding the monthly collection of Le 271 billion for the same period in 2017), reflecting strong efforts by the Government to stop revenue leakages and curb excessive duty waivers. The implementation of the Treasury Single Account (TSA) in line with the Fiscal Management and Control Act, 2016 also contributed to the improvement in revenues. Total collections from TSA agencies amounted to Le104 billion during April to June, including Le 60 billion transferred into the Consolidated Revenue Fund from their balances held at the commercial banks.

Overall, domestic revenue collection in the first half of 2018 amounted to Le 2.0 trillion. Income taxes contributed Le 734.9 billion; Goods and Services Tax (Le 409.2 billion); Customs and Excise (Le 390.7 billion); Mines Le (127.4 billion); and Other Government Departments (Le 328.1 billion), including revenues collected from TSA Agencies and royalty on Timber of Le 409.3 billion. Road User Chargers and Vehicle Licenses amounted to Le 20.2 billion.

The upward revision of the original revenue target is the result of Government's improved revenue drive under the New Direction. Key amongst these measures are the rationalization of duty and tax exemptions as well as the full implementation of the Treasury Single Account, which now requires all MDAs that earlier collected and retained Government revenue to transfer in full such funds into the Consolidated Revenue Fund.

Other revenue measures that are being implemented since mid-July 2018 include the revision of import duty rates to ensure consistency with the ECOWAS Common External Tariff (CET) and the liberalization of retail fuel pricing. Total domestic revenue is projected to reach 15.0 percent of GDP by end 2018 compared to the earlier target of 13.6 percent and from the actual amount collected 12.6 percent of GDP in 2017.

Table 4: Government Revenue and grants FY 2016, FY 2017 and First Half of H1, 2018.

In billions of Leones	Actual 2016	% of Non - iron ore GDP	Actual 2017	% of Non - iron ore GDP	Projections 2018	% of Non iron ore GDP
<b>Total revenue and grants</b>	3,615.0	13.6	4,023.1	15.1	5,590.0	16.9
<b>Domestic Revenue</b>	2,888.0	10.9	3,339.9	12.6	4,645.5	14.9
Income tax	1,269.0	4.8	1,188.6	4.5	1,661.7	4.8
GST	660.0	2.5	714.0	2.7	899.8	2.6
Customs & Excise	570.0	2.1	909.8	3.4	980.0	2.9
Mines department	155.5	0.6	149.0	0.6	205.3	0.6
Other Departments	138.8	0.5	237.7	0.9	769.6	2.1
Road User Charge & VL	89.0	0.3	140.9	0.5	128.9	0.4
<b>Grants</b>	760.7	2.7	683.2	2.6	658.3	1.9
Programme	201.3	0.8	163.9	0.6	264.3	0.8
Projects	525.3	2.0	519.3	2.0	386.0	1.1

Total grants received in 2016 amounted to Le 727 billion (3.1 percent of GDP), of which budget support amounted to Le 193 billion. In 2017, total grants received dropped to Le 683 billion (2.6 percent of GDP, and also lower than the revised target of Le 800 billion (2.8 percent of GDP). Out of this, budget support amounted to Le 163 billion (0.6 percent of GDP), below the programme target of Le 348 billion (1.2 percent of GDP). The non-disbursement of budget support by the World Bank (US\$20 million), and DfID (US\$20.4 million) contributed to the drop in

grants received in 2017. In total, therefore, about Le 211.3 billion of programme grants to support budget execution were not received. Project grants amounted to Le 519 billion (2.0 percent of GDP) in 2017, above the revised budgeted amount of Le 369 billion (1.3 percent of GDP).

Total grants (entirely project grants) received as at end June 2018, amounted to Le 193 billion. No budget support has been received for the first half of 2018. Grants are however, projected to amount to Le 968.2 billion (2.8 percent of GDP) in 2018; of which budget support is estimated at Le 574.2 billion.

## **9.2 EXTRACTIVE INDUSTRIES REVENUES**

Section 77 (6) of the PFM Act, 2016, requires a disclosure of extractive industries revenues in the State budget. The section states that “information annexes of the State Budget mentioned in Section 34 shall include a statement of transformational development projects which contains: (a) forecasts of extractive industries revenues to be deposited in the Transformational Development Fund amount for the next three years, and (d) forecasts for transfers from the Transformational Development Stabilization Fund to the Transformational Development Fund Account for the next three years”.

This section provides revenue from extractive industries as recorded by NRA and SLEITI. In FY 2017, the GoSL generated Le 104 billion (3.1 percent of total revenue) from the extractive industries. The bulk of this amount (Le 48.7 billion) came from royalties from rutile, followed by iron ore (Le 25.6 billion); diamond and gold (Le 20.6 billion) bauxite and zircom (Le 9.1 billion) respectively. The projections for FY 2018 is as follows: Diamond and gold will contribute the bulk of extractive industries revenue (Le 71.6 billion); followed by rutile (Le 54.4 billion); bauxite and zircom (Le 15.7 billion); and iron ore (Le 3.5 billion). Table 5 provides breakdown of extractive industries revenues for FY 2017 and estimates for FY 2018.

Table 5: Extractive Industries Revenue (Royalty and Licenses)

<b>Product</b>	<b>FY 2017 (Actual)</b>	<b>% of Total Revenue</b>	<b>FY 2018 (Est)</b>	<b>% of Total Revenue</b>
	<b>Le' m</b>		<b>Le' m</b>	
Iron Ore	25,568	0.8	3,468	0.1
Diamond and Gold	20,603	0.6	71,619	1.6
Rutile	48,733	1.5	54,374	1.2
Bauxite and Zircom	9,148	0.3	15,664	0.4
<b>Total</b>	<b>104,052</b>	<b>3.1</b>	<b>145,126</b>	<b>3.3</b>
License	44,969	1.3	75,566	1.7
<b>Total Revenue</b>	<b>3,339,922</b>		<b>4,455,632</b>	

## 10.0 COMPOSITION OF THE NATIONAL DEBT

This section summarizes information on the composition of national debt. Section 34 (c) Stage budget laid before parliament shall be accompanied by the information annexes which include “Updated fiscal forecasts, including revenues, expenditures, deficits, debt, for the next three years or more”.

The stock of public and publicly guaranteed external debt amounted to US\$ 1,507.5 million or Le 11.5 trillion (41.5 percent of GDP) at end 2017 compared to US\$ 1,349.00 million (40.4 percent of GDP) at end 2016, a growth of 11.7 percent. The increase was mainly due to debt owed to Multilateral, Bilateral and Commercial creditors totaling US\$ 1,134.8 million, US\$ 177.6 million and US\$ 195.1 million, respectively in 2017 which has surpassed the 2016 figures except for commercial which decreased by 2.9 percent.

The stock of domestic debt stood at Le 4.5 trillion representing 16.4 percent of GDP in 2017; comprising of Le 3.8 trillion of marketable securities and Le 687.6 billion of non-marketable treasury securities, compared to Le 3.5 trillion at end 2016.

Table 6: Total outstanding Debt (Domestic and External) as at End December, 2107

Debt Type	FY2015	FY2016	FY2017	% Change (2016- 2017)
<b>Total Domestic Debt</b>	<b>2,961,815.38</b>	<b>3,575,880.31</b>	<b>4,524,536.37</b>	27%
Treasury Bills	2,248,411.65	2,725,726.70	3,782,797.05	39%
1-year T-Bond	76,720.25	45,773.85	-	-100%
2-year T-Bond	59,736.65	66,751.65	47,502.00	-29%
3-year T-Bond	159,317.40	159,317.40	143,814.20	-10%
Medium Term Bond (5yrs)	280,000.00	280,000.00	367,989.80	31%
10-year T-Bond	63,750.00	56,250.00	48,750.00	-13%
Suppliers/Ex-Ambassador Arrears	10,473.85	10,473.85	13,653.21	30%
Ways and Means Advances	63,405.58	111,586.86	120,030.11	8%
Bridging Loan - BSL	-	120,000.00	-	-
<b>Total External Debt (Le'mn)</b>	<b>7,048,046.30</b>	<b>9,803,614.68</b>	<b>11,477,795.05</b>	17%
Multilateral	5,010,145.53	7,080,622.55	8,638,700.45	22%
Bilateral	876,876.56	1,262,624.18	1,352,025.93	7%
Commercial	1,161,024.21	1,460,367.95	1,487,068.67	2%
<b>Total Debt</b>	<b>10,009,861.68</b>	<b>13,379,494.99</b>	<b>16,002,331.42</b>	20%

### Domestic Debt

As at end of December, 2017, the GoSL's total debt obligations to domestic creditors in various lending instruments (short and long-term securities) amounted to Le 4.5 trillion, excluding interest payments of Le 951.1 billion. By end of 2017, treasury securities held by Commercial Banks were 61.8 percent, whilst Holdings of Bank of Sierra Leone and Non-Bank Public were 27.8 percent and 10.4 percent, respectively. Table 5 provides a summary of GoSL's domestic debt obligations as at 31<sup>st</sup> December, 2017.

Table 7: Public Debt Servicing Instruments (Domestic Debt)

Particulars	Outstanding Balance	Issued/(Redeemed) During the Year	Matured During the Year	Outstanding Balance	Interest Payments	Interest Payments	Maturity Date
	1-Jan-17			31-Dec-17	FY2017	FY2016	
Total Short Term Securities	2,883,087	1,011,297	2,937,021	3,902,827	475,799	90,371	NA
Short Term Securities (with more than one year maturity: 2 Years)	66,752	(19,250)	19,250	47,502	9,038	8,309	26-Jan-18
Total 3-Year BSL Capitalization Bonds	159,317	(15,503)	15,503	143,814	11,734	11,923	30-Oct-17
Total 5-Year Treasury Bonds	321,072	46,918	-	367,990	33,970	25,200	25-Sep-21
Total Long Term Securities (10 Years)	56,250	(7,500)	7,500	48,750	4,350	4,950	18-Apr-24
BSL Bridge Loan	120,000	120,000	120,000	-	390	-	31-Jul-17
<b>Total</b>	<b>3,606,478</b>	<b>1,015,962</b>	<b>2,979,273</b>	<b>4,510,883</b>	<b>535,283</b>	<b>140,753</b>	

## External Debt

Government's debt portfolio also includes borrowing from external sources to support the development agenda. As at December 31<sup>st</sup>, 2017, total outstanding debt from all creditors amounted to Le 11.5 trillion (US\$ 1,507.48 million). Table 6 summarizes GoSL's debt obligations (approved loans, annual principal payments, interest rates and outstanding debt) to its major external creditors.

Table 8: Composition of External Debt (in millions of US\$)

Creditor	2014	2015	2016	June 2017	Dec 2017		Change % 2016 to 2017
<b>Total External Debt</b>	<b>1,127.76</b>	<b>1,237.48</b>	<b>1,349.00</b>	<b>1,469.46</b>	<b>1,507.48</b>	<b>100.0%</b>	<b>11.7%</b>
<i>of which:</i>							
<b>Multilateral</b>	<b>766.80</b>	<b>879.67</b>	<b>974.31</b>	<b>1,095.76</b>	<b>1,134.83</b>	<b>75.3%</b>	<b>16.5%</b>
World Bank	236.72	225.69	224.77	244.52	275.68	<b>18.3%</b>	<b>22.6%</b>
IMF	157.95	253.10	309.39	367.10	367.75	<b>24.4%</b>	<b>18.9%</b>
ADB	111.97	120.17	130.16	131.22	134.46	<b>8.9%</b>	<b>3.3%</b>
Other multilateral creditors	260.16	280.72	309.98	352.92	356.94	<b>23.7%</b>	<b>15.1%</b>
<b>Bilateral</b>	<b>152.27</b>	<b>153.96</b>	<b>173.74</b>	<b>174.85</b>	<b>177.61</b>	<b>11.8%</b>	<b>2.2%</b>
Non-Paris Club	152.27	153.96	173.74	<b>174.85</b>	177.61	<b>11.8%</b>	<b>2.2%</b>
<b>Commercial</b>	<b>208.70</b>	<b>203.85</b>	<b>200.95</b>	198.85	<b>195.05</b>	<b>12.9%</b>	<b>-2.9%</b>

## 11.0 TAX EXPENDITURES

This section fulfills the legal requirement regarding disclosure of tax expenditures in the State budget. Section 34 (1) of the PFM Act, 2016, states that: “the State Budget lay before Parliament shall be accompanied by information annexes which include estimated amount of waiver of tax to be given during a financial year to which the State Budget relates.” The waiver forms part of categories of tax expenditures given by Government.

Tax expenditure comprise exemptions, tax holidays, tax credits, tax concessions, and waivers etc that decrease tax obligations of individuals and corporations to achieve specific policy objectives. This disclosure of tax expenditures enhances transparency by bringing Sierra Leone’s



financial reporting in line with international standards, particularly International Public Sector Accounting Standards (IPSAS 23). Examples of tax expenditure include duty waivers, or deductions given to mining companies operating in the country and other investment or research oriented entities.

The GoSL gives tax exemptions on plants and machinery imported into the country, import waivers on imports of NGOs operating in the country, and exemptions to hotels to the capacity of more than 100 rooms. The rationale for granting tax exemptions to companies and NGOs operating in Sierra Leone is to reduce the cost of doing business for these companies so that they can add value and create employment. NGOs play very important role in the delivery of services in many communities in Sierra Leone. They fill gaps in service delivery in communities where GoSL coverage is limited. For that reason, Government provides them with import duty waivers. Hotels also create employment and help grow the hospitality industry. Therefore, Government grants them tax exemption as incentives for them to operate in the country. Government also grants exemptions to international organizations operating in the country.

In FY 2017, tax expenditure mainly in the form of duty waivers and Goods and Services Tax amounted to Le 278.8 billion and Le 291.5 billion respectively (12.5 percent of total tax revenue). Over the first half of FY 2018, GoSL had given out Le 480.8 billion as duty and GST waivers. Items of tax expenditures recorded by NRA are mainly duty waivers given to Embassies and Diplomatic Missions, Public International Organizations, Mining Companies, NGOs, Private Companies and Government Entities. Table 9 shows duty and GST waivers incurred by GoSL from FY 2014 to FY 2018 (Jan - Jun).

Table 8: Duty and GST Waivers (2014 – 2018)

<b>Year</b>	<b>Duty (Le' bn)</b>	<b>GST (Le' bn)</b>	<b>Total (Le' bn)</b>
<b>2014</b>	199,352	172,936	372,288
<b>2015</b>	180,336	195,569	375,905
<b>2016</b>	157,679	178,566	336,245
<b>2017</b>	278,837	291,467	570,304
<b>2018</b>	175,071	305,680	480,751
<b>Grand Total</b>	<b>991,275</b>	<b>1,144,218</b>	<b>2,135,493</b>

## 12.0 EXTRA-BUDGETARY FUNDS

As a result of the policies outlined in Executive Order No. 1, all extra-budgetary agencies have now been included in the expenditure estimates for FY 2019 – 2021. Table 9 provides a breakdown of their expenditure estimates over the medium term.

Table 9: Expenditure estimates for Extra- Budgetary Agencies (FY 2019 – 2021)

		Le' m		
<b>Particular</b>	<b>MDA Code</b>	<b>2019 Budget</b>	<b>2020 Indicative</b>	<b>2021 Indicative</b>
Road Maintenance Fund	411	125,445	309,992	167,285
National Telecommunications Commission (NATCOM)	412	59,397	80,271	80,798
Sierra Leone Maritime Administration (SLMA)	415	17,245	18,107	19,918
Sierra Leone Environment Protection Agency (SLEPA)	420	15,154	18,082	21,575
Sierra Leone Petroleum Regulation Agency	423	3,857	4,050	4,455
Sierra Leone Petroleum Directorate	424	6,846	7,189	7,908

### 13.0 DONOR EXPENDITURES

According to Section 73 (2) of the PFM Act, 2016, the State shall include a budget proposal for all external aid. This section provides trends in development partners (DPs) expenditures by sector, modality, from both multilateral and bilateral sources. The objective is to inform the Legislature of compressive support DPs provide to the government.

The support from DPs is categorized as follows: (i) general budget support (grant); (ii) project support – financial (grant); (iii) project support-in-kind (grant); (iv) sector budget support (grant) and (v) project support (loan). In FY 2012, development partners' total disbursement amounted to US\$ 397.3 million. In FY 2017, total expenditure amounted to US\$ 529.3 million, a slight increase of 1.2 percent on the FY 2016 amount of US\$ 523.1 million. Figure 9 shows trends in development partners' expenditures.

Figure 9: Trends in donor expenditure 2012 - 2017

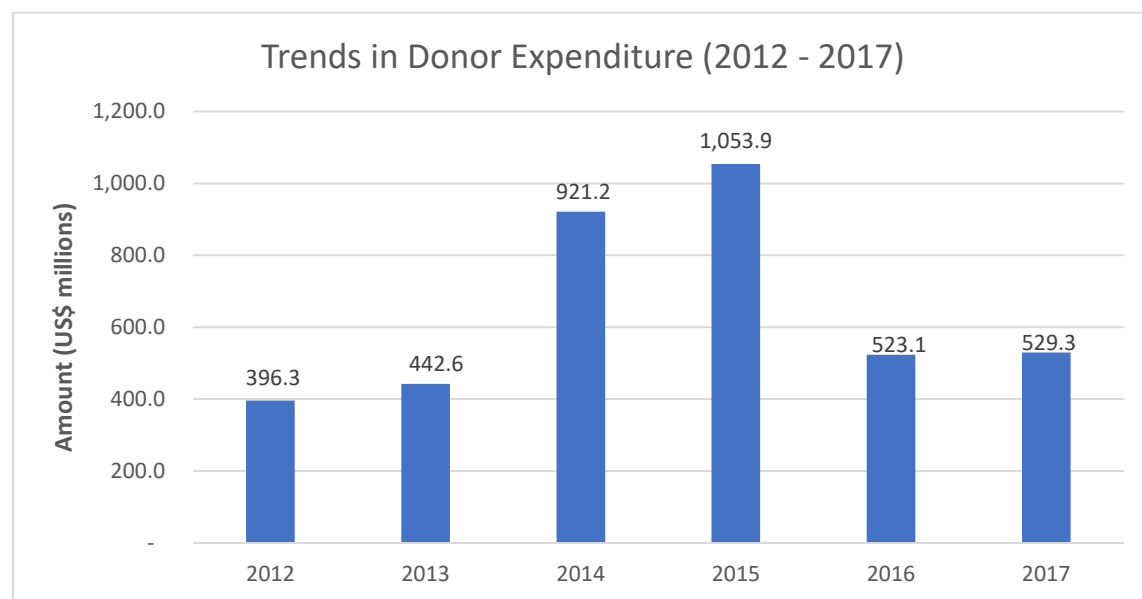


Table 10: Donor expenditure by Modality

Donor Agency	2012	2013	2014	2015	2016	2017	Total
	US\$ thousands						
Abu Dabi			1,471,792	3,483,696	172,747		5,128,235
African Development Bank (AfDB)	8,074,099	40,936,374	81,921,775	20,253,513	19,954,456	21,781,966	192,922,183
Arab Bank for Economic Development in Africa (BADEA)	5,427,062	6,919,165	2,397,115	153,347	82,802	231,972	15,211,463
Canada Public Health Agency			8,527				8,527
Canada International Development Agency (CIDA)	352,129		1,507,644	920,429	3,063,758	1,283,347	7,127,307
Central Emergency Response Fund (CERF)			7,000,000				7,000,000
China EXIM Bank		2,971,558	7,883,435	4,053,711			14,908,704
Department for International Development (DFID)	115,833,536	132,253,588	365,310,209	389,067,524	218,443,955	188,729,440	1,409,638,252
Deutsche Gesellschaft fuer Internationale Zusammenarbeit (GIZ)	2,300,000	9,186,439	7,162,788	4,825,003	15,605,697	15,925,140	55,005,067
ECOWAS Bank for Investment and Development (EBID)	28,085,398	6,516,325	8,558,012	1,368,232	4,318,789		48,846,756
EU Humanitarian Aid and Civil Protection Department (ECHO)			15,426	1,821,467			1,836,893
European Union (EU)	78,803,911	90,021,250	84,295,796	293,742,646	95,856,138	52,296,920	695,016,662
Exim Bank (India)	2,574,269	1,930,042	3,064,891				7,569,202
FAO	1,922,342	3,015,161	6,356,422	6,690,159	2,699,490	164,468	20,848,042
Germany	741,119	5,058,160	3,942,504	3,529,562	5,460,688	34,719,878	53,451,911
Global Environment Facility	231,371			1,421,652			1,653,023
Global Fund		1,919,202	12,629,003	7,407,865			21,956,070
GOSL							0
Government of Gambia			500,000				500,000
Government of Australia						329,606	329,606
Government of Austria			263,000				263,000
Government of Canada			2,048,000	2,129,815			4,177,815
Government of China			2,396,500				2,396,500
Government of Denmark			182,249				182,249
Government of Finland			2,182,400				2,182,400
Government of Italy	93,620		6,487,863	829,115			7,410,598
Government of Japan	211,260	2,699,029	2,286,380	5,912,147			11,108,816
Government of Nigeria			500,000				500,000
Government of Norway			2,888,401	1,256,133			4,144,534
Government of Russia			95,506				95,506
Government of Spain			198,000		246,074		444,074
Government of Sweden			1,995,391	2,248,643			4,244,034
Government of Switzerland		158,642	412,507	944,728			1,515,877
Government of The Netherlands	497,350	6,523,557	2,924,693	10,504,639			20,450,239
IFAD	11,699,008	6,142,359	11,930,077	7,398,698	15,398,198	11,481,886	64,050,226
International Organisation for Migration (IOM)	1,224,333	2,541,918	319,080	489,656			4,574,987
Irish Aid	9,883,778	5,144,012	15,933,850	8,637,450	5,457,228	5,933,222	50,989,539
Islamic Development Bank (IDB)	7,116,682	12,494,718	15,558,368	20,261,765	23,065,963	15,568,116	94,065,612
Japan International Cooperation Agency (JICA)	10,643,143	5,600,617	7,835,167	7,801,431	7,453,149	8,462,262	47,795,769
KfW banking group (KfW)							0
Korean EXIM Bank					9,852,000	414,117	10,266,117
Kuwait Fund	3,268,910	372,631	2,398,516		15,953,806	14,488,479	36,482,342
OCHA		2,143	171,939				174,082
OPEC	4,535,507	8,527,276	5,384,954		7,272,584	13,387,553	39,107,874
Peacebuilding Fund	361,741						361,741
Saudi Arabia	1,671,605	1,735,097	2,363,472	147,935			5,918,109
Swedish International Development Agency (SIDA)			458,839	724,566	1,482	20,234	1,205,121
U. S. Centre for Disease Control	83,874	53,148	253,206	193,841			584,069
U.S. Department of State							0
UNAIDS	626,610			91,181	3,240		721,031
UNDP	8,694,715	5,205,224	5,517,691	14,315,279	1,850,578	6,954,059	42,537,546
UNFPA		5,689,659	7,838,599	9,894,948	1,882,228	1,691,918	26,997,352
UNHCR	1,075,805	342,577		58,000	10,000		1,486,382
UNICEF	8,734,850	5,848,953	20,099,505	15,043,676	13,942,599	46,284,122	109,953,705
UNIDO							0
UNMEER				44,204			44,204
UNWOMEN	95,877				123,224	31,430	250,531
US Embassy			800,000		1,383,243		2,183,243
USAID	27,831,019	10,100,696	124,788,202	69,745,089	4,027,542		236,492,548
WHO							0
World Bank	53,620,468	60,210,388	80,497,978	136,485,371	49,481,188	89,097,224	469,392,617
World Food Programme (WFP)		2,514,995	200,000				2,714,995
TOTAL	396,315,391	442,634,903	921,235,672	1,053,897,116	523,062,846	529,277,359	3,866,423,287

Several development partners support the GoSL in its development agenda. There are currently over 50 donors operating at macro and sector levels. Available expenditure data at DACO shows have donors have disbursed approximately US\$ 3.9 billion over the past six years. Major donors include United Kingdom – Department for International Development (UK-DFID), European Union (EU), the World Bank (WB), the African Development Bank (AfDB), United States Agency for International Development (USAID), Islamic Development Bank (IDB), and the Japanese International Cooperation Agency (JICA). Of the US\$ 3.9 billion disbursed, DFID contributed US\$ 1.4 billion (36.5 percent of total donor disbursement), European Union US\$ 695 billion (18 percent of total donor disbursement), World Bank US\$ 469.4 million (12.1 percent of total donor disbursement), AfDB US\$ 192.9 million (5 percent of total donor disbursement), USAID US\$ 236.5 million (6.1 percent of total donor disbursement) and Islamic Development Bank US\$ 94 million (2.4 percent of total donor disbursement). Table 11 presents trends in donor expenditure by DP.

Table 11: Disbursement by donor by modality

Assistance Type- Modality	2012	2013	2014	2015	2016	2017	Total
	Disbursed (US\$' m)	Disbursed (US\$' m)	Disbursed (US\$' m)	Disbursed (US\$' m)	Disbursed (US\$' m)	Disbursed (US\$' m)	Disbursed (US\$' m)
Unspecified	-	-	-	-	-	-	-
Grant - General Budget Support	-	-	-	111.8	28.5	-	140.3
Grant - Project Support / Financial	286.8	345.8	805.8	879.7	380.9	460.2	3,159.3
Grant - Project Support / In-Kind	10.9	2.3	6.8	0.2	8.5	1.3	30.1
Grant - Sector Budget Support	-	4.9	-	7.9	-	-	12.9
Loan - Project Support / Financial	98.5	89.6	108.6	54.2	105.2	67.7	523.9
Total	396.3	442.6	921.2	1,053.9	523.1	529.3	3,866.4

### 13.0 LOCAL GOVERNMENT FINANCIAL PERFORMANCE

The section provides a summary of financial performance of the 19 out of the 23 Local Councils in Sierra Leone. The three new Local Councils (Falaba district, Karene district and Port Loko City) came into existence in 2018. The LCs main sources of revenue are local tax, property tax, non-tax revenue, compulsory licensing fees, transfer from the Central Government and external sources. In FY 2017, total revenue outturn from all sources amounted to Le 54.5 billion, representing 33.6 percent of total budgeted revenue of Le 162.4 and a decrease of 17.1 percent from the FY 2016 amount of Le 101.6 billion. Table 12 summarizes the 19 LCs revenue performances.

Table 12: Audited Financial Statement of Local Councils, FY 2017

Audited Financial Statements of Local Councils, FY 2017 (million Leones)												
Council	Tax Rev	Property Tax Rev	Non Tax Rev	Other Rev	Domestic Assistance	External Assistance	Total Rev	Personnel Emoluments	Other Recurrent Expenditures	Capital Expenditures	Total Expenditures	Balance
Bo City	460.7	460.7	371.5	0.0	1,364.8	127.9	2,324.9	1,206.4	1,341.3	178.4	2,726.1	-401.2
Bo District	84.3	84.3	449.2	0.3	2,464.8	331.6	3,330.2	1,018.2	1,789.9	982.6	3,790.7	-460.6
Bombali District	100.5	100.5	248.0	0.0	3,808.3	459.2	4,616.0	1,071.4	1,892.3	1,960.1	4,923.8	-307.8
Bonthe District	0.0	0.0	413.9	0.0	1,224.6	226.1	1,864.6	782.0	1,010.9	414.4	2,207.3	-342.7
Bonthe Municipal	2.2	2.2	5.6	0.0	1,230.7	132.9	1,371.4	691.7	595.7	111.3	1,398.6	-27.2
Falaba District							0.0				0.0	0.0
Freetown City	4,245.4	4,245.4	2,055.2	174.9	10,501.4	1,227.8	18,204.7	6,216.6	15,267.5	1,774.5	23,258.6	-5,053.9
Kailahun District	44.4	44.4	113.6	0.0	2,148.6	168.6	2,475.2	1,185.9	1,484.3	726.8	3,397.0	-921.8
Kambia District	10.1	10.1	150.5	0.0	3,039.7	815.9	4,016.2	1,166.0	2,356.1	727.3	4,249.4	-233.2
Karene District							0.0				0.0	0.0
Kenema City	427.0	427.0	285.3	5.2	1,486.6	97.7	2,301.8	1,508.5	1,050.5	536.7	3,095.7	-793.9
Kenema District	51.6	51.6	233.5	0.0	2,649.4	263.7	3,198.2	1,182.3	1,528.2	1,105.7	3,816.2	-618.0
Koidu New Sembehun City	98.5	98.5	87.5	0.0	1,432.8	934.8	2,553.6	976.4	1,795.3	202.4	2,974.1	-420.5
Koinadugu District	9.0	9.0	186.7	0.0	2,354.4	1,482.5	4,032.6	1,342.5	2,099.3	916.9	4,358.7	-326.1
Kono District	102.3	61.8	310.8	10.5	2,168.3	1,847.2	4,439.1	1,035.2	3,245.8	674.7	4,955.7	-516.6
Makeni City	424.6	424.6	443.5	19.3	3,443.3	210.9	4,541.6	1,132.0	2,187.6	1,978.5	5,298.1	-756.5
Moyamba District	0.0	0.0	1,324.5	0.0	4,726.5	45.0	6,096.0	976.2	1,745.0	997.4	3,718.6	2,377.4
Port Loko City							0.0				0.0	0.0

Port Loko District	15.1	15.1	759.1	0.0	3,165.2	693.5	4,632.9	1,026.8	2,648.2	1,294.1	4,969.1	-336.2
Pujehun District	108.7	108.7	502.0	0.0	1,970.6	581.6	3,162.9	956.0	1,808.3	883.3	3,647.6	-484.7
Tonkolili District	20.4	20.4	0.0	0.0	2,996.0	274.5	3,290.9	1,247.1	2,666.9	134.0	4,048.0	-757.1
Western Area Rural District	451.2	451.2	70.0	0.0	6,962.5	225.9	7,709.6	1,542.4	3,309.1	2,924.7	7,776.2	-66.6

While the LCS under perform in revenue mobilization, the performed remarkably well in expenditure management. In FY 2017, the LCs expenditure outturn totaled Le 94.6 billion against a total of Le 100 billion, representing a budget execution rate of 94.6 percent. Table 13 summarizes the LCs budget execution performance.

Table 13: Local Councils Revenue and Expenditure Outturn, FY 2017

Revenue handle	Budget	Outturn	Variance	Execution rate (Outturn/total budget)
	in million Leones, unless otherwise indicated			
Local Tax	1,235.78	40.50	1,195.28	3.3%
Property Tax	19,876.45	6,615.49	13,260.96	33.3%
Non-Tax Revenue	32,560.43	8,010.39	24,550.04	24.6%
Other Revenues	7,134.59	210.15	6,924.44	2.9%
Central Government Direct Transfers	64,137.60	29,467.12	34,670.48	45.9%
External	37,456.97	10,147.31	27,309.66	27.1%
<b>Total</b>	<b>162,401.82</b>	<b>54,490.96</b>	<b>107,910.86</b>	<b>33.6%</b>
General Admin (inclu personnel)	31,679.40	26,263.50	5,415.90	82.9%
Use of Goods and Services	49,812.80	49,822.20	-9.40	100.0%
Capital Expenditure	18,523.80	18,523.80	0.00	100.0%
<b>Total</b>	<b>100,016.00</b>	<b>94,609.50</b>	<b>5,406.50</b>	<b>94.6%</b>



GOVERNMENT OF SIERRA LEONE

ANNEX 1 - BUDGET PROFILE FOR FY2018 - 2022

In millions of Leones (Le 'm)

PARTICULARS	FY2018 Actual Q1 - 4 Jan - Dec	FY2018 8 % of GDP	FY2019 Estimate Q1 - 4 Jan - Dec	FY2019 9 % of GDP	FY2020 Budget Q1 - 4 Jan - Dec	FY2020 0 % of GDP	FY2021 Indicative Q1 - 4 Jan - Dec	FY2021 1 % of GDP	FY2022 Indicative Q1 - 4 Jan - Dec	FY2022 2 % of GDP	FY2023 3 % of GDP
<b>Total Revenue and Grants</b>	<b>5,108,751</b>	<b>15.8%</b>	<b>6,658,628</b>	<b>17.7%</b>	<b>8,235,596</b>	<b>18.9%</b>	<b>8,943,424</b>	<b>17.7%</b>	<b>10,481,474</b>	<b>18.2%</b>	<b>17.9%</b>
<b>Domestic Revenue</b>	<b>4,428,458</b>	<b>13.7%</b>	<b>5,378,990</b>	<b>14.3%</b>	<b>6,470,436</b>	<b>14.9%</b>	<b>7,748,109</b>	<b>15.3%</b>	<b>9,180,374</b>	<b>15.9%</b>	<b>16.0%</b>
<b>Income Tax Revenue</b>	<b>1,595,946</b>	<b>4.9%</b>	<b>1,930,198</b>	<b>5.1%</b>	<b>2,274,303</b>	<b>5.2%</b>	<b>2,914,352</b>	<b>5.8%</b>	<b>3,256,521</b>	<b>5.6%</b>	<b>5.3%</b>
Corporate Tax	438,331	1.4%	384,223	1.0%	591,141	1.4%	737,482	1.5%	839,294	1.5%	1.5%
Personal Income Tax - incl. Govt PAYE	1,157,614	3.6%	1,508,207	4.0%	1,683,162	3.9%	2,176,870	4.3%	2,417,228	4.2%	3.8%
Other Taxes	0	0.0%	37,768	0.1%	0	0.0%	0	0.0%	0	0.0%	0.0%
<b>Goods and Services Tax</b>	<b>886,384</b>	<b>2.7%</b>	<b>984,000</b>	<b>2.6%</b>	<b>1,235,200</b>	<b>2.8%</b>	<b>1,655,567</b>	<b>3.3%</b>	<b>1,936,224</b>	<b>3.4%</b>	<b>3.5%</b>
Import GST	550,581	1.7%	384,000	1.0%	721,221	1.7%	623,087	1.2%	735,602	1.3%	1.5%
Domestic GST	335,803	1.0%	600,000	1.6%	513,979	1.2%	1,032,480	2.0%	1,200,622	2.1%	1.9%
<b>Customs and Excise Department</b>	<b>1,008,519</b>	<b>3.1%</b>	<b>1,281,000</b>	<b>3.4%</b>	<b>1,541,563</b>	<b>3.5%</b>	<b>1,588,543</b>	<b>3.1%</b>	<b>2,051,747</b>	<b>3.6%</b>	<b>3.9%</b>
Import Duties	650,486	2.0%	710,000	1.9%	893,363	2.1%	879,517	1.7%	1,242,139	2.2%	2.5%
Excise Duties on Petroleum Products	347,154	1.1%	546,000	1.5%	598,665	1.4%	634,499	1.3%	723,943	1.3%	1.3%
Other Excise Duties	10,879	0.0%	25,000	0.1%	49,535	0.1%	74,527	0.1%	85,664	0.1%	0.1%
<b>Mines Department</b>	<b>222,772</b>	<b>0.7%</b>	<b>270,080</b>	<b>0.7%</b>	<b>322,125</b>	<b>0.7%</b>	<b>366,572</b>	<b>0.7%</b>	<b>406,882</b>	<b>0.7%</b>	<b>0.7%</b>
Royalty on Rutile	57,263	0.2%	109,460	0.3%	105,169	0.2%	102,271	0.2%	107,619	0.2%	0.2%
Royalty on Bauxite	16,757	0.1%	14,498	0.0%	20,268	0.0%	34,969	0.1%	38,028	0.1%	0.1%
Royalties on Diamond and Gold	75,196	0.2%	45,159	0.1%	39,113	0.1%	69,288	0.1%	74,069	0.1%	0.1%
Royalty on Iron Ore	3,468	0.0%	8,518	0.0%	29,194	0.1%	61,673	0.1%	79,415	0.1%	0.1%
Licences(Including Petroleum Revenue)	70,088	0.2%	69,909	0.2%	128,382	0.3%	98,372	0.2%	107,750	0.2%	0.2%
<b>Other Departments</b>	<b>660,643</b>	<b>2.0%</b>	<b>788,227</b>	<b>2.1%</b>	<b>972,416</b>	<b>2.2%</b>	<b>1,077,706</b>	<b>2.1%</b>	<b>1,354,284</b>	<b>2.3%</b>	<b>2.3%</b>
Royalties etc. on Fisheries	94,921	0.3%	96,005	0.3%	122,715	0.3%	128,543	0.3%	320,000	0.6%	0.5%
Parastatals	0	0.0%	60,683	0.2%	60,000	0.1%	105,361	0.2%	85,716	0.1%	0.2%
Other Revenues (Including TSA Agencies and Timber)	565,722	1.7%	631,539	1.7%	789,701	1.8%	843,802	1.7%	948,569	1.6%	1.6%
<b>Road User Charges &amp; Vehicle Licences</b>	<b>54,194</b>	<b>0.2%</b>	<b>125,485</b>	<b>0.3%</b>	<b>124,829</b>	<b>0.3%</b>	<b>145,369</b>	<b>0.3%</b>	<b>174,715</b>	<b>0.3%</b>	<b>0.3%</b>
<b>Grants</b>	<b>680,293</b>	<b>2.1%</b>	<b>1,279,638</b>	<b>3.4%</b>	<b>1,765,160</b>	<b>4.1%</b>	<b>1,195,315</b>	<b>2.4%</b>	<b>1,301,100</b>	<b>2.3%</b>	<b>1.9%</b>
<b>Programme</b>	<b>294,293</b>	<b>0.9%</b>	<b>774,158</b>	<b>2.1%</b>	<b>1,030,000</b>	<b>2.4%</b>	<b>640,008</b>	<b>1.3%</b>	<b>738,100</b>	<b>1.3%</b>	<b>1.1%</b>
o/w Debt Relief Assistance	13,371	0.0%	6,575	0.0%	0	0.0%	0	0.0%	0	0.0%	0.0%
o/w HIPC - \$' m	\$1.63		\$0.76		\$0.00		\$0.00		\$0.00		
o/w Global Fund Salary Support	55,437	0.2%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0.0%
<b>o/w External Donors Budgetary Support /4</b>	<b>225,485</b>	<b>0.7%</b>	<b>767,583</b>	<b>2.0%</b>	<b>1,030,000</b>	<b>2.4%</b>	<b>640,008</b>	<b>1.3%</b>	<b>738,100</b>	<b>1.3%</b>	<b>1.1%</b>
o/w UK DFID - \$' m	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		
o/w EU - \$' m	\$27.50		\$23.52		\$24.00		\$24.00		\$24.00		
o/w World Bank - \$' m	\$0.00		\$39.67		\$60.00		\$30.00		\$30.00		
o/w African Dev. Bank - \$' m	\$0.00		\$20.70		\$14.00		\$5.70		\$13.50		

GOVERNMENT OF SIERRA LEONE

ANNEX 1 - BUDGET PROFILE FOR FY2018 - 2022

In millions of Leones (Le 'm)

PARTICULARS	FY2018 Actual Q1 - 4 Jan - Dec	FY2018 8 % of GDP	FY2019 Estimate Q1 - 4 Jan - Dec	FY2019 9 % of GDP	FY2020 Budget Q1 - 4 Jan - Dec	FY2020 0 % of GDP	FY2021 Indicative Q1 - 4 Jan - Dec	FY2021 1 % of GDP	FY2022 Indicative Q1 - 4 Jan - Dec	FY2022 2 % of GDP	FY2023 3 % of GDP
Elections Basket Fund	-	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0.0%
Support to the 2018 General Elections Projects	-		0		0		0		0		
<b>Project - Other Projects</b>	<b>386,000</b>	<b>1.2%</b>	<b>505,480</b>	<b>1.3%</b>	<b>735,160</b>	<b>1.7%</b>	<b>555,307</b>	<b>1.1%</b>	<b>563,000</b>	<b>1.0%</b>	<b>0.8%</b>
							<b>10,346,94</b>		<b>11,670,30</b>		
<b>Total Expenditure and Lending minus Repayments</b>	<b>6,830,697</b>	<b>21.1%</b>	<b>7,836,285</b>	<b>20.9%</b>	<b>9,349,140</b>	<b>21.5%</b>	<b>0</b>	<b>20.4%</b>	<b>8</b>	<b>20.2%</b>	<b>19.9%</b>
<b>Recurrent Expenditure</b>	<b>4,747,560</b>	<b>14.7%</b>	<b>5,794,257</b>	<b>15.4%</b>	<b>6,475,485</b>	<b>14.9%</b>	<b>7,169,573</b>	<b>14.2%</b>	<b>7,951,308</b>	<b>13.8%</b>	<b>12.6%</b>
<b>Wages &amp; Salaries</b>	<b>2,056,689</b>	<b>6.3%</b>	<b>2,587,945</b>	<b>6.9%</b>	<b>3,174,476</b>	<b>7.3%</b>	<b>3,464,805</b>	<b>6.8%</b>	<b>3,783,000</b>	<b>6.6%</b>	<b>5.7%</b>
o/w: Pensions, Gratuities and Other Allowances	181,812	0.6%	214,826	0.6%	308,011	0.7%	314,171	0.6%	317,312	0.6%	0.5%
o/w: Contributions to Social Security	59,501	0.2%	82,103	0.2%	82,103	0.2%	100,881	0.2%	101,890	0.2%	0.2%
<b>Non-Salary, Non-Interest Recurrent Expenditure</b>	<b>1,784,575</b>	<b>5.2%</b>	<b>2,079,262</b>	<b>5.5%</b>	<b>2,075,970</b>	<b>4.8%</b>	<b>2,398,168</b>	<b>4.7%</b>	<b>2,827,308</b>	<b>4.9%</b>	<b>4.5%</b>
<b>Goods and Services</b>	<b>1,064,912</b>	<b>3.3%</b>	<b>1,175,829</b>	<b>3.1%</b>	<b>1,057,970</b>	<b>2.4%</b>	<b>1,237,961</b>	<b>2.4%</b>	<b>1,452,509</b>	<b>2.5%</b>	<b>2.1%</b>
o/w Social and Economic	446,218	1.4%	589,408	1.6%	384,693	0.9%	450,645	0.9%	640,273	1.1%	0.3%
<b>o/w Free Education Programme (Senior Secondary)</b>	<b>120,003</b>	<b>0.4%</b>	<b>127,165</b>	<b>0.3%</b>	<b>16,870</b>	<b>0.0%</b>	<b>20,564</b>	<b>0.0%</b>	<b>21,796</b>	<b>0.0%</b>	<b>0.2%</b>
General and Others	400,153	1.2%	350,343	0.9%	498,629	1.1%	524,921	1.0%	534,123	0.9%	1.2%
Statistics - Sierra Leone	5,223	0.0%	7,290	0.0%	5,641	0.0%	5,717	0.0%	6,060	0.0%	0.0%
Defence Expenditure	74,245	0.2%	95,986	0.3%	70,756	0.2%	119,689	0.2%	126,858	0.2%	0.2%
Police	97,470	0.3%	76,231	0.2%	60,075	0.1%	81,408	0.2%	86,284	0.1%	0.2%
Correctional Services	46,826	0.1%	63,861	0.2%	43,817	0.1%	61,299	0.1%	64,971	0.1%	0.1%
<b>Subsidies and Transfers</b>	<b>719,663</b>	<b>2.2%</b>	<b>903,433</b>	<b>2.4%</b>	<b>1,018,000</b>	<b>2.3%</b>	<b>1,160,207</b>	<b>2.3%</b>	<b>1,374,799</b>	<b>2.4%</b>	<b>2.4%</b>
<b>Transfers to Local Councils</b>	<b>101,650</b>	<b>0.3%</b>	<b>145,259</b>	<b>0.4%</b>	<b>113,183</b>	<b>0.3%</b>	<b>118,842</b>	<b>0.2%</b>	<b>142,611</b>	<b>0.2%</b>	<b>0.3%</b>
Grants for Admin. Expenses	21,478	0.1%	32,966	0.1%	4,072	0.0%	4,275	0.0%	5,130	0.0%	0.0%
Grants for Devolved Functions	80,172	0.2%	112,293	0.3%	109,112	0.3%	114,567	0.2%	137,481	0.2%	0.2%
<b>o/w Free Education Programme (Pre/Primary &amp; JSS)</b>	<b>80,172</b>	<b>0.2%</b>	<b>107,192</b>	<b>0.3%</b>	<b>1,560</b>	<b>0.0%</b>	<b>1,699</b>	<b>0.0%</b>	<b>1,995</b>	<b>0.0%</b>	<b>0.0%</b>
Grants to Tertiary Educational Institutions	223,853	0.7%	100,935	0.3%	82,216	0.2%	86,157	0.2%	103,412	0.2%	0.2%
Transfer to Road Maintenance Fund	81,896	0.3%	141,338	0.4%	124,829	0.3%	145,369	0.3%	174,442	0.3%	0.3%
<b>Transfers to Other Agencies Including (TSA Agencies)</b>	<b>132,537</b>	<b>0.4%</b>	<b>202,341</b>	<b>0.5%</b>	<b>330,753</b>	<b>0.8%</b>	<b>284,653</b>	<b>0.6%</b>	<b>341,584</b>	<b>0.6%</b>	<b>0.6%</b>
National Revenue Authority	90,462	0.3%	151,883	0.4%	193,861	0.4%	228,082	0.5%	270,170	0.5%	0.5%
Transfer to ECOWAS Fund	0	0.0%	0	0.0%	30,105	0.1%	31,000	0.1%	33,000	0.1%	
<b>Energy Subsidies(Incl. Fuel)</b>	<b>46,238</b>	<b>0.1%</b>	<b>144,637</b>	<b>0.4%</b>	<b>124,153</b>	<b>0.3%</b>	<b>179,237</b>	<b>0.4%</b>	<b>106,211</b>	<b>0.2%</b>	<b>0.4%</b>
Energy Subsidies for IPPs	46,238	0.1%	144,637	0.4%	102,735	0.2%	156,748	0.3%	79,225	0.1%	0.3%
Other SOEs Loans and Structural Interventions	0	0.0%	0	0.0%	21,418	0.0%	22,489	0.0%	26,987	0.0%	0.0%
<b>Elections and Democratisation</b>	<b>43,027</b>	<b>0.1%</b>	<b>17,040</b>	<b>0.0%</b>	<b>18,900</b>	<b>0.0%</b>	<b>86,867</b>	<b>0.2%</b>	<b>203,369</b>	<b>0.4%</b>	<b>0.1%</b>

GOVERNMENT OF SIERRA LEONE

ANNEX 1 - BUDGET PROFILE FOR FY2018 - 2022

In millions of Leones (Le 'm)

PARTICULARS	FY2018 Actual Q1 - 4 Jan - Dec	FY2018 8 % of GDP	FY2019 Estimate Q1 - 4 Jan - Dec	FY2019 9 % of GDP	FY2020 Budget Q1 - 4 Jan - Dec	FY2020 0 % of GDP	FY2021 Indicative Q1 - 4 Jan - Dec	FY2021 1 % of GDP	FY2022 Indicative Q1 - 4 Jan - Dec	FY2022 2 % of GDP	FY2023 % of GDP
Domestic contribution	43,027	0.1%	17,040	0.0%	18,900	0.0%	86,867	0.2%	203,369	0.4%	0.1%
National Electoral Commission	43,027	0.1%	17,040	0.0%	18,900	0.0%	86,867	0.2%	203,369	0.4%	0.1%
<b>Total interest payments</b>	<b>906,296</b>	<b>2.8%</b>	<b>1,127,050</b>	<b>3.0%</b>	<b>1,225,038</b>	<b>2.8%</b>	<b>1,306,600</b>	<b>2.6%</b>	<b>1,341,000</b>	<b>2.3%</b>	<b>2.5%</b>
Domestic Interest	811,501	2.5%	1,017,331	2.7%	1,104,521	2.5%	1,183,238	2.3%	1,210,000	2.1%	2.3%
Foreign Interest	94,795	0.3%	109,719	0.3%	120,517	0.3%	123,362	0.2%	131,000	0.2%	0.2%
<b>Capital Expenditure and Net Lending</b>	<b>2,083,137</b>	<b>6.4%</b>	<b>2,042,028</b>	<b>5.4%</b>	<b>2,873,656</b>	<b>6.6%</b>	<b>3,177,368</b>	<b>6.3%</b>	<b>3,719,000</b>	<b>6.5%</b>	<b>7.3%</b>
<b>Capital Expenditure</b>	<b>2,083,137</b>	<b>6.4%</b>	<b>2,042,028</b>	<b>5.4%</b>	<b>2,873,656</b>	<b>6.6%</b>	<b>3,177,368</b>	<b>6.3%</b>	<b>3,719,000</b>	<b>6.5%</b>	<b>7.3%</b>
<b>Foreign Loans and Grants</b>	<b>1,409,000</b>	<b>4.3%</b>	<b>1,143,022</b>	<b>3.0%</b>	<b>1,813,625</b>	<b>4.2%</b>	<b>1,851,307</b>	<b>3.7%</b>	<b>2,059,000</b>	<b>3.6%</b>	<b>3.5%</b>
Loans	1,023,000	3.2%	630,442	1.7%	1,078,465	2.5%	1,296,000	2.6%	1,496,000	2.6%	2.7%
Grants	386,000	1.2%	512,580	1.4%	735,160	1.7%	555,307	1.1%	563,000	1.0%	0.8%
<b>Domestic</b>	<b>674,137</b>	<b>2.1%</b>	<b>899,006</b>	<b>2.4%</b>	<b>1,060,031</b>	<b>2.4%</b>	<b>1,326,061</b>	<b>2.6%</b>	<b>1,660,000</b>	<b>2.9%</b>	<b>3.7%</b>
<b>Lending minus Repayment</b>	<b>-</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0.0%</b>
OVERALL DEFICIT/SURPLUS (-) (+)											
	(1,721,946)	-5.3%	(1,177,657)	-3.1%	(1,113,544)	-2.6%	(1,403,516)	-2.8%	(1,188,834)	-2.1%	-2.6%
(on commitment basis) including grants											
	(2,402,239)	-7.4%	(2,457,295)	-6.5%	(2,878,704)	-6.6%	(2,598,831)	-5.1%	(2,489,934)	-4.3%	-4.5%
excluding grants											
<b>domestic primary balance</b>	<b>(176,207)</b>	<b>-0.5%</b>	<b>(238,392)</b>	<b>-0.6%</b>	<b>156,199</b>	<b>0.4%</b>	<b>469,064</b>	<b>0.9%</b>	<b>820,066</b>	<b>1.4%</b>	<b>2.0%</b>
<b>Contingency Expenditure:</b>	<b>(89,264)</b>	<b>-0.3%</b>	<b>(51,169)</b>	<b>-0.1%</b>	<b>(3,760)</b>	<b>0.0%</b>	<b>(90,012)</b>	<b>-0.2%</b>	<b>(90,000)</b>	<b>-0.2%</b>	<b>-0.2%</b>
Contingency Fund	(10,317)	0.0%	0	0.0%	(1,880)	0.0%	(50,000)	-0.1%	(45,000)	-0.1%	-0.1%
Special Presidential Warrants	(7,345)	0.0%	(351)	0.0%	(940)	0.0%	(17,512)	0.0%	(22,500)	0.0%	0.0%
Unallocated Expenditures	(71,602)	-0.2%	(50,818)	-0.1%	(940)	0.0%	(22,500)	0.0%	(22,500)	0.0%	0.0%
<b>Change in Arrears:</b>	<b>(97,205)</b>	<b>-0.3%</b>	<b>(51,826)</b>	<b>-0.1%</b>	<b>(266,000)</b>	<b>-0.6%</b>	<b>(260,000)</b>	<b>-0.5%</b>	<b>(260,000)</b>	<b>-0.5%</b>	<b>-0.5%</b>
Domestic Suppliers (Incl. outstanding commitments of previous year)	(67,053)	-0.2%	(51,059)	-0.1%	(266,000)	-0.6%	(260,000)	-0.5%	(260,000)	-0.5%	-0.5%
Govt. Arrears to Parastatals	-	0.0%	(464)	0.0%	-	0.0%	-	0.0%	-	0.0%	0.0%
Wages Arrears 3/	(30,152)	-0.1%	(303)	0.0%	-	0.0%	-	0.0%	-	0.0%	0.0%
OVERALL DEFICIT (CASH BASIS)											
	(1,908,415)	-5.9%	(1,280,652)	-3.4%	(1,383,304)	-3.2%	(1,753,528)	-3.5%	(1,538,834)	-2.7%	-3.3%
<b>Including grants</b>	<b>5)</b>	<b>-5.9%</b>	<b>2)</b>	<b>-3.4%</b>	<b>4)</b>	<b>-3.2%</b>	<b>8)</b>	<b>-3.5%</b>	<b>4)</b>	<b>-2.7%</b>	<b>-3.3%</b>
<b>TOTAL FINANCING</b>	<b>1,908,415</b>	<b>5.9%</b>	<b>1,280,652</b>	<b>3.4%</b>	<b>1,383,304</b>	<b>3.2%</b>	<b>1,753,528</b>	<b>3.9%</b>	<b>1,538,834</b>	<b>3.1%</b>	<b>2.7%</b>
<b>Foreign</b>	<b>660,216</b>	<b>2.0%</b>	<b>221,570</b>	<b>0.6%</b>	<b>509,374</b>	<b>1.2%</b>	<b>754,000</b>	<b>1.5%</b>	<b>852,000</b>	<b>1.5%</b>	<b>1.4%</b>

GOVERNMENT OF SIERRA LEONE

ANNEX 1 - BUDGET PROFILE FOR FY2018 - 2022

In millions of Leones (Le 'm)

PARTICULARS	FY2018 Actual Q1 - 4 Jan - Dec	FY2018 8 % of GDP	FY2019 Estimate Q1 - 4 Jan - Dec	FY2019 9 % of GDP	FY2020 Budget Q1 - 4 Jan - Dec	FY2020 0 % of GDP	FY2021 Indicative Q1 - 4 Jan - Dec	FY2021 1 % of GDP	FY2022 Indicative Q1 - 4 Jan - Dec	FY2022 2 % of GDP	FY2023 % of GDP
Borrowing (Loans)	1,023,000	3.2%	630,442	1.7%	1,078,465	2.5%	1,459,000	2.9%	1,688,000	2.9%	2.7%
Project	1,023,000	3.2%	630,442	1.7%	1,078,465	2.5%	1,296,000	2.6%	1,496,000	2.6%	2.7%
Programme	0	0.0%	0	0.0%	0	0.0%	163,000	0.3%	192,000	0.3%	0.0%
External Debt Amortisation	(362,784)	-1.1%	(408,872)	-1.1%	(569,091)	-1.3%	(705,000)	-1.4%	(836,000)	-1.4%	-1.4%
<b>Domestic Financing 2/</b>	<b>989,017</b>	<b>3.1%</b>	<b>1,000,081</b>	<b>2.7%</b>	<b>873,930</b>	<b>2.0%</b>	<b>999,528</b>	<b>2.4%</b>	<b>686,835</b>	<b>1.6%</b>	<b>0.4%</b>
<b>Bank</b>	<b>983,802</b>	<b>3.0%</b>	<b>875,008</b>	<b>2.3%</b>	<b>1,220,622</b>	<b>2.8%</b>	<b>1,364,587</b>	<b>3.2%</b>	<b>1,230,304</b>	<b>2.6%</b>	<b>0.4%</b>
Central Bank	553,074	1.7%	210,259	0.6%	(103,618)	-0.2%	9,806	0.5%	(286,720)	-0.1%	0.0%
IMF SDR On-lending	182,587	0.6%	123,259	0.3%	(116,000)	-0.3%	(239,000)	-0.5%	(420,000)	-0.7%	-0.7%
CSE and Other Roads Contractors Bonds	0	0.0%	-	0.0%	(212,000)	-0.5%	(212,000)	-0.4%	(212,000)	-0.4%	
Principal Repayment of Audited Arrears	0	0.0%	-	0.0%	(19,000)	0.0%	(25,000)	0.0%	(30,000)	-0.1%	
Ways and Means Advances	(44,788)	-0.1%	138,755	0.4%	47,550	0.1%	47,691	0.1%	50,984	0.1%	0.2%
Securities	168,256	0.5%	195,263	0.5%	195,832	0.4%	438,116	0.9%	324,296	0.6%	0.4%
Budget Support Bridge Financing	247,019	0.8%	(247,018)	-0.7%	-	-	-	0.0%	-	0.0%	0.0%
Commercial Banks	430,729	1.3%	664,750	1.8%	1,324,241	3.0%	1,354,781	2.7%	1,517,024	2.6%	0.4%
<b>Non-Bank</b>	<b>5,215</b>	<b>0.0%</b>	<b>125,072</b>	<b>0.3%</b>	<b>(346,693)</b>	<b>-0.8%</b>	<b>(365,059)</b>	<b>-0.7%</b>	<b>(543,470)</b>	<b>-0.9%</b>	<b>0.0%</b>
Privatisation and Other Receipts	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0.9%
Float	259,182	0.8%	59,001	0.2%	0	0.0%	(0)	0.0%	(0)	0.0%	0.0%
o/w: Cheques Payable	(14,943)		130,903	0.3%	-	0.0%	0	0.0%	0	0.0%	0.0%
Change in Outstanding Commitments	0		0		0	0.0%	0		0		
Movements in Cheques on Hold at BSL and AGD at end of period	280,116		(71,901)	-0.2%	-	0.0%	0	0.0%	0	0.0%	0.0%
Adjustment for Issuance/Redemption of Loans and Advances	-		0		0		0		0		
Unaccounted	(5,991)		0	0.0%	0	0.0%	(0)	0.0%	(0)	0.0%	0.6%
<b>Financing Gap</b>	<b>-</b>	<b>0.0%</b>	<b>0</b>		<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0.0%</b>	
<b>Financing Gap (US\$m)</b>	<b>(0.8)</b>		<b>0.0</b>		<b>0.0</b>		<b>(0.0)</b>		<b>(0.0)</b>		
Memorandum Items:											
Free Education Programme	200,175		234,357	0.6%	18,430	0.0%	22,263	0.0%	23,790	0.0%	0.2%
Energy Subsidies(Incl. Fuel)	46,238		144,637	0.4%	124,153	0.3%	179,237	0.4%	106,211	0.2%	0.4%
Stock of Committed Obligations	891,240		-		-		-		-		
Public Debt Charges	1,269,080	3.9%	1,535,922	4.1%	1,794,129	4.1%	2,011,600	4.0%	2,177,000	3.8%	3.8%
o/w External Debt Payments (incl. HIPC Debt Relief)	457,579	1.4%	518,591	1.4%	689,608	1.6%	828,362	1.6%	967,000	1.7%	1.6%
External Budgetary Support (excl. HIPC Debt Relief; incl. PBF)	280,922		767,583		1,030,000		803,008		930,100		
Nominal GDP Figure (excluding Iron Ore)	32,402,00	100.0	37,574,00	100.0	43,568,56	100.0	50,642,00	100.0	57,658,00	100.0	100.0

GOVERNMENT OF SIERRA LEONE

ANNEX 1 - BUDGET PROFILE FOR FY2018 - 2022

In millions of Leones (Le 'm)

PARTICULARS	FY2018 Actual Q1 - 4 Jan - Dec	FY2018 % of GDP	FY2019 Estimate Q1 - 4 Jan - Dec	FY2019 % of GDP	FY2020 Budget Q1 - 4 Jan - Dec	FY2020 % of GDP	FY2021 Indicative Q1 - 4 Jan - Dec	FY2021 % of GDP	FY2022 Indicative Q1 - 4 Jan - Dec	FY2022 % of GDP	FY2023 % of GDP
Poverty Related Expenditure	912,384	2.8%	2,482,000		2,053,096		2,482,000		2,482,000		
Exchange Rate Le/US\$	7,555		9,461		10,510		10,720		10,935		

Annex 2a: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY2020 - 2022

In millions of Leones

Details	FY2020 Budget	% of Total Non Int/Sal Recurr Exp	FY2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY2022 Indicative	% of Total Non Int/Sal Recurr Exp
<b>1 GENERAL SERVICES</b>	<b>690,079.0</b>	<b>31.0%</b>	<b>817,031.0</b>	<b>36.6%</b>	<b>983,455.4</b>	<b>44.5%</b>
105 Ministry of Political and Public Affairs	2,197.2	0.1%	2,112.9	0.1%	2,239.4	0.1%
African Peer Review Mechanism (APRM)	602.7	0.0%	249.7	0.0%	264.7	0.0%
106 Office of the Chief Minister	13,448.2	0.6%	13,021.0	0.6%	13,800.9	0.7%
Administrative and Operating Costs	6,900.9	0.3%	6,220.5	0.3%	6,593.1	0.3%
Communications Unit	777.8	0.0%	342.2	0.0%	362.7	0.0%
Office of Presidential Infrastructure Initiative	1,054.7	0.1%	1,164.1	0.1%	1,233.8	0.1%
Directorate of Science, Technology and Innovation	3,727.1	0.2%	4,185.8	0.2%	4,436.5	0.2%
Governance Advisory Unit	587.6	0.0%	723.8	0.0%	767.1	0.0%
Directorate of Service Delivery	400.0	0.0%	384.6	0.0%	407.7	0.0%
107 Ministry of Local Government & Rural Development	13,799.2	0.7%	15,662.7	0.8%	16,600.9	0.8%
Administrative and Operating Costs	4,395.9	0.2%	5,700.9	0.3%	6,042.4	0.3%
o/w: Social Capital Approaches Development in Sierra Leone (SCARDSIL)	446.9	0.0%	757.9	0.0%	803.3	0.0%
o/w: Decentralisation Secretariat	1,555.5	0.1%	1,645.9	0.1%	1,744.5	0.1%
Southern Province	2,513.7	0.1%	2,691.1	0.1%	2,852.2	0.1%
o/w: District Offices (Bo, Moyamba, Pujehun, Bonthe)	1,833.2	0.1%	1,987.9	0.1%	2,107.0	0.1%

**Annex 2a: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY2020 - 2022**
**In millions of Leones**

Details		FY2020 Budget	% of Total Non Int/Sal Recurr Exp	FY2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY2022 Indicative	% of Total Non Int/Sal Recurr Exp
	Eastern Province	2,222.3	0.1%	2,332.1	0.1%	2,471.8	0.1%
	o/w: District Offices (Kenema, Kono, Kailahun)	1,541.8	0.1%	1,629.0	0.1%	1,726.5	0.1%
	Northern Province	2,481.2	0.1%	2,651.0	0.1%	2,809.8	0.1%
	o/w: District Offices (Bombali, Tonkolili, Koinadugu, Falaba)	1,800.7	0.1%	1,947.9	0.1%	2,064.6	0.1%
	North West Province	2,186.1	0.1%	2,287.6	0.1%	2,424.6	0.1%
	o/w: District Offices (Port Loko, Kambia, Karene)	1,505.6	0.1%	1,584.5	0.1%	1,679.4	0.1%
108	Sierra Leone Small Arms Commission	1,240.7	0.1%	1,243.0	0.1%	1,317.4	0.1%
110	Office of the President	54,055.8	2.6%	58,925.1	2.8%	62,454.7	3.0%
	Office of the Secretary to the President	34,919.3	1.7%	41,551.1	2.0%	44,040.1	2.1%
	o/w: Commission of Enquiry	201.3	0.0%	247.9	0.0%	262.8	0.0%
	Economic and Financial Policy Advisory Unit	200.0	0.0%	192.3	0.0%	203.8	0.0%
	Culture and Heritage Advisor	150.0	0.0%	144.2	0.0%	152.9	0.0%
	Security Advisor	150.0	0.0%	144.2	0.0%	152.9	0.0%
	National Assets and Government Property Commission	1,291.0	0.1%	1,289.8	0.1%	1,367.1	0.1%
	Public Sector Reform Unit (PSRU)	1,221.8	0.1%	1,204.6	0.1%	1,276.8	0.1%
	Anti-Corruption Commission (ACC)	8,037.2	0.4%	7,728.6	0.4%	8,191.6	0.4%
	Office of the Ombudsman	2,004.1	0.1%	1,840.9	0.1%	1,951.1	0.1%
	Independent Media Commission (IMC)	1,406.3	0.1%	1,404.9	0.1%	1,489.0	0.1%
	Political Parties Registration Commission (PPRC)	1,612.2	0.1%	1,535.3	0.1%	1,627.3	0.1%
	Law Reform Commission	869.6	0.0%	770.8	0.0%	816.9	0.0%
	Corporate Affairs Commission	885.2	0.0%	666.8	0.0%	706.8	0.0%
	Sierra Leone Insurance Commission	856.8	0.0%	932.2	0.0%	988.0	0.0%
	Local Government Service Commission	952.2	0.0%	914.6	0.0%	969.4	0.0%
112	Office of the Vice President	15,338.5	0.7%	18,714.8	0.9%	19,835.8	1.0%
	Office of the Secretary to the Vice President	11,168.1	0.5%	14,971.6	0.7%	15,868.4	0.8%
	Scaling Up Nutrition	260.5	0.0%	320.9	0.0%	340.1	0.0%
	Millennium Challenge Compact Secretariat	1,138.5	0.1%	993.9	0.0%	1,053.4	0.1%
	Extractive Industry Transparency Initiative Secretariat	352.6	0.0%	434.3	0.0%	460.4	0.0%
	Public Private Partnership Unit	1,563.1	0.1%	940.0	0.0%	996.3	0.0%
	Establishment of National Investment Board	855.7	0.0%	1,054.1	0.1%	1,117.2	0.1%
116	Parliament	37,236.9	1.8%	40,205.3	1.9%	42,613.6	2.0%
	o/w Mobility Facilitation Support	20,958.3	1.0%	0.0	0.0%	0.0	0.0%
	Parliamentary Service Commission	1,733.4	0.1%	2,135.2	0.1%	2,263.1	0.1%
117	Cabinet Secretariat	10,461.5	0.5%	10,386.7	0.5%	11,008.8	0.5%
	o/w Mobility Facilitation Support	7,751.7	0.4%	0.0	0.0%	0.0	0.0%
	Cabinet Oversight and Monitoring Unit	385.8	0.0%	475.2	0.0%	503.7	0.0%
118	The Judiciary	16,967.1	0.8%	15,869.6	0.8%	16,820.1	0.8%
121	Audit Service Sierra Leone	7,242.2	0.3%	6,995.3	0.3%	7,414.3	0.4%

**Annex 2a: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY2020 - 2022**
**In millions of Leones**

Details	FY2020 Budget	% of Total Non Int/Sal Recurr Exp	FY2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY2022 Indicative	% of Total Non Int/Sal Recurr Exp
122 Human Resource Management Office	3,543.6	0.2%	3,370.8	0.2%	3,572.7	0.2%
123 Public Service Commission	2,408.8	0.1%	2,312.3	0.1%	2,450.8	0.1%
124 Law Officers' Department	18,776.3	0.9%	17,700.7	0.9%	18,760.9	0.9%
Office of the Solicitor General	8,923.5	0.4%	7,987.9	0.4%	8,466.4	0.4%
Justice Sector Coordinating Office	373.3	0.0%	459.9	0.0%	487.4	0.0%
Sierra Leone Law School	616.3	0.0%	759.2	0.0%	804.7	0.0%
Legal Aid Board	6,241.1	0.3%	6,531.4	0.3%	6,922.6	0.3%
Administrator and Registrar General	2,622.0	0.1%	1,962.3	0.1%	2,079.8	0.1%
125 Local Courts	425.3	0.0%	716.2	0.0%	759.1	0.0%
126 Independent Police Complaints Board	1,090.8	0.1%	1,016.2	0.0%	1,077.0	0.1%
127 Ministry of Planning and Economic Development	43,481.7	2.1%	53,819.2	2.6%	57,186.1	2.7%
Office of the Development Secretary	6,693.3	0.3%	14,975.9	0.7%	15,873.0	0.8%
National Council for Civic Education and Development	2,000.0	0.1%	1,923.2	0.1%	2,038.4	0.1%
National Monitoring and Evaluation Department	3,000.0	0.1%	2,884.8	0.1%	3,057.6	0.1%
National Authorising Office	1,438.7	0.1%	2,253.0	0.1%	2,388.0	0.1%
Rural Development	244.7	0.0%	782.3	0.0%	829.1	0.0%
ECOWAS Levy	30,105.0	1.4%	31,000.0	1.5%	33,000.0	1.6%
128 Ministry of Foreign Affairs & International Co-operation	92,990.7	4.5%	79,120.8	3.8%	61,477.2	3.0%
Administrative and Operating Costs	55,410.3	2.7%	36,606.4	1.8%	16,416.2	0.8%
o/w Postings of New Ambassadors and Diplomats	2,935.0	0.1%	3,615.3	0.2%	3,831.8	0.2%
o/w Rent for Foreign Missions	16,976.5	0.8%	16,324.6	0.8%	17,302.5	0.8%
o/w Vehicle for Foreign Missions	20,341.1	1.0%	19,560.0	0.9%	20,731.6	1.0%
High Commission, London	1,937.7	0.1%	2,192.2	0.1%	2,323.5	0.1%
U.N. Delegation	2,598.9	0.1%	2,940.2	0.1%	3,116.3	0.1%
High Commission, Abuja	1,615.9	0.1%	1,828.1	0.1%	1,937.6	0.1%
Embassy, Monrovia	1,650.9	0.1%	1,867.7	0.1%	1,979.6	0.1%
Embassy, Conakry	1,548.1	0.1%	1,751.3	0.1%	1,856.2	0.1%
Embassy, Washington	1,651.7	0.1%	1,868.5	0.1%	1,980.5	0.1%
Embassy, Moscow	1,532.8	0.1%	1,734.0	0.1%	1,837.9	0.1%
Embassy, Addis Ababa	1,650.0	0.1%	1,866.6	0.1%	1,978.4	0.1%
Embassy, Beijing	1,548.1	0.1%	1,751.3	0.1%	1,856.2	0.1%
High Commission, Banjul	1,556.1	0.1%	1,760.4	0.1%	1,865.8	0.1%
Embassy, Brussels	1,601.4	0.1%	1,811.7	0.1%	1,920.2	0.1%
Embassy, Saudi Arabia	1,586.1	0.1%	1,794.3	0.1%	1,901.8	0.1%
Embassy, Berlin	1,550.1	0.1%	1,753.6	0.1%	1,858.6	0.1%
Embassy, Iran	1,599.6	0.1%	1,809.6	0.1%	1,918.0	0.1%
High Commission, Accra	1,646.0	0.1%	1,862.1	0.1%	1,973.7	0.1%
Embassy, Egypt	1,584.3	0.1%	1,792.3	0.1%	1,899.6	0.1%
Embassy, Dakar	1,531.6	0.1%	1,732.7	0.1%	1,836.5	0.1%

**Annex 2a: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY2020 - 2022**
**In millions of Leones**

Details		FY2020 Budget	% of Total Non Int/Sal Recurr Exp	FY2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY2022 Indicative	% of Total Non Int/Sal Recurr Exp
	Embassy, Dubai	1,590.8	0.1%	1,799.6	0.1%	1,907.4	0.1%
	Embassy, Kenya	1,577.7	0.1%	1,784.9	0.1%	1,891.8	0.1%
	Sierra Leone Mission, Geneva	1,665.1	0.1%	1,883.7	0.1%	1,996.6	0.1%
	Embassy, Kuwait	1,580.4	0.1%	1,788.0	0.1%	1,895.0	0.1%
	Embassy, Seoul	1,570.1	0.1%	1,776.2	0.1%	1,882.6	0.1%
	Embassy, Rabbat	612.0	0.0%	692.4	0.0%	733.8	0.0%
	Embassy, Istanbul	595.0	0.0%	673.1	0.0%	713.4	0.0%
129	Ministry of Finance	82,952.3	4.0%	97,254.0	4.7%	103,079.5	5.0%
	Office of the Financial Secretary	34,248.2	1.6%	36,723.9	1.8%	38,923.6	1.9%
	Subscriptions to International Organisations	47,282.2	2.3%	58,457.3	2.8%	61,958.9	3.0%
	Financial Intelligence Unit	821.8	0.0%	1,493.1	0.1%	1,582.5	0.1%
	Independent Procurement Review Panel (IPRP)	600.1	0.0%	579.7	0.0%	614.5	0.0%
130	National Revenue Authority (NRA)	193,860.8	9.3%	228,082.2	11.0%	270,169.8	13.0%
131	Revenue Appellate Board	802.5	0.0%	976.6	0.0%	1,035.1	0.0%
132	Accountant General's Department	35,020.4	1.7%	36,621.3	1.8%	38,814.9	1.9%
133	Ministry of Information and Communication	4,626.7	0.2%	5,699.1	0.3%	6,040.5	0.3%
	o/w Outreach Coordination Unit	354.0	0.0%	436.0	0.0%	462.1	0.0%
134	National Electoral Commission (NEC)	18,900.0	0.9%	86,867.0	4.2%	203,369.0	9.8%
137	National Commission for Democracy	1,098.3	0.1%	983.4	0.0%	1,042.3	0.1%
138	Statistics - Sierra Leone	5,641.3	0.3%	5,717.2	0.3%	6,059.6	0.3%
139	National Commission for Privatisation (NCP)	2,056.6	0.1%	2,263.1	0.1%	2,398.7	0.1%
140	Mass Media Services	2,730.3	0.1%	3,093.0	0.1%	3,278.2	0.2%
141	Government Printing Department	2,080.3	0.1%	2,316.2	0.1%	2,454.9	0.1%
142	National Public Procurement Authority (NPPA)	2,247.7	0.1%	2,399.2	0.1%	2,542.9	0.1%
143	Justice and Legal Service Commission	401.4	0.0%	413.4	0.0%	438.2	0.0%
144	Human Rights Commission Sierra Leone	1,578.7	0.1%	1,439.9	0.1%	1,526.2	0.1%
145	Rights to Access Information Commission	977.2	0.0%	1,149.6	0.1%	1,218.5	0.1%
146	Wages and Compensation Commission	400.0	0.0%	563.5	0.0%	597.2	0.0%
<b>2</b>	<b>SECURITY SERVICES</b>	<b>195,959.1</b>	<b>9.4%</b>	<b>285,234.1</b>	<b>13.7%</b>	<b>302,319.6</b>	<b>14.5%</b>
201	Ministry of Defence	70,756.1	3.4%	119,688.5	5.8%	126,857.9	6.1%
	Rice for Officers and Other Ranks	12,035.5	0.6%	13,342.7	0.6%	14,141.9	0.7%
	Logistics and Other Operating Costs	58,720.6	2.8%	106,345.8	5.1%	112,715.9	5.4%
	o/w: Outstanding Payment for on-going Contracts	13,991.4	0.7%	15,511.0	0.7%	16,440.1	0.8%
	Drugs and Medical Supplies	4,207.3	0.2%	4,664.3	0.2%	4,943.6	0.2%
203	National Civil Registration Authority	1,505.6	0.1%	1,854.6	0.1%	1,965.7	0.1%
205	Ministry of Internal Affairs	880.5	0.0%	1,084.6	0.1%	1,149.6	0.1%
	Administrative and Operating Costs	880.5	0.0%	1,084.6	0.1%	1,149.6	0.1%



**Annex 2a: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY2020 - 2022**
**In millions of Leones**

Details	FY2020 Budget	% of Total Non Int/Sal Recurr Exp	FY2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY2022 Indicative	% of Total Non Int/Sal Recurr Exp
206 Sierra Leone Police	60,075.1	2.9%	81,408.0	3.9%	86,284.3	4.1%
Administrative and Operating Costs	18,047.3	0.9%	34,815.4	1.7%	36,900.8	1.8%
o/w Fuel and Spares	4,102.4	0.2%	4,548.0	0.2%	4,820.4	0.2%
o/w Spares	1,849.0	0.1%	2,049.9	0.1%	2,172.7	0.1%
Rice for Officers and Other Ranks	27,486.1	1.3%	30,471.4	1.5%	32,296.6	1.6%
Security Hardware and Other Logistics	14,541.8	0.7%	16,121.2	0.8%	17,086.9	0.8%
o/w: Outstanding payment for Vehicles	3,052.2	0.1%	3,383.7	0.2%	3,586.4	0.2%
207 Sierra Leone Correctional Services	43,817.4	2.1%	61,298.9	2.9%	64,970.7	3.1%
o/w: Inmates Welfare (Diets, Toiletries, Drugs etc)	38,345.8	1.8%	55,233.1	2.7%	58,541.5	2.8%
Uniforms and Regalia for Correctional Officers	1,878.0	0.1%	2,082.0	0.1%	2,206.7	0.1%
Rice for Officers and Other Ranks	3,593.5	0.2%	3,983.9	0.2%	4,222.5	0.2%
208 National Fire Authority	3,428.9	0.2%	3,361.5	0.2%	3,562.8	0.2%
Administrative and Operating Costs	1,923.0	0.1%	1,506.5	0.1%	1,596.7	0.1%
Improve Delivery of Fire Services	1,505.9	0.1%	1,855.0	0.1%	1,966.1	0.1%
o/w: Fire Engines	880.5	0.0%	1,084.6	0.1%	1,149.6	0.1%
209 Central Intelligence & Security Unit	4,479.2	0.2%	4,593.6	0.2%	4,868.7	0.2%
210 Office of National Security	6,598.2	0.3%	7,118.3	0.3%	7,544.7	0.4%
Administrative and Operating Costs	2,941.8	0.1%	2,884.6	0.1%	3,057.4	0.1%
Coordination of the Security Sector	2,656.3	0.1%	3,272.0	0.2%	3,468.0	0.2%
Establishment of Disaster Management Agency	1,000.0	0.0%	961.6	0.0%	1,019.2	0.0%
211 Immigration Department	3,732.6	0.2%	3,981.9	0.2%	4,220.5	0.2%
Administrative and Operating Costs	2,090.0	0.1%	1,958.5	0.1%	2,075.9	0.1%
Manning of Various Border Immigration Posts	1,642.6	0.1%	2,023.4	0.1%	2,144.6	0.1%
212 National Drugs Law Enforcement Agency	685.4	0.0%	844.3	0.0%	894.8	0.0%
<b>3 SOCIAL SERVICES</b>	<b>319,143.1</b>	<b>9.1%</b>	<b>399,199.5</b>	<b>10.3%</b>	<b>576,205.9</b>	<b>14.8%</b>
300 Ministry of Technical and Higher Education	121,981.9	5.9%	165,140.4	7.9%	247,126.7	11.9%
Administrative and Operating Costs	11,254.7	0.5%	33,863.4	1.6%	35,891.8	1.7%
Tertiary Education and Technical and Vocational Education and Training	109,714.4	5.3%	130,029.4	6.3%	209,912.5	10.1%
Grants-in-Aid	14,966.6	0.7%	28,435.7	1.4%	30,139.0	1.4%
Tertiary Education Commission	1,700.4	0.1%	2,094.6	0.1%	2,220.0	0.1%
Tuition Fees Subsidies	2,215.8	0.1%	2,130.7	0.1%	2,258.3	0.1%
Grants to Tertiary Education	80,000.0	3.8%	84,026.2	4.0%	101,153.7	4.9%
Grants for Tertiary Entrance Application Forms	3,797.1	0.2%	4,677.2	0.2%	4,957.3	0.2%
Student's Loan Scheme	2,406.5	0.1%	2,964.2	0.1%	63,141.8	3.0%
Technical/Vocational Education	4,628.1	0.2%	5,700.8	0.3%	6,042.3	0.3%
Science and Technology Committee	277.1	0.0%	341.4	0.0%	361.8	0.0%
Barefoot Solar Technicians Training Centre	735.7	0.0%	906.2	0.0%	960.5	0.0%
301 Ministry of Basic and Secondary Education	26,077.7	1.3%	47,813.4	2.3%	50,677.5	2.4%

**Annex 2a: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY2020 - 2022**
**In millions of Leones**

Details	FY2020 Budget	% of Total Non Int/Sal Recurr Exp	FY2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY2022 Indicative	% of Total Non Int/Sal Recurr Exp
Administrative and Operating Costs	4,092.4	0.2%	11,041.0	0.5%	11,702.4	0.6%
Improving Access to and Quality Education	21,985.3	1.1%	36,772.4	1.8%	38,975.1	1.9%
<i>of which: Sierra Leone Library Board</i>	234.8	0.0%	289.2	0.0%	306.5	0.0%
Planning and Development Services	2,544.9	0.1%	3,134.8	0.2%	3,322.6	0.2%
Pre-primary and Primary Education	1,876.9	0.1%	2,312.0	0.1%	2,450.5	0.1%
<i>of which: Grants to Physically Challenged Schools</i>	1,798.9	0.1%	17,215.8	0.8%	18,247.1	0.9%
Secondary Education	14,992.7	0.7%	18,251.8	0.9%	19,345.0	0.9%
<i>of which: Grants in Aid to Government Boarding Schools</i>	10,188.6	0.5%	62,550.3	3.0%	66,297.0	3.2%
<i>of which: Free Quality Education Coordination Programme</i>	4,004.1	0.2%	4,932.2	0.2%	5,227.6	0.3%
Inspectorate Division	1,216.8	0.1%	6,498.9	0.3%	6,888.2	0.3%
Non Formal Education	953.9	0.0%	6,175.0	0.3%	6,544.8	0.3%
302 Ministry of Sports	16,611.3	0.8%	5,461.6	0.3%	5,788.8	0.3%
Administrative and Operating Costs	3,517.9	0.2%	4,333.3	0.2%	4,592.8	0.2%
Sports Programmes	13,093.4	0.6%	1,128.3	0.1%	1,195.9	0.1%
<i>o/w: Contributions to Sporting Activities</i>	13,093.4	0.6%	1,128.3	0.1%	1,195.9	0.1%
303 Ministry of Tourism and Cultural Affairs	3,854.3	0.2%	4,747.7	0.2%	5,032.1	0.2%
Administrative and Operating Costs	857.1	0.0%	1,055.8	0.1%	1,119.0	0.1%
Promoting Local and International Tourism	2,997.2	0.1%	3,692.0	0.2%	3,913.1	0.2%
Culture Division	793.3	0.0%	977.2	0.0%	1,035.7	0.0%
Tourism Division	2,203.9	0.1%	2,714.8	0.1%	2,877.4	0.1%
Formulate Ecotourism Development Plan	1,182.1	0.1%	1,456.1	0.1%	1,543.4	0.1%
304 Ministry of Health and Sanitation	51,237.3	2.5%	63,113.6	3.0%	66,894.1	3.2%
Administrative and Operating Costs	6,317.9	0.3%	7,782.4	0.4%	8,248.5	0.4%
Improving Access and Quality of Basic Health Services	22,391.0	1.1%	27,581.0	1.3%	29,233.1	1.4%
Human Resources Management	3,747.9	0.2%	4,616.6	0.2%	4,893.1	0.2%
Primary Health Care Services	13,140.3	0.6%	16,186.1	0.8%	17,155.7	0.8%
<i>of which: Malaria Prevention and Control</i>	5,058.2	0.2%	6,230.7	0.3%	6,603.9	0.3%
STI/HIV/AIDS Prevention and Control Programme	2,636.9	0.1%	3,248.1	0.2%	3,442.7	0.2%
Tuberculosis and Leprosy Control Programme	1,456.4	0.1%	1,793.9	0.1%	1,901.4	0.1%
Reproductive and Child Health Care Services	5,502.8	0.3%	6,778.3	0.3%	7,184.3	0.3%
National School Health Programme	1,305.2	0.1%	1,607.7	0.1%	1,704.0	0.1%
Immunization Programme/EPI	3,747.9	0.2%	4,616.6	0.2%	4,893.1	0.2%
Reproductive Health/Family Planning	449.8	0.0%	554.0	0.0%	587.2	0.0%
Secondary Health Care Services	764.6	0.0%	941.9	0.0%	998.3	0.0%
Hospitals and Ambulance Services	19,178.9	0.9%	23,624.4	1.1%	25,039.5	1.2%
Directorate of Hospitals and Laboratory	1,087.0	0.1%	1,338.9	0.1%	1,419.1	0.1%
Drugs and Medical Supplies Services	293.5	0.0%	361.5	0.0%	383.2	0.0%
Directorate of Support Services	234.8	0.0%	289.2	0.0%	306.5	0.0%
Policy Planning and Information	352.2	0.0%	433.8	0.0%	459.8	0.0%

**Annex 2a: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY2020 - 2022**
**In millions of Leones**

Details		FY2020 Budget	% of Total Non Int/Sal Recurr Exp	FY2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY2022 Indicative	% of Total Non Int/Sal Recurr Exp
	Mental Health and Non Communicable Diseases	617.4	0.0%	760.5	0.0%	806.0	0.0%
305	Ministry of Social Welfare, Gender & Children's Affairs	20,657.5	1.0%	25,445.8	1.2%	26,970.0	1.3%
	Administrative and Operating Costs	9,812.3	0.5%	12,086.7	0.6%	12,810.7	0.6%
	o/w Pilgrimage	8,687.6	0.4%	10,701.3	0.5%	11,342.3	0.5%
	Social Protection Programmes	7,241.5	0.3%	8,920.0	0.4%	9,454.3	0.5%
	Grants to Welfare Institutions	1,733.2	0.1%	2,135.0	0.1%	2,262.9	0.1%
	Diets for Approved School & Remand Home	954.0	0.0%	1,175.1	0.1%	1,245.5	0.1%
	Social Development Activities	1,737.5	0.1%	2,140.2	0.1%	2,268.4	0.1%
	Programme for Disabled Persons - Disability Commission	2,058.2	0.1%	2,535.3	0.1%	2,687.1	0.1%
	Policy Development and Strategic Planning	758.6	0.0%	934.4	0.0%	990.4	0.0%
	Gender and Children's Affairs	2,303.3	0.1%	2,837.2	0.1%	3,007.1	0.1%
	of which: Gender and Children's Programmes	2,303.3	0.1%	2,837.2	0.1%	3,007.1	0.1%
	Children's Commission	1,300.4	0.1%	1,601.9	0.1%	1,697.8	0.1%
	of which: Child Orphans	1,001.0	0.0%	1,233.0	0.1%	1,306.8	0.1%
306	Ministry of Lands, Housing and the Environment	3,692.1	0.2%	4,547.9	0.2%	4,820.3	0.2%
	of which Housing Division	308.2	0.0%	379.6	0.0%	402.3	0.0%
307	National Medical Supplies Agency	51,304.5	2.5%	7,313.8	0.4%	88,751.9	4.3%
	Administrative and Operating Costs	1,878.4	0.1%	7,313.8	0.4%	7,751.9	0.4%
	Procurement of Free Health Care Drugs	33,883.2	1.6%	0.0	0.0%	45,000.0	2.2%
	Procurement of Cost Recovery Drugs and Other Medical Supplies	15,542.9	0.7%	0.0	0.0%	36,000.0	1.7%
308	National Commission for Social Action	2,135.6	0.1%	6,398.8	0.3%	6,782.1	0.3%
309	Dental and Medical Board	541.1	0.0%	296.9	0.0%	314.7	0.0%
310	Ministry of Youth Affairs	5,489.3	0.3%	20,776.2	1.0%	22,020.7	1.1%
	Administrative and Operating Costs	1,826.0	0.1%	6,510.2	0.3%	6,900.2	0.3%
	Coordination of Youth Policies and Programmes	587.0	0.0%	5,723.1	0.3%	6,065.9	0.3%
	National Youth Commission	3,076.3	0.1%	8,543.0	0.4%	9,054.7	0.4%
311	Health Service Commission	1,034.0	0.0%	10,904.1	0.5%	11,557.3	0.6%
312	Teaching Service Commission	2,287.4	0.1%	12,817.6	0.6%	13,585.4	0.7%
313	National Youth Service	2,406.7	0.1%	2,964.5	0.1%	3,142.1	0.2%
314	National HIV and AIDS Commission	2,074.3	0.1%	7,308.7	0.4%	7,746.5	0.4%
315	Teaching Hospitals Complex Administration	1,648.7	0.1%	7,030.8	0.3%	7,452.0	0.4%
316	Civil Service Training College	588.3	0.0%	724.7	0.0%	768.1	0.0%
317	Post Graduate College of Health Specialists	1,510.0	0.1%	1,452.0	0.1%	1,539.0	0.1%
345	Pharmacy Board Services	4,011.0	0.2%	4,940.7	0.2%	5,236.7	0.3%
<b>4</b>	<b>ECONOMIC SERVICES</b>	<b>757,605.7</b>	<b>33.6%</b>	<b>777,860.9</b>	<b>34.3%</b>	<b>822,715.9</b>	<b>35.9%</b>
401	Ministry of Agriculture and Forestry	38,925.7	1.9%	33,323.9	1.6%	60,320.0	2.9%
	Administrative and Operating Costs	6,137.6	0.3%	6,804.3	0.3%	7,211.8	0.3%
	o/w: Support to the Establishment of Seed Certification Agency	800.0	0.0%	961.6	0.0%	1,019.2	0.0%

**Annex 2a: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY2020 - 2022**
**In millions of Leones**

Details	FY2020 Budget	% of Total Non Int/Sal Recurr Exp	FY2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY2022 Indicative	% of Total Non Int/Sal Recurr Exp
o/w: Support to the Establishment of Fertilizer Regulatory Agency	700.0	0.0%	865.4	0.0%	917.3	0.0%
o/w: Support to Seed Multiplication Programme	1,000.0	0.0%	961.6	0.0%	1,019.2	0.0%
o/w: National Agricultural Training Centre	428.5	0.0%	480.8	0.0%	509.6	0.0%
Increasing Agricultural Productivity and Value Added	20,345.7	1.0%	11,193.3	0.5%	36,863.8	1.8%
Production of Export/Cash Crops	2,758.2	0.1%	3,397.6	0.2%	3,601.1	0.2%
o/w: Rehabilitation of Existing Plantations	1,608.7	0.1%	1,981.6	0.1%	2,100.3	0.1%
Food Security Division	11,258.7	0.5%	0.0	0.0%	25,000.0	1.2%
o/w: Procurement of Fertilizers	4,799.9	0.2%	0.0	0.0%	15,000.0	0.7%
Procurement of Seedlings	6,458.8	0.3%	0.0	0.0%	10,000.0	0.5%
Forestry Conservation Division	2,012.8	0.1%	2,479.3	0.1%	2,627.8	0.1%
o/w: Mainstreaming Forestry and Wildlife into Agricultural Practices	1,084.1	0.1%	1,335.4	0.1%	1,415.3	0.1%
Agricultural Engineering/Land and Water Development Division	4,316.0	0.2%	5,316.4	0.3%	5,634.9	0.3%
o/w: Rehabilitation of Inland Valley Swamps	3,779.8	0.2%	4,655.9	0.2%	4,934.8	0.2%
Agricultural Extension Services	3,199.4	0.2%	3,941.0	0.2%	4,177.0	0.2%
Planning, Evaluation, Monitoring and Statistics Division (PEMSD)	2,483.7	0.1%	3,059.4	0.1%	3,242.6	0.2%
o/w: Collection and Analysis of Agricultural Statistics	1,013.5	0.0%	1,248.4	0.1%	1,323.2	0.1%
Livestock Division	6,759.3	0.3%	8,326.0	0.4%	8,824.8	0.4%
Procurement of Livestock	2,234.8	0.1%	2,752.8	0.1%	2,917.7	0.1%
Establishment of District Livestock Clinics	1,544.6	0.1%	1,902.6	0.1%	2,016.6	0.1%
Training of Community Animal Health Workers	1,513.4	0.1%	1,864.2	0.1%	1,975.9	0.1%
Procurement of Animal Vaccines	1,466.5	0.1%	1,806.4	0.1%	1,914.6	0.1%
402 Ministry of Fisheries and Marine Resources	12,578.2	0.6%	15,001.0	0.7%	15,899.6	0.8%
Administrative and Operating Costs	1,901.6	0.1%	1,849.7	0.1%	1,960.4	0.1%
Support to Artisanal Fishing	7,607.0	0.4%	9,370.2	0.5%	9,931.5	0.5%
Procurement and Distribution of appropriate Fishing Gears	6,104.9	0.3%	7,519.9	0.4%	7,970.4	0.4%
Training on appropriate and sustainable fishing practices	1,502.1	0.1%	1,850.2	0.1%	1,961.1	0.1%
Promote Fish Export Activities	3,069.6	0.1%	3,781.2	0.2%	4,007.7	0.2%
Establish and Operationalise Fish Testing Laboratory	3,069.6	0.1%	3,781.2	0.2%	4,007.7	0.2%
403 Ministry of Mines and Mineral Resources	3,372.3	0.2%	3,372.3	0.2%	3,372.3	0.2%
Administrative and Operating Costs	729.0	0.0%	898.0	0.0%	951.8	0.0%
Mines Division	2,643.2	0.1%	3,255.9	0.2%	3,450.9	0.2%
Review the legal framework for mines and minerals	192.9	0.0%	237.6	0.0%	251.8	0.0%
Support to the National Minerals Agency	1,773.4	0.1%	2,184.4	0.1%	2,315.3	0.1%
Support to Artisanal Miners and Small Scale Mining Entrepreneurs	677.0	0.0%	833.9	0.0%	883.8	0.0%
404 Ministry of Transport and Aviation	56,370.8	2.7%	39,392.3	1.9%	38,730.9	1.9%
Administrative and Operating Costs	2,279.6	0.1%	2,170.2	0.1%	2,300.2	0.1%
Payment of outstanding Contracts on Procurement of Government Vehicles	53,739.0	2.6%	36,788.2	1.8%	35,970.9	1.7%
Establish and operationalise a Planning and Policy Unit	352.2	0.0%	433.8	0.0%	459.8	0.0%
405 Ministry of Tourism and Cultural Affairs	7,718.4	0.4%	9,507.5	0.5%	10,077.0	0.5%

**Annex 2a: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY2020 - 2022**
**In millions of Leones**

Details		FY2020 Budget	% of Total Non Int/Sal Recurr Exp	FY2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY2022 Indicative	% of Total Non Int/Sal Recurr Exp
	National Tourist Board	4,226.4	0.2%	5,206.0	0.3%	5,517.9	0.3%
	o/w Development and Implementation of Tourism Marketing Strategy	1,405.9	0.1%	1,731.8	0.1%	1,835.5	0.1%
	Monuments and Relics Commission	2,245.3	0.1%	2,765.7	0.1%	2,931.4	0.1%
	National and Railway Museums	1,246.8	0.1%	1,535.8	0.1%	1,627.8	0.1%
406	Ministry of Energy	127,537.2	6.1%	182,988.8	8.8%	110,187.9	5.3%
	Administrative and Operating Expenses	3,384.3	0.2%	3,751.9	0.2%	3,976.7	0.2%
	Bumbuna Watershed Unit	783.2	0.0%	964.8	0.0%	1,022.6	0.0%
	Energy Subsidies(Incl. Fuel)	124,152.9	6.0%	179,236.9	8.6%	106,211.2	5.1%
	Energy Subsidies for IPPs	102,735.0	4.9%	156,748.1	7.5%	79,224.7	3.8%
	Other SOEs Loans and Structural Interventions	21,417.9	1.0%	22,488.8	1.1%	26,986.5	1.3%
407	Ministry of Labour and Social Security	4,432.4	0.2%	5,459.7	0.3%	5,786.8	0.3%
	Administrative and Operating Costs	832.3	0.0%	1,025.2	0.0%	1,086.6	0.1%
	Strengthening the legal and Institutional Framework for Labour Administration	1,905.9	0.1%	2,347.6	0.1%	2,488.2	0.1%
	Social Protection Programmes	1,694.2	0.1%	2,086.9	0.1%	2,211.9	0.1%
	o/w: Cash Transfers to the Aged and Vulnerable Persons	1,694.2	0.1%	2,086.9	0.1%	2,211.9	0.1%
408	Ministry of Works and Public Assests	10,904.9	0.5%	13,432.6	0.6%	14,237.2	0.7%
	Administrative and Operating Costs	2,125.5	0.1%	2,618.2	0.1%	2,775.0	0.1%
	Architectural, Design, Construction and Maint, Div.	4,203.7	0.2%	5,178.0	0.2%	5,488.2	0.3%
	of which: Repairs and Maintenance of Government Buildings	4,203.7	0.2%	5,178.0	0.2%	5,488.2	0.3%
	Civil Engineering Works Division	473.4	0.0%	583.1	0.0%	618.0	0.0%
	Mechanical Division	437.2	0.0%	538.6	0.0%	570.8	0.0%
	Public Assets Division	3,238.7	0.2%	3,989.5	0.2%	4,228.4	0.2%
	of which: Rent and Rates	2,833.1	0.1%	3,489.8	0.2%	3,698.9	0.2%
	Works Project Implementation and Monitoring Unit	426.5	0.0%	525.3	0.0%	556.8	0.0%
409	Ministry of Trade and Industry	14,795.1	0.7%	16,440.1	0.8%	17,424.9	0.8%
	Administrative and Operating Costs	2,272.1	0.1%	2,675.3	0.1%	2,835.6	0.1%
	Export Development	12,523.0	0.6%	13,764.8	0.7%	14,589.3	0.7%
	Sierra Leone Standards Bureau	3,724.2	0.2%	4,182.2	0.2%	4,432.7	0.2%
	Sierra Leone Investment and Export Promotion Agency	5,033.2	0.2%	4,944.2	0.2%	5,240.4	0.3%
	Department of Co-operatives	963.6	0.0%	1,187.0	0.1%	1,258.1	0.1%
	Support to Sierra Leone Produce Marketing Company	1,350.1	0.1%	1,663.0	0.1%	1,762.6	0.1%
	Commodities Monitoring and Marketing Unit	353.1	0.0%	435.0	0.0%	461.0	0.0%
	Sierra Leone Business Forum	403.7	0.0%	497.2	0.0%	527.0	0.0%
	Coordination of Doing Business Reforms Unit	311.6	0.0%	383.8	0.0%	406.8	0.0%
	Industrial Planning and Development	383.4	0.0%	472.3	0.0%	500.6	0.0%
410	National Protected Area Authority	1,516.8	0.1%	1,868.3	0.1%	1,980.3	0.1%
	o/w: Conservation Trust Fund Agency	407.8	0.0%	502.4	0.0%	532.4	0.0%
411	Road Maintenance Fund	124,829.0	6.0%	145,368.6	7.0%	174,442.3	8.4%
	Road Maintenance Fund Administration	16,210.7	0.8%	17,656.7	0.8%	20,725.5	1.0%

**Annex 2a: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY2020 - 2022**
**In millions of Leones**

Details	FY2020 Budget	% of Total Non Int/Sal Recurr Exp	FY2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY2022 Indicative	% of Total Non Int/Sal Recurr Exp
Sierra Leone Roads Authority	8,555.7	0.4%	9,318.9	0.4%	10,938.5	0.5%
Road Maintenance Activities	100,062.6	4.8%	118,393.0	5.7%	142,778.4	6.9%
412 National Telecommunications Commission (NATCOM)	167,640.7	8.1%	146,991.0	7.1%	179,995.9	8.7%
413 Sierra Leone Electricity and Water Regulatory Commission	821.8	0.0%	1,012.3	0.0%	1,072.9	0.1%
414 Ministry of Water Resources	11,312.2	0.5%	13,934.2	0.7%	14,768.9	0.7%
Administrative and Operating Costs	1,995.8	0.1%	2,458.4	0.1%	2,605.7	0.1%
Water Directorate	6,926.6	0.3%	8,532.1	0.4%	9,043.2	0.4%
o/w: Grants to SALWACO	5,183.5	0.2%	6,385.0	0.3%	6,767.4	0.3%
o/w: Emergency Recovery Priority Programmes on Water	885.0	0.0%	1,090.2	0.1%	1,155.5	0.1%
Water Resources Management Unit	276.6	0.0%	340.7	0.0%	361.1	0.0%
National Water Resources Management Agency	2,113.2	0.1%	2,603.0	0.1%	2,758.9	0.1%
415 Sierra Leone Maritime Administration (SLMA)	33,872.0	1.6%	21,893.4	1.1%	25,698.5	1.2%
416 Civil Aviation Authority	43,238.3	2.1%	27,095.1	1.3%	31,804.2	1.5%
417 Nuclear Safety and Radiation Protection Authority	1,954.7	0.1%	1,791.9	0.1%	1,899.3	0.1%
418 Sierra Leone Agricultural Research Institute (SLARI)	3,717.4	0.2%	3,840.0	0.2%	4,070.0	0.2%
419 Local Content Agency	3,217.8	0.2%	3,101.4	0.1%	3,287.1	0.2%
420 Sierra Leone Environment Protection Agency (SLEPA)	28,541.6	1.4%	26,087.5	1.3%	30,621.5	1.5%
421 Small and Medium Enterprises Development Agency (SMEDA)	1,439.2	0.1%	1,637.7	0.1%	1,735.8	0.1%
422 Sierra Leone Meteorological Agency	1,408.8	0.1%	1,735.3	0.1%	1,839.3	0.1%
423 Sierra Leone Petroleum Regulation Agency	10,216.7	0.5%	11,128.0	0.5%	13,062.1	0.6%
424 Sierra Leone Petroleum Directorate	6,000.0	0.3%	6,535.2	0.3%	7,671.0	0.4%
425 Sierra Leone Road Safety Authority	41,243.9	2.0%	44,922.8	2.2%	52,730.4	2.5%
ECOWAS Levy	0.0	0.0%	0.0	0.0%	0.0	0.0%
<b>5 MISCELLANEOUS SERVICES</b>	<b>0.0</b>	<b>0.0%</b>	<b>0.0</b>	<b>0.0%</b>	<b>0.0</b>	<b>0.0%</b>
Miscellaneous Services	0.0	0.0%	0.0	0.0%	0.0	0.0%
501001 Miscellaneous Services - Secretary to the President	0.0	0.0%	0.0	0.0%	0.0	0.0%
501002 Miscellaneous Services - General	0.0	0.0%	0.0	0.0%	0.0	0.0%
501003 Miscellaneous Services - Accountant-General's Office	0.0	0.0%	0.0	0.0%	0.0	0.0%
501004 Elections Contingency Fund - Security Related Services	0.0	0.0%	0.0	0.0%	0.0	0.0%
<b>6 CONTINGENCY EXPENDITURE</b>	<b>3,759.7</b>	<b>0.2%</b>	<b>90,012.0</b>	<b>4.3%</b>	<b>90,000.0</b>	<b>4.3%</b>
Contingency Fund	1,879.8	0.1%	50,000.0	2.4%	45,000.0	2.2%
Special Presidential Warrants	939.9	0.0%	17,512.0	0.8%	22,500.0	1.1%
Unallocated Expenditures	939.9	0.0%	22,500.0	1.1%	22,500.0	1.1%
<b>7 TRANSFERS TO LOCAL COUNCILS</b>	<b>113,183.2</b>	<b>5.4%</b>	<b>118,842.4</b>	<b>5.7%</b>	<b>142,610.9</b>	<b>6.9%</b>
Grants for General Administrative Expenses	4,071.6	0.2%	4,275.2	0.2%	5,130.2	0.2%
Local Government Grants	4,071.6	0.2%	4,275.2	0.2%	5,130.2	0.2%
Grants for Devolved Functions	109,111.6	5.2%	114,567.2	5.5%	137,480.6	6.6%

**Annex 2a: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY2020 - 2022**
**In millions of Leones**

Details	FY2020 Budget	% of Total Non Int/Sal Recurr Exp	FY2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY2022 Indicative	% of Total Non Int/Sal Recurr Exp
Sensitisation on Fire Prevention Services	742.1	0.0%	808.3	0.0%	948.7	0.0%
Education Services	9,406.9	0.5%	10,245.9	0.5%	12,026.7	0.6%
Administration	2,199.5	0.1%	2,395.7	0.1%	2,812.1	0.1%
Secondary Education	1,560.1	0.1%	1,699.2	0.1%	1,994.5	0.1%
of which: Science Equipments	1,560.1	0.1%	1,699.2	0.1%	1,994.5	0.1%
Government Libraries	1,733.6	0.1%	1,888.3	0.1%	2,216.5	0.1%
Education Development	3,913.6	0.2%	4,262.7	0.2%	5,003.6	0.2%
Youths and Sports Services	2,194.7	0.1%	2,390.4	0.1%	2,805.9	0.1%
Sports Equipment	1,282.0	0.1%	1,396.3	0.1%	1,639.0	0.1%
Youths Division	912.7	0.0%	994.1	0.0%	1,166.9	0.1%
Solid Waste Management Services	8,271.3	0.4%	9,009.0	0.4%	10,574.8	0.5%
Monthly Cleaning	38,800.0	1.9%	42,261.0	2.0%	49,605.9	2.4%
Health Care Services	35,229.2	1.7%	34,094.5	1.6%	43,021.8	2.1%
District Peripheral Health Care Services (PHCs)	15,918.8	0.8%	13,061.6	0.6%	15,331.7	0.7%
Secondary Health Services (District Hospitals except, Bo, Kenema & Makeni)	19,310.4	0.9%	21,032.9	1.0%	27,690.1	1.3%
Social Welfare, Gender and Children's Affairs	3,266.4	0.2%	3,557.8	0.2%	4,176.1	0.2%
Social Welfare Division	1,461.2	0.1%	1,591.5	0.1%	1,868.1	0.1%
Gender and Children's Affairs Division	1,805.3	0.1%	1,966.3	0.1%	2,308.0	0.1%
Agriculture and Food Security Services	8,271.3	0.4%	9,009.0	0.4%	10,574.8	0.5%
Fisheries and Marine Resources	613.1	0.0%	667.8	0.0%	783.9	0.0%
Water services	2,316.8	0.1%	2,523.4	0.1%	2,962.0	0.1%
Rural Water Services	2,316.8	0.1%	2,523.4	0.1%	2,962.0	0.1%
<b>Total Non Salary, Non Interest Recurrent Expenditure Provisions</b>	<b>2,079,729.8</b>	<b>100.0%</b>	<b>2,488,180.0</b>	<b>119.6%</b>	<b>2,917,307.7</b>	<b>140.3%</b>
<b>Goods &amp; Services</b>	<b>1,057,970.3</b>	<b>50.9%</b>	<b>1,237,961.0</b>	<b>59.5%</b>	<b>1,452,508.9</b>	<b>69.8%</b>
Social and Economic	384,693.0	18.5%	450,645.1	21.7%	640,272.6	30.8%
o/w Free Education Programme	16,869.7	0.8%	20,563.7	1.0%	21,795.5	1.0%
General and Others	498,628.6	24.0%	524,920.6	25.2%	534,123.4	25.7%
Statistics - Sierra Leone	5,641.3	0.3%	5,717.2	0.3%	6,059.6	0.3%
Defence Expenditure	70,756.1	3.4%	119,688.5	5.8%	126,857.9	6.1%
Police	60,075.1	2.9%	81,408.0	3.9%	86,284.3	4.1%
Correctional Services	43,817.4	2.1%	61,298.9	2.9%	64,970.7	3.1%
<b>Subsidies and Transfers</b>	<b>1,017,999.8</b>	<b>48.9%</b>	<b>1,160,207.0</b>	<b>55.8%</b>	<b>1,374,798.8</b>	<b>66.1%</b>
<b>Transfers to Local Councils</b>	<b>113,183.2</b>	<b>5.4%</b>	<b>118,842.4</b>	<b>5.7%</b>	<b>142,610.9</b>	<b>6.9%</b>
Grants for Admin. Expenses	4,071.6	0.2%	4,275.2	0.2%	5,130.2	0.2%
Grants for Devolved Functions	109,111.6	5.2%	114,567.2	5.5%	137,480.6	6.6%
o/w Free Education Programme	1,560.1	0.1%	1,699.2	0.1%	1,994.5	0.1%
<b>Grants to Tertiary Educational Institutions</b>	<b>82,215.8</b>	<b>4.0%</b>	<b>86,156.9</b>	<b>4.1%</b>	<b>103,412.0</b>	<b>5.0%</b>
<b>Transfer to Road Maintenance Fund</b>	<b>124,829.0</b>	<b>6.0%</b>	<b>145,368.6</b>	<b>7.0%</b>	<b>174,442.3</b>	<b>8.4%</b>
<b>Transfers to Other Agencies</b>	<b>330,753.1</b>	<b>15.9%</b>	<b>284,653.0</b>	<b>13.7%</b>	<b>341,583.6</b>	<b>16.4%</b>

**Annex 2a: NON SALARY, NON INTEREST RECURRENT BUDGETARY ALLOCATIONS FOR FY2020 - 2022**
**In millions of Leones**

Details	FY2020 Budget	% of Total Non Int/Sal Recurr Exp	FY2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY2022 Indicative	% of Total Non Int/Sal Recurr Exp
<i>Transfer to ECOWAS Fund</i>	<b>30,105.0</b>	1.4%	<b>31,000.0</b>	1.5%	<b>33,000.0</b>	1.6%
<i>National Revenue Authority</i>	<b>193,860.8</b>	9.3%	<b>228,082.2</b>	11.0%	<b>270,169.8</b>	13.0%
<i>Energy Subsidies(Incl. Fuel)</i>	<b>124,152.9</b>	6.0%	<b>179,236.9</b>	8.6%	<b>106,211.2</b>	5.1%
<i>Energy Subsidies for IPPs</i>	<b>102,735.0</b>	4.9%	<b>156,748.1</b>	7.5%	<b>79,224.7</b>	3.8%
<i>Other SOEs Loans and Structural Interventions</i>	<b>21,417.9</b>	1.0%	<b>22,488.8</b>	1.1%	<b>26,986.5</b>	1.3%
<b>Elections and Democratisation - National Electoral Commission</b>	<b>18,900.0</b>	0.9%	<b>86,867.0</b>	4.2%	<b>203,369.0</b>	9.8%
<b>Contingency Expenditure</b>	<b>3,759.7</b>	0.2%	<b>90,012.0</b>	4.3%	<b>90,000.0</b>	4.3%

**ANNEX 2b- NATIONAL DEVELOPMENT PLAN CLUSTER ALLOCATION OF NON SALARY, NON INTEREST RECURRENT EXPENDITURES**
**FOR FY 2020 - 2022**
**In millions of Leones**

Details	FY2020 Budget	% of Total Non Int/Sal Recurr Exp	FY2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY2022 Indicative	% of Total Non Int/Sal Recurr Exp
	Le' m		Le' m		Le' m	
<b>CLUSTER 1 EDUCATION FOR DEVELOPMENT</b>	<b>160,342.3</b>	<b>6.9%</b>	236,742.1	10.2%	324,184.3	14.0%
<b>1.1 DELIVERING FREE QUALITY EDUCATION</b>	<b>37,772.0</b>	<b>1.6%</b>	70,877.0	3.1%	76,289.5	3.3%
301 Ministry of Basic and Secondary Education	<b>26,077.7</b>	<b>1.1%</b>	47,813.4	2.1%	50,677.5	2.2%
Administrative and Operating Costs	<b>4,092.4</b>	<b>0.2%</b>	11,041.0	0.5%	11,702.4	0.5%
Improving Access to and Quality Education	<b>21,985.3</b>	<b>1.0%</b>	36,772.4	1.6%	38,975.1	1.7%
Planning and Development Services	<b>2,544.9</b>	<b>0.1%</b>	3,134.8	0.1%	3,322.6	0.1%
Pre-primary and Primary Education	<b>1,876.9</b>	<b>0.1%</b>	2,312.0	0.1%	2,450.5	0.1%
of which: Grants to Handicapped Schools	<b>1,798.9</b>	<b>0.1%</b>	17,215.8	0.7%	18,247.1	0.8%
Secondary Education	<b>14,992.7</b>	<b>0.6%</b>	18,251.8	0.8%	19,345.0	0.8%
of which: Grants in Aid to Government Boarding Schools	<b>10,188.6</b>	<b>0.4%</b>	62,550.3	2.7%	66,297.0	2.9%
of which: Free Quality Education Coordination Programme	<b>4,004.1</b>	<b>0.2%</b>	4,932.2	0.2%	5,227.6	0.2%
Inspectorate Division	<b>1,216.8</b>	<b>0.1%</b>	6,498.9	0.3%	6,888.2	0.3%



**ANNEX 2b- NATIONAL DEVELOPMENT PLAN CLUSTER ALLOCATION OF NON SALARY, NON INTEREST RECURRENT EXPENDITURES**

FOR FY 2020 - 2022

In millions of Leones

Details		FY2020 Budget	% of Total Non Int/Sal Recurr Exp	FY2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY2022 Indicative	% of Total Non Int/Sal Recurr Exp
		Le' m		Le' m		Le' m	
	Non Formal Education	953.9	0.0%	6,175.0	0.3%	6,544.8	0.3%
312	Teaching Service Commission	2,287.4	0.1%	12,817.6	0.6%	13,585.4	0.6%
701	Devolved Function - Education Services	9,406.9	0.4%	10,245.9	0.4%	12,026.7	0.5%
1.2	<b>STRENGTHENING TECHNICAL AND HIGHER EDUCATION</b>	122,570.3	5.3%	165,865.1	7.2%	247,894.8	10.7%
300	Ministry of Technical and Higher Education	121,981.9	5.3%	165,140.4	7.1%	247,126.7	10.7%
	Administrative and Operating Costs	11,254.7	0.5%	33,863.4	1.5%	35,891.8	1.6%
	Tertiary Education and Technical and Vocational Education and Training	109,714.4	4.7%	130,029.4	5.6%	209,912.5	9.1%
	Grants-in-Aid	14,966.6	0.6%	28,435.7	1.2%	30,139.0	1.3%
	Tertiary Education Commission	1,700.4	0.1%	2,094.6	0.1%	2,220.0	0.1%
	Tuition Fees Subsidies	2,215.8	0.1%	2,130.7	0.1%	2,258.3	0.1%
	Grants to Tertiary Education	80,000.0	3.5%	84,026.2	3.6%	101,153.7	4.4%
	Grants for Tertiary Entrance Application Forms	3,797.1	0.2%	4,677.2	0.2%	4,957.3	0.2%
	Student's Loan Scheme	2,406.5	0.1%	2,964.2	0.1%	63,141.8	2.7%
	Technical/Vocational Education	4,628.1	0.2%	5,700.8	0.2%	6,042.3	0.3%
	Science and Technology Committee	277.1	0.0%	341.4	0.0%	361.8	0.0%
	Barefoot Solar Technicians Training Centre	735.7	0.0%	906.2	0.0%	960.5	0.0%
316	Civil Service Training College	588.3	0.0%	724.7	0.0%	768.1	0.0%
CLUSTER 2	<b>OTHER HUMAN DEVELOPMENT</b>	228,109.7	9.9%	235,367.0	10.2%	338,936.3	14.6%
2.1	<b>HEALTHCARE IMPROVEMENT</b>	148,590.1	6.4%	136,455.3	5.9%	232,514.0	10.0%
304	Ministry of Health and Sanitation	51,237.3	2.2%	63,113.6	2.7%	66,894.1	2.9%
	Administrative and Operating Costs	6,317.9	0.3%	7,782.4	0.3%	8,248.5	0.4%
	Improving Access and Quality of Basic Health Services	22,391.0	1.0%	27,581.0	1.2%	29,233.1	1.3%
	Human Resources Management	3,747.9	0.2%	4,616.6	0.2%	4,893.1	0.2%
	Primary Health Care Services	13,140.3	0.6%	16,186.1	0.7%	17,155.7	0.7%
	Malaria Prevention and Control	5,058.2	0.2%	6,230.7	0.3%	6,603.9	0.3%
	STI/HIV/AIDS Prevention and Control Programme	2,636.9	0.1%	3,248.1	0.1%	3,442.7	0.1%
	Tuberculosis and Leprosy Control Programme	1,456.4	0.1%	1,793.9	0.1%	1,901.4	0.1%
	Reproductive and Child Health Care Services	5,502.8	0.2%	6,778.3	0.3%	7,184.3	0.3%
	National School Health Programme	1,305.2	0.1%	1,607.7	0.1%	1,704.0	0.1%
	Immunization Programme/EPI	3,747.9	0.2%	4,616.6	0.2%	4,893.1	0.2%
	Reproductive Health/Family Planning	449.8	0.0%	554.0	0.0%	587.2	0.0%
	Secondary Health Care Services	764.6	0.0%	941.9	0.0%	998.3	0.0%
	Hospitals and Ambulances	19,178.9	0.8%	23,624.4	1.0%	25,039.5	1.1%
	Directorate of Hospitals and Laboratory	1,087.0	0.0%	1,338.9	0.1%	1,419.1	0.1%
	Drugs and Medical Supplies	293.5	0.0%	361.5	0.0%	383.2	0.0%
	Directorate of Support Services	234.8	0.0%	289.2	0.0%	306.5	0.0%

**ANNEX 2b- NATIONAL DEVELOPMENT PLAN CLUSTER ALLOCATION OF NON SALARY, NON INTEREST RECURRENT EXPENDITURES**  
**FOR FY 2020 - 2022**  
**In millions of Leones**

Details		FY2020 Budget	% of Total Non Int/Sal Recurr Exp	FY2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY2022 Indicative	% of Total Non Int/Sal Recurr Exp
		Le' m		Le' m		Le' m	
	Policy Planning and Information	352.2	0.0%	433.8	0.0%	459.8	0.0%
	Mental Health and Non Communicable Diseases	617.4	0.0%	760.5	0.0%	806.0	0.0%
307	National Medical Supplies Agency	51,304.5	2.2%	7,313.8	0.3%	88,751.9	3.8%
	Administrative and Operating Costs	1,878.4	0.1%	7,313.8	0.3%	7,751.9	0.3%
309	Dental and Medical Board	541.1	0.0%	296.9	0.0%	314.7	0.0%
311	Health Service Commission	1,034.0	0.0%	10,904.1	0.5%	11,557.3	0.5%
314	National HIV and AIDS Commission	2,074.3	0.1%	7,308.7	0.3%	7,746.5	0.3%
315	Teaching Hospitals Complex Administration	1,648.7	0.1%	7,030.8	0.3%	7,452.0	0.3%
317	Post Graduate College of Health Specialists	1,510.0	0.1%	1,452.0	0.1%	1,539.0	0.1%
345	Pharmacy Board Services	4,011.0	0.2%	4,940.7	0.2%	5,236.7	0.2%
701	Devolved Function - Health Care Services	35,229.2	1.5%	34,094.5	1.5%	43,021.8	1.9%
<b>2.2</b>	<b>IMPROVING WATER SANITATION</b>	<b>21,900.2</b>	<b>0.9%</b>	<b>25,466.7</b>	<b>1.1%</b>	<b>28,305.7</b>	<b>1.2%</b>
414	Ministry of Water Resources	11,312.2	0.5%	13,934.2	0.6%	14,768.9	0.6%
701	Devolved Function - Solid Waste Management Services	8,271.3	0.4%	9,009.0	0.4%	10,574.8	0.5%
701	Devolved Function - Rural Water Services	2,316.8	0.1%	2,523.4	0.1%	2,962.0	0.1%
<b>2.3</b>	<b>EMPLOYMENT, YOUTH EMPOWERMENT AND MIGRATION</b>	<b>31,134.3</b>	<b>1.3%</b>	<b>37,052.5</b>	<b>1.6%</b>	<b>39,544.3</b>	<b>1.7%</b>
302	Ministry of Sports	16,611.3	0.7%	5,461.6	0.2%	5,788.8	0.3%
310	Ministry of Youth Affairs	2,413.0	0.1%	12,233.2	0.5%	12,966.0	0.6%
310	National Youth Commission	3,076.3	0.1%	8,543.0	0.4%	9,054.7	0.4%
313	National Youth Service	2,406.7	0.1%	2,964.5	0.1%	3,142.1	0.1%
407	Ministry of Labour and Social Security	4,432.4	0.2%	5,459.7	0.2%	5,786.8	0.3%
701	Devolved Function - Youth and Sports Services	2,194.7	0.1%	2,390.4	0.1%	2,805.9	0.1%
<b>2.4</b>	<b>SOCIAL PROTECTION</b>	<b>22,793.1</b>	<b>1.0%</b>	<b>31,844.6</b>	<b>1.4%</b>	<b>33,752.1</b>	<b>1.5%</b>
305	Social Protection Programmes	20,657.5	0.9%	25,445.8	1.1%	26,970.0	1.2%
308	National Commission for Social Action	2,135.6	0.1%	6,398.8	0.3%	6,782.1	0.3%
<b>2.5</b>	<b>POPULATION, LANDS AND HOUSING</b>	<b>3,692.1</b>	<b>0.2%</b>	<b>4,547.9</b>	<b>0.2%</b>	<b>4,820.3</b>	<b>0.2%</b>
306	Ministry of Lands, Country Planning & the Environment	3,692.1	0.2%	4,547.9	0.2%	4,820.3	0.2%
<b>CLUSTER 3</b>	<b>DIVERSIFYING THE ECONOMY</b>	<b>141,454.6</b>	<b>6.1%</b>	<b>131,885.3</b>	<b>5.7%</b>	<b>168,923.4</b>	<b>7.3%</b>
<b>3.1</b>	<b>AGRICULTURE</b>	<b>52,431.2</b>	<b>2.3%</b>	<b>48,041.3</b>	<b>2.1%</b>	<b>76,945.1</b>	<b>3.3%</b>
401	Ministry of Agriculture, Forestry and Food Security	38,925.7	1.7%	33,323.9	1.4%	60,320.0	2.6%
410	National Protected Area Authority	1,516.8	0.1%	1,868.3	0.1%	1,980.3	0.1%
418	Sierra Leone Agricultural Research Institute	3,717.4	0.2%	3,840.0	0.2%	4,070.0	0.2%
701	Devolved Function - Agriculture and Food Security Services	8,271.3	0.4%	9,009.0	0.4%	10,574.8	0.5%
<b>3.2</b>	<b>FISHERIES</b>	<b>47,063.3</b>	<b>2.0%</b>	<b>37,562.2</b>	<b>1.6%</b>	<b>42,381.9</b>	<b>1.8%</b>
402	Ministry of Fisheries and Marine Resources	12,578.2	0.5%	15,001.0	0.6%	15,899.6	0.7%

**ANNEX 2b- NATIONAL DEVELOPMENT PLAN CLUSTER ALLOCATION OF NON SALARY, NON INTEREST RECURRENT EXPENDITURES**

FOR FY 2020 - 2022

In millions of Leones

Details	FY2020 Budget	% of Total Non Int/Sal Recurr Exp	FY2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY2022 Indicative	% of Total Non Int/Sal Recurr Exp
	Le' m		Le' m		Le' m	
415 Sierra Leone Maritime Administration	33,872.0	1.5%	21,893.4	0.9%	25,698.5	1.1%
701 Devolved Function - Fisheries and Marine Resources	613.1	0.0%	667.8	0.0%	783.9	0.0%
<b>3.3 TOURISM</b>	<b>11,572.8</b>	<b>0.5%</b>	<b>14,255.2</b>	<b>0.6%</b>	<b>15,109.1</b>	<b>0.7%</b>
303 Ministry of Tourism and Cultural Affairs	3,854.3	0.2%	4,747.7	0.2%	5,032.1	0.2%
Administrative and Operating Costs	857.1	0.0%	1,055.8	0.0%	1,119.0	0.0%
Promoting Local and International Tourism	2,997.2	0.1%	3,692.0	0.2%	3,913.1	0.2%
Culture Division	793.3	0.0%	977.2	0.0%	1,035.7	0.0%
Tourism Division	2,203.9	0.1%	2,714.8	0.1%	2,877.4	0.1%
Formulate Ecotourism Development Plan	1,182.1	0.1%	1,456.1	0.1%	1,543.4	0.1%
405 Ministry of Tourism and Cultural Affairs	7,718.4	0.3%	9,507.5	0.4%	10,077.0	0.4%
National Tourist Board	4,226.4	0.2%	5,206.0	0.2%	5,517.9	0.2%
o/w Development and Implementation of Tourism Marketing Strategy	1,405.9	0.1%	1,731.8	0.1%	1,835.5	0.1%
Monuments and Relics Commission	2,245.3	0.1%	2,765.7	0.1%	2,931.4	0.1%
National and Railway Museums	1,246.8	0.1%	1,535.8	0.1%	1,627.8	0.1%
<b>3.4 TRADE AND INDUSTRY</b>	<b>16,234.3</b>	<b>0.7%</b>	<b>18,077.8</b>	<b>0.8%</b>	<b>19,160.6</b>	<b>0.8%</b>
409 Ministry of Trade and Industry	14,795.1	0.6%	16,440.1	0.7%	17,424.9	0.8%
Administrative and Operating Costs	2,272.1	0.1%	2,675.3	0.1%	2,835.6	0.1%
Export Development	12,523.0	0.5%	13,764.8	0.6%	14,589.3	0.6%
Sierra Leone Standards Bureau	3,724.2	0.2%	4,182.2	0.2%	4,432.7	0.2%
Sierra Leone Investment and Export Promotion Agency	5,033.2	0.2%	4,944.2	0.2%	5,240.4	0.2%
Department of Co-operatives	963.6	0.0%	1,187.0	0.1%	1,258.1	0.1%
Support to Sierra Leone Produce Marketing Company	1,350.1	0.1%	1,663.0	0.1%	1,762.6	0.1%
Commodities Monitoring and Marketing Unit	353.1	0.0%	435.0	0.0%	461.0	0.0%
Sierra Leone Business Forum	403.7	0.0%	497.2	0.0%	527.0	0.0%
Coordination of Doing Business Reforms Unit	311.6	0.0%	383.8	0.0%	406.8	0.0%
Industrial Planning and Development	383.4	0.0%	472.3	0.0%	500.6	0.0%
421 Small and Medium Enterprises Development Agency (SMEDA)	1,439.2	0.1%	1,637.7	0.1%	1,735.8	0.1%
<b>3.5 MADE IN SIERRA LEONE</b>	<b>3,217.8</b>	<b>0.1%</b>	<b>3,101.4</b>	<b>0.1%</b>	<b>3,287.1</b>	<b>0.1%</b>
419 Local Content Agency	3,217.8	0.1%	3,101.4	0.1%	3,287.1	0.1%
<b>3.6 ONE DISTRICT, ONE FACTORY</b>	<b>1,563.1</b>	<b>0.1%</b>	<b>940.0</b>	<b>0.0%</b>	<b>996.3</b>	<b>0.0%</b>
112 Public Private Partnership Unit	1,563.1	0.1%	940.0	0.0%	996.3	0.0%
<b>3.7 MANAGING NATURAL RESOURCES</b>	<b>9,372.3</b>	<b>0.4%</b>	<b>9,907.5</b>	<b>0.4%</b>	<b>11,043.3</b>	<b>0.5%</b>
403 Ministry of Mines and Mineral Resources	3,372.3	0.1%	3,372.3	0.1%	3,372.3	0.1%
Administrative and Operating Costs	729.0	0.0%	898.0	0.0%	951.8	0.0%
Mines Division	2,643.2	0.1%	3,255.9	0.1%	3,450.9	0.1%
Review the legal framework for mines and minerals	192.9	0.0%	237.6	0.0%	251.8	0.0%
Support to the National Minerals Agency	1,773.4	0.1%	2,184.4	0.1%	2,315.3	0.1%

**ANNEX 2b- NATIONAL DEVELOPMENT PLAN CLUSTER ALLOCATION OF NON SALARY, NON INTEREST RECURRENT EXPENDITURES**

FOR FY 2020 - 2022

In millions of Leones

Details		FY2020 Budget	% of Total Non Int/Sal Recurr Exp	FY2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY2022 Indicative	% of Total Non Int/Sal Recurr Exp
		Le' m		Le' m		Le' m	
	Support to Artisanal Miners and Small Scale Mining Entrepreneurs	677.0	0.0%	833.9	0.0%	883.8	0.0%
424	Sierra Leone Petroleum Directorate	6,000.0	0.3%	6,535.2	0.3%	7,671.0	0.3%
<b>CLUSTER 4</b>	<b>GOVERNANCE AND ACCOUNTABILITY FOR RESULTS</b>	<b>1,247,681.4</b>	<b>53.9%</b>	<b>1,452,278</b>	<b>62.8%</b>	<b>1,706,365</b>	<b>73.7%</b>
105	Ministry of Political and Public Affairs	2,197.2	0.1%	2,112.9	0.1%	2,239.4	0.1%
106	Office of the Chief Minister	8,666.3	0.4%	7,671.1	0.3%	8,130.7	0.4%
106	Office of Presidential Infrastructure Initiative	1,054.7	0.0%	1,164.1	0.1%	1,233.8	0.1%
106	Directorate of Science, Technology and Innovation	3,727.1	0.2%	4,185.8	0.2%	4,436.5	0.2%
107	Ministry of Local Government and Rural Development	4,395.9	0.2%	5,700.9	0.2%	6,042.4	0.3%
107	Southern Province	2,513.7	0.1%	2,691.1	0.1%	2,852.2	0.1%
107	Eastern Province	2,222.3	0.1%	2,332.1	0.1%	2,471.8	0.1%
107	Northern Province	2,481.2	0.1%	2,651.0	0.1%	2,809.8	0.1%
107	North West Province	2,186.1	0.1%	2,287.6	0.1%	2,424.6	0.1%
108	Sierra Leone Small Arms Commission	1,240.7	0.1%	1,243.0	0.1%	1,317.4	0.1%
110	Office of the Secretary to the President	34,919.3	1.5%	41,551.1	1.8%	44,040.1	1.9%
110	National Assets and Government Property Commission	1,291.0	0.1%	1,289.8	0.1%	1,367.1	0.1%
110	Anti-Corruption Commission	8,037.2	0.3%	7,728.6	0.3%	8,191.6	0.4%
110	Office of the Ombudsman	2,004.1	0.1%	1,840.9	0.1%	1,951.1	0.1%
110	Independent Media Commission	1,406.3	0.1%	1,404.9	0.1%	1,489.0	0.1%
110	Political Parties Registration Commission	1,612.2	0.1%	1,535.3	0.1%	1,627.3	0.1%
110	Law Reform Commission	869.6	0.0%	770.8	0.0%	816.9	0.0%
110	Sierra Leone Insurance Commission	856.8	0.0%	932.2	0.0%	988.0	0.0%
110	Local Government Service Commission	952.2	0.0%	914.6	0.0%	969.4	0.0%
110	Public Sector Reform Unit	1,221.8	0.1%	1,204.6	0.1%	1,276.8	0.1%
110	Corporate Affairs Commission	885.2	0.0%	666.8	0.0%	706.8	0.0%
112	Office of the Vice President	15,338.5	0.7%	18,714.8	0.8%	19,835.8	0.9%
116	Parliament	37,236.9	1.6%	40,205.3	1.7%	42,613.6	1.8%
117	Cabinet Secretariat	10,461.5	0.5%	10,386.7	0.4%	11,008.8	0.5%
118	The Judiciary	16,967.1	0.7%	15,869.6	0.7%	16,820.1	0.7%
121	Audit Service Sierra Leone	7,242.2	0.3%	6,995.3	0.3%	7,414.3	0.3%
122	Human Resource Management Office	3,543.6	0.2%	3,370.8	0.1%	3,572.7	0.2%
123	Public Service Commission	2,408.8	0.1%	2,312.3	0.1%	2,450.8	0.1%
124	Law Officers' Department	18,776.3	0.8%	17,700.7	0.8%	18,760.9	0.8%
125	Local Courts	425.3	0.0%	716.2	0.0%	759.1	0.0%
126	Independent Police Complaints Board	1,090.8	0.0%	1,016.2	0.0%	1,077.0	0.0%
127	Ministry of Planning and Economic Development	43,481.7	1.9%	53,819.2	2.3%	57,186.1	2.5%
128	Ministry of Foreign Affairs & International Co-operation	92,990.7	4.0%	79,120.8	3.4%	61,477.2	2.7%
129	Ministry of Finance	82,952.3	3.6%	97,254.0	4.2%	103,079.5	4.5%

**ANNEX 2b- NATIONAL DEVELOPMENT PLAN CLUSTER ALLOCATION OF NON SALARY, NON INTEREST RECURRENT EXPENDITURES**

FOR FY 2020 - 2022

In millions of Leones

Details	FY2020 Budget	% of Total Non Int/Sal Recurr Exp	FY2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY2022 Indicative	% of Total Non Int/Sal Recurr Exp
	Le' m		Le' m		Le' m	
130 National Revenue Authority	193,860.8	8.4%	228,082.2	9.9%	270,169.8	11.7%
131 Revenue Appellate Board	802.5	0.0%	976.6	0.0%	1,035.1	0.0%
132 Accountant-General's Department	35,020.4	1.5%	36,621.3	1.6%	38,814.9	1.7%
133 Ministry of Information and Communication	4,626.7	0.2%	5,699.1	0.2%	6,040.5	0.3%
134 National Electoral Commission	18,900.0	0.8%	86,867.0	3.8%	203,369.0	8.8%
137 National Commission For Democracy	1,098.3	0.0%	983.4	0.0%	1,042.3	0.0%
138 Statistics - Sierra Leone	5,641.3	0.2%	5,717.2	0.2%	6,059.6	0.3%
139 National Commission for Privatisation	2,056.6	0.1%	2,263.1	0.1%	2,398.7	0.1%
140 Mass Media Services	2,730.3	0.1%	3,093.0	0.1%	3,278.2	0.1%
141 Government Printing Department	2,080.3	0.1%	2,316.2	0.1%	2,454.9	0.1%
142 National Public Procurement Authority	2,247.7	0.1%	2,399.2	0.1%	2,542.9	0.1%
143 Justice and Legal Service Commission	401.4	0.0%	413.4	0.0%	438.2	0.0%
144 National Commission for Human Rights	1,578.7	0.1%	1,439.9	0.1%	1,526.2	0.1%
145 Rights to Access Information Commission	977.2	0.0%	1,149.6	0.0%	1,218.5	0.1%
146 Wages and Compensation Commission	400.0	0.0%	563.5	0.0%	597.2	0.0%
201 Ministry of Defence	70,756.1	3.1%	119,688.5	5.2%	126,857.9	5.5%
203 National Civil Registration Authority	1,505.6	0.1%	1,854.6	0.1%	1,965.7	0.1%
205 Ministry of Internal Affairs	880.5	0.0%	1,084.6	0.0%	1,149.6	0.0%
206 Sierra Leone Police	60,075.1	2.6%	81,408.0	3.5%	86,284.3	3.7%
207 Sierra Leone Correctional Services	43,817.4	1.9%	61,298.9	2.6%	64,970.7	2.8%
208 National Fire Authority	3,428.9	0.1%	3,361.5	0.1%	3,562.8	0.2%
209 Central Intelligence & Security Unit	4,479.2	0.2%	4,593.6	0.2%	4,868.7	0.2%
210 Office of National Security	6,598.2	0.3%	7,118.3	0.3%	7,544.7	0.3%
211 Immigration Department	3,732.6	0.2%	3,981.9	0.2%	4,220.5	0.2%
212 National Drugs Law Enforcement Agency	685.4	0.0%	844.3	0.0%	894.8	0.0%
408 Ministry of Works and Public Assests	10,904.9	0.5%	13,432.6	0.6%	14,237.2	0.6%
411 Road Maintenance Fund	124,829.0	5.4%	145,368.6	6.3%	174,442.3	7.5%
412 National Telecommunications Commission	167,640.7	7.2%	146,991.0	6.4%	179,995.9	7.8%
416 Civil Aviation Authority	43,238.3	1.9%	27,095.1	1.2%	31,804.2	1.4%
423 Sierra Leone Petroleum Regulation Agency	10,216.7	0.4%	11,128.0	0.5%	13,062.1	0.6%
701 Devolved Function - Sensitisation on Fire Prevention Services	742.1	0.0%	808.3	0.0%	948.7	0.0%
701 Local Government Administration Grants	4,071.6	0.2%	4,275.2	0.2%	5,130.2	0.2%
<b>CLUSTER 5 INFRASTRUCTURE AND ECONOMIC COMPETITIVENESS</b>	<b>225,973.7</b>	<b>9.8%</b>	<b>268,316.1</b>	<b>11.6%</b>	<b>202,722.1</b>	<b>8.8%</b>
<b>5.1 IMPROVING SUPPLY OF ENERGY</b>	<b>128,359.0</b>	<b>5.5%</b>	<b>184,001.1</b>	<b>8.0%</b>	<b>111,260.8</b>	<b>4.8%</b>
406 Ministry of Energy	127,537.2	5.5%	182,988.8	7.9%	110,187.9	4.8%
413 Sierra Leone Electricity and Water Regulatory Commission	821.8	0.0%	1,012.3	0.0%	1,072.9	0.0%
<b>5.2 IMPROVING WATER SUPPLY INFRASTRUCTURE</b>	<b>0.0</b>	<b>0.0%</b>	<b>0.0</b>	<b>0.0%</b>	<b>0.0</b>	<b>0.0%</b>
000 Not Applicable	0.0	0.0%	0.0	0.0%	0.0	0.0%

**ANNEX 2b- NATIONAL DEVELOPMENT PLAN CLUSTER ALLOCATION OF NON SALARY, NON INTEREST RECURRENT EXPENDITURES**

FOR FY 2020 - 2022

In millions of Leones

Details	FY2020 Budget	% of Total Non Int/Sal Recurr Exp	FY2021 Indicative	% of Total Non Int/Sal Recurr Exp	FY2022 Indicative	% of Total Non Int/Sal Recurr Exp
	Le' m		Le' m		Le' m	
<b>5.3 ADVANCING NATIONAL TRANSPORT SYSTEM</b>	<b>97,614.7</b>	<b>4.2%</b>	84,315.1	3.6%	91,461.3	4.0%
404 Ministry of Transport and Aviation	56,370.8	2.4%	39,392.3	1.7%	38,730.9	1.7%
425 Sierra Leone Road Safety Authority	41,243.9	1.8%	44,922.8	1.9%	52,730.4	2.3%
<b>5.4 IMPROVING ROADS NETWORK SYSTEM</b>	<b>0.0</b>	<b>0.0%</b>	0.0	0.0%	0.0	0.0%
000 Not Applicable	0.0	0.0%	0.0	0.0%	0.0	0.0%
<b>5.5 IMPROVING INFORMATION, COMMUNICATION AND TECHNOLOGY</b>	<b>0.0</b>	<b>0.0%</b>	0.0	0.0%	0.0	0.0%
000 Not Applicable	0.0	0.0%	0.0	0.0%	0.0	0.0%
<b>CLUSTER 6 ADDRESSING WOMEN AND CHILDREN</b>	<b>26,210.5</b>	<b>1.1%</b>	31,518.7	1.4%	34,502.0	1.5%
<b>6.1 WOMEN ISSUES</b>	<b>22,623.5</b>	<b>1.0%</b>	27,401.7	1.2%	29,448.3	1.3%
305 Ministry of Social Welfare	19,357.1	0.8%	23,843.9	1.0%	25,272.1	1.1%
701 Devolved Function - Social Welfare	3,266.4	0.1%	3,557.8	0.2%	4,176.1	0.2%
<b>6.2 CHILDREN ISSUES</b>	<b>3,587.0</b>	<b>0.2%</b>	4,117.0	0.2%	5,053.8	0.2%
305 National Children's Commission	1,300.4	0.1%	1,601.9	0.1%	1,697.8	0.1%
701 Devolved Function - Children's Affairs Services	2,286.5	0.1%	2,515.2	0.1%	3,355.9	0.1%
<b>CLUSTER 7 ENVIRONMENT, CLIMATE CHANGE AND DISASTER MANAGEMENT</b>	<b>31,905.1</b>	<b>1.4%</b>	29,614.8	1.3%	34,360.1	1.5%
417 Nuclear Safety and Radiation Protection Authority	1,954.7	0.1%	1,791.9	0.1%	1,899.3	0.1%
420 Sierra Leone Environment Protection Agency	28,541.6	1.2%	26,087.5	1.1%	30,621.5	1.3%
422 Sierra Leone Meteorological Agency	1,408.8	0.1%	1,735.3	0.1%	1,839.3	0.1%
<b>CLUSTER 8 OTHERS</b>	<b>3,759.7</b>	<b>0.2%</b>	90,012.0	3.9%	90,000.0	3.9%
610 Contingency Fund	3,759.7	0.2%	90,012.0	3.9%	90,000.0	3.9%
<b>GRAND TOTAL</b>	<b>2,079,729.8</b>	<b>89.9%</b>	2,488,180.0	107.5%	2,917,307.7	126.1%

**ANNEX 3: EXTERNAL BUDGETARY SUPPORT BY DONOR FOR FY2019 - 2022**

In millions of Leones

Development Partners	FY2019 Estimate	Q1 - 4	FY2020 Budget	Q1 - 4	FY2021 Q1- 4 Indicative	FY2022 4 Indicative	Q1- 4
	Jan - Dec		Jan - Dec		Jan - Dec	Jan - Dec	
Total External Budgetary Support - Direct Budget Support	767,583		1,030,000		640,008		738,100

European Commission	208,633	252,245	257,290	262,436
Direct Budget Support -(Euro 21m )- US\$m	23.52	24.00	24.00	24.00
World Bank	351,890	630,612	<b>321,612</b>	328,044
IDA Grant - US\$m	39.67	60.00	30.00	30.00
African Development Bank	183,618	147,143	61,106	147,620
ADF Grant - US\$m	20.70	14.00	5.70	13.50
Global Fund	<b>23,442</b>	-	-	-
Global Fund Support to Health Workers Salary	23,442	-	-	-
<b>Total External Budgetary Support - Under Financing</b>	<b>123,259</b>	-	-	-
International Monetary Fund (IMF)	<b>123,259</b>	-	-	-
Grant - US\$m	<b>13.90</b>	-	-	-

Annex 4  
In Millions of Leones

GOVERNMENT OF SIERRA LEONE  
SIERRA LEONE PUBLIC INVESTMENT PROGRAMME FY 2020 TO 2022

MDA Code	National Development Plan Cluster/Ministry, Department and Agency (MDAs)	Status	Location	Funding Source	Funding Type	FY 2020 Budget		FY 2021 Indicative		FY 2022 Indicative	
						Foreign	Domestic	Foreign	Domestic	Foreign	Domestic
	<b>GRAND TOTAL</b>					<b>1,813,625</b>	<b>1,060,031</b>	<b>1,851,307</b>	<b>1,326,060</b>	<b>2,059,000</b>	<b>1,660,000</b>
	<b>Cluster One: Human Capital Development</b>					<b>650,730</b>	<b>373,511</b>	<b>957,520</b>	<b>414,218</b>	<b>1,251,019</b>	<b>440,222</b>
301	<b>Ministry of Basic and Secondary Education (MoBSE)</b>					<b>91,250</b>	<b>292,700</b>	<b>299,381</b>	<b>301,085</b>	<b>394,550</b>	<b>312,730</b>
	Free Quality School Education Programme	Ongoing	Nationwide	GoSL	Grant/Budget	-	267,700	-	269,200	-	278,135
	o/w Teaching and Learning Materials	Ongoing	Nationwide	GoSL	Grant/Budget	-	15,000	-	16,500	-	10,000
	School Fee Subsidies	Ongoing	Nationwide	GoSL	Grant/Budget	-	154,350	-	154,350	-	169,785
	School Feeding Programme	Ongoing	Nationwide	GoSL	Grant/Budget	-	70,000	-	70,000	-	70,000
	Examination Fees for WASSCE	Ongoing	Nationwide	GoSL	Budget	-	28,350	-	28,350	-	28,350
	Rehabilitation/Refurbishment of Schools	New	Nationwide	GoSL	Budget	-	3,000	-	4,500	-	4,950
	Enhancement of Capacity of MOBSE for Monitoring and Supervision of Schools	Ongoing	Nationwide	GoSL	Budget	-	7,000	-	7,000	-	7,700
	Establishment/Strengthening of Laboratories in Secondary Schools	Ongoing	Nationwide	GoSL	Budget	-	2,000	-	3,000	-	3,300
	Providing Disability Friendly Environment in Schools	Ongoing	Nationwide	GoSL	Budget	-	1,000	-	1,500	-	1,650
	Sierra Leone Secondary Education Improvement Project (Leh Wi Lan)	Ongoing	Nationwide	DFID	Grant/Budget	17,500	-	5,831	-	51,000	-
	Focused Resources on Equity and Excellence (FREE)	New	Nationwide	IDA/GoSL	Grant/Budget	50,000	3,000	150,000	4,500	200,000	4,950
	Education Sector Project	New	Nationwide	BADEA/OFID/SGGOSL	Loan/Budget	23,750	3,000	143,550	4,785	143,550	4,785
	Curriculum Review and Development for Schools	New	Nationwide	GoSL	Budget	-	1,000	-	1,100	-	1,210
	Institutional Support to WAEC for addressing Examination Malpractices	New	Nationwide	GoSL	Budget	-	2,000	-	2,200	-	2,420
	Institutional Support to Teaching Service Commission (TSC)	New	Nationwide	GoSL	Budget	-	500	-	550	-	605
	Support to Continuous Professional Development in Schools	New	Nationwide	GoSL	Budget	-	500	-	550	-	605
	Rehabilitation/Expansion of Boarding Home Facilities	New	Nationwide	GoSL	Budget	-	2,000	-	2,200	-	2,420
300	<b>Ministry of Tertiary and Higher Education (MoTHE)</b>					<b>220,620</b>	<b>25,900</b>	<b>433,970</b>	<b>34,917</b>	<b>474,450</b>	<b>39,270</b>
	Rehabilitation of Fourah Bay College	Ongoing	Western Area	BADEA/Saudi Fund/GoSL	Loan/Budget	20,000	5,000	-	8,000	-	8,800
	Construction of Administrative, Teaching and Residential Buildings for IPAM	New	Western Area	FEMAB/IPAM/GoSL	Budget	30,000	5,000	-	5,500	60,200	6,050
	Curriculum Review and Development for Technical and Higher Education	New	Nationwide	GoSL	Budget	-	1,000	-	1,100	-	1,210
	Provision of Modern Teaching Equipment for University and Colleges	New	Nationwide	GoSL	Budget	-	500	-	550	-	605
	Rehabilitation and Refurbishment of Teacher Training Colleges	New	Nationwide	GoSL	Budget	-	1,000	-	1,100	-	1,210
	Education Sector Project (Bunumbu and Milton Margai)	Ongoing	Bunumbu/Freetown	BADEA/GoSL	Loan/Budget	38,750	3,000	143,550	4,785	105,700	4,785
	Rehabilitation and Refurbishment of Government Technical Institutes (GTIs)	New	Nationwide	GoSL	Budget	-	1,000	-	1,100	-	1,210
	Construction of University of Science and Technology (UST) in Kono	New	Kono	EBID/GoSL	Loan/Budget	80,700	2,000	143,550	2,200	100,000	2,420
	Curriculum Review and Development for Technical and Higher Education	New	Nationwide	GoSL	Budget	-	1,000	-	1,100	-	1,210
	Construction of School of Excellence in ICT in Bonthe	New	Bonthe	Planet Core/GoSL	PPP/Budget	47,850	3,000	143,550	3,300	143,550	3,630
	Skills Development Project	Ongoing	Nationwide	IDA/GoSL	Grant/Budget	3,320	3,000	3,320	5,742	65,000	7,656
	Feasibility Study for the Construction of 6 Teacher Training Colleges	New	Nationwide	GoSL	Budget	-	200	-	220	-	242
	Feasibility Study for the Construction of the University of the East	New	East	GoSL	Budget	-	200	-	220	-	242
304	<b>Ministry of Health and Sanitation (MoHS)</b>					<b>240,181</b>	<b>37,200</b>	<b>132,249</b>	<b>65,644</b>	<b>274,199</b>	<b>73,213</b>
	TB Control Project	Ongoing	Nationwide	Global Fund/GoSL	Loan/GoSL	27,790	3,000	15,300	3,300	30,569	3,630
	Malaria Control Project	Ongoing	Nationwide	Global Fund/GoSL	Grant/Budget	64,420	5,000	75,780	5,500	70,862	6,050
	Resilient and Sustainable Systems for Health	Ongoing	Nationwide	IDA/GoSL	Grant/Budget	25,000	500	-	550	27,500	605

MDA Code	National Development Plan Cluster/Ministry, Department and Agency (MDAs)	Status	Location	Funding Source	Funding Type	FY 2020 Budget		FY 2021 Indicative		FY 2022 Indicative	
						Foreign	Domestic	Foreign	Domestic	Foreign	Domestic
	Regional Disease Surveillance System Enhancement Project	Ongoing	Nationwide	IDA/GoSL	Grant/Budget	47,790	500	15,750	550	52,569	605
	Health System Strengthening Support Project	Ongoing	Nationwide	IDA/GoSL	Grant/Budget	4,983	5,000	2,721	7,178	5,481	7,895
	Protecting Public Health	Ongoing	Nationwide	CDC	Grant/Budget	15,000	1,000		1,100	16,500	1,210
	Save the Mother to Child Initiative (IDB)	Ongoing	Nationwide	IDB/GoSL	Grant/Budget	24,428	5,000	14,428	5,500	26,871	6,050
	Strengthening Three Tertiary Hospitals in Freetown	Ongoing	Nationwide	Kuwait Fund/GoSL	Loan/GoSL	12,500	2,000		4,307	23,750	5,742
	Primary Health Care Support Project	Ongoing	Nationwide	BADEA/GoSL	Loan	15,770	2,600	5,770	2,600	17,347	2,860
	Construction of Cancer and Diagnostic Medical Center	Ongoing	Western Urban	GoSL	Budget		7,000		15,000	-	16,500
	Refurbishment and Equipment of District Hospitals			GoSL			2,000		2,200	-	2,420
	Establishment of National Public Health Agency	Ongoing	Nationwide	GoSL	Budget		100		110	-	121
	Providing Disability Friendly Environment in Health Facilities	Ongoing	Nationwide	GoSL	Budget		1,000		1,100	-	1,210
	Adolescent Sexual Reproductive Health Programme	Ongoing	Nationwide	GoSL	Budget		1,000		1,100	-	1,210
	Construction of National Warehouse at Kerry Town	New	Western Area	Global Fund/GOSL	Budget	2,500	1,000	2,500	15,000	2,750	16,500
	Support to National Emergency Medical Services (Ambulance Services)	New	Nationwide	GoSL	Budget		500		550	-	605
314	<b>National HIV/AIDS Secretariat</b>					<b>8,829</b>	<b>500</b>	<b>1,320</b>	<b>550</b>	-	<b>605</b>
	Support to HIV/AIDS Prevention and Treatment	Ongoing	Nationwide	Global Fund/GOSL	Grant/GoSL	8,829	500	1,320	550		605
407	<b>Ministry of Labour and Social Security (MoLSS)</b>					-	<b>500</b>	-	<b>550</b>	-	<b>605</b>
	Institutional Capacity Building Project	Ongoing	Nationwide	GoSL	Budget		<b>500</b>		550		605
308	<b>National Commission for Social Action (NaCSA)</b>					<b>89,850</b>	<b>14,711</b>	<b>90,600</b>	<b>9,272</b>	<b>107,820</b>	<b>11,378</b>
	Sierra Leone Community Driven Development Project (SLCDD) 2	Ongoing	Nationwide	IDB/GoSL	Loan/Budget	25,000	1,500	25,000	1,500	30,000	1,650
	Sierra Leone Social Safety Net Project	Ongoing	Nationwide	IDA/GoSL		20,750	3,000	29,050	4,500	24,900	6,000
	Pro Poor Growth for Peace Consolidation (GPC)	Ongoing	Nationwide	KfW/GoSL	Loan/Budget	16,600	211	29,050	232	19,920	255
	Employment Promotion Programme III		Nationwide	GIZ		2,500	-	2,500	-	3,000	-
	Relief and Resettlement Project		Nationwide	UNHCR		25,000	-	5,000	-	30,000	-
	Rehabilitation/Construction of Community Facilities		Nationwide	GoSL			5,000		1,740		1,740
	Economic Empowerment of Persons Living with Disability	New	Nationwide	GoSL			5,000		1,300		1,733
306	<b>Ministry of Lands, Country Planning and the Environment MoLCP&amp;E)</b>					-	<b>2,000</b>	-	<b>2,200</b>	-	<b>2,420</b>
	National Land Policy and Legal Reform Project	Ongoing	Nationwide	GoSL	Grant/Budget	-	1,000	-	1,100		1,210
	Lands Administration Project	Ongoing	Nationwide	GoSL	Grant/Budget		1,000		1,100		1,210
									-		
	<b>Cluster Two: Diversifying the Economy and Promoting Growth</b>					<b>205,862</b>	<b>133,978</b>	<b>141,700</b>	<b>179,618</b>	<b>257,174</b>	<b>207,567</b>
401	<b>Ministry of Agriculture and Forestry (MoAF)</b>					<b>172,862</b>	<b>109,378</b>	<b>128,000</b>	<b>152,558</b>	<b>217,574</b>	<b>177,801</b>
	Linking Small Holder Farmers to Market	Ongoing	Nationwide	IDB/GoSL	Loan/Budget	29,050	212	25,000	233	45,000	256
	Smallholder Commercialisation and Agribusiness Development Project (SCADeP)	Ongoing	Nationwide	IDA/DFID/GoSL	Loan/Budget	41,500	2,000	75,000	796	49,800	876
	Palm Oil Production Project in Sierra Leone in the Framework of Capacity Building (POPSLCB)	Ongoing	Bonthe	IDB/GoSL	Loan/Budget	12,450	5,000	5,000	5,000	14,940	12,259
	Establishment of Youth and Military Farms	New	Nationwide	GoSL	Budget	-	61,645	-	113,625	-	122,988
	o/w Equipment	New	Nationwide	GoSL	Budget		15,886		25,296		25,826
	Seedlings	New	Nationwide	GoSL	Budget		6,800		13,600		14,960
	Fertilizer	New	Nationwide	GoSL	Budget		35,417		70,833		77,917
	Extension Service Training of Community-Based Youth	New	Nationwide	GoSL	Budget		3,542		3,896		4,285
	Support to Non-Youth Farming Groups for Production	New	Nationwide	GoSL	Budget	-	15,000	-	15,000	-	16,500
	Seedlings	New	Nationwide	GoSL	Budget		5,000		5,000		5,500
	Fertilizer	New	Nationwide	GoSL	Budget		5,000		5,000		5,500
	Other farm input	New	Nationwide	GoSL	Budget		5,000		5,000		5,500
	Development of a National Master Plan for Irrigation	New	Nationwide	GoSL	Budget		<b>500</b>		550		605
	Redevelopment of Musaia Livestock Station	New	Koinadugu	GoSL	Budget		2,000		2,200		2,420
	Tree Crops Development Project	New	Nationwide	GoSL	Budget		2,000		2,200		2,420
	Rural Finance and Community Improvement Project Phase 11	Ongoing	Nationwide	IFAD/GoSL	Loan/Grant/Budget	12,000	3,000	15,000	10,202	14,400	13,603
	Agriculture Value Chain Development		Nationwide	IFAD/GoSL	Loan/Grant/Budget	25,820	3,000	2,500	5,455	30,984	7,273
	Regional Rice Value Chain Development	New	Nationwide	IDB/GoSL	Loan/Budget	50,520	3,000	5,000	5,225	60,624	6,967
	Sierra Leone Agribusiness and Rice Value Chain Support	New	Nationwide	AfDB/GoSL		1,522	1,522	500	1,522	1,826	2,029
	National Re-Afforestation Programme	Ongoing	Nationwide	GoSL	Budget		10,000		5,000		5,500
	Feasibility Study for the Establishment of District Farm Service Centres	Ongoing	Nationwide	GoSL	Budget		500		550		605
402	<b>Ministry of Fisheries and Marine Resources (MoFMR)</b>					-	<b>7,500</b>	-	<b>8,250</b>	-	<b>9,075</b>
	Fish Stock Assessment Project	Ongoing	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Support to Artisanal Fishery Sector	Ongoing	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Rehabilitation/Construction of Fishery Infrastructure	New	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Support to Women in Fishery	New	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Strengthening Inland Fisheries and Aquaculture Production	Ongoing	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Enhancing Monitoring Control and Surveillance Systems	Ongoing	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Improving Quality and Safety Standards for Value Addition and Exports	New	Nationwide	GoSL	Budget		1,000		1,100		1,210



MDA Code	National Development Plan Cluster/Ministry, Department and Agency (MDAs)	Status	Location	Funding Source	Funding Type	FY 2020 Budget		FY 2021 Indicative		FY 2022 Indicative	
						Foreign	Domestic	Foreign	Domestic	Foreign	Domestic
303	Support for Institutional Capacity Building	New	Nationwide	GoSL	Budget	-	500	-	550	-	605
	<b>Ministry of Tourism and Cultural Affairs (MoTCA)</b>						<b>1,900</b>		<b>2,090</b>		<b>2,299</b>
	Promotion and Reactivation of Domestic Tourism in Coastal Areas	ongoing	Nationwide	GoSL	Budget		500		550		605
	Development of Tourism Facilities in Five (5) Prime Ecotourism Sites	New	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Institutional Support for Capacity Building	New	Nationwide	GoSL	Budget		400		440		484
405	<b>National Tourist Board (NTB)</b>					<b>28,500</b>	<b>8,200</b>	<b>10,200</b>	<b>9,020</b>	<b>34,200</b>	<b>9,922</b>
	Development of Lumley Beach Project - Phase II	Ongoing	Western Area	GoSL	Budget		1,000		1,100		1,210
	Peninsular Beaches Sanitation and Security Project	Ongoing	Western Area	GoSL	Budget		2,000		2,200		2,420
	Sustainable Tourism Development and Promotion Project (STDPP)	Ongoing	Nationwide	EIF/GoSL	Grant/Budget	12,500	2,000	5,000	2,200	15,000	2,420
	Sustainable Eco-Tourism Development Project	Ongoing	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Construction of Five Tourist Information Offices (TIOs)	New	Nationwide	GoSL	Budget		1,200		1,320		1,452
	Adapting Climate Change Induced Coastal Risk Management	ongoing	Nationwide	UNDP/GoSL	Grant/Budget	16,000	1,000	5,200	1,100	19,200	1,210
405	<b>Monument and Relics Commission (MRC)</b>					<b>4,500</b>	<b>7,000</b>	<b>3,500</b>	<b>7,700</b>	<b>5,400</b>	<b>8,470</b>
	Development of the Physical Infrastructure of the Cultural Heritage Sector (2750)	Ongoing	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Restoration of selected Proclaimed/ Protected Sites	Ongoing	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Representation and Inscription of Cultural Sites to the UNESCO World Heritage List (500)	Ongoing	Nationwide	GoSL	Budget		500		550		605
	Comprehensive Preservation and Development of Bunce Island	Ongoing	Port Loko	USAFCP/GoSL	Grant	4,500	2,000	3,500	2,200	5,400	2,420
	Construction of an Ethnographic Museum and Heritage Resource Centre in Bonthe	Ongoing	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Restoration of Old FBC face II	Ongoing	Nationwide	GoSL	Budget		1,500		1,650		1,815
	<b>Cluster Three: Infrastructure and Economic Competitiveness</b>					<b>820,900</b>	<b>347,295</b>	<b>739,307</b>	<b>531,060</b>	<b>512,406</b>	<b>793,185</b>
406	<b>Ministry of Energy (MoE)</b>					<b>292,400</b>	<b>42,153</b>	<b>332,287</b>	<b>38,618</b>	<b>321,640</b>	<b>44,048</b>
	Rural Electrification of 6 District Capital Towns (Transmission)	Ongoing	Nationwide	Private/GoSL	Budget	900	20,000		20,000	990	22,000
	Rehabilitation and Extension of Bo-Kenema Distribution System	Ongoing	Bo, Kenema	AfDB/DFID/GoSL	Grant/Loan	54,000	3,153	39,037	3,153	59,400	4,204
	6MW Solar Park Project in Newton	Ongoing	Western Area	Abu Dhabi Fund/GoSL	Loan/Budget	55,000	5,000	35,000	3,566	60,500	4,754
	Rehabilitation of Dodo Dam	New	South	GoSL	Budget		2,000		2,200		2,420
	Rehabilitation of Electricity House	New	Western Area	GoSL	Budget		5,000		2,000		2,200
	Rehabilitation of EGTC Plants	New	Nationwide	GoSL	Budget		5,000		5,500		6,050
	West African Power Pool Project (WAPP)	Ongoing	Nationwide	ECOWAS/GoSL	Loan /Budget	35,000		60,000	-	38,500	-
	Rural Electrification Project - CLSG (Serving Communities along the Transmission Line)	Ongoing	Nationwide	AfDB/GoSL	Grant/Budget	35,000		65,000	-	38,500	-
	Supply and Installation of 225KV Double Circuit Transmission Line from Bumbuna II to Waterloo	Ongoing	Nationwide	India Exim/GoSL	Loan/Budget	75,000	2,000	85,000	2,200	82,500	2,420
	Energy Sector Utility Reform Project (ESURP)	ongoing	Nationwide	IDA	Grant	25,000	-	40,000	-	27,500	-
	Feasibility Study for Establishment of Solar-Mini Grid, Njala	New	Nationwide	NEPAD/GoSL	Budget	12,500	-	8,250	-	13,750	-
414	<b>Ministry of Water Resources (MoWR)</b>					-	<b>4,000</b>	-	<b>3,300</b>	-	<b>3,630</b>
	Institutional Support for Capacity Building	New	Western Area	GoSL	Budget		1,000		1,100		1,210
	Feasibility Studies for Water Supply Facilities	Ongoing	Western Area	GoSL	Budget		3,000		3,300		3,630
414	<b>Sierra Leone Water Company (SLAWACO)</b>					<b>64,500</b>	<b>21,000</b>	<b>68,500</b>	<b>26,478</b>	<b>44,766</b>	<b>29,125</b>
	Three (3) Towns - Bo, Kenema and Makeni - Water Supply System Project Phase II	Ongoing	Bo, Kenema, Bombali	AfDB/GoSL	Loan/Budget	8,500	3,000	2,500	7,178	2,750	7,895
	Rural Water Supply and Sanitation Project	Ongoing	Nationwide	AfDB/GoSL	Loan/Budget	15,000	2,000	25,000	2,200	22,016	2,420
	Construction of 100 Solar Powered Borehole in 13 Districts	Ongoing	Nationwide	GoSL	Budget				-		-
	Construction of 100 Solar Powered Boreholes	Ongoing	Nationwide	Saudi/GoSL	Grant	41,000	4,000	41,000	4,400	20,000	4,840
	Construction of 45 Industrial Boreholes (Urban Wash Supply)	Ongoing	Nationwide	GoSL	Budget		5,000		5,500		6,050
	Completion of Construction of Water Supply Facilities in Six (6) District Capitals and Other Small Towns	Ongoing	Nationwide	GoSL	Budget				-		-
	Construction of Water Supply System in Bonthe Municipal	New	Bonthe City	GoSL	Budget		5,000		5,000		5,500
	Procurement and Installation of Meters, Billing Software and Laboratory Equipment	Ongoing	Nationwide	GoSL	Budget		2,000		2,200		2,420
414	<b>National Water Resources Management Agency (NWRMA)</b>					-	<b>6,000</b>	-	<b>6,600</b>	-	<b>7,260</b>
	Construction of 10 Hydrological Monitoring Network and 25 Ground Water Monitoring Stations	New	Nationwide	GoSL	Budget		3,000		3,300		3,630
	Establishment of Water Quality Laboratories	New	Nationwide	GoSL	Budget		3,000		3,300		3,630
414	<b>Guma Valley Water Company (GVWC)</b>					<b>188,500</b>	<b>13,742</b>	<b>63,500</b>	<b>14,042</b>	<b>50,500</b>	<b>24,684</b>
	Emergency Water Supply Project in Western Area	Ongoing	Western Area	GoSL	Budget		3,000		3,300		3,630
	Freetown Water Supply Rehabilitation Project	ongoing	Western Area	DFID/GoSL	Grant/Budget	32,000	-	22,000	-	20,000	-
	Water Sector Reform Project	Ongoing	Western Area	AfDB/GoSL	Loan/Budget	11,500	-	25,000	-	16,000	-
	Freetown Emergency Recovery Project	Ongoing	Western Area	IDA/GoSL	Grant/Budget	65,000	-	5,000	-	5,000	-
	Freetown Water Supply and Sanitation Master Plan	Ongoing	Western Area	AfDB/GoSL	Grant/GoSL	55,000	5,742	10,000	5,742	8,000	7,656
	Freetown WASH and Aquatic Revamping Project	New	Western Area	Kuwaiti Fund/ADB	Loan/GoSL	25,000	5,000	1,500	5,000	1,500	13,398
404	<b>Ministry of Transport and Aviation (MoTA)</b>					<b>35,000</b>	<b>7,500</b>	<b>5,000</b>	<b>8,250</b>	-	<b>9,075</b>
	Institutional Support to Transport Planning, Project and Contract Management and Monitoring	New	Nationwide	GoSL	Budget		300		330		363
	Integrated and Resilient Urban Mobility Project (IRUMP)	Ongoing	Western Area	IDA/GoSL	Budget	35,000	5,000	5,000	5,500	-	6,050
	Feasibility Study on Traffic Lights Project	Ongoing	Nationwide	GoSL	Budget		200		220		242
	Improving Kissy-Targrin Ferry Transportation	Ongoing	Western Area	GoSL	Budget		2,000		2,200		2,420

MDA Code	National Development Plan Cluster/Ministry, Department and Agency (MDAs)	Status	Location	Funding Source	Funding Type	FY 2020 Budget		FY 2021 Indicative		FY 2022 Indicative	
						Foreign	Domestic	Foreign	Domestic	Foreign	Domestic
408	<b>Ministry of Works and Public Assets (MoWPA)</b>					-	13,600	-	14,960	-	16,456
	Rehabilitation of Government Administrative Buildings	Ongoing	Western Area	GoSL	Budget		5,000		5,500		6,050
	Rehabilitation of Government Residential Quarters	Ongoing	Western Area	GoSL	Budget		2,000		2,200		2,420
	Demolition of Multi-Storey Building (former UN Building) at Siaka Steven Street	Ongoing	Western Area	GoSL	Budget	-	4,000		4,400		4,840
	Feasibility Study for the Construction of Government Administrative Buildings	New	Nationwide	GoSL	Budget		200		220		242
	Feasibility Study for the Construction of Local Council Buildings in Port Loko, Falaba and Karene districts	New	North and North West	GoSL	Budget		200		220		242
	Rehabilitation of Existing Presidential Lodge	New	Nationwide	GoSL	Budget		2,000		2,200		2,420
	Feasibility Study for the Construction of Additional Presidential Lodge in District Capitals	New	Nationwide	GoSL	Budget		200		220		242
408	<b>Sierra Leone Roads Authority (SLRA)</b>					236,000	217,000	270,020	394,282	95,500	631,924
	Completion of Township Roads						37,000		157,850		308,485
	Feasibility Study for the Construction of Major Highways	Ongoing	Nationwide	GoSL	Budget		5,000		5,500		6,050
	Reconstruction of Bo-Bandajuma Road	Ongoing	Bo, Bandajuma	ABD/OFID/GoSL	Loan/Budget	40,000	10,000	73,270	9,821	23,000	9,821
	Reconstruction of Pendembu - Kailahun Road	Ongoing	Kenema, Kailahun	IDB/KFAED/Saudi Fund/GoSL	Loan/Budget	35,000	5,000		10,893		43,572
	Reconstruction of Bandajuma - MRU Bridge	Ongoing	Pujehun	EU/GoSL	Loan/Budget	45,000	-	64,250	2,242	15,000	2,466
	Reconstruction of 3 Bridges in Magbele, Mabang and Kpangbama	Ongoing	Pujehun, Moyamba and Port Loko	EU/GoSL	Loan/Budget	45,000	-	72,500	4,822	2,500	5,304
	Construction of Hill Side By Pass Road Phase II	Ongoing	Western Area	KF/GoSL	Loan/Budget		10,000		19,154		38,307
	Reconstruction of Tokeh-Lumely (Peninsular) Road	Ongoing	Western Area	KF/GoSL	Loan/Budget	34,000	10,000	60,000	27,150	55,000	-
	Rehabilitation of Limkokwing University - Regent Road Project	Ongoing	Western Area	PRC/GoSL	Grant/Budget	37,000	10,000		1,850		2,467
	Spots Improvement on Highways	New	Nationwide	GoSL	Budget		40,000		50,000		2,150
	Completion of Bandajuma-Pujehun-Gbondappi	Ongoing	South	GoSL	Budget		20,000		22,000		24,200
	Construction of Bo-Mattru Road Project	Ongoing	South	GoSL	Budget		30,000		33,000		134,101
	Labour Based Public Works	New	Nationwide	GoSL	Budget		40,000		50,000		55,000
409	<b>Ministry of Trade and Industry (MoTI)</b>					4,500	22,000	-	24,200	-	26,620
	Preparatory Activities Towards the Establishment of Special Economic Zones	New	Nationwide	IDB/GoSL	Budget	4,500	500		550		605
	Support to Micro-Small and Medium Enterprises	New	Nationwide	GoSL	Budget		21,000		23,100		25,410
	Institutional Support to Ministry of Trade and Industry	Ongoing	Nationwide	GoSL	Budget	-	500		550		605
409	<b>Sierra Leone Investment and Export Promotion Agency (SLEIPA)</b>					-	300	-	330	-	363
	Institutional support to SLEIPA	Ongoing	Nationwide	GoSL	Budget		300		330		363
	<b>Cluster Four: Governance and Accountability for Results</b>					126,666	89,627	11,166	103,138	35,200	113,451
106	<b>Office of the Chief Minister</b>					-	6,000	-	6,600	-	7,260
106	<b>Directorate of Science, Technology and Innovation</b>					-	6,000	-	6,600	-	7,260
	Support to E-governance Project	New	Nationwide	GoSL	Budget		3,000		3,300		3,630
	Institutional Support for Capacity Building	New	Nationwide	GoSL	Budget		3,000		3,300		3,630
128	<b>Ministry of Foreign Affairs and International Cooperation (MoFAIC)</b>					5,000	21,570	-	21,570	-	23,727
	Rehabilitation of Foreign Missions					-	19,570	-	19,570	-	21,527
	Chancery Building and Ambassador's Residence in Addis Ababa	Ongoing	International	GoSL	Budget		5,000		5,000		5,500
	Construction Works at the Permanent Mission in New York	Ongoing	International	GoSL	Budget		5,000		5,000		5,500
	Feasibility Study for the Construction of Chancery Buildings	New	International	GoSL	Budget		9,570		9,570		10,527
	Construction of Sierra Leone Diplomatic Academy	New	Western Area	PRC/GoSL	Grant/Budget	5,000	2,000		2,000		2,200
124	<b>Attorney General and Ministry of Justice (AG&amp;MoJ)</b>					-	1,000	-	1,100	-	1,210
	Feasibility Study for the Construction of Justice Sector Complex	New	Western Area	GoSL	Budget		200		220		242
	Increasing Access to Justice	New	Nationwide	GoSL	Budget		500		550		605
	Institutional Capacity Building	New	Nationwide	GoSL	Budget		300		330		363
118	<b>Judiciary</b>					-	900	-	990	-	1,089
	Feasibility Study for Administrative Building and Courtrooms	New	Nationwide	GoSL	Budget		100		110		121
	Rehabilitation/Construction of Courtrooms in District Capitals	New	Nationwide	GoSL	Budget		700		770		847
	Institutional Capacity Building	New	Nationwide	GoSL	Budget		100		110		121
124	<b>Law Officers Department (LOD)</b>					-	600	-	660	-	726
	Rehabilitation/Construction of Law Officers Buildings in the Districts	Ongoing	Western Area	GoSL	Budget		600		660		726
110	<b>Law Reform Commission (LRC)</b>					1,666	200	666	220	-	242
	Support for Institutional Capacity Building	Ongoing	Nationwide	GoSL	Budget		100		110		121
	Establishment for Alternative Dispute Resolution Project	Ongoing	Nationwide	IDB/GoSL		1,666	100	666	110		121
124	<b>Office of the Administrator and Registrar General (OARG)</b>					-	800	-	880	-	968
	Automation of Registrar General's Records	Ongoing	Nationwide	GoSL	Budget		800		880		968
124	<b>Council of Legal Education: Sierra Leone Law School</b>					-	250	-	275	-	303
	Feasibility Study for the Construction of Sierra Leone Law School Building	New	Western Area	GoSL	Budget		250		275		303
133	<b>Ministry of Information and Communications (MoIC)</b>					5,000	2,000	-	2,200	-	2,420

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						Foreign	Domestic	Foreign	Domestic	Foreign	Domestic
	West Africa Regional Communications Infrastructural Programme	Ongoing	Nationwide	GoSL	Budget		300		330		363
	Enhancing the Dedicated Information Security System	Ongoing	Nationwide	GoSL	Budget		500		550		605
	Government Intergrated Messaging System (GIMS)	Ongoing	Nationwide	GoSL	Budget		200		220		242
	Operationalization and Expansion of eGovernment Platform	Ongoing	Nationwide	GoSL	Budget		700		770		847
	National Fibre Optic Backbone Phase II	New	Nationwide	China Exim/GoSL	Loan/Budget	5,000	300		330		363
205	<b>Ministry of Internal Affairs (MoIA)</b>					-	<b>1,400</b>	-	<b>1,540</b>	-	<b>1,694</b>
	Establishment of an Integrated Immigration Control System	Ongoing	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Strengthening Boarder Security	Ongoing	Nationwide	GoSL	Budget		400		440		484
203	<b>National Civil Registration Commission (NCRA)</b>					<b>103,000</b>	<b>8,000</b>	<b>5,500</b>	<b>12,500</b>	<b>34,000</b>	<b>13,750</b>
	Integrated Civil Registration and Vital Statistics and ID Management System					-	6,000	-	10,500	-	11,550
	o/w Exhibition and Update of the Civil Register	Ongoing	Nationwide	GoSL	Budget		5,000		5,500		6,050
	Printint and Distribution of ECOWAS/ICAO Compliant Multi-purpose ID Cards and other Certificates	Ongoing	Nationwide	GoSL	Budget		5,000		5,000		5,500
	Rehabilitation of National Civil Registration Authority New Complex	New	Western Area	EU/GoSL	Grant/Budget	70,000	2,000	2,500	2,000	9,000	2,200
	EU Technical Support to the Governance Sector in the Area of Civil Registration	New	Nationwide	EU/GoSL	Grant/Budget	33,000	-	3,000	-	25,000	-
107	<b>Ministry of Local Government (MoLG)</b>					-	<b>900</b>	-	<b>990</b>	-	<b>1,089</b>
	Social Capital Approaches to Rural Development in Sierra Leone (SCARDSiL)	New	Nationwide	GoSL	Budget		400		440		484
	Support for Institutional Capacity Building	New	Nationwide	GoSL	Budget		300		330		363
	Rehabilitation/Reconstruction of Court Barrays	New	Nationwide	GoSL	Budget		200		220		242
117	<b>Cabinet Secretariat and Head of the Civil Services (CS&amp;HOCS)</b>					-	<b>700</b>	-	<b>770</b>	-	<b>847</b>
	Establishment of Wages and Compensation Commission	Ongoing	Nationwide	GoSL	Budget		500		550		605
	Feasibility Study for the Construction of Public Service Academy	Ongoing	Western Area	GoSL	Budget		200		220		242
122	<b>Human Resource Management Office (HRMO)</b>					-	<b>200</b>	-	<b>220</b>	-	<b>242</b>
	Civil Service Reform Project	Ongoing	Nationwide	GoSL	Budget		200		220		242
116	<b>Parliamentary Service Commission (PSC)</b>					-	<b>200</b>	-	<b>220</b>	-	<b>242</b>
	Feasibility for the Construction of Parliamentary Estate	Ongoing	Nationwide	GoSL	Budget		200		220		242
206	<b>Sierra Leone Police (SLP)</b>					-	<b>7,000</b>	-	<b>7,700</b>	-	<b>8,470</b>
	Rehabilitation of Police Stations and Facilities	Ongoing	Nationwide	GoSL	Budget		2,000		2,200		2,420
	Construction of New Police Stations	New	Nationwide	GoSL	Budget		5,000		5,500		6,050
201	<b>Ministry of Defence (MoD)</b>					-	<b>13,007</b>	-	<b>19,713</b>	-	<b>21,684</b>
	Rehabilitation of Military Barracks and Facilities						4,000		4,400		4,840
	Support to Military for Food Production						6,007		12,013		13,214
	Construction of Military Barracks and Facilities						3,000		3,300		3,630
209	<b>Central Intelligence and Security Unit (CISU)</b>					-	<b>4,000</b>	-	<b>2,000</b>	-	<b>2,200</b>
	Procurement of Specialized Surveillance Equipment	Ongoing	Nationwide	GoSL	Budget		4,000		2,000		2,200
110	<b>Anti Corruption Commission (ACC)</b>					-	<b>5,000</b>	-	<b>5,500</b>	-	<b>6,050</b>
	Construction of Anti-Corruption Building	Ongoing	Western Area	GoSL	Budget		5,000		5,500		6,050
110	<b>Sierra Leone Insurance ommission</b>					-	<b>3,000</b>	-	<b>3,300</b>	-	<b>3,630</b>
	Construction of SLICOM Building	Ongoing	Western Area	GoSL	Budget		3,000		3,300		3,630
121	<b>Audit Service Sierra Leone (ASSL)</b>					-	<b>5,000</b>	-	<b>5,500</b>	-	<b>6,050</b>
	Construction of ASSL Headquarters	Ongoing	Western Area	GoSL	Budget		5,000		5,500		6,050
123	<b>Public Service Commission (PSC)</b>					-	-	-	-	-	-
	Construction of PSC Headquarter Building	New	Western Area	GoSL	Budget		-		-		-
208	<b>National Fire Force (NFF)</b>					-	<b>300</b>	-	<b>330</b>	-	<b>363</b>
	Strengthening National Fire Service System	Ongoing	Nationwide	GoSL	Budget		300		330		363
207	<b>Sierra Leone Correctional Services (SLCS)</b>					-	<b>2,500</b>	-	<b>2,750</b>	-	<b>3,025</b>
	Rehabilitation of Correctional Centres and Facilities	Ongoing	Nationwide	GoSL	Budget		2,000		2,200		2,420
	Preparatory Work for the Relocation of Pademba Road Prison	Ongoing	Nationwide	GoSL	Budget		500		550		605
134	<b>National Elections Commission (NEC)</b>					-	<b>3,500</b>	-	<b>3,850</b>	-	<b>4,235</b>
	Rehabilitation of Administrative Buildings	New	Nationwide	GoSL	Budget		1,500		1,650		1,815
	Construction of Administrative Buildings	New	Nationwide	GoSL	Budget		2,000		2,200		2,420
110	<b>National Assets and Government Property Commission (NAGPC)</b>					-	<b>300</b>	-	<b>330</b>	-	<b>363</b>
	Support for Institutional Capacity Building	New	Western Area	GoSL	Budget		300		330		363
413	<b>Energy and Water Regulatory Agency</b>					<b>12,000</b>	<b>1,300</b>	<b>5,000</b>	<b>1,430</b>	<b>1,200</b>	<b>1,573</b>
	Electricity Sector Reform Project - Result Based Financing (MCC)	New	Nationwide	MCC/GoSL	Grant/Budget	12,000	1,000	5,000	1,100	1,200	1,210
	Support for Institutional Capacity Building	New	Nationwide	GoSL	Budget		300		330		363
	<b>Cluster Five: Empowering Women, Children, and Persons with Disability</b>					<b>5,000</b>	<b>2,600</b>	<b>1,000</b>	<b>2,860</b>	-	<b>3,146</b>
305	<b>Ministry of Social Welfare, Gender and Children Affairs (MoSWC&amp;CA)</b>					<b>5,000</b>	<b>2,600</b>	<b>1,000</b>	<b>2,860</b>	-	<b>3,146</b>
	Women's Economic and Development Fund for Female Entrepreneurs	New	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Rehabilitation of Approved Schools and Remand Homes	New	Nationwide	GoSL	Budget		600		660		726

MDA Code	National Development Plan Cluster/Ministry, Department and Agency (MDAs)	Status	Location	Funding Source	Funding Type	FY 2020 Budget		FY 2021 Indicative		FY 2022 Indicative	
						Foreign	Domestic	Foreign	Domestic	Foreign	Domestic
	Post Ebola Recovery Social Investment Fund (PERSIF)	Ongoing	Nationwide	AfDB/GoSL	Budget	5,000	500	1,000	550		605
	Rehabilitation of National Training Centre and Development of Curriculum for Short-Term Professional Training	New	Western Area	GoSL	Budget		500		550		605
	<b>Cluster Six: Youth Employment, Sports, and Migration</b>					-	<b>57,762</b>	-	<b>29,038</b>	-	<b>31,942</b>
	<b>Ministry of Youth Affairs (MoYA)</b>					-	<b>56,362</b>	-	<b>27,498</b>	-	<b>30,248</b>
310	Youth Entrepreneurship Scheme	Ongoing	Nationwide	GoSL	Budget		30,000		5,000		5,500
	Establishment of Youth Farms	New	Nationwide	GoSL	Budget	-	21,000	-	16,600	-	18,260
	o/w Social Mobilisation	New	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Training in farm Equipment Maintenance	New	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Training in Extension Services	New	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Labour Cost	New	Nationwide	GoSL	Budget		15,000		10,000		11,000
	Monitoring and Coordination	New	Nationwide	GoSL	Budget		1,000		1,100		1,210
	Establishment of Demonstration Farms	New	Nationwide	GoSL	Budget		2,000		2,200		2,420
	Youth in Fisheries Project	Ongoing	Nationwide	GoSL	Budget		3,362		3,698		4,068
	Car Wash Center Project	New	Natiowide	GoSL	Budget		2,000		2,200		2,420
310	<b>National Youth Commssion</b>					-	<b>1,000</b>	-	<b>1,100</b>	-	<b>1,210</b>
	Youth Empowerment Fund						1,000		1,100		1,210
313	<b>National Youth Services</b>					-	<b>400</b>	-	<b>440</b>	-	<b>484</b>
	Establishment of National Apprenticeship Scheme	Ongoing	Nationwide	GoSL	Budget		400		440		484
	<b>Cluster Seven: Addressing Vulnerabilities and Buidling Resileince</b>					-	<b>2,673</b>	-	<b>2,940</b>	-	<b>3,234</b>
417	<b>Nuclear Safety and Radiation Protection Authority (NSRPA)</b>					-	<b>300</b>	-	<b>330</b>	-	<b>363</b>
	Support for Institutional Capacity Building	Ongoing	Western Area	GoSL	Budget		300		330		363
422	<b>Sierra Leone Meteorological Agency (SLMA)</b>					-	<b>200</b>	-	<b>220</b>	-	<b>242</b>
	Support for Institutional Capacity Building	New	Nationwide	GoSL	Budbget		200		220		242
410	<b>National Protected Area Authority (NPAA)</b>					-	<b>2,173</b>	-	<b>2,390</b>	-	<b>2,629</b>
	REDD Plus and Capacity Building Project	Ongoing	Nationwide	GoSL	Budget		500		550		605
	Sierra Leone Sustainable Protected Areas Management and Livelihoods Project	Ongoing	Nationwide	GoSL	Budget		1,673		1,840		2,024
	<b>Cluster Eight: Means of Implementation</b>					<b>4,467</b>	<b>52,586</b>	<b>614</b>	<b>63,188</b>	<b>3,201</b>	<b>67,254</b>
127	<b>Ministry of Planning and Economic Development (MoPED)</b>					-	<b>7,000</b>	-	<b>7,700</b>	-	<b>8,470</b>
	Strengthening Local and National Level Planning and Coordination	Ongoing	Nationwide	GoSL	Budget		5,000		5,500		6,050
	Project Preparatory Facility	Ongoing	Nationwide	GoSL	Budget		2,000		2,200		2,420
127	<b>National Monitoring and Evaluation Department</b>					-	<b>3,000</b>	-	<b>3,300</b>	-	<b>3,630</b>
	Strengthening Local and National Monitoring and Evaluation System	Ongoing	Nationwide	GoSL	Budget		3,000		3,300		3,630
127	<b>National Council for Civil Education and Development</b>					-	<b>3,000</b>	-	<b>2,000</b>	-	<b>2,200</b>
	Strengthening Community Civil Engagement	New	Nationwide	GoSL	Budget		3,000		2,000		2,200
138	<b>Statistics Sierra Leone (Stat SL)</b>					<b>2,910</b>	<b>2,500</b>	-	<b>2,750</b>	<b>3,201</b>	<b>3,025</b>
	Agriculture Tracking Survey (ATS)	Ongoing	Nationwide	FAO/GoSL	Grant/GoSL	1,500	400		440	1,650	484
	Labour Force Survey(LFS) - Assessing Youth Unemployment	Ongoing	Nationwide	IDA/GoSL	Grant/GoSL	250	800		880	275	968
	Mid Term Population and Housing Census	New	Nationwide	GoSL	Grant/Budget	1,160	600		660	1,276	726
	Rehabilitation of Statistics Sierra Leone Head Office Building	Ongoing	Nationwide	GoSL	Budget		700		770	-	847
129	<b>Ministry of Finance (MoF)</b>					<b>1,557</b>	<b>7,400</b>	<b>614</b>	<b>13,943</b>	-	<b>16,434</b>
	Support to Medium Term Expenditure Framework (MTEF)	Ongoing	Nationwide	GoSL	Budget		3,000		3,300		3,630
	Support to Public Financial Management Improvement and Consolidated Project (PFMICP)	Ongoing	Nationwide	IDA/GoSL	Budget		200		220		242
	Support to Project Fuduciary Management Unit	Ongoing	Nationwide	GoSL	Budget		200		220		242
	Local Government Development Grants (Transfers)	Ongoing	Nationwide	GoSL	Budget		-		-		-
	Sierra Leone Economic Diversification Project	Ongoing	Nationwide	IDA/GoSL	Grant/Budget	1,557	1,000	614	1,100	-	1,210
	Sierra Leone Urban Resilient Project	New	Nationwide				2,000		5,742		7,656
	Freetown Emergency Recovery Project						1,000		3,361		3,454
	Financial Inclusion Project	New	Nationwide								
701	<b>Transfers to Local Councils</b>					-	<b>29,686</b>	-	<b>33,495</b>	-	<b>33,495</b>
	Local Government Development Grants (Transfers)	Ongoing	Nationwide	GoSL	Budget		5,186		8,995		8,995
	Examination Fees for NPSE	Ongoing	Nationwide	GoSL	Budget	-	8,400		8,400		8,400
	Examination Fees for BECE	Ongoing	Nationwide	GoSL	Budget	-	16,100		16,100		16,100
<b>GRAND TOTAL</b>						<b>1,813,625</b>	<b>1,060,031</b>	<b>1,851,307</b>	<b>1,326,060</b>	<b>2,059,000</b>	<b>1,660,000</b>

**ANNEX 5a: Allocations to Education FY2018 - 2022**  
*In millions of Leones*

Particulars	FY2018 Actual	FY2019 Estimate	FY2020 Budget	FY2021 Indicative	FY2022 Indicative
Wages and Salaries	2,056,689	2,587,945	3,174,476	3,493,187	3,630,940
Non-Salary, Non-Interest, Recurrent Expenditures	2,145,953	2,139,431	2,079,730	2,488,180	2,917,308
Domestic Capital	674,137	899,006	1,060,031	1,500,061	1,603,500
<b>Total Government Discretionary Budget</b>	<b>4,876,779</b>	<b>5,626,382</b>	<b>6,314,237</b>	<b>7,481,428</b>	<b>8,151,748</b>
<b>Education Sector Programmes</b>					
Salaries for Teachers	438,172	476,506	675,584	779,520	892,106
Salaries for Teaching Service Commission Staffs	3,387	9,005	9,721	10,208	10,718
Salaries for Tertiary Education Commission Staffs	2,297	2,280	2,334	2,381	2,500
Salaries for Tertiary Education Institutions	-	128,694	200,513	260,667	260,667
Recurrent Expenditure for Basic Education	130,214	164,806	33,068	41,813	44,318
Recurrent Expenditure for Technical and Higher Education	251,957	156,211	133,155	155,140	176,528
Grants for Devolved Education Services to Local Councils	80,172	98,057	33,907	34,746	36,527
Recurrent Expenditure for Teaching Service Commission	1,306	6,522	2,930	12,818	13,585
Recurrent Expenditure for Teaching Hospitals Complex	1,500	-	2,112	7,031	7,452
Domestic Capital budget allocation to Education	3,000	74,557	317,200	605,202	630,135
<b>Total Allocations to Education Sector</b>	<b>912,005</b>	<b>1,116,637</b>	<b>1,410,525</b>	<b>1,909,526</b>	<b>2,074,536</b>
<b>% Government Budgetary Allocations to the Education Sector</b>	<b>19%</b>	<b>20%</b>	<b>22%</b>	<b>26%</b>	<b>25%</b>

**ANNEX 5b: Allocations to Health FY2018 - 2022**  
*In millions of Leones*

Particulars	FY2018 Actual	FY2019 Estimate	FY2020 Budget	FY2021 Indicative	FY2022 Indicative
Wages and Salaries	2,056,689	2,587,945	3,174,476	3,493,187	3,630,940
Non-Salary, Non-Interest, Recurrent Expenditures	2,145,953	2,139,431	2,079,730	2,488,180	2,917,308
Domestic Capital	674,137	899,006	1,060,031	1,500,061	1,603,500
<b>Total Government Discretionary Budget</b>	<b>4,876,779</b>	<b>5,626,382</b>	<b>6,314,237</b>	<b>7,481,428</b>	<b>8,151,748</b>
<b>Health Sector Programmes</b>					
Salaries for Health Workers	165,733	290,999	345,052	374,862	374,862
Salaries for National Medical Supplies Agency	-	1,858	4,233	4,444	4,667
Salaries for Health Service Commission	413	900	2,000	2,100	2,205
Salaries for National HIV & AIDS Commission	1,973	2,479	6,500	6,825	7,166
Salaries for Teaching Hospitals Complex Administration	-	-	1,000	1,200	1,260
Salaries for Pharmacy Board Services	1,926	2,479	2,000	2,400	2,520

**ANNEX 5b: Allocations to Health FY2018 - 2022**
*In millions of Leones*

Particulars	FY2018 Actual	FY2019 Estimate	FY2020 Budget	FY2021 Indicative	FY2022 Indicative
Grants for Devolved Health Services to Local Councils	21,478	-	102,300	85,364	103,203
Recurrent Expenditure for Health	108,544	98,512	65,634	63,114	66,894
Recurrent Expenditure for Teaching Hospitals Complex	-	0	2,112	7,031	7,452
Domestic Capital budget allocation to Health	5	2,400	130,700	126,111	101,318
Recurrent Expenditure for Pharmacy Board Services	3,170	2,452	5,138	4,941	5,237
Recurrent Expenditure for National Medical Supplies Agency	86	503	2,406	7,314	7,752
Recurrent Expenditure for Health Service Commission	826	463	940	10,904	11,557
Recurrent Expenditure for National HIV & AIDS Commission	1,705	1,044	2,401	7,309	7,747
Recurrent Expenditure for Post Graduate College of Health Specialists	-	-	1,510	1,452	5,237
Recurrent Expenditure for Dental and Medical Board	86	202	309	297	315
<b>Total Allocations to Health Sector</b>	<b>305,944</b>	<b>404,292</b>	<b>674,235</b>	<b>705,668</b>	<b>709,391</b>
<b>% Government Budgetary Allocations to the Health Sector</b>	<b>6%</b>	<b>7%</b>	<b>11%</b>	<b>9%</b>	<b>9%</b>

**ANNEX 5c: Allocations to Agriculture FY2018 - 2022**
*In millions of Leones*

Particulars	FY2018 Actual	FY2019 Estimate	FY2020 Budget	FY2021 Indicative	FY2022 Indicative
Wages and Salaries	2,056,689	2,587,945	3,174,476	3,493,187	3,630,940
Non-Salary, Non-Interest, Recurrent Expenditures	2,145,953	2,139,431	2,079,730	2,488,180	2,917,308
Domestic Capital	674,137	899,006	1,060,031	1,500,061	1,603,500
<b>Total Government Discretionary Budget</b>	<b>4,876,779</b>	<b>5,626,382</b>	<b>6,314,237</b>	<b>7,481,428</b>	<b>8,151,748</b>
<b>Agriculture Sector Programmes</b>					
Salaries for Agriculture Workers	12,907	13,647	17,293	18,158	19,066
Salaries for Fisheries and Marine Workers	1,235	29,390	2,671	2,804	2,945
Salaries for National Protected Area Authority	10,625	10,587	11,735	12,321	12,938
Salaries for Sierra Leone Agricultural Research Institute	16,859	15,427	16,490	17,315	18,180
Recurrent Expenditure for National Protected Area Authority	711	1,391	1,943	1,868	1,980
Recurrent Expenditure for Sierra Leone Agricultural Research Institute	2,964	2,000	3,993	3,840	4,070
Recurrent Expenditure for Sierra Leone Environment Protection Agency	13,751	27,014	28,542	26,088	30,622
Recurrent Expenditure for Agriculture Workers	17,465	52,089	34,655	33,324	35,320
Recurrent Expenditure for Fisheries and Marine Resources	4,405	1,385	15,600	15,001	15,900
Domestic Capital budget allocation to Agriculture	7,625	6,118	178,522	164,704	191,161
Domestic Capital Budget for Fisheries and Marine Resources			7,500	8,250	9,075
Establishment of Youth Farms			21,000	16,600	18,260
Grants for Devolved Agriculture and Fishing Services to Local Councils	-	-	8,884	9,677	11,359
<b>Total Allocations to Agriculture Sector</b>	<b>88,547</b>	<b>159,047</b>	<b>348,828</b>	<b>329,950</b>	<b>370,874</b>
<b>% Government Budgetary Allocations to the Agriculture Sector</b>	<b>2%</b>	<b>3%</b>	<b>6%</b>	<b>4%</b>	<b>5%</b>

**ANNEX 6: PAYROLL BUDGET FOR FY2020 - FY2023**
**In millions of Leones**

No	Category	FY2020 Budget		FY2021 Indicative		FY2022 Indicative		FY2023 Indicative	
		Workforce	Amount	Workforce	Amount	Workforce	Amount	Workforce	Amount
1	Ministries, Departments and Agencies (MDAs)	5,900	267,269	5,900	293,996	6,400	400,955	6,900	425,870
2	Health workers	11,575	345,052	12,575	374,862	12,575	424,862	12,575	424,862
3	Subvented Agencies	4,810	364,697	4,810	364,697	4,810	364,697	4,810	364,697
4	Teachers	34,619	675,584	34,619	779,520	39,619	892,106	39,619	892,106
5	Consultants	460	104,000	460	104,000	460	104,000	460	104,000
6	Tertiary Institutions	3,321	200,513	3,321	260,667	3,321	260,667	3,321	260,667
7	Security:								
	o/w Military, Including Military Health Workers	8,219	138,431	8,620	152,274	8,620	177,274	9,220	189,613
	Police	15,769	240,775	15,769	264,852	15,769	289,852	16,769	308,233
	Fire Force	434	8,921	382	9,813	382	9,813	482	12,382
	Correctional Services	2,344	34,050	2,344	37,455	2,344	37,455	2,494	39,852
	Other Security Agency (CISU & ONS)	241	13,490	241	14,839	241	13,490	341	19,087
8	Political Class	204	100,458	204	100,458	204	100,458	204	100,458
9	Charge Emoluments (Judges)	39	34,480	39	41,376	39	41,376	39	41,376
10	Foreign Missions	-	192,386	-	211,624	-	211,624	-	211,624
11	End of Service Benefits and Gratuity	-	186,596	-	186,596	-	186,596	-	186,596
12	Pensions	-	121,415	-	121,415	-	121,415	-	121,415
13	Manual Vouchers (4 SVAs) & other manual	-	90,000	-	90,000	-	90,000	-	90,000
15	Effect of Minimum Wage Increase	788	259	788	259	788	259	788	259
16	Extra NaSSIT Contribution (Old Employees & Military)	-	16,800	-	16,800	-	16,800	-	8,400
17	Grants to Local Councils	858	39,302	858	39,302	858	39,302	858	39,302
<b>Total Wage Bill</b>		<b>89,581</b>	<b>3,174,476</b>	<b>90,930</b>	<b>3,464,805</b>	<b>96,430</b>	<b>3,783,000</b>	<b>98,880</b>	<b>3,840,799</b>
<b>Nominal GDP</b>			<b>43,568,562</b>		<b>50,642,000</b>		<b>57,658,000</b>		<b>65,135,000</b>
<b>Wage Bill % of GDP</b>			<b>7.3%</b>		<b>6.8%</b>		<b>6.6%</b>		<b>5.9%</b>
<b>Pupils Enrollment</b>			2,148,497		2,255,922		2,368,718		2,487,154
<b>Teacher Pupils Ratio - 1: (is to)</b>			<b>62</b>		<b>65</b>		<b>60</b>		<b>63</b>

**ANNEX 7: FINANCIAL PERFORMANCE OF STATE-OWNED ENTERPRISES, FY2018 - 2022**

In millions of Leones

State-owned Enterprise	Actual 2018	Estimate 2019	Budget 2020	Indicative 2021	Indicative 2022	Comments
<b>1 Electricity Distribution and Supply Authority (EDSA)</b>						
Receipts	401,355	504,144	632,794	802,521	879,918	
Expenditure	511,207	727,528	982,168	866,670	838,226	
Net Profit (Loss)	(109,852)	(223,384)	(349,374)	(64,149)	41,693	Loss Making
Subsidy from Government	22,490	144,637	102,735	156,748	79,225	
<b>2 Electricity Generation and Transmission Company (EGTC)</b>						
Receipts	266,363	88,979	696,691	320,280	352,308	
Expenditure	315,432	80,098	441,062	365,301	368,128	
Net Profit (Loss)	(49,069)	8,881	255,629	(45,021)	(15,820)	Loss Making
Subsidy from Government	-	-	-	-	-	
<b>3 Sierra Leone State Lottery (SLSL)</b>						
Receipts	11,958	19,349	44,357	57,412	72,484	
Expenditure	13,764	18,347	40,601	54,715	69,777	
Net Profit (Loss)	(1,805)	1,003	3,756	2,698	2,707	Break Even
Subsidy from Government	-	-	-	-	-	
<b>4 Sierra Leone Housing Corporation (SALHOC)</b>						
Receipts	2,481	2,926	72,616	11,140	13,368	
Expenditure	2,849	1,454	16,784	19,302	22,197	
Net Profit (Loss)	(368)	1,472	55,832	(8,162)	(8,829)	Loss Making
Subsidy from Government	-	1,000	2,610	3,132	3,758	
<b>5 Sierra Leone Ports Authority (SLPA)</b>						
Receipts	58,998	71,179	77,179	78,637	79,892	
Expenditure	49,425	69,085	75,464	74,697	76,014	
Net Profit (Loss)	9,573	2,094	1,715	3,940	3,878	Profit Making
Subsidy from Government	-	-	-	-	-	
<b>6 Sierra Leone National Shipping Company (SLNSC)</b>						
Receipts	4,313	4,402	29,589	33,140	34,028	
Expenditure	5,061	2,908	27,237	29,977	30,505	
Net Profit (Loss)	(748)	1,494	2,353	3,163	3,523	Profit Making
Subsidy from Government	-	-	-	-	-	
<b>7 Sierra Leone Telecommunication Company Limited (SIERRATEL)</b>						
Receipts	68,910	81,406	148,317	191,104	244,843	
Expenditure	62,024	92,484	106,913	144,688	186,601	
Net Profit (Loss)	6,886	(11,078)	41,404	46,416	58,242	Break Even
Subsidy from Government	-	-	-	-	-	
<b>8 Sierra Leone Road Transport Corporation (SLRTC)</b>						
Receipts	11,817	17,031	28,080	25,272	23,868	
Expenditure	17,507	18,057	27,616	25,793	25,792	
Net Profit (Loss)	(5,690)	(1,027)	464	(521)	(1,924)	Break Even
Subsidy from Government	5,640	3,971	3,000	-	-	
<b>9 Sierra Leone Commercial Bank (SLCB)</b>						
Receipts	190,025	214,830	240,361	249,985	281,800	
Expenditure	144,290	109,320	116,417	124,162	132,567	Profit Making



**ANNEX 7: FINANCIAL PERFORMANCE OF STATE-OWNED ENTERPRISES, FY2018 - 2022**

In millions of Leones

State-owned Enterprise	Actual 2018	Estimate 2019	Budget 2020	Indicative 2021	Indicative 2022	Comments
Net Profit (Loss)	45,735	105,510	123,944	125,823	149,233	
Subsidy from Government	-	-	-	-	-	
<b>10 Rokel Commercial Bank (RCB)</b>						
Receipts	293,872	305,355	296,395	458,249	452,164	
Expenditure	247,377	266,585	261,401	439,240	405,135	
Net Profit (Loss)	46,495	38,770	34,994	19,009	47,029	Profit Making
Subsidy from Government	-	-	-	-	-	
<b>11 Sierra Leone Airport Authority (SLAA)</b>						
Receipts	85,718	65,447	82,772	93,946	106,674	
Expenditure	69,963	64,944	80,199	91,787	101,522	
Net Profit (Loss)	15,755	503	2,573	2,159	5,152	Profit Making
Subsidy from Government	-	-	-	-	-	
<b>13 Guma Valley Water Company (GVWC)</b>						
Receipts	31,376	23,231	58,832	-	-	
Expenditure	30,767	22,475	51,100	-	-	
Net Profit (Loss)	609	756	7,732	-	-	Break Even
Subsidy from Government	-	-	-	-	-	
<b>15 National Insurance Company Limited (NIC)</b>						
Receipts	13,976	21,024	22,075	24,283	27,925	
Expenditure	6,764	8,929	10,660	11,727	13,485	
Net Profit (Loss)	7,212	12,095	11,415	12,556	14,440	Profit Making
Subsidy from Government	-	-	-	-	-	
<b>16 Sierra Leone Postal Services (SALPOST)</b>						
Receipts	3,889	2,705	3,969	4,446	4,979	
Expenditure	3,424	2,591	9,604	7,662	6,558	
Net Profit (Loss)	465	114	(5,635)	(3,216)	(1,579)	Loss Making
Subsidy from Government	-	576	-	-	-	
<b>17 Sierra Leone Cable Company Limited (SALCAB)</b>						
Receipts	48,617	51,048	53,601	56,261	59,095	
Expenditure	46,058	50,219	55,378	61,166	67,663	
Net Profit (Loss)	2,560	830	(1,778)	(4,905)	(8,569)	Potential to Make Profit
Subsidy from Government	-	-	-	-	-	

**Annex 10: RESOURCES MOBILISED FOR ONGOING PROJECTS BETWEEN APRIL 2018-OCTOBER 2019**

In millions of US\$

Project Title	Amount (Million USD)	Funding Source	Type of Funding
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1	Freetown WASH & Aquatic Environment Revamping Project	AfDB	5.22	Grant
2	Agriculture Value Chain Development Project	IFAD	5.90	Grant
3	Second Productivity and Transparency Support Grant Development Policy Financing	IDA	40.00	Grant
4	Regional Rice Value Chain Development Project	IDB	7.30	Grant
5	Rehabilitation and Extension of the Bo-Kenema Distribution System	AfDB	35.98	Grant
6	Integrated and Resilient Urban Mobility Project	IDA	50.00	Grant
7	Enhancing Tax Compliance in Sierra Leone	AfDB	1.40	Grant
8	Enhancing Policy Development (Research & Development) Project	AfDB	0.70	Grant
9	SL-Agribusiness & Rice Value Chain Support Project	AfDB	11.19	Grant
10	Post-Ebola Recovery Social Investment Fund (PERSIF) Project	AfDB	13.70	Grant
11	Education Sector Support Project	BADEA & Saudi Fund	65.00	Loan
12	Freetown WASH and Aquatic Environment Revamping Project	Kuwait	35.00	Loan
13	Freetown WASH and Aquatic Environment Revamping Project	AfDB	9.09	Loan
14	Financial Inclusion Project	IDA	12.00	Loan
15	Agriculture Value Chain Development Project	IFAD	5.90	Loan
16	Regional Rice Value Chain Development Project	IDB	15.00	Loan
17	Energy Sector Utility Reform Project (Additional Financing)	IDA	50.00	Loan
18	Fibre Backbone Network Phase II Project	China EXIM Bank	30.00	Loan
19	Support Education Sector Project	OFID	20.00	Loan
<b>Pipeline Projects</b>				
21	Focused Resources for Equity and Excellence (FREE) Education Project	IDA	70.00	Grant
22	Economic Diversification Project	IDA	50.00	Grant
23	Sierra Leone Urban Resilient Project	IDA	50.00	Grant
24	Smallholder Commercialization and Agribusiness Development Project (Additional Financing)	IDA	30.00	Loan
<b>Total Expected Resources by End December 2019</b>			<b>613.38</b>	

**ANNEX 11: SUMMARY OF POVERTY RELATED EXPENDITURE, FY2020**  
**In millions of Leones**

Expenditure Category	Non-salary, non-interest Recurrent Expenditure	Total Budget	
		Domestic Capital Expenditure	Total
<b>Total Discretionary Primary Expenditure</b>	<b>2,079,729.8</b>	<b>1,060,030.6</b>	<b>3,139,760.4</b>
<b>Total Poverty Related Expenditure</b>	<b>676,460.9</b>	<b>820,969.3</b>	<b>1,497,430.2</b>
Anti-Corruption Commission (ACC)	-	5,000.0	5,000.0
Statistics - Sierra Leone	-	2,500.0	2,500.0
Sierra Leone Police	60,075.1	-	60,075.1
Sierra Leone Correctional Services	43,817.4	-	43,817.4
National Fire Authority	3,428.9	-	3,428.9
Ministry of Technical and Higher Education	121,981.9	25,900.0	147,881.9
Ministry of Basic and Secondary Education	26,077.7	292,700.0	318,777.7
Ministry of Health and Sanitation	51,237.3	37,200.0	88,437.3
Ministry of Social Welfare, Gender & Children's Affairs	20,657.5	-	20,657.5
Health Service Commission	1,034.0	-	1,034.0

**ANNEX 11: SUMMARY OF POVERTY RELATED EXPENDITURE, FY2020**

In millions of Leones

Expenditure Category	Non-salary, non-interest Recurrent Expenditure	Total Budget	
		Domestic Capital Expenditure	Total
Ministry of Transport and Aviation (MoTA)	56,370.8	-	56,370.8
Ministry of Agriculture, Forestry and Food Security	38,925.7	109,377.7	148,303.4
Ministry of Energy	127,537.2	42,152.6	169,689.9
National Commission for Social Action(NaCSA)	-	14,711.0	14,711.0
Sierra Leone Electricity and Water Regulatory Commission	821.8	-	821.8
Ministry of Water Resources	11,312.2	44,742.0	56,054.2
Ministry of Works	-	217,000.0	217,000.0
Local Councils	113,183.2	29,686.0	142,869.2
<b>Other Discretionary Expenditures</b>	<b>1,403,268.9</b>	<b>239,061.2</b>	<b>1,642,330.1</b>
<b>Summary:</b>			
<b>Total Discretionary Primary Expenditure</b>	<b>2,079,729.8</b>	<b>1,060,030.6</b>	<b>3,139,760.4</b>
<b>Total Poverty Related Expenditure</b>	<b>676,460.9</b>	<b>820,969.3</b>	<b>1,497,430.2</b>
<b>Poverty Related Expenditure as a % of Total Discretionary Primary Expenditure</b>	<b>32.5%</b>	<b>77.4%</b>	<b>47.7%</b>

**Annex 12: TREASURY SINGLE ACCOUNT (TSA) AGENCIES REVENUE AND EXPENDITURE PROJECTIONS FOR FY2019-2020**

In millions Leones

Details	FY2019 Estimate/1			FY2020 Budget		
	Revenue	Transfers	% Transfer	Revenue	Transfers	%
						Transfer
National Telecommunications Commission	173,960	97,700	56%	250,210	167,641	67%
Petroleum Regulatory Agency	11,153	9,618	86%	11,352	10,217	90%
Sierra Leone Maritime Administration	42,700	39,536	93%	42,340	33,872	80%
Environment Protection Agency	26,958	25,171	93%	35,677	28,542	80%
Sierra Leone Civil Aviation Authority	70,040	46,277	66%	57,651	43,238	75%
Sierra Leone Road Safety Authority	51,827	50,114	97%	45,827	41,244	90%
Petroleum Directorate	338	21,653	-	-	6,000	-
<b>Sub-Total</b>	<b>376,976</b>	<b>290,069</b>	<b>77%</b>	<b>443,056</b>	<b>330,753</b>	<b>75%</b>
<b>Transfer to Road Maintenance Fund</b>	<b>103,408</b>	<b>109,696</b>	<b>106%</b>	<b>124,829</b>	<b>124,829</b>	<b>100%</b>
Transfer to Road Maintenance Fund Administration (RMFA)	103,408	109,696	106%	124,829	124,829	100%
<b>Grand Total</b>	<b>480,383</b>	<b>399,765</b>	<b>83%</b>	<b>567,885</b>	<b>455,582</b>	<b>80%</b>

**Annex 12: TREASURY SINGLE ACCOUNT (TSA) AGENCIES REVENUE AND EXPENDITURE PROJECTIONS FOR FY2019-2020**

In millions Leones

Details	FY2019 Estimate/1			FY2020 Budget		
	Revenue	Transfers	% Transfer	Revenue	Transfers	% Transfer

Note:

1. The FY2019 includes actual revenue and transfers for January - October and projection for November - December
2. Of the total SLRSA revenue collected, 90% is transferred to SLRSA and 10% to RMFA by Bank of Sierra Leone

**ANNEX 13A: FY2020 TRANSFERS TO LOCAL COUNCILS**

In millions of Leones

No.	Grant Type	FY2019 Budget	Local Council	Education	Library Services	Agriculture	Primary Health	Secondary Health	Total Health	Rural Water	Social Welfare	Marine Services	Unconditional Block Grant	Support to Ward Committees	Local Council Total Transfers
	<b>Transfers to Local Councils</b>	<b>113,183.3</b>	<b>Transfers to Local Councils</b>												<b>113,183.3</b>
	<b>Direct Transfers to Local Councils</b>	<b>113,183.3</b>	<b>Direct Transfers to Local Councils</b>	<b>7,673.2</b>	<b>1,733.6</b>	<b>8,271.3</b>	<b>15,918.8</b>	<b>19,310.4</b>	<b>35,229.2</b>	<b>2,316.8</b>	<b>3,266.4</b>	<b>613.1</b>	<b>12,879.7</b>	<b>2,400.0</b>	<b>74,383.3</b>
1	<b>Administrative Grant</b>	<b>2,400.0</b>	Bo District	399.8	-	717.8	769.2	-	769.2	139.3	191.5	-	668.2	134.5	3,020.2
	Support to Ward Committees	2,400.0	Bo City	304.1	113.8	197.1	470.2	-	470.2	-	95.8	-	417.5	86.1	1,684.6
2	<b>Block Education Grant</b>	<b>7,673.2</b>	Bombali District	316.5	-	436.5	654.1	-	654.1	148.9	149.8	-	524.6	113.0	2,343.5
	Administration Education Dev	2,199.5	Makeni City	237.7	131.6	151.7	430.1	-	430.1	-	81.2	-	341.4	16.1	1,389.8
	Grant	3,913.6	Bonthe District	265.6	66.5	255.4	642.0	-	642.0	100.9	105.2	128.9	380.6	96.9	2,042.1
	Science Equipments	1,560.1	Bonthe Municipal	146.1	52.1	189.4	342.3	963.2	1,305.6	-	40.3	53.3	161.9	16.1	1,964.9
3	<b>Library Services Unconditional Block Grant</b>	<b>1,733.6</b>	Freetown o/w Lumley	694.8	299.9	153.3	1,201.5	<b>5,563.2</b>	<b>6,764.7</b>	-	331.8	50.8	1,882.1	258.3	10,435.7
4	<b>Grant</b>	<b>12,879.7</b>	Hospital	-	-	-	-	3,497.4	-	-	-	-	-	-	-
	Solid Waste	8,271.3	Macauley	-	-	-	-	2,065.8	-	-	-	-	-	-	-

**ANNEX 13A: FY2020 TRANSFERS TO LOCAL COUNCILS**  
In millions of Leones

No.	Grant Type	FY2019 Budget	Local Council	Education	Library Services	Agriculture	Primary Health	Secondary Health	Total Health	Rural Water	Social Welfare	Marine Services	Unconditional Block Grant	Support to Ward Committees	Local Council Total Transfers
	Management		Street Kailahun	422.9	134.6	527.2	1,198.8	1,651.7	2,850.5	171.4	241.5	-	822.0	161.4	5,331.6
	Fire Prevention	742.1	District												
	Youths and Sports	2,194.7	Kambia District	387.3	107.3	472.6	898.7	1,359.5	2,258.2	144.1	160.7	61.7	578.7	123.8	4,294.3
	Other Recurrent														
	Administrative Expenses	1,671.6	Kenema District	388.1	-	557.7	778.4	-	778.4	137.6	189.4	-	698.1	134.5	2,883.7
5	<b>Fisheries and Marine Resources</b>	<b>613.1</b>	Kenema City	299.8	115.0	168.3	491.9	-	491.9	-	104.1	-	459.2	96.9	1,735.1
6	<b>Social Welfare, Gender and Children's Affairs</b>	<b>3,266.4</b>	Koinadugu District	278.5	75.7	411.6	664.0	1,375.6	2,039.7	139.8	110.8	-	398.1	96.9	3,551.1
7	<b>Health Care Services</b>	<b>35,229.2</b>	Kono District	375.1	-	409.9	952.8	-	952.8	156.7	169.8	-	625.3	129.1	2,818.8
	Primary Health Care services (PHC)	15,918.8	Sembahun	240.4	64.5	132.0	431.8	2,083.9	2,515.7	-	81.0	-	345.6	16.1	3,395.3
	Secondary Health Services ( District Hospitals)	19,310.4	Moyamba District	367.9	75.6	792.0	677.9	1,355.9	2,033.8	161.7	161.7	71.5	514.4	118.4	4,297.1
8	<b>Agriculture and Food Security</b>	<b>8,271.3</b>	Port Loko District	494.2	91.9	504.7	865.1	1,670.8	2,535.9	307.6	209.0	73.3	756.5	150.7	5,123.8
9	<b>Rural Water Services</b>	<b>2,316.8</b>	Pujehun District	329.2	82.1	431.9	900.3	1,500.7	2,401.1	157.2	162.2	119.7	561.8	123.8	4,368.9
10	<b>Monthly National Cleaning Exercise</b>	<b>38,800.0</b>	Tonkolili District	488.3	129.7	529.6	894.0	1,785.8	2,679.8	208.4	214.2	-	780.4	156.1	5,186.5
			Western Area District	430.5	119.4	404.7	816.9	-	816.9	51.9	172.0	53.9	844.3	145.3	3,039.0
			Port Loko City Council	228.0	73.7	128.0	373.2	-	373.2	-	56.4	-	212.4	16.1	1,087.9
			Karene District	323.0	-	423.8	799.3	-	799.3	161.0	137.7	-	506.8	113.0	2,464.6
			Falaba District	255.3	-	276.2	666.3	-	666.3	130.1	100.3	-	399.8	96.9	1,924.8
			<b>Others- Direct Transfer</b>												<b>38,800.0</b>
			National Cleaning Exercise												38,800.0

**Annex 13B: PROJECTED OWN SOURCE REVENUES OF LOCAL COUNCILS FOR FY 2020 (LE)**

Taxation Revenue					Non Tax Revenue					Total Own Source Revenue	
No	Local Council	Local Tax	Property Tax	Market Dues	Business Registration	Licenses	Fees & Charges	Mining Revenues	Other Non-Tax Revenue	Total Own Source Revenue	
1	Bo District	103,803,131	393,119,990	18,604,687	57,826,125	103,965,750	473,659,964	309,156,749		1,460,136,396	
2	Bo City	15,000,000	1,537,500,000	580,000,000	113,450,000	781,200,000	1,385,086,000	-	-	4,412,236,000	
3	Bombali District	30,120,000	370,138,118	-	28,650,000	88,219,998	545,120,764			1,062,248,880.00	
4	Makeni City	6,400,000	822,533,099	364,800,000	11,250,000	355,282,005	476,025,000	-	22,500,000	2,058,790,104	
5	Bonthe District	40,425,000	331,800,000	1,858,106	-	226,564,835	93,289,954	493,778,837	83,564,250	1,271,280,982	
	Bonthe										
6	Municipal	12,000,000	15,000,000	5,000,000	7,000,000	35,250,000	30,000,000	21,150,000		125,400,000	
7	Freetown City	1,218,000,000	33,782,000,000	4,718,520,000	-	5,369,804,000	4,214,600,000	-	-	49,302,924,000	
8	Kailahun District	63,455,140.00	971,777,850.00	32,000,000.00	92,287,040.00	62,001,712.50	615,674,041.80	62,048,057.31	46,815,800.00	1,946,059,642	
9	Kambia District	53,135,620	168,098,904	10,560,000	23,635,000	257,648,000	221,210,000	-	-	734,287,524	

Taxation Revenue					Non Tax Revenue				Total Own Source Revenue	
No	Local Council	Local Tax	Property Tax	Market Dues	Business Registration	Licenses	Fees & Charges	Mining Revenues	Other Non-Tax Revenue	Total Own Source Revenue
10	Kenema District	143,500,000	375,768,000	4,992,000	23,600,000	28,080,000	428,662,000	366,237,734	-	1,370,839,734
11	Kenema City	7,200,000	1,223,595,167	840,000,096	11,000,000	999,490,000	217,190,000	-	-	3,298,475,263
	Koinadugu District	80,023,875	300,000,000	90,000,000	87,840,000	310,000,000	410,000,000	71,131,200	65,800,000	1,414,795,075
13	Kono District	80,266,400	370,990,000	-	27,000,000.0	55,400,000.0	196,110,000.0	540,000,000	-	1,269,766,400
	Koidu New Sembehun	48,030,000	1,535,000,000	447,957,000	105,000,000	258,175,000	75,000,000	98,000,000		2,567,162,000
15	Moyamba District	30,000,000	230,000,000	50,000,000	98,500,000	235,210,000	76,800,000	800,000,000	37,400,000	1,557,910,000
16	Port Loko District	45,000,000	500,000,000	9,425,000	41,000,000	248,000,000	65,000,000	500,000,000	125,000,000	1,533,425,000
17	Pujehun District	30,820,000	333,335,000	95,528,750	35,000,000	111,820,000	691,465,658	77,200,000		1,375,169,408
18	Tonkolili District	145,000,000	821,800,000	24,000,000	80,000,000	278,145,000	239,825,000	285,000,000	190,000,000	2,063,770,000
	Western Area District	904,860,000	8,568,000,000	540,000,000	426,000,000	791,140,000	770,000,000	-	-	12,000,000,000
20	Port Loko City	50,000,000.0	100,000,000.0	20,000,000.0	20,000,000.0	75,000,000.0	60,000,000.0	10,000,000.0		335,000,000.0
21	Karene District	45,800,000	54,720,000	36,720,000	46,600,000	36,767,500	225,970,000	-	-	446,577,500
22	Falaba District	65,131,650	166,560,000	39,200,000	313,440,000		166,680,000	10,000,000	55,200,000	816,211,650
	<b>Total</b>	<b>3,217,970,816</b>	<b>52,971,736,128</b>	<b>7,929,165,639</b>	<b>1,649,078,165</b>	<b>10,707,163,801</b>	<b>11,677,368,382</b>	<b>3,643,702,577</b>	<b>626,280,050</b>	<b>92,422,465,558</b>

## In Leones

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# DOMESTIC REVENUE ESTIMATES

In Leones

1986 GFS Codes		2001 GFS Codes		FY 2020 Budget		FY 2021 Indicative		FY 2022 Indicative	
CHART OF ACCOUNTS CODES				Jan - Dec		Jan - Dec		Jan - Dec	
<b>124</b>			<b>LAW OFFICERS' DEPARTMENT</b>	!	!	!	!	!	!
			Receipts for Departmental Goods and Services:	!	!	!	!	!	!
1240001-000-00000000-00000-1041				!	!	!	!	!	!
1240001-000-00000000-00000-1042	11452		Business Licences	!	!	!	!	!	!
1240001-000-00000000-00000-1501	11452		Business Names Registration	!	!	!	!	!	!
1240001-000-00000000-00000-1237	145		Miscellaneous	!	!	!	!	!	!
1240001-000-00000000-00000-1238	1422		Trade Marks	!	!	!	!	!	!
1240001-000-00000000-00000-1161	1422		Marriage Licences	!	!	!	!	!	!
1240001-000-00000000-00000-1031	1161		Estate Fees	!	!	!	!	!	!
			Other Taxes:	!	!	!	!	!	!
	1133		Land Taxes	!	!	!	!	!	!
<b>129</b>			<b>MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT</b>	!	!	!	!	!	!
			Receipts for Departmental Goods and Services:	!	!	!	!	!	!
1290001-000-00000000-00000-1043	11452		NGO Registration	!	!	!	!	!	!
1290001-000-00000000-00000-1501	145		Miscellaneous	!	!	!	!	!	!
<b>130</b>			<b>INCOME TAX DEPARTMENT</b>	!	!	!	!	!	!
			Taxes on Income and Profits:	!	!	!	!	!	!
			<b>Company Tax:</b>	!	!	!	!	!	!
1300101-000-00000000-00000-1007	1112		Corporate Tax	!	!	!	!	!	!
1300101-000-00000000-00000-1008	1111		Withholding Tax - Government Contractors	!	!	!	!	!	!
1300101-000-00000000-00000-1001	1111		Withholding Tax - Non-Government Contractors	!	!	!	!	!	!
1300101-000-00000000-00000-1009	1152		Withholding Tax - Diamond Export	!	!	!	!	!	!
			<b>Personal Income Tax:</b>	!	!	!	!	!	!
1300101-000-00000000-00000-1002	1111		Withholding Tax - Rent	!	!	!	!	!	!
1300101-000-00000000-00000-1003	1111		Government Employees (PAYE)	!	!	!	!	!	!
1300101-000-00000000-00000-	1111		Non-Government Employees (PAYE)	!	!	!	!	!	!

## In Leones

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# DOMESTIC REVENUE ESTIMATES

In Leones

1986 GFS Codes			2001 GFS Codes		FY 2020 Budget	FY 2021 Indicative	FY 2022 Indicative
CHART OF ACCOUNTS CODES					Jan - Dec	Jan - Dec	Jan - Dec
1300201-000-00000000-00000-1120	11412	Beer and Stout	!	-	!	-	!
1300201-000-00000000-00000-1121	11412	Spirits	!	-	!	-	!
1300201-000-00000000-00000-1122	11412	Confectionaries	!	-	!	-	!
1300201-000-00000000-00000-1123	11412	Polythene Bags and Plastics	!	-	!	-	!
1300201-000-00000000-00000-1142	11412	Foam Mattresses	!	-	!	-	!
1300201-000-00000000-00000-1124	11412	Cement	!	-	!	-	!
1300201-000-00000000-00000-1143	11412	Sugar	!	-	!	-	!
1300201-000-00000000-00000-1125	11412	Wheat Flour	!	-	!	-	!
1300201-000-00000000-00000-1054	1142	Other Goods	!	-	!	-	!
Import Sales Tax:			!	-	!	-	!
1300201-000-00000000-00000-1144	11412	Food	!	-	!	-	!
1300201-000-00000000-00000-1145	11412	Drinks	!	-	!	-	!
1300201-000-00000000-00000-1126	11412	Tobacco	!	-	!	-	!
1300201-000-00000000-00000-1127	11412	Minerals, Fuels and Lubricants	!	-	!	-	!
1300201-000-00000000-00000-1128	11412	Road Motor Vehicles	!	-	!	-	!
1300201-000-00000000-00000-1129	11412	Textiles	!	-	!	-	!
1300201-000-00000000-00000-1130	11412	Building Materials	!	-	!	-	!
1300201-000-00000000-00000-1131	11412	Articles of Apparel and Footwear	!	-	!	-	!
1300201-000-00000000-00000-1132	11412	Chemical Perfumery and Toilet Preparations	!	-	!	-	!
1300201-000-00000000-00000-1133	11412	Other Goods	!	-	!	-	!
1300201-000-00000000-00000-1052	1142	Structurals and Equipment	!	-	!	-	!
Import Duties:			!	893,363,000,000	!	879,517,000,000	!
1300201-000-00000000-00000-1156	1151	Food	!	226,930,668,000	!	207,347,147,698	!
1300201-000-00000000-00000-1157	1151	Drinks	!	42,000,000,000	!	53,887,268,613	!
1300201-000-00000000-00000-1158	1151	Tobacco	!	88,200,000,000	!	26,070,244,693	!

## In Leones

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# DOMESTIC REVENUE ESTIMATES

In Leones

1986 GFS Codes	2001 GFS Codes		FY 2020 Budget	FY 2021 Indicative	FY 2022 Indicative
CHART OF ACCOUNTS CODES			Jan - Dec	Jan - Dec	Jan - Dec
<b>132</b>		<b>ACCOUNTANT GENERAL'S DEPARTMENT</b>			
		Receipts for Departmental Goods and Services:	<b>10,599,000,000</b>	<b>3,726,000,000</b>	<b>4,504,000,000</b>
1320001-000-00000000-00000-1242	1423	Sale of Tender Documents	300,000,000	317,607,319	730,059,508
		Receipts from Public Enterprises:			
1320001-000-00000000-00000-1203	1412	Bank of Sierra Leone	-	-	-
1320001-000-00000000-00000-1204	1412	S.L.Commercial Bank	3,000,000,000	931,080,550	334,695,481
1320001-000-00000000-00000-1205	1412	National Insurance Company	3,099,000,000	328,738,703	755,646,365
1320001-000-00000000-00000-1206	1412	S.L.State Lottery Company	-	-	-
1320001-000-00000000-00000-1207	1412	Rokel Commercial Bank	3,000,000,000	868,841,985	1,183,598,646
1320001-000-00000000-00000-1501	145	Miscellaneous	1,200,000,000	1,279,731,443	1,500,000,000
<b>133</b>		<b>MINISTRY OF INFORMATION AND COMMUNICATION</b>			
		Receipts for Departmental Goods and Services:	<b>287,677,188,000</b>	<b>320,561,601,588</b>	<b>342,703,726,557</b>
1330001-000-00000000-00000-1243	1423	S.L.Television	1,300,000,000	1,582,000,000	704,000,000
1330001-000-00000000-00000-1244	1423	Radio Sierra Leone	1,000,000,000	1,582,000,000	704,000,000
1330001-000-00000000-00000-1245	1423	Radio & TV Licences (NATCOM Gateway Revenues)	285,377,188,000	317,391,352,636	341,290,370,075
1330001-000-00000000-00000-1501	145	Miscellaneous Receipts	-	6,248,952	5,356,482
<b>139</b>		<b>NATIONAL COMMISSION FOR PRIVATIZATION</b>			
		Receipts for Departmental Goods and Services:	<b>60,000,000,000</b>	<b>105,361,000,000</b>	<b>85,716,000,000</b>
1390001-000-00000000-00000-1246	1423	Parastatal Dividends	60,000,000,000	105,361,000,000	85,716,000,000
<b>141</b>		<b>GOVERNMENT PRINTING DEPARTMENT</b>			
		Receipts for Departmental Goods and Services:	<b>890,262,000</b>	<b>900,000,000</b>	<b>1,500,000,000</b>
1410001-000-00000000-00000-1246	1423	Printing and Stationery Sale	870,262,000	850,000,000	1,485,524,430
1410001-000-00000000-00000-1247	1423	Sale of Government Publicity	20,000,000	25,000,000	14,475,570
<b>207</b>		<b>PRISONS DEPARTMENT</b>			
		Receipts for Departmental Goods and Services:			
2070001-000-00000000-00000-1248	1423	Sale of Prison Stores and Services	-	-	-
2070001-000-00000000-00000-1501	145	Miscellaneous Receipts	-	-	-

# DOMESTIC REVENUE ESTIMATES

In Leones

1986 GFS Codes	2001 GFS Codes		FY 2020 Budget	FY 2021 Indicative	FY 2022 Indicative
CHART OF ACCOUNTS CODES			Jan - Dec	Jan - Dec	Jan - Dec
<b>211</b>		<b>IMMIGRATION DEPARTMENT</b>	<b>354,200,368,000</b>	<b>365,389,290,591</b>	<b>443,637,720,357</b>
		Receipts for Departmental Goods and Services:	354,200,368,000	365,389,290,591	443,637,720,357
2110001-000-00000000-00000-1231	1422	Passports - New Issues	225,000,000,000	229,000,000,000	119,930,074,693
2110001-000-00000000-00000-1232	1422	Passports (including Renewal, Seaman ID and Passport Forms)	128,000,000,000	135,000,000,000	289,831,080,849
2110001-000-00000000-00000-1233	1422	Visa, Consular & Diplomatic Fees, Landing, Handling and Re-Entry charges	650,368,000	750,776,728	37,968,634,716
2110001-000-00000000-00000-1235	1422	Non-Citizen registration	550,000,000	638,513,863	151,930,074,693
<b>301</b>		<b>MINISTRY OF EDUCATION, YOUTH AND SPORTS</b>	<b>-</b>	<b>-</b>	<b>-</b>
		Receipts for Departmental Goods and Services:	-	-	-
3010001-000-00000000-00000-1257	1423	Sale of Text Books	-	-	-
<b>304</b>		<b>MINISTRY OF HEALTH AND SANITATION</b>	<b>2,937,632,000</b>	<b>2,936,307,858</b>	<b>2,658,000,000</b>
		Receipts for Departmental Goods and Services:	2,937,632,000	2,936,307,858	2,658,000,000
3040001-000-00000000-00000-1251	1423	Hospital Outpatient Fees	350,000,000	450,000,000	179,670,692
3040001-000-00000000-00000-1254	1423	Sale of Drugs (Cost Recovery)	450,000,000	520,000,000	26,729,918
3040001-000-00000000-00000-1255	1422	Registration and Births and Deaths	150,000,000	180,000,000	40,203,597
3041010-000-00000000-00000-1279	11452	Pharmacy Board Licences	1,987,632,000	1,786,307,858	2,411,395,793
<b>306</b>		<b>MINISTRY OF LANDS, COUNTRY PLANNING AND THE ENVIRONMENT</b>	<b>65,625,000,000</b>	<b>71,900,427,707</b>	<b>77,122,889,314</b>
		Receipts for Departmental Goods and Services:	65,625,000,000	71,900,427,707	77,122,889,314
3060001-000-00000000-00000-1257	1423	Receipts and Building Permits	4,875,000,000	5,195,394,954	6,312,880,630
3060001-000-00000000-00000-1201	1415	Rent of Government Lands	60,750,000,000	66,705,032,753	70,810,008,684
3060001-000-00000000-00000-1202	1415	Rent of Government Properties	-	-	-
3060001-000-00000000-00000-1280	1421	Land Sales	-	-	-
3060001-000-00000000-00000-1134	11452	EIA Licences and Miscellaneous Receipts	-	-	-
3060001-000-00000000-00000-1061	1144	Removal of Sand	-	-	-
3060001-000-00000000-00000-1256	1423	Survey Charges	-	-	-
<b>401</b>		<b>MINISTRY OF AGRICULTURE, FOOD SECURITY AND FORESTRY</b>	<b>47,570,000,000</b>	<b>50,149,419,699</b>	<b>42,304,634,716</b>
		Receipts for Departmental Goods and Services:	47,570,000,000	50,149,419,699	42,304,634,716
4010001-000-00000000-00000-1258	1423	Sale of Forest Produce	47,315,000,000	50,000,000,000	110,216,578
4010001-000-00000000-00000-	1144	Produce Licences	215,000,000	104,110,622	186,945,347

## In Leones

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# DOMESTIC REVENUE ESTIMATES

In Leones

1986 GFS Codes		2001			FY 2020		FY 2021		FY 2022
CHART OF ACCOUNTS CODES		GFS			Budget		Indicative		Indicative
		Codes			Jan - Dec		Jan - Dec		Jan - Dec
4030001-000-00000000-00000-1072	1152	Alluvial Diamond Export Licences	!	55,000,000,000	!	11,580,000,000	!	2,253,000,000	!
4030001-000-00000000-00000-1073	11452	Alluvial Gold Mining Licences	!	400,000,000	!	17,611,100,000	!	400,000,000	!
4030001-000-00000000-00000-1136	11452	Alluvial Gold Buying Licences	!	-	!	-	!	-	!
4030001-000-00000000-00000-1074	11452	Co-operative Diamond Mining Licences	!	-	!	-	!	-	!
4030001-000-00000000-00000-1075	1144	Diamond Dealers' Agents Certificates	!	3,000,000,000	!	2,100,000,000	!	2,400,000,000	!
		<b>Other Revenues:</b>	!	<b>789,701,000</b>	!	<b>-</b>	!	<b>-</b>	!
4030001-000-00000000-00000-1137	11452	Gold Export Agency Fees	!	-	!	-	!	-	!
4030001-000-00000000-00000-1138	11452	Manager Certificates	!	-	!	-	!	-	!
4030001-000-00000000-00000-1070	1146	Prospecting Rights	!	254,500,000	!	-	250,000,000	-	!
4030001-000-00000000-00000-1266	1423	Inspecting and Testing Explosives	!	113,500,000	!	-	115,500,000	-	!
4030001-000-00000000-00000-1076	1144	Diamond Export Agency Fees	!	90,000,000	!	-	95,500,000	-	!
4030001-000-00000000-00000-1139	3312	Deposits	!	90,701,000	!	-	96,000,000	-	!
4030001-000-00000000-00000-1078	1146	Alluvial Mining Registration Fees	!	115,000,000	!	-	120,000,000	-	!
4030001-000-00000000-00000-1501	145	Miscellaneous Receipts	!	126,000,000	!	-	130,000,000	-	!
			!		!		!		!
			!		!		!		!
			!		!		!		!
<b>404</b>		<b>MINISTRY OF TRANSPORT AND AVIATION</b>	!	<b>2,911,000,000</b>	!	<b>3,455,948,575</b>	!	<b>3,838,000,000</b>	!
		Receipts for Departmental Goods and Services:	!	2,911,000,000	!	3,455,948,575	!	3,838,000,000	!
4040001-000-00000000-00000-1080	1144	Registration of Clearing and Forwarding Agencies	!	250,000,000	!	300,000,000	!	15,473,337	!
4040001-000-00000000-00000-1081	1144	Registration of Dealership in Communication Equipment (Transceivers)	!	2,509,008,000	!	2,706,464,839	!	3,437,237,793	!
4040001-000-00000000-00000-1501	145	Miscellaneous Revenue	!	-	!	-	!	-	!
4040001-000-00000000-00000-1083	11452	Validation of Air Licences	!	-	!	-	!	-	!
4040001-000-00000000-00000-1084	1144	Aircraft Certificates (Air Operations)	!	100,000,000	!	135,385,689	!	116,050,026	!
4040001-000-00000000-00000-1085	1144	Registration of Aircraft	!	-	!	-	!	-	!
4040001-000-00000000-00000-1086	1144	Aerodrome/Heliport Licences (Certificate of Air worthiness)	!	50,000,000	!	312,744,190	!	268,078,344	!
4040001-000-00000000-00000-1087	1144	Permit to fly	!	1,992,000	!	1,353,857	!	1,160,500	!
			!		!		!		!
			!		!		!		!
			!		!		!		!
<b>405</b>		<b>MINISTRY OF TOURISM AND CULTURE</b>	!	<b>1,558,000,000</b>	!	<b>5,240,000,000</b>	!	<b>6,335,000,000</b>	!
		Receipts for Departmental Goods and Services:	!	1,558,000,000	!	5,240,000,000	!	6,335,000,000	!
4050001-000-00000000-00000-	1415	Hotel Leases	!	1,558,000,000	!	5,240,000,000	!	6,335,000,000	!

## In Leones

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# DOMESTIC REVENUE ESTIMATES

In Leones

1986 GFS Codes	2001 GFS Codes	FY 2020 Budget	FY 2021 Indicative	FY 2022 Indicative
CHART OF ACCOUNTS CODES		Jan - Dec	Jan - Dec	Jan - Dec
SUMMARY BY DEPARTMENT - In millions of Leones				
<b>TOTAL REVENUES:</b>		<b>6,470,436</b>	<b>7,748,109</b>	<b>9,180,375</b>
<b>INCOME TAX DEPARTMENT:</b>		<b>2,274,303</b>	<b>2,914,352</b>	<b>3,256,522</b>
Company Tax		591,141	737,482	839,294
Personal Income Tax - incl. Govt. PAYE		1,683,162	2,176,870	2,417,228
Other Taxes		-	-	-
<b>GOODS AND SERVICES TAX</b>		<b>1,235,200</b>	<b>1,655,567</b>	<b>1,936,224</b>
Import GST (Import Sales Tax)		721,221	623,087	735,602
Domestic GST		513,979	1,032,480	1,200,622
<b>CUSTOMS AND EXCISE DEPARTMENT:</b>		<b>1,541,563</b>	<b>1,588,543</b>	<b>#VALUE!</b>
Excise duties		-	-	-
Tobacco		-	-	-
Beer & Stout		-	-	-
Petroleum Products		598,665	634,499	723,944
Other		-	-	-
Domestic Sales Tax		-	-	-
Import Sales Tax		-	-	-
Import Duties		893,363	879,517	1,242,139
Other Revenues - incl. Freight Levy		49,535	74,527	85,664
<b>MINISTRY OF MINERAL RESOURCES:</b>		<b>322,126</b>	<b>366,572</b>	<b>406,882</b>
Royalties		193,744	268,200	299,131
Rutile		105,169	102,271	107,619
Bauxite		20,268	34,969	38,028
Diamond and Gold		39,113	69,287	74,069
Iron Ore		29,194	61,673	79,415
Licences		128,382	98,372	107,750
Diamond dealers		28,901	26,684	8,546
Diamond exporters		55,000	11,580	2,253
Other licences		44,481	60,108	96,951
Other Revenues		790	-	-
<b>OTHER DEPARTMENTS:</b>		<b>972,415</b>	<b>1,077,706</b>	<b>1,354,285</b>
High Court		8,991	9,860	12,329
Law Officers		110	141	163
Accountant General		10,599	3,726	4,504
Information and Communication		287,677	320,562	342,704
Printing		890	900	1,500
National Commission for Privatization		60,000	105,361	85,716
Immigration		354,200	365,389	443,638
Lands, Country Planning and the Environment		65,625	71,900	77,123
Marine Resources		122,715	128,543	320,000
Transport		2,911	3,456	3,838
Tourism		1,558	5,240	6,335



# DOMESTIC REVENUE ESTIMATES

In Leones

1986 GFS Codes	2001 GFS Codes	FY 2020 Budget	FY 2021 Indicative	FY 2022 Indicative
CHART OF ACCOUNTS CODES		Jan - Dec	Jan - Dec	Jan - Dec
	Labour and Industrial Relations	4,500	5,374	6,497
	Works and Maintenance	750	2,585	3,297
	Others	51,889	54,668	46,642
	<b>ROAD USER CHARGES AND VEHICLE LICENCES:</b>	<b>124,829</b>	<b>145,369</b>	<b>174,715</b>
	PROFILE - In millions of Leones			
	<b>TOTAL REVENUES</b>	<b>6,470,436</b>	<b>7,748,109</b>	<b>9,180,375</b>
	<b>Income Tax Department:</b>	<b>2,274,303</b>	<b>2,914,352</b>	<b>3,256,522</b>
	Company Tax	591,141	737,482	839,294
	Personal Income Tax - incl. Govt PAYE	1,683,162	2,176,870	2,417,228
	Other Taxes	-	-	-
	<b>Goods and Services Tax</b>	<b>1,235,200</b>	<b>1,655,567</b>	<b>1,936,224</b>
	Import GST (Import Sales Tax)	721,221	623,087	735,602
	Domestic GST	513,979	1,032,480	1,200,622
	<b>Customs &amp; Excise Department:</b>	<b>1,541,563</b>	<b>1,588,543</b>	<b>2,051,747</b>
	Import Duties	893,363	879,517	1,242,139
	Excise Duties on Petroleum Products	598,665	634,499	723,944
	Other Excise Duties	-	-	-
	Domestic Sales Tax	-	-	-
	Other Revenue - incl. Freight Levy	49,535	74,527	85,664
	<b>Ministry of Mineral Resources:</b>	<b>322,126</b>	<b>366,572</b>	<b>406,882</b>
	Royalty on Rutile	105,169	102,271	107,619
	Royalty on Bauxite	20,268	34,969	38,028
	Royalty on Diamond and Gold	39,113	69,287	74,069
	Royalty on Iron Ore	29,194	61,673	79,415
	Licences and Other Revenues	128,382	98,372	107,751
	<b>Other Departments:</b>	<b>972,415</b>	<b>1,077,706</b>	<b>1,354,285</b>
	Licences, Royalties and Other Revenue from Fisheries	122,715	128,543	320,000
	Parastatals	60,000	105,361	85,716
	Other Revenues	789,700	843,802	948,569
	<b>Road User Charges and Vehicle Licences:</b>	<b>124,829</b>	<b>145,369</b>	<b>174,715</b>

Note: Goods and Services Tax introduced on Jan 1 2010 and has replaced the following taxes: Import Sales Tax, Domestic Sales Tax, Entertainment Tax, Message Tax, Restaurant Tax, Sales Tax (Local Calls)

## SUMMARY OF EXPENDITURE ESTIMATES, 2020

## FINANCIAL YEAR 2020

MINISTRIES AND DEPARTMENTS		RECURRENT		CAPITAL		TOTAL
		PERSONNEL	OTHER	DOMESTIC	FOREIGN	
		Le	Le	Le	Le	
101	Charged Emoluments	157,287,106,600	0	0	0	157,287,106,600
105	Ministry of Political and Public Affairs	3,648,000,000	2,197,200,000	0	0	5,845,200,000
106	Office of the Chief Minister	13,344,025,200	12,670,375,200	6,000,000,000	0	32,014,400,400
107	Ministry of Local Government & Rural Development	31,959,136,000	13,799,190,600	900,000,000	0	46,658,326,600
108	Sierra Leone Small Arms Commission	2,639,000,000	1,240,683,300	0	0	3,879,683,300
110	Office of the President	86,705,412,400	54,833,613,500	8,500,000,000	1,666,000,000	151,705,025,900
112	Office of the Vice President	8,292,101,400	15,338,529,900	0	0	23,630,631,300
116	Parliamentary Service Commission	16,151,680,000	37,236,850,900	200,000,000	0	53,588,530,900
117	Cabinet Secretariat	6,719,037,200	10,461,501,600	700,000,000	0	17,880,538,800
118	The Judiciary	16,815,443,200	16,967,132,600	900,000,000	0	34,682,575,800
121	Audit Service Sierra Leone	23,948,239,500	7,242,187,400	5,000,000,000	0	36,190,426,900
122	Human Resource Management Office	11,361,373,000	3,543,592,700	200,000,000	0	15,104,965,700
123	Public Service Commission	6,827,871,100	2,408,793,800	0	0	9,236,664,900
124	Law Officers' Department	29,037,351,300	18,776,278,800	2,650,000,000	0	50,463,630,100
125	Local Courts	0	425,336,600	0	0	425,336,600
126	Independent Police Complaints Board	1,530,781,700	1,090,757,100	0	0	2,621,538,800
127	Ministry of Planning and Economic Development	13,649,111,300	43,481,741,800	13,000,000,000	0	70,130,853,100
128	Ministry of Foreign Affairs & International Co-operation	203,356,714,300	92,990,669,600	21,569,970,000	5,000,000,000	322,917,353,900
129	Ministry of Finance	72,091,047,100	82,952,318,600	7,400,000,000	1,557,000,000	164,000,365,700
130	National Revenue Authority	0	193,860,828,200	0	0	193,860,828,200
131	Revenue Appellate Board	2,596,723,800	802,527,200	0	0	3,399,251,000
132	Accountant General's Department	19,129,527,900	35,020,350,600	0	0	54,149,878,500
133	Ministry of Information and Communication	26,800,739,400	4,626,713,500	2,000,000,000	5,000,000,000	38,427,452,900
134	National Electoral Commission	19,737,782,330	18,900,000,000	3,500,000,000	0	42,137,782,330
137	National Commission for Democracy	5,173,561,300	1,098,316,500	0	0	6,271,877,801
138	Statistics - Sierra Leone	13,909,978,100	5,641,335,800	2,500,000,000	2,910,000,000	24,961,313,900
139	National Commission for Privatisation	3,247,000,000	2,056,595,300	0	0	5,303,595,300
140	Mass Media Services	11,593,760,300	2,730,292,200	0	0	14,324,052,500
141	Government Printing Department	887,540,500	2,080,327,000	0	0	2,967,867,500
142	National Public Procurement Authority	2,757,019,700	2,247,716,100	0	0	5,004,735,800
143	Justice and Legal Service Commission	0	401,429,200	0	0	401,429,200
144	National Commission for Human Rights	15,424,865,400	1,578,652,000	0	0	17,003,517,400
145	Rights to Access Information Commission	3,222,864,300	977,184,600	0	0	4,200,048,900
146	Wages and Compensation Commission	0	400,000,000	0	0	400,000,000
201	Ministry of Defence	149,837,955,700	70,756,119,300	13,006,850,000	0	233,600,925,000
203	National Civil Registration Authority	45,413,837,800	1,505,629,300	8,000,000,000	103,000,000,000	157,919,467,101
205	Ministry of Internal Affairs	1,493,000,000	880,496,100	1,400,000,000	0	3,773,496,100
206	Sierra Leone Police	237,364,744,200	60,075,122,800	7,000,000,000	0	304,439,867,000
207	Sierra Leone Correctional Services	33,985,820,500	43,817,375,000	2,500,000,000	0	80,303,195,501
208	National Fire Authority	8,925,751,600	3,428,934,200	300,000,000	0	12,654,685,800

**SUMMARY OF EXPENDITURE ESTIMATES, 2020**

FINANCIAL YEAR 2020

MINISTRIES AND DEPARTMENTS		RECURRENT		CAPITAL		TOTAL
		PERSONNEL	OTHER	DOMESTIC	FOREIGN	
		Le	Le	Le	Le	Le
209	Central Intelligence and Security Unit	7,537,000,000	4,479,194,500	4,000,000,000	0	16,016,194,500
210	Office of National Security	14,700,000,000	6,598,154,200	0	0	21,298,154,200
211	Immigration Department	4,543,568,400	3,732,639,200	0	0	8,276,207,600
212	National Drugs Law Enforcement Agency	1,135,000,000	685,405,800	0	0	1,820,405,800
300	Ministry of Technical and Higher Education	229,768,500,000	121,981,919,600	25,900,000,000	220,620,000,000	598,270,419,600
301	Ministry of Basic and Senior Secondary Education	665,709,604,900	26,077,738,500	292,699,850,000	91,250,000,000	1,075,737,193,400
302	Ministry of Sports	5,332,121,600	16,611,273,100	0	0	21,943,394,699
303	Ministry of Tourism and Cultural Affairs	891,732,100	3,854,346,700	1,900,000,000	0	6,646,078,800
304	Ministry of Health and Sanitation	348,807,542,000	54,955,575,000	37,199,950,000	240,181,000,000	681,144,067,000
	Administration Division	0	0	0	0	0
	Other Health Programmes	0	0	0	0	0
305	Ministry of Social Welfare, Gender & Children's Affairs	9,543,928,000	20,657,536,100	2,600,000,000	5,000,000,000	37,801,464,100
306	Ministry of Lands, Housing and the Environment	4,722,562,300	3,692,067,500	2,000,000,000	0	10,414,629,800
307	National Medical Supplies Agency	4,180,965,100	51,304,491,700	0	0	55,485,456,799
308	National Commission for Social Action	16,029,725,600	2,135,605,100	14,711,000,000	89,850,000,000	122,726,330,700
309	Sierra Leone Dental and Medical Board	0	541,059,500	0	0	541,059,500
310	Ministry of Youth Affairs	3,524,836,505	5,489,296,800	57,361,880,000	0	66,376,013,305
311	Health Service Commission	2,000,000,000	1,034,005,800	0	0	3,034,005,800
312	Teaching Service Commission	9,629,871,400	2,287,411,500	0	0	11,917,282,900
313	National Youth Service	2,506,725,300	2,406,689,400	400,000,000	0	5,313,414,700
314	National HIV and AIDS Commission	3,232,345,000	2,074,282,700	500,000,000	8,829,000,000	14,635,627,700
315	Teaching Hospital Complex Administration	1,000,000,000	1,648,687,700	0	0	2,648,687,700
316	Civil Service Training College	0	588,338,200	0	0	588,338,200
317	Post Graduate College of Health Specialist	500,000,000	1,510,000,000	0	0	2,010,000,000
341	Pensions, Retiring Allowances and Gratuities	295,291,559,300	0	0	0	295,291,559,300
342	Government's Contributions to Social Security	0	0	0	0	0
345	Pharmacy Board Services	2,000,000,000	4,011,011,900	0	0	6,011,011,900
401	Ministry of Agriculture, Forestry and Food Security	15,797,053,400	37,425,720,700	109,378,000,000	172,862,000,000	335,462,774,100
402	Ministry of Fisheries and Marine Resources	2,394,471,800	12,578,200,300	7,500,000,000	0	22,472,672,100
403	Ministry of Mines and Mineral Resources	30,939,335,100	3,372,251,200	0	0	34,311,586,300
404	Ministry of Transport and Aviation	5,818,584,600	56,370,847,500	7,500,000,000	35,000,000,000	104,689,432,100
405	Ministry of Tourism and Cultural Affairs (Tourism Division)	7,850,898,300	7,718,428,200	15,199,850,000	33,000,000,000	63,769,176,500
406	Ministry of Energy	6,997,094,900	127,537,213,600	42,153,000,000	292,400,000,000	469,087,308,500
407	Ministry of Labour and Social Security	4,482,000,000	4,432,358,600	500,000,000	0	9,414,358,600
408	Ministry of Works and Public Assets	4,554,072,900	10,904,939,800	230,599,850,000	236,000,000,000	482,058,862,700
409	Ministry of Trade and Industry	21,655,476,600	14,795,072,300	22,300,000,000	4,500,000,000	63,250,548,900
410	National Protected Area Authority	11,704,974,100	1,516,769,600	2,173,000,000	0	15,394,743,700
411	Road Maintenance Fund	29,166,000,000	124,828,982,400	0	0	153,994,982,400
412	National Telecommunications Commission	0	167,640,700,000	0	0	167,640,700,000

**SUMMARY OF EXPENDITURE ESTIMATES, 2020**

FINANCIAL YEAR 2020

MINISTRIES AND DEPARTMENTS		RECURRENT		CAPITAL		TOTAL
		PERSONNEL	OTHER	DOMESTIC	FOREIGN	
		Le	Le	Le	Le	Le
413	Sierra Leone Electricity and Water Regulatory Commission	4,924,866,000	821,796,300	1,300,000,000	12,000,000,000	19,046,662,300
414	Ministry of Water Resources	15,445,732,600	11,312,151,900	44,741,900,000	253,000,000,000	324,499,784,500
415	Sierra Leone Maritime Administration	0	33,872,000,000	0	0	33,872,000,000
416	Civil Aviation Authority	0	43,238,250,000	0	0	43,238,250,000
417	Nuclear Safety and Radiation Protection Authority	3,500,000,000	1,954,731,400	300,000,000	0	5,754,731,400
418	Sierra Leone Agricultural Research Institute	16,490,000,000	3,717,416,600	0	0	20,207,416,600
419	Local Content Agency	1,784,432,700	3,217,758,400	0	0	5,002,191,100
420	Sierra Leone Environmental Protection Agency	0	28,541,600,000	0	0	28,541,600,000
421	Small and Medium Enterprises Development Agency	2,153,553,300	1,439,195,800	0	0	3,592,749,100
422	Sierra Leone Meteorological Agency	3,305,816,800	1,408,793,700	200,000,000	0	4,914,610,501
423	Sierra Leone Petroleum Regulation Agency	0	10,216,703,900	0	0	10,216,703,900
424	Sierra Leone Petroleum Directorate	0	6,000,000,000	0	0	6,000,000,000
425	Sierra Leone Safety Authority	0	41,243,850,000	0	0	41,243,850,000
426	Sierra Leone Seed Certification Agency	0	800,000,000	0	0	800,000,000
427	National Fertilizer Regulatory Agency	0	700,000,000	0	0	700,000,000
501	Miscellaneous Services	0	0	0	0	0
509	Change in Arrears	9,046,085,564	285,000,000,000	0	0	294,046,085,564
601	Public Debt Charges - Domestic	0	1,316,521,395,400	0	0	1,316,521,395,400
602	Public Debt Charges - External	0	689,607,959,600	0	0	689,607,959,600
610	Contingency Expenditure	0	1,879,830,900	0	0	1,879,830,900
611	Special Warrants of the President	0	939,915,100	0	0	939,915,100
612	Unallocated Head of Expenditure	0	939,915,100	0	0	939,915,100
701	Transfers to Local Councils	37,012,059,700	109,464,965,000	29,685,900,000	0	176,162,924,700
<b>NATIONAL TOTAL</b>		3,174,476,000,000	4,370,859,142,700	1,060,031,000,000	1,813,625,000,000	10,417,491,142,700